

STATE OF IOWA  
1916

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REPORT OF THE  
**TREASURER OF STATE**  
FOR THE  
BIENNIAL PERIOD JULY 1, 1914, TO JUNE 30, 1916

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**W. C. BROWN**  
TREASURER OF STATE

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Published by  
THE STATE OF IOWA  
Des Moines

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LETTER OF TRANSMITTAL.

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HON. GEORGE W. CLARKE, *Governor*.

I have the honor to transmit herewith in accordance with law,  
the biennial report of the transactions of the treasury department  
for the period ending June 30th, 1916.

W. C. BROWN, *Treasurer of State*.  
Des Moines, Dec. 1, 1916.

#### STATE TREASURY DEPARTMENT.

W. C. BROWN, Clarion .....	State Treasurer
Q. A. WILLIS, Perry .....	Deputy State Treasurer
F. J. MURPHY, Des Moines .....	Cashier
HARRY K. DEATON, Des Moines .....	Bookkeeper
MARGUERITE FRENCH, Des Moines .....	General Clerk
TILLIE H. HAWKER, Creston .....	Stenographer
DELIA VAN STIGT, Des Moines.....	Special Clerk
MARTIN V. CARPENTER, Des Moines.....	Watchman and Janitor

#### ROSTER OF STATE TREASURERS.

MORGAN RENO, Johnson County, Territorial Treasurer....	1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....	1847 to 1851
ISRAEL KISTER, Davis County.....	1851 to 1853
MARTIN L. MORRIS, Polk County .....	1853 to 1859
JOHN W. JONES, Hardin County .....	1859 to 1863
WM. H. HOLMES, Jones County.....	1863 to 1867
SAMUEL E. RANKIN, Washington County.....	1867 to 1873
WM. CHRISTY, Clarke County .....	1873 to 1877
GEO. W. BEMIS, Buchanan County .....	1877 to 1881
E. H. CONGER, Dallas County.....	1881 to 1885
V. P. TWOMBLY, Van Buren County.....	1885 to 1891
BYRON A. BEESON, Marshall County.....	1891 to 1895
JOHN HERRIOTT, Guthrie County .....	1895 to 1901
G. S. GILBERTSON, Winnebago County.....	1901 to 1907
W. W. MORROW, Union County .....	1907 to 1913
W. C. BROWN, Wright County .....	1913 to —

## REPORT OF STATE TREASURER

The transactions of the State Treasury Department have been steadily increasing in volume with consequent increase of labor and responsibility in the conduct of the office. The demands on the State Treasurer in relation to the collection of the collateral inheritance tax have enormously added to the work of his department and the method of having all fees and receipts of every kind turned into the state treasury and all expenses paid direct from the general revenue fund has enhanced the volume of transactions. The increase in volume of business done, as shown by the aggregate of the accounts handled, is indicated by the following comparative table of total payments out of the General Revenue Fund of the state for the last eight periods:

1903 biennial period ending June 30th.....	\$ 6,552,407.34
1905 biennial period ending June 30th.....	7,845,942.85
1906 year period ending June 30th.....	4,263,803.00
1908 biennial period ending June 30th.....	8,755,218.56
1910 biennial period ending June 20th.....	9,031,757.46
1912 biennial period ending June 30th.....	10,352,939.01
1914 biennial period ending June 30th.....	14,010,042.54
1916 biennial period ending June 30th.....	18,923,461.36

#### GENERAL REVENUE.

It appears to be difficult to make it understood why the department will be sometimes very short of sufficient funds to meet the demands upon this account when the legislature has authorized a levy sufficient to meet anticipated demands. An examination of this report will show that while the expenditures month by month are comparatively uniform in amount, except in April and August when the automobile fund is disbursed, the receipts are very irregular.

During the months of February and March the insurance taxes swell the receipts slightly, but a large portion of the revenues are derived from taxes collected by county treasurers that are remitted to this department during the months of April and October of each year.

The lightest receipts of general revenue during the year are for the months of July, August and September and the disbursements during these same months are heavy. This results in a depleted treasury except when there is a large balance on hand at the end of the fiscal year, June 30th.

At the end of the biennial period, June 30th, 1914, there was a balance in the general revenue of \$737,860.82. During July, August and September, 1914, there was collected \$732,018.13, making a total of \$1,469,878.95.

During the same three months this report shows disbursements aggregating \$1,341,093.97. There was disbursed during this same period, \$275,000 that does not appear in the report as having been paid during these months. This amount was borrowed, temporarily, from other funds and the general revenue warrants were carried as cash items. The demand made upon the general revenue, during this quarter, exceeded the amount available by \$37,000.

During the corresponding quarter in 1915, the excess of demand upon this account over available revenues amounted to about \$310,000.

While these overdrafts have heretofore been fully met by the October collections of tax from county treasurers it is a condition that should not be allowed to exist.

The legislature should authorize a levy to be made in 1917 that will provide a balance that will safely care for all appropriations as they are called for without resorting to the small balances that may be in the treasury belonging to other funds.

At the end of the last biennial period covered by this report the general revenue balance was \$717,825.26. The receipts during July, August and September were \$842,989.94. The disbursements were \$1,862,141.00.

The balance in this fund, June 30th, 1916, should have been at least \$500,000 larger than it was. I do not believe the state should carry an exceedingly large balance, but it should be large enough to meet all possible demands.

On June 30th, 1906, the balance in this fund was \$1,074,788.31 and the disbursements for the next three months were \$842,399.00, as compared with a balance of \$717,825 and disbursements amounting to \$1,862,141.00 for the same period this year. The balance in

1906 was perhaps a little larger than was necessary then, but it would be inadequate now, as is clearly shown. Increasing expenditures of necessity require that we carry a larger balance.

The question is often asked why this condition exists when the legislature has authorized a levy sufficient to raise a fund adequate to meet all appropriations.

The legislature that meets next January will authorize a levy sufficient to meet all existing appropriations and will probably adjourn in April. The executive council will determine what levy will be necessary and certify the levy to the county auditors in July. The tax derived by this levy will be collected by the county treasurers and about 58 per cent of it will be received by this department prior to May, 1918. The bulk of this amount will be received by this department in April, 1918, or one year after the legislature has adjourned.

Judging by the past the legislature will have made large appropriations that may be and probably will be demanded during the year immediately following adjournment of the legislature, and when demanded must be paid or the warrants endorsed not paid for want of funds. If payment is made it must be made from funds that had been previously appropriated by some preceding legislature. When these demands are made the records will often show a balance in the treasury, but this balance is necessary to meet payments that may be demanded upon appropriations that existed before the general assembly met.

To state the matter in another way, the legislature makes large appropriations and then provides for a levy that will raise a fund sufficient to meet the appropriations, but payments upon the appropriations can be and are demanded before any part of the tax, the legislature has provided as a fund to meet the appropriations, has been received.

To meet demands thus created it is very necessary that we carry a larger balance or that appropriation acts defer payment of the amount appropriated until such time as the tax levied to meet the appropriation is received by this department. The better plan would be to defer payment upon all additional appropriations by the Thirty-seventh General Assembly for at least one year, and during the year levy and collect a tax that will meet all appropriations and create a working balance sufficiently large to avoid a deficit at any time.

## COLLATERAL INHERITANCE TAX.

The State Treasurer is charged with the duty of collecting the inheritance tax and a compilation of the receipts taken from the several biennial reports shows a very marked increase in revenue from this source. The amount collected for each period was:

For the period ending June 30, 1901.....	\$196,464.54
For the period ending June 30, 1903.....	234,664.76
For the period ending June 30, 1905.....	283,443.05
For the period ending June 30, 1906.....	190,747.62
For the period ending June 30, 1908.....	341,359.93
For the period ending June 30, 1910.....	447,179.40
For the period ending June 30, 1912.....	490,809.46
For the period ending June 30, 1914.....	637,131.39
For the period ending June 30, 1916.....	697,368.48

There is urgent need of a better system of collecting this tax. This was recognized by State Treasurer John Herriott many years ago but very little has been done to better conditions then existing. Mr. Herriott, in his report in 1899, said:

"In many instances the beneficiaries of estates do not know of the law taxing collateral benefits, and it is overlooked by attorneys and courts. Estates have been settled without the tax being paid and many are in process of settlement in those counties. The tax is a lien against the property until paid and it is to be collected whenever the liability of the estate is discovered. \* \* \* Great annoyance and considerable expense will be unnecessarily inflicted upon persons if estates liable for the inheritance tax are not promptly reported and looked after.

"The treasury department should be given authority and adequate means for thoroughly investigating the probate records of our counties. It should have one or two inspectors who would devote their entire time to inspecting the probate inventories and the records of the county recorders' offices and who would be subject immediately to the directions of the head of the department and report to him direct. Two years' experience convinces me that this is the only effective way of obtaining the necessary information from counties where the local authorities are averse to reporting estates or indifferent about the matter."

The law in force at the time of Mr. Herriott's report and the one now in force make it the duty of local officers to assist in en-

forcement of this law. Mr. Herriott recognized that they were averse to performing the duties the law imposed upon them. It is an incontrovertible truth that the farther the collection of any tax can be removed from local authority and the more centralized the authority for collecting the tax the more uniform will be the enforcement of the law.

The attorney general of Illinois recognizes this fact and speaks of the experience of that state in the collection of inheritance tax in his last report to the governor. He refers to a better enforcement of the law in that state by appointment of attorneys under state authority to assist in enforcing the law outside of Cook county. In his report for the year 1914, he says:

"The legislature made an appropriation to this department of the sum of \$10,000 and to the state treasurer of the sum of \$25,000 for the purpose of collecting the inheritance tax outside of Cook county. As a result of such appropriation, the state treasurer co-operated with this department and we were able to appoint fifteen inheritance tax attorneys throughout the state, with prescribed districts, whose duty it has been to travel from county to county and personally investigate every estate from which a tax might be due. It is needless to say that this has resulted very beneficially, both in expediting the collection of inheritance tax and in securing large sums of money which otherwise might not have been collected through the inaction or otherwise of the local administrative officials. An investigation and comparison of the amount of inheritance tax assessed, as shown by the tables contained in this report, and a comparison therewith of the amount of tax assessed under the old system when the state was dependent almost entirely upon the activities of the local county officials, will demonstrate the wisdom and the economy of a continuance of such an appropriation."

The conditions referred to by Mr. Herriott still exist in very large measure, not alone because of local prejudice against the law, but in some cases beyond doubt from fear on the part of local officers of losing political prestige by its enforcement. I am certain that some such system as is being tried in Illinois would produce the desired results. A sufficient number of competent attorneys should be employed. It might be possible to secure competent men who are not attorneys to make the investigation that Mr. Herriott

suggests if there were appointed a sufficient number of attorneys to assist them when an attorney's help was necessary. The same persons could be authorized to investigate and assist in the collection of any other revenue due the state from any source and in my opinion the additional expense, if any there would be, would be justified by increased collections of general revenue. I am confident there are many transfers by deed and otherwise subject to the tax that are never brought to the attention of this department. This opinion is shared by members of the attorney general's office who recently have been assigned to assist in collecting the tax and while thus employed have discovered some such valuable estates.

It is clearly evident some additional means must be employed. Not only is the law ignored and its proper enforcement neglected in some cases but the volume of labor required is too great to be successfully carried on as it has been in the past.

The volume of the business handled by this department has increased nearly three hundred per cent since the year 1901 and the department is now handling this vastly increased volume of business and employing only one more clerk than was employed in the department sixteen years ago. At the present time and under the present system there must be a loss of revenue that the state should collect. Whether this loss is caused by carelessness, indifference, prejudice or a fear of loss of political prestige, it should not be allowed to continue. If the law is to be continued in force, adequate means for its proper enforcement should be provided, and unless the state treasurer can have proper legal assistance entirely under his control the collection of the tax should be put in the hands of the attorney general.

#### ANNUAL APPROPRIATIONS.

For a great many years it has been customary for the legislature to make appropriations for specific purposes and definite as to the amount to be paid "annually hereafter." In recent years there has been a great deal said about adopting a "budget system" of appropriations. Under a "budget system" as I understand it, each legislature would make such appropriations as it believed necessary for the proper conduct of the state government for a period of two years. I believe the present method of making annual appropriations should be discontinued and an attempt was made by the Thirty-Sixth General Assembly to adopt a "budget system," but

after the general assembly had adjourned it was discovered that many appropriation bills were made payable "annually hereafter."

I believe that the legislature should make such appropriations as it thinks necessary for the proper support of the state government for a period of two years and no more. Appropriations that are payable "annually hereafter" become cumulative in operation. Under such a system the members of the legislature, other than those upon the appropriations committee, rarely if ever, know what the appropriations for many purposes aggregate. The amount appropriated in such a case is an amount in addition to existing annual appropriations of which the members probably have no knowledge when the appropriation bill is being voted upon. The members, should have an opportunity to know what the amount appropriated to any purpose aggregates, and under the present system that is possible only when the members are careful to inform themselves as to what amount has been appropriated for the same purpose by preceding legislatures.

#### THE AUTOMOBILE FUND.

The amount of the automobile license fund distributed to the several counties during the period, aggregated \$2,524,924.00. This fund is apportioned to the counties according to the number of civil townships they contain.

A more inequitable method could hardly be devised. The fund should be used by the state as a bonus for the construction of good roads by counties, but if the distribution to the counties is continued, the distribution should be governed either by population, area, or by the amount paid in from each county.

Under the present system two counties approximately the same in area, population and wealth, may not, and do not, share equally in this fund as is shown by the following comparison:

County	Population, 1915	Area Sq. miles	Distribution
			April, 1916
Mitchell	14,435	473	\$11,248.00
Howard	13,929	476	8,436.00
Wayne	16,243	523	11,248.00
Chickasaw	16,089	504	8,436.00
Dallas	25,610	588	11,248.00
Adair	14,736	576	14,060.00
Lee	58,101	512	11,951.00
Muscogee	28,663	437	10,545.00
Mahaska	29,314	576	13,357.00
Mills	14,916	444	9,139.00
Montgomery	17,297	432	8,436.00

I am satisfied the legislature never intended such gross discrimination should exist and believe the error should be corrected and a more equitable method be adopted if distribution of the fund to the counties is to be continued.

FISH AND GAME PROTECTION FUND.

This fund is created by fees received from hunter's licenses and there is now a balance on hand of \$114,000.00. I believe the license fees should be paid into the general revenues of the state and all expenditures be upon appropriations made by the general assembly. This is the method pursued in other matters and I see no need of an exception with regard to this fund.

TRANSFERS OF FUNDS.

For several years prior to the meeting of the last legislature special taxes had been levied for building purposes for the three state educational institutions. A special tax had more recently been levied for the maintenance of other state institutions and one for "Agricultural Extension Work." All of these special tax laws were repealed by the Thirty-sixth General Assembly and the funds derived thereby in excess of stated amounts were ordered to be transferred to the general revenue of the state. The amounts so transferred aggregate \$619,929.10.

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PART I

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**GENERAL TABLES**

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## TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in the General Revenue Fund for the Biennial Period and  
Total of Disbursements.

## RECEIVED FROM COUNTIES.

State general revenue fund, state tax levy.....	\$ 6,278,420.64
Support of Insane at State Hospital.....	1,448,757.61
Support of College for the Blind.....	750.53
Support of School for the Deaf.....	806.58
Institution for the Feeble Minded.....	48,980.37
Support of State Orphans' Home.....	76,270.18
State Sanatorium for Tuberculosis.....	171,430.40
Hospital for Inebriates .....	56,355.41
Total .....	\$ 8,081,771.12

## TAXES PAID BY INSURANCE COMPANIES

Iowa companies .....	\$ 98,704.82
United States companies .....	829,622.37
Foreign companies .....	95,668.11
Total .....	\$1,023,995.30

## FEES FROM OFFICERS AND BOARDS

Auditor of State .....	\$ 89,750.57
Clerk of Supreme Court .....	8,871.61
Dairy and Food Commissioner .....	108,448.46
State Entomologist .....	2,463.00
Pharmacy Commission .....	76,601.13
Secretary of State, miscellaneous fees.....	203,780.75
Secretary of State, oil inspection .....	64,467.76
Oil Inspector, oil inspection.....	48,381.42
Superintendent of Public Instruction.....	11,769.00
County Superintendents', teachers' examination.....	25,985.00
State Board of Health.....	\$7,190.85
Medical examination .....	7,607.00
Optometry examination .....	725.00
Board of Dental Examiners.....	4,458.00
Mine Inspectors' Board of Examiners.....	424.00
Hotel Inspection .....	14,828.50
Animal Health Commission .....	3,897.00
Hunter's Licenses, County Auditors.....	204,135.96
Boundary waters, Fish and Game Warden.....	6,116.70
Governor of State, notarial .....	40,700.00
Governor of State, certification and extradition.....	128.00
Insurance Commissioner .....	184,707.33
Total .....	1,115,547.01

## TAXES, LICENSES AND MISCELLANEOUS.

Transportation companies .....	\$ 23,886.50
Itinerant physicians, Treasurer of State.....	4,000.00
State Institutions, refunds .....	416,622.44
State Institutions, miscellaneous .....	60,461.82
Interest on deposits in banks, State Treasurer.....	38,507.68
Collateral inheritance tax, State Treasurer.....	697,368.48
Transfers from temporary school fund.....	1,303.04
Federal aid Soldiers' Home .....	102,976.00
Miscellaneous sources .....	14,528.05
Motor vehicle licenses, Secretary of State.....	3,050,633.79
Total .....	4,411,287.80
Total Receipts .....	\$14,632,601.26

Transferred from other funds as ordered by the General Assembly .....	619,929.10
Total general revenue, including transfers.....	\$15,252,530.36
Balance on hand July 1, 1914.....	737,860.82
Total revenue .....	\$15,990,391.18
Total State Auditor's warrants redeemed.....	\$15,272,565.92
Balance on hand June 30, 1916.....	717,825.26
Total .....	\$15,990,391.18

TABLE NO. 2—GENERAL REVENUE DISBURSEMENTS.

## Warrants Paid Out of General Revenue Fund and Purpose of the Expenditures.

## STATE ADMINISTRATION, GENERAL OFFICERS

Governor, salary, house rent and salary member of Executive Council .....	\$ 13,600.00
Private secretary's salary .....	3,442.73
Clerks' salaries .....	8,641.67
Extra clerk and contingent fund.....	240.17
Special agents' salaries and expense.....	9,840.13
Patent cases, legal assistance.....	3,798.68
Publishing election proclamation.....	7.30
Secretary of State, salary .....	7,200.00
Deputy's salary .....	3,675.00
Land office clerk salary .....	2,875.00
Clerks' salaries .....	20,108.02
Blue Sky department, clerks' salaries.....	3,344.24
Motor vehicle department, clerks' salaries.....	14,990.17
Extra clerks' salaries .....	12,502.65
Indexing journals of House and Senate.....	250.00
Auditor of State, salary .....	7,050.00
Deputy, salary .....	3,675.00
Clerks' salaries .....	22,474.82
Insurance examiners and actuary.....	333.35
Extra clerk and contingent .....	756.59
County examinations, chief clerk and state expense .....	7,885.62
County examinations, examiners' per diem and exp. ....	27,768.07
Municipal examiners, per diem and expenses.....	9,506.15
Bank examiners, per diem and expenses.....	39,532.22
Assistant insurance examiner, per diem and expenses .....	2,411.43
Treasurer of State, salary .....	6,900.00
Deputy's salary .....	4,150.00
Clerks' salaries .....	10,605.00
Extra clerk and contingent .....	754.30
Special clerk .....	400.41
Treasurer's and deputy's bonds.....	4,000.00
Attorney General, salary .....	10,000.00
Assistant's salary .....	4,895.83
Assistants and clerks .....	15,876.29
Additional assistants and contingent .....	13,675.41
Expense .....	4,632.28
Superintendent of Public Instruction, salary.....	8,000.00
Deputy, inspectors and chief clerk .....	19,130.86
Clerks and janitor .....	5,800.15
Extra clerk fund .....	1,380.26
Traveling expense .....	5,181.97
School journals .....	173.25
Teachers' Institutes .....	10,000.00
Teachers' training .....	197,746.78
Consolidated schools .....	54,360.00
Board of Educational Examiners.....	301,763.27
Railroad Commissioners, members' and secretary's salaries .....	18,982.20
Clerks' salaries .....	12,503.25
	41,239.79

## GENERAL REVENUE TRANSACTIONS

Commerce counsel .....	10,000.00
Investigation of interstate cases.....	30.80
Investigation of rates and services .....	47,872.67
Investigation Western rate cases .....	15,000.00
Maps .....	3,658.20
General and traveling expenses .....	3,089.29
Adjutant General, salary .....	4,950.00
Assistant's salary .....	2,875.00
Record clerk's salary .....	2,400.00
Temporary arsenal .....	1,598.27
Custodian of capitol and grounds, salary.....	1,350.00
Employees' salaries .....	60,450.98
Extra employees .....	962.39
Shoveling snow .....	208.33
Laundry work .....	231.60
Executive Council, secretary's and clerks' salaries.....	22,827.90
Contingent fund .....	2,060.67
Expert accountant .....	2,932.82
Engraving, plates and cuts .....	3,561.32
Costs in cases against state officers .....	6,858.00
Expenses Governor's conferences .....	300.00
General expenses .....	11,260.88
Necessary expense .....	3,288.89
Survey of lake beds .....	18,452.37
Survey of abandoned islands .....	675.62
Voucher clerk .....	1,822.50
Postmaster's salary .....	999.98

111,136.41

11,823.27

63,199.40

71,040.95

## STATE ADMINISTRATION BOARDS AND COMMISSIONS

Board of Accountancy .....	651.59
Board of Health, members' salaries .....	7,200.00
Clerks' salaries .....	7,625.00
Extra help .....	1,777.59
Antitoxin clerk .....	1,552.46
Antitoxin expense .....	803.28
General expense .....	9,611.56
Embalming department .....	2,240.91
Enforcement sanitary conditions .....	1,270.22
Nurses' department .....	3,491.28
Vital statistics .....	4,079.64
Hotel inspection .....	15,287.99
Sanitary engineer .....	5,275.45
Board of Medical Examiners .....	60,215.29
Board of Optometry .....	2,456.06
Board of Dental Examiners .....	3,839.52
Board of Parole, members, per diem and expenses .....	16,260.39
Secretary's salary .....	4,000.00
Assistants' per diem and expenses .....	15,991.65
Commissioner of Labor Statistics, salaries .....	15,829.15
Clerks .....	2,882.35
Expense .....	5,308.99
Dairy and Food Commissioner, salary .....	24,021.49
Deputy, inspectors and assistants .....	5,490.00
Clerks' fund .....	65,362.73
Chemist's salary .....	6,818.67
Encouragement of dairy industry .....	4,800.00
Extra clerks' fund .....	7,586.03
Encouragement of beef cattle industry .....	31,605
Expense .....	5,981.81
Feeding and food stuffs .....	53,119.38
Inspector, Weights and Measures' salary .....	3,192.68
Weights and Measures, convention expense .....	1,800.00
Document Department, salary of editor .....	43.50
Help and contingent .....	1,833.30
Printing, by the state printer .....	955.00
Binding, by the state binder .....	2,788.30
Fire Marshal, salaries and expenses .....	111,727.87
Geological Survey, clerk's salary .....	49,494.70
Expense .....	26,601.79
	17,886.49

Inspection of bees . . . . .		2,840.48
Insurance Department, salaries . . . . .	33,778.39	
Insurance examiners, assistants' per diem and expenses . . . . .	16,776.84	
Contingent fund . . . . .	934.38	45,489.61
Industrial Commissioner, salaries and expense . . . . .	10,800.00	18,864.59
Mine Inspectors, salaries . . . . .	10,800.00	
Expense District No. 1 . . . . .	1,457.90	
Expense District No. 2 . . . . .	1,541.17	
Expense District No. 3 . . . . .	1,019.88	
Board of Examiners . . . . .	5,247.31	
Clerks' fund . . . . .	2,100.00	22,166.26
Oil Inspectors, salaries and expenses . . . . .	58,301.16	
Clerks' fund . . . . .	862.50	59,163.66
Pharmacy Commission, salaries and expenses . . . . .	16,677.37	
Extra help . . . . .	273.00	16,950.37
Veterinary Surgeon, salary . . . . .	3,600.00	
Clerk's and stenographers' salaries . . . . .	4,012.50	
Assistants' per diem and expenses . . . . .	25,314.67	
Commission of Animal Health . . . . .	4,245.90	37,173.07

## LEGISLATIVE DEPARTMENT

Thirty-fifth General Assembly, employees . . . . .		59.00
Thirty-sixth General Assembly, salaries . . . . .	158,000.00	
Employees and extras, salaries . . . . .	54,817.25	
Sundry appropriations . . . . .	3,699.05	
Mileage . . . . .	2,088.62	
Chaplains . . . . .	750.00	
Inaugural . . . . .	349.90	219,704.82
Code Supplement Commission . . . . .		22,593.86
Retrenchment and Reform Committee, chartered accountants . . . . .	1,421.66	
Additional help, state offices . . . . .	6,339.70	
Committee expense . . . . .	470.83	
Secretary and clerk hire . . . . .	402.60	8,634.79
Election Contests, Finley vs. Lindley . . . . .	137.45	
DeWolf vs. Grout . . . . .	50.37	187.82

## JUDICIAL DEPARTMENT

Supreme Court, judges' salaries . . . . .	84,000.00	
Bailiff, messenger and stenographers . . . . .	16,152.10	
Contingent fund . . . . .	1,528.45	
Reporter's salary . . . . .	10,469.42	
Reporter's clerk's salary . . . . .	682.50	
Code Supplement . . . . .	3,500.30	116,332.77
District Court, salaries of judges . . . . .	413,025.71	
Expense holding court outside District . . . . .	23.15	
Expenses—E. G. Albert, \$244.40; D. W. Anderson, \$237.60; J. W. Anderson, \$244.40; J. H. Applegate, \$157.91; Thos. Arthur, \$136.74; W. S. Ayres, \$14.80; Henry Bank, \$174.74; A. P. Barker, \$202.51; H. B. Boies, \$82.58; Wm. D. Boies, \$253.31; Robert Bonson, \$53.81; Jos. J. Clark, \$149.68; Seneca Cornell, \$198.88; D. F. Coyle, \$244.40; B. F. Cummings, \$175.43; Maurice Donegan, \$161.01; G. W. Dunham, \$150.96; M. F. Edwards, \$201.00; F. O. Ellison, \$143.19; H. K. Evans, \$244.40; Wm. H. Fahey, \$244.40; H. E. Fry, \$244.40; Oscar Hale, \$243.52; W. S. Hamilton, \$244.40; Loren M. Hays, \$236.54; A. N. Hobson, \$200.24; A. J. House, \$188.31; R. P. Howell, \$87.58; F. M. Hunter, \$152.47; Wm. Hutchinson, \$243.08; M. E. Hutchinson, \$214.39; Geo. Jepson, \$34.84; Chas. H. Kelley, \$231.99; Nels J. Lee, \$244.40; F. D. Letts, \$178.20; Thos. L. Maxwell, \$215.73; J. T. Moffit, \$159.55; C. W. Mullan, \$18.59; J. B. Rockafellow, \$163.24; W. G. Sears, \$45.82; Henry Silwold, \$213.65; Milo P. Smith, \$127.27; Jas. D. Smyth, \$83.05; W. S.		

## GENERAL REVENUE TRANSACTIONS

Springer, \$217.37; J. F. Talbott, \$244.40; Wm. Theophilus, \$148.60; Andrew B. Thornell, \$244.40; C. W. Vermillion, \$231.70; O. D. Wheeler, \$99.85; K. E. Wilcockson, \$171.24; Jas. W. Willett, \$182.89; E. B. Woodruff, \$244.40; R. M. Wright, \$229.88—total . . . . .	9,567.57	422,556.43
Clerk of Supreme Court, salary . . . . .	5,400.00	
Deputy . . . . .	3,600.00	
Clerks and janitors . . . . .	5,810.00	
Extra help . . . . .	15.00	14,825.00

## AGRICULTURAL INTERESTS.

Agricultural societies . . . . .		70,338.79
Department of Agriculture, support . . . . .	8,000.00	
Women's and Children's building . . . . .	9,468.19	
Sheep barn . . . . .	25,000.00	
Constructing sewer . . . . .	12,473.73	
Insurance and improvement of grounds . . . . .	2,000.00	56,941.92
Farmers' institutes . . . . .		13,324.35
Horticultural society, support . . . . .	8,000.00	
Promotion of . . . . .	500.00	8,500.00
Iowa Weather and Crop Service . . . . .		5,237.17

## HISTORICAL AND LIBRARY

Historical Society, support . . . . .	40,000.00	
Traveling and expense . . . . .	359.21	40,359.21
Historical department, curator's salary . . . . .	3,525.00	
Assistants', clerks' and guards' salaries . . . . .	30,324.64	
Donation expense . . . . .	8.91	33,868.55
Iowa Library Commission, salaries . . . . .	16,183.62	
General expense . . . . .	12,290.41	28,474.03
Iowa State Library, librarian's and assistants' salaries . . . . .	14,482.33	
Cataloguers and janitors' salaries . . . . .	11,762.40	
Extra help and contingent . . . . .	460.90	
Apprentice . . . . .	238.60	
Historical department . . . . .	9,995.52	
Law department . . . . .	11,345.42	
Miscellaneous expense . . . . .	13,026.14	61,362.31
Public Archives department . . . . .		2,122.65

## STATE INSTITUTIONS—GENERAL

State institutions, support and special appropriations . . . . .		4,971,004.05
Board of Control, members' and secretary's salaries . . . . .	22,557.70	
Architect's salary . . . . .	6,000.00	
Architect's expense and draftsman . . . . .	4,646.85	
Clerks' fund . . . . .	21,542.29	
Extra clerk . . . . .	910.33	
Consulting architect . . . . .	875.00	
Miscellaneous expense . . . . .	7,575.04	
State agents' salaries and expenses . . . . .	11,972.93	
Inspection of county and private institutions . . . . .	4,655.67	
Investigation of tuberculosis . . . . .	7,595.10	
Transfer of patients to sanatorium . . . . .	15.03	
Quarterly conference expense . . . . .	237.83	
Maintenance road district for state lands . . . . .	35,184.64	
Home for Friendless Girls . . . . .	1,702.27	125,380.68
Reward for escaped prisoners . . . . .	1,000.00	
Prison breach escape . . . . .	447.20	
Return of fugitives . . . . .	8,443.27	
Return of insane and inebriates, etc . . . . .	5,263.30	15,153.77

## STATE INSTITUTIONS—EDUCATIONAL

State College of Agriculture, support . . . . .	728,333.40
Experimental station . . . . .	155,041.68
Two-year agricultural course . . . . .	27,082.35
Contingent and repair . . . . .	67,082.35
Repair and minor improvements . . . . .	20,082.35
Books and periodicals . . . . .	7,182.30

Library fund	2,708.35
Engineering department, experimental station	1,750.00
Support of engineering experimental station	750.00
Engineering experiment station	22,083.40
Support of experimental station	10,416.67
Summer session	20,000.00
Good roads	10,833.40
Extension work	45,500.00
Additional department equipment	3,469.36
Maintenance and improvement of grounds	12,177.90
Chemistry building, equipment and supplies	87,455.44
Heating Plant, equipment	42,700.00
Two and four year course Home Economics	18,333.30
Sub-collegiate course in Agriculture, etc.	49,500.00
Veterinary practitioners' course	1,666.66
Good roads experimentation	9,166.65
Agricultural and Home Economics extension	82,500.00
Winter short course	8,000.00
Engineering extension and trade schools	22,916.65
Veterinary investigation	8,333.32
Additional equipment and furnishings	49,000.00
Settling and storage water tank and connection	5,800.00
Temporary Home Economics Laboratory	700.00
State University, support	909,400.05
Contingent and repair	64,583.35
Library support	35,000.00
Equipment and supplies	18,958.30
Equipment partially equipped buildings	52,500.00
Purchase of additional land	5,000.00
Paving, sidewalks and Improvement	8,000.00
Domestic science building	8,500.00
Engineering equipment	12,500.00
Equipment for dentistry	4,000.00
University extension work	31,833.30
Epidemiologist and laboratory	10,000.00
Land condemnation expense	7,000.00
College of applied science, liberal arts, law	62,654.15
Summer school	16,000.00
College of Dentistry	21,747.90
College of Education	18,333.30
Graduation college	8,250.00
College of Fine Arts	2,750.00
Department of buildings and grounds	11,000.00
Administration	5,706.25
Treatment of indigent children	11,795.73
Buildings	10,000.00
Electrical equipment	5,000.00
Purchase of land	48,000.00
Enlarging heating plant	18,000.00
Tunnel to new building	6,000.00
State Teachers' College, support	279,791.75
Contingent and repair	132,416.70
Library and librarian's salary	26,500.05
Nurses' and hospital support	3,604.20
Summer term and additional	56,000.00
Paving	2,500.00
Furniture	2,500.00
Extension service	19,750.00
Dormitory furniture	15,000.00
Erection, repair, etc.	15,000.00
State College for the Blind, support	80,768.96
Contingent and repair	3,000.00
Oculist	100.00
Electric lighting plant	3,000.00
Pianos and furniture	5,000.00
Paving, sidewalks and improvement	7,500.00
Barns and silos	4,500.00
Bacteriological laboratory	103,868.96
State Entomologist, expense	12,426.28
Board of Education, finance committee	7,367.61
Per diem and expenses	21,000.00
Telegraph and telephone expenses	44,718.84
	312.48
	66,031.32

MISCELLANEOUS EXPENDITURES			
Automobile license, county apportionment	\$ 2,524,924.00		
Expense fund	132,482.32		
Highway Commission	129,826.06	2,787,222.38	
Collateral Inheritance Tax, refund	3,496.84		
Court costs	79.55		
Enforcement fund	29,565.53		
Department of G. A. R.	1,498.33		
Gettysburg commission	1,215.88		
Spirit Lake pensions	4,677.33		
Fish and Game protection, boundary licenses	5,546.55		
Wardens' salaries, expenses, etc.	203,726.22		209,272.77
Foot and mouth epidemic reimbursement	94,750.60		
Freight, express and cartage	7,829.97		
Permanent school fund	27.00		
Interest on school fund loads	1,303.04		
Militia, general expense of I. N. G.	308,791.99		
Miscellaneous expenses, Code 165, furniture and supplies	143,861.90		
Code 165, fuel	19,862.70		
Code 164, repairs	21,611.06	185,335.66	
Panama-Pacific Exposition, appropriation	60,223.87		
Pioneer Law Makers	192.00		
Publishing notice of amendment to Constitution	8,678.39		
Providential contingent fund	14,610.78		
Publishing Acts of G. A. and census returns	677.75		
Publishing notice of application for pardons	82.16		
Pensions for Hull and Metz	960.00		
Refund to counties	2,027.24		
Removal of officers	110.62		
Camp grounds fund	2,125.00		
State census	20,645.52		
Unredeemed warrant account	4.38		
Sundry special appropriations, relief, etc.	14,860.00		

TABLE NO. 3—GENERAL FUND TRANSACTIONS.

Receipts, Disbursements and Balances in General Revenue Fund by Months, Quarters and Years.

	Date	Receipts	Warrants Redeemed	Balances
Balance June 30, 1914				\$ 737,860.82
1914				
July		\$ 247,643.62	\$ 576,752.58	\$ 408,751.86
August		258,138.29	427,703.40	239,186.75
September		226,236.22	336,637.09	128,784.98
First quarter		\$ 732,018.13	\$ 1,341,003.97	\$ 128,784.98
October		\$ 1,000,364.50	\$ 747,871.74	\$ 381,277.88
November		417,586.08	429,434.34	369,429.57
December		286,484.21	473,834.27	182,070.51
Second quarter		\$ 1,704,434.88	\$ 1,651,140.35	\$ 182,070.51
1915				
January		\$ 431,061.47	\$ 455,396.35	\$ 157,754.63
February		822,588.18	508,184.90	472,157.91
March		547,351.18	468,899.73	550,619.36
Third quarter		\$ 1,801,000.83	\$ 1,432,460.08	\$ 550,619.36
April		\$ 1,389,406.64	\$ 1,166,266.90	\$ 773,757.10
May		732,434.44	531,158.70	975,032.84
June		347,189.51	466,177.25	856,045.10
Fourth quarter		\$ 2,469,030.59	\$ 2,163,604.85	\$ 856,045.10
Total first year		\$ 6,705,484.43	\$ 6,588,300.15	\$ 856,045.10

Date	Receipts	Warrants Redeemed	Balances
July	\$ 216,467.15	\$ 670,023.22	\$ 402,489.03
August	295,037.83	516,815.44	180,711.42
September	287,602.41	371,111.21	97,292.62
Fifth quarter	\$ 709,107.39	\$ 1,557,949.87	\$ 97,202.62
October	\$ 1,549,656.68	\$ 1,125,855.46	\$ 521,003.84
November	401,661.44	764,733.76	157,031.52
December	416,426.03	292,738.65	281,018.90
Sixth quarter	\$ 2,307,744.15	\$ 2,183,327.87	\$ 281,018.90
1916			
January	\$ 506,056.82	\$ 721,067.27	\$ 126,608.45
February	850,408.81	458,284.10	518,733.16
March	918,221.14	586,517.72	850,436.58
Seventh quarter	\$ 2,334,686.77	\$ 1,765,809.09	\$ 850,436.58
April	\$ 2,061,939.66	\$ 1,964,135.48	\$ 948,240.76
May	665,715.65	608,047.94	1,005,905.47
June	316,852.31	604,935.52	717,825.26
Eighth quarter	\$ 3,044,507.62	\$ 3,177,118.94	\$ 717,825.26
Total second year	\$ 8,546,045.93	\$ 8,684,265.77	\$ 717,825.26
Grand total	\$ 15,252,530.36	\$ 15,272,565.92	\$ 717,825.26
Balance June 30, 1916			\$ 717,825.26

TABLE NO. 4—SPECIAL FUNDS.

Receipts, Disbursements and Balances in Special Funds for the Biennial Period.

	Balance June 30, 1914	Receipts	Total Am't Available	Disburse- ments	Balance June 30, 1916
State University, special tax	\$ 128,039.83	\$ 272,000.03	\$ 400,039.86	\$ 400,039.86	-----
State College, special tax	103,034.03	271,999.81	375,033.84	330,533.84	44,500.00
State Teachers' College, special tax	79,015.83	135,986.36	215,002.19	215,002.19	-----
State College, Endow- ment bonds	685,550.00	154,300.00	839,850.00	190,366.00	649,484.00
State College, Endow- ment cash	1,267.97	190,366.00	191,633.97	154,300.00	37,333.97
State College, Endow- ment interest	73,758.24	73,758.24	71,831.72	71,831.72	1,926.52
State College, Morrill Endowment	100,000.00	100,000.00	100,000.00	100,000.00	-----
Temporary school fund	1,303.04	1,303.04	1,303.04	1,303.04	-----
Permanent school fund	8,056.27	8,056.27	8,056.27	8,056.27	-----
Sale of lake beds	3,014.63	3,014.63	3,014.63	3,014.63	-----
Capitol Grounds Extен- sion, cash	330,830.45	1,143,638.67	1,474,469.12	1,408,369.61	66,099.51
State Institutions, spe- cial	111,647.01	678,665.43	790,312.44	557,704.37	232,608.07
Agricultural Extension, special	154,666.68	678,650.96	833,317.64	833,317.64	-----
Total	\$1,507,066.43	\$3,708,724.81	\$5,305,791.24	\$4,270,824.54	\$ 1,034,966.70

TABLE NO. 5—GENERAL REVENUES AND SPECIAL FUNDS.  
Consolidated Statement of Receipts and Disbursements of all Funds  
for Biennial Period.

	General Revenue	Special Funds	Total
Balance June 30, 1914	\$ 737,860.82	\$ 1,597,066.43	\$ 2,334,927.25
Receipts for two years	15,252,530.36	3,708,724.81	18,961,255.17
Amount available	15,990,391.18	5,305,791.24	21,296,182.42
Disbursements	15,272,565.92	4,270,824.54	19,543,390.46
Balance June, 1916	717,825.36	1,034,966.70	1,752,791.06

TABLE NO. 6—TRANSFERS SPECIAL TO GENERAL FUND.

Amount and Date of Transfers to the General Revenue Fund from the Special Funds.

Date	Fund Transferred From	Amount
January 9, 1915	Agricultural Extension, special building tax	\$ 80,000.00
April 5, 1915	Agricultural Extension	7,500.00
September 28, 1915	Agricultural Extension	80,000.00
September 28, 1915	State University	15,000.00
September 28, 1915	State College	15,000.00
September 28, 1915	State Teachers' College	7,000.00
October 30, 1915	Agricultural Extension	180,814.97
October 30, 1915	State University	72,463.72
October 30, 1915	State College	72,463.72
October 30, 1915	State Teachers' College	36,746.93
December 1, 1915	Agricultural Extension	16,832.50
December 31, 1915	Agricultural Extension	5,455.70
December 31, 1915	State University	8,932.64
December 31, 1915	State College	8,932.62
December 31, 1915	State Teachers' College	4,438.96
January 31, 1916	Agricultural Extension	4,075.00
January 31, 1916	State University	1,618.44
January 31, 1916	State College	1,618.42
January 31, 1916	State Teachers' College	811.67
March 13, 1916	Agricultural Extension	89.47
March 13, 1916	State University	54.28
March 13, 1916	State College	54.28
March 13, 1916	State Teachers' College	25.79
Total		\$ 619,929.10

Note.—These transfers were made in accordance with Chapter 228, Acts of the 35th G. A., House File 248, Acts of the 36th G. A., and Senate File 288, Acts of the 36th G. A.

TABLE NO. 7—CAPITOL GROUNDS EXTENSION.

Receipts and Disbursements in Capitol Grounds Extension Fund for Biennial Period.

Receipts—	
Balance on hand June 30, 1914	\$ 330,830.45
Sale of Certificates	280,000.00
Rents, Sales, etc.	93,214.02
Millage Tax	770,244.72
Refund Taxes	179.93
Total	\$1,474,469.12

## Disbursements—

Property purchased	\$ 512,231.89
Material and Labor	105,457.19
Interest on Certificates	46,350.53
Certificates Redeemed	744,300.00
Balance	66,099.51
Total	\$1,474,469.12

TABLE NO. 8—AUTOMOBILE LICENSE FUND.

Distribution to Counties of the Proceeds of the Automobile License Fund for the Biennial Period.

Paid Counties	August, 1914	April, 1915	August, 1915	April, 1916	Totals
Adair	\$ 2,800.00	\$ 8,440.00	5,400.00	\$ 14,060.00	\$ 30,700.00
Adams	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Allamakee	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Appanoose	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Audubon	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Benton	2,800.00	8,440.00	5,400.00	14,000.00	30,700.00
Black Hawk	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Boone	2,880.00	7,174.00	4,500.00	11,951.00	26,095.00
Bremer	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Buchanan	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Buena Vista	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Butler	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Calhoun	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Carroll	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Cass	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Cedar	2,380.00	7,174.00	4,500.00	12,654.00	27,630.00
Cerro Gordo	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Cherokee	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Chickasaw	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Clarke	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Clay	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Clayton	3,080.00	9,284.00	5,940.00	15,466.00	33,770.00
Clinton	2,800.00	8,440.00	5,400.00	14,000.00	30,700.00
Crawford	2,940.00	8,862.00	5,670.00	14,763.00	32,235.00
Dallas	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Davis	2,100.00	6,330.00	4,050.00	10,545.00	26,095.00
Decatur	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Delaware	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Des Moines	1,680.00	5,908.00	3,780.00	9,842.00	21,490.00
Dickinson	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Dubuque	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Emmet	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Fayette	2,800.00	8,440.00	5,400.00	14,000.00	30,700.00
Floyd	1,820.00	5,486.00	3,510.00	9,139.00	19,955.00
Franklin	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Fremont	1,820.00	5,486.00	3,510.00	9,139.00	19,955.00
Greene	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Grundy	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Guthrie	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Hamilton	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Hancock	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Hardin	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Harrison	2,800.00	8,440.00	5,400.00	14,000.00	30,700.00
Henry	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Howard	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Humboldt	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Ida	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Iowa	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Jackson	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Jasper	2,660.00	8,018.00	5,130.00	13,357.00	29,165.00
Jefferson	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Johnson	2,940.00	8,862.00	5,670.00	14,763.00	32,235.00
Jones	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Keokuk	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Kossuth	3,920.00	11,816.00	7,560.00	19,684.00	42,980.00

Paid Counties	August, 1914	April, 1915	August, 1915	April, 1916	Totals
Lee	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Linn	2,800.00	8,440.00	5,400.00	14,000.00	30,700.00
Louisa	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Lucas	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Lyon	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Madison	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Mahaska	2,660.00	8,018.00	5,130.00	13,357.00	29,165.00
Marion	2,100.00	6,330.00	4,050.00	10,545.00	23,025.00
Marshall	2,520.00	7,596.00	4,860.00	12,654.00	27,630.00
Mills	1,820.00	5,486.00	3,510.00	9,189.00	20,955.00
Mitchell	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Monona	2,660.00	8,018.00	5,130.00	13,357.00	29,165.00
Monroe	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Montgomery	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Muscatine	2,100.00	6,330.00	4,050.00	10,545.00	23,025.00
O'Brien	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Oscoda	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Page	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Palo Alto	3,360.00	10,128.00	6,480.00	16,872.00	36,840.00
Plymouth	2,660.00	8,018.00	5,130.00	13,357.00	29,165.00
Pocahontas	2,660.00	8,018.00	5,130.00	13,357.00	33,770.00
Polk	3,080.00	9,284.00	5,940.00	15,466.00	42,980.00
Pottawattamie	3,920.00	11,816.00	7,560.00	19,684.00	42,980.00
Poweshiek	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Ringgold	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Sac	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Scott	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Shelby	3,220.00	9,706.00	6,210.00	16,109.00	35,305.00
Sioux	2,240.00	6,752.00	4,320.00	11,248.00	24,560.00
Story	2,940.00	8,862.00	5,670.00	14,763.00	32,235.00
Tama	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Taylor	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Union	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Van Buren	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Wapello	1,960.00	5,908.00	3,780.00	9,842.00	21,490.00
Warren	2,380.00	7,174.00	4,500.00	11,951.00	26,095.00
Washington	2,100.00	6,330.00	4,050.00	10,545.00	23,025.00
Wayne	2,340.00	6,752.00	4,320.00	11,248.00	24,560.00
Webster	3,360.00	10,128.00	6,480.00	16,872.00	36,840.00
Winnebago	1,680.00	5,064.00	3,240.00	8,436.00	18,420.00
Winneshiek	2,800.00	8,440.00	5,400.00	14,000.00	30,700.00
Woodbury	3,360.00	10,128.00	6,480.00	16,872.00	36,840.00
Worth	1,820.00	5,486.00	3,510.00	9,139.00	19,955.00
Wright	2,520.00	7,560.00	4,860.00	12,654.00	27,630.00

Total disbursements \$ 230,020.00 \$ 693,346.00 \$ 444,420.00 \$ 1,157,138.00 \$ 2,524,924.00

## SUMMARY.

Total disbursements to counties during period.	\$ 2,524,924.00
Balance for distribution to counties June 30, 1916.	415,801.96
Amount credited expense account during period.	281,514.69
Amount credited state highway commission during period.	191,399.19
Total	\$ 3,413,639.84
Balance for distribution to counties June 30, 1914.	\$ 249,555.06
Balance in expense account June 30, 1914.	107,223.17
Balance in state highway commission account June 30, 1914.	6,227.82
Collections during period	3,050,633.79
Total	\$ 3,413,639.84

TABLE NO. 9—FINANCIAL TRANSACTIONS COMPARED.

Revenue Collections, Warrants Issued and Redeemed, for the Last Three Biennial Periods, by Months.

Month of Fiscal Period	Revenue Collections			Warrants Issued			Warrants Redeemed		
	1910-12	1912-14	1914-16	1910-12	1912-14	1914-16	1910-12	1912-14	1914-16
July	1910 \$ 86,189.65	1912 \$ 192,866.29	1914 \$ 247,643.62	1910 \$ 387,494.06	1912 \$ 358,903.37	1914 \$ 485,385.18	1910 \$ 378,786.28	1912 \$ 361,848.55	1914 \$ 576,752.58
August	208,919.15	240,197.63	266,138.29	256,886.26	426,832.61	632,414.41	246,377.41	407,591.64	427,703.40
September	145,350.79	180,547.49	226,236.22	313,127.34	527,584.00	436,946.50	250,552.10	364,287.19	336,637.99
Quarter	\$ 443,468.63	\$ 613,611.41	\$ 732,018.18	\$ 956,519.60	\$ 1,313,619.98	\$ 1,554,746.50	\$ 875,715.79	\$ 1,133,727.38	\$ 1,341,093.97
October	\$ 800,997.99	\$ 961,380.18	\$ 1,000,364.59	\$ 362,198.80	\$ 273,917.44	\$ 476,718.03	\$ 433,322.70	\$ 455,215.36	\$ 747,871.74
November	262,471.65	307,653.91	417,586.08	283,912.48	327,446.36	439,446.01	286,958.98	331,787.38	429,434.34
December	141,778.60	260,905.36	286,484.21	456,412.83	545,577.92	449,517.32	379,880.27	292,634.67	473,854.27
Quarter	\$ 1,205,248.24	\$ 1,529,939.45	\$ 1,704,434.88	\$ 1,102,524.11	\$ 1,147,241.72	\$ 1,365,681.96	\$ 1,100,101.90	\$ 1,079,637.41	\$ 1,651,149.35
January	1911 \$ 144,068.70	1913 \$ 149,519.10	1915 \$ 431,061.47	1911 \$ 310,335.06	1913 \$ 331,041.84	1915 \$ 484,229.31	1911 \$ 374,286.22	1913 \$ 565,706.58	1915 \$ 455,389.35
February	526,180.44	676,645.23	822,588.18	348,727.72	397,872.76	523,325.51	351,068.53	398,276.08	508,184.90
March	371,577.37	551,188.37	547,351.18	372,989.56	322,688.29	408,826.75	299,868.63	336,798.85	468,889.73
Quarter	\$ 1,042,135.51	\$ 1,377,352.70	\$ 1,801,000.83	\$ 1,031,852.34	\$ 1,051,602.89	\$ 1,506,581.57	\$ 1,025,863.38	\$ 1,300,782.11	\$ 1,432,460.98
April	\$ 1,082,212.90	\$ 1,106,334.92	\$ 1,380,406.64	\$ 388,445.88	\$ 969,448.58	\$ 1,174,980.07	\$ 471,861.94	\$ 951,063.31	\$ 1,166,268.00
May	303,968.12	512,743.83	732,431.44	254,783.88	296,801.54	412,685.01	248,075.70	316,514.26	531,158.70
June	119,843.30	191,128.61	347,189.51	400,872.18	490,069.20	560,655.03	286,584.22	303,044.18	466,177.25
Quarter	\$ 1,506,024.41	\$ 1,902,207.36	\$ 2,460,080.50	\$ 1,044,101.44	\$ 1,756,319.32	\$ 2,148,329.11	\$ 1,006,521.86	\$ 1,570,622.25	\$ 2,163,604.85
July	\$ 116,027.30	\$ 186,176.47	\$ 216,407.15	\$ 441,255.83	\$ 653,235.60	\$ 542,372.30	\$ 543,616.48	\$ 733,028.63	\$ 670,023.22
August	223,659.73	294,617.29	295,037.83	422,726.15	687,112.88	966,991.50	426,378.95	682,509.45	516,815.44
September	186,979.73	175,301.47	287,602.41	523,572.93	450,191.57	446,902.71	308,334.70	462,440.98	371,111.21
Quarter	\$ 626,066.76	\$ 656,005.23	\$ 799,107.39	\$ 1,386,554.91	\$ 1,700,540.05	\$ 1,956,326.00	\$ 1,288,330.13	\$ 1,878,039.06	\$ 1,557,949.87

October	1911 \$ 861,128.15	1913 \$ 988,405.98	1915 \$ 1,549,656.68	1911 \$ 306,387.00	1913 \$ 524,734.52	1915 \$ 686,777.41	1911 \$ 508,962.32	1913 \$ 537,529.02	1915 \$ 1,125,825.46
November	209,941.26	435,894.06	401,061.44	350,634.09	444,217.98	676,968.11	333,716.98	453,891.74	764,733.76
December	173,421.82	287,763.52	416,426.03	574,596.76	510,961.89	614,716.71	470,049.35	508,064.77	292,738.65
Quarter	\$ 1,325,491.23	\$ 1,612,063.56	\$ 2,367,744.15	\$ 1,231,618.84	\$ 1,479,914.39	\$ 1,977,462.23	\$ 1,332,718.65	\$ 1,500,085.53	\$ 2,183,327.87
January	1912 \$ 224,923.08	1914 \$ 432,250.09	1916 \$ 506,056.82	1912 \$ 304,032.34	1914 \$ 454,311.35	1916 \$ 641,453.04	1912 \$ 420,226.80	1914 \$ 474,368.81	1916 \$ 721,007.27
February	530,836.25	681,390.43	890,408.81	301,429.12	445,912.10	552,851.92	288,309.12	370,338.51	458,284.10
March	489,554.30	631,509.36	918,221.14	541,085.23	501,750.64	566,230.71	341,637.90	521,973.09	586,517.72
Quarter	\$ 1,245,313.67	\$ 1,745,639.48	\$ 2,334,086.77	\$ 1,147,146.69	\$ 1,401,974.09	\$ 1,760,536.27	\$ 1,050,233.88	\$ 1,309,680.41	\$ 1,765,900.09
April	\$ 1,134,827.72	\$ 1,300,036.77	\$ 2,061,939.66	\$ 512,109.49	\$ 1,023,841.37	\$ 1,883,473.76	\$ 716,562.61	\$ 1,004,367.23	\$ 1,964,135.46
May	479,376.87	559,514.23	605,715.65	310,959.43	427,607.04	541,068.13	321,607.04	508,903.00	608,047.94
June	171,771.85	227,690.61	316,852.31	528,334.86	603,874.15	627,107.22	515,048.96	485,551.64	604,055.52
Quarter	\$ 1,785,976.44	\$ 2,087,841.61	\$ 3,044,507.62	\$ 1,351,403.78	\$ 2,055,322.56	\$ 3,052,300.11	\$ 1,568,218.61	\$ 1,968,821.87	\$ 3,177,118.94
Grand total	\$ 9,270,324.89	\$ 11,524,770.80	\$ 15,252,530.36	\$ 9,251,721.71	\$ 11,996,535.00	\$ 15,321,973.35	\$ 9,233,754.20	\$ 11,823,395.02	\$ 15,272,565.92

TABLE NO. 10—RECEIPTS FROM COUNTIES COMPARED

Amount Received at the State Treasury from County Treasurers for the Last Ten Biennial Periods.

County	1897-99	1899-01	1901-03	1903-05	1905-06	1906-08	1908-10	1910-12	1912-14	1914-16
Adair	\$ 36,610.40	\$ 29,548.87	\$ 29,486.71	\$ 37,424.97	\$ 19,623.52	\$ 42,386.50	\$ 47,448.91	\$ 48,464.27	\$ 60,144.44	\$ 77,727.65
Adams	23,444.27	23,658.86	24,910.83	41,116.66	17,497.65	36,386.05	41,103.67	41,237.66	48,509.54	62,730.37
Allamakee	28,385.67	28,479.44	28,831.68	37,545.55	17,876.52	39,720.55	45,705.00	47,869.49	55,976.95	75,402.48
Appanoose	34,043.72	32,298.39	33,329.58	46,596.16	22,836.63	49,412.80	54,803.91	53,225.69	64,631.64	82,314.15
Audubon	24,308.54	25,567.58	26,718.70	35,228.92	18,566.86	38,553.77	48,583.13	46,333.08	56,101.55	76,249.94
Benton	60,186.46	59,537.81	66,060.12	79,817.91	38,513.64	87,780.86	98,631.00	95,112.82	100,944.50	136,412.29
Black Hawk	53,970.85	57,292.96	71,218.53	83,190.14	44,865.94	96,806.03	113,269.19	117,718.96	143,744.44	183,199.73
Boone	46,808.02	52,225.33	56,715.73	67,623.57	33,457.08	68,977.66	76,610.56	79,263.31	91,679.45	122,380.79
Bremer	28,417.91	28,767.81	33,102.93	39,250.57	22,356.77	44,466.41	49,524.13	51,445.86	63,467.90	87,012.55
Buchanan	36,488.50	37,796.55	44,734.56	50,455.87	25,468.93	58,348.32	58,114.50	63,082.91	71,108.83	91,894.49
Buena Vista	33,195.36	34,019.42	40,104.30	51,746.02	26,405.81	57,956.25	62,750.41	66,216.89	84,690.14	115,127.87
Butler	32,517.57	31,616.74	39,079.09	52,638.24	25,314.89	52,581.06	58,841.91	58,601.09	71,986.96	95,690.78
Calhoun	36,011.49	37,285.13	42,159.19	50,622.22	27,401.92	58,520.87	60,885.99	61,940.03	77,917.40	106,374.51
Carroll	30,496.00	34,638.09	38,362.21	51,559.44	27,513.81	56,943.96	62,128.86	63,560.40	79,141.84	104,756.71
Cass	44,088.24	41,282.04	42,272.90	53,442.89	28,327.11	56,559.42	60,950.32	61,557.56	106,189.03	
Cedar	46,541.13	46,271.49	50,755.18	58,285.79	29,843.81	61,407.50	73,754.94	73,074.86	83,725.12	111,381.01
Cerro Gordo	30,077.47	33,018.15	40,879.30	52,650.57	26,590.56	53,521.31	62,707.02	65,831.51	88,904.57	126,080.33
Cherokee	35,135.60	37,008.29	39,300.73	49,520.73	25,272.16	52,806.72	59,073.12	60,259.75	77,128.47	106,317.65
Chickasaw	25,903.72	28,979.54	31,803.84	39,138.52	19,400.66	44,259.47	45,403.06	44,865.43	54,560.24	71,192.53
Clarke	27,009.13	27,248.51	27,442.12	33,006.23	16,161.92	35,354.03	36,965.00	38,459.49	44,950.12	54,207.18
Clay	23,894.26	26,981.98	32,473.91	41,455.85	21,315.85	44,684.94	50,029.97	52,058.85	68,416.41	91,883.20
Clayton	38,785.03	39,840.26	50,672.65	50,429.46	30,760.38	65,329.89	69,833.22	72,211.11	86,780.39	109,635.34
Clinton	72,470.47	79,715.25	85,315.13	86,321.50	48,955.45	103,479.09	117,105.04	123,306.19	143,296.67	186,504.39
Crawford	45,438.98	44,071.23	45,576.99	60,732.88	32,013.29	64,978.30	69,304.29	72,519.64	95,173.37	130,955.55
Dallas	46,618.27	44,191.02	46,840.77	60,032.37	31,349.72	66,497.90	72,809.27	76,604.73	87,960.30	113,707.69
Davis	30,524.42	27,337.90	29,633.53	35,114.34	17,935.05	38,476.51	42,190.22	43,779.03	50,221.81	61,582.22
Decatur	33,637.73	32,267.47	33,708.51	40,108.06	22,612.87	45,580.66	50,300.13	51,349.43	61,745.15	75,876.15
Delaware	37,385.42	36,330.26	42,953.34	51,135.04	22,776.86	50,305.08	55,586.02	57,130.60	71,452.09	91,527.71
Des Moines	58,649.92	55,131.92	65,165.55	70,468.10	32,800.33	67,386.83	75,083.07	81,974.54	100,955.04	131,285.64
Dickinson	18,958.46	19,028.59	20,708.77	26,830.76	14,676.05	30,656.95	34,420.26	33,512.16	40,888.82	57,608.10
Dubuque	79,385.80	76,380.30	98,632.64	97,189.38	49,285.96	99,660.03	111,709.16	112,729.98	137,004.84	183,696.95
Emmet	19,059.64	20,232.25	24,497.23	30,493.42	15,316.87	32,547.01	34,496.42	35,506.38	44,498.97	60,104.11
Fayette	50,915.05	47,942.95	50,519.30	56,955.87	27,997.86	63,373.38	69,452.82	70,983.52	84,705.73	116,330.93
Floyd	35,491.77	35,320.56	38,638.42	46,010.99	23,365.15	47,200.07	51,630.10	55,768.30	67,982.47	91,507.55
Franklin	31,116.11	34,464.21	37,200.50	44,472.84	22,731.01	45,610.34	51,540.11	52,123.72	67,638.37	94,992.11
Fremont	39,073.20	35,955.87	39,284.71	46,516.22	23,799.23	49,005.08	52,560.56	53,156.96	65,529.15	81,200.56
Greene	36,425.00	36,604.46	38,545.40	48,832.13	25,293.91	49,563.83	53,289.73	56,755.21	74,872.26	97,936.31

Grundy	27,964.25	31,200.05	36,575.62	44,721.85	21,906.08	48,483.77	52,714.46	52,104.48	63,516.63	87,949.56
Guthrie	34,374.84	32,419.74	37,506.27	49,805.07	22,429.91	52,802.52	57,225.60	60,206.72	75,452.39	94,667.24
Hamilton	36,906.82	38,601.34	42,911.12	52,730.37	28,674.99	55,510.53	61,859.26	63,604.77	78,747.25	106,787.56
Hancock	21,723.01	24,903.02	25,771.74	33,244.57	17,977.46	36,524.17	39,865.07	40,400.29	53,921.79	74,623.50
Hardin	44,522.04	46,318.79	52,232.69	67,810.92	32,179.95	67,891.22	71,706.80	74,978.00	89,148.10	117,695.88
Harrison	43,563.70	42,625.57	45,325.92	57,923.29	29,745.13	62,083.89	68,245.41	71,186.86	90,734.68	112,056.17
Henry	43,296.51	49,149.88	40,558.48	47,486.19	21,308.73	58,280.18	50,430.14	61,302.66	68,783.33	84,923.70
Howard	30,059.51	30,715.04	33,207.56	40,447.16	21,109.18	41,450.05	46,349.63	45,300.36	54,149.57	68,064.06
Humboldt	25,034.84	27,123.78	29,975.26	36,606.90	18,909.94	39,091.70	41,254.03	42,545.77	56,262.49	70,504.81
Ida	26,700.80	27,220.58	27,319.80	36,599.21	19,081.04	38,023.15	41,900.94	43,484.85	56,950.28	78,947.71
Iowa	44,642.76	44,743.88	45,807.02	54,999.27	29,430.95	60,407.14	68,536.30	74,452.66	88,016.42	115,047.82
Jackson	35,306.80	34,049.88	38,382.50	44,573.71	23,048.55	47,230.24	50,306.69	52,024.81	65,776.24	84,872.43
Jasper	60,780.47	60,007.27	61,261.13	81,888.66	39,056.08	81,966.57	91,799.43	93,735.89	109,471.81	141,373.93
Jefferson	35,842.34	33,302.03	34,874.97	43,284.38	22,360.03	45,927.93	50,208.30	52,847.72	62,470.77	75,623.88
Johnson	59,794.15	55,010.98	56,407.43	73,169.12	36,772.24	76,622.30	88,460.82	93,582.54	105,283.19	134,700.90
Jones	47,308.30	46,298.00	55,782.34	62,057.10	30,341.83	64,647.44	71,309.12	74,584.47	80,790.53	95,544.04
Keokuk	43,463.41	38,938.49	43,115.92	52,874.15	27,053.66	57,304.54	63,469.61	62,806.15	76,483.81	106,086.54
Kossuth	44,884.34	48,020.79	49,349.91	64,388.91	31,304.87	66,527.62	71,860.43	74,422.99	96,693.09	132,761.72
Lee	74,080.68	65,067.08	71,218.41	81,590.34	42,602.04	90,156.63	95,354.26	98,306.84	118,723.46	154,112.94
Linn	81,601.59	77,275.09	92,509.29	99,633.31	55,236.71	116,025.32	138,024.74	149,066.95	172,638.76	240,531.14
Louisa	30,445.99	32,617.28	27,155.34	34,945.80	18,040.61	39,601.67	44,453.67	52,485.74	70,762.99	107,138.37
Lucas	36,670.38	38,219.37	30,553.09	34,878.83	18,588.50	29,768.89	44,427.75	38,008.36	46,515.32	57,137.89
Lyon	33,726.56	36,245.80	38,457.83	48,705.52	25,382.24	51,802.78	55,317.90	56,509.66	74,046.05	102,301.92
Madison	41,077.34	38,619.64	39,933.78	48,433.09	20,678.32	50,678.32	55,608.34	58,020.30	68,608.37	88,006.79
Mahaska	57,407.68	50,295.60	74,414.07	67,720.03	30,397.44	73,872.06	76,633.66	77,079.50	92,777.70	125,408.01
Marion	48,918.45	42,600.35	46,977.42	54,709.26	28,366.54	52,306.39	50,163.39	67,110.51	68,331.98	79,851.10
Marshall	48,580.50	45,117.26	58,491.13	73,416.85	32,706.20	80,334.43	83,312.98	85,939.87	95,592.27	121,004.23
Mills	37,438.96	34,926.40	37,040.10	43,905.30	23,027.70	44,900.97	50,655.47	54,090.52	62,670.40	76,761.58
Mitchell	27,463.42	29,536.85	29,526.93	43,563.94	19,265.70	43,907.88	45,497.37	46,448.16	56,561.74	85,025.00
Monona	28,556.52	29,515.96	29,852.02	41,727.88	21,237.99	44,315.31	48,524.24	49,061.59	65,503.36	92,402.03
Montroe	26,953.43	26,569.77	30,580.21	37,639.41	17,805.26	45,435.30	48,927.42	50,301.49	56,748.99	65,835.53
Montgomery	28,824.43	35,686.20	39,167.01	47,30						

TABLE NO. 10—RECEIPTS FROM COUNTIES COMPARED (CONTINUED)

County	1897-99	1899-01	1901-03	1903-05	1905-06	1906-08	1908-10	1910-12	1912-14	1914-16
Sioux	50,403.76	53,914.10	57,289.88	68,849.26	35,586.84	75,514.50	81,076.94	88,507.40	110,553.05	144,747.23
Story	44,442.75	45,054.00	52,389.78	64,659.60	34,035.02	70,444.64	77,431.54	70,017.09	94,127.39	126,627.58
Tama	45,867.55	47,053.20	52,564.87	65,378.51	34,956.58	71,369.20	78,396.66	82,756.99	101,866.18	131,289.52
Taylor	33,305.46	31,186.52	33,155.78	41,634.57	22,033.70	45,924.43	40,261.23	51,005.19	62,329.98	82,276.23
Union	32,038.68	30,472.43	33,047.64	39,515.71	20,028.88	43,404.51	47,232.81	49,777.34	60,048.26	76,114.55
Van Buren	23,423.10	26,188.53	26,863.45	30,341.43	16,305.71	36,016.90	41,509.30	41,602.59	51,298.73	67,348.77
Wapello	62,611.17	44,236.91	43,013.53	56,549.33	29,666.62	62,509.97	73,905.62	73,779.68	89,624.48	119,403.13
Warren	43,839.10	40,032.68	42,574.47	54,400.82	27,038.02	56,236.05	62,946.90	64,902.82	77,128.83	96,087.80
Washington	49,555.54	45,208.53	48,989.26	58,479.52	29,167.35	62,346.26	66,956.30	65,855.19	80,216.30	109,900.59
Wayne	36,630.78	37,458.71	41,416.05	49,876.70	25,560.57	52,050.75	55,950.20	55,924.67	64,973.14	82,296.69
Webster	52,976.80	55,853.73	62,006.80	81,515.40	40,002.65	91,443.55	90,202.42	104,047.12	134,507.90	183,611.59
Winnebago	24,364.04	30,345.90	40,145.92	46,273.12	23,180.30	40,418.97	46,765.12	47,931.85	58,725.89	76,308.48
Winnesheik	36,651.73	37,164.20	46,593.36	52,869.56	27,301.76	60,754.22	63,240.77	63,429.55	75,814.48	91,141.23
Woodbury	88,495.59	78,111.10	84,855.33	106,983.05	55,528.02	119,270.75	150,106.03	157,237.42	202,190.61	280,365.52
Worth	19,724.67	21,479.73	24,823.79	29,405.76	15,109.24	30,902.61	34,828.61	38,727.14	46,343.39	59,563.01
Wright	20,723.00	31,280.61	34,162.39	45,644.74	22,741.14	47,519.10	52,778.34	52,798.53	68,050.87	102,558.60
Total	\$4,167,262.22	\$4,078,585.31	\$4,511,119.35	\$5,544,000.23	\$2,709,254.91	\$5,945,152.70	\$6,586,115.39	\$6,818,243.92	\$8,303,475.59	\$10,889,318.43

## REPORT OF STATE TREASURER

TABLE NO. 11—RECEIPTS AND DISBURSEMENTS  
Receipts and Disbursements of General State Revenue, at the  
Revenue and

Biennial periods*	Treasury balance, beginning period	State levy	Special levies, charitable institutions	Total taxes from counties	Insurance tax	Telegraph taxes	Telephone taxes
1846-48	\$ 76,150.84		Not Separated	\$ 76,150.84			
1848-50	\$ 1,394.40	72,563.83		72,563.83			
1850-52	1.39	139,681.00		139,681.00			
1852-54	8,051.59	115,498.15		115,498.15			
1854-56	15,522.54	210,308.86		210,308.86			
1857	25,226.83	217,262.70		217,262.70			
1857-59	15,683.30	763,350.57		763,350.57			
1859-61	25,630.74	578,759.91		578,759.91			
1861-63	28,029.13	861,260.66		861,260.66			
1863-65	100,758.24	800,153.30		800,153.30			
1865-67	330,066.47	1,067,819.18		1,067,819.18			
1867-69	82,114.48	1,742,738.55		1,742,738.55	\$ 14,920.00		
1869-71	286,160.16	1,702,842.04		1,702,842.04	43,547.96		
1871-73	81,740.84	1,941,878.25		1,941,878.25	76,721.83		
1873-75	31,217.60	1,741,809.68		1,741,809.68	105,908.17		
1875-77	3,114.66	1,790,319.03		1,790,319.03	109,577.79		
1877-79	25.66	1,947,051.34		1,947,051.34	85,948.88	\$ 2,887.80	
1879-81	1,928,840.32	88,410.48		88,410.48	7,388.48		
1881-83	91,830.51	2,149,379.12		2,149,379.12	109,087.43	9,778.32	
1883-85	71,559.59	2,201,635.19		2,201,635.19	125,471.71	16,811.00	
1885-87	147,151.94	2,380,877.76	\$ 402,301.51	2,882,170.27	140,355.23	19,281.47	\$ 3,278.40
1887-89	20,303.95	2,383,517.45	535,863.88	2,919,381.33	149,288.48	25,530.38	9,641.19
1889-91	5,181.67	2,536,791.77	583,496.19	3,120,287.96	174,610.36	29,960.81	9,720.00
1891-93	488,056.95	2,177,722.47	652,255.27	2,829,087.74	224,302.56	30,624.94	9,780.00
1893-95	412,981.45	2,303,403.10	711,228.70	3,014,631.80	241,123.05	30,184.68	9,780.00
1895-97	312,854.41	2,787,709.06	709,839.58	3,587,548.64	246,505.84	30,598.30	10,488.00
1897-99	86,672.98	3,245,718.36	810,053.90	4,055,767.75	304,468.09	40,213.89	18,734.88
1899-1901	445,002.37	3,148,280.84	701,042.28	3,930,323.12	382,165.22	20,034.33	14,135.50
1901-03	1,143,888.17	3,316,157.70	872,654.38	4,188,812.08	475,484.11		
1903-05	1,570,478.88	3,847,600.04	1,077,613.08	4,925,213.12	555,172.28		
1905-06	1,375,082.27	1,980,387.50	500,981.76	2,481,309.26	209,909.87		
1906-08	1,074,788.31	4,054,876.35	1,240,574.25	5,304,450.60	630,443.07		
1908-10	644,189.17	4,661,573.76	1,240,005.58	5,910,579.34	651,037.97		
1910-12	1,003,915.35	4,963,590.72	1,418,628.61	6,112,228.33	710,246.26		
1912-14	1,041,486.04	5,128,163.80	1,501,285.38	6,719,449.18	859,706.41		
1914-16	737,800.82	6,275,420.04	1,803,351.08	8,081,771.12	1,023,995.30		

\*The biennial periods vary as to date of termination: That for 1846-48 closes November 30; the periods from 1848 to 1881 end on dates ranging from October 31 to November 6, without any apparent reason; the period of 1881-82 begins December 1, 1881, and ends June 30, 1883; from 1883 down, the biennial periods end on June 30.

†\$40,000 borrowed from school fund.

‡Includes the direct war tax fund April, 1892, \$384,274.80.

§Includes refund from U. S. government of \$497,180.55.

## GENERAL REVENUE TRANSACTIONS

## SEGMENTS OF GENERAL REVENUE.

State Treasury, Since 1846. Divided as to the Source of the Total Disbursements.

Express taxes	Fees	Miscellaneous	Total corporate and miscellaneous taxes	Total receipts	Total available revenue	Total disbursements	Biennial periods
\$ 76,150.84	\$ 16,486.10	\$ 16,486.10	\$ 76,150.84	\$ 76,152.23	\$ 74,757.83	\$ 74,757.83	1846-48
89,049.00	89,049.00	90,444.33	90,444.33	90,442.93	90,442.93	90,442.93	1848-50
139,681.69	10,515.70	139,683.08	139,683.08	131,631.49	131,631.49	131,631.49	1850-52
126,013.85	10,515.70	134,005.44	134,005.44	118,542.90	118,542.90	118,542.90	1852-54
263,361.95	53,463.07	270,384.47	270,384.47	254,457.64	254,457.64	254,457.64	1854-56
217,262.70		242,489.53	242,489.53	228,806.23	228,806.23	228,806.23	1856-58
763,350.57		777,033.87	777,033.87	751,403.13	751,403.13	751,403.13	1857-59
578,759.91		604,390.65	604,390.65	576,351.52	576,351.52	576,351.52	1859-61
861,260.66		889,299.79	889,299.79	860,541.55	860,541.55	860,541.55	1861-63
869,153.30		1,068,911.54	1,068,911.54	732,818.07	732,818.07	732,818.07	1863-65
1,067,819.18		1,403,912.65	1,403,912.65	1,321,708.17	1,321,708.17	1,321,708.17	1865-67
24,920.09		24,920.09	24,920.09	21,757,713.64	21,757,713.64	21,757,713.64	1867-69
66,680.87		66,680.87	66,680.87	1,769,522.91	1,769,522.91	1,769,522.91	1869-71
21,120,343.90		21,120,343.90	21,120,343.90	2,012,084.74	2,012,084.74	2,012,084.74	1871-73
1,903,530.81		1,903,530.81	1,903,530.81	1,934,748.47	1,934,748.47	1,934,748.47	1873-75
3,175,886.37		3,175,886.37	3,175,886.37	3,221,637.37	3,221,637.37	3,221,637.37	1875-77
3,241,725.45		3,241,725.45	3,241,725.45	3,202,119.40	3,202,119.40	3,202,119.40	1877-79
3,508,822.41		3,508,822.41	3,508,822.41	3,514,004.08	3,514,004.08	3,514,004.08	1879-81
9,079,790.39		9,079,790.39	9,079,790.39	4,167,849.34	4,167,849.34	4,167,849.34	1881-83
3,519,517.44		3,519,517.44	3,519,517.44	3,932,408.80	3,932,408.80	3,932,408.80	1883-85
5,122,642.31		5,122,642.31	5,122,642.31	5,127,480.35	5,127,480.35	5,127,480.35	1885-87
121,740.37		121,740.37	121,740.37	120,706.10	120,706.10	120,706.10	1887-89
63,800.91		63,800.91	63,800.91	63,800.91	63,800.91	63,800.91	1889-91
5,760,721.30		5,760,721.30	5,760,721.30	5,760,721.30	5,760,721.30	5,760,721.30	1891-93
5,120,059.54		5,120,059.54	5,120,059.54	5,120,059.54	5,120,059.54	5,120,059.54	1893-95
4,127,480.35		4,127,480.35	4,127,480.35	4,127,480.35	4,127,480.35	4,127,480.35	1895-97
5,116,076.25		5,116,076.25	5,116,076.25	5,116,076.25	5,116,076.25	5,116,076.25	1897-99
4,071,073.88		4,071,073.88	4,071,073.88	4,071,073.88	4,071,073.88	4,071,073.88	1899-1901
6,177,855.50		6,177,855.50	6,177,855.50	7,321,743.67	7,321,743.67	7,321,743.67	1901-03
6,175,134.59		6,175,134.59	6,175,134.59	6,175,134.59	6,175,134.59	6,175,134.59	1903-05
3,406,150.63		3,406,150.63	3,406,150.63	4,841,182.03	4,841,182.03	4,841,182.03	1905-07
3,048,776.57		3,048,776.57	3,048,776.57	3,706,304.62	3,706,304.62	3,706,304.62	1905-07
2,74,107.90		2,74,107.90	2,74,107.90	2,74,107.90	2,74,107.90	2,74,107.90	1906-08
688,955.08		688,955.08	688,955.08	723,229.26	723,229.26	723,229.26	1906-08
924,400.92		924,400.92	924,400.92	1,042,627.41	1,042,627.41	1,042,627.41	1906-08
1,020,506.23		1,020,506.23	1,020,506.23	2,477,701.59	2,477,701.59	2,477,701.59	1906-08
1,112,045.01		1,112,045.01	1,112,045.01	8,353,509.20	8,353,509.20	8,353,509.20	1910-12
1,115,547.04		1,115,547.04	1,115,547.04	4,411,287.80	4,411,287.80	4,411,287.80	1914-16

\*There was transferred from special tax levies to the general revenue \$619,929.10 that does not appear in this total.

## REPORT OF STATE TREASURER

TABLE NO. 12—INTEREST ON STATE MONEY.

Month of	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
January	\$ 1,976.01	\$ 1,588.15	\$ 1,536.48	\$ 616.20	\$ 781.03	\$ 1,368.50	\$ 1,914.56	\$ 1,719.51	\$ 2,491.90	\$ 1,113.48	\$ 1,617.50	\$ 968.40
February	1,675.50	1,208.26	1,183.74	244.37	371.03	931.44	1,292.60	1,160.82	1,450.92	1,017.06	1,071.93	805.68
March	1,506.20	1,079.38	994.02	296.80	486.16	867.05	1,365.28	1,165.69	1,361.04	1,067.75	1,092.21	967.70
April	1,835.95	1,087.46	1,678.57	388.08	674.82	1,064.53	1,635.95	1,490.54	1,872.11	1,919.00	1,405.51	1,468.96
May	1,913.47	1,282.82	1,243.62	765.83	1,011.40	1,824.10	1,752.65	1,579.50	1,843.39	2,342.88	1,622.72	1,729.87
June	84,290.03	2,470.65	2,243.38	2,091.77	1,659.51	2,022.49	2,645.03	3,034.70	2,725.80	2,900.13	3,645.94	3,021.46
July	2,386.26	2,139.86	1,082.06	1,920.44	1,797.66	1,311.21	1,825.64	2,117.12	2,757.97	2,584.30	2,867.66	3,113.60
August	2,194.21	1,759.02	1,482.67	975.93	895.76	1,229.70	1,787.14	2,181.24	2,179.44	2,023.96	2,313.66	2,918.32
September	1,782.97	1,340.61	1,149.18	738.84	938.88	759.96	1,322.69	1,566.21	1,855.97	1,692.57	1,482.75	1,247.54
October	1,868.15	1,392.09	1,245.32	738.70	670.18	932.87	1,496.43	1,500.82	1,420.3	998.66	1,401.99	1,103.78
November	2,216.58	1,865.20	1,702.43	691.50	1,043.16	1,484.36	2,032.40	2,012.96	2,101.24	1,388.48	2,047.16	1,748.75
December												
Total	\$14,664.30	\$82,793.44	\$17,751.45	\$34,061.35	\$ 8,750.42	\$12,471.42	\$18,611.07	\$22,882.87	\$21,025.67	\$21,031.29	\$922,636.50	\$18,779.82
												\$ 8,277.62

\*Includes interest from May 16 to July 1.

## GENERAL REVENUE TRANSACTIONS

TABLE NO. 13—STATE INDEBTEDNESS.

Showing Indebtedness of the State of Iowa on January 1st of Each Calendar Year.

Year	Bonded debt	Rate	Total bonded debt	Floating debt	Total debt	Treasury cash balance	Net debt	Year	
1847	\$30,000.00	10	\$ 55,000.00					1847	
	25,000.00	8	\$ 55,000.00					1848	
1848	30,000.00	10	\$ 55,000.00					1849	
	25,000.00	8	\$ 55,000.00					1850	
1849	52,442.05	10	\$ 77,442.05					1851	
	25,000.00	8	\$ 77,442.05					1852	
1850	52,442.05	10	\$ 77,442.05					1853	
	25,000.00	8	\$ 77,442.05					1854	
1851	52,442.05	10	\$ 77,442.05					1855	
	25,000.00	8	\$ 77,442.05					1856	
1852	54,705.75	10	\$ 79,705.75					1857	
	25,000.00	8	\$ 79,705.75					1858	
1853	54,705.75	10	\$ 79,705.75					1859	
	25,000.00	8	\$ 79,705.75					1860	
1854	54,705.75	10	\$ 79,705.75					1861	
	25,000.00	8	\$ 79,705.75					1862	
1855	54,705.75	10	\$ 79,705.75					1863	
	25,000.00	8	\$ 79,705.75					1864	
1856	91,442.05	10	\$ 116,442.05					1865	
	25,000.00	8	\$ 116,442.05					1866	
1857	122,295.75	10	\$ 122,295.75					1867	
	200,000.00	7	\$ 322,295.75					1868	
1858	122,295.75	10	\$ 122,295.75					1869	
	200,000.00	7	\$ 322,295.75					1870	
1859	122,295.75	10	\$ 322,295.75	\$106,668.49	\$ 428,904.24	\$ 17,433.00	\$411,420.58	1871	
	200,000.00	7	\$ 322,295.75	27,831.40	350,127.15	10,516.37	\$39,610.78	1872	
1860	122,295.75	10	\$ 322,295.75	146,031.40	768,237.15	37,024.22	730,412.93	1873	
	200,000.00	7	\$ 322,295.75	622,295.75				1874	
1861	122,295.75	10	\$ 322,295.75	622,295.75				1875	
	200,000.00	7	\$ 322,295.75	622,295.75				1876	
1862	122,295.75	10	\$ 322,295.75	622,295.75				1877	
	200,000.00	7	\$ 322,295.75	622,295.75				1878	
1863	122,295.75	10	\$ 322,295.75	622,295.75				1879	
	200,000.00	7	\$ 322,295.75	74,729.23	607,024.98	40,086.88	636,938.10	1880	
1864	122,295.75	10	\$ 322,295.75	24,766.14	647,061.50	183,751.24	463,310.65	1881	
	200,000.00	7	\$ 322,295.75	33,975.88	656,271.63	253,450.95	402,820.08	1882	
1865	122,295.75	8	\$ 322,295.75	534,498.01	21,402.64	555,900.65	108,486.02	447,414.66	1883
	200,000.00	7	\$ 322,295.75	534,498.01	27,806.76	502,304.77	27,880.23	534,534.54	1884
1866	122,295.75	8	\$ 322,295.75	534,498.01	33,312.40	567,810.41	206,431.95	260,984.98	1885
	200,000.00	7	\$ 322,295.75	534,498.01	27,461.02	561,059.03	39,214.45	522,744.58	1886
1867	122,295.75	8	\$ 322,295.75	534,498.01	29,607.71	564,105.72	64,746.10	499,350.56	1887
	200,000.00	7	\$ 322,295.75	534,498.01	204,812.75	739,310.76	334.05	738,976.71	1888

TABLE NO. 13—Continued.

Year	Bonded debt	Rate	Total bonded debt	Floating debt	Total debt	Treasury cash balance	Net debt	Year
1874	234,498.01	8	534,498.01	40,865.08	575,363.09	28,324.03	547,040.06	1874
	300,000.00	7	534,498.01					
1875	234,498.01	8	534,498.01	56,088.50	500,586.51	21.58	500,564.93	1875
	300,000.00	7	534,498.01					
1876	234,498.01	8	534,498.01	112,331.17	646,829.18	680.16	646,149.02	1876
	300,000.00	7	534,498.01					
1877	234,498.01	8	534,498.01	333,737.71	868,235.72	2,874.40	865,361.32	1877
	300,000.00	7	534,498.01					
1878	234,498.01	8	534,498.01	306,329.04	930,827.05	522.67	930,304.38	1878
	300,000.00	7	534,498.01					
1879	234,498.01	8	534,498.01	337,730.35	872,228.36	12,719.58	859,508.78	1879
	300,000.00	7	534,498.01					
1880	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1880
	300,000.00	7	534,498.01					
1881	234,498.01	8	534,498.01					
	2,500.00	7						
	125,000.00	4	361,998.01	158,956.54	520,954.55		520,954.55	1881
1882	234,498.01	8	534,498.01					
	100,000.00	4	324,498.01	25,288.56	359,781.57	26,883.56	332,898.01	1882
1883	234,498.01	8	234,498.01	215,543.07	450,041.98	15,951.87	434,090.11	1883
1884	234,498.01	8	234,498.01	256,719.51	491,217.82	35,137.65	456,080.17	1884
1885	234,498.01	8	234,498.01	670,502.74	905,000.75	6,530.54	898,530.21	1885
1886	234,498.01	8	234,498.01	817,858.13	1,052,356.14	109,961.45	942,394.69	1886
1887	234,498.01	8	234,498.01	707,719.13	1,032,217.14	47,703.21	984,513.93	1887
1888	234,498.01	8	234,498.01	546,912.80	781,410.81	42,490.98	738,919.88	1888
1889	234,498.01	8	234,498.01	409,588.76	704,086.77	41,889.63	662,247.14	1889
1890	234,498.01	8	234,498.01	95,526.78	320,024.79	20,108.79	309,916.00	1890
1891	234,498.01	8	234,498.01	27,994.00	262,492.01	152,739.91	109,753.00	1891
1892	234,498.01	8	234,498.01	30,419.87	264,917.88	223,077.14	41,840.74	1892
1893				31,567.85	31,567.85	215,527.70		1893
1894				28,563.98	28,563.98	218,605.12		1894
1895				134,055.08	134,055.08	123,355.08	10,700.00	1895
1896				33,061.41	33,061.41	72,425.68		1896
1897				593,457.10	593,457.10	196,383.40	379,973.70	1897
1898				579,966.77	579,966.77	100,130.65	479,836.12	1898
1899				400,012.71	400,012.71	184,345.02	215,666.79	1899
1900				29,710.37	29,710.37	373,528.59		1900
1901				35,293.85	35,293.85	805,165.40		1901
1902				32,421.41	32,421.41	780,527.75		1902
1903				29,977.99	29,977.99	926,916.65		1903
1904				27,340.70	27,340.70	1,198,754.58		1904
1905				40,494.51	40,494.51	1,083,952.29		1905
1906				61,049.27	61,049.27	851,715.11		1906
1907				37,431.21	37,431.21	731,826.40		1907
1908				31,888.64	31,888.64	109,659.65		1908
1909				45,281.20	45,281.20	259,623.13		1909
1910				46,021.56	46,021.56	517,726.88		1910
1911				130,167.33	130,167.33	706,754.53		1911
1912				170,870.84	170,870.84	612,648.42		1912
1913				312,465.73	312,465.73	971,672.11		1913
1914				142,313.43	142,313.43	269,862.01		1914
1915				162,301.94	162,301.94	182,079.51		1915
1916				413,657.88	413,657.88	281,618.90	132,038.08	1916

## PART II

# GENERAL REVENUE

TABLE NO. 14—RECEIPTS FROM COUNTIES IN  
Amounts Received Each Year and in the Biennial

COUNTY	State revenue	Insane	Blind	Deaf	Feeble-minded	Orphans' home	Tuberculosis
Adair—							
First year.....	\$ 20,367.82	\$ 4,963.94			\$ 166.27		\$ 29.03
Second year.....	26,162.04	4,766.00			223.06		268.35
Total .....	\$ 46,529.86	\$ 9,730.00			\$ 389.33		\$ 297.38
Adams—							
First year.....	\$ 16,221.65	\$ 4,201.47			\$ 133.88		\$ 126.32
Second year.....	21,371.63	3,789.33			159.16		259.16
Total .....	\$ 37,593.28	\$ 8,080.80			\$ 293.04		\$ 385.48
Allamakee—							
First year.....	\$ 19,062.21	\$ 5,970.05			\$ 181.61	\$ 72.48	\$ 774.54
Second year.....	24,408.47	6,042.44			278.76	76.49	15.00
Total .....	\$ 43,470.68	\$ 12,012.49			\$ 460.37	\$ 148.97	\$ 789.54
Appanoose—							
First year.....	\$ 18,264.69	\$ 9,923.17	\$ 64.11	\$ 3.05	\$ 275.78	\$ 67.59	\$ 261.29
Second year.....	24,008.30	7,771.77	44.31	2.40	295.77	223.62	295.99
Total .....	\$ 42,272.99	\$ 17,694.94	\$ 108.42	\$ 5.45	\$ 571.55	\$ 291.21	\$ 557.28
Audubon—							
First year.....	\$ 19,831.69	\$ 5,040.46			\$ 77.49		
Second year.....	25,863.16	5,420.35			70.25	\$ 38.27	\$ 343.16
Total .....	\$ 45,694.85	\$ 10,460.81			\$ 156.74	\$ 38.27	\$ 343.16
Benton—							
First year.....	\$ 34,425.18	\$ 8,757.26	\$ 10.87		\$ 208.77		\$ 1,006.67
Second year.....	45,297.31	8,556.93	6.00		168.00	\$ 155.57	1,809.74
Total .....	\$ 79,722.49	\$ 17,314.19	\$ 16.87		\$ 376.77	\$ 155.57	\$ 2,816.41
Black Hawk—							
First year.....	\$ 42,746.37	\$ 15,853.32			\$ 380.81	\$ 500.08	\$ 2,205.99
Second year.....	56,822.32	8,030.34			517.28	777.42	2,607.95
Total .....	\$ 99,568.69	\$ 23,883.66			\$ 898.09	\$ 1,286.50	\$ 4,813.94
Boone—							
First year.....	\$ 30,889.72	\$ 7,188.03			\$ 194.88	\$ 504.95	\$ 1,141.17
Second year.....	38,842.79	8,613.86			250.79	488.04	3,710.00
Total .....	\$ 69,732.51	\$ 15,801.89			\$ 454.67	\$ 992.99	\$ 4,851.17
Bremer—							
First year.....	\$ 22,655.88	\$ 5,120.27			\$ 134.04	\$ 72.00	\$ 1,235.75
Second year.....	28,297.97	5,172.56		\$ 38.05	122.85	345.10	1,273.21
Total .....	\$ 50,953.85	\$ 10,292.23		\$ 38.05	\$ 256.89	\$ 417.10	\$ 2,508.96
Buchanan—							
First year.....	\$ 21,824.85	\$ 7,542.23			\$ 147.48		\$ 535.50
Second year.....	28,470.11	8,230.55			199.97		657.23
Total .....	\$ 50,304.96	\$ 15,772.84			\$ 347.45		\$ 1,192.73
Buena Vista—							
First year.....	\$ 20,791.60	\$ 8,858.08			\$ 99.81	\$ 209.57	\$ 43.02
Second year.....	37,328.79	8,696.50			181.87	247.19	504.48
Total .....	\$ 67,120.39	\$ 17,554.58			\$ 231.68	\$ 456.76	\$ 547.50
Butler—							
First year.....	\$ 24,634.42	\$ 4,451.27		\$ 4.39	\$ 33.69		\$ 335.32
Second year.....	33,555.83	4,476.74		6.56	49.78		974.51
Total .....	\$ 58,190.25	\$ 8,928.01		\$ 10.94	\$ 83.47		\$ 1,309.83

## THE GENERAL REVENUE AND SPECIAL FUNDS.

Period from the Various Counties, Divided as to Funds.

Inebriate	State institutions	Agricultural extension	Capitol grounds extension	State university	State college	State teachers' college	Total
139.50	\$ 3,423.57 1,558.93	\$ 3,423.57 1,558.93	\$ 3,423.57 2,219.23	\$ 1,384.01 623.50	\$ 1,383.96 623.51	\$ 691.98 311.79	\$ 39,272.75 38,454.90
139.50	\$ 4,987.50	\$ 4,987.50	\$ 5,647.80	\$ 2,007.51	\$ 2,007.50	\$ 1,003.77	\$ 77,727.65
2,695.90 1,266.52	\$ 2,695.90 1,266.52	\$ 2,695.90 1,794.58	\$ 1,078.36 506.62	\$ 1,078.36 506.62	\$ 530.18 253.31	\$ 31,556.92 31,173.45	
3,962.42	\$ 3,962.42	\$ 4,490.48	\$ 1,584.98	\$ 1,584.98	\$ 792.49	\$ 62,730.37	
3,005.68 1,430.74	\$ 3,005.68 1,430.74	\$ 3,005.68 2,027.71	\$ 1,235.25 572.14	\$ 1,235.25 572.14	\$ 617.62 326.07	\$ 38,188.55 37,303.93	
4,436.42	\$ 4,436.42	\$ 5,033.39	\$ 1,807.39	\$ 1,807.39	\$ 908.69	\$ 75,492.48	
3,324.75 1,587.06	\$ 3,324.75 1,587.06	\$ 3,324.75 2,210.65	\$ 1,333.08 634.83	\$ 1,333.08 634.83	\$ 666.57 317.40	\$ 42,166.66 40,147.49	
4,911.81	\$ 4,911.81	\$ 5,535.40	\$ 1,987.91	\$ 1,987.91	\$ 983.97	\$ 82,314.15	
3,147.60 1,567.37	\$ 3,147.60 1,567.37	\$ 3,147.60 2,210.25	\$ 1,260.58 626.26	\$ 1,260.58 626.26	\$ 629.13 312.51	\$ 37,559.73 38,690.21	
4,714.97	\$ 4,714.97	\$ 5,357.85	\$ 1,886.84	\$ 1,886.84	\$ 941.64	\$ 76,249.94	
6,070.53 2,557.32	\$ 6,070.53 2,557.32	\$ 6,070.53 3,791.42	\$ 2,482.65 1,023.65	\$ 2,482.65 1,023.65	\$ 1,216.32 511.84	\$ 68,874.46 67,537.74	
8,627.85	\$ 8,627.84	\$ 9,861.95	\$ 3,456.90	\$ 3,456.90	\$ 1,728.16	\$ 136,412.20	
7,989.05 3,920.02	\$ 7,989.05 3,920.02	\$ 7,989.05 5,407.47	\$ 3,195.67 1,567.97	\$ 3,195.67 1,567.97	\$ 1,597.55 783.84	\$ 94,644.63 88,555.10	
11,909.07	\$ 11,909.07	\$ 13,396.53	\$ 4,763.64	\$ 4,763.64	\$ 2,381.39	\$ 183,199.73	
5,086.03 2,119.52	\$ 5,086.03 2,119.52	\$ 5,086.03 3,124.65	\$ 2,034.37 847.85	\$ 2,034.37 847.85	\$ 1,017.20 423.64	\$ 60,390.73 61,990.01	
7,205.55	\$ 7,205.55	\$ 8,210.68	\$ 2,882.22	\$ 2,882.22	\$ 1,440.84	\$ 122,280.79	
3,756.53 1,620.96	\$ 3,756.53 1,620.96	\$ 3,756.53 2,333.45	\$ 1,511.40 648.36	\$ 1,511.40 648.36	\$ 755.68 324.15	\$ 44,483.87 42,528.48	
5,377.49	\$ 5,377.49	\$ 6,080.96	\$ 2,159.76	\$ 2,159.76	\$ 1,079.83	\$ 87,012.35	
3,952.83 1,825.90	\$ 3,952.83 1,825.90	\$ 3,952.83 2,571.63	\$ 1,584.53 730.84	\$ 1,584.53 730.84	\$ 792.30 365.38	\$ 46,019.94 45,874.35	
5,778.73	\$ 5,778.73	\$ 6,524.46	\$ 2,315.37	\$ 2,315.34	\$ 1,157.68	\$ 91,894.29	
4,841.35 2,214.57	\$ 4,841.35 2,214.57	\$ 4,841.35 3,124.12	\$ 1,937.06 885.20	\$ 1,937.06 885.20	\$ 968.53 442.60	\$ 58,368.78 56,759.09	
7,055.92	\$ 7,055.92	\$ 7,905.47	\$ 2,822.26	\$ 2,822.26	\$ 1,411.13	\$ 115,127.87	
4,427.78 1,975.57	\$ 4,427.78 1,975.57	\$ 4,427.78 2,887.59	\$ 1,777.44 790.04	\$ 1,777.43 790.04	\$ 888.74 395.01	\$ 47,617.53 48,073.23	
6,403.35	\$ 6,403.35	\$ 7,315.36	\$ 2,567.47	\$ 2,567.47	\$ 1,283.75	\$ 95,690.76	

## REPORT OF STATE TREASURER

## GENERAL REVENUE TRANSACTIONS

COUNTY	State revenue	Insane	Blind	Deaf	Feeble-minded	Orphans' home	Tuberculosis
Calhoun—							
First year	\$ 28,403.69	\$ 5,886.00			\$ 221.42		\$ 372.82
Second year	35,733.26	6,154.50			158.30		868.75
Total	\$ 64,226.89	\$ 12,610.50			\$ 379.81		\$ 1,241.57
Carroll—							
First year	\$ 26,880.46	\$ 5,634.54			\$ 147.64		\$ 218.81
Second year	34,881.57	6,002.52			200.94		238.84
Total	\$ 61,762.03	\$ 11,697.06			\$ 348.58		\$ 457.65
Cass—							
First year	\$ 27,409.87	\$ 6,655.37			\$ 306.06	\$ 413.64	
Second year	35,405.35	7,104.53			\$ 2.85	\$ 349.74	\$ 382.26
Total	\$ 62,815.22	\$ 13,759.90			\$ 2.85	\$ 655.80	\$ 795.90
Cedar—							
First year	\$ 28,506.46	\$ 4,400.19			\$ 144.53	\$ 777.58	\$ 1,470.16
Second year	37,917.59	4,393.06			136.52	\$ 1,077.93	887.84
Total	\$ 66,424.05	\$ 8,793.85			\$ 281.05	\$ 1,855.51	\$ 2,358.00
Cerro Gordo—							
First year	\$ 30,801.94	\$ 5,090.94			\$ 285.26	\$ 1,140.60	\$ 844.50
Second year	41,349.87	6,588.77	\$ 5.96		385.13	\$ 1,168.84	2,939.97
Total	\$ 72,148.81	\$ 11,679.71	\$ 5.96		\$ 670.39	\$ 2,309.53	\$ 3,784.56
Cherokee—							
First year	\$ 28,365.99	\$ 6,072.50			\$ 67.19		
Second year	36,960.41	6,306.70			\$ .65	\$ 81.20	
Total	\$ 65,326.40	\$ 12,379.00			\$ .65	\$ 148.39	
Chickasaw—							
First year	\$ 18,801.88	\$ 3,009.28			\$ 28.53	\$ 144.97	
Second year	24,781.00	3,434.20			32.95	\$ 149.39	\$ 1,096.36
Total	\$ 43,582.88	\$ 6,503.48			\$ 61.48	\$ 294.36	\$ 1,096.36
Clarke—							
First year	\$ 14,363.97	\$ 3,339.00			\$ 100.81		\$ 249.68
Second year	18,795.44	3,428.77			84.88		
Total	\$ 33,159.41	\$ 6,767.77			\$ 185.69		\$ 249.68
Clay—							
First year	\$ 23,988.25	\$ 5,941.00			\$ 175.63		
Second year	31,742.21	6,160.48			176.76		\$ 605.91
Total	\$ 55,730.46	\$ 12,101.48			\$ 352.39		\$ 605.91
Clayton—							
First year	\$ 28,477.98	\$ 7,370.06			\$ .50	\$ 213.14	
Second year	37,342.36	5,046.70	\$ 36.39		195.76		\$ 1,002.98
Total	\$ 65,820.34	\$ 12,416.76	\$ 36.39		\$ .50	\$ 408.90	
Clinton—							
First year	\$ 39,402.32	\$ 19,224.89			\$ 23.73	\$ 374.48	\$ 1,601.90
Second year	52,802.46	19,076.62			25.30	\$ 674.02	2,402.59
Total	\$ 92,204.78	\$ 38,301.51			\$ 49.03	\$ 1,049.10	\$ 4,004.49
Crawford—							
First year	\$ 34,222.12	\$ 6,846.27			\$ 292.02		
Second year	45,651.79	6,730.92			\$ 340.88		\$ 84.00
Total	\$ 79,873.91	\$ 13,586.19			\$ 632.90		\$ 84.00
Dallas—							
First year	\$ 29,011.38	\$ 5,908.66			\$ 244.04	\$ 430.76	\$ 204.39
Second year	37,983.34	7,258.55			\$ 1.40	\$ 247.95	808.02
Total	\$ 66,994.72	\$ 13,227.21			\$ 1.40	\$ 491.99	\$ 1,239.38
Davis—							
First year	\$ 15,038.20	\$ 5,580.40	\$ 9.42		\$ 118.02		\$ 713.04
Second year	18,721.78	5,602.17			95.75		361.74
Total	\$ 33,759.98	\$ 11,152.57	\$ 9.42		\$ 213.77		\$ 1,074.78

Inebriate	State Insti-tutions	Agricultural extension	Capitol grounds extension	State uni-versity	State college.	State teachers' college	Total
\$ 138.00	\$ 4,668.03	\$ 4,668.03	\$ 4,668.03	\$ 1,886.44	\$ 1,886.44	\$ 942.54	\$ 53,801.44
279.50	2,121.26	2,121.26	3,015.50	848.40	848.40	494.01	52,573.17
\$ 417.50	\$ 6,779.29	\$ 6,779.29	\$ 7,673.73	\$ 2,734.84	\$ 2,734.84	\$ 1,366.55	\$ 106,374.61
\$ 639.00	\$ 4,866.26	\$ 4,866.26	\$ 4,866.26	\$ 1,948.66	\$ 1,948.66	\$ 974.10	\$ 52,990.65
798.00	2,163.74	2,163.74	3,092.54	865.64	865.64	482.88	51,766.06
\$ 1,437.00	\$ 7,030.00	\$ 7,030.00	\$ 7,958.80	\$ 2,814.31	\$ 2,814.30	\$ 1,406.98	\$ 104,756.71
\$ 148.00	\$ 4,582.97	\$ 4,582.97	\$ 4,582.97	\$ 1,835.08	\$ 1,835.08	\$ 917.40	\$ 53,269.41
433.50	2,051.32	2,051.32	2,912.42	820.49	820.49	410.19	52,919.62
\$ 581.50	\$ 6,634.29	\$ 6,634.29	\$ 7,525.39	\$ 2,655.57	\$ 2,655.57	\$ 1,327.59	\$ 106,189.03
\$ 282.00	\$ 5,180.23	\$ 5,180.24	\$ 5,180.24	\$ 2,073.84	\$ 2,073.84	\$ 1,036.94	\$ 56,306.25
156.50	2,370.04	2,370.04	3,394.49	948.06	948.06	474.03	55,074.76
\$ 438.50	\$ 7,550.27	\$ 7,550.28	\$ 8,574.73	\$ 3,021.90	\$ 3,021.90	\$ 1,510.97	\$ 111,881.01
\$ 930.00	\$ 5,398.31	\$ 5,398.31	\$ 5,398.31	\$ 2,169.89	\$ 2,169.89	\$ 1,084.96	\$ 60,713.09
876.00	2,736.26	2,736.26	3,772.66	1,124.34	1,124.34	562.14	65,367.54
\$ 1,806.00	\$ 8,134.57	\$ 8,134.57	\$ 9,170.97	\$ 3,204.23	\$ 3,204.23	\$ 1,647.10	\$ 126,080.63
\$ 196.50	\$ 4,637.47	\$ 4,637.47	\$ 4,637.47	\$ 1,860.44	\$ 1,860.44	\$ 1,331.65	\$ 53,067.12
632.50	2,043.77	2,043.77	2,971.13	810.90	810.90	3.26	52,650.51
\$ 829.00	\$ 6,681.24	\$ 6,681.24	\$ 7,608.00	\$ 2,671.34	\$ 2,671.34	\$ 1,334.91	\$ 106,317.63
\$ 80.00	\$ 3,231.56	\$ 3,231.56	\$ 3,231.56	\$ 1,301.79	\$ 1,301.79	\$ 650.88	\$ 35,073.80
127.50	1,463.77	1,463.77	2,105.52	585.59	585.59	292.70	36,118.43
\$ 207.50	\$ 4,695.33	\$ 4,695.33	\$ 5,337.06	\$ 1,887.38	\$ 1,887.38	\$ 943.67	\$ 71,192.23
\$ 90.00	\$ 2,286.29	\$ 2,286.29	\$ 2,286.29	\$ 918.52	\$ 918.52	\$ 458.91	\$ 27,298.27
33.00	1,025.32	1,025.32	1,484.76	412.58	412.58	206.26	26,908.91
\$ 123.00	\$ 3,311.61	\$ 3,311.61	\$ 3,771.05	\$ 1,331.10	\$ 1,331.09	\$ 665.17	\$ 54,207.18
\$ 11.00	\$ 3,843.16	\$ 3,843.16	\$ 3,843.16	\$ 1,537.24	\$ 1,537.24	\$ 768.60	\$ 45,488.44
141.00	1,693.56	1,693.56	2,487.73	677.42	677.42	338.71	46,394.76
\$ 152.00	\$ 5,536.72	\$ 5,536.72	\$ 6,330.89	\$ 2,214.66	\$ 2,214.66	\$ 1,107.31	\$ 91,888.20
\$ 113.00	\$ 4,985.57	\$ 4,985.57	\$ 4,985.57	\$ 2,000.47	\$ 2,000.47	\$ 1,000.24	\$ 56,497.89
15.50	2,125.67	2,125.67	3,121.08	850.14	850.14	425.06	53,137.45
\$ 128.50	\$ 7,111.24	\$ 7,111.24	\$ 8,106.65	\$ 2,850.61	\$ 2,850.61	\$ 1,425.30	\$ 109,635.34
\$ 592.50	\$ 7,500.92	\$ 7,500.92	\$ 7,500.92	\$ 3,000.34	\$ 3,000.34	\$ 1,500.00	\$ 93,396.15
972.00	3,313.23	3,313.23	4,784.60	1,325.27	1,325.27	662.61	93,108.24
\$ 1,564.50	\$ 10,814.15	\$ 10,814.15	\$ 12,285.61	\$ 4,325.61	\$ 4,325.62	\$ 2,162.70	\$ 186,504.39
\$ 140.50	\$ 6,086.09	\$ 6,086.09	\$ 6,086.09	\$ 2,436.80	\$ 2,436.80	\$ 1,218.39	\$ 65,848.17
2,771.26	2,771.26	2,771.26	3,977.14	1,108.57	1,108.57	554.29	65,107.03
\$ 140.50	\$ 8,856.35	\$ 8,856.35	\$ 10,062.23	\$ 3,545.37	\$ 3,545.37	\$ 1,772.68	\$ 130,955.85
\$ 868.50	\$ 5,023.95	\$ 5,023.95	\$ 5,023.95	\$ 2,002.16	\$ 2,002.16	\$ 1,001.03	\$ 56,804.93
172.50	2,325.34	2,325.34	3,307.45	930.31	930.31	465.19	56,902.70
\$ 1,041.00	\$ 7,349.29	\$ 7,349.29	\$ 8,331.40	\$ 2,932.47	\$ 2,932.47	\$ 1,466.22	\$ 113,707.69
\$ 2,570.84	\$ 2,570.84	\$ 2,570.84	\$ 1,030.46	\$ 1,030.46	\$ 1,030.46	\$ 515.23	\$ 31,747.75
\$ 169.00	\$ 1,101.06	\$ 1,101.06	\$ 1,580.92	440.46	440.46	220.03	29,834.47
\$ 169.00	\$ 3,671.92	\$ 3,671.92	\$ 4,151.76	\$ 1,470.92	\$ 1,470.92	\$ 735.26	\$ 61,582.23

COUNTY	State revenue	Insane	Blind	Deaf	Feeble-minded	Orphans' home	Tuberculosis
Decatur—							
First year.....	\$ 19,885.16	\$ 6,299.08			\$ 277.48		\$ 820.55
Second year.....	25,421.26	5,135.19			275.00		39.19
Total.....	\$ 45,306.42	\$ 11,434.27			\$ 533.08		\$ 859.74
Delaware—							
First year.....	\$ 22,833.05	\$ 6,442.33			\$ 8.61	\$ 154.71	\$ 363.55
Second year.....	29,555.49	6,395.18			12.70	149.00	458.96
Total.....	\$ 52,388.54	\$ 12,837.51			\$ 21.40	\$ 303.80	\$ 822.51
Des Moines—							
First year.....	\$ 28,194.01	\$ 12,166.43	\$ 31.22			\$ 528.01	\$ 952.27
Second year.....	37,211.01	12,546.06	16.80			587.07	477.26
Total.....	\$ 65,405.02	\$ 24,712.49	\$ 48.02			\$ 1,115.08	\$ 1,429.53
Dickinson—							
First year.....	\$ 17,393.54	\$ 2,454.00				\$ 104.81	
Second year.....	20,141.26	3,513.50				86.83	
Total.....	\$ 37,534.80	\$ 5,967.50				\$ 191.64	
Dubuque—							
First year.....	\$ 47,230.59	\$ 11,667.46				\$ 304.90	\$ 25.64
Second year.....	57,095.18	13,215.99					1,335.99
Total.....	\$ 104,325.77	\$ 24,883.45				\$ 304.90	\$ 25.64
Emmet—							
First year.....	\$ 16,343.37	\$ 3,330.50				\$ 24.47	
Second year.....	21,057.44	3,331.38				52.78	
Total.....	\$ 37,400.81	\$ 6,661.88					\$ 309.68
Fayette—							
First year.....	\$ 32,687.58	\$ 3,886.19	\$ 8.68	\$ 8.00	\$ 78.01	\$ 284.54	\$ 1,193.43
Second year.....	42,130.27	2,207.44	5.76	4.80	82.83	170.85	742.36
Total.....	\$ 74,817.85	\$ 6,183.63	\$ 14.44	\$ 12.80	\$ 160.84	\$ 455.39	\$ 1,935.79
Floyd—							
First year.....	\$ 22,057.93	\$ 6,613.13			\$ 1.75	\$ 138.53	\$ 116.40
Second year.....	28,811.23	7,134.10				115.08	412.16
Total.....	\$ 51,769.11	\$ 12,747.23					788.24
Franklin—							
First year.....	\$ 26,270.59	\$ 4,270.79					\$ 33.99
Second year.....	33,001.11	4,292.40					50.14
Total.....	\$ 59,272.10	\$ 8,572.19					119.03
Fremont—							
First year.....	\$ 21,300.47	\$ 5,641.51					\$ 84.13
Second year.....	27,132.60	5,005.20					191.61
Total.....	\$ 48,523.07	\$ 10,706.71					
Greene—							
First year.....	\$ 25,606.12	\$ 5,924.50	\$ 98.43			\$ 272.57	
Second year.....	33,593.19	5,642.50	63.61			222.34	
Total.....	\$ 59,199.31	\$ 11,507.00	\$ 162.04			197.43	
Grundy—							
First year.....	\$ 24,177.57	\$ 2,414.07				\$ 419.77	
Second year.....	32,262.25	2,479.83				149.64	\$ 119.79
Total.....	\$ 56,439.82	\$ 4,893.90				167.59	\$ 120.69
Guthrie—							
First year.....	\$ 24,657.51	\$ 4,611.13				\$ 317.53	\$ 119.79
Second year.....	32,086.58	7,430.74				184.04	\$ 1,043.75
Total.....	\$ 56,744.09	\$ 12,041.87					\$ 559.94
Hamilton—							
First year.....	\$ 27,317.71	\$ 6,444.40				\$ 181.86	\$ 6.41
Second year.....	34,868.25	7,316.00				154.41	205.97
Total.....	\$ 62,185.96	\$ 13,760.40					616.52

## GENERAL REVENUE TRANSACTIONS

Institute	State institutions	Agricultural extension	Capitol grounds extension	State university	State college	State teachers' college	Total
\$ 36.50	\$ 2,872.33	\$ 2,872.33	\$ 2,872.33	\$ 1,152.96	\$ 1,152.96	\$ 576.49	\$ 38,818.17
119.00	1,376.17	1,376.18	1,376.18	561.61	561.62	275.23	37,057.08
\$ 155.50	\$ 4,248.50	\$ 4,248.51	\$ 4,248.51	\$ 1,704.57	\$ 1,704.58	\$ 551.72	\$ 75,876.15
.50	\$ 4,147.89	\$ 4,147.89	\$ 4,147.89	\$ 1,659.60	\$ 1,659.60	\$ 529.79	\$ 46,408.91
	1,893.11	1,893.11	1,893.11	2,671.42	2,671.42	757.22	45,118.80
\$ .50	\$ 6,041.00	\$ 6,041.00	\$ 6,041.00	\$ 2,416.82	\$ 2,416.82	\$ 1,208.39	\$ 91,527.71
	76.00	1,026.20	1,026.20	1,471.33	1,471.33	410.29	28,366.78
\$ 121.50	\$ 3,333.21	\$ 3,333.21	\$ 3,333.21	\$ 1,339.40	\$ 1,339.40	\$ 660.10	\$ 57,608.16
	767.00	3,165.96	3,165.96	4,935.41	4,935.41	1,278.65	86,851.63
\$ 947.00	\$ 11,977.96	\$ 11,977.96	\$ 11,977.96	\$ 4,904.42	\$ 4,904.42	\$ 2,452.57	\$ 183,096.95
	90.00	1,221.59	1,221.59	1,706.32	1,706.32	488.53	29,862.17
\$ 203.00	\$ 3,743.36	\$ 3,743.36	\$ 3,743.36	\$ 1,494.79	\$ 1,494.79	\$ 747.14	\$ 60,104.11
	2,345.75	2,345.75	2,345.75	3,447.94	3,447.94	938.07	55,920.53
\$ 7,912.53	\$ 7,912.53	\$ 7,912.53	\$ 7,912.53	\$ 3,167.49	\$ 3,167.49	\$ 1,584.42	\$ 115,339.93
	1,846.06	1,846.06	1,846.06	2,572.99	2,572.99	738.42	45,543.50
\$ 270.00	\$ 5,849.03	\$ 5,849.03	\$ 5,849.03	\$ 2,340.16	\$ 2,340.16	\$ 1,170.03	\$ 91,597.55
	76.00	1,924.36	1,924.36	2,783.37	2,783.37	769.99	46,006.26
\$ 135.50	\$ 6,468.69	\$ 6,468.69	\$ 6,468.69	\$ 2,588.39	\$ 2,588.39	\$ 1,234.24	\$ 94,992.11
	1,509.31	1,509.31	1,509.31	2,196.60	2,196.60	609.25	40,253.63
0 187.00	\$ 4,849.42	\$ 4,849.42	\$ 4,849.42	\$ 1,944.91	\$ 1,944.91	\$ 972.35	\$ 81,200.66
	1,664.07	1,904.07	1,904.07	2,824.80	2,824.80	790.32	48,501.64
\$ 40.50	\$ 6,346.92	\$ 6,346.92	\$ 6,346.92	\$ 2,544.47	\$ 2,544.47	\$ 1,272.21	\$ 97,934.21
	66.50	1,832.14	1,832.14	2,704.75	2,704.75	732.83	44,089.64
\$ 71.50	\$ 6,042.76	\$ 6,042.76	\$ 6,042.76	\$ 2,424.95	\$ 2,424.95	\$ 1,212.48	\$ 87,949.56
	1,882.33	1,882.33	1,882.33	2,683.42	2,683.42	752.44	48,002.48
\$ 157.50	\$ 6,044.41	\$ 6,044.41	\$ 6,044.41	\$ 2,416.50	\$ 2,416.50	\$ 1,208.25	\$ 94,607.24
	62.00	1,882.33	1,882.33	2,683.42	2,683.42	752.44	48,002.48
\$ 95.50	\$ 4,162.08	\$ 4,162.08	\$ 4,162.08	\$ 1,664.06	\$ 1,664.06	\$ 832.03	\$ 46,064.76
	1,882.33	1,882.33	1,882.33	2,683.42	2,683.42	752.44	48,002.48
\$ 157.50	\$ 6,044.41	\$ 6,044.41	\$ 6,044.41	\$ 2,416.50	\$ 2,416.50	\$ 1,208.25	\$ 94,607.24
	425.00	2,170.78	2,170.78	3,028.55	3,028.55	868.72	434.35
\$ 677.50	\$ 6,815.97	\$ 6,815.97	\$ 6,815.97	\$ 2,728.57	\$ 2,728.57	\$ 1,364.32	\$ 106,787.86

## REPORT OF STATE TREASURER

COUNTY	State revenue	Insane	Blind	Deaf	Feeble-minded	Orphans' home	Tuberculosis
Hancock—							
First year.....	\$ 20,147.05	\$ 2,517.50		\$ 1.00	\$ 78.90	\$ 23.85	\$ 322.10
Second year.....	26,275.77	3,869.50			118.61	75.91	313.64
Total .....	\$ 46,422.82	\$ 6,387.00		\$ 1.00	\$ 197.51	\$ 99.76	\$ 635.74
Hardin—							
First year.....	\$ 29,033.27	\$ 8,502.51			\$ 79.64		\$ 1,697.56
Second year.....	37,737.62	9,260.73			198.26	\$ 4.40	\$ 765.53
Total .....	\$ 66,770.89	\$ 17,763.24			\$ 277.90	\$ 4.40	\$ 2,493.09
Harrison—							
First year.....	\$ 28,240.51	\$ 8,014.19			\$ 473.82	\$ 512.09	\$ 239.27
Second year.....	37,024.73	7,471.69			432.85	399.45	118.50
Total .....	\$ 65,265.24	\$ 15,485.88			\$ 906.67	\$ 911.54	\$ 357.77
Henry—							
First year.....	\$ 20,549.49	\$ 5,549.16			\$ 39.04		\$ 390.48
Second year.....	27,406.73	7,205.10			95.92		851.84
Total .....	\$ 47,956.22	\$ 12,754.26			\$ 134.96		\$ 1,242.32
Howard—							
First year.....	\$ 16,756.46	\$ 5,803.48			\$ 103.28		\$ 135.87
Second year.....	21,641.93	6,043.33			127.00		79.14
Total .....	\$ 38,398.39	\$ 11,846.81			\$ 230.28		\$ 215.01
Humboldt—							
First year.....	\$ 19,554.92	\$ 5,754.94			\$ 179.39		\$ 1,417.97
Second year.....	25,517.68	5,969.50			194.08		219.99
Total .....	\$ 45,072.60	\$ 11,724.44			\$ 373.47		\$ 1,637.96
Ida—							
First year.....	\$ 21,072.11	\$ 5,217.44			\$ 101.41		
Second year.....	25,361.94	4,808.00			58.54		\$ 640.64
Total .....	\$ 47,034.05	\$ 10,025.44			\$ 159.95		\$ 640.64
Iowa—							
First year.....	\$ 28,892.24	\$ 7,586.04			\$ 111.41	\$ 401.71	\$ 2,112.96
Second year.....	37,210.46	7,650.87			287.25	302.05	1,617.23
Total .....	\$ 66,102.70	\$ 15,245.91			\$ 396.66	\$ 703.76	\$ 3,730.19
Jackson—							
First year.....	\$ 22,696.24	\$ 3,829.92			\$ 219.82	\$ 168.21	\$ 60.14
Second year.....	30,275.67	2,857.87			294.95	194.83	67.60
Total .....	\$ 52,971.91	\$ 6,687.79			\$ 514.77	\$ 363.04	\$ 127.74
Jasper—							
First year.....	\$ 37,021.05	\$ 8,274.29			\$ 365.15	\$ 179.40	\$ 250.36
Second year.....	48,019.41	7,919.29			433.01	458.96	219.00
Total .....	\$ 85,040.46	\$ 16,193.58			\$ 798.16	\$ 638.36	\$ 469.36
Jefferson—							
First year.....	\$ 19,253.87	\$ 4,307.67			\$ 46.00		\$ 249.68
Second year.....	24,974.39	5,639.90			165.77		\$ 705.94
Total .....	\$ 44,228.26	\$ 9,947.57			\$ 165.77	\$ 46.00	\$ 955.62
Johnson—							
First year.....	\$ 32,601.10	\$ 7,251.96	\$ 14.73		\$ 203.61	\$ 1,082.11	\$ 4,843.47
Second year.....	42,991.19	6,708.57	31.91		214.35	500.94	3,310.53
Total .....	\$ 75,682.29	\$ 13,960.53	\$ 46.64		\$ 417.96	\$ 1,533.05	\$ 8,154.00
Jones—							
First year.....	\$ 23,963.32	\$ 6,008.77			\$ 263.15	\$ 178.37	\$ 339.38
Second year.....	31,598.08	5,954.19		\$ 4.15	340.11	267.87	928.51
Total .....	\$ 55,566.40	\$ 11,962.96			\$ 603.26	\$ 446.24	\$ 1,267.89
Keokuk—							
First year.....	\$ 27,299.65	\$ 5,132.73		\$ 1.10	\$ 182.29	\$ 15.85	\$ 1,061.03
Second year.....	36,506.47	5,492.83			6.75	249.98	152.98
Total .....	\$ 63,806.12	\$ 10,625.56			\$ 7.85	\$ 432.27	\$ 1,418.32

## GENERAL REVENUE TRANSACTIONS

Inebriate	State institutions	Agricultural extension	Capitol grounds extension	State university	State college	State teachers' college	Total
\$ 927.26	\$ 3,346.55	\$ 3,346.55	\$ 3,346.55	\$ 1,338.84	\$ 1,338.84	\$ 609.46	\$ 37,404.45
	\$ 1,473.60	\$ 1,473.60	\$ 2,143.45	\$ 590.32	\$ 590.32	\$ 294.73	\$ 37,219.45
\$ 927.26	\$ 4,820.15	\$ 4,820.15	\$ 5,490.00	\$ 1,929.16	\$ 1,929.16	\$ 964.19	\$ 74,623.90
\$ 44.50	\$ 5,029.76	\$ 5,029.76	\$ 2,011.66	\$ 2,011.66	\$ 1,005.83	\$ 59,475.91	
202.20	\$ 2,263.51	\$ 2,263.51	\$ 3,230.65	\$ 905.43	\$ 905.43	\$ 452.70	\$ 58,219.97
\$ 246.70	\$ 7,203.27	\$ 7,203.27	\$ 8,200.41	\$ 2,917.00	\$ 2,917.00	\$ 1,458.53	\$ 117,695.88
\$ 268.50	\$ 4,853.00	\$ 4,853.00	\$ 4,863.00	\$ 1,951.85	\$ 1,951.85	\$ 975.86	\$ 57,186.94
164.00	\$ 2,066.19	\$ 2,066.19	\$ 3,059.55	\$ 826.41	\$ 826.41	\$ 413.26	\$ 54,869.23
\$ 432.50	\$ 6,919.19	\$ 6,919.19	\$ 7,912.55	\$ 2,778.26	\$ 2,778.26	\$ 1,389.12	\$ 112,056.17
\$ 70.50	\$ 3,742.18	\$ 3,742.18	\$ 3,742.18	\$ 1,489.58	\$ 1,489.58	\$ 744.77	\$ 41,549.14
90.50	\$ 1,750.94	\$ 1,750.94	\$ 2,471.68	\$ 700.30	\$ 700.30	\$ 350.19	\$ 43,374.56
\$ 161.00	\$ 5,493.12	\$ 5,493.12	\$ 6,213.86	\$ 2,180.94	\$ 2,180.94	\$ 1,094.96	\$ 84,923.70
	\$ 2,788.55	\$ 2,788.55	\$ 2,788.55	\$ 1,121.96	\$ 1,121.96	\$ 560.95	\$ 33,969.61
\$ 169.00	\$ 1,377.78	\$ 1,377.78	\$ 1,895.86	\$ 553.29	\$ 553.29	\$ 276.65	\$ 34,095.05
\$ 169.00	\$ 4,166.33	\$ 4,166.33	\$ 4,684.41	\$ 1,675.25	\$ 1,675.25	\$ 837.60	\$ 68,064.60
\$ 136.50	\$ 3,390.34	\$ 3,390.34	\$ 3,390.34	\$ 1,356.52	\$ 1,356.52	\$ 678.26	\$ 40,606.04
164.50	\$ 1,547.29	\$ 1,547.29	\$ 2,190.19	\$ 619.30	\$ 619.30	\$ 309.65	\$ 38,898.77
\$ 301.00	\$ 4,937.63	\$ 4,937.63	\$ 5,580.53	\$ 1,975.82	\$ 1,975.82	\$ 987.91	\$ 79,504.81
	\$ 3,483.03	\$ 3,483.03	\$ 3,483.03	\$ 1,393.36	\$ 1,393.36	\$ 696.67	\$ 40,923.44
	\$ 1,614.43	\$ 1,614.43	\$ 2,285.87	\$ 658.53	\$ 658.53	\$ 323.36	\$ 38,024.27
	\$ 5,097.46	\$ 5,097.46	\$ 5,768.90	\$ 2,051.89	\$ 2,051.89	\$ 1,020.03	\$ 73,947.71
\$ 14.00	\$ 4,756.07	\$ 4,756.07	\$ 4,756.07	\$ 1,902.97	\$ 1,902.97	\$ 951.46	\$ 58,144.00
135.50	\$ 2,194.55	\$ 2,194.55	\$ 3,108.06	\$ 877.71	\$ 877.71	\$ 438.88	\$ 56,908.82
\$ 149.50	\$ 6,950.62	\$ 6,950.62	\$ 7,864.13	\$ 2,780.68	\$ 2,780.68	\$ 1,390.37	\$ 115,047.82
\$ 10.00	\$ 4,064.33	\$ 4,064.33	\$ 4,064.33	\$ 1,625.85	\$ 1,625.85	\$ 812.92	\$ 43,241.94
457.79	\$ 1,660.57	\$ 1,660.57	\$ 2,500.04	\$ 664.24	\$ 664.24	\$ 332.12	\$ 41,630.49
\$ 467.70	\$ 5,724.90	\$ 5,724.90	\$ 6,564.37	\$ 2,290.00	\$ 2,290.00	\$ 1,145.04	\$ 84,872.43
\$ 131.00	\$ 6,339.03	\$ 6,339.03	\$ 6,339.03	\$ 2,537.24	\$ 2,537.24	\$ 1,268.62	\$ 71,581.44
336.50	\$ 2,789.00	\$ 2,789.00	\$ 4,059.22	\$ 1,115.64	\$ 1,115.64	\$ 557.82	\$ 69,792.49
\$ 467.50	\$ 9,128.03	\$ 9,128.03	\$ 10,378.25	\$ 3,652.88	\$ 3,652.88	\$ 1,826.44	\$ 141,373.93
\$ 23.50	\$ 3,352.02	\$ 3,352.02	\$ 3,352.02	\$ 1,342.30	\$ 1,342.30	\$ 671.14	\$ 37,292.52
101.00	\$ 1,524.76	\$ 1,524.76	\$ 2,166.84	\$ 611.21	\$ 611.21	\$ 305.58	\$ 38,331.36
\$ 124.50	\$ 4,876.78	\$ 4,876.78	\$ 5,518.86	\$ 1,963.51	\$ 1,963.51	\$ 976.72	\$ 75,623.88
\$ 191.00	\$ 5,745.22	\$ 5,745.22	\$ 5,745.22	\$ 2,300.06	\$ 2,300.06	\$ 1,150.66	\$ 69,213.79
30.50	\$ 2,645.50	\$ 2,645.50	\$ 3,762.02	\$ 1,058.15	\$ 1,058.15	\$ 528.90	\$ 65,486.21
\$ 221.50	\$ 8,390.72	\$ 8,390.72	\$ 9,507.24	\$ 3,358.21	\$ 3,358.21	\$ 1,678.96	\$ 134,700.00
\$ 248.00	\$ 4,307.09	\$ 4,307.09	\$ 4,307.13	\$ 1,725.41	\$ 1,725.41	\$ 802.64	\$ 48,235.77
124.00	\$ 1,804.61	\$ 1,804.61	\$ 2,673.76	\$ 725.35	\$ 725.35	\$ 362.08	\$ 47,308.27
\$ 372.00	\$ 6,111.70	\$ 6,111.71	\$ 6,980.80	\$ 2,450.76	\$ 2,450.76	\$ 1,225.32	\$ 95,544.04
	\$ 2,050.00	\$ 2,050.00					
\$ 124.00	\$ 1,804.61	\$ 1,804.61	\$ 2,673.76	\$ 725.35	\$ 725.35	\$ 362.08	\$ 47,308.27
\$ 426.50	\$ 7,063.40	\$ 7,063.40	\$ 8,012.88	\$ 2,825.53	\$ 2,825.53	\$ 1,410.75	\$ 106,086.94

## REPORT OF STATE TREASURER

COUNTY	State revenue	Insuue	Blind	Deaf	Feeble-minded	Orphans' home	Tuberculosis	
Kossuth—								
First year.....	\$ 34,559.43	\$ 8,509.76	—	—	261.68	—	\$ 231.92	
Second year.....	44,037.09	9,798.62	—	—	277.33	—	1,139.33	
Lee—	Total .....	\$ 78,596.52	\$ 18,308.38	—	—	\$ 539.01	—	\$ 1,371.25
First year.....	\$ 29,724.01	\$ 20,370.84	—	—	\$ 374.90	\$ 238.97	\$ 3,048.56	
Second year.....	39,936.85	20,322.38	—	—	493.76	1,119.74	2,050.90	
Lim—	Total .....	\$ 69,650.86	\$ 40,693.22	—	—	\$ 868.66	\$ 1,358.71	\$ 5,108.46
First year.....	\$ 55,388.03	\$ 11,763.28	37.88	\$ 51.35	\$ 648.71	\$ 3,967.68	\$ 4,430.00	
Second year.....	71,246.60	16,234.89	37.33	27.24	841.18	386.31	6,374.21	
Louisa—	Total .....	\$ 126,634.63	\$ 27,998.17	75.21	\$ 78.59	\$ 1,480.89	\$ 7,831.90	\$ 10,804.21
First year.....	\$ 18,159.83	\$ 2,499.00	—	—	\$ 25.83	\$ 368.01	\$ 55.15	
Second year.....	23,836.46	5,114.77	—	—	64.04	253.31	1,233.83	
Lucas—	Total .....	\$ 41,996.29	\$ 7,613.86	—	—	\$ 89.87	\$ 721.32	\$ 1,288.98
First year.....	\$ 13,912.33	\$ 3,729.14	36.81	—	\$ 81.06	—	\$ 49.01	
Second year.....	17,761.47	5,065.14	13.47	\$ 3.15	188.66	—	1,427.91	
Lyon—	Total .....	\$ 31,673.80	\$ 8,794.28	50.28	\$ 3.15	\$ 209.72	—	\$ 1,916.92
First year.....	\$ 29,470.82	\$ 3,746.86	—	—	\$ 101.38	—	\$ 5.81	
Second year.....	38,451.39	3,844.40	—	—	126.29	—	174.24	
Madison—	Total .....	\$ 67,922.21	\$ 7,591.28	—	—	\$ 227.67	—	\$ 180.05
First year.....	\$ 22,821.74	\$ 6,212.90	—	—	\$ 238.81	\$ 135.24	\$ 425.15	
Second year.....	29,500.02	6,484.80	—	—	213.02	173.02	27.38	
Mahaska—	Total .....	\$ 52,321.76	\$ 12,697.70	—	—	\$ 452.43	\$ 308.86	\$ 532.51
First year.....	\$ 28,857.64	\$ 10,400.77	—	—	\$ 356.79	\$ 1,060.70	\$ 686.40	
Second year.....	37,577.91	9,280.09	—	—	380.40	1,417.74	1,772.33	
Marion—	Total .....	\$ 66,435.55	\$ 19,680.86	—	—	\$ 737.19	\$ 3,078.50	\$ 2,458.73
First year.....	\$ 25,824.82	\$ 5,886.62	—	—	\$ 173.86	—	\$ 34.84	
Second year.....	33,021.18	4,511.88	—	—	260.52	—	171.00	
Marshall—	Total .....	\$ 58,856.00	\$ 10,398.50	—	—	\$ 434.38	—	\$ 205.84
First year.....	\$ 32,391.64	\$ 3,749.81	.68	\$ 1.30	\$ 523.95	\$ 243.23	\$ 1,387.04	
Second year.....	42,078.47	3,055.86	—	1.80	601.11	348.76	1,400.48	
Mills—	Total .....	\$ 74,470.11	\$ 6,505.07	.68	\$ 3.10	\$ 1,125.06	\$ 591.99	\$ 2,787.52
First year.....	\$ 20,096.91	\$ 5,393.97	—	—	\$ 362.98	—	—	
Second year.....	25,630.38	4,236.39	—	—	\$ .50	376.25	349.84	
Mitchell—	Total .....	\$ 45,727.29	\$ 9,630.36	—	\$ .50	\$ 739.23	—	\$ 349.84
First year.....	\$ 20,331.23	\$ 8,414.92	—	—	\$ 24.05	\$ 75.99	—	\$ 243.25
Second year.....	27,414.35	6,573.01	—	—	4.45	50.58	—	—
Monona—	Total .....	\$ 47,795.63	\$ 14,987.93	—	\$ 28.50	\$ 135.57	—	\$ 243.25
First year.....	\$ 24,177.35	\$ 5,485.61	—	—	\$ 186.82	—	—	
Second year.....	31,796.71	6,006.50	—	—	170.38	—	—	
Monroe—	Total .....	\$ 55,974.06	\$ 11,492.11	—	—	\$ 337.20	—	—
First year.....	\$ 14,179.71	\$ 7,809.68	—	—	\$ 186.49	\$ 301.77	\$ 528.25	
Second year.....	19,380.80	7,710.27	—	—	245.69	542.79	—	
	Total .....	\$ 33,560.51	\$ 15,519.95	—	—	\$ 432.18	\$ 844.56	\$ 528.25

## GENERAL REVENUE TRANSACTIONS

Inebriate	State institutions	Agricultural extension	Capitol grounds extension	State university	State college	State teachers' college	Total
\$ 60.00	\$ 5,415.93	\$ 5,415.93	\$ 5,415.93	\$ 2,166.37	\$ 2,166.37	\$ 1,083.19	\$ 65,286.51
118.00	2,741.03	2,741.03	3,793.38	1,130.84	1,130.84	565.92	67,475.21
178.00	\$ 8,157.86	\$ 8,157.86	\$ 9,209.31	\$ 3,297.21	\$ 3,297.21	\$ 1,649.11	\$ 132,761.72
985.00	\$ 5,666.01	\$ 5,666.01	\$ 2,266.41	\$ 2,266.41	\$ 1,133.12	\$ 77,406.25	
519.50	2,802.66	2,802.66	3,855.76	1,121.26	1,121.26	560.66	76,706.39
1,504.50	\$ 8,468.07	\$ 8,468.07	\$ 9,521.77	\$ 3,387.67	\$ 3,387.67	\$ 1,603.75	\$ 154,112.64
2,251.00	\$ 10,532.93	\$ 10,532.93	\$ 4,223.95	\$ 4,223.95	\$ 2,112.16	\$ 120,696.77	
577.00	4,660.88	4,660.88	6,640.75	1,867.63	1,867.63	963.84	119,834.37
\$ 2,828.00	\$ 15,193.81	\$ 15,193.81	\$ 17,173.68	\$ 6,091.58	\$ 6,091.58	\$ 3,045.99	\$ 240,531.14
137.50	\$ 3,084.28	\$ 3,084.28	\$ 3,084.28	\$ 1,236.69	\$ 1,236.69	\$ 618.30	\$ 33,009.93
29.00	1,482.96	1,482.96	2,072.84	593.17	593.17	296.56	37,153.06
186.50	\$ 4,567.24	\$ 4,567.24	\$ 5,157.12	\$ 1,829.86	\$ 1,829.86	\$ 914.85	\$ 70,762.09
141.00	\$ 2,388.85	\$ 2,388.85	\$ 2,105.63	\$ 956.02	\$ 956.02	\$ 478.03	\$ 27,652.75
172.50	1,100.68	1,100.68	1,546.79	441.87	441.87	220.95	29,485.14
313.50	\$ 3,484.53	\$ 3,484.53	\$ 3,652.42	\$ 1,307.80	\$ 1,307.80	\$ 608.98	\$ 57,137.89
108.00	\$ 4,309.37	\$ 4,309.37	\$ 4,309.37	\$ 1,762.10	\$ 1,762.10	\$ 881.08	\$ 51,036.28
255.50	1,870.11	1,870.11	2,802.57	748.05	748.05	374.03	51,264.74
363.50	\$ 6,200.48	\$ 6,200.48	\$ 7,201.94	\$ 2,510.15	\$ 2,510.15	\$ 1,255.11	\$ 102,301.02
4.00	\$ 3,694.03	\$ 3,694.03	\$ 3,694.03	\$ 1,484.19	\$ 1,484.19	\$ 742.00	\$ 44,640.40
1,600.37	1,600.37	2,415.29	676.37	676.37	338.20	43,956.39	
4.00	\$ 5,384.40	\$ 5,384.40	\$ 6,109.32	\$ 2,160.56	\$ 2,160.56	\$ 1,080.20	\$ 88,596.79
788.50	\$ 5,261.90	\$ 5,261.90	\$ 5,261.90	\$ 2,108.04	\$ 2,108.04	\$ 1,054.29	\$ 63,806.93
775.50	2,371.99	2,371.99	3,370.74	948.95	948.95	474.40	61,691.08
1,564.00	\$ 7,633.80	\$ 7,633.80	\$ 8,632.64	\$ 3,056.99	\$ 3,056.99	\$ 1,528.78	\$ 125,498.01
14.50	\$ 4,269.14	\$ 4,269.14	\$ 4,269.14	\$ 1,709.08	\$ 1,709.08	\$ 854.53	\$ 40,024.75
85.00	1,893.92	1,893.92	2,717.88	756.65	756.65	378.32	46,446.92
99.50	\$ 6,163.06	\$ 6,163.06	\$ 6,987.02	\$ 2,465.73	\$ 2,465.73	\$ 1,232.85	\$ 95,471.07
355.00	\$ 5,783.60	\$ 5,783.60	\$ 5,783.60	\$ 2,316.68	\$ 2,316.68	\$ 1,158.34	\$ 61,795.15
124.00	2,646.55	2,646.55	3,746.10	1,059.76	1,059.76	529.88	59,299.08
479.00	\$ 8,430.15	\$ 8,430.15	\$ 9,529.70	\$ 3,376.44	\$ 3,376.44	\$ 1,088.22	\$ 121,094.23
184.50	\$ 3,340.77	\$ 3,340.77	\$ 3,340.77	\$ 1,337.90	\$ 1,337.90	\$ 608.05	\$ 39,405.42
35.00	1,522.97	1,522.97	2,159.26	609.16	609.16	304.58	37,356.46
219.50	\$ 4,863.74	\$ 4,863.74	\$ 5,500.03	\$ 1,947.06	\$ 1,947.06	\$ 973.53	\$ 76,761.88
3,647.05	\$ 3,647.05	\$ 3,647.05	\$ 4,600.00	\$ 1,460.00	\$ 1,460.00	\$ 729.91	\$ 48,730.55
1,633.50	1,633.50	2,352.33	653.41	653.41	320.73	41,304.45	
5,280.64	\$ 5,280.64	\$ 5,280.64	\$ 5,999.38	\$ 2,113.41	\$ 2,113.41	\$ 1,056.04	\$ 86,035.00
90.00	\$ 4,129.50	\$ 4,129.49	\$ 4,129.50	\$ 1,661.20	\$ 1,661.20	\$ 830.61	\$ 46,481.46
1,798.89	1,798.89	2,637.74	720.59	720.59	300.28	46,010.57	
90.00	\$ 5,928.39	\$ 5,928.38	\$ 6,767.24	\$ 2,381.88	\$ 2,381.88	\$ 1,100.80	\$ 92,402.03
100.00	\$ 2,406.34	\$ 2,406.34	\$ 2,406.34	\$ 970.20	\$ 970.20	\$ 485.00	\$ 32,750.41
450.50	1,061.19	1,061.19	1,571.83	424.47	424.47	212.22	33,085.42
550.50	\$ 3,407.53	\$ 3,407.53	\$ 3,978.17	\$ 1,394.67	\$ 1,394.67	\$ 607.31	\$ 65,805.83

## REPORT OF STATE TREASURER

COUNTY	State revenue	Insane	Blind	Deaf	Feeble-minded	Orphans' home	Tuberculosis
Montgomery—							
First year.....	\$ 22,036.28	\$ 9,728.14		\$ .90	\$ 246.11		
Second year.....	28,252.11	6,827.50		1.80	240.32		
Total.....	\$ 50,288.39	\$ 16,555.94		\$ 2.70	\$ 486.43		
Muscatine—							
First year.....	\$ 26,733.04	\$ 8,736.30			\$ 306.11	\$ 866.65	\$ 1,360.29
Second year.....	35,550.92	9,010.13			355.09	1,052.88	500.27
Total.....	\$ 62,283.86	\$ 17,746.43			\$ 661.20	\$ 1,919.53	\$ 1,860.56
O'Brien—							
First year.....	\$ 29,147.71	\$ 5,476.60			\$ 81.98	\$ 144.97	\$ 238.92
Second year.....	38,383.46	4,348.50			98.35	152.98	85.34
Total.....	\$ 67,531.17	\$ 9,825.10			\$ 180.33	\$ 297.95	\$ 323.36
Osceola—							
First year.....	\$ 18,509.73	\$ 3,308.58		\$ .65	\$ 43.03		
Second year.....	23,731.23	2,690.00			33.72		
Total.....	\$ 42,240.96	\$ 5,968.58		\$ .65	\$ 76.75		
Page—							
First year.....	\$ 29,462.27	\$ 9,444.87			\$ 9.85	\$ 341.71	\$ 43.36
Second year.....	38,127.77	9,943.26			7.45	400.70	125.21
Total.....	\$ 67,590.04	\$ 19,388.13		\$ 17.30	\$ 742.41	\$ 168.57	\$ 1,544.37
Palo Alto—							
First year.....	\$ 19,592.47	\$ 4,902.10			\$ 73.27	\$ 72.49	
Second year.....	23,189.20	4,079.00			83.96	58.49	689.51
Total.....	\$ 42,781.67	\$ 9,881.10			\$ 157.23	\$ 130.98	\$ 689.51
Plymouth—							
First year.....	\$ 42,222.99	\$ 8,679.96			\$ 125.80	\$ 108.97	\$ 104.51
Second year.....	55,766.77	9,037.50			254.83	42.46	117.00
Total.....	\$ 97,980.76	\$ 17,717.46			\$ 390.63	\$ 151.43	\$ 221.51
Pocahontas—							
First year.....	\$ 26,177.79	\$ 4,348.42			\$ 111.41	\$ 217.46	\$ 274.98
Second year.....	33,237.19	3,533.00			123.41	229.48	
Total.....	\$ 59,464.98	\$ 7,881.42			\$ 234.82	\$ 446.94	\$ 274.98
Polk—							
First year.....	\$ 97,321.12	\$ 22,730.03	14.54	15.22	1,573.74	\$ 3,562.02	\$ 12,723.82
Second year.....	131,154.86	17,316.14	7.65	18.95	2,509.08	2,524.01	11,200.61
Total.....	\$ 228,475.98	\$ 40,046.17	\$ 22.19	\$ 34.17	\$ 4,082.82	\$ 6,086.03	\$ 23,924.43
Pottawattamie—							
First year.....	\$ 50,781.07	\$ 16,905.73			\$ 80.65	\$ 1,063.77	
Second year.....	67,566.05	14,250.55	1.80		33.75	793.27	
Total.....	\$ 118,374.12	\$ 31,165.28	\$ 1.80	\$ 114.40	\$ 1,857.04		\$ 1,275.74
Powershiek—							
First year.....	\$ 30,641.63	\$ 5,530.40		\$ .50	\$ 197.11	\$ 104.22	\$ 743.21
Second year.....	39,748.20	6,310.27			1.45	213.38	39.34
Total.....	\$ 70,389.83	\$ 11,840.67					\$ 1,530.59
Ringgold—							
First year.....	\$ 21,055.25	\$ 4,599.90			\$ 202.08		\$ 332.57
Second year.....	25,826.44	4,698.42			268.56		248.87
Total.....	\$ 46,911.69	\$ 9,298.32			\$ 470.64		\$ 581.44
Sac—							
First year.....	\$ 27,276.34	\$ 6,682.30			\$ 195.00	\$ 737.48	
Second year.....	36,099.39	6,792.50			175.74	538.62	
Total.....	\$ 63,375.73	\$ 13,474.80			\$ 370.74	\$ 1,276.10	
Scott—							
First year.....	\$ 53,922.83	\$ 23,448.95		\$ 70.39	\$ 750.08	\$ 10,380.58	\$ 1,941.45
Second year.....	79,571.85	23,219.01	\$ 6.47	67.03	936.32	9,606.51	256.93
Total.....	\$ 132,494.68	\$ 46,667.96	\$ 6.47	\$ 147.32	\$ 1,680.40	\$ 20,047.09	\$ 2,198.38

## GENERAL REVENUE TRANSACTIONS

Inebriate	State institutions	Agricultural extension	Capitol grounds extension	State university	State college	State teachers' college	Total
\$ 76.50	\$ 3,673.19	\$ 3,673.19	\$ 3,673.19	\$ 1,469.96	\$ 1,469.96	\$ 734.58	\$ 46,782.00
28.50	1,620.50	1,620.50	2,330.84	648.21	648.21	324.23	42,543.02
\$ 105.00	\$ 5,293.60	\$ 5,293.60	6,004.03	\$ 2,118.17	\$ 2,118.17	\$ 1,058.81	\$ 89,325.02
\$ 423.50	\$ 5,038.34	\$ 5,038.34	\$ 5,038.34	\$ 2,016.02	\$ 2,016.02	\$ 1,007.99	\$ 58,580.94
311.50	2,452.68	2,452.68	3,382.11	981.75	981.75	490.91	57,522.57
\$ 735.00	\$ 7,491.02	\$ 7,491.02	\$ 8,420.45	\$ 2,997.77	\$ 2,997.77	\$ 1,498.90	\$ 116,103.51
\$ 24.50	\$ 4,803.81	\$ 4,803.81	\$ 4,803.81	\$ 1,921.78	\$ 1,921.78	\$ 960.91	\$ 54,329.68
77.00	2,132.04	2,132.04	3,044.34	852.83	852.83	426.42	52,586.13
\$ 101.50	\$ 6,935.85	\$ 6,935.85	\$ 7,848.15	\$ 2,774.61	\$ 2,774.61	\$ 1,387.33	\$ 106,915.81
\$ 97.00	\$ 2,605.95	\$ 2,605.95	\$ 2,605.95	\$ 1,042.91	\$ 1,042.91	\$ 521.50	\$ 32,384.16
1.00	1,220.54	1,220.54	1,740.72	488.29	488.29	244.17	31,828.50
\$ 98.00	\$ 3,820.49	\$ 3,820.49	\$ 4,346.07	\$ 1,531.20	\$ 1,531.20	\$ 765.67	\$ 64,212.66
\$ 677.00	\$ 4,841.47	\$ 4,841.47	\$ 4,841.47	\$ 1,939.02	\$ 1,939.02	\$ 960.54	\$ 60,328.32
590.50	2,262.53	2,262.53	3,212.26	904.77	904.77	452.46	59,761.31
\$ 1,267.50	\$ 7,104.00	\$ 7,104.00	\$ 8,053.73	\$ 2,843.79	\$ 2,843.79	\$ 1,422.00	\$ 120,089.63
\$ 235.00	\$ 3,265.62	\$ 3,265.62	\$ 3,265.62	\$ 1,307.77	\$ 1,307.77	\$ 653.86	\$ 37,941.59
158.57	1,306.82	1,306.82	2,006.75	524.27	524.27	262.33	35,089.99
\$ 393.57	\$ 4,572.44	\$ 4,572.44	\$ 5,272.37	\$ 1,882.04	\$ 1,882.04	\$ 916.19	\$ 73,031.58
\$ 45.00	\$ 6,738.89	\$ 6,738.89	\$ 6,738.89	\$ 2,704.42	\$ 2,704.42	\$ 1,352.18	\$ 78,264.92
200.00	2,798.85	2,798.85	4,244.05	1,123.29	1,123.29	561.64	78,158.56
\$ 335.00	\$ 9,537.74	\$ 9,537.74	\$ 10,982.97	\$ 3,827.71	\$ 3,827.71	\$ 1,013.82	\$ 156,423.48
\$ 94.50	\$ 4,067.10	\$ 4,067.10	\$ 4,067.10	\$ 1,627.01	\$ 1,627.01	\$ 813.50	\$ 47,493.38
.50	1,867.28	1,867.28	2,643.66	787.77	787.77	393.85	45,521.09
\$ 95.00	\$ 5,934.38	\$ 5,934.38	\$ 6,710.76	\$ 2,414.75	\$ 2,414.75	\$ 1,207.35	\$ 93,014.47
\$ 5,932.00	\$ 18,608.16	\$ 18,608.16	\$ 18,608.16	\$ 7,405.20	\$ 7,405.20	\$ 3,702.56	\$ 218,479.93
2,397.50	9,084.86	9,084.86	12,577.53	3,633.95	3,633.95	1,816.95	206,930.90
\$ 8,329.50	\$ 27,783.02	\$ 27,783.02	\$ 31,275.69	\$ 11,039.16	\$ 11,039.16	\$ 5,519.40	\$ 425,440.83
\$ 9,011.50	\$ 9,011.50	\$ 9,011.50	\$ 9,011.50	\$ 3,609.95	\$ 3,609.95	\$ 1,805.16	\$ 105,208.20
\$ 795.00	4,004.44	4,004.44	5,806.44	1,606.39	1,606.39	803.28	102,206.39
\$ 795.00	\$ 13,016.03	\$ 13,016.03	\$ 14,818.03	\$ 5,216.34	\$ 5,216.34	\$ 2,608.44	\$ 207,474.50
\$ 253.00	\$ 5,163.10	\$ 5,163.10	\$ 5,163.10	\$ 2,007.23	\$ 2,007.23	\$ 1,033.43	\$ 58,127.26
194.00	2,331.83	2,331.83	3,359.29	983.49	983.49	466.76	58,393.92
\$ 447.00	\$ 7,494.93	\$ 7,494.93	\$ 8,522.39	\$ 3,000.72	\$ 3,000.72	\$ 1,500.19	\$ 116,521.18
\$ 76.50	\$ 2,780.69	\$ 2,780.69	\$ 2,780.69	\$ 1,119.15	\$ 1,119.15	\$ 529.55	\$ 37,436.22
84.00	1,348.14	1,348.14	1,869.19	539.28	539.28	269.65	37,059.95
\$ 160.50	\$ 4,128.83	\$ 4,128.83	\$ 4,649.88	\$ 1,658.43	\$ 1,658.43	\$ 820.18	\$ 74,476.17
\$ 530.00	\$ 4,815.95	\$ 4,815.95	\$ 4,815.95	\$ 1,926.91	\$ 1,926.91	\$ 963.69	\$ 54,686.48
197.00	2,295.91	2,295.91	3,219.77	918.13	918.13	459.14	53,910.24
\$ 727.00	\$ 7,111.86	\$ 7,111.86	\$ 8,035.72	\$ 2,845.04	\$ 2,845.04	\$ 1,422.83	\$ 108,506.72
\$ 626.50	\$ 10,260.83	\$ 10,260.83	\$ 10,260.83	\$ 4,104.88	\$ 4,104.88	\$ 2,052.35	\$ 132,194.38
1,038.00	3,482.26	3,482.26	6,030.85	1,302.85	1,302.85	606.41	131,240.50
\$ 1,664.50	\$ 13,743.00	\$ 13,743.00	\$ 16,291.63	\$ 5,497.73	\$ 5,497.73	\$ 2,748.76	\$ 263,434.88

## REPORT OF STATE TREASURER

COUNTY	State revenue	Inmate	Blind	Deaf	Foolish-minded	Orphans' home	Tuberculosis
Shelby—							
First year.....	\$ 27,420.58	\$ 7,629.53	-----	\$ 3.05	\$ 85.62	-----	\$ 414.64
Second year.....	35,569.42	8,379.03	-----	-----	69.76	-----	279.00
Total.....	\$ 62,990.00	\$ 16,009.46	-----	\$ 3.05	\$ 155.38	-----	\$ 693.64
Sioux—							
First year.....	\$ 41,452.14	\$ 5,650.06	\$ 8.62	-----	\$ 168.20	-----	-----
Second year.....	53,402.96	5,460.00	16.38	-----	89.80	-----	-----
Total.....	\$ 94,855.10	\$ 11,110.06	25.00	-----	\$ 258.00	-----	-----
Story—							
First year.....	\$ 31,443.54	\$ 7,405.57	-----	-----	206.24	\$ 417.68	2,274.40
Second year.....	40,927.33	7,423.16	-----	-----	254.08	405.10	1,821.39
Total.....	\$ 71,970.87	\$ 14,828.73	-----	-----	460.92	\$ 912.78	\$ 4,005.79
Tama—							
First year.....	\$ 34,950.79	\$ 6,229.48	-----	\$ 63.22	\$ 85.78	\$ 507.41	\$ 633.24
Second year.....	45,685.29	5,953.47	\$ 11.22	\$ 81.88	109.67	641.53	84.05
Total.....	\$ 80,636.08	\$ 12,182.95	\$ 11.22	\$ 144.60	\$ 195.45	\$ 1,148.94	\$ 717.29
Taylor—							
First year.....	\$ 21,836.76	\$ 4,495.40	-----	-----	\$ 82.18	-----	\$ 1,442.90
Second year.....	27,615.21	4,647.07	-----	-----	158.45	-----	207.58
Total.....	\$ 49,451.97	\$ 9,142.47	-----	-----	\$ 240.63	-----	\$ 1,650.48
Union—							
First year.....	\$ 17,648.09	\$ 7,464.39	-----	-----	\$ 243.05	\$ 108.95	\$ 391.50
Second year.....	23,007.02	7,587.71	-----	-----	320.32	89.08	1,161.40
Total.....	\$ 40,715.11	\$ 15,052.10	-----	-----	\$ 563.37	\$ 198.03	\$ 1,552.90
Van Buren—							
First year.....	\$ 15,975.51	\$ 5,941.67	-----	-----	\$ 182.07	\$ 362.44	\$ 226.45
Second year.....	20,022.29	8,053.34	-----	-----	231.01	123.23	167.23
Total.....	\$ 35,997.80	\$ 13,995.01	-----	-----	\$ 413.08	\$ 485.72	\$ 393.68
Wapello—							
First year.....	\$ 25,715.79	\$ 11,687.05	\$ 14.65	-----	\$ 452.56	\$ 1,267.15	\$ 1,536.83
Second year.....	33,211.67	13,189.04	28.30	-----	697.87	1,763.70	2,399.09
Total.....	\$ 58,927.46	\$ 24,876.09	\$ 43.04	-----	\$ 1,150.43	\$ 2,970.75	\$ 3,935.92
Warren—							
First year.....	\$ 24,397.41	\$ 6,532.40	-----	\$ 28.40	\$ 143.55	\$ 165.65	\$ 360.84
Second year.....	32,013.90	6,163.73	-----	\$ .65	116.63	76.49	615.29
Total.....	\$ 56,411.40	\$ 12,696.13	-----	\$ 29.05	\$ 260.18	\$ 182.14	\$ 976.13
Washington—							
First year.....	\$ 30,229.19	\$ 3,912.56	-----	\$ 4.80	\$ 143.66	\$ 72.48	\$ 800.54
Second year.....	38,540.37	3,379.88	-----	12.39	281.17	74.50	991.61
Total.....	\$ 68,769.56	\$ 7,292.44	-----	\$ 17.19	\$ 424.83	\$ 147.07	\$ 1,791.55
Wayne—							
First year.....	\$ 23,222.88	\$ 4,688.62	-----	-----	\$ 123.94	-----	\$ 166.14
Second year.....	28,579.76	4,383.90	17.39	-----	156.74	-----	590.46
Total.....	\$ 51,802.64	\$ 9,072.52	\$ 17.39	-----	\$ 280.68	-----	\$ 756.60
Webster—							
First year.....	\$ 40,864.80	\$ 18,280.50	\$ 26.87	-----	\$ 314.78	\$ 883.41	\$ 1,262.63
Second year.....	52,530.22	20,006.20	22.18	\$ .65	545.75	740.67	1,895.02
Total.....	\$ 93,395.02	\$ 38,286.70	\$ 49.05	\$ .65	\$ 800.53	\$ 1,024.08	\$ 3,157.65
Winnebago—							
First year.....	\$ 22,080.17	\$ 5,045.24	-----	\$ .65	\$ 145.37	-----	\$ 579.39
Second year.....	26,497.58	5,306.77	-----	\$ 1.40	143.31	-----	1,641.34
Total.....	\$ 48,577.75	\$ 10,332.01	-----	\$ 2.05	\$ 288.68	-----	\$ 2,220.70
Winneshiek—							
First year.....	\$ 22,503.97	\$ 6,888.23	-----	-----	\$ 123.27	-----	\$ 824.30
Second year.....	29,554.96	6,871.48	-----	-----	130.26	-----	444.19
Total.....	\$ 52,058.93	\$ 13,750.71	-----	-----	\$ 253.53	-----	\$ 1,268.49

## GENERAL REVENUE TRANSACTIONS

Inebriate	State institutions	Agricultural extension	Capitol grounds extension	State university	State college	State teachers' college	Total	
\$ 201.00	\$ 4,812.76	\$ 4,812.76	\$ 4,812.76	\$ 1,926.02	\$ 1,926.02	\$ 963.01	\$ 55,016.75	
152.50	2,175.68	2,175.68	3,105.24	870.25	870.25	435.13	54,082.84	
\$ 353.50	\$ 6,988.44	\$ 6,988.44	\$ 7,918.00	\$ 2,706.27	\$ 2,706.27	\$ 1,308.14	\$ 100,099.59	
\$ 125.00	\$ 6,615.49	\$ 6,615.49	\$ 6,615.49	\$ 2,646.20	\$ 2,646.20	\$ 1,323.49	\$ 73,866.38	
-----	2,608.46	2,608.46	4,041.47	1,061.87	1,061.87	529.58	70,880.85	
\$ 125.00	\$ 9,223.95	\$ 9,223.95	\$ 10,656.96	\$ 3,708.07	\$ 3,708.07	\$ 1,853.07	\$ 144,747.23	
674.00	\$ 5,466.94	\$ 5,466.94	\$ 5,466.94	\$ 2,100.62	\$ 2,100.62	\$ 1,095.37	\$ 64,298.86	
\$ 87.00	2,484.98	2,484.98	3,515.21	998.94	998.94	497.01	62,328.72	
\$ 1,511.00	\$ 7,951.92	\$ 7,951.92	\$ 8,092.15	\$ 3,184.56	\$ 3,184.56	\$ 1,502.38	\$ 126,627.58	
-----	\$ 6,058.50	\$ 6,058.50	\$ 6,058.50	\$ 2,432.91	\$ 2,432.91	\$ 1,216.54	\$ 66,727.78	
-----	2,639.80	2,639.80	3,878.30	1,054.80	1,054.80	527.43	64,561.54	
\$ 8,606.30	\$ 8,606.30	\$ 9,936.80	\$ 3,487.71	\$ 3,487.71	\$ 1,743.97	\$ 131,289.33		
-----	\$ 3,601.28	\$ 3,601.28	\$ 3,601.28	\$ 1,445.64	\$ 1,445.64	\$ 722.76	\$ 42,275.12	
\$ 43.00	1,663.23	1,663.23	2,396.87	666.60	666.60	333.27	40,001.11	
\$ 43.00	\$ 5,264.51	\$ 5,264.51	\$ 6,038.15	\$ 2,112.24	\$ 2,112.24	\$ 1,056.03	\$ 82,276.23	
-----	\$ 2,968.13	\$ 2,968.13	\$ 2,968.13	\$ 1,187.20	\$ 1,187.20	\$ 593.60	\$ 37,728.39	
\$ 6.00	1,390.00	1,390.00	1,979.40	557.98	557.98	278.99	38,385.86	
\$ 6.00	\$ 4,358.13	\$ 4,358.13	\$ 4,947.53	\$ 1,745.18	\$ 1,745.18	\$ 872.50	\$ 76,114.25	
-----	\$ 2,709.08	\$ 2,709.08	\$ 2,709.08	\$ 1,086.56	\$ 1,086.56	\$ 543.32	\$ 33,774.82	
-----	1,112.07	1,112.07	1,637.48	446.08	446.08	223.02	\$ 38,573.95	
\$ 243.00	\$ 3,821.15	\$ 3,821.15	\$ 4,346.56	\$ 1,532.64	\$ 1,532.64	\$ 706.34	\$ 67,348.77	
-----	\$ 4,503.75	\$ 4,503.75	\$ 4,503.75	\$ 1,834.64	\$ 1,834.64	\$ 917.55	\$ 58,772.01	
-----	2,127.65	2,127.65	3,018.69	850.91	850.91	425.60	60,631.17	
\$ 6,631.40	\$ 6,631.40	\$ 7,522.44	\$ 2,685.55	\$ 2,685.55	\$ 1,343.15	\$ 119,403.18		
-----	\$ 4,215.99	\$ 4,215.99	\$ 4,215.99	\$ 1,689.14	\$ 1,689.14	\$ 844.55	\$ 48,719.53	
-----	30.50	1,879.99	1,879.99	2,711.15	751.95	751.95	47,368.27	
\$ 311.00	\$ 6,095.98	\$ 6,095.98	\$ 6,927.14	\$ 2,441.09	\$ 2,441.09	\$ 1,220.51	\$ 96,087.80	
-----	\$ 5,228.87	\$ 5,228.87	\$ 5,228.87	\$ 2,094.41	\$ 2,094.41	\$ 1,047.07	\$ 56,286.65	
-----	58.00	2,323.02	2,323.02	3,307.44	929.22	929.22	464.61	53,613.94
\$ 229.00	\$ 7,551.80	\$ 7,551.80	\$ 8,536.31	\$ 3,023.63	\$ 3,023.55	\$ 1,511.68	\$ 109,900.50	
-----	\$ 114.00	\$ 3,302.10	\$ 3,302.10	\$ 1,321.13	\$ 1,321.13	\$ 660.53	\$ 41,524.67	
-----	121.50	1,578.75	1,578.75	2,186.06	631.50	631.50	315.71	40,772.02
\$ 235.50	\$ 4,880.85	\$ 4,880.85	\$ 5,488.16	\$ 1,952.63	\$ 1,952.63	\$ 976.24	\$ 82,296.60	
-----	\$ 1,565.50	\$ 7,170.19	\$ 7,170.19	\$ 2,869.03	\$ 2,869.03	\$ 1,434.38	\$ 91,880.00	
-----	1,162.00	3,377.90	4,698.78	1,351.13	1,351.13	675.56	91,730.00	
\$ 2,727.50	\$ 10,548.09	\$ 10,548.09	\$ 11,863.97	\$ 4,220.10	\$ 4,220.10	\$ 2,100.94	\$ 183,611.50	
-----	\$ 61.00	\$ 2,357.44	\$ 2,357.44	\$ 946.66	\$ 946.66	\$ 473.39	\$ 37,350.73	
-----	424.50	1,120.36	1,581.74	448.15	448.15	224.08	38,067.75	
\$ 485.50	\$ 3,477.80	\$ 3,477.81	\$ 3,939.18	\$ 1,394.81	\$ 1,394.81	\$ 697.88	\$ 76,308.48	
-----	\$ 50.00	\$ 4,006.00	\$ 4,006.00	\$ 1,602.42	\$ 1,602.42	\$ 801.21	\$ 46,422.82	
-----	91.50	1,706.36	1,706.36	681.01	681.01	340.50	44,718.46	
\$ 150.50	\$ 5,712.36	\$ 5,712.36	\$ 6,516.83	\$ 2,283.43	\$ 2,283.43	\$ 1,141.71	\$ 91,141.28	

## REPORT OF STATE TREASURER

## GENERAL REVENUE TRANSACTIONS

COUNTY	State revenue	Interest	Blind	Deaf	Perkins-minated	Orphans' home	Tuberculosis
Woodbury—							
First year.....	\$ 61,521.44	\$ 27,471.40	\$ 11,386	\$ 1,307.40		\$ 1,933.34	
Second year.....	81,445.05	29,818.02	7,186	1,518.26		2,865.05	
Total.....	\$ 145,966.49	\$ 57,289.42	\$ 19,843	\$ 2,725.66		\$ 4,798.39	
Worth—							
First year.....	\$ 14,612.06	\$ 5,182.00		\$ 33.00		\$ 251.61	
Second year.....	19,117.09	5,059.00		59.44		286.36	
Total.....	\$ 33,729.75	\$ 10,211.00		\$ 90.10		\$ 1,537.97	
Wright—							
First year.....	\$ 35,643.51	\$ 5,283.70		\$ 51.80		\$ 63.97	
Second year.....	34,874.82	7,002.45		54.37	\$ 11.28	547.81	
Total.....	\$ 61,518.33	\$ 12,286.15		\$ 106.20	\$ 11.28	\$ 1,128.78	
Total first year.....	\$ 22,728,631.06	\$ 723,347.18	\$ 327,51	\$ 427.97	\$ 922,191.12	\$ 637,546.31	\$ 80,267.59
Total second yr.	\$ 35,549,728.35	\$ 725,410.43	\$ 373,05	\$ 572.61	\$ 926,789.35	\$ 636,729.37	\$ 91,162.31
Grand total.....	\$ 58,278,359.41	\$ 1,448,757.61	\$ 750,56	\$ 996.56	\$ 1,618.43	\$ 1,270,270.18	\$ 171,429.90

Institute	State institutions	Agricultural extension	Capital extension	State university	State college	State teachers' college	Total
\$ 1,195.00	\$ 10,947.50	\$ 10,947.50	\$ 10,947.50	\$ 4,378.00	\$ 4,378.00	\$ 2,189.32	\$ 129,031.82
678.00	5,231.02	5,231.02	7,392.87	7,065.41	2,000.41	1,046.70	141,321.70
\$ 1,782.00	\$ 16,181.02	\$ 16,181.02	\$ 18,350.37	\$ 6,472.60	\$ 6,472.60	\$ 3,258.22	\$ 280,365.52
1,088.00	1,038.00	1,038.00	1,200.42	415.47	415.47	207.72	29,727.25
\$ 3,450.04	\$ 3,450.04	\$ 3,953.37	\$ 1,383.86	\$ 1,383.86	\$ 1,383.86	\$ 691.95	\$ 59,563.01
213.00	4,340.13	4,340.13	4,546.12	1,818.00	1,818.00	905.42	51,064.27
179.00	1,980.13	1,980.13	2,004.01	792.05	792.05	366.15	51,484.23
\$ 382.00	\$ 6,503.30	\$ 6,503.30	\$ 7,444.14	\$ 2,698.07	\$ 2,698.07	\$ 1,304.55	\$ 102,558.00
886,878.12	\$ 6468,224.82	\$ 468,224.82	\$ 467,946.00	\$ 187,641.55	\$ 187,641.55	\$ 94,218.14	\$ 5,465,558.34
827,477.20	\$ 210,440.56	\$ 210,440.56	\$ 302,286.04	\$ 84,358.78	\$ 84,358.78	\$ 41,768.22	\$ 5,300,760.09
856,355.41	\$ 8678,055.45	\$ 678,055.45	\$ 779,244.72	\$ 272,000.00	\$ 271,000.00	\$ 135,100.36	\$ 10,889,318.43

## REPORT OF STATE TREASURER

TABLE NO. 15—FEES BY STATE OFFICERS.

Receipts of Fees and Licenses for the Biennial Period, Divided as to Years.

Officer or Board Governor	First Year	Second Year	Biennial Period
Notarial Fees	\$ 24,605.00	\$ 16,095.00	\$ 40,700.00
Certification Fees		21.00	21.00
Extradition Fees		107.00	107.00
Total	\$ 24,605.00	\$ 16,223.00	\$ 40,828.00
Auditor of State—			
Examination of Banks	\$ 24,665.50	\$ 26,986.25	\$ 51,651.75
Building and Loan Associations	240.00	255.00	495.00
Municipal Examinations	4,733.36	3,752.07	8,485.43
County Examinations	23,190.24	5,928.15	29,118.39
Total	\$ 52,829.10	\$ 36,921.47	\$ 89,750.57
Secretary of State—			
Filing and Recording Articles	\$ 49,020.64	\$ 67,728.40	\$ 116,749.04
Filing and Recording Amendments	7,523.35	22,185.03	29,708.38
Certified Copies	599.60	474.25	1,073.85
Certified Copies Land Office	20,972.28	11,055.17	32,027.45
Certificates	768.00	712.00	1,480.00
Trade Marks	57.00	55.00	112.00
Rendition Warrants	112.00	5.00	117.00
Commissioner of Deeds	20.00	10.00	30.00
Oil Inspection	64,467.76	.....	64,467.76
Sale of Codes and Session Laws	1,384.15	3,015.65	4,399.80
Corporation Reports	7,656.00	8,219.00	15,875.00
Blue Sky	98.00	2,098.83	2,196.83
Miscellaneous	.....	11.40	11.40
Total	\$ 152,678.78	\$ 115,569.73	\$ 268,248.51
Secretary of State—			
Automobile Tax	\$ 1,324,344.54	\$ 1,726,289.25	\$ 3,050,633.79
Superintendent of Public Instruction—			
State Examinations	\$ 4,225.00	\$ 5,063.00	\$ 9,288.00
Life Validations	1,305.00	920.00	2,225.00
Review	156.00	100.00	256.00
Total	\$ 5,686.00	\$ 6,083.00	\$ 11,769.00
Insurance Commissioner—			
Statements	\$ 7,373.00	\$ 7,458.50	\$ 14,831.50
Agents' Licenses	71,764.00	74,778.00	146,542.00
General Certificates	999.00	956.00	1,946.00
General Agents	379.50	47.00	426.50
Publication Fees	927.00	868.00	1,795.00
Miscellaneous Fees	1,415.75	1,865.10	3,280.85
Examination Fees	5,676.91	6,510.17	12,187.08
Retaliatory Publication Fees	1,583.00	1,621.00	3,204.00
Filing Charter	70.00	415.00	485.00
Revenue Stamps	6.90	.....	6.90
Filing Statements	2.50	.....	2.50
Total	\$ 90,188.56	\$ 94,518.77	\$ 184,707.33
Dairy and Food Commission—			
Milk Permits	\$ 2,572.00	\$ 2,906.00	\$ 5,478.00
Seed Analysis	54.50	20.50	75.00
Inspection Fee Tags	15,178.85	20,672.43	35,851.28
Stock Food Licenses	3,150.00	1,750.00	4,900.00
Feeding Stuff Analysis	64.50	43.00	107.50
Babcock Test Licenses	8,240.00	6,032.50	14,272.50
Sanitary Law Licenses	12,791.00	13,934.00	26,725.00

## GENERAL REVENUE TRANSACTIONS

	First Year	Second Year	Biennial Period
Scale Tags	4,008.00	4,833.00	8,841.00
Scale Inspection	4,142.56	6,844.37	10,986.93
Commercial Fertilizer Licenses	120.00	260.00	380.00
Cold Storage Licenses	481.25	350.00	831.25
Total	\$ 50,802.66	\$ 57,645.80	\$ 108,448.46
Pharmacy Commission—			
Change of Location	\$ 162.00	\$ 129.50	\$ 291.50
Delinquent Renewals	27.00	28.00	55.00
Duplicate Certificates	8.00	13.00	21.00
Examinations	1,200.00	1,005.00	2,205.00
Reciprocity Certificates	100.00	130.00	230.00
Renewals	4,636.45	4,693.18	9,329.63
Licenses	32,606.00	31,600.00	64,206.00
Certificate of percentage	45.00	53.00	98.00
Transfer of Venders' Licenses	85.00	86.00	171.00
Total	\$ 38,863.45	\$ 37,737.68	\$ 76,601.13
Board of Health—			
Medical Examinations	\$ 4,036.00	\$ 3,571.00	\$ 7,607.00
Nurses' Department	1,998.00	1,288.00	3,286.00
Optometry Examinations	285.00	450.00	735.00
Embalmers' Department	1,761.00	1,856.00	3,617.00
Maternity Hospital	.....	25.00	25.00
Vital Statistics	166.95	95.90	262.85
Total	\$ 8,246.95	\$ 7,285.90	\$ 15,532.85
Board of Dental Examiners	\$ 2,171.00	\$ 2,287.00	\$ 4,458.00
Hotel Inspection	8,188.00	6,740.50	14,928.50
Animal Health Commission	2,076.00	1,821.00	3,897.00
Itinerant Physicians' State Licenses	2,250.00	1,750.00	4,000.00
State Oil Inspector	See Sec'y State	48,381.42	48,381.42
Clerk of the Supreme Court	4,517.65	4,253.93	8,871.61
Mine Inspectors' Board of Examiners	256.00	168.00	424.00
State Entomologist	1,122.00	1,340.00	2,462.00
Hunters' Licenses, County Auditors	108,294.89	95,841.07	204,135.96
Boundary Waters License Fund	2,500.50	3,616.20	6,116.70
Teachers' Examinations, County Superintendent	15,314.00	10,671.00	25,985.00
United States Aid, Soldiers' Home	52,375.00	51,601.00	103,976.00
Interest on State Deposits in Banks	21,283.17	17,224.51	38,507.68
Total all Departments	\$ 1,968,594.25	\$ 2,344,070.26	\$ 4,312,664.51
TABLE NO. 16—INTEREST ON DEPOSITS.			
Collection by Treasurer of State of Interest on Average Daily Deposits of State Funds in Banks.			
Month Collected	For Month of	Average Deposit	Interest Collected
July 1, 1914	ne, 1914	\$1,894,178.06	\$ 3,113.00
August 1, 1914	'v, 1914	1,362,094.22	2,313.06
September 1, 1914	ust, 1914	982,085.92	1,669.65
October 1, 1914	tember, 1914	550,361.81	904.09
November 2, 1914	ober, 1914	825,385.71	1,401.90
December 1, 1914	mber, 1914	1,245,484.20	2,047.16
January 4, 1915	ecember, 1914	652,250.52	1,617.50
February 1, 1915	nuary, 1915	608,004.26	1,071.03
March 1, 1915	bruary, 1915	711,004.83	1,002.21
April 1, 1915	arch, 1915	808,040.34	1,406.71
May 1, 1915	April, 1915	687,153.08	1,622.72
June 1, 1915	May, 1915	1,778,789.33	3,021.46
Total first year		\$ 21,283.17	

Month Collected	For Month of	Average Deposit	Interest Collected
July 1, 1915.	June, 1915	\$1,506,139.81	\$ 2,475.82
August 1, 1915.	July, 1915	1,129,346.24	1,918.32
September 1, 1915.	August, 1915	734,403.32	1,247.54
October 1, 1915.	September, 1915	275,755.01	453.28
November 1, 1915.	October, 1915	676,053.26	1,103.78
December 1, 1915.	November, 1915	1,063,837.11	1,748.75
January 1, 1916.	December, 1915	534,807.22	908.40
February 1, 1916.	January, 1916	509,642.18	865.68
March 1, 1916.	February, 1916	608,999.13	967.70
April 1, 1916.	March, 1916	858,857.22	1,458.86
May 1, 1916.	April, 1916	1,046,881.66	1,720.87
June 1, 1916.	May, 1916	1,386,735.25	2,355.51
	Total second year		\$ 17,224.51
	Grand total		\$ 38,507.68

TABLE NO. 17—ITINERANT PHYSICIANS' LICENSES.

Receipts by State Treasurer of Fees Paid for State Licenses by Itinerant Physicians.

Date Received	Name	Address	Amount
July 11, 1914.	Dr. Wm. J. Durant	Mason City, Iowa	\$ 250.00
July 28, 1914.	Dr. Chas. W. Edmonds	LeMars, Iowa	250.00
July 28, 1914.	Dr. Albert A. Potter	Kansas City, Mo.	250.00
August 4, 1914.	Dr. Frank M. Trimmer	Chicago, Ill.	250.00
August 22, 1914.	Dr. Benj. A. Stockdale	Des Moines, Iowa	250.00
January 12, 1915.	Dr. A. H. Weber	Des Moines, Iowa	250.00
March 13, 1915.	Dr. Wilbert Shallenberger	Waterloo, Iowa	250.00
April 12, 1915.	Dr. J. F. Shallenberger	Chicago, Ill.	250.00
April 12, 1915.	Dr. W. E. Shallenberger	Chicago, Ill.	250.00
	Total first year ending June 30, 1915.		\$ 2,250.00

FOR YEAR ENDING JUNE 30, 1916.

July 19, 1915.	Wm. M. Bair	Des Moines, Iowa	\$ 250.00
July 22, 1915.	Dr. F. M. Trimmer	Chicago, Ill.	250.00
July 27, 1915.	Dr. John Bangs Findley	Des Moines, Iowa	250.00
March 16, 1916.	Dr. A. H. Weber	Des Moines, Iowa	250.00
March 16, 1916.	Dr. Wilbert Shallenberger	Waterloo, Iowa	250.00
March 21, 1916.	Dr. B. A. Stockdale	Des Moines, Iowa	250.00
March 22, 1916.	Dr. John F. Shallenberger	Chicago, Ill.	250.00
	Total second year ending June 30, 1916.		\$ 1,750.00
	Grand total		\$ 4,000.00

## GENERAL REVENUE TRANSACTIONS

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TABLE NO. 18—HUNTERS' LICENSES.

Receipts from County Auditors of Hunters' License Fees, and Fees from Fish and Game Warden.

	1st Year	2d Year	Biennial Period
Adair	\$ 346.00	\$ 325.00	\$ 671.00
Adams	376.00	276.00	632.00
Allamakee	789.00	782.00	1,571.00
Appanoose	1,759.00	1,552.00	3,311.00
Audubon	405.00	397.00	802.00
Benton	964.00	1,102.00	2,066.00
Black Hawk	2,523.00	2,620.00	5,143.00
Boone	1,470.00	1,314.00	2,784.00
Bremer	1,216.00	1,136.00	2,352.00
Buchanan	1,163.00	1,165.00	2,328.00
Buena Vista	698.00	772.00	1,470.00
Butler	889.00	825.00	1,714.00
Calhoun	447.00	536.00	983.00
Carroll	822.00	992.00	1,814.00
Cass	794.00	914.00	1,708.00
Cedar	625.00	697.00	1,312.00
Cerro Gordo	1,722.00	347.00	2,069.00
Cherokee	444.00	502.00	946.00
Chickasaw	806.00	1,469.00	2,365.00
Clarke	406.00	545.00	951.00
Clay	635.00	669.00	1,295.00
Clayton	1,998.00	1,951.00	3,944.00
Clinton	1,727.00	1,520.00	3,247.00
Crawford	915.00	929.00	1,844.00
Dallas	1,358.00	1,425.00	2,783.00
Davis	729.00	826.00	1,555.00
Decatur	369.00	417.00	786.00
Delaware	1,133.00	1,331.00	2,464.00
Des Moines	1,652.00	1,333.00	3,005.00
Dickinson	995.00	904.00	1,899.00
Dubuque	2,822.00	2,412.00	5,234.00
Emmet	836.00	762.00	1,598.00
Fayette	1,448.00	1,511.00	2,959.00
Ployd	1,034.00	1,023.00	2,057.00
Franklin	731.00	701.00	1,432.00
Fremont	622.00	697.00	1,319.00
Greene	731.00	707.00	1,438.00
Grundy	557.00	566.00	1,123.00
Guthrie	832.00	843.00	1,695.00
Hamilton	900.00	799.00	1,699.00
Hancock	574.00	626.00	1,200.00
Hardin	1,442.00	1,217.00	2,659.00
Harrison	1,382.00	565.00	1,947.00
Henry	449.00	512.00	961.00
Howard	987.00	914.00	1,901.00
Humboldt	440.00	456.00	896.00
Ida	306.00	325.00	631.00
Iowa	642.00	674.00	1,316.00
Jackson	1,342.00	1,337.00	2,679.00
Jasper	2,437.00	1,445.00	3,882.00
Jefferson	506.00	472.00	978.00
Johnson	1,760.00	1,005.00	2,765.00
Jones	845.00	892.00	1,737.00
Keokuk	937.00	873.00	1,810.00
Kossuth	995.00	130.00	1,125.00
Lee	783.00	1,448.00	2,231.00
Linn	3,542.00	3,386.00	6,928.00
Louisa	733.00	511.00	1,244.00
Lucas	763.00	619.00	1,382.00
Lyon	443.00	630.00	1,073.00
Madison	425.00	440.00	865.00
Mahaska	1,388.00	1,454.00	2,842.00
Marion	933.00	1,178.00	2,111.00
Marshall	1,568.00	1,805.00	3,463.00
Mills	491.00	669.00	1,160.00
Mitchell	700.00	737.00	1,437.00
Monona	522.00	705.00	1,227.00

	1st Year	2d Year	Biennial Period
Monroe	1,588.00	1,175.00	2,766.00
Montgomery	627.00	559.00	1,186.00
Muscatine	1,795.00	1,499.00	3,294.00
O'Brien	687.00	698.00	1,385.00
Osceola	409.00	448.00	857.00
Page	879.00	968.00	1,847.00
Palo Alto	1,817.00	828.00	2,645.00
Plymouth	703.00	602.00	1,305.00
Pocahontas	429.00	654.00	1,083.00
Polk	5,242.00	4,770.00	10,012.00
Pottawattamie	2,926.00	939.00	3,865.00
Poweshiek	703.00	833.00	1,536.00
Ringgold	276.00	335.00	611.00
Sac	658.00	731.00	1,389.00
Scott	2,419.00	2,139.00	4,558.00
Shelby	623.00	500.00	1,123.00
Sioux	730.00	623.00	1,353.00
Story	942.00	988.00	1,930.00
Tama	1,288.00		1,288.00
Taylor	539.00	645.00	1,184.00
Union	890.00	789.00	1,679.00
Van Buren	544.00	472.00	1,016.00
Wapello	2,000.00	1,797.00	3,797.00
Warren	600.00	541.00	1,141.00
Washington	875.00	811.00	1,686.00
Wayne	564.00	345.00	909.00
Webster	1,837.00	1,952.00	3,779.00
Winnebago	565.00	623.00	1,188.00
Winneshiek	1,036.00	1,001.00	2,037.00
Woodbury	3,771.00	1,000.00	4,771.00
Worth	877.00	274.00	1,151.00
Wright	1,133.00	1,053.00	2,186.00
E. C. Hinshaw, Fish and Game Warden	283.89	467.07	750.96
Total	\$ 108,294.80	\$ 95,841.07	\$ 204,135.87

TABLE NO. 19—TEACHERS' EXAMINATION FEES.

Receipts from County Superintendents of Fees for Examination of Teachers for Certificates.

	1st Year	2d Year	Biennial Period
Adair			
Adams	160.00	\$ 91.50	\$ 251.50
Allamakee	114.00	77.00	191.00
Appanoose	111.50	116.00	227.50
Audubon	222.00	210.50	432.50
Benton	113.00	32.50	145.50
Black Hawk	143.50	106.00	249.50
Boone	153.50	146.00	299.50
Bremer	189.00	140.00	329.00
Buchanan	121.50	77.50	199.00
Buena Vista	152.50	113.00	265.50
Butler	115.00	99.50	214.50
Caihoun	136.00	123.50	259.50
Carroll	132.50	99.00	231.50
Cass	191.00	101.50	292.50
Cedar	221.50	157.00	378.50
Cerro Gordo	99.50	102.00	201.50
Cherokee	166.50	114.50	281.00
Chickasaw	127.50	102.00	229.50
Clarke	224.00	79.50	303.50
Clay	163.00	75.00	238.00
Clayton	105.50	106.00	211.50
Clinton	142.00	139.00	272.00
Crawford	176.00	144.50	320.50
Dallas	192.50	159.50	352.00
Davis	146.00	126.00	272.00
Decatur	128.50	116.50	245.00
	143.00	133.50	276.50

	1st Year	2d Year	Biennial Period
Delaware			
Des Moines			
Dickinson			
Dubuque			
Emmet			
Fayette			
Floyd			
Franklin			
Fremont			
Greene			
Grundy			
Guthrie			
Hamilton			
Hancock			
Hardin			
Harrison			
Henry			
Howard			
Humboldt			
Ida			
Iowa			
Jackson			
Jasper			
Jefferson			
Johnson			
Jones			
Keokuk			
Kossuth			
Lee			
Linn			
Louisa			
Lucas			
Lyon			
Madison			
Mashaska			
Marion			
Marshall			
Mills			
Mitchell			
Monona			
Monroe			
Montgomery			
Muscatine			
O'Brien			
Osceola			
Page			
Palo Alto			
Plymouth			
Pocahontas			
Polk			
Pottawattamie			
Poweshiek			
Ringgold			
Sac			
Scott			
Shelby			
Sioux			
Story			
Tama			
Taylor			
Union			
Van Buren			
Wapello			
Warren			
Washington			
Wayne			
Webster			
Winnebago			
Winneshiek			
Woodbury			
Worth			
Wright			
Total	\$ 15,314.00	\$ 10,671.00	\$ 25,985.00

TABLE NO. 20—COUNTY EXAMINATIONS.

Receipts from Auditor of State of Collection of Expense for Examination of Counties.

	1st Year		1st Year
Adair	\$ 266.33	Monona	328.17
Adams	425.58	Monroe	572.11
Allamakee	145.77	Muscatine	489.43
Boone	350.42	O'Brien	273.42
Bremer	115.88	Osceola	307.95
Buchanan	857.95	Palo Alto	479.90
Buena Vista	157.43	Plymouth	954.17
Butler	278.50	Pocahontas	311.29
Calhoun	673.52	Polk	1,265.67
Cass	466.65	Poweshiek	139.52
Chickasaw	104.07	Ringgold	156.47
Clarke	498.37	Scott	203.80
Clay	557.65	Shelby	311.70
Clayton	337.34	Union	435.49
Cinton	1,138.23	Webster	818.95
Dallas	150.90	Winnebago	96.90
Delaware	109.97	Worth	99.36
Des Moines	105.04		
Dickinson	314.52	Total	\$23,190.24
Dubuque	1,554.71		
Fayette	308.92		
Fremont	999.49		
Grundy	317.35	Boone	\$ 361.20
Guthrie	548.74	Butler	41.88
Hancock	445.27	Cherokee	452.27
Hardin	854.55	Decatur	688.28
Howard	84.18	Dubuque	96.75
Ida	200.12	Hamilton	632.36
Jackson	131.21	Ida	205.87
Jasper	178.72	Johnson	395.63
Kossuth	415.53	Madison	102.15
Louisa	500.55	Polk	2,533.62
Lyon	360.30	Sioux	271.28
Marion	765.12	Webster	146.86
Marshall	361.99		
Mills	306.45	Total	\$ 5,928.15
Mitchell	558.62	Total Biennial	\$29,118.39

TABLE NO. 21—TRANSPORTATION COMPANY TAXES.

Taxes Collected by Treasurer of State from Freight and Equipment Car Line Companies.

Date	Company and Location	Tax Paid
1915		
Jan. 23—Cudahy Packing Company, Chicago		\$ 772.20
Jan. 23—General Chemical Company, New York		11.70
Jan. 25—Chicago, New York & Boston Refrigerator Company, Chicago		231.66
Jan. 25—American Cotton Oil Company, New York		18.72
Jan. 25—Union Tank Line Company, New York		2,480.40
Jan. 25—Nelson Morris & Co., Chicago		280.80
Jan. 25—Santa Fe Refrigerator Despatch Co., Topeka		540.54
Jan. 27—Union Refrigerator Transit Company, Milwaukee		514.80
Jan. 27—Armour Car Lines, Chicago		1,705.86
Jan. 27—Live Poultry Transit Company, Chicago		81.90
Jan. 27—Milwaukee Refrigerator Transit & Car Company, Milwaukee		163.80
Jan. 29—American Refrigerator Transit Company, St. Louis		280.80
Jan. 30—Doud Stock Car Company, Chicago		5.85
Feb. 1—Mathers Stock Car Company, Chicago		117.00
Feb. 1—Pacific Fruit Express, Omaha		1,579.50
Feb. 3—Cold Blast Transportation Company, Chicago		56.16
Feb. 3—Arms Palace Horse Car Company, Chicago		23.40
Feb. 4—Central Fruit Despatch, Chicago		1,557.20
Feb. 6—Jacob Dold Packing Company, Buffalo		9.36

## GENERAL REVENUE TRANSACTIONS

Date	Company and Location	Tax Paid
Feb. 12—Street's Western Stable Car Company, Chicago		74.88
Feb. 13—Shippers' Refrigerator Car Company, Chicago		46.80
Feb. 19—Dairy Shippers Despatch, Chicago		52.65
Feb. 25—Libby, McNeill & Libby Company, Chicago		28.08
Feb. 25—Swift's Refrigerator Transit Company, Chicago		1,544.40
Mar. 1—F. J. Lewis Mfg. Company, Chicago		16.38
	Total First Year	11,994.84
	1916	
Jan. 10—Chicago New York & Boston Refrigerator Company, Chicago		233.40
Jan. 13—Fruit Growers' Express, Chicago		84.00
Jan. 13—Cudahy Packing Company, Chicago		910.26
Jan. 14—General Chemical Company, New York		9.33
Jan. 15—The Street's Western Stable Car Company, Chicago		56.01
Jan. 17—Union Refrigerator Transit Company, Milwaukee		525.15
Jan. 17—Armour Car Line Company, Chicago		1,372.40
Jan. 17—Armour & Company, Chicago		154.04
Jan. 17—American Refrigerator Transit Company, St. Louis		350.10
Jan. 17—Arms Palace Horse Car Company, Chicago		23.34
Jan. 19—Doud Stock Car Company, Chicago		4.67
Jan. 21—Central Fruit Despatch, Chicago		1,167.00
Jan. 22—Jacob Dold Packing Company, Buffalo		14.00
Jan. 22—Nelson Morris Company, Chicago		350.10
Jan. 24—Union Tank Line Company, New York		2,404.02
Jan. 24—Mathers Stock Car Company, Chicago		58.35
Jan. 26—Live Poultry Transit Company, Chicago		74.66
Jan. 27—Libby, McNeill & Libby Refrigerator Company, Chicago		14.00
Jan. 27—St. Louis Refrigerator Car Company, St. Louis		186.72
Jan. 27—Swift's Refrigerator Transportation Company, Chicago		1,493.76
Jan. 28—Pacific Fruit Express, Omaha		1,400.40
Jan. 28—Milwaukee Refrigerator Transit & Car Company, Milwaukee		116.70
Jan. 29—Cold Blast Transportation Company, Chicago		58.35
Jan. 31—Kansas Oil Refining Company, Coffeyville		130.70
Feb. 2—Santa Fe Refrigerator Despatch Company, Topeka		700.20
	Total Second Year	\$11,891.66
	Grand Total	\$23,886.50

TABLE NO. 22—INSURANCE COMPANY TAXES.

Taxes Collected by State Treasurer from Insurance Companies Based on Premiums Received on Iowa Business.

## IOWA INSURANCE COMPANIES.

1915		
Jan. 14—Eastern Iowa Mutual Hall Insurance Company, DeWitt		\$ 2.22
Jan. 18—Iowa Assessment Mutual Insurance Company, DeWitt		435.87
Jan. 22—Iowa State Mutual Insurance Company, Keokuk		858.29
Jan. 22—Farmers' Insurance Company, Cedar Rapids		1,201.71
Jan. 25—Iowa Mercantile Mutual Fire Insurance Ass'n, Spencer		128.30
Jan. 27—Western Grain Dealers' Mutual Fire Insurance Ass'n, Des Moines		96.48
Jan. 28—Security Fire Insurance Company, Davenport		1,071.56
Jan. 28—Farmers' State Mutual Hall Ass'n, Estherville		339.97
Jan. 28—German Mutual Insurance Ass'n, LeMars		199.15
Jan. 30—Iowa Manufacturers' Insurance Co., Waterloo		377.60
Feb. 2—Great Western Accident Insurance Co., Des Moines		1,192.11
Feb. 2—Royal Union Mutual Life Insurance Co., Des Moines		3,773.26
Feb. 3—Register Life Insurance Co., Davenport		129.77
Feb. 5—Mutual Horticultural Insurance Ass'n of Iowa, Des Moines		729.87
Feb. 5—Des Moines Mutual Hall & Cyclone Insurance Ass'n, Des Moines		821.86
Feb. 6—Mutual Fire & Tornado Ass'n, Newton		54.79
Feb. 6—Lutheran Mutual Fire Insurance Ass'n, Burlington		18.83
Feb. 6—Munterville Mutual Fire & Lightning Ins. Ass'n, Dudley		6.19
Feb. 8—Employers' Mutual Casualty Ass'n, Des Moines		567.61
Feb. 11—Iowa Farmers' Mutual Re-Insurance Ass'n, Greenfield		1.50
Feb. 11—Farm Property Mutual Insurance Ass'n of Iowa, Des Moines		43.10

Date	Company and Location	Tax Paid
Feb. 11—	Mutual Hallstorm Insurance Ass'n. of Iowa, Des Moines...	135.99
Feb. 11—	Grain Shippers' Mutual Fire Insurance Ass'n., Ida Grove..	241.57
Feb. 13—	Dubuque Fire & Marine Insurance Co., Dubuque.....	489.63
Feb. 15—	Farmers' Mutual Hall Insurance Ass'n. of Iowa, Des Moines	1,760.34
Feb. 16—	Union Mutual Fire & Lightning Ins. Ass'n., Emmetsburg	90.93
Feb. 17—	Bankers Accident Insurance Co., Des Moines.....	1,440.33
Feb. 19—	Central Life Assurance Society of U. S., Des Moines.....	3,751.80
Feb. 19—	Northwestern Live Stock Insurance Co., Des Moines.....	223.54
Feb. 19—	Mutual Life Ass'n. of Iowa, Red Oak.....	41.51
Feb. 20—	Anchor Fire Insurance Co., Des Moines.....	162.42
Feb. 23—	National Life Ass'n., Des Moines.....	2,362.10
Feb. 23—	Retail Merchants' Mutual Fire Insurance Co., Des Moines	167.23
Feb. 24—	National Travelers' Benefit Ass'n., Des Moines.....	608.64
Feb. 24—	Equity Mutual Fire Insurance Ass'n., Sioux City.....	405.92
Feb. 25—	German-American Life Insurance Co., Burlington.....	480.08
Feb. 25—	Bankers Life Co., Des Moines.....	13,342.56
Feb. 25—	Business Men's Protective Ass'n., Des Moines.....	273.87
Feb. 25—	Employers' Mutual Casualty Ass'n., Des Moines, balance...	.84
Feb. 25—	American Life Insurance Co., Des Moines.....	165.99
Feb. 25—	Home Mutual Insurance Ass'n. of Iowa, Des Moines.....	119.58
Feb. 26—	Town Mutual Dwelling House Insurance Ass'n., Des Moines	670.62
Feb. 26—	Iowa Mutual Tornado Insurance Ass'n., Des Moines.....	372.45
Mar. 2—	Lutheran Mutual Aid Society Waverly.....	154.84
Mar. 4—	Iowa Implement Mutual Ass'n., Nevada.....	153.83
Mar. 4—	Druggists' Mutual Insurance Ass'n., Algoma.....	74.48
Mar. 5—	Inter-State Business Men's Accident Ass'n., Des Moines	626.91
Mar. 5—	Iowa Hardware Mutual Insurance Ass'n., Mason City.....	112.42
Mar. 8—	Equitable Life Insurance Co. of Iowa, Des Moines.....	2,286.99
Mar. 10—	Cedar Rapids Life Insurance Co., Cedar Rapids.....	506.63
Mar. 11—	Guaranty Life Insurance Co., Davenport.....	665.41
Mar. 13—	Merchants' Life Ass'n., Burlington.....	1,999.58
Mar. 16—	Provident Life Insurance Co., Des Moines.....	320.55
Mar. 18—	Western Life Insurance Co., Des Moines.....	526.43
Mar. 20—	Automobile Mutual Fire Ass'n., Cedar Rapids.....	49.41
Mar. 20—	Iowa Mutual Liability Co., Cedar Rapids .....	180.59
Mar. 24—	Standard Life Insurance Co., Des Moines .....	459.49
April 2—	Iowa State Mutual Auto Insurance Ass'n., Grundy Center..	50.11
April 2—	Iowa Life Insurance Co., Waterloo.....	195.87
May 10—	Farmers' Co-operative Elevator Mutual Ins. Ass'n., Gowrie	24.39
<b>Total first Year</b>		<b>\$47,745.96</b>

1916

Jan. 14—	Lutheran Mutual Fire Insurance Ass'n., Burlington.....	74.43
Jan. 17—	Farmers' Insurance Co., Cedar Rapids.....	1,988.51
Jan. 20—	German Mutual Insurance Ass'n., LeMars.....	10.75
Jan. 21—	Town Mutual Dwelling House Insurance Ass'n., Des Moines	129.18
Jan. 25—	Mill Owners' Mutual Fire Insurance Co., Des Moines.....	71.54
Jan. 26—	Iowa Manufacturers' Insurance Co., Waterloo.....	590.75
Jan. 28—	Eastern Iowa Mutual Hall Ass'n., DeWitt.....	15.61
Feb. 1—	Mutual Hallstorm Insurance Ass'n. of Iowa, Des Moines	107.70
Feb. 1—	Farm Property Mutual Insurance Ass'n., Des Moines.....	160.38
Feb. 1—	Mutual Fire & Tornado Ass'n., Newton.....	154.45
Feb. 2—	Iowa Farmers' Mutual Re-Insurance Ass'n., Greenfield.....	8.80
Feb. 2—	Mutual Horticultural Insurance Ass'n. of Iowa, Des Moines	480.44
Feb. 3—	Security Fire Insurance Co., Davenport.....	1,407.35
Feb. 4—	Iowa Assessment Mutual Insurance Co., DeWitt.....	719.80
Feb. 5—	Iowa State Mutual Insurance Co., Keokuk.....	1,317.46
Feb. 11—	Farmers' State Mutual Hall Ass'n., Estherville.....	405.23
Feb. 12—	Iowa Mercantile Mutual Fire Insurance Ass'n., Spencer.....	227.55
Feb. 14—	Des Moines Mutual Hall & Cyclone Insurance, Des Moines	402.98
Feb. 15—	Farmers' Mutual Hall Insurance Ass'n., Des Moines.....	3,403.64
Feb. 15—	Iowa Auto Owners' Mutual Insurance Ass'n., Des Moines.....	18.92
Feb. 15—	Grain Shippers' Mutual Fire Insurance Co., Ida Grove.....	357.41
Feb. 17—	Munterville Mutual Fire & Lightning Ins. Ass'n., Dudley..	2.00
Feb. 17—	Iowa Hardware Mutual Insurance Ass'n., Mason City.....	229.62
Feb. 18—	Federal Mutual Insurance Ass'n., Des Moines.....	650.21
Feb. 18—	Iowa State Mutual Automobile Ins. Ass'n., Grundy Center..	74.56
Feb. 19—	Imperial Mutual Insurance Ass'n., Nevada.....	283.82'
Feb. 19—	Protected Mutual Fire Insurance Ass'n., Des Moines.....	27.14
Feb. 24—	Iowa Mutual Tornado Insurance Ass'n., Des Moines.....	774.05
Feb. 25—	Equity Mutual Fire Insurance Ass'n., Sioux City.....	404.61
Feb. 25—	Home Mutual Insurance Ass'n. of Iowa, Des Moines.....	152.57
Feb. 26—	Union Mutual Fire and Lightning Ins. Ass'n., Emmetsburg..	172.33
Feb. 28—	Druggists' Mutual Insurance Ass'n., Algoma.....	123.44

Date	Company and Location	Tax Paid
Feb. 28—	Guaranty Life Insurance Company, Davenport.....	711.96
Feb. 29—	Dubuque Fire and Marine Insurance Company, Dubuque.....	575.86
Mar. 1—	Retail Merchants Mutual Fire Insurance Ass'n., Des Moines	296.37
Mar. 1—	American Life Insurance Company, Des Moines.....	1,367.65
Mar. 2—	Cedar Rapids Life Insurance Company, Cedar Rapids.....	460.26
Mar. 2—	Inter-State Business Men's Accident Ass'n., Des Moines.....	767.10
Mar. 3—	Provident Life Insurance Company, Des Moines.....	399.39
Mar. 4—	Equitable Life Insurance Company of Iowa, Des Moines.....	2,816.50
Mar. 4—	National Life Association, Des Moines.....	2,495.08
Mar. 6—	Great Western Accident Insurance Company, Des Moines.....	1,736.66
Mar. 6—	Bankers Accident Insurance Company, Des Moines.....	1,554.06
Mar. 8—	N. W. Live Stock Insurance Company, Des Moines.....	50.02
Mar. 8—	Western Grain Dealers Mutual Insurance Ass'n., Des Moines	270.26
Mar. 8—	Bankers Life Insurance Company, Des Moines.....	7,853.58
Mar. 8—	Register Life Insurance Company, Davenport.....	414.42
Mar. 9—	Central Life Assurance Society of U. S., Des Moines.....	3,958.42
Mar. 9—	Mutual Life Association of Iowa, Red Oak.....	49.07
Mar. 9—	Lutheran Mutual Aid Society, Waverly.....	134.01
Mar. 10—	Business Men's Protective Association, Des Moines.....	143.39
Mar. 13—	Royal Union Mutual Life Insurance Company, Des Moines	2,828.56
Mar. 13—	Western Life Insurance Company, Des Moines.....	748.05
Mar. 14—	Standard Life Insurance Company, Des Moines.....	612.42
Mar. 14—	Merchants Life Insurance Company, Burlington.....	2,801.66
Mar. 16—	National Travelers Benefit Association, Des Moines.....	820.79
Mar. 17—	Iowa State Live Stock Insurance Company, Des Moines.....	405.65
Mar. 23—	Iowa Life Insurance Company, Waterloo.....	199.52
Mar. 23—	German-American Life Insurance Company, Burlington.....	407.14
Mar. 25—	Iowa Mutual Liability Company, Cedar Rapids.....	472.80
Mar. 25—	Iowa Auto Mutual Insurance Company, Cedar Rapids.....	149.34
April 5—	Employers Mutual Casualty Co., Des Moines.....	457.00
May 4—	Farmers Co-Operative Elevator Mutual Ins. Co., Aurelia.....	55.54
<b>Total Second Year</b>		<b>\$50,958.86</b>
<b>Grand Total</b>		<b>\$98,704.82</b>

## UNITED STATE INSURANCE COMPANIES.

Date	Company and Location	Tax Paid
1915		
Jan. 25—	N. J. Fidelity & Plate Glass Ins. Co., Newark, N. J.....	\$ 142.60
Jan. 29—	Imperial Assurance Company, New York, N. Y.....	170.47
Jan. 29—	Home Insurance (Fire) Company, New York, N. Y.....	7,464.26
Jan. 30—	American Central Insurance Company, St. Louis, Mo.....	1,337.15
Jan. 30—	Fire Association of Philadelphia, Philadelphia, Penn.....	1,339.34
Feb. 1—	Hartford Steam Boiler Inspection & Ins. Co., Hartford, Conn.	633.11
Feb. 1—	Buffalo-German Insurance Company, Buffalo, N. Y.....	659.41
Feb. 1—	Liverpool and London and Globe Ins. Co., New York, N. Y.....	260.96
Feb. 2—	Phoenix Assurance Company, Ltd., New York, N. Y.....	816.47
Feb. 2—	Mutual Benefit Life Insurance Co., Newark, N. J.....	9,596.22
Feb. 2—	Royal Indemnity Company, New York, N. Y.....	1,169.16
Feb. 3—	Continental Casualty Company, Chicago, Ill.....	1,167.94
Feb. 3—	U. S. Fidelity & Guaranty Company, Baltimore, Md.....	1,652.78
Feb. 3—	German Alliance Insurance Company, New York, N. Y.....	800.50
Feb. 4—	Franklin Fire Insurance Company, Philadelphia, Penn.....	792.53
Feb. 4—	Granite State Fire Insurance Company, Portsmouth, N. H.....	16.59
Feb. 4—	Anglo-American Re-Insurance Company, Chicago, Ill.....	265.11
Feb. 4—	Reliance Insurance Company, Philadelphia, Penn.....	420.49
Feb. 5—	Standard Live Stock Insurance Company, Indianapolis, Ind.....	85.98
Feb. 5—	Northwestern National Insurance Company, Milwaukee, Wis.....	2,250.17
Feb. 5—	Northwestern National Insurance Company, Milwaukee, Wis.....	1,326.16
Feb. 5—	Providence-Washington Insurance Company, Providence, R. I.....	796.27
Feb. 5—	Minneapolis Fire & Marine Insurance Co., Minneapolis, Minn.....	242.40
Feb. 5—	Rhode Island Insurance Company, Providence, R. I.....	136.38
Feb. 5—	North British & Mercantile Insurance Co., New York, N. Y.....	325.99
Feb. 5—	Commonwealth Insurance Company, New York, N. Y.....	721.10
Feb. 5—	German-American Insurance Co., New York, N. Y.....	9,580.47
Feb. 5—	Glenn Falls Insurance Co., Glenn Falls, N. Y.....	711.28
Feb. 6—	United States Fire Insurance Co., New York, N. Y.....	184.40
Feb. 6—	Southern Surety Company, St. Louis, Mo.....	1,436.02
Feb. 6—	American Druggists Fire Insurance Co., Cincinnati, Ohio.....	45.37
Feb. 6—	Continental Assurance Co., Chicago, Ill.....	47.40
Feb. 6—	Lloyd's Plate Glass Insurance Co., New York, N. Y.....	194.86
Feb. 6—	Metropolitan Casualty Insurance Co., New York, N. Y.....	149.05
Feb. 6—	Retail Lumbermen's Ins. Ass'n., Minneapolis, Minn.....	285.65

Date	Company and Location	Tax Paid
Feb. 6	Chicago Bonding & Surety Co., Chicago, Ill.	14.96
Feb. 8	Continental Insurance Co., New York, N. Y.	5,564.92
Feb. 8	Concordia Fire Insurance Co., Milwaukee, Wis.	2,098.29
Feb. 8	American Credit Indemnity Co., New York, N. Y.	144.96
Feb. 8	North River Insurance Co., New York, N. Y.	521.55
Feb. 8	National Union Fire Insurance Co., Pittsburgh, Penn.	1,202.76
Feb. 8	St. Paul Fire & Marine Insurance Co., St. Paul, Minn.	5,721.70
Feb. 8	Security Insurance Co., New Haven, Conn.	1,103.12
Feb. 8	Girard Fire & Marine Insurance Co., Philadelphia, Penn.	288.54
Feb. 8	Union Mutual Life Insurance Co., Portland, Maine.	217.99
Feb. 8	Agricultural Insurance Co., Watertown, N. Y.	679.20
Feb. 9	Aetna Accident & Liability Co., Hartford, Conn.	832.95
Feb. 9	Aetna Life Insurance Co., (Accident Dept.), Hartford, Conn.	3,119.85
Feb. 9	Automobile Insurance Co., Hartford, Conn.	154.12
Feb. 9	Connecticut Fire Insurance Co., Hartford, Conn.	1,529.16
Feb. 9	Milwaukee Mechanics Insurance Co., Milwaukee, Wis.	2,560.74
Feb. 9	Milwaukee Mechanics Insurance Co., Milwaukee, Wis.	1,626.01
Feb. 9	Fidelity Phoenix Fire Insurance Co., New York, N. Y.	2,822.55
Feb. 9	Weschester Fire Insurance Co., New York, N. Y.	1,288.01
Feb. 9	Insurance Co. of the State of Penn., Philadelphia, Penn.	1,571.48
Feb. 9	Peoples National Fire Insurance Co., Philadelphia, Penn.	218.89
Feb. 9	Merchants Fire Assurance Corp. of N. Y., New York, N. Y.	143.65
Feb. 9	N. Y. Plate Glass Insurance Co., New York, N. Y.	113.81
Feb. 9	Standard Fire Insurance Co., Hartford, Conn.	468.13
Feb. 10	New Brunswick Fire Insurance Co., New Brunswick, N. J.	285.52
Feb. 10	Citizens Insurance Co. of Missouri, St. Louis, Mo.	337.26
Feb. 10	Federal Casualty Co., Detroit, Mich.	250.14
Feb. 10	Columbia National Fire Insurance Co., Detroit, Mich.	248.46
Feb. 10	Queen Insurance Co. of America, New York, N. Y.	2,122.66
Feb. 10	Lumbermen's Insurance Co., Philadelphia, Penn.	349.72
Feb. 10	Mechanics Insurance Co., Philadelphia, Penn.	295.15
Feb. 10	The Ridgely Protective Ass'n., Worcester, Mass.	58.00
Feb. 11	American Insurance Co., Newark, N. J.	5,458.00
Feb. 11	Springfield Fire & Marine Insurance Co., Springfield, Mass.	4,005.78
Feb. 11	Hartford Accident & Indemnity Co., Hartford, Conn.	136.57
Feb. 11	American Surety Co., New York, N. Y.	2,163.43
Feb. 11	N. W. Fire & Marine Insurance Co., Minneapolis, Minn.	1,472.68
Feb. 11	Great Eastern Casualty Co., New York, N. Y.	577.46
Feb. 11	Farmers Fire Insurance Co., York, Penn.	595.19
Feb. 11	American Fidelity Co., Montpelier, Vt.	301.97
Feb. 11	Massachusetts Bonding & Insurance Co., Boston, Mass.	1,159.15
Feb. 11	Commercial Union Fire Insurance Co., New York, N. Y.	107.15
Feb. 11	Federal Insurance Co., Jersey City, N. J.	111.27
Feb. 11	Hartford Fire Insurance Co., Hartford, Conn.	8,877.29
Feb. 12	Fidelity & Deposit Co. of Maryland, Baltimore, Md.	2,411.31
Feb. 12	Pennsylvania Fire Insurance Co., Philadelphia, Penn.	1,470.90
Feb. 12	International Insurance Co., New York, N. Y.	28.84
Feb. 12	Guardian Casualty & Guaranty Co., Salt Lake City, Utah	80.39
Feb. 12	Aetna Fire Insurance Co., Hartford, Conn.	3,298.39
Feb. 12	Boston Insurance Co., Boston, Mass.	608.20
Feb. 12	Southwestern Surety Insurance Co., Colbert, Okla.	69.11
Feb. 12	Western Live Stock Insurance Co., Peoria, Ill.	92.92
Feb. 12	Preferred Accident Insurance Co., New York, N. Y.	1,617.40
Feb. 13	North American Accident Insurance Co., Chicago, Ill.	966.90
Feb. 13	Equitable Surety Company, St. Louis, Mo.	265.75
Feb. 13	Old Colony Insurance Co., Boston, Mass.	154.37
Feb. 13	Hanover Fire Insurance Co., New York, N. Y.	1,986.84
Feb. 15	New Hampshire Fire Insurance Co., Manchester, N. H.	1,233.44
Feb. 15	New Amsterdam Casualty Co., New York, N. Y.	166.26
Feb. 15	New Jersey Fire Insurance Co., Newark, N. J.	224.39
Feb. 15	Masonic Protective Association, Worcester, Mass.	.75
Feb. 15	National Surety Co., New York, N. Y.	1,191.62
Feb. 15	Camden Fire Insurance Ass'n., Camden, N. J.	129.33
Feb. 16	State Life Insurance Co., Indianapolis, Ind.	325.10
Feb. 16	Aetna Life Insurance Co., Hartford, Conn.	6,167.51
Feb. 16	Globe & Rutgers Fire Insurance Co., New York, N. Y.	945.20
Feb. 16	Bankers Reserve Life Co., Omaha, Neb.	1,998.28
Feb. 18	Mechanics & Traders Insurance Co., Hartford, Conn.	198.50
Feb. 18	Orient Insurance Co., Hartford, Conn.	955.57
Feb. 19	Massachusetts Mutual Life Insurance Co., Springfield, Mass.	2,631.04
Feb. 19	Germany Fire Insurance Co., New York, N. Y.	1,472.51
Feb. 20	Pacific Coast Casualty Co., San Francisco, Cal.	24.43
Feb. 20	National Brewers Insurance Co., Chicago, Ill.	2.00
Feb. 20	Maryland Casualty Co., Baltimore, Md.	1,324.16
Feb. 20	Columbia Insurance Co., Jersey City, N. J.	83.42
Feb. 20	National Fire Insurance Co., Hartford, Conn.	7,235.89
Feb. 20	Equitable Life Assurance Society of U. S., New York, N. Y.	9,648.77

Date	Company and Location	Tax Paid
Feb. 23	Fidelity Mutual Life Insurance Co., Philadelphia, Penn.	1,242.53
Feb. 23	National Life Insurance Co., Montpelier, Vt.	2,091.29
Feb. 23	Michigan Mutual Life Insurance Co., Detroit, Mich.	4,028.62
Feb. 23	Prudential Insurance Co. of America, Newark, N. J.	18,515.20
Feb. 23	American Bankers Insurance Co., Chicago, Ill.	653.77
Feb. 23	Penn Mutual Life Insurance Co., Philadelphia, Penn.	16,830.95
Feb. 23	Commerce Insurance Co., Albany, N. Y.	74.06
Feb. 23	Insurance Co. of North America, Philadelphia, Penn.	3,066.65
Feb. 23	Phenix Insurance Company, Hartford, Conn.	6,947.22
Feb. 23	Illinois Surety Co., Chicago, Ill.	184.24
Feb. 23	American Bankers Ins. Co. (Accident Dept.), Chicago, Ill.	103.77
Feb. 23	New York Life Insurance Co., New York, N. Y.	21,350.45
Feb. 23	County Fire Insurance Co., Philadelphia, Penn.	8.58
Feb. 23	New England Casualty Co., Boston, Mass.	581.12
Feb. 23	Fidelity & Casualty Co., New York, N. Y.	5,665.24
Feb. 23	Equitable Fire & Marine Insurance Co., Providence, R. I.	536.59
Feb. 23	National Ben Franklin Fire Insurance Co., Pittsburgh, Penn.	683.13
Feb. 25	Fireman's Fund Insurance Co., San Francisco, Cal.	15,651.45
Feb. 25	Standard Accident Insurance Co., Detroit, Mich.	1,084.46
Feb. 25	Lion Bonding & Surety Co., Omaha, Neb.	753.42
Feb. 25	Pittsburgh Life & Trust Co., Pittsburgh, Penn.	723.81
Feb. 26	Mutual Life Insurance Co. of New York, N. Y.	20,211.02
Feb. 26	Bankers Life Insurance Co., Lincoln, Neb.	2,567.09
Feb. 26	Indiana & Ohio Live Stock Ins. Co., Crawfordsville, Ind.	200.52
Feb. 26	Niagara Fire Insurance Co., New York, N. Y.	792.06
Feb. 27	Firemen's Insurance Co., Newark, N. J.	1,199.00
Feb. 27	Northwestern Mutual Life Insurance Co., Milwaukee, Wis.	43,026.10
Feb. 27	National Life Insurance Co. U. S. A., Chicago, Ill.	6,816.95
Feb. 27	National Life Ins. Co. U. S. A. (Acc. Dent.), Chicago, Ill.	341.91
Feb. 27	Williamsburgh City Fire Insurance Co., New York, N. Y.	2,935.78
Mar. 1	U. S. Casualty Co., New York, N. Y.	652.13
Mar. 1	Phenix Mutual Life Insurance Co., Hartford, Conn.	4,635.72
Mar. 1	Union Central Life Insurance Co., Cincinnati, Ohio.	5,032.90
Mar. 1	U. S. Life Insurance Co., New York, N. Y.	223.32
Mar. 1	Casualty Company of America, New York, N. Y.	496.61
Mar. 1	Provident Life & Trust Co., Philadelphia, Penn.	1,607.08
Mar. 1	Travelers Insurance Co. (Acc. Dept.), Hartford, Conn.	3,143.04
Mar. 1	Prairie Life Insurance Co., Omaha, Neb.	504.60
Mar. 1	New England Mutual Life Insurance Co., Boston, Mass.	1,101.29
Mar. 1	Pacific Mutual Life Insurance Co., Los Angeles, Cal.	2,394.02
Mar. 1	Globe Indemnity Company, New York, N. Y.	3,231.15
Mar. 1	John Hancock Mutual Life Insurance Co., Boston, Mass.	355.42
Mar. 1	The Travelers Indemnity Co., Hartford, Conn.	236.02
Mar. 1	Security Mutual Life Insurance Co., Lincoln, Neb.	57.73
Mar. 1	Kansas City Casualty Co., Kansas City, Mo.	219.26
Mar. 1	City of New York Insurance Co., New York, N. Y.	349.19
Mar. 1	Newark Fire Insurance Co., Newark, N. J.	357.91
Mar. 1	Home Life Insurance Co., New York, N. Y.	404.01
Mar. 1	Connecticut Mutual Life Insurance Co., Hartford, Conn.	6,040.16
Mar. 1	Missouri State Life Insurance Co., St. Louis, Mo.	1,007.00
Mar. 1	The Travelers Insurance Co., Hartford, Conn.	1,429.78
Mar. 4	Peoria Life Insurance Co., Peoria, Ill.	681.35
Mar. 4	Twin City Fire Insurance Co., Minneapolis, Minn.	165.01
Mar. 4	Metropolitan Life Insurance Co., New York, N. Y.	16,840.44
Mar. 4	Reliance Life Insurance Co. (Acc. Dept.), Pittsburgh, Penn.	62.07
Mar. 5	North American Life Insurance Co., Chicago, Ill.	1,429.50
Mar. 6	International Life Insurance Co., St. Louis, Mo.	1,617.99
Mar. 6	New World Life Insurance Co., Spokane, Wash.	287.93
Mar. 8	Commonwealth Life Insurance Co., Omaha, Neb.	342.44
Mar. 9	Girard Life Insurance Co., Philadelphia, Penn.	43.64
Mar. 10	Central Life Insurance Co. of Illinois, Ottawa, Ill.	167.21
Mar. 11	German Fire Insurance Co., Peoria, Ill.	607.25
Mar. 11	Pacific Mutual Life Ins. Co. (Acc. Dept.), Los Angeles, Cal.	759.63
Mar. 11	Scandinia Life Insurance Co., Chicago, Ill.	1,010.62
Mar. 16	Ohio German Mutual Fire Insurance Co., Toledo, Ohio.	10.55
Mar. 23	North Western National Life Ins. Co., Minneapolis, Minn.	1,471.29
April 17	Germany Life Insurance Co., New York, N. Y.	1,673.26
May 7	Inter-State Casualty Co., Birmingham, Ala.	109.85
May 25	Ohio German Fire Insurance Co., Toledo, Ohio, balance...	8.44
June 1	Mfgrs. & Merchants Equitable Exchange, St. Louis, Mo.	1.93

Total for First Year..... \$399,008.66  
 Oct. 18—Kansas City Life Insurance Co., Kansas City, Mo. .... \$ 1,784.19  
 Nov. 30—Title Guaranty & Surety Co., Scranton, Penn. .... 21.54

Date	Company and Location	Tax Paid
Jan. 20	Kansas City Casualty Co., Kansas City, Mo.	\$ 30.42
Jan. 25	New Jersey Fidelity & Plate Glass Ins. Co., Newark, N. J.	121.31
Jan. 27	Home Insurance Co., New York, N. Y.	7,467.73
Jan. 29	Imperial Assurance Co., New York, N. Y.	495.41
Jan. 31	American Central Insurance Co., St. Louis, Mo.	1,315.75
Jan. 31	Continental Casualty Co., Chicago, Ill.	1,108.34
Feb. 1	Swea Fire & Life Insurance Co., New York, N. Y.	256.94
Feb. 1	Mutual Benefit Life Insurance Co., Newark, N. J.	10,601.50
Feb. 1	U. S. Fidelity & Guaranty Co., Baltimore, Md.	1,834.95
Feb. 2	Standard Live Stock Insurance Co., Indianapolis, Ind.	85.74
Feb. 2	Liverpool & London & Globe Insurance Co., New York, N. Y.	320.95
Feb. 3	Royal Indemnity Co., New York, N. Y.	1,010.92
Feb. 3	Buffalo-German Insurance Co., Buffalo, N. Y.	636.92
Feb. 4	Camden Fire Insurance Ass'n, Camden, N. J.	184.79
Feb. 4	Rhode Island Insurance Co., Providence R. I.	395.70
Feb. 4	North American Accident Ins. Co., Chicago, Ill.	1,080.10
Feb. 4	Ridgely Protective Ass'n, Worcester, Mass.	134.90
Feb. 4	Providence-Washington Insurance Co., Providence, R. I.	581.97
Feb. 5	American Druggist Fire Insurance Co., Cincinnati, Ohio.	58.94
Feb. 5	Minneapolis Fire & Marine Insurance Co., Minneapolis, Minn.	297.77
Feb. 5	Agricultural Insurance Co., Watertown, N. J.	672.10
Feb. 5	Standard Accident Insurance Co., Detroit, Mich.	863.45
Feb. 5	Lumbermen's Insurance Co., Chicago, Ill.	314.78
Feb. 5	Hartford Accident & Indemnity Co., Hartford, Conn.	643.25
Feb. 7	Illinois Surety Co., Chicago, Ill.	183.71
Feb. 7	American Surety Co., New York, N. Y.	2,051.74
Feb. 7	Retail Lumbermen's Insurance Ass'n, Minneapolis, Minn.	486.55
Feb. 7	Fidelity & Deposit Co. of Maryland, Baltimore, Md.	2,250.30
Feb. 7	Lloyds Plate Glass Insurance Co., New York, N. Y.	197.64
Feb. 7	Western Live Stock Insurance Co., Peoria, Ill.	292.94
Feb. 7	Richmond Insurance Co. of N. Y., West New Brighton, N. Y.	177.42
Feb. 7	North River Insurance Co., New York, N. Y.	562.47
Feb. 7	Franklin Fire Insurance Co., Philadelphia, Penn.	704.60
Feb. 7	Westchester Fire Insurance Co., New York, N. Y.	1,312.62
Feb. 7	St. Paul Fire & Marine Insurance Co., St. Paul, Minn.	6,444.57
Feb. 7	Chicago Bonding & Surety Co., Chicago, Ill.	248.63
Feb. 7	Standard Fire Insurance Co., Hartford, Conn.	319.55
Feb. 7	Metropolitan Casualty Insurance Co., New York, N. Y.	151.50
Feb. 7	Merchants Fire Assurance Corp. of N. Y., New York, N. Y.	53.48
Feb. 7	Reliance Insurance Co., Philadelphia, Penn.	401.71
Feb. 8	Insurance Company of State of Penn., Philadelphia, Penn.	1,675.54
Feb. 8	Northwestern Fire & Marine Ins. Co., Minneapolis, Minn.	2,462.09
Feb. 8	State Life Insurance Co., Indianapolis, Ind.	309.27
Feb. 8	Aetna Life Insurance Co., Hartford, Conn.	6,274.50
Feb. 8	New Brunswick Fire Insurance Co., New Brunswick, N. J.	1,393.83
Feb. 8	Glenn Falls Insurance Co., Glenn Falls, N. Y.	831.35
Feb. 8	Preferred Accident Insurance Co. of N. Y., New York, N. Y.	1,645.08
Feb. 8	Merchants Insurance Co. of America, New York, N. Y.	413.40
Feb. 8	Pennsylvania Fire Insurance Co., Philadelphia, Penn.	1,665.35
Feb. 8	Fidelity-Phenix Fire Insurance Co., New York, N. Y.	2,868.62
Feb. 8	German Alliance Insurance Co., Chicago, Ill.	958.11
Feb. 8	German-American Insurance Co., Chicago, Ill.	10,096.73
Feb. 9	Continental Insurance Co., New York, N. Y.	5,684.59
Feb. 9	People's National Fire Insurance Co., Philadelphia, Penn.	249.39
Feb. 9	National Union Fire Insurance Co., Pittsburgh, Penn.	1,108.75
Feb. 10	New Hampshire Fire Insurance Co., Manchester, N. H.	1,086.13
Feb. 10	Federal Insurance Co., Jersey City, N. J.	178.31
Feb. 10	Queen Insurance Co. of America, Chicago, Ill.	2,134.09
Feb. 10	Fireman's Fund Insurance Co., Chicago, Ill.	13,640.69
Feb. 10	New Amsterdam Casualty Co., Baltimore, Md.	222.14
Feb. 10	Security Insurance Co., New Haven, Conn.	1,177.70
Feb. 10	Federal Casualty Co., Detroit, Mich.	383.32
Feb. 10	New York Plate Glass Insurance Co., New York, N. Y.	119.81
Feb. 11	Germany Fire Insurance Co., Chicago, Ill.	1,467.28
Feb. 11	Springfield Fire & Marine Insurance Co., Springfield, Mass.	4,097.17
Feb. 11	Aetna Life Insurance Co. (Acci. Dept.), Hartford, Conn.	3,579.82
Feb. 11	National Surety Co., New York, N. Y.	1,437.33
Feb. 11	Maryland Casualty Co., Baltimore, Md.	1,352.89
Feb. 12	Masonic Protective Ass'n, Worcester, Mass.	204.53
Feb. 12	Aetna Accident & Liability Co., Hartford, Conn.	1,121.76
Feb. 12	Automobile Insurance Co., Hartford, Conn.	299.98
Feb. 14	Guardian Casualty & Guaranty Co., Salt Lake City, Utah.	901.81
Feb. 14	American Insurance Company, Rockford, Ill.	5,443.64
Feb. 14	Hartford Fire Insurance Co., Chicago, Ill.	8,784.65

## GENERAL REVENUE TRANSACTIONS

Date	Company and Location	Tax Paid
Feb. 14	Commercial Union Fire Insurance Co., Chicago, Ill.	116.24
Feb. 14	American Fidelity Co., Montpelier, Vt.	225.75
Feb. 14	Columbia National Fire Insurance Co., Detroit, Mich.	251.67
Feb. 14	New England Mutual Life Insurance Co., Boston, Mass.	1,797.92
Feb. 14	Hanover Fire Insurance Co., New York, N. Y.	1,962.29
Feb. 14	Firemen's Insurance Co., Chicago, Ill.	1,399.95
Feb. 15	Phoenix Mutual Life Insurance Co., Hartford, Conn.	4,846.73
Feb. 15	U. S. Casualty Co., New York, N. Y.	520.04
Feb. 15	Massachusetts Bonding & Insurance Co., Boston, Mass.	1,639.93
Feb. 15	Connecticut Mutual Life Insurance Co., Hartford, Conn.	7,099.14
Feb. 16	Southwestern Surety Co., St. Louis, Mo.	222.12
Feb. 16	National Fire Insurance Co., Chicago, Ill.	7,982.26
Feb. 17	National Life Insurance Co., Montpelier, Vt.	2,469.55
Feb. 17	Bankers Casualty Co., Minneapolis, Minn.	34.66
Feb. 17	Merchants Life & Casualty Co., Minneapolis, Minn.	21.29
Feb. 17	Old Colony Insurance Co., Boston, Mass.	124.39
Feb. 17	County Fire Insurance Co., Philadelphia, Penn.	59.15
Feb. 17	New England Equitable Insurance Co., Boston, Mass.	345.48
Feb. 18	Massachusetts Mutual Life Insurance Co., Springfield, Mass.	3,449.95
Feb. 18	Michigan Mutual Life Insurance Co., Detroit, Mich.	3,959.67
Feb. 18	Kansas City Life Insurance Co., Kansas City, Mo.	2,105.38
Feb. 19	Newark Fire Insurance Co., Newark, N. J.	361.17
Feb. 19	Equitable Life Assurance Society of U. S., New York, N. Y.	10,375.34
Feb. 19	Pittsburgh Life & Trust Co., Pittsburgh, Penn.	760.02
Feb. 19	Commonwealth Insurance Co., New York, N. Y.	912.40
Feb. 19	Connecticut Fire Insurance Co., Hartford, Conn.	1,629.59
Feb. 21	Mechanics Insurance Co., Chicago, Ill.	315.10
Feb. 21	Orient Insurance Co., Hartford, Conn.	800.85
Feb. 21	Scandia Life Insurance Co., Chicago, Ill.	1,358.67
Feb. 21	American National Assurance Co., St. Louis, Mo.	4.89
Feb. 21	Aetna Insurance Co., Chicago, Ill.	4,156.03
Feb. 22	Columbia Insurance Co., Jersey City, N. J.	61.87
Feb. 22	Bankers Reserve Life Co., Omaha, Neb.	2,044.11
Feb. 22	Berkshire Life Insurance Co., Pittsfield, Mass.	210.92
Feb. 22	Prudential Insurance Co. of America, Newark, N. J.	20,531.17
Feb. 22	Home Life Insurance Co., New York, N. Y.	380.89
Feb. 22	Globe Indemnity Co., New York, N. Y.	3,926.27
Feb. 22	Insurance Co. of North America, Philadelphia, Penn.	2,980.98
Feb. 22	Union Mutual Life Insurance Co., Portland, Maine.	202.23
Feb. 22	Prairie Life Insurance Co., Omaha, Neb.	841.44
Feb. 24	Fire Association of Philadelphia, Chicago, Ill.	1,366.70
Feb. 24	Lion Bonding & Surety Company, Omaha, Neb.	697.44
Feb. 24	Phoenix Insurance Co., Hartford, Conn.	7,103.00
Feb. 24	Bankers Life Insurance Co., Lincoln, Neb.	3,208.35
Feb. 25	Union Central Life Insurance Co., Cincinnati, Ohio.	5,218.06
Feb. 25	Citizens Insurance Co., Chicago, Ill.	287.15
Feb. 25	Merchants & Traders Insurance Co., New Orleans, La.	207.78
Feb. 25	Northwestern Mutual Life Insurance Co., Milwaukee, Wis.	47,128.66
Feb. 25	Indiana & Ohio Live Stock Ins. Co., Crawfordsville, Ind.	229.62
Feb. 25	National Ben Franklin Fire Insurance Co., Pittsburgh, Penn.	736.59
Feb. 26	Metropolitan Life Insurance Co., New York, N. Y.	18,082.52
Feb. 26	Equitable Fire & Marine Insurance Co., Providence, R. I.	526.58
Feb. 26	City of New York Insurance Co., New York, N. Y.	259.83
Feb. 26	Penn Mutual Life Insurance Co., Philadelphia, Penn.	19,572.17
Feb. 26	Boston Insurance Co., Boston, Mass.	616.73
Feb. 28	Pacific Mutual Life Ins. Co. (Acci. Dept.), Los Angeles, Cal.	678.60
Feb. 28	Pacific Mutual Life Insurance Co., Los Angeles, Cal.	2,530.82
Feb. 28	New Jersey Fire Insurance Co., Newark, N. J.	110.40
Feb. 28	Missouri State Life Insurance Co., St. Louis, Mo.	1,169.97
Feb. 28	Great Eastern Casualty Co., New York, N. Y.	437.54
Feb. 29	Southern Surety Co., St. Louis, Mo.	1,253.53
Feb. 29	Travelers Indemnity Co., Hartford, Conn.	350.35
Mar. 1	Fidelity Mutual Life Insurance Co., Philadelphia, Penn.	1,331.97
Mar. 1	American Credit Indemnity Co., New York, N. Y.	94.13
Mar. 2	Mutual Life Insurance Co. of N. Y., New York, N. Y.	20,904.43
Mar. 2	Fidelity & Casualty Co. of N. Y., New York, N. Y.	7,249.00
Mar. 2	National Life Ins. Co. of U. S. A. (Acci. Dept.), Chicago, Ill.	110.43
Mar. 2	United States Fire Insurance Co., New York, N. Y.	238.10
Mar. 3	John Hancock Mutual Life Insurance Co., Boston, Mass.	609.73
Mar. 3	Germany Life Insurance Co., New York, N. Y.	1,950.65
Mar. 3	The Provident Life & Trust Co., Philadelphia, Penn.	1,682.11
Mar. 4	Peoria Life Insurance Co., Peoria, Ill.	1,218.81
Mar. 4	American Bankers Insurance Co., Chicago, Ill.	613.30
Mar. 4	Security Mutual Life Insurance Co., Lincoln, Neb.	62.24
Mar. 4	Reliance Life Insurance Co. (Life Dept.), Pittsburgh, Penn.	1,670.21
Mar. 4	Reliance Life Insurance Co. (Acci. Dept.), Pittsburgh, Penn.	72.33

Date	Company and Location	Tax Paid
Mar. 4	N. W. National Life Insurance Co., Minneapolis, Minn.	1,331.38
Mar. 4	United States Life Insurance Co., New York, N. Y.	209.52
Mar. 6	Protective League Life Insurance Co., Decatur, Ill.	363.56
Mar. 6	Detroit National Fire Insurance Co., Detroit, Mich.	11.63
Mar. 6	American Bankers Ins. Co. (Acci. Dept.) Chicago, Ill.	203.33
Mar. 6	North American Life Insurance Co., Chicago, Ill.	1,835.51
Mar. 6	International Life Insurance Co., St. Louis, Mo.	195.27
Mar. 6	Williamsburgh City Fire Insurance Co., New York, N. Y.	3,001.15
Mar. 6	Granite State Fire Insurance Co., Portsmouth, N. H.	21.67
Mar. 6	Twin City Fire Insurance Co., Minneapolis, Minn.	155.47
Mar. 6	Hartford Steam Boiler Inspection & Ins. Co., Hartford, Conn.	417.21
Mar. 7	Travelers Insurance Co. (Life Dept.), Hartford, Conn.	1,875.58
Mar. 7	Girard Life Insurance Co., Philadelphia, Penn.	37.41
Mar. 7	Travelers Insurance Co. (Acci. Dept.), Hartford, Conn.	4,061.30
Mar. 8	National Life Insurance Co. of U. S. A., Chicago, Ill.	6,440.49
Mar. 8	Girard Fire & Marine Insurance Co., Philadelphia, Penn.	341.56
Mar. 8	New World Life Insurance Co., Spokane, Wash.	738.06
Mar. 10	New York Life Insurance Co., New York, N. Y.	22,882.25
Mar. 11	Globe & Rutgers Fire Insurance Co., New York, N. Y.	1,229.21
Mar. 12	Casualty Company of America, New York, N. Y.	743.21
Mar. 13	Alliance Insurance Co., Philadelphia, Penn.	36.47
Mar. 16	London & Lancashire Indemnity Co. of Am., New York, N. Y.	492.45
Mar. 17	Niagara Fire Insurance Co., New York, N. Y.	785.47
Mar. 17	Commonwealth Life Insurance Co., Omaha, Neb.	708.97
Mar. 20	Central Life Insurance Co. of Illinois, Ottawa, Ill.	287.38
Mar. 22	Farmers Fire Insurance Co., York, Penn.	589.82
Mar. 25	Inter-State Casualty Co., Birmingham, Ala.	21.54
Mar. 28	Anglo-American Re-Insurance Co., Chicago, Ill.	127.18
Mar. 29	National Accident Insurance Co., Lincoln, Neb.	129.06
April 22	Concordia Fire Insurance Co., Milwaukee, Wis.	1,280.48
April 26	Milwaukee Mechanics Insurance Co., Milwaukee, Wis.	2,419.73
April 26	Pacific Coast Casualty Co., San Francisco, Cal.	8.22
April 28	Northwestern National Ins. Co., Milwaukee, Wis.	2,095.53
May 2	International Insurance Co., New York, N. Y.	58.78
May 4	Continental Assurance Co., Chicago, Ill.	82.94
May 25	Wholesale Reciprocal Indemnity Exchange, St. Louis, Mo.	8.65
Total Second Year.....		\$430,613.71
Grand Total .....		\$829,622.37

## FOREIGN INSURANCE COMPANIES.

Date	Company and Location	Tax Paid
1915		
Jan. 30	Scottish Union & National Insurance Co., Hartford, Conn.	\$ 495.58
Feb. 2	Liverpool, London & Globe Insurance Co., New York, N. Y.	3,121.58
Feb. 2	Norwich Union Fire Insurance Co., Ltd., New York, N. Y.	660.34
Feb. 2	Warsaw Fire Insurance Co., New York, N. Y.	80.39
Feb. 2	Northern Insurance Co., New York, N. Y.	258.04
Feb. 4	London Guarantee & Accident Co., Ltd., Chicago, Ill.	5,364.73
Feb. 4	London Insurance Corporation, New York, N. Y.	661.00
Feb. 5	North British & Mercantile Insurance Co., New York, N. Y.	2,652.89
Feb. 6	Moscow Fire Insurance Co., New York, N. Y.	245.75
Feb. 6	Russian Re-Insurance Co., New York, N. Y.	233.52
Feb. 6	First Russian Insurance Co., New York, N. Y.	134.29
Feb. 8	Swea Fire & Life Insurance Co., New York, N. Y.	264.61
Feb. 8	Caledonian Insurance Co., New York, N. Y.	149.16
Feb. 8	Hamburg-Bremer Insurance Co., New York, N. Y.	566.65
Feb. 8	Western Assurance Co., Toronto, Can.	564.67
Feb. 9	Sun Insurance Office, New York, N. Y.	1,015.06
Feb. 9	Urbane Fire Insurance Co., New York, N. Y.	51.16
Feb. 10	Northern Assurance Co., Ltd., New York, N. Y.	964.87
Feb. 11	Union Assurance Society, Ltd., New York, N. Y.	122.24
Feb. 11	Palatine Insurance Co., New York, N. Y.	757.72
Feb. 11	Commercial Union Assurance Co., New York, N. Y.	1,498.57
Feb. 12	International Re-Insurance Co., New York, N. Y.	259.16
Feb. 12	Swiss Re-Insurance Co., New York, N. Y.	257.73
Feb. 12	Aachen—Munich Fire Insurance Co., New York, N. Y.	595.25
Feb. 12	Union Marine Insurance Co., Ltd., New York, N. Y.	31.07
Feb. 12	Atlas Assurance Co., New York, N. Y.	650.32
Feb. 12	Mannheim Insurance Co., New York, N. Y.	65.14
Feb. 12	Nord Deutsche Insurance Co., New York, N. Y.	218.48
Feb. 12	Ocean Accident & Guaranty Corporation, New York, N. Y.	2,451.85

## GENERAL REVENUE TRANSACTIONS

Date	Company and Location	Tax Paid
Feb. 12	General Fire Insurance Co., New York, N. Y.	169.88
Feb. 12	Royal Insurance Co., New York, N. Y.	4,737.86
Feb. 12	Skandia Insurance Co., New York, N. Y.	250.82
Feb. 13	Alliance Assurance Co., Ltd., New York, N. Y.	4.24
Feb. 15	British American Assurance Co., Toronto, Canada	452.29
Feb. 15	Royal Exchange Assurance, New York, N. Y.	483.63
Feb. 16	Balkan National Fire Insurance Co., Hartford, Conn.	3.24
Feb. 18	London & Lancashire Fire Insurance Co., New York, N. Y.	619.21
Feb. 18	Union & Phenix Espanol Insurance Co., New York, N. Y.	961.39
Feb. 19	Netherlands Fire & Life Insurance Co., Chicago, Ill.	453.05
Feb. 19	Prussian National Fire Insurance Co., Chicago, Ill.	381.77
Feb. 23	South German Re-Insurance Co., Hartford, Conn.	1,219.33
Feb. 23	Jakor Insurance Co., New York, N. Y.	642.75
Feb. 23	Hamburg Assurance Co., New York, N. Y.	2,157.42
Feb. 23	Indemnity Mutual Marine Assurance Co., Ltd., New York, N. Y.	1,584.65
Mar. 1	Frankfort General Insurance Co., New York, N. Y.	12.70
Mar. 1	London & Lancashire Guaranty Accid. Co., New York, N. Y.	36.64
Mar. 5	Fire Re-Assurance Co., Hartford, Conn.	477.26
Mar. 5	Rossie Insurance Co., Hartford, Conn.	506.10
Mar. 11	Gen. Accident, Fire & Life Assurance Corp., New York, N. Y.	2,785.79
Mar. 20	Employers Liability Assurance Corp., Boston, Mass.	132.43
Apr. 2	Salamandra Insurance Co., New York, N. Y.	698.00
Apr. 2	Second Russian Insurance Co., New York, N. Y.	2,649.54
Apr. 20	Paternelle Fire Insurance Co., New York, N. Y.	415.24
Apr. 30	Swiss National Insurance Co., New York, N. Y.	501.63
Apr. 30	First Bulgarian Insurance Co., Hartford, Conn.	749.18
May 14	European Accident Insurance Co., New York, N. Y.	216.96
	Total for First Year .....	\$47,908.29
1915		
Oct. 15	London & Lancashire Guaranty & Accid. Co., New York, N. Y.	680.07
1916		
Jan. 31	Scottish Union & National Insurance Co., Hartford, Conn.	709.55
Feb. 1	Swiss Re-Insurance Co., New York, N. Y.	403.08
Feb. 1	Norwich Union Fire Insurance Society, New York, N. Y.	541.74
Feb. 1	Phoenix Assurance Co., Ltd., New York, N. Y.	1,314.44
Feb. 2	Sun Insurance Office, Chicago, Ill.	816.38
Feb. 4	London Assurance Corporation, New York, N. Y.	703.00
Feb. 7	British American Assurance Co., Toronto, Can.	356.89
Feb. 7	Caledonian Insurance Co., New York, N. Y.	216.86
Feb. 7	London Guaranty & Accid. Co., Ltd., Chicago, Ill.	5,240.75
Feb. 8	Ocean Accident & Guaranty Corporation, New York, N. Y.	2,109.38
Feb. 8	Frankona Re-Insurance Co., New York, N. Y.	408.80
Feb. 8	General Fire Assurance Co., New York, N. Y.	159.60
Feb. 8	Urbane Fire Insurance Co., New York, N. Y.	85.10
Feb. 8	North British Mercantile Insurance Co., New York, N. Y.	3,002.37
Feb. 9	Northern Assurance Co., New York, N. Y.	860.15
Feb. 10	Alliance Assurance Co., Ltd., New York, N. Y.	34.24
Feb. 10	Hamburg-Bremen Fire Insurance Co., New York, N. Y.	685.88
Feb. 10	Western Assurance Co., Toronto, Can.	473.18
Feb. 14	Balkan National Insurance Co., Hartford Conn.	702.60
Feb. 14	Union Assurance Society, Ltd., Chicago, Ill.	122.69
Feb. 14	Royal Insurance Co., Chicago, Ill.	4,787.89
Feb. 14	Nord Deutsche Insurance Co., New York, N. Y.	286.96
Feb. 15	Skandia Insurance Co., New York, N. Y.	302.69
Feb. 15	Guaranty Company of North America, Montreal, Can.	2.92
Feb. 15	South German Re-Insurance Co., Hartford, Conn.	525.13
Feb. 17	Prussian National Insurance Co., Chicago, Ill.	1,235.19
Feb. 17	Netherlands Fire & Life Insurance Co., Chicago, Ill.	395.16
Feb. 18	Atlas Insurance Company, New York, N. Y.	661.18
Feb. 18	Palatine Insurance Company, Chicago, Ill.	729.76
Feb. 18	Royal Exchange Assurance Co., New York, N. Y.	514.81
Feb. 21	London & Lancashire Fire Insurance Co., New York, N. Y.	808.51
Feb. 21	Indemnity Mutual Marine Assurance Co., New York, N. Y.	14.22
Feb. 23	Commercial Union Assurance Co., Ltd., Chicago, Ill.	1,191.32
Feb. 26	First Russian Insurance Co., New York, N. Y.	125.56
Feb. 28	Aachen & Munich Fire Insurance Co., New York, N. Y.	574.76
Feb. 29	Employers Liability Assurance Corp., Boston, Mass.	738.41
Mar. 1	Frankfort General Insurance Co., New York, N. Y.	78.78
Mar. 2	Russian Re-Insurance Co., New York, N. Y.	248.00
Mar. 2	Moscow Fire Insurance Co., New York, N. Y.	236.60
Mar. 4	Rossie Insurance Co., Hartford, Conn.	2,571.64

## REPORT OF STATE TREASURER

Date	Company and Location	Tax Paid
Mar. 4	Fire Re-Insurance Co., Hartford, Conn.	446.41
Mar. 13	General Accident Fire & Life Assur. Corp., New York, N. Y.	117.73
Mar. 14	Warsaw Fire Insurance Co., New York, N. Y.	58.05
Mar. 14	Union & Phenix Espanol, New York, N. Y.	439.83
Mar. 14	Northern Insurance Co., New York, N. Y.	192.70
Mar. 14	American Accident Insurance Co., Ltd., New York, N. Y.	280.11
Mar. 16	Liverpool, London & Globe Insurance Co., Chicago, Ill.	3,499.06
Mar. 22	Union Fire Insurance Co., Providence, R. I.	85.38
Mar. 25	Mannheim Insurance Co., New York, N. Y.	43.18
Mar. 30	Union Marine Insurance Co., New York, N. Y.	47.98
Apr. 25	First Bulgarian Insurance Co., New York, N. Y.	266.48
Apr. 25	Swiss National Insurance Co., New York, N. Y.	763.14
May 1	Salamandra Insurance Co., New York, N. Y.	2,074.90
May 1	Paternelle Insurance Co., New York, N. Y.	322.76
May 1	Second Russian Fire Insurance Co., New York, N. Y.	356.19
May 2	International Re-Assurance Co., New York, N. Y.	258.33
May 2	Hamburg Assurance Co., New York, N. Y.	1,324.79
May 2	Jakor Insurance Co., New York, N. Y.	1,576.11
Total Second Year		\$47,759.82
Grand Total		\$95,668.11

## SUMMARY INSURANCE TAXES.

Class of Companies	Premiums	Tax
Iowa Companies, year ending June 30, 1915	\$4,774,560.92	\$47,745.96
Iowa Companies, year ending June 30, 1916	5,095,889.01	50,958.86
Total	9,870,449.93	\$98,704.82
United States Companies, year ending June 30, 1915	\$15,958,179.83	\$399,008.66
United States Companies, year ending June 30, 1916	17,224,435.51	430,613.71
Total	\$33,182,615.34	\$829,622.37
Foreign Companies, year ending June 30, 1915	\$1,916,333.53	\$47,908.29
Foreign Companies, year ending June 30, 1916	1,910,390.84	47,759.82
Total	\$3,826,724.37	\$95,668.11
Total for Biennial Period	\$46,879,789.64	\$1,023,995.30

TABLE NO. 23—MISCELLANEOUS RECEIPTS.

Amounts Received from Other Sources During Biennial Period, with Dates of Payment.

Date Received	Paid by	Reference	Amount
July 2, 1914	L. A. Wilkinson, Sr., Acc'tn.	Highway Commission fees	\$ 5.00
July 10, 1914	W. A. Duckworth, Custodian.	Rent and sales	30.50
July 11, 1914	Guy E. Logan, Adj. Gen'l.	Refund to militia	3.00
July 23, 1914	J. H. Lees, Asst. State Geol.	Sale of Geological reports	48.66
July 23, 1914	Geo. Cosson, Atty. Gen'l.	General revenue	35.00
July 24, 1914	Geo. Cosson, Atty. Gen'l.	General revenue	20.60
August 1, 1914	L. A. Wilkinson, Sr., Acc'tn.	Highway Commission fees	5.00
August 11, 1914	W. A. Duckworth, Custodian.	Rent and sales	24.36
August 18, 1914	Geo. Cosson, Atty. Gen'l.	General revenue	10.00
September 2, 1914	A. H. Davison, Secretary	Rental Swan lake, Johnson county	40.00
September 8, 1914	W. A. Duckworth, Custodian	Sales	36.20
September 24, 1914	L. A. Wilkinson, Sr., Acc'tn.	Registration fee Center Point Motor club	5.00
September 30, 1914	Guy E. Logan, Adj. Gen'l.	Refund to militia	288.06
September 30, 1914	A. H. Davison, Secretary	Refund on insurance policy	8.10
September 30, 1914	A. H. Davison, Secretary	Condemnation land, State University	7,000.00
October 5, 1914	W. A. Duckworth, Custodian	Sales	4.95
October 6, 1914	Guy E. Logan, Adj. Gen'l.	Refund to militia	127.59
October 13, 1914	J. H. Lees, Asst. State Geol.	Sale of reports	25.53
October 22, 1914	Geo. Cosson, Atty. Gen'l.	General revenue, court costs	4.75

## GENERAL REVENUE TRANSACTIONS

Date Received	Paid by	Reference	Amount
October 28, 1914	F. S. Treat, Sec'y Board of Control	Refund Board of Control, office expense	67.29
October 30, 1914	W. A. Duckworth, Custodian	Rent and sales	110.06
November 5, 1914	A. H. Davison, Secretary	Refund Misc. Code 165	13.25
November 5, 1914	G. H. Summer, Sec'y Board of Health	Refund Misc. Code 165	44.00
November 7, 1914	F. S. Treat, Sec'y Board of Control	Refund Board of Control office fund	30.45
November 28, 1914	Geo. Cosson, Atty. Gen'l.	General revenue	1.38
November 30, 1914	W. A. Duckworth, Custodian	Rent and sales	44.30
December 1, 1914	Robt. Henderson, State Ptnr.	Refund error	284.52
December 1, 1914	Robt. Henderson, State Ptnr.	Refund Misc. Code 165	236.89
December 2, 1914	E. R. Truax, Electrician	Refund Misc. Code 165	30.38
December 9, 1914	J. H. Lees, Asst. State Geol.	Sales	4.18
December 28, 1914	Geo. L. McCaughan, Sec'y R. R. Comm.	Sale of reports	5.55
December 28, 1914	W. A. Duckworth, Custodian	Refund freight and expense	1.48
January 13, 1915	L. A. Wilkinson, Sr., Acc'tn.	Rent and sales	40.85
January 16, 1915	Guy E. Logan, Adj. Gen'l.	Registration of highway route	5.00
January 22, 1915	J. L. Hanrahan, Auditor, by J. L. Bleaky	Sale of rosters	5.25
January 26, 1915	J. H. Lees, Asst. State Geol.	Refund Escaped Insane	24.73
January 27, 1915	F. S. Treat, Sec'y Board of Control	Sale of reports	29.30
January 28, 1915	W. A. Duckworth, Custodian	Credit Board of Control expense	1.10
February 9, 1915	Julia A. Robinson, Secretary	Rent and sales	67.25
February 16, 1915	Frank S. Shaw, Auditor	Credit General Fund, Library Commission	173.00
February 18, 1915	Guy E. Logan, Adj. Gen'l.	Refund to Misc. Code 165	2.53
March 1, 1915	W. A. Duckworth, Custodian	Sale of rosters	1.25
March 22, 1915	J. H. Lees, Asst. State Geol.	Rent and sales	21.37
March 27, 1915	Guy E. Logan, Adj. Gen'l.	Sale of Geological reports	25.79
March 31, 1915	W. A. Duckworth, Custodian	Sale Iowa soldiers' roster	10.00
April 7, 1915	W. A. Duckworth, Custodian	Rent and sales	13.60
April 26, 1915	A. H. Davison, Secretary	Credit snow shoveling fund	5.50
April 27, 1915	W. A. Duckworth, Custodian	Rental Rice lake bed	15.00
April 27, 1915	Julia A. Robinson, Secretary	Rent and sales	81.41
April 29, 1915	F. S. Treat, Sec'y Board of Control	Credit Iowa library general expenses	75.00
May 14, 1915	A. H. Davison, Secretary	Telephone service	8.00
May 14, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	13.85
May 18, 1915	F. S. Treat, Sec'y Board of Control	General revenue	7.00
May 25, 1915	F. S. Treat, Sec'y Board of Control	General revenue	4.24
May 27, 1915	A. H. Davison, Secretary	Refund state agents' fund, Board of Control	43.62
May 27, 1915	A. H. Davison, Secretary	Rent of lake beds	59.00
May 27, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	2.20
May 28, 1915	A. H. Davison, Secretary	General revenue	.80
June 2, 1915	A. H. Davison, Secretary	General revenue	4.00
June 3, 1915	Guy E. Logan, Adj. Gen'l.	Rental Bright's lake	71.00
June 15, 1915	L. A. Wilkinson, Sr., Accountant	Sales by custodian	22.35
June 26, 1915	A. H. Davison, Secretary	Sale sand testers, credit State Highway Commission	30.20
June 29, 1915	A. U. Swan, Asst. Secretary	Refund Misc. Code 165	73.00
July 8, 1915	Guy E. Logan, Adj. Gen'l.	Refund Pharmacy Commission fees	6.00
July 8, 1915	J. H. Lees, Asst. State Geol.	Total first year	\$ 9,547.54
July 9, 1915	A. H. Davison, Secretary	Sales and rent	\$ 15.50
July 9, 1915	A. H. Davison, Secretary	Sale of reports	21.63
July 15, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	1.10
July 15, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	5.00
July 20, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	6.50
July 22, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	10.15
August 4, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	3.00
August 5, 1915	P. L. Billings, Secretary	Board of Accountancy	250.00
August 26, 1915	W. B. Barney, Commission	Food and Dairy expense	20.00

## REPORT OF STATE TREASURER

Date Received	Paid by	Reference	Amount
August 6, 1915	W. S. Allen, Sec'y of State	Express, freight and cartage	11.00
August 6, 1915	Guy E. Logan, Adj. Gen'l.	Sales of rosters	1.25
August 21, 1915	W. H. Bates, Sec'y State University	Water analysis	94.00
September 2, 1915	A. H. Davison, Secretary	Misc. Code 165	19.50
September 3, 1915	A. H. Davison, Secretary	Auto tax expense	2.25
September 7, 1915	G. H. Sumner, Secretary	General revenue	1.55
September 13, 1915	A. H. Davison, Secretary	Sale of copies	6.65
September 13, 1915	U. G. Whitney, Reporter	Sale of copies	2.25
September 20, 1915	P. L. Billings, Secretary	Board of Accountancy	50.00
September 24, 1915	Guy E. Logan, Adj. Gen'l.	Sales and rents	64.14
October 4, 1915	A. H. Davison, Secretary	Misc. Code 165	12.50
October 7, 1915	W. H. Bates, Secretary	Epidemiology Lab. Analysis	90.00
October 8, 1915	A. H. Davison, Secretary	General revenue	41.00
October 13, 1915	F. S. Shaw, Auditor of State	Refund general revenue	50.00
October 19, 1915	Guy E. Logan, Adj. Gen'l.	Refund militia	999.78
October 19, 1915	J. H. Lees, Asst. State Geol.	Sale of reports	57.39
October 22, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	7.70
October 25, 1915	P. L. Billings, Secretary	Board of Accountancy	325.00
October 27, 1915	L. A. Wilkinson, Sr., Accountant	Highway Commission fees	79.41
October 28, 1915	A. H. Davison, Secretary	Refund Misc. Code 165	113.40
November 1, 1915	Guy E. Logan, Adj. Gen'l.	Sales custodian	63.00
November 12, 1915	W. H. Bates, Secretary	Water analysis	62.10
November 17, 1915	F. S. Treat, Sec'y Board of Control	Tuberculosis fund	6.50
November 23, 1915	A. H. Davison, Secretary	General revenue	.50
November 27, 1915	A. H. Davison, Secretary	Copy fees	1.20
December 1, 1915	Guy E. Logan, Adj. Gen'l.	Sales, custodian	79.42
December 6, 1915	A. H. Davison, Secretary	General revenue	2.00
December 8, 1915	Guy E. Logan, Adj. Gen'l.	Refund militia	36.71
December 9, 1915	Geo. Cosson, Attorney Gen'l.	General revenue	7.75
December 13, 1915	W. H. Bates, Secretary	Water analysis	82.75
December 13, 1915	A. H. Davison, Secretary	Certificate copies	2.00
December 15, 1915	Emory H. English, Commissioner of Insurance	Refund express, freight and cartage	.31
December 18, 1915	P. L. Billings, Secretary	Board of Accountancy	250.00
December 18, 1915	L. A. Wilkinson, Accountant	Lake bed survey	44.30
December 20, 1915	J. H. Lees, Asst. State Geol.	General fees	32.24
December 22, 1915	Geo. Cosson, Attorney Gen'l.	Copy fees	6.50
January 6, 1916	A. H. Davison, Secretary	Gas refunds	118.19
January 13, 1916	A. H. Davison, Secretary	Refund Misc. Code 165	72.15
January 17, 1916	W. H. Bates, Secretary	Water analysis	80.50
January 18, 1916	A. H. Davison, Secretary	Refund Misc. Code 165	12.00
January 19, 1916	Guy E. Logan, Adj. Gen'l.	Sales	4.75
January 19, 1916	Guy E. Logan, Adj. Gen'l.	Refund militia	23.25
January 22, 1916	Geo. Cosson, Attorney Gen'l.	Court costs, refund	6.00
January 25, 1916	Geo. Cosson, Attorney Gen'l.	Court costs refund	5.00
February 7, 1916	A. H. Davison, Secretary	General revenue	2.40
February 7, 1916	A. H. Davison, Secretary	Misc. Code 165	3.00
February 11, 1916	Guy E. Logan, Adj. Gen'l.	Refund militia	129.80
February 11, 1916	Guy E. Logan, Adj. Gen'l.	Sales, custodian	40.00
February 15, 1916	Guy E. Logan, Adj. Gen'l.	Water analysis	42.60
February 23, 1916	W. H. Bates, Secretary	Refund	1.25
February 23, 1916	Geo. W. Guth	Tuberculosis fund	10.00
February 24, 1916	F. S. Treat, Sec'y Board of Control	Refund militia	72.73
February 25, 1916	Guy E. Logan, Adj. Gen'l.	Census	.09
March 1, 1916	Clara Braunerger	Sales	42.09
March 9, 1916	Guy E. Logan, Adj. Gen'l.	Refund court costs	14.71
March 10, 1916	R. E. Joy, Clerk	Water analysis	48.65
March 11, 1916	W. H. Bates, Secretary	Highway Commission	19.00
March 14, 1916	L. A. Wilkinson, Sr., Accountant	Refund militia	138.73
March 14, 1916	Guy E. Logan, Adj. Gen'l.	Refund expense	9.94
April 4, 1916	E. R. Harlan, Curator	Refund Misc. Code 165	102.50
April 4, 1916	A. H. Davison, Secretary	General revenues	2.50
April 10, 1916	A. H. Davison, Secretary	Sales	70.69
April 10, 1916	Guy E. Logan, Adj. Gen'l.	Rent Rice lake	15.00
April 14, 1916	A. H. Davison, Secretary	Water analysis	53.55
April 17, 1916	W. H. Bates, Secretary	Refund to census	1.25
April 26, 1916	A. U. Swan, Asst. Secretary	Refund militia	273.40
April 27, 1916	Guy E. Logan, Adj. Gen'l.	Refund militia	88.03

## GENERAL REVENUE TRANSACTIONS

Date Received	Paid by	Reference	Amount
April 27, 1916	A. H. Davison, Secretary	Misc. Code 165	2.34
May 5, 1916	Guy E. Logan, Adj. Gen'l.	Refund Spirit Lake survivors	20.00
May 5, 1916	Guy E. Logan, Adj. Gen'l.	Sales	2.20
May 6, 1916	A. H. Davison, Secretary	General revenue	3.06
May 6, 1916	L. A. Wilkinson, Sr., Accountant	countant	
May 11, 1916	P. L. Billings, Secretary	Sale of sand tester	4.10
May 11, 1916	F. S. Shaw, Auditor of State	Board of Accountancy	25.00
May 16, 1916	J. H. Lees, Asst. State Geol.	Refund motor vehicle dept.	2.78
May 22, 1916	W. H. Bates, Secretary	Refund Geological Survey	24.00
May 31, 1916	A. H. Davison, Secretary	Water analysis	83.00
June 1, 1916	A. H. Davison, Secretary	Rent Bright's lake bed	59.00
June 2, 1916	Guy E. Logan, Adj. Gen'l.	Sales	4.00
June 6, 1916	A. H. Davison, Secretary	Custodian, sales	29.32
June 23, 1916	Geo. Cosson, Attorney Gen'l.	Rent Bright's lake bed	71.00
June 24, 1916	L. A. Wilkinson, Sr., Accountant	Refund Misc. Code 165	10.50
June 26, 1916	W. H. Bates, Secretary	Highway Commission fees	40.00
		Water analysis	57.50
		Total second year	\$ 4,980.51
		Grand total	\$14,528.05

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PART III

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**STATE INSTITUTIONS**

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TABLE NO. 24—RECEIPTS FROM STATE INSTITUTIONS.

Receipts from State Institutions Under the Board of Control for the Biennial Period.

## RECEIPTS CREDITED TO THE FUNDS NAMED

## HOSPITAL FOR INSANE, MT. PLEASANT:

	First Year	Second Year	Biennial Period
Support Fund	\$ 5,637.87	\$ 13,384.21	\$ 19,022.08
Railroad Switch		129.70	129.70
Purchase of Land		2.77	2.77
Total	\$ 5,637.87	\$ 13,516.68	\$ 19,154.55

## HOSPITAL FOR INSANE, CLARINDA:

Support Fund	\$ 5,465.92	\$ 6,959.14	\$ 12,425.06
Contingent and Repair	92.50		92.50
Total	\$ 5,558.42	\$ 6,959.14	\$ 12,517.56

## HOSPITAL FOR INSANE, INDEPENDENCE:

Support Fund	\$ 2,685.07	\$ 3,344.63	\$ 6,029.70
Contingent and Repair	451.00		451.00
Railroad Switch		1,066.00	1,066.00
Total	\$ 3,136.07	\$ 4,410.63	\$ 7,546.70

## HOSPITAL FOR INSANE, CHEROKEE:

Support Fund	\$ 4,243.17	\$ 4,098.43	\$ 8,341.60
Contingent and Repair	12.20		12.20
Total	\$ 4,255.37	\$ 4,098.43	\$ 8,353.80

## HOSPITAL FOR INEBRIATES, KNOXVILLE:

Support Fund	\$ 6,740.20	\$ 3,176.96	\$ 9,917.16
Establishing and Maintaining Industries	1,163.67	11,652.41	12,816.08
Smoke Stack Fund		115.80	115.80
Total	\$ 7,903.87	\$ 14,945.17	\$ 22,849.04

## SANATORIUM FOR TUBERCULOSIS, OAKDALE:

Support Fund	\$ 1,702.88	\$ 3,398.52	\$ 5,101.40
Constructing Buildings for Advanced Tubercular Patients	2,700.00		2,700.00
Total	\$ 4,402.88	\$ 3,398.52	\$ 7,801.40

## HOSPITAL COLONY FOR EPILEPTICS, WOODWARD:

Support Fund	\$ 2,896.26	\$ 6,549.51	\$ 6,549.51
Sale of Farm Products	1,251.47		4,147.73
Establishing and Maintaining Industries	684.65		684.65
Total	\$ 3,580.91	\$ 7,800.98	\$ 11,381.89

## INSTITUTION FOR FEEBLE MINDED, GLENWOOD:

Support Fund	\$ 4,830.62	\$ 2,059.69	\$ 6,890.31
Contingent and Repair	77.30		77.30
Total	\$ 4,907.92	\$ 2,059.69	\$ 6,967.61

## SOLDIERS' ORPHANS' HOME, DAVENPORT:

Support Fund	\$ 1,180.31	\$ 2,888.19	\$ 4,068.50
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## SOLDIERS' HOME, MARSHALLTOWN:

Support Fund	\$ 3,810.96	\$ 4,233.57	\$ 8,044.53
Support Fund	\$ 3,444.83	\$ 2,230.21	\$ 5,675.04

## BOYS' INDUSTRIAL SCHOOL, ELDORA:

Support Fund	\$ 1,964.75	\$ 4,111.62	\$ 6,076.37
Contingent and Repair	248.90		248.90
Dental		153.55	153.55
Laundry		174.90	174.90
Total	\$ 2,213.65	\$ 4,440.07	\$ 6,653.72

## FINANCES OF STATE INSTITUTIONS

## GIRLS' INDUSTRIAL SCHOOL, MITCHELLVILLE:

Support Fund	\$ 436.98	\$ 2,481.22	\$ 2,918.20
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## STATE PENITENTIARY, FORT MADISON:

Support Fund	\$ 25,372.75	\$ 10,358.34	\$ 35,731.09
Gate Receipts	1,492.84	1,536.50	3,029.34
New Cell House	636.40	521.62	1,158.02
Establishing and Maintaining Industries	13,996.71	64,576.07	78,572.78
Contingent and Repair		15.00	15.00
Industrial Buildings, Equipment and Appliances		9.53	9.53
Furnishing New Cells		24.00	24.00
Total	\$ 41,498.70	\$ 77,041.06	\$ 118,539.76

## STATE REFORMATORY, ANAMOSA:

Support	\$ 20,089.82	\$ 4,105.67	\$ 24,195.49
Contingent and Repair	2,103.90	338.00	2,441.90
Gate Receipts	979.25	908.75	1,888.00
Establishing and Maintaining Industries	26,835.22	115,894.77	142,729.99
Transportation of Prisoners	415.99	4.57	420.56
Total	\$ 50,424.18	\$ 121,251.76	\$ 171,675.94

## STATE CUSTODIAL FARM, DES MOINES:

Establishing and Maintaining Industries	1.50		1.50
Sale of Farm Products		\$ 2,227.16	2,227.16
Total	\$ 1.50	\$ 2,227.16	\$ 2,228.66
Grand Total	\$ 142,394.42	\$ 273,982.48	\$ 416,376.90

## ABOVE RECEIPTS ACCORDING TO FUNDS

Support			\$ 160,986.04
Contingent and Repair			3,338.80
Gate Receipts			4,917.34
New Cell House			1,158.02
Establishing and Maintaining Industries			234,805.00
Industrial Buildings, Equipment and Appliances			9.53
Furnishing New Cells			24.00
Dental			153.55
Laundry			174.90
Railroad Switch			1,195.70
Purchase of Land			2.77
Transportation of Prisoners			420.56
Smokestack Fund			115.80
Constructing Buildings for Advanced Tubercular Patients			2,700.00
Sale of Farm Products			6,374.89
Total			\$ 416,376.90

## RECEIPTS CREDITED GENERAL REVENUE

	First Year	Second Year	Biennial Period
Hospital for Insane, Mt. Pleasant	\$ 122.50	\$ 107.50	\$ 230.00
Hospital for Insane, Clarinda	213.00	390.26	603.26
Hospital for Insane, Independence	240.50	240.50	481.00
Hospital for Inebriates, Cherokee	282.00	170.50	452.50
Sanatorium for Tuberculosis, Oakdale	39.00	42.50	81.50
Institution for Feeble Minded, Glenwood	93.00	21.00	114.00
Soldiers' Orphans' Home, Davenport		5.00	5.00
School for the Deaf, Council Bluffs	15.00		15.00
Boys' Industrial School, Eldora	105.40	50.00	155.40
State Penitentiary, Fort Madison	33,162.10	22,077.85	55,239.95
State Reformatory, Anamosa	2,884.11	147.60	3,031.71
Posthumous Fund— Soldiers' Home, Marshalltown	139.50	106.04	245.54
Total	\$ 27,296.11	\$ 23,411.25	\$ 60,707.36
Total Receipts of all Kinds	\$ 179,690.53	\$ 297,393.73	\$ 477,084.26

TABLE NO. 25—STATE INSTITUTIONS SPECIAL TAX.

## Disbursements Out of the State Institutions Special Tax Fund According to Institutions.

Hospital for Insane, Mt. Pleasant.....	\$ 4,703.60
Hospital for Inebriates, Knoxville.....	1,484.12
Sanatorium for Tuberculosis, Oakdale.....	53,486.14
Hospital Colony for Epileptics, Woodward.....	205,883.92
Soldiers Orphans' Home, Davenport.....	671.91
State Penitentiary, Fort Madison.....	11,844.51
State Reformatory, Anamosa.....	61,079.39
Reformatory for Females, Rockwell City.....	50,424.65
State Custodial Farm, Des Moines.....	168,126.13
Total .....	\$557,704.37

TABLE NO. 26—DISBURSEMENTS FOR STATE INSTITUTIONS.

## Disbursements for the Institutions Under the Board of Control for all Purposes.

## Hospital for Insane, Mt. Pleasant—

	First Year	Second Year	Biennial Period
Support .....	\$188,876.31	\$215,718.75	\$404,595.06
Contingent and Repair .....	5,165.48	19,566.93	24,732.41
Open Air Pavilion .....	550.00	.....	550.00
Addition to Infirmary .....	736.74	.....	736.74
Repairing Foundation Walls, Main Bldg. ....	844.20	558.26	1,402.46
Improvement Sewage Disposal Plant.....	117.60	1,818.26	1,935.86
Draining Land and New Fences.....	110.15	2,000.00	2,110.15
Improvement of Grounds .....	92.98	652.60	745.58
Books and Periodicals .....	121.25	370.04	491.29
Paints and Paintings .....	581.50	2,326.61	2,908.11
Additional Radiation .....	.....	507.23	507.23
Furniture and Furnishings for Wards.....	.....	1,644.66	1,644.66
Livestock, Wagons and Farm Implements.....	32.00	1,927.90	1,959.90
Railing Switch and Right of Way.....	.....	21,353.82	21,353.82
Cattle Barns .....	.....	647.46	647.46
Purchase of Land .....	.....	6,059.64	6,059.64
Improvement, Equipment, Etc. ....	.....	3,223.37	3,223.37
Operating Room .....	508.31	.....	508.31
Wire Guards, Women's Infirmary .....	.....	438.00	438.00
New Floors and Lumber .....	.....	557.76	557.76
Total .....	\$197,736.52	\$279,371.29	\$477,107.81

## Hospital for Insane, Clarinda—

Support .....	\$198,468.46	\$218,453.00	\$416,921.46
Contingent and Repair .....	3,339.74	7,401.12	10,740.86
Electric, Rewiring .....	2,830.79	.....	2,830.79
Fire Escapes .....	420.00	.....	420.00
Plumbing and Fixtures .....	298.30	18.05	316.35
Paints and Painting .....	741.05	.....	741.05
Books and Periodicals .....	224.69	252.11	476.80
Increasing Water Supply .....	764.70	.....	764.70
New Laundry Building and Equipment .....	.....	12,918.00	12,918.00
Total .....	\$207,987.73	\$239,042.28	\$446,130.01

## FINANCES OF STATE INSTITUTIONS

## Hospital for Insane, Independence—

	First Year	Second Year	Biennial Period
Support .....	\$214,721.06	\$211,242.26	\$425,963.32
New Sewer .....	159.54	.....	159.54
Farm Implements .....	86.40	5.39	91.79
Homes for Employees .....	7,778.33	32.88	7,811.21
Electric Food Elevators .....	922.57	29.41	951.98
Paints and Painting .....	1,209.22	1,000.00	2,209.22
Fencing .....	65.21	.....	65.21
Contingent and Repair .....	5,676.86	4,792.94	10,469.80
Laundry Buildings and Equipment .....	.....	17,536.82	17,536.82
Iron Working Way .....	750.00	.....	750.00
Total .....	\$231,369.19	\$234,639.70	\$466,008.89

## Hospital for Insane, Cherokee—

Support .....	\$197,520.51	\$199,934.03	\$397,454.54
Contingent and Repair .....	4,866.17	6,990.16	11,856.33
Pavilion for Tubercular Patients .....	4,078.38	.....	4,078.38
Addition to Mangle Room, Etc. ....	106.52	.....	106.52
Reconstructing Cold Storage Plant Floors .....	250.00	1,505.00	1,755.00
Paints and Painting .....	1,277.69	859.20	2,136.89
Carpets, Rugs and Bedding .....	4.67	.....	4.67
Improving Water Supply .....	.....	810.12	810.12
Books, Periodicals and Binding .....	253.12	361.41	614.53
Railway Switch and Right of Way .....	.....	22,349.36	22,349.36

Total .....	\$209,357.06	\$232,809.28	\$441,166.34
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## Hospital for Inebriates, Knoxville—

Support .....	\$ 57,809.31	\$ 52,389.95	\$ 110,199.26
Establishing and Maintaining Industries.....	.....	12,319.69	12,319.69
Contingent and Repair .....	1,917.01	1,092.17	3,009.18
Industrial Equipment .....	1,069.28	.....	1,069.28
Custodial Building, Walks .....	14,861.68	10,308.32	25,170.00
Cold Storage Building .....	233.94	265.26	499.20
Books, Periodicals and Binding .....	239.59	185.36	424.97
Smoke Stack .....	.....	4,012.29	4,012.29

Total .....	\$ 76,130.81	\$ 80,573.04	\$ 156,703.85
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## Sanatorium for Tuberculosis, Oakdale—

Support .....	\$ 67,951.79	\$ 86,138.47	\$ 154,090.26
Contingent and Repair .....	2,731.41	2,495.53	5,226.94
Improvement Sewage Disposal Plant .....	96.69	258.27	354.96
Laboratory Apparatus, Kitchen Equipment .....	150.21	45.16	195.37
Books, Periodicals and Binding .....	89.03	250.00	339.03
Equipment and Furnishings .....	3,470.68	1,303.76	4,774.44
Additional Bathing and Toilet Facilities .....	363.43	.....	363.43
Repairing Main Building .....	89.25	.....	89.25
Lumber and Mill Work .....	345.01	.....	345.01
Paint and Painting .....	442.81	.....	442.81
Livestock .....	500.00	.....	500.00
Implements and Machinery .....	150.40	69.60	250.00
Lectures and Amusements .....	118.20	101.29	219.49
Building for Advanced Tubercular Patients .....	5,000.00	8,075.00	13,075.00
Coal House .....	700.00	800.00	1,500.00
Dairy Equipment .....	.....	473.26	473.26

Total .....	\$ 82,228.91	\$100,010.34	\$182,239.25
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## Hospital Colony for Epileptics, Woodward—

Support .....	\$.....	\$ 32,902.21	\$ 32,902.21
Erection and Improvement of Buildings .....	.....	77,874.12	77,874.12

Total .....	\$.....	\$110,866.33	\$110,866.33
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## Institution for Feeble Minded, Glenwood—

	First Year	Second Year	Biennial Period
Support . . . . .	\$218,416.45	\$241,363.16	\$459,779.61
Hospital for Consumptives . . . . .	8,000.00	.....	8,000.00
Completing Cottage for Girls . . . . .	7,253.75	.....	7,253.75
Greenhouse . . . . .	2,000.00	.....	2,000.00
Grading and Parking Grounds . . . . .	1,000.00	.....	1,000.00
Fire Department and Additional Equipment . . . . .	214.00	.....	214.00
Furniture and Furnishings, Beds and Bedding . . . . .	5,844.43	1,391.98	7,236.41
Paints and Painting . . . . .	1,663.42	1,046.51	2,709.93
Addition to West Wing of Administration Bldg. . . . .	.....	7,476.22	7,476.22
Contingent and Repair . . . . .	6,301.34	7,337.87	13,639.21
Total . . . . .	\$250,693.39	\$258,615.74	\$509,309.13

## Soldiers' Orphans' Home, Davenport—

	\$ 85,040.68	\$ 91,372.86	\$ 176,413.54
Contingent and Repair . . . . .	3,244.68	3,759.07	7,003.75
Hospital Connection and Equipment . . . . .	1,658.72	36.25	1,694.97
School House, Primary . . . . .	350.35	.....	350.35
Electric Rewiring, Etc. . . . .	1,590.83	.....	1,590.83
Repair of Engine Room and Roofing . . . . .	25.86	.....	25.86
Books and Periodicals . . . . .	182.00	.....	182.00
Erection and Improvement Building . . . . .	.....	2,400.00	2,400.00
Dental, Aurist and Oculist . . . . .	.....	452.50	452.50
Resetting Boilers . . . . .	109.50	690.50	800.00
Total . . . . .	\$ 92,202.62	\$ 98,711.18	\$190,913.80

## Soldiers' Home, Marshalltown—

	\$ 164,746.88	\$ 175,257.09	\$ 340,003.97
Contingent and Repair . . . . .	3,929.53	3,236.52	7,166.05
Total . . . . .	\$168,676.41	\$178,493.61	\$347,170.02

## School for the Deaf, Council Bluffs—

	\$ 56,252.88	\$ 58,721.18	\$ 114,974.06
Contingent and Repair . . . . .	1,860.88	1,407.89	3,268.77
Tools and Machinery Fencing . . . . .	12.76	821.34	834.10
Books and Periodicals . . . . .	85.20	500.00	585.20
Improvement Hospital Building and Grounds . . . . .	746.97	7,223.63	7,970.60
Interior Painting . . . . .	799.27	.....	799.27
Green House . . . . .	850.00	.....	850.00
Slaughter House . . . . .	350.00	.....	350.00
Total . . . . .	\$ 60,957.96	\$ 68,674.04	\$129,632.00

## Boys' Industrial School, Eldora—

	\$ 76,991.60	\$ 81,781.11	\$ 158,772.71
Contingent and Repair . . . . .	6,267.13	4,185.94	10,453.07
Fencing, Draining Land . . . . .	2,085.38	444.47	2,529.85
Chaplain . . . . .	141.00	96.00	237.00
Oculist, Aurist and Dental Work . . . . .	126.75	915.96	1,042.71
Band and Amusements . . . . .	165.97	324.07	490.07
Books and Periodicals . . . . .	239.45	151.57	391.02
Increasing water supply . . . . .	786.70	1,551.37	2,338.07
Athletic Fund and Reward of Merit . . . . .	3.00	198.01	201.01
Machinery and Tools . . . . .	.....	12,848.79	12,848.79
Power Plant and Machine Shop . . . . .	2,999.51	.....	2,999.51
Fire Station, Etc. . . . .	.....	2,500.00	2,500.00
Kitchen Equipment, Beds, Etc. . . . .	90.80	6.75	97.55
Extension Generating Unit . . . . .	3,076.03	145.88	3,221.91
Laundry Building and Cow Barn . . . . .	11,337.29	3,419.04	14,756.33
Transportation of Boys . . . . .	294.18	342.35	637.53
Furniture and Furnishings . . . . .	1,078.51	12.75	1,091.26
Paints and Painting . . . . .	796.79	553.17	1,349.96
Total . . . . .	\$106,480.09	\$109,478.23	\$215,958.32

## FINANCES OF STATE INSTITUTIONS

## Girls' Industrial School, Mitchellville—

	First Year	Second Year	Biennial Period
Support . . . . .	\$ 46,438.33	\$ 47,416.29	\$ 93,854.62
Contingent and Repair . . . . .	1,587.19	3,635.37	5,222.56
Paints and Painting . . . . .	1,436.33	505.87	1,945.20
Fencing Hog House, Brick Oil House . . . . .	1,146.23	.....	1,146.23
Porches for Hospital, Etc. . . . .	600.00	.....	600.00
Draining Land . . . . .	72.33	2,000.00	2,072.33
Farm and Garden Implements, Etc. . . . .	373.01	529.19	902.20
Oculist, Aurist and Dental . . . . .	42.00	281.32	323.32
Lantern, Books, Etc. . . . .	314.86	135.03	449.89
Chaplain . . . . .	162.00	117.00	279.00
Transportation of Girls . . . . .	.....	200.00	200.00
Total . . . . .	.....	\$ 52,172.28	\$ 54,823.07 \$106,995.35

## State Penitentiary, Fort Madison—

	\$ 112,349.56	\$ 92,238.76	\$ 204,588.32
Support . . . . .	1,693.14	4,439.97	6,133.11
Establishing and Maintaining Industries . . . . .	123,228.82	123,228.82	123,228.82
Books and Periodicals . . . . .	60.06	.....	60.06
Lectures and Amusements . . . . .	10.58	.....	10.58
Officers and Guards . . . . .	85,840.20	85,677.53	171,517.73
Locks and Furnishings for Cells . . . . .	4,238.56	9.00	4,247.56
Transportation of Prisoners . . . . .	1,104.31	48.27	1,152.58
Completing New Cell Bank . . . . .	15,637.12	1,015.49	16,652.61
Reroofing and Reflooring Shops . . . . .	134.72	1,068.87	1,203.59
Livestock, Farm Buildings and Fencing . . . . .	451.80	55.97	508.87
Warden's Support, Warden's House . . . . .	361.71	75.00	436.71
Generating Plant . . . . .	4,293.76	.....	4,293.76
Water Reservoir, Etc. . . . .	1,647.52	1,534.06	3,181.58
Greenhouse . . . . .	746.85	.....	746.85
Paving Street . . . . .	615.34	1.83	617.17
Oculist, Aurist and Dental . . . . .	432.79	711.42	1,144.21
Gate Receipts . . . . .	2,057.91	1,356.29	3,414.20
Industrial Building, Equipment, Etc. . . . .	.....	53,869.74	53,869.74
Purchase of Land and Livestock . . . . .	.....	17,736.65	17,736.65
Total . . . . .	.....	\$231,675.93	\$383,068.77 \$614,744.70

## State Reformatory, Anamosa—

	\$ 102,678.81	\$ 116,304.73	\$ 218,983.54
Contingent and Repair . . . . .	4,344.84	7,256.79	11,601.63
Books, Periodicals, Lectures . . . . .	188.62	12.31	* 200.93
Officers and Guards, Salaries, Etc. . . . .	88,885.44	88,806.61	177,692.05
Industrial Equipment . . . . .	1,669.90	91.47	1,761.37
Extending Industries . . . . .	5,031.08	4,946.69	9,977.77
Warden's Support, Warden's House . . . . .	300.00	76.49	376.49
Dwelling House for Warden's Deputy . . . . .	982.08	200.00	1,182.08
Replacing Radiators, Lavatories, Etc. . . . .	33.77	12.05	45.82
Improving Water Supply . . . . .	126.05	5,824.79	5,950.84
Stone Crushing Plant, Etc. . . . .	790.57	661.98	1,452.55
Lanterns and Slides . . . . .	.....	175.00	175.00
Fencing, Repairing Electric System . . . . .	238.37	242.43	480.80
Stone Horse Barn, Etc. . . . .	77.91	760.41	838.32
Transportation of Prisoners . . . . .	1,449.07	986.08	2,435.15
Repairs to Steam Plant, Motors, Pipes and Tunnels . . . . .	293.45	756.70	1,150.15
Oculist, Aurist and Dental . . . . .	647.90	742.46	1,390.36
Ice House . . . . .	.....	712.92	712.92
Gate Receipts . . . . .	903.12	1,560.87	2,463.99
Establishing and Maintaining Industries . . . . .	.....	111,818.63	111,818.63
Purchase of Land . . . . .	.....	23,758.35	23,758.35
Total . . . . .	.....	\$208,740.98	\$365,707.76 \$574,448.74

## State Custodial Farm, Des Moines—

	\$ 1,609.51	\$ 1,609.51
Sale of Farm Products . . . . .	.....	\$ 1,609.51

TABLE NO. 27—NET COST OF STATE INSTITUTIONS.

Disbursements for Receipts from, and Net Cost of State Institutions for Biennial Period.

Name of Institution and Location	Total Disbursements	Receipts	Net Cost
State Reformatory, Anamosa	\$ 324,448.74	\$ 171,875.94	\$ 452,772.59
Hospital for Insane, Cherokee	441,160.34	8,352.80	432,812.54
Hospital for Insane, Clarinda	446,130.34	12,517.36	433,612.43
School for the Deaf, Council Bluffs	129,622.00	5,672.34	123,950.66
Soldiers' Orphans' Home, Davenport	190,913.80	4,068.50	186,845.30
Boys' Industrial School, Eldora	215,966.33	6,652.72	209,313.61
State Penitentiary, Fort Madison	614,744.70	118,383.70	496,361.00
Institution for Fools, Grand Island, Glenwood	300,000.13	6,500.00	293,500.13
Hospital for Insane, Independence	400,000.89	7,545.79	392,454.10
Hospital for Inebriates, Knoxville	156,703.85	22,840.04	133,864.81
Soldiers' Home, Marshalltown	347,170.00	8,644.53	339,125.49
Girls' Industrial School, Mitchellville	106,365.35	2,918.30	104,077.15
Hospital for Insane, Mount Pleasant	477,167.81	19,154.35	457,950.26
Sanatorium for Tuberculosis, Oakdale	182,230.35	7,801.40	174,427.95
Hospital Colony for Epileptics, Woodward	110,866.33	11,381.89	99,484.44
State Custodial Farm, Des Moines	1,600.31	2,228.66	
Total	\$ 4,971,004.68	\$ 416,376.90	\$ 4,555,245.30

TABLE NO. 28—UNEXPENDED BALANCES.

Showing the Unexpended Balances of Appropriations for Institutions Under the Board of Control at the End of Biennial Period.

## Anamosa—

Name of Appropriation	Amount
Support	\$ 5,529.45
New Power House	1,000.00
Dwelling house for Deputy Warden	88.60
Extending Industries	84.51
Lavatories and Closets	241.60
Carpet Loom	120.00
Repair of Pipe Organ	200.00
Repairing Derricks	25.31
Fencing	265.01
Feed Water Heater	1,000.00
Repairing Tables	410.02
Repairing electric wiring system	1,053.69
Dental, Aurist and Oculist	556.49
Ice house	257.68
Fireproofing laundry	5,000.00
Gate receipts	11.58
Establishing and maintaining institutions	30,911.26
Repair to steam plant	243.28
Stone horse barn	59.58
Salaries of foremen	13,953.39
Transportation of prisoners	512.28
Contingent and repair	473.94
Improving water supply	12,176.12
Total	\$ 74,637.93

## Cherokee—

Name of Appropriation	Amount
Support	\$ 12,100.10
Paint and Painting	45.00
Increasing and improving water supply	1,185.97
Repairs for pumps	12.00
Books and Periodicals	274.08
Floors	1,060.00
Improving water supply	850.00
Mechanical stokers	7,000.00
Reconstructing cold storage plant	495.00
Railway switch and right of way	2,650.64
Contingent and repair	4,683.45
Total	\$ 30,363.27

## Clarinda—

Name of Appropriation	Amount
Support	\$ 20,431.22
Fire Escapes	8.00
Books and periodicals	392.20
Material for concrete bridges	1,000.00
New laundry building and equipment	12,082.00
Contingent and repair	3,842.70
Total	\$ 27,829.32

## Council Bluffs—

Name of Appropriation	Amount
Support	\$ 3,858.00
Fencing	126.47
Tools and machinery	39.43
Contingent and repair	2,809.90
Total	\$ 6,883.30

## Davenport—

Name of Appropriation	Amount
Support	\$ 3,684.51
Gymnasium apparatus	96.25
Contingent and repair	1,810.02
Permanent buildings and land	4,594.59
Dental, aurist and oculist	547.50
Total	\$ 10,642.78

## Eldora—

Name of Appropriation	Amount
Support	\$ 4,514.19
Drain Tile	181.86
Kitchen equipment	5.20
Beds and bedding	11.62
Fencing	2.94
Cow horns and additional	11.82
Wagons and other vehicles	214.97
Laundry building and equipment	31.50
Changing and repairing basement chapel	.49
Lectures and entertainments	556.42
Agricultural implements and vehicles	525.21
Extension of tunnels	.67
Books and periodicals	225.92
Contingent and repair	6,702.14
Athletic fund and reward of merit	95.99

## REPORT OF STATE TREASURER

Name of Appropriation	Amount
Band instruments and musical supplies	163.28
Chaplains	197.00
Increasing water supply	448.63
Machinery and tools	172.01
Oculist, aurist and dental	1,187.59
Paints and painting	494.79
Repairing administration building	8,000.00
Sanitary toilet and equipment	1,000.00
Transportation of boys	650.92
Gymnasium and physical building	37,479.20
Total	\$ 62,885.34
Fort Madison—	
Support	\$ 14,427.26
Furnace for Warden's house	350.00
Locks for cells	1,191.00
Reroofing shops	1,773.53
Warden's house	5.87
Reflooring shops	124.83
Water reservoir	21.84
Establishing and maintaining industries	10,853.48
Gate receipts	278.89
Deep well for farm	145.56
Fencing	437.29
Dental, aurist, oculist	735.66
Contingent and repair	4,996.12
Warden's residence	8,000.00
Total	\$ 43,341.33
Glenwood—	
Support	\$ 18,471.75
Beds and bedding	2,034.98
Contingent and repair	4,599.52
Addition to west wing Administration building	2,523.78
Paints and painting	1,983.33
Furniture and fixtures	1,547.40
Kitchen and dining room, boys' custodial building	15,000.00
Cow barn	9,000.00
Total	\$ 55,160.76
Independence—	
Support	\$ 2,074.45
Railroad switch	1,066.00
Draaining land	435.09
Contingent and repair	10,207.06
Fencing	1,000.00
Laundry building and equipment	7,463.18
Total	\$ 22,245.73
Knoxville—	
Support	\$ 4,517.90
Industrial equipment	8.31
Cold storage and store building	.80
Contingent and repair	2,394.86
Books, periodicals and binding	175.05
Establishing and maintaining industries	393.59
Enlarging dynamo	5,000.00

## FINANCES OF STATE INSTITUTIONS

Name of Appropriation	Amount
New boiler	2,000.00
Sewage disposal plant	5,000.00
Smokestack	103.51
Total	\$ 19,594.02
Marshalltown—	
Support	\$ 10,393.09
Contingent and repair	1,781.74
Total	\$ 12,174.83
Mitchellville—	
Support	\$ 1,098.62
Fencing	20.63
Changing dormitories	272.19
Draaining land	41.10
Farm, garden implements and machinery	43.68
Oculist, aurist and dental	918.76
Lantern with slides	72.99
Contingent and repair	444.70
Books, periodicals and binding	164.97
Chaplains	121.90
Orchestra instruments and musical supplies	150.00
Total	\$ 3,349.54
Mount Pleasant—	
Support	\$ 11,964.64
Repairing foundation walls main building	977.21
Improvement sewage disposal plant	1,382.40
Improvement of grounds	125.40
Paving E. Washington street	3,000.00
Additional radiation	492.77
Books, periodicals and binding	224.33
Fire Escape	450.00
Wire Guards, women's infirmary	62.00
Furniture and furnishings	1,355.34
New floors and lumber	442.24
Live stock, farm implements and wagons	1,040.10
Mechanical stokers	7,000.00
Paints and paintings	173.39
Railway switch and right of way	8,775.88
Sewage disposal plant	8,181.74
Cattle barn	8,352.54
Total	\$ 53,999.98
Oakdale—	
Support	\$ 14,422.77
Laboratory apparatus	37.58
Dairy equipment	29.76
Lectures and amusements	102.21
Furniture and fixtures	5.76
Contingent and repair	2,552.19
Addition to hospital, advance cases tuberculosis	51,925.00
Total	\$ 69,075.27
Woodward—	
Support	\$ 9,080.23
Des Moines—	
Sale of farm products	\$ 617.65
Grand Total	\$ 511,771.73

TABLE NO. 29—DISBURSEMENTS FOR EDUCATIONAL INSTITUTIONS.

Disbursements for the Institutions Under the Board of Education for All Purposes.

## State University, Iowa City—

	First Year	Second Year	Biennial Period
Support	\$454,700.00	\$454,700.05	\$909,400.05
Contingent and Repair	30,000.00	34,583.35	64,583.35
Library Support	17,500.20	17,499.80	35,000.00
Equipment and Supplies	7,500.00	11,458.30	18,958.30
Equipment and Buildings	30,000.00	22,500.00	52,500.00
Purchase of Additional Land	5,000.00	.....	5,000.00
Paving Sidewalks and Campus	5,000.00	3,000.00	8,000.00
Domestic Science Building	8,500.00	.....	8,500.00
Engineering Equipment	12,500.00	.....	12,500.00
Equipment for Dentistry	4,000.00	.....	4,000.00
University Extension Work	15,000.00	16,833.30	31,833.30
Epidemiologist and Laboratory	5,000.00	5,000.00	10,000.00
Land Condemnation Expense	7,000.00	.....	7,000.00
College of Applied Science, Etc.	.....	62,654.15	62,654.15
Summer School	16,000.00	.....	16,000.00
College of Dentistry	21,747.90	21,747.90	.....
College of Education	18,333.30	18,333.30	.....
Graduation College	8,250.00	8,250.00	.....
College of Fine Arts	2,750.00	2,750.00	.....
Department of Buildings and Grounds	11,000.00	11,000.00	.....
Administration	5,706.25	5,706.25	.....
Treatment of Indigent Children	11,795.73	11,795.73	.....
Buildings	10,000.00	10,000.00	.....
Electrical Equipment	5,000.00	5,000.00	.....
Purchase of Land	48,000.00	48,000.00	.....
Enlarging Heating Plant	18,000.00	18,000.00	.....
Tunnel to New Buildings	6,000.00	6,000.00	.....
Total	\$601,700.00	\$810,812.33	\$412,512.33

## State College of Agriculture, Ames—

	First Year	Second Year	Biennial Period
Support	\$245,000.00	\$483,333.40	\$728,333.40
Two Year Agricultural Course	25,000.00	2,083.35	27,083.35
Contingent and Repair	23,000.00	44,083.35	67,083.35
Repair and Minor Improvements	13,000.00	7,083.35	20,083.35
Books and Periodicals	2,400.00	4,783.30	7,183.30
Library Fund	2,500.00	208.35	2,708.35
Engineering Dept. Exp. Station	1,750.00	.....	1,750.00
Support of Eng. Exp. Station	750.00	.....	750.00
Engineering Experimental Station	7,500.00	14,583.40	22,083.40
Support of Experimental Station	10,416.67	.....	10,416.67
Summer Session	.....	20,000.00	20,000.00
Agricultural Experiment Station	42,500.00	112,541.68	155,041.68
Good Roads	10,000.00	833.40	10,833.40
Extension Work	42,000.00	3,500.05	45,500.05
Additional Department Equipment	3,469.36	.....	3,469.36
Public Grounds Improvement	3,011.25	9,166.65	12,177.90
Chemistry Bldg. Equipment and Supplies	87,455.44	.....	87,455.44
Heating Plant Equipment	18,300.00	24,400.00	42,700.00
Two and Four Year Courses Home Economics	.....	18,333.30	18,333.30
Sub-Collegiate Course in Agriculture, Etc.	49,500.00	49,500.00	.....
Veterinary Practitioners' Course	1,666.66	1,666.66	.....
Good Roads Experimentation	9,166.65	9,166.65	.....
Agricultural and Home Economics Extension	82,500.00	82,500.00	.....
Winter Short Course	8,000.00	8,000.00	.....
Engineering Extension, Etc.	22,916.65	22,916.65	.....
Veterinary Investigation	8,333.32	8,333.32	.....
Additional Equipment	49,000.00	49,000.00	.....
Settling and Storage Water Tank	5,800.00	5,800.00	.....
Temporary Home Economics Laboratory	700.00	700.00	.....
Total	\$538,052.72	\$982,516.86	\$1,520,569.58

## FINANCES OF STATE INSTITUTIONS

## State Teachers' College, Cedar Falls—

	First Year	Second Year	Biennial Period
Support	\$129,500.00	\$150,291.75	\$279,791.75
Contingent and Repair	63,000.00	69,416.70	132,416.70
Library and Librarian Salary	12,000.00	14,500.05	26,500.05
Nurses and Hospital Support	1,250.00	2,354.20	3,604.20
Summer Term and Additional	16,000.00	49,000.00	56,000.00
Paving	900.00	1,600.00	2,500.00
Furniture	2,500.00	.....	2,500.00
Extension Service	.....	19,750.00	19,750.00
Dormitory Furniture	.....	15,000.00	15,000.00
Erection, Repair, Etc., Buildings	.....	15,000.00	15,000.00
Total	\$225,150.00	\$327,912.70	\$553,062.70

## State College for the Blind, Vinton—

	First Year	Second Year	Biennial Period
Support	\$ 40,466.17	\$ 40,302.79	\$ 80,768.96
Contingent and Repair	1,500.00	1,500.00	3,000.00
Oculist	.....	100.00	100.00
Electric Lighting Plant	.....	3,000.00	3,000.00
Pianos and Furniture	.....	5,000.00	5,000.00
Paving, Sidewalks, Etc.	.....	7,500.00	7,500.00
Barns and Silos	.....	4,500.00	4,500.00
Total	\$ 41,966.17	\$ 61,902.79	\$103,868.96

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PART IV

COLLATERAL  
INHERITANCE TAX

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## REPORT OF STATE TREASURER

TABLE NO. 30—COLLATERAL INHERITANCE TAX.

Collection of Collateral Inheritance Tax by Treasurer of State, Showing Estates, Date of Final Payment and Fees Paid.

## ADAIR COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Nellie E. Herbert	Aug. 22, 1914	\$ 142.45	\$ 14.24	\$ 4.27
Geo. W. Dennis	Oct. 24, 1914	60.00	1.00	6.00
M. R. Hough	Oct. 26, 1914	2,858.24	5.00	50.00
S. O. Perry	Jan. 12, 1915	509.07	5.00	
Nannie J. Gilbert	March 16, 1916	243.99	3.00	17.19
Joachim F. Brandt	April 10, 1916	339.92	4.00	
Mary J. Galbreath	May 20, 1916	123.18	2.00	11.15
Total		\$ 4,276.85	\$ 34.24	\$ 88.61

## ADAMS COUNTY.

John Kasar	Dec. 24, 1914	\$ 30.85	\$ 3.08	
Emma Weller	June 28, 1915	227.48		\$ 16.37
Gideon Farris	Oct. 15, 1915	*35.84	1.00	3.58
Arabella Mansfield	Nov. 17, 1915	*923.85	5.00	42.71
Christ Jensen	Feb. 5, 1916	139.86	2.00	11.99
J. J. Romang	March 11, 1916	*381.82	4.00	24.09
Total		\$ 1,739.70	\$ 15.68	\$ 98.74

\*Tax and interest.

## ALLAMAKEE COUNTY.

John H. Conway	Feb. 23, 1915	\$ *536.47	\$ 5.00	\$ 31.09
Rosa Toole	April 8, 1915	*822.53		39.67
John P. Moen	July 14, 1915	*78.69	1.00	7.88
John Strohm	Sept. 27, 1915	*136.20	2.00	11.81
A. C. Elset	Dec. 22, 1915	512.53	5.00	30.37
Hugh Rodden	Jan. 13, 1916	*184.12	18.41	
Chas. Nolting	Feb. 11, 1916	346.80	4.00	23.34
Patrick Cavanaugh	March 17, 1916	*898.60	5.00	41.96
Ida J. Thompson	April 8, 1916	105.26	2.00	10.56
Gustave Depping	May 27, 1916	*501.30	5.00	30.63
Total		\$ 4,122.50	\$ 47.41	\$ 225.39

\*Tax and interest.

## APPANOOSA COUNTY.

L. Mallet	Aug. 13, 1914	\$ *634.02	\$ 5.00	\$ 35.52
Amos Patterson	Sept. 14, 1914	2,724.41	5.00	50.00
Harriet P. Morrison	June 16, 1915	354.42	4.00	22.72
Elizabeth M. Seward	Aug. 16, 1915	112.89	2.00	10.64
Amos A. Jones	March 13, 1916	137.97	2.00	11.89
Total		\$ 4,613.71	\$ 18.00	\$ 130.77

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## AUDUBON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
John A. Nash	March 17, 1915	\$ 260.00		\$ 18.00
Louis G. Stuart	March 17, 1915	2,960.89		50.00
E. N. Taggart	Aug. 2, 1915	97.25		9.72
Total		\$ 3,318.14		\$ 77.72

## BENTON COUNTY.

F. M. Capwell	July 20, 1914	\$ 40.80	\$ 1.00	\$ 4.08		
Catherine E. Kahler	Aug. 13, 1914	5.00	1.00	.50		
William Gordon	Sept. 2, 1914	3,286.94	20.00	28.60		
Mary Cozad	Dec. 3, 1914	824.24	5.00	20.72		
P. J. Schoelman	March 17, 1915	*2,375.50	5.00	50.00		
John Schultz	May 27, 1915	114.39	2.00	10.71		
Tom Thomsen	June 8, 1915	*1,117.22	5.00	40.17		
John H. Kirchner	July 14, 1915	90.00	1.00	9.00		
Margaret U. Walley	Sept. 1, 1915	302.76	4.00	20.13		
Maud B. Coburn	Nov. 19, 1915	79.48	1.00	7.94		
Mary Kunz	Dec. 20, 1915	*571.15	5.00	32.15		
Henrietta Nikkel	March 20, 1916	105.25		14.76		
Lydia Huxtable	March 23, 1916	125.00		11.25		
Eliza P. Lipe	April 4, 1916	74.04	1.00	7.40		
Lee W. Panghorn	May 8, 1916	275.27	3.00	18.76		
John Nikkel	May 20, 1916	*1,420.91		49.20		
D. W. Mentzer	May 25, 1916	*60.52	1.00	6.05		
Joshua Worley	May 27, 1916	*182.25	2.00	14.11		
Sarah M. Pauley	June 12, 1916	15.00	1.00	1.50		
Total		\$ 11,565.52	\$ 58.00	\$ 442.03		

\*Tax and interest.

## BLACK HAWK COUNTY.

Sarah H. Townsend	July 2, 1914	\$ 110.20	\$ 2.00	\$ 10.51		
Cyrus E. Hall	July 2, 1914	164.32		13.21		
Kate Fee	Sept. 4, 1914	100.00	1.00	10.00		
Bessie Graham	Sept. 16, 1914	975.66	5.00	44.26		
C. H. Dunkerton	Oct. 16, 1914	*62.30	1.00	6.23		
Mary E. Hattery	Nov. 16, 1914	84.84	1.00	8.48		
Fredericka Severin	Jan. 19, 1915	25.00	1.00	2.50		
Marshall W. Goodwin	April 1, 1915	104.95	2.00	10.24		
Sebastian Thierer	April 9, 1915	48.15		4.04		
Fredericka Severin	May 17, 1915	*152.03	2.00			
H. J. Kober	June 26, 1915	*548.61	5.00	31.45		
Gottlieb F. Mauser	July 19, 1915	*29.49	1.00	2.94		
Edward Chapman	July 21, 1915	63.14	1.00	6.32		
Michael Cook	Aug. 21, 1915	108.56	19.85	5.96		
Julia Costello	Sept. 24, 1915	212.77	3.00	15.64		
Anelia Thierer	Sept. 27, 1915	64.44	1.00	6.44		
Sarah Watters	Dec. 9, 1915	1,200.00	5.00	47.00		
John R. Porter	Feb. 23, 1916	*1,186.70	5.00	46.86		
Minnie Klausner	March 1, 1916	1,750.19	5.00	50.00		
Hiram H. Sowles	March 29, 1916	209.62	3.00	15.48		
Lois Thurber	April 1, 1916	*516.60	5.00	30.49		
P. Hummel	April 4, 1916	100.00	1.00	10.00		
Frederick Herman	April 12, 1916	*231.04	20.00	16.96		
Permallo E. Bowman	April 21, 1916	15.00	1.00	1.50		
W. H. Hunt	April 25, 1916	76.84	1.00	7.68		
Hannah Burbury	May 2, 1916	413.38	5.00	25.66		
Susan Snyder	May 25, 1916	*16.20	1.00			
Phoebe M. Cornell	June 26, 1916	820.12		39.60		
Wilhelmine Jorgensen	June 26, 1916	241.36	3.00	17.06		
Total		\$ 10,142.32	\$ 105.85	\$ 466.51		

\*Tax and interest.

## REPORT OF STATE TREASURER

## BOONE COUNTY.

Estate	Date of Payment	Tax	Fees Paid		
			Reporting	Legal	
Lizzie Schwene	Sept. 30, 1914	\$ 161.22	\$ 71.65	\$ 1.00	10.06
Carrie J. Sutton	Oct. 20, 1914				
M. Luella Conway	March 6, 1915	\$ 159.45	\$ 7.16		
Gust Ogren	April 22, 1915	\$ 71.76			12.97
Jennie Dunton	Feb. 9, 1916	\$ 503.94			7.17
Elroy C. Graves	March 13, 1916	\$ 485.29			30.19
Nelson Linderblood	April 1, 1916	\$ 61.18			29.16
Allan Anderson	April 8, 1916	\$ 312.80	\$ 4.00		6.11
Gottlieb Wirtz	April 17, 1916	\$ 1,487.54	\$ 5.00		29.64
Timothy T. Sullivan	May 4, 1916	\$ 50.00			49.87
Thomas Lacey	May 19, 1916	\$ 32.40			5.00
Peter Messersmith	May 24, 1916	\$ 195.40	\$ 2.00		3.24
John Croft	June 1, 1916	\$ 467.69	\$ 5.00		14.77
Jon Steelsmith	June 1, 1916	\$ 3,604.05	\$ 5.00		28.38
J. W. Britain	June 20, 1916	\$ 740.23			50.00
Total		\$ 8,344.60	\$ 22.00	\$ 312.02	

\*Tax and interest.

## BREMER COUNTY.

Willard S. Grover	Sept. 30, 1914	\$ 85.00	\$ 1.00	\$ 8.50	
Ellen J. Barber	Oct. 6, 1914	\$ 40.00			4.00
Ernest L. Byram	Oct. 22, 1914	\$ 164.10			13.20
Robert Maunder	April 15, 1915	\$ 480.67			29.48
Wm. T. Wade	May 24, 1915	\$ 175.12	\$ 2.00		13.75
James M. Miller	June 21, 1915	\$ 669.31			35.07
Sophia Bock	Sept. 25, 1915	\$ 291.44	\$ 3.00		19.72
Wm. P. Scott	Nov. 15, 1915	\$ 84.34			8.43
Julia Arns	April 10, 1916	\$ 122.85	\$ 2.00		11.14
Total		\$ 2,124.83	\$ 8.00	\$ 143.29	

\*Tax and interest.

## BUCHANAN COUNTY.

Emily S. Thayer	July 6, 1914	\$ 147.85	\$ 2.00	\$ 12.29	
Wm. Whittaker	July 16, 1914	\$ 323.45	\$ 20.00	\$ 9.70	
Peter O'Dowd	Aug. 25, 1914	\$ 868.95	\$ 5.00	\$ 41.81	
Sidney A. Rivenburgh	Oct. 31, 1914	\$ 494.68	\$ 5.00	\$ 29.73	
Wm. Brady	Dec. 14, 1914	\$ 50.00			5.00
Hugh McQuirk	Dec. 28, 1914	\$ 246.50	\$ 3.00		17.82
Joseph Retman	March 11, 1915	\$ 10.00	\$ 1.00		1.00
Eliza C. Risely	March 17, 1915	\$ 362.83	\$ 4.00		23.24
Thomas Durham	March 19, 1915	\$ 5.00	\$ 1.00		
D. P. Shattock	March 19, 1915	\$ 1,533.75	\$ 5.00		50.60
Hans Anderson	Aug. 24, 1915	\$ 5.00			
John McGrath	Oct. 15, 1915	\$ 360.00	\$ 3.00		23.00
Henry Johnson, Sr.	Oct. 27, 1915	\$ 257.95	\$ 3.00		17.80
L. D. Lowell	Nov. 13, 1915	\$ 71.03	\$ 1.00		7.10
John McGrath	Dec. 2, 1915	\$ 37.43	\$ 1.00		
Ann McCay	March 10, 1916	\$ 3,914.47	\$ 5.00		50.00
Christine Ungerer	May 13, 1916	\$ 1,263.66	\$ 5.00		47.63
Lizzie Grooms	May 18, 1916	\$ 57.77	\$ 1.00		5.77
Total		\$ 10,034.42	\$ 65.00	\$ 341.55	

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## BUENA VISTA COUNTY.

Estate	Date of Payment	Tax	Fees Paid		
			Reporting	Legal	
Delilah Demuth	March 16, 1916	\$ 83.35			
Total		\$ 83.35			

\*Tax and interest.

## BUTLER COUNTY.

Harry C. Hurlburt	Dec. 21, 1914	\$ 98.47	\$ 1.00	\$ 9.34	
Hattie A. Billsen	Dec. 21, 1914	\$ 267.10	\$ 3.00	\$ 18.35	
E. W. Kester	Feb. 23, 1915	\$ 100.00			10.00
Cornelius Jamssen	July 16, 1915	\$ 296.54			32.89
Barbara Litterer	July 28, 1915	\$ 143.20	\$ 2.00		12.16
Marie M. Nixt	Nov. 24, 1915	\$ .50			
David Bierkert	Dec. 14, 1915	\$ 454.25	\$ 5.00		27.71
Edith M. Minert	Jan. 29, 1916	\$ 116.25	\$ 11.62		3.48
Esther E. Thompson	Jan. 31, 1916	\$ 119.41			10.97
Henry Sievert	March 8, 1916	\$ 967.67			44.03
Maria L. Larkin	May 11, 1916	\$ 5.00			.50
Abbie Champlin	June 8, 1916	\$ 258.02	\$ 3.00		17.10
Total		\$ 3,121.41	\$ 10.62	\$ 187.33	

\*Tax and interest.

## CALHOUN COUNTY.

C. E. Summers	Jan. 20, 1915	\$ 428.10	\$ 5.00	\$ 26.40	
D. B. Reeves	Feb. 11, 1915	\$ 698.20	\$ 5.00	\$ 35.94	
Maggie Higgins	March 21, 1916	\$ 279.77	\$ 3.00	\$ 18.90	
Chas. H. Wise	March 25, 1916	\$ 880.29	\$ 20.50	\$ 41.46	
Phillip McKeigh	April 24, 1916	\$ 900.42	\$ 5.00	\$ 42.02	
Total		\$ 3,186.78	\$ 38.00	\$ 164.81	

\*Tax and interest.

## CARROLL COUNTY.

Ed. Tassell	Sept. 1, 1914	\$ 20.00		\$ 2.00	
Dr. S. F. Dunkle	Sept. 4, 1914	\$ 50.00		5.00	
E. M. Kelley	Oct. 2, 1914	\$ 549.25	\$ 5.00	31.47	
Jacob Rhode	Feb. 24, 1915	\$ 120.29	\$ 2.00	11.02	
Lorenz A. Petersen	May 27, 1915	\$ 210.10		15.50	
Bernard A. Schulte	June 11, 1915	\$ 234.64		21.73	
John Walterscheid	Sept. 25, 1915	\$ 370.31	\$ 20.00	11.38	
Ida A. Rieh	Sept. 30, 1915	\$ 365.11	\$ 4.00	23.26	
Thos. M. Evans	Dec. 9, 1915	\$ 40.00		4.00	
Theodor Bundt	May 10, 1916	\$ 21.75		2.17	
Jacob Sievers	May 18, 1916	\$ 50.00		5.00	
James Duffy	May 23, 1916	\$ 57.76		5.77	
Charlotte M. Adams	May 26, 1916	\$ 579.12	\$ 5.60	35.37	
Total		\$ 2,877.31	\$ 36.00	\$ 173.67	

\*Tax and interest

## REPORT OF STATE TREASURER

## CASS COUNTY.

Estate	Date of Payment	Tax	Fees Paid		Reporting	Legal
			Reporting	Legal		
Phillip Dasher	Sept. 12, 1914	\$ 30.23	\$ 1.00	\$ 3.02		
Sarah T. Miller	Sept. 15, 1914	137.67	2.00	11.88		
Theodore G. Steinke	Oct. 16, 1914	25.00	1.00	2.50		
Mary Desmond	Dec. 14, 1914	*594.71	5.00	32.84		
Mary Ann Moore	May 7, 1915	440.45	5.00	27.02		
Marion Cutting	June 24, 1915	39.84	1.00	3.98		
Elizabeth Morgan	July 30, 1915	71.46	1.00	7.14		
Maggie H. O. Emmert	Oct. 5, 1915	3.38	1.00	.33		
Martin Petty	Oct. 8, 1915	106.47	2.00	10.32		
Sophia S. Killigore	Oct. 28, 1915	247.35	3.00	17.36		
John E. Gillespie	Dec. 30, 1915	*305.86	4.00	20.29		
Geo. H. Stevens	Dec. 31, 1915	41.60	1.00	4.16		
Cordelia J. Macomber	Jan. 25, 1916	207.39	3.00	15.36		
John A. Frank	March 17, 1916	600.00	5.00	33.00		
Walter A. Wood	April 1, 1916	175.78	2.00	13.78		
Alexander Stuart	April 5, 1916	1,737.06	5.00	50.00		
Edward H. Brooks	April 7, 1916	*1,162.20	5.00	46.02		
Lenora Wood	April 12, 1916	*285.16	3.00	19.25		
Catherina S. Koenecke	May 1, 1916	*477.19	5.00	28.86		
J. P. Jones	June 6, 1916	52.58	1.00			
Ann Headlee	June 20, 1916	231.49	3.00	16.57		
Elizabeth H. Wansar	June 28, 1916	171.32	2.00	13.56		
Total		\$ 7,161.79	\$ 61.00	\$ 377.84		

\*Tax and interest.

## CEDAR COUNTY.

Annis Armentraut	Aug. 12, 1914	\$ *203.37	\$ 3.00			
Henry Heiner	Aug. 17, 1914	21.64	1.00	\$ 2.16		
Rachel T. Cole	Sept. 28, 1914	200.00	2.00	15.00		
Geo. E. Nagle	Oct. 2, 1914	45.69				
Lydia Krone	Nov. 4, 1914	66.05	1.00	6.66		
Henry Koehler	Dec. 17, 1914	1,331.15	5.00	48.31		
Wm. L. Smith	Feb. 15, 1915	1,524.10		50.00		
Tilmon Todd	May 1, 1915	1.81	2.00			
Emily Phelps	July 14, 1915	185.57	2.00	14.27		
Hans H. Rohwedder	March 29, 1916	*122.34				
Edward D. Connor	June 22, 1916	100.00	1.00	10.00		
Total		\$ 3,892.32	\$ 17.00	\$ 146.40		

\*Tax and interest.

## CERRO GORDO COUNTY.

Matz P. Floy	Aug. 3, 1914	\$ 405.71	\$ 5.00	\$ 25.28		
Lucy A. Temple	Sept. 21, 1914	*473.05	5.00	28.05		
John Olliggett	Oct. 29, 1914	225.00	3.00	16.25		
Carl B. Hall	Oct. 32, 1914	1,312.33	5.00	48.12		
Sereda Logan	Oct. 28, 1914	*377.12		23.85		
Ellen Seward	Dec. 8, 1914	78.11	1.00	7.81		
T. H. Long	Dec. 12, 1914	702.94	5.00	36.08		
Bessie M. Brown	Dec. 16, 1914	374.89		23.74		
Olin F. Felton	March 12, 1915	100.00		10.00		
John Throne	April 8, 1915	177.99	2.00	13.89		
James Cahill	Aug. 10, 1915	*963.05	5.00	43.89		
Janet Duncan	Nov. 5, 1915	*196.35	2.00	14.82		
Thos. F. Murray	Nov. 29, 1915	*202.46	3.00	15.12		
Stephen Bailey	Feb. 18, 1916	*773.25		38.39		
Marion Duncan	Feb. 24, 1916	658.83	5.00	34.76		
Jenks Pelton	June 2, 1916	*203.65		15.18		
Gabriel M. Maudel	June 5, 1916	300.20		20.01		
Total		\$ 7,524.93	\$ 41.00	\$ 415.64		

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## CHEROKEE COUNTY.

Estate	Date of Payment	Tax	Fees Paid		Reporting	Legal
			Reporting	Legal		
Michael F. McKeever	March 13, 1915	\$ 100.00	\$ 1.00			
Michael F. McKeever	March 18, 1915	565.85	4.00	\$ 34.98		
H. F. Gordon	March 30, 1915	*192.00	2.00	14.60		
Thos. Patton	April 3, 1915	2,109.44	5.00	50.00		
George Beck	May 21, 1915	173.26	2.00			
Matthew Zimmer	Jan. 10, 1916	217.25	3.00			
Rufus R. Booth	Feb. 4, 1916	106.57	2.00	10.32		
Ira A. Osman	March 27, 1916	*749.00		37.47		
Geo. W. Chamberlain	April 14, 1916	*26.85	1.00	2.68		
Patrick F. Ryan	May 17, 1916	130.60	15.06	3.92		
Franz Esser	June 9, 1916	56.06	1.00			
Total		\$ 4,516.96	\$ 34.06	\$ 153.97		

†Part payment.

\*Tax and interest.

## CHICKASAW COUNTY.

Rev. J. P. Probst	Dec. 19, 1914	\$ 460.12				
Seth T. Sargent	Jan. 6, 1915	*100.00	\$ 1.00	10.00		
Seth T. Sargent	Jan. 13, 1915	113.03				
Charles Sandy	May 14, 1915	109.37				
A. N. Anfinson	May 14, 1915	*74.00				
Oscar F. Thompson	June 19, 1915	32.71				
Clara A. Robinson	Nov. 4, 1915	739.18	5.00	37.18		
Total		\$ 1,537.41	\$ 6.00	\$ 96.76		

†Part payment.

\*Tax and interest.

## CLARKE COUNTY.

Parthena Lewis	Dec. 4, 1914	\$ *150.42				
John McDonough	Dec. 30, 1914	*349.45				
Sarah J. Burdick	June 19, 1915	820.78				
Mary F. Q. Roberts	April 10, 1916	*128.70				
Total		\$ 1,449.35				

\*Tax and interest.

## CLAY COUNTY.

Wm. C. Holding	Oct. 23, 1914	\$ 65.93	\$ 1.00	\$ 6.59		
John T. Chase	Dec. 11, 1914	955.97	5.00	43.07		
Bergette Asker	Aug. 26, 1915	60.25		5.02		
Samuel E. Burley	Jan. 3, 1916	*1,332.26	5.00	48.32		
Laurence Whalen	March 16, 1916	721.59	5.00	36.64		
N. A. Nelson	May 19, 1916	73.03	1.00	7.30		
Total		\$ 3,208.03	\$ 17.00	\$ 148.44		

\*Tax and interest.

## REPORT OF STATE TREASURER

## CLAYTON COUNTY.

Estate	Date of Payment	Tax	Fees Paid		
			Reporting	Legal	
Sigri Olson	Sept. 17, 1914	\$ 398.47	\$ 4.00	\$ 24.92	
Nathan H. Daniels	Nov. 13, 1914	7.00			
Nathan H. Daniels	Jan. 18, 1915	10.00			
Anders Gulbrandson	Jan. 27, 1915	212.00	3.00	15.60	
Irving McDonald	Feb. 11, 1915	206.35		15.31	
Robert Meuth	May 15, 1915	170.40	17.04	5.12	
L. H. Place	June 29, 1915	*77.00		7.76	
Peter J. Kennedy	July 31, 1915	376.69	4.00	23.83	
Katie Berse	Aug. 3, 1915	83.44	1.00	8.34	
Miehael Rourke	Aug. 24, 1915	73.82	1.00	7.38	
John Krogman	Sept. 9, 1915	*9.06	1.00	.90	
Joseph Lamm	Oct. 15, 1915	575.47	4.00	32.36	
Catharine Gilechrist	Nov. 24, 1915	158.95	2.00	12.94	
Phillip McGuire	Dec. 29, 1915	*84.17	1.00	8.41	
G. H. Schuite	Jan. 13, 1916	25.00			
Fanny Meuth	April 12, 1916	287.06	3.00	19.35	
George C. Jones	May 2, 1916	*205.39	3.00	15.16	
Jno. Van Staden	May 4, 1916	2,132.54	5.00	50.00	
Total		\$ 5,091.41	\$ 49.04	\$ 247.28	

\*Tax and interest.

## CLINTON COUNTY.

Sarah V. Lathrop	July 14, 1914	\$ 44.45	\$ 1.00	\$ 4.41	
George W. Rogers	July 18, 1914	229.50	3.00	16.47	
Joseph W. Adams	Aug. 3, 1914	*18.04	1.00	1.80	
Geo. T. Burkenshaw	Aug. 19, 1914	563.38	5.00	31.90	
Mary Mooney	Sept. 9, 1914	*100.53	2.00	13.02	
Ellen Head	Sept. 5, 1914	316.00	4.00	20.80	
Clara H. Smith	Sept. 8, 1914	*25.58	1.00	2.55	
John Kennedy	Sept. 17, 1914	40.00	1.00	4.00	
Stephen Briggs	Sept. 15, 1915	66.09	1.00	6.60	
Patrick Hickey	Sept. 15, 1915	95.77	1.00	9.57	
Joseph Stodden	Sept. 17, 1915	2.50			
Elizabeth Barnette	Sept. 20, 1915	143.31	2.00	12.16	
Thos. B. Damott	Sept. 22, 1915	178.26		13.92	
Chas. E. Dayton	Sept. 30, 1915	377.01	4.00	23.85	
Rev. Peter O'Dowd	April 3, 1915	435.00	5.00	32.78	
Mary Gallion	April 5, 1915	50.00		5.00	
J. C. Rice	April 24, 1915	120.78		11.04	
Jacob Neth	April 26, 1915	865.22	5.00	40.95	
Caroline L. Gregory	May 8, 1915	284.52	3.00	19.22	
Hans C. Edens	May 15, 1915	*130.55	13.05	3.92	
Peter McGinn	June 5, 1915	*71.50	1.00	7.15	
Sarah S. Gage	July 14, 1915	*354.15	4.00	22.70	
Thos. Wilson	July 23, 1915	520.08	5.00	30.90	
Phoebe Jane Hite	July 31, 1915	131.02	2.00	11.55	
Elizabeth Steffen	Aug. 27, 1915	*9.45	1.00	.94	
Harriet Howard	Sept. 13, 1915	178.31	2.00	13.91	
Cornelia S. Corning	Sept. 18, 1915	214.14	3.00	15.70	
Harriet Howard	Sept. 16, 1915	47.48	1.00	2.37	
Emma Hight	Sept. 5, 1915	*79.12		7.91	
Anna Griebel	Dec. 14, 1915	*121.35	2.00	11.06	
Virtus Lund, Sr.	Dec. 23, 1915	*65.45	1.00	6.54	
John W. Kinney	Jan. 10, 1916	123.07		11.15	
Rev. Peter O'Dowd	Jan. 14, 1916	157.80			
Anna Louise Thompson	Jan. 18, 1916	165.17	16.51	4.95	
Julia McDonald	Jan. 21, 1916	212.71	3.00	15.63	
Edward McGrory	Feb. 23, 1916	190.00	2.00	14.50	
Patrick J. McDonnell	April 5, 1916	375.00	4.00	23.75	
Tabitha Albright	April 6, 1916	4,921.36	5.00	50.00	
Geo. H. Homrichausen	April 10, 1916	127.54	2.00	11.37	
Frances S. McMeel	April 13, 1916	471.13	5.00	28.55	
Barbara Ogden	May 1, 1916	1,845.26	5.00	50.00	
Edward Wyatt	May 17, 1916	467.70	5.00	28.38	
Wm. A. Vollmer	May 18, 1916	1,406.84	5.00	49.06	
E. C. McMeel	May 22, 1916	1.50		.15	
Mary Baird	June 8, 1916	2,298.28	5.00	50.00	
Total		\$ 18,711.90	\$ 131.56	\$ 742.21	

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## CRAWFORD COUNTY.

Estate	Date of Payment	Tax	Fees Paid		
			Fees	Paid	Legal
Anna E. Jahn	Nov. 14, 1914	\$ 603.27	\$ 5.00	\$ 33.09	
Henry Devitt	Dec. 1, 1914	*70.95	1.00	7.09	
Jachim F. Kuhl	Oct. 21, 1915	236.29		16.31	
Bernard Hill	April 25, 1916	*250.63	3.00	17.98	
Total		\$ 1,160.14	\$ 9.00	\$ 74.47	

\*Tax and interest.

## DALLAS COUNTY.

Christina Barnholdt	Aug. 26, 1914	\$ *88.90	\$ 1.00	\$ 8.39	
Wm. N. Scott	Nov. 17, 1914	2,605.33	5.00	50.00	
Mary A. Smart	Dec. 5, 1914	334.46	4.00	21.72	
Maggie Breed	Dec. 29, 1914	*190.00	5.00		
Maggie Breed	Jan. 19, 1915	130.52			
Aaron Peters	Meh. 6, 1915	*757.00	5.00	57.73	
Geo. H. Edburn	Meh. 15, 1915	563.40	5.00	31.90	
Eli S. Dayton	Meh. 17, 1915	180.68	2.00	14.03	
Walter Moran	April 23, 1915	391.19	4.00	24.56	
William Cox	May 18, 1915	*751.11	5.00	37.58	
Erma Mortimer	May 18, 1915	*268.17	3.00	18.40	
J. S. Draper	May 21, 1915	35.00	1.00	3.50	
Elizabeth Novinger	June 24, 1915	262.40	3.00	18.12	
Matilda E. Smith	July 7, 1915	421.11	5.00	26.05	
Francis M. Hutchins	Aug. 18, 1915	210.32	3.00	17.02	
Sarah M. Holmes	Oct. 13, 1915	1,447.51	5.00	49.47	
Julia Murrary	April 15, 1916	*1,008.42	5.00	45.08	
Geo. W. Longmire	April 25, 1916	864.24	5.00	40.92	
Bernard O'Malley	May 9, 1916	300.00	3.00	20.00	
Charles T. Stone	May 24, 1916	*248.58	3.00	17.42	
Samuel Kimrey	June 12, 1916	196.70	2.00	14.88	
Total		\$ 11,900.73	\$ 74.00	\$ 406.71	

\*Tax and interest.

†Partial payment.

## DAVIS COUNTY.

Joseph Kinsinger	Dec. 2, 1914	\$ 123.37	\$ 2.00	\$ 11.16	
Sarah McGee	Jan. 26, 1916	*134.39	2.00	11.73	
America H. Aldridge	Meh. 27, 1916	87.61	1.00		
G. W. Osborn	May 25, 1916	433.94	5.00	26.60	
Total		\$ 779.22	\$ 10.00	\$ 49.57	

\*Tax and interest.

## DELAWARE COUNTY.

Ella Merrill	Aug. 10, 1914	\$ 626.82			\$ 33.80
Lucy W. Satterlee	Feb. 11, 1915	*101.07	2.00		15.35
Morris Fitzgerald	April 15, 1915	*118.57	2.00		10.52
W. M. Sawyer	May 17, 1915	109.00			4.08
Augustus Davis	June 19, 1915	*40.80			
Michael O'Loughlin	July 2, 1915	94.20	1.00		9.42
Frances J. Ashburn	Sept. 29, 1915	325.10	4.00		21.25
Huldah Morse	Feb. 15, 1916	511.90	5.00		30.35
Richard Cook	April 28, 1916	179.76	2.00		13.98
Huldah A. Morse	May 20, 1916	*73.07			7.40
Quintin Searight	May 25, 1916	446.29	5.00		27.31
Total		\$ 2,618.48	\$ 21.00	\$ 173.86	

\*Tax and interest.

## REPORT OF STATE TREASURER

## DES MOINES COUNTY.

Estate	Date of Payment	Tax	Fees Paid		
			Reporting	Legal	
Wm. F. Swartz	Aug. 20, 1914	\$ 73.18	\$ 1.00	\$ 7.31	
Serena Hudson	Oct. 3, 1914	*175.50	2.00	13.77	
James Unterkircher	Oct. 7, 1914	125.00	2.00	11.25	
William H. Smith	Oct. 20, 1914	365.02	4.00	23.25	
Nels Olson	Oct. 31, 1914	87.18	1.00	8.71	
Samuel Tribble	Nov. 18, 1914	377.06	4.00	23.85	
Lizzie Ogle	Dec. 10, 1914	162.90	2.00	13.14	
Barbara Lindner	Dec. 14, 1914	*13.00	1.00	1.30	
T. W. Barthyt	Jan. 6, 1915	2,176.85	5.00	50.00	
Wm. H. Jacob	Jan. 14, 1915	222.64	3.00	16.13	
Annie P. Clayton	Feb. 11, 1915	*128.60	2.00	11.18	
B. A. E. Wachsmuth	Mch. 8, 1915	1,057.81	5.00	45.57	
Rosa Angel	Mch. 12, 1915	151.86	2.00	12.59	
Thos. H. Brownrigg	April 6, 1915	1,316.17	5.00	48.16	
Abbie Mullin	April 20, 1915	*429.35	5.00	26.46	
Mrs. H. B. Rankin	June 5, 1915	145.20		4.36	
John B. Hunt	Sept. 3, 1915	500.00	5.00	30.00	
Fannie Eisfeld	Oct. 16, 1915	25.00	1.00	2.50	
William H. Marse	Nov. 1, 1915	384.12	4.00	24.20	
Thos. J. King	Nov. 29, 1915	*580.96	5.00	32.42	
J. H. Berges	Feb. 23, 1916	10.34		1.03	
Sarah J. Killough	April 26, 1916	91.34	1.00	9.13	
Addison M. Ingerson	May 17, 1916	41.70	1.00	4.17	
Thekla E. Nelson	May 31, 1916	165.59	2.00	13.27	
Total		\$ 8,801.37	\$ 63.00	\$ 433.75	

\*Tax and interest.

## DICKINSON COUNTY.

Hester A. Brown	Dec. 3, 1915	\$ 85.30		
Total		\$ 85.30		

## DUBUQUE COUNTY.

Maria E. Kramer	July 31, 1914	\$ 5.00	\$ 1.00	\$ .50
Carl A Rumpf	Aug. 28, 1914	89.63	1.00	8.96
Maria E. Kramer	Aug. 29, 1914	5.00		
Marianne B. Kleene	Sept. 10, 1914	256.63	3.00	17.83
Henry A. Johanning	Sept. 18, 1914	118.50	2.00	10.92
Josephine L. Deuss	Oct. 10, 1914	1,263.14	5.00	47.63
Anna Kretschmer	Nov. 2, 1914	10.50	1.00	1.06
J. B. Zigrang	Nov. 6, 1914	*1,051.45		47.51
David M. Beard	Dec. 3, 1914	*97.95	1.00	9.79
James Casey	Dec. 17, 1914	253.88		17.69
Edward Breslin	Dec. 23, 1914	374.60	4.00	23.73
Emma Myle	Dec. 26, 1914	155.52	2.00	12.77
Henry Sternivelss	Jan. 4, 1915	1,476.45		49.76
Belle M. Lambert	Jan. 12, 1915	*883.09	4.00	24.15
Anton Nicks	Jan. 22, 1915	*118.60		10.93
J. B. Zigrang	Jan. 25, 1915	*78.60		2.49
Ann Noyes	Jan. 25, 1915	*652.43	5.00	34.57
Matthias Pott	Jan. 25, 1915	2,203.55	5.00	50.00
Julia C. Lewis	Feb. 12, 1915	*1,062.57	5.00	45.62
Joseph Henerich	Feb. 12, 1915	30.00		3.00
Grace J. Staples	Feb. 20, 1915	975.79	5.00	45.62
Magdalena Fitzer	Mch. 4, 1915	*89.12	1.00	8.91
G. W. Gibson	Mch. 22, 1915	*303.68	4.00	20.18
Richard Baker, Jr.	Mch. 26, 1915	*341.30		22.06
Appolonia Heintz	April 9, 1915	145.91	2.00	12.29
Harriet Lull	April 28, 1915	*158.46	2.00	12.92
Albert Henchelin	April 29, 1915	*52.00	5.20	1.56
Thekla Wiedemann	May 8, 1915	71.00	1.00	7.10

## COLLATERAL INHERITANCE TAX

## DUBUQUE COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Sarah E. Buckley	May 8, 1915		25.00	
Chas. Bradfield	May 20, 1915		46.24	1.00
Henry Schneider	June 1, 1915		1,891.40	5.00
Margaret McDonald	June 1, 1915		7.50	
Annie P. Webb	July 31, 1915		86.15	1.00
Robert H. Crozer	Aug. 3, 1915		441.12	
Charles Kirner	Aug. 3, 1915		108.14	2.00
Elizabeth Wagner	Aug. 28, 1915		75.32	1.00
Sophia Koch	Nov. 1, 1915		30.29	3.02
Geo. W. Daykin	Nov. 3, 1915		324.93	4.00
John Gilmore	Nov. 20, 1915		*429.94	5.00
Paul Schlenker	Nov. 29, 1915		.25	1.00
Adele R. Glover	Dec. 6, 1915		234.14	3.00
Catherine J. Barnett	Dec. 10, 1915		42.10	
Thos. Haertle	Dec. 24, 1915		98.45	1.00
Ignaz Fleckenstein	Feb. 16, 1916		238.47	3.00
Henry B. Glover	Feb. 23, 1916		1,250.00	5.00
Herman Schmidt	Mch. 24, 1916		*58.12	
Nicholas D. Murphy	April 4, 1916		630.71	
John Markham	April 20, 1916		*10.04	
Helen Wright	April 20, 1916		*90.53	1.00
Peter Hohendahl, Jr.	April 22, 1916		4,100.00	5.00
John B. Lane	May 24, 1916		334.46	4.00
Fannie D. Stout	June 9, 1916		9,813.96	5.00
Timothy McDermott	June 12, 1916		402.35	5.00
Nicholas Nitry	June 16, 1916		604.38	5.00
Total			\$ 33,348.08	\$ 116.20
			\$ 1,014.82	

\* Tax and interest.

## EMMET COUNTY.

Mary Jane Welch	Jan. 15, 1915	\$ 372.55		\$ 23.62
Willie Kreis	May 22, 1915	*494.70		20.73
J. S. Sauer	June 28, 1915	129.15		11.10
Eliza Courtney	Aug. 30, 1915	*281.00		19.09
Paul Paulson	Nov. 29, 1915	411.42		25.57
Thos. P. Peacock	April 24, 1916	116.00		10.80
Total			\$ 1,798.78	\$ 119.91

\*Tax and interest.

## FAYETTE COUNTY.

Edw. F. Abbott	Dec. 3, 1914	\$ 60.15	\$ 6.01	\$ 1.80
Elizabeth W. Lewis	Feb. 13, 1915	*149.50	4.05	
Jane W. Earle	Mch. 22, 1915	*586.44	5.00	32.56
Albert H. Root	July 7, 1915	*249.80	3.00	17.49
Jennie Hepworth	Oct. 19, 1915	*199.30	2.00	14.90
Herbert M. Hoyt	Dec. 6, 1915	*749.60		37.48
Jerry Harris	Dec. 6, 1915	255.00	3.00	17.75
James Downing	Dec. 27, 1915	50.00		
Catherine Scobey	Jan. 21, 1916	*172.84	2.00	
P. J. Miles	Mch. 1, 1916	*1,910.18	5.00	
Katharina H. Schlichte	Mch. 22, 1916	16.61		
Julia A. Conklin	Mch. 29, 1916	305.57	4.00	
Henry H. Briggs	April 13, 1916	53.32	1.00	
Total		\$ 4,757.40	\$ 35.06	\$ 122.04

\*Tax and interest.

## REPORT OF STATE TREASURER

## FLOYD COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
D. W. Nickerson	Aug. 14, 1914	\$ 80.32	\$ 8.03	
Edward Elliott	Sept. 18, 1914	951.25	\$ 5.00	43.53
Ada E. Witherspoon	Dec. 9, 1914	156.97	2.00	12.84
Robert C. Trans	Dec. 21, 1914	*60.85		6.08
Henry Bucher	Feb. 12, 1915	108.78	2.00	10.44
Elbridge Stewart	April 16, 1915	201.27	3.00	19.56
J. Morgan Howe	May 24, 1915	8.25		
James F. Carr	June 3, 1915	100.00		
Mary E. Lyman	July 12, 1915	*36.80		
F. O. McAllister	Oct. 4, 1915	*130.50	2.00	
Jacob Langeloth	Oct. 8, 1915	1,741.95		
Chas. W. Bowman	Jan. 17, 1916	196.74		
Mary E. Murray	April 7, 1916	*176.90	2.00	
Total		\$ 4,040.58	\$ 16.00	\$ 100.48

\*Tax and interest.

## FRANKLIN COUNTY.

John Hunt	Dec. 23, 1914	\$ *466.94	\$ 5.00	\$ 28.34
James Donaldson	Oct. 1, 1915	1,906.00	5.00	50.00
James Murray	Dec. 23, 1915	*441.30	20.00	13.22
John Hunt	Dec. 31, 1915	*677.03		18.09
Wm. B. Garber	Jan. 17, 1916	994.80	5.00	44.84
Albert P. Williams	Feb. 23, 1916	324.00	4.00	21.20
Bessie M. White	April 3, 1916	220.94	3.00	
Total		\$ 5,634.01	\$ 42.00	\$ 175.79

\*Tax and interest.

## FREMONT COUNTY.

Rebecca Penney	Jan. 6, 1915	\$ *246.90	3.00	17.34
H. M. Holloway	Feb. 3, 1915	*1,760.10	20.00	52.80
Kate Martin	Mch. 9, 1915	393.38	4.00	24.66
William Greer	April 17, 1915	835.52	5.00	40.06
Thomas O. Horn	Dec. 13, 1915	486.68	5.00	29.28
Wm. Edgerton	Dec. 17, 1915	*748.38		37.45
Amanda Hammand	Jan. 31, 1916	151.89	2.00	12.59
Lyda S. Vall	Mch. 4, 1916	*917.35	5.00	42.52
Total		\$ 5,539.20	\$ 44.00	\$ 256.70

\*Tax and interest.

## GREENE COUNTY.

Thomas L. Whitaker	Sept. 29, 1914	\$ *505.40		\$ 30.16
Wm. T. Quinlan	Oct. 22, 1914	*249.78		22.48
Leah McGlashan	Nov. 19, 1914	10.00	\$ 1.00	1.00
Sarah E. Fitzsimmons	Feb. 20, 1915	*118.00		10.90
Anna M. Howard	May 5, 1915	*100.53		10.47
Stephen D. Coll	July 14, 1915	127.82	2.00	
Joel S. Halton	Aug. 3, 1915	*390.56	4.00	24.97
Viola V. Wilkinson	Aug. 23, 1915	132.25	2.00	11.61
Eleanora Dunell	Feb. 15, 1916	624.95	5.00	33.74
Cornelia M. Custer	Mch. 11, 1916	*208.85		19.94
O. V. Babb	April 7, 1916	*841.75	5.00	40.25
Matilda Dodd	April 10, 1916	2,885.20	5.00	50.00
Mary Degan	April 15, 1916	*110.00		10.50
Hillbourn Zettler	April 25, 1916	*3,053.50	5.00	50.00
Mary Doran	April 29, 1916	3,319.07	5.00	
Total		\$ 12,885.06	\$ 34.00	\$ 316.02

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## GRUNDY COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Elizabeth McClung	Sept. 23, 1914	\$ 262.60		\$ 18.19
Martha Comstock	Sept. 28, 1914	6,442.79		50.00
Mary Sargent	Dec. 14, 1914	42.62	\$ 1.00	4.26
Joseph R. Cutts	Mch. 15, 1915	563.42		31.90
Minerva Munn	April 8, 1916	172.18	2.00	13.60
Total		\$ 7,483.61	\$ 3.00	\$ 117.89

## GUTHRIE COUNTY.

Abram Rutt	July 8, 1914	\$ 10,247.68	\$ 5.00	\$ 50.00
Elam Hopson	Aug. 4, 1914	131.64	2.00	11.58
P. V. Herron	Sept. 21, 1914	*518.82	5.00	30.56
Bridget C. McDonald	Dec. 18, 1914	*33.45	3.34	1.01
John Parkinson	Feb. 1, 1915	*579.38	20.00	17.38
John Worster	Sept. 4, 1915	*75.57		7.58
Harriet M. Shober	Nov. 17, 1915	*215.44	3.00	15.77
Maria Z. Barrett	April 1, 1916	*682.68	5.00	33.08
Ben Wells	May 13, 1916	5.00		
Total		\$ 12,439.96	\$ 43.34	\$ 167.86

\*Tax and interest.

## HAMILTON COUNTY.

Johanna M. Berggren	July 8, 1914	\$ 486.56	\$ 5.00	\$ 29.32
Nells Hanson	July 11, 1914	*44.35		4.43
Edward S. Wheeler	Sept. 11, 1914	2,019.62	5.00	50.00
Celia E. Johnson	Sept. 28, 1914	135.55	2.00	11.77
L. J. Burgess	Dec. 12, 1914	874.13	5.00	41.22
Rasmus H. Crow	Dec. 21, 1914	*537.94	5.00	31.13
Annie C. Smith	Nov. 8, 1915	1,457.80	5.00	49.57
Chas. G. Felleson	Feb. 4, 1916	463.22	5.00	28.16
James W. Adams	Mch. 22, 1916	155.40	2.00	12.77
Total		\$ 6,174.57	\$ 34.00	\$ 258.37

\*Tax and interest.

## HANCOCK COUNTY.

Minnie L. McKee	Jan. 8, 1915	\$ 206.15		\$ 15.90
R. P. Madison	June 8, 1915	50.00		5.00
Jacob M. Walz	Mch. 27, 1916	274.45		18.72
Alice Short	June 27, 1916	2,724.50		50.00
Total		\$ 3,255.10		\$ 89.02

## HARDIN COUNTY.

Wm. M. Myers	Sept. 14, 1914	\$ 74.00	\$ 1.00	\$ 7.40
Eliza Odell	Mch. 24, 1915	*208.55	3.00	15.43
Euphemia P. Wilson	July 19, 1915	*319.76		20.08
Edwin Gilchrist	Dec. 23, 1915	311.90	4.00	20.59
Geo. R. Parks	Jan. 24, 1916	*1,288.60	5.00	47.88
Thos. B. Hathaway	April 4, 1916	184.01	2.00	14.20
Total		\$ 2,386.82	\$ 15.00	\$ 126.47

\*Tax and interest.

## REPORT OF STATE TREASURER\*

## HARRISON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Wm. T. Newcombe	Jan. 4, 1915	\$ 1,304.00	\$ 5.00	\$ 48.04
David Hardman	June 4, 1915	*285.44	3.00	19.27
D. W. Smith	June 11, 1915	72.50	1.00	7.25
Elvira C. Young	July 29, 1915	25.00	1.00	2.50
Lizzie Cromie	Aug. 31, 1915	*152.90		12.64
Alfred Longman	Dec. 11, 1915	250.00	4.00	22.50
Isaac J. Yutesler	Jan. 24, 1916	12.50	1.00	1.25
A. E. Ockerson	Jan. 26, 1916	*64.72	1.00	6.47
Harry Le Graw	Feb. 11, 1916	*132.89	2.00	11.64
Ed. Smith	May 19, 1916	*227.70	3.00	16.38
Total		\$ 2,627.65	\$ 21.00	\$ 147.94

\*Tax and interest.

## HENRY COUNTY.

Mary Wiggins	July 2, 1914	\$ 206.10	\$ 3.00	\$ 18.30
Aaron Bowers	July 6, 1914	1,354.64	5.00	50.00
Ellen O'Hearn	Aug. 21, 1914	*51.80	1.00	
Edward C. Upton	Oct. 31, 1914	*136.23	2.00	11.81
W. H. Nugen	Jan. 9, 1915	184.73	2.00	14.23
Wm. Hurlby	Jan. 14, 1915	*251.76	3.00	17.58
Engle Biery	Feb. 11, 1915	947.29	5.00	43.42
Simon Dallner	May 22, 1915	123.33	2.00	11.16
Henry S. Jones	June 26, 1915	158.13		12.90
Margaret Upton	July 7, 1915	161.42	2.00	13.07
F. J. Kinney	Sept. 13, 1915	394.71	4.00	24.74
Catherine M. Pickle	Oct. 4, 1915	149.65	2.00	12.48
David A. Davis	Oct. 4, 1915	968.70	5.00	44.06
Alfred Lewis	Oct. 8, 1915	213.52	3.00	15.67
Nellie Ockerman	Oct. 13, 1915	1,645.40	5.00	50.00
Sarah A. Arnold	Nov. 15, 1915	323.90	4.00	21.20
Samuel Keiser	Nov. 24, 1915	15.00	1.00	1.50
Mary J. Crawford	April 8, 1916	*1,022.45	5.00	45.22
John Bicksler	May 6, 1916	*222.55	3.00	16.13
Ralph Rook	May 17, 1916	277.22	20.00	8.32
Ben F. Kleinhan	June 26, 1916	140.45	2.00	12.02
Total		\$ 9,608.08	\$ 79.00	\$ 443.80

\*Tax and interest.

## HOWARD COUNTY.

John W. Dell	Aug. 1, 1914	\$ 678.20		\$ 35.34
Elizabeth S. Donahugh	Sept. 17, 1914	*1,371.04		48.71
Anton Urba	Feb. 27, 1915	*76.17		
Elizabeth Roberts	April 28, 1915	70.00		
Geo. Bartholomew	May 15, 1915	603.36		
Nellie Powers	May 22, 1915	*139.78		
Jonas Trunkey	June 9, 1915	*226.47		
W. K. Howe	Sept. 29, 1915	*288.23		
Dora M. Walton	Dec. 15, 1915	246.16		
Alvina H. Gager	Mch. 24, 1916	241.20		
Thomas James	April 20, 1916	555.41		
Total		\$ 4,511.02		\$ 84.05

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## HUMBOLDT COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Orsamus Turner	Mch. 24, 1915	\$ 660.43		\$ 34.81
Wm. Sheridan	June 16, 1915	1,456.89	\$ 5.00	49.56
Andrew Stensby	July 26, 1915	*706.66	5.00	36.19
Wm. Sheridan	Aug. 5, 1915	*205.18		
Ellen O. Colby	April 25, 1916	*6,283.00		50.00
Total		\$ 9,372.76	\$ 10.00	\$ 170.56

\*Tax and interest.

## IDA COUNTY.

James M. Craig	July 20, 1914	\$ 113.94	\$ 2.00	\$ 10.00
Alice Miller	April 12, 1915	342.70	4.00	22.18
Alice Miller	April 16, 1915	*75.26	1.00	
Benjamin F. Stewart	June 2, 1915	*85.40		8.54
E. P. Streed	June 29, 1915	*297.48	20.00	8.92
Ann Cole	Nov. 19, 1915	*1,146.25		46.46
Fred Tunberg	Nov. 30, 1915	*481.20	5.00	
Allee Miller	Jan. 22, 1916	*281.40		
Total		\$ 2,823.68	\$ 32.00	\$ 96.74

\*Tax and interest.

## IOWA COUNTY.

James Gallagher	Aug. 12, 1914	\$ 473.37	\$ 5.00	\$ 28.66
James A. Miller	Nov. 7, 1914	*10.50	1.00	1.05
Elizabeth Jiricek	Dec. 17, 1914	98.37	1.00	9.83
Lauretta Delzell	June 14, 1915	1,294.67	5.00	47.94
John Steffy	June 30, 1915	*467.35	5.00	28.36
Aurora Renfle	Aug. 11, 1915	*116.97	2.00	10.84
Gottfried Goepf	Aug. 12, 1915	*123.00	2.00	11.15
Joe De Long	Nov. 15, 1915	*426.20	5.00	26.31
Gustav Vette	Dec. 10, 1915	*579.93	5.00	32.39
Oliver Wannamaker	Jan. 24, 1916	682.51	5.00	33.97
Tobias Shoup	Mch. 17, 1916	117.40		
Chas. J. Winzenried	Mch. 23, 1916	267.76		18.38
Christillebe Heim	Mch. 23, 1916	131.91		11.59
Ellen M. Kirby	April 15, 1916	*370.48	4.00	23.52
Jacob Murback	April 15, 1916	161.15		13.65
Sophia Fink	April 15, 1916	*50.80	1.00	
Elizabeth Goodman	April 24, 1916	*571.10	5.00	41.14
Geo. P. Baltz	May 3, 1916	224.82	3.00	16.24
Edward Jones	May 25, 1916	*473.36	5.00	28.00
David Callahan	May 29, 1916	1,263.58	5.00	47.63
Mary J. Mouser	June 1, 1916	451.73	5.00	27.58
Ellen Kilroy	June 12, 1916	*61.19	1.00	6.12
Total		\$ 8,607.61	\$ 65.00	\$ 463.96

\*Tax and interest.

## JACKSON COUNTY.

Sarah Morse	July 1, 1914	\$ 12.00		\$ 1.20
William Archibald	July 9, 1914	230.00	\$ 3.00	16.50
Jacob Frank	Oet. 12, 1914	*347.25	4.00	22.36
Herman Keller	Dec. 22, 1914	202.36		15.11
Mary Eaton	Feb. 20, 1915	32.00	1.00	3.20
Wilhelm Eckhurst	Mch. 29, 1915	*95.21		9.52
Mary H. Thom	April 20, 1915	50.00	1.00	5.00
S. M. Shattuck	May 6, 1915	*584.00		

## REPORT OF STATE TREASURER

## JACKSON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
James H. Swaney	Aug. 10, 1915.	*2,270.48	5.00	50.00
Martha Bascom	Sept. 9, 1915.	95.52		9.15
Martin Weets	Jan. 11, 1916.	246.87	3.00	17.34
Harriet N. Brown	Feb. 15, 1916.	*115.46		10.77
Nellie Brown	Feb. 15, 1916.	*76.74		7.07
Robert Hyde	McH. 6, 1916.	500.00		30.00
Chas. Janssen	April 27, 1916.	191.70	2.00	14.38
Mattie D. Eddy	May 8, 1916.	1,904.84	5.00	50.00
Total.		\$ 6,912.43	\$ 24.00	\$ 222.80

\*Tax and interest.

## JASPER COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
C. A. Kloppings	Feb. 15, 1915.	*228.96	\$ 3.00	\$ 16.44
Christian Iske	Feb. 24, 1915.	2,923.19	5.00	50.00
Stephen S. Sager	June 23, 1915.	203.94		15.20
Mary P. Bowker	Oct. 14, 1915.	52.60		5.26
David L. Beems	Oct. 26, 1915.	420.14	5.00	26.00
Leonard May	Nov. 17, 1915.	*148.04	2.00	12.40
John L. Hibbler	May 4, 1916.	91.57	1.00	9.15
Matilda Wolfe	May 10, 1916.	35.32	1.00	3.53
Charles Baker	May 17, 1916.	40.00		4.00
Townsend Murphy	May 17, 1916.	80.20	1.00	8.02
Total.		\$ 4,223.96	\$ 18.00	\$ 156.00

\*Tax and interest.

## JEFFERSON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Mary H. Oliver	July 8, 1914.	\$ 118.51	\$ 2.00	\$ 10.92
Lizzie Bartholomew	Sept. 24, 1914.	25.00	1.00	2.50
Emeline Crumley	Dec. 9, 1914.	*189.13	2.00	14.45
John S. Louden	Feb. 5, 1915.	*1,342.48	20.00	37.28
Elizabeth Huss	May 24, 1915.	*510.38	5.00	36.31
Jno. M. Hayzlett	June 7, 1915.	*1,026.62	5.00	45.26
Gotfried Bahler	Sept. 9, 1915.	1,596.21	5.00	50.00
M. Victoria Toothacre	Feb. 15, 1916.	*210.36	3.00	15.51
James W. Gilchrist	Mch. 8, 1916.	375.00	4.00	23.75
Emma W. Clark	April 6, 1916.	597.70	5.00	33.98
James W. Gilchrist	June 9, 1916.	510.26	1.00	
Total.		\$ 6,401.65	\$ 58.00	\$ 262.91

\*Tax and interest.

## JOHNSON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Joseph Reineke	July 3, 1914.	\$ 346.10		\$ 22.30
Katherine Menne	July 21, 1914.	*3,652.89	\$ 20.00	109.58
Henry Walker	Nov. 28, 1914.	*357.75		
Julia Boye	Jan. 18, 1915.	409.57		28.47
Edward Tucker	Jan. 27, 1915.	*1,032.50		45.32
Arthur M. White	Feb. 19, 1915.	*1,420.33		49.20
Wm. L. Damon	June 17, 1915.	236.40	3.00	16.82
Frank P. Hutchinson	June 25, 1915.	2,017.22		50.00
Jonas M. Rice	July 7, 1915.	50.00		5.00
J. T. Turner	July 28, 1915.	980.00	5.00	44.40
Alexander Sweney	Aug. 16, 1915.	924.15		42.72
Joseph Stehlk	Aug. 23, 1915.	140.00		
Frank Minteer	Mch. 28, 1916.	747.87		
Martha A. Marshall	April 22, 1916.	1,285.05	5.00	47.85
Martha W. Ranney	May 17, 1916.	12.23	1.22	
Lucy Hemsted	May 18, 1916.	1,165.02		46.65
Mary A. Murphy	June 16, 1916.	167.82	2.00	13.39
Total.		\$ 15,005.50	\$ 36.22	\$ 531.70

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## JONES COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Frances Conner	Oct. 20, 1914.	\$ 470.77	\$ 5.00	\$ 28.53
Eliza J. Munsell	April 8, 1915.	*751.18	5.00	37.53
Harriet D. Bulen	June 17, 1915.	674.30	5.00	32.22
Jeff Smith	Aug. 7, 1915.	242.07	10.00	7.26
Moore Kirkpatrick	Oct. 4, 1915.	1,308.68	5.00	48.98
Kate McLees	Oct. 25, 1915.	174.12	2.00	13.70
John McDonald	Dec. 11, 1915.	*9,114.28	5.00	50.00
O. H. Saetje	Jan. 21, 1916.	1,327.50		48.27
Wm. H. Underwood	Feb. 11, 1916.	908.82	5.00	43.16
Harriette A. Ercanbrack	April 14, 1916.	403.76	5.00	25.18
Eugene Wood	May 4, 1916.	*313.02	4.00	20.65
Total.		\$ 15,708.80	\$ 51.00	\$ 355.48

\*Tax and interest.

## KEOKUK COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Permelia Griffin	Oct. 12, 1914.	\$ 394.03	\$ 4.00	\$ 24.70
Leonard Abel	Nov. 9, 1914.	387.68	4.00	24.58
Andrew J. McConnell	Feb. 11, 1915.	392.61	4.00	21.63
Lucy C. Tipton	Feb. 12, 1915.	*528.79	5.00	30.86
Anna K. Bircher	Mch. 11, 1915.	736.20	5.00	37.08
David Keiser	Mch. 12, 1915.	*90.95		9.10
Samuel H. Donnell	Mch. 25, 1915.	422.75	5.00	26.14
Frank Barwick	April 9, 1915.	260.20	20.00	7.98
Allie U. Keiser	June 30, 1915.	1,324.64		48.24
Christina Behnert	July 6, 1915.	173.88	2.00	13.69
Chas. P. Stroup	July 14, 1915.	202.88		15.14
H. O. Tresslar	Oct. 20, 1915.	*515.73	5.00	30.47
Mary E. Tresslar	Nov. 19, 1915.	157.69		12.88
Anna J. Tresslar	Nov. 19, 1915.	*71.55	1.00	7.15
Joseph Emmerich	Jan. 28, 1916.	160.00	16.00	4.80
Jno. R. Roe	April 20, 1916.	502.02	5.00	30.22
Mary Duncan	May 8, 1916.	*326.53	20.00	9.76
Total.		\$ 6,613.13	\$ 96.00	\$ 354.42

\*Tax and interest.

## KOSSUTH COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Eugene M. Whitney	Oct. 23, 1914.	\$ 25.55	\$ 1.00	\$ 2.55
Louis Lessing	Jan. 6, 1915.	120.00	2.00	11.00
Graese Krieger	Nov. 1, 1915.	430.34	20.00	12.91
Helen G. Patterson	Nov. 4, 1915.	169.82	2.00	13.49
Harriet J. Cooke	June 8, 1916.	*740.93	5.00	37.22
Total.		\$ 1,486.64	\$ 30.00	\$ 77.17

\*Tax and interest.

## LEE COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Elizabeth Blackburn	July 10, 1914.	\$ 148.90	\$ 2.00	\$ 12.44
John S. Meyer	Aug. 1, 1914.	80.00		8.00
Sarah J. Rickards	Aug. 20, 1914.	1,108.90	5.00	46.08
Henrietta L. Conaro	Aug. 28, 1914.	*148.03	2.00	12.48
Unicey J. Grannell	Sept. 2, 1914.	1,138.22	5.00	46.38
Julia A. Shuler	Oct. 10, 1914.	2,500.39		77.98
Mary A. Mitchell	Oct. 16, 1914.	52.96		5.30
Frederick Straelf	Oct. 17, 1914.	66.08	1.00	6.60
Nickolaus Peiris	Nov. 14, 1914.	112.04		10.60
Hugh Copeland	Nov. 17, 1914.	140.00	2.00	12.00
Carrie Blom	Nov. 30, 1914.	1,463.27		49.63
Ellen Hart	Dec. 10, 1914.	*86.08	1.00	
Gerard L. Huiskamp	Dec. 15, 1914.	*17,024.50	5.00	150.00
Samuel Atlee	Dec. 18, 1914.	*6,815.01	5.00	103.15
Chas. Jaschke	Jan. 15, 1915.	224.51	3.00	16.22
Margery McCraw	Feb. 19, 1915.	203.79	3.00	15.18
Emma A. Burke	Mch. 20, 1915.	*308.21	4.00	24.91
Richard E. Morrissey	Mch. 31, 1915.	68.48	1.00	

## REPORT OF STATE TREASURER

## LEE COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Richard E. Morrissey	April 8, 1915	.91		
Herman Tolie	April 16, 1915	*178.95	2.00	13.94
W. S. Snapp	May 25, 1915	145.13		12.25
Chas. Russell	June 14, 1915	174.86	2.00	12.74
Andrew J. Borland	July 28, 1915	*460.25	5.00	28.01
Nicholas W. Hublinger	Aug. 13, 1915	100.00	1.00	
Maria J. Carey	Aug. 17, 1915	677.48	5.00	35.82
Elihu Miller	Aug. 27, 1915	*319.94	4.00	20.99
Harwood O. Whitney	Sept. 3, 1915	430.00	5.00	26.59
Nancy Atlee	Sept. 27, 1915	*426.78		26.83
Chas. Klinknick	Dec. 17, 1915	54.53	1.00	
Wm. Hassell	Jan. 7, 1916	\$18.63	5.00	39.55
John Stoltz	Feb. 17, 1916	*362.70		23.13
Geo. Miller	Feb. 23, 1916	58.22		5.82
John Hanbert	Feb. 23, 1916	244.91		17.24
Wm. D. Myers	April 4, 1916	*84.49		8.44
Emille Braun	April 10, 1916	96.37		9.63
Henry Conklin	April 15, 1916	*65.86	6.58	1.98
Wm. Niggemeyer	May 22, 1916	*76.00	1.00	7.00
Gustavus Brackett	June 2, 1916	5.00	1.00	.50
Maggie King	June 22, 1916	2,066.57	5.00	50.00
Total		\$ 38,736.60	\$ 82.58	\$ 968.37

\*Tax and interest.

## LINN COUNTY.

Anna Karbusicky	Aug. 3, 1914	\$ 216.46	\$ 3.00	\$ 15.82
Mary E. Vannote	Sept. 22, 1914	52.46	1.00	5.24
Wm. Stewart Torrence	Oct. 6, 1914	490.99	5.00	29.55
Tilly Carlson	Oct. 16, 1914	177.16	2.00	13.86
Sue R. Ballard	Oct. 20, 1914	143.49	2.00	12.17
Wm. C. Robson	Oct. 26, 1914	64.18	1.00	6.41
Jannie Collins	Nov. 17, 1914	173.33	2.00	13.66
Fannie Janish	Dec. 4, 1914	98.32	1.00	9.33
John Matheson	Dec. 14, 1914	*182.35		14.11
Martha Dongan	Jan. 19, 1915	50.00		5.00
Geo. W. Poffenberger	Feb. 20, 1915	247.25	3.00	17.36
Amy M. Batchelor	Mch. 17, 1915	207.94	3.00	15.39
Barbara A. Zercher	Mch. 26, 1915	*283.20		19.16
Huldah W. Bourne	April 12, 1915	51.65	1.00	5.16
Frank Kouba	April 24, 1915	57.50	1.00	5.75
L. J. Paida	May 29, 1915	72.50	1.00	7.25
Hiram J. Russell	June 28, 1915	*105.58	2.00	10.27
Stephen A. Pierce	Sept. 9, 1915	55.90		5.59
David N. Stewart	Oct. 4, 1915	258.29	3.00	17.91
Josephine Webb	Oct. 22, 1915	221.61	3.00	16.68
Silas W. Bowling	Nov. 4, 1915	645.90	5.00	34.37
M. A. Condon	Dec. 16, 1915	513.52		30.40
Hannah J. Ives	Dec. 22, 1915	288.67	3.00	19.44
James Moran	Jan. 10, 1916	5.00		
Albert J. Thompson	Jan. 12, 1916	*488.29	20.00	14.99
John Pennypacker	Jan. 20, 1916	113.70	2.00	10.68
Celia McDowell	Feb. 8, 1916	1,063.12	5.00	45.63
Mary Robbins	Feb. 12, 1916	410.14	5.00	25.50
Mary A. B. Witter	Feb. 23, 1916	560.14	5.00	31.90
Albert Igelhart	Mch. 11, 1916	754.29		37.62
Laura F. Brooksmit	Mch. 13, 1916	*403.39		25.16
Grant A. Slonaker	Mch. 16, 1916	327.94	4.00	21.39
Elizabeth D. Knapp	Mch. 28, 1916	19.46		
Michael Kirchner	April 4, 1916	1.00		
Cornelius Dacy	April 4, 1916	*170.03	2.00	13.50
Emma Cabelka	April 15, 1916	81.85	1.00	8.18
D. H. Carroll	April 28, 1916	37.58		3.75
Caroline Withers	May 26, 1916	143.95	2.00	12.19
Mary Ann Losey	June 5, 1916	40.17	1.00	4.01
Joseph Kaslovsky	June 17, 1916	15.00	1.00	1.50
Total		\$ 9,289.00	\$ 90.00	\$ 584.85

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## LOUISA COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Catharine Hagan	Sept. 14, 1914	\$ 1,481.16	\$ 5.00	\$ 40.81
Andrew Connor	Feb. 23, 1915	1,044.13	5.00	45.44
Sarah A. McDaniel	April 3, 1915	*411.60	5.00	25.58
J. S. Curran	Aug. 23, 1915	2,068.83		50.00
John Downey	Nov. 6, 1915	*280.86	3.00	19.04
Frances E. Bineley	May 3, 1916	*159.80		12.90
Wm. M. Edwards	May 5, 1916	205.50	3.00	15.27
John Miller	June 8, 1916	234.47	3.00	16.72
Total		\$ 5,886.40	\$ 24.00	\$ 234.85

\*Tax and interest.

## LUCAS COUNTY.

Sarah Goodrich	Jan. 4, 1915	\$ *120.63	\$ 2.00	\$ 11.03
Mary Larson	Feb. 11, 1915	*94.70	1.00	9.47
John T. McKinley	Feb. 28, 1916	*1,017.76	5.00	45.17
Conrad Bader	Mch. 24, 1916	185.93	2.00	14.19
Maggie L. Bently	April 27, 1916	763.00	5.00	37.89
Matthew Johnston	June 1, 1916	781.03	5.00	38.43
Eliza O. Johnston	June 1, 1916	150.00	2.00	12.50
Matthew Johnston	June 8, 1916	18.75		
Total		\$ 3,129.80	\$ 22.00	\$ 168.68

\*Tax and interest.

## LYON COUNTY.

Augustine McCoy	June 28, 1915	\$ 2,152.34		\$ 50.00
Edward Mathson	May 29, 1916	*188.25		14.41
Total		\$ 2,340.59		\$ 64.41

\*Tax and interest.

## MADISON COUNTY.

Mary A. Monaghan	Sept. 21, 1914	\$ 1,182.69	\$ 5.00	\$ 46.82
John M. Drake	Nov. 6, 1914	2,057.39	5.00	50.00
E. E. Cook	Dec. 18, 1914	*496.76	4.00	24.30
John Veazey	Mch. 8, 1915	*78.69	1.00	7.86
John McMichael	April 26, 1915	*297.35	3.00	19.86
Margaret Bennett	Oct. 14, 1915	*350.45		22.52
S. D. Alexander	Mch. 15, 1916	*548.22	5.00	31.44
Josiah C. Violet	May 25, 1916	450.00	5.00	27.50
Total		\$ 5,461.55	\$ 28.00	\$ 230.30

\*Tax and interest.

## MAHASKA COUNTY.

Catherine Chapman	April 6, 1915	\$ *200.92	\$ 3.00	\$ 15.49
W. I. Price	May 24, 1915	91.44	1.00	9.14
Cordelia B. Thompson	June 2, 1915	800.00	5.00	39.00
Deillah A. LeMar	July 26, 1915	*275.70	3.00	18.78
Iva B. Upton	June 17, 1916	267.67		18.38
Total		\$ 1,644.73	\$ 12.00	\$ 160.79

\*Tax and interest.

## REPORT OF STATE TREASURER

## MARION COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Tennis Van Arkel	Oct. 14, 1914	\$ 161.77	\$ 2.00	\$ 13.00
Harriet A. Roberson	Oct. 16, 1914	*654.56	5.00	34.64
Aaltje Muntingh	Dec. 2, 1914	258.44	3.00	17.92
Paules Baudstra	Dec. 5, 1914	15.00		
Jacob Klaes	Dec. 12, 1914	210.88	3.00	15.54
E. Ellen Davis McTyre	Feb. 8, 1915	*1.35		
Peter Van Waardhuizer	April 8, 1915	467.64	5.00	28.38
Permillia Reynolds	April 15, 1915	*137.96	2.00	11.89
Mary Reynolds	April 27, 1915	311.15		20.55
I. H. Counsil	April 30, 1915	731.75	5.00	36.95
Jonathan M. Jones	Mch. 18, 1916	*1,077.70	5.00	45.77
Total		\$ 4,028.20	\$ 30.00	\$ 224.73

\*Tax and interest.

## MARSHALL COUNTY.

Thomas Kimball	Aug. 3, 1914	\$ 29.00	\$ 1.00	\$ 2.00
Ole T. Sawyer	Sept. 30, 1914	1,094.58	5.00	50.00
Franklin Peet	Oct. 20, 1914	613.95	5.00	33.41
Carrie N. Lane	Oct. 31, 1914	424.77	5.00	26.23
James McMannes	Nov. 21, 1914	1,315.38	5.00	
Mary McMannes	Dec. 12, 1914	1,455.26	5.00	
David Inman	Jan. 19, 1915	471.51	20.00	14.13
Robert Raley	Meh. 1, 1915	408.60	5.00	
B. F. Wickersham	Meh. 9, 1915	1,802.68	5.00	50.00
Ella H. Whinney	Meh. 22, 1915	75.00	1.00	7.50
Eliza V. Towner	April 28, 1915	99.09	1.00	9.00
Susan H. Church	May 15, 1915	106.66	2.00	10.33
Ann E. Rowland	Aug. 14, 1915	*1,260.84	5.00	47.60
Frank Drilesbach	Sept. 29, 1915	807.06	5.00	39.21
Robert Raley	Nov. 18, 1915	751.40		46.60
Charles Frazer	Dec. 9, 1915	161.24	2.00	13.06
Sidna R. Whitmire	Mch. 17, 1916	894.35	5.00	41.88
Ellis Rockhill	May 1, 1916	50.00	1.00	5.00
James S. Haskell	May 19, 1916	419.00	5.00	25.95
Leonard Blumenschein	May 20, 1916	138.92	2.00	11.94
Mary E. Forsythe	June 1, 1916	5.00	1.00	.50
Total		\$ 12,975.60	\$ 85.00	\$ 435.25

\*Tax and interest.

## MILLS COUNTY.

John V. Morse	July 17, 1914	\$ *255.25	\$ 3.00	\$ 17.76
John V. Morse	July 20, 1914	*37.57		
Elizabeth Martin	Mch. 26, 1915	*446.68	5.00	43.94
Elizabeth Martin	April 12, 1915	*239.30		
Sarah F. Brooks	June 1, 1915	*59.86	1.00	5.98
Elizabeth Martin	Aug. 6, 1915	*278.61		
Harry W. Jones	Aug. 16, 1915	*600.22	5.00	33.00
Mrs. C. A. Perry	Dec. 23, 1915	104.20		10.21
Sarah Plumer	Feb. 19, 1916	727.20	5.00	
S. G. Steen	Mch. 1, 1916	*269.82		18.40
Total		\$ 3,018.71	\$ 19.00	\$ 129.38

\*Tax and interest.

†Balance due.

## COLLATERAL INHERITANCE TAX

## MITCHELL COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Mary O. Fox	July 1, 1914	\$ 236.95		\$ 16.84
Julia Ann Fox	July 1, 1914	465.00		28.25
Elizabeth J. Fox	July 1, 1914	813.75		39.41
James Morrissey	Nov. 2, 1914	294.65	\$ 3.00	19.73
Fredericka C. Harting	Jan. 21, 1915	132.66	2.00	11.63
Michael Connell	April 28, 1915	157.89	2.00	12.89
Mary Connell	May 18, 1915	1,005.16	5.00	45.05
David Sever	May 18, 1915	1,012.29	5.00	45.12
Juliette Knapp	June 29, 1915	1,000.00	5.00	50.00
John Mulvihill	Aug. 10, 1915	1,026.57	5.00	45.26
Hellen E. Newell	Sept. 15, 1915	*76.86	1.00	7.68
Margaret A. Dailey	Sept. 15, 1915	15.55		1.55
Mary Jane Hunt	April 4, 1916	*548.72	5.00	31.46
Halvor Sandvig	April 12, 1916	395.20		24.76
Total		\$ 7,781.25	\$ 33.00	\$ 379.63

\*Tax and interest.

## MONONA COUNTY.

Fred McCausland	July 21, 1914	\$ 2,973.86	\$ 5.00	\$ 50.00
John Anderson	Oct. 20, 1914	663.08		\$ 34.89
Elizabeth C. Stark	Oct. 19, 1915	86.93	1.00	8.69
John Stengel	Jan. 4, 1916	125.61	2.00	11.28
Emily Wilber	Feb. 21, 1916	104.48	2.00	10.22
Total		\$ 3,953.96	\$ 10.00	\$ 115.08

## MONROE COUNTY.

Mary O'Leary	Oct. 13, 1914	\$ 58.24	\$ 1.00	\$ 5.82
Mary Weidman	Nov. 4, 1914	*175.95	2.00	13.79
Total		\$ 234.19	\$ 3.00	\$ 19.61

\*Tax and interest.

## MONTGOMERY COUNTY.

Horace H. Bedell	July 15, 1914	\$ 177.74	\$ 2.00	\$ 12.58
Chloe A. Bedell	July 15, 1914	*82.02		2.46
Oscar Carlson	Oct. 23, 1914	272.18	3.00	18.50
John B. Ross	Nov. 10, 1914	1,027.48	5.00	45.27
Eleanor H. More	Nov. 14, 1914	462.00	10.32	3.09
Geo. W. Holt	Dec. 23, 1914	115.63		10.78
Peter N. Cedarquist	Mch. 9, 1915	691.84	5.00	35.76
Cora E. Mason	Mch. 27, 1915	760.70	5.00	37.82
Robert H. Parmalee	Jan. 11, 1916	2,096.37	5.00	50.00
John A. Kallberg	Feb. 12, 1916	91.81	1.00	9.18
Wm. T. Figg	Mch. 11, 1916	262.53	3.00	18.12
Mary E. McConnell	April 17, 1916	*290.23	3.00	18.01
Wm. J. McCorkle	May 20, 1916	*68.54		6.88
Mary E. McConnell	June 10, 1916	*384.68	2.00	
Martha I. Clark	June 27, 1916	1,165.55	5.00	46.66
Total		\$ 7,919.60	\$ 49.32	\$ 316.41

\*Tax and interest.

## REPORT OF STATE TREASURER

## MUSCATINE COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Niles Sherfey	July 22, 1914	\$ 516.40	\$ 5.00	\$ 30.49
Susan E. Webb	Aug. 15, 1914	\$ 67.97	1.00	\$ 6.79
Niles Sherfey	Dec. 7, 1914	*5.14		
Margaret Glenn	Feb. 5, 1915	12.50	1.00	1.25
Hattle L. Oxley	Mch. 17, 1915	151.61	2.00	12.58
Patrick Keenan	Mch. 22, 1915	210.25	3.00	15.52
Augustus Hall	May 21, 1915	*114.93	2.00	10.74
Waldo Newton	June 28, 1915	376.99	4.00	23.82
John Foster	July 8, 1915	635.00	5.00	34.05
Wm. J. Phillips	Aug. 10, 1915	*11.86	1.00	1.18
Amelia Elcker	Sept. 7, 1915	39.11	1.00	3.91
Gradus Brugman	Sept. 15, 1915	217.48	3.00	15.87
Mary J. Mountain	Oct. 14, 1915	142.37	2.00	12.11
Emma L. Mahin	Dec. 4, 1915	783.36	5.00	38.59
Gottlieb Stoefler	Dec. 22, 1915	51.37	1.00	5.13
Horace F. Denton	Jan. 11, 1916	217.89	3.00	15.89
Aaron Smith	Feb. 12, 1916	6,505.88	20.00	150.00
Louisa F. Bohling	Feb. 16, 1916	*300.18	4.00	20.00
Eliza Schlapkohl	Feb. 25, 1916	50.00	1.00	5.00
Francis E. Will	Mch. 29, 1916	74.91	1.00	7.49
George M. Frenzel	April 5, 1916	2,369.11	5.00	50.00
Jacob Hintermeister	June 10, 1916	131.25	2.00	11.56
Susan Custer	June 19, 1916	73.75		7.37
John L. Beard	June 28, 1916	235.48	3.00	
Total		\$ 13,294.48	\$ 75.00	\$ 479.36

\*Tax and interest.

## O'BRIEN COUNTY.

Amy A. Guthrie	Aug. 28, 1914	\$ *109.93	\$ 2.00	\$ 10.49
Rebecca H. Holmes	Aug. 29, 1914	3.25	1.00	.32
Horace A. Peck	Nov. 30, 1914	169.28	2.00	13.47
Ella F. Green	Dec. 1, 1914	167.26	2.00	13.36
Electa J. Pond	Dec. 5, 1914	*278.00		27.80
Anna C. Dixson	Sept. 20, 1915	66.60	1.00	6.66
Nellie Fairley	May 17, 1916	312.71	4.00	29.64
Total		\$ 1,107.03	\$ 12.00	\$ 92.74

\*Tax and interest.

## OSCEOLA COUNTY.

Geo. Rothland	Dec. 11, 1915	\$ 689.07	\$ 5.00	\$ 35.67
Total		\$ 689.07	\$ 5.00	\$ 35.67

## PAGE COUNTY.

Katherine Burkery	Oct. 16, 1914	\$ *270.39	\$ 3.00	\$ 18.52
David J. Bryson	Jan. 29, 1915	1,261.80	5.00	47.61
Amy C. Williams	May 10, 1915	20.00		2.00
Erastus L. Bean	June 28, 1915	.40		
Luettie S. Scholl	Oct. 25, 1915	*289.17	3.00	19.45
Arthur Hill	Feb. 15, 1916	6.00	1.00	.60
Aurelia M. Cramer	March 23, 1916	1,053.98	5.00	45.53
Elizabeth McKee	April 1, 1916	26.83		2.68
Edwin Pratt	April 26, 1916	80.00		9.00
Jno. D. Marlin	April 28, 1916	25.00		2.50
Total		\$ 3,753.57	\$ 17.00	\$ 177.80

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## PALO ALTO COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Lars Govig	Nov. 16, 1914	\$ *161.62	\$ 2.00	\$ 13.08
James Kinney	Dec. 17, 1914	*502.12	5.00	32.76
Theodosia Fitzgerald	March 4, 1915	*407.68	5.00	25.38
John Coakley	June 14, 1915	*477.92	5.00	
Patrick Doyle	June 28, 1915	*233.70	3.00	16.68
Clementine Knudson	July 23, 1915	*131.30	2.00	11.56
Clementine Knudson	Nov. 29, 1915	*511.23	3.00	22.71
J. M. Border	Nov. 29, 1915	*259.20	3.00	17.96
J. M. Border	Jan. 19, 1916	861.59	2.00	
Iver S. Helvig	April 1, 1916	79.28		7.92
John Wick	May 17, 1916	157.40	2.00	12.87
Geo. W. McDonald	June 19, 1916	50.00		.50
Total		\$ 3,923.04	\$ 32.00	\$ 161.42

\*Tax and interest.

## PLYMOUTH COUNTY.

Mary Brietenbach	Sept. 26, 1914	*206.80	\$ 3.00	\$ 19.84
R. D. Clark	Sept. 29, 1914	*2,067.08	20.00	62.01
John B. Porter	Oct. 9, 1914	1,238.39	5.00	47.38
Jane A. Clark	Nov. 6, 1914	455.44	5.00	27.77
C. B. Lehman	Jan. 8, 1915	*50.55		5.05
John Peterson	Feb. 6, 1915	446.94	20.00	13.40
Nelson W. Phelps	Feb. 15, 1915	*238.48	3.00	16.92
Andreas Loutsch	March 5, 1915	1,209.13	5.00	47.60
Duane Scott	April 14, 1915	669.50	5.00	35.08
Gerhard Dirk de Beer	June 24, 1915	51.81	1.00	5.18
Duane Scott	Sept. 9, 1915	250.00		
Wm. Morgan	Sept. 9, 1915	*283.80		19.19
Duane Scott	Oct. 11, 1915	89.69		
Eugene F. Councilman	Nov. 1, 1915	150.00		12.50
Geo. W. Wilson	Nov. 17, 1915	2,064.46	5.00	50.00
Peter Schmitt	Dec. 4, 1915	*1,315.48	5.00	48.15
Lizzie Streng	March 4, 1916	*77.50		7.75
Thomas Kinney	April 7, 1916	*87.63		8.76
John E. La Berge	April 28, 1916	690.73	5.00	35.72
M. M. Tierney	May 15, 1916	*300.39	4.00	20.01
Total		\$ 12,900.76	\$ 86.00	\$ 482.46

\*Tax and interest.

## POCAHONTAS COUNTY.

W. D. McEwen	Sept. 25, 1914	\$ 1,004.40	\$ 5.00	\$ 45.64
Maria Lind	Nov. 28, 1914	327.74	4.00	21.88
Margaret Lind	March 11, 1915	*597.97		31.13
John McCormick	April 7, 1915	509.04	5.00	32.97
H. W. Bissell	April 14, 1915	*264.77		7.94
Bert Smith	June 19, 1915	919.10	5.00	42.57
Oscar Mattelin	March 10, 1916	*63.16	1.00	6.31
Caroline Kirk	April 20, 1916	*506.40	5.00	32.86
Total		\$ 4,981.58	\$ 25.00	\$ 321.30

\*Tax and interest.

## REPORT OF STATE TREASURER

POLK COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Frederick S. Sayre	July 20, 1914	\$ 1,621.84		
Frank E. Weedon	Aug. 27, 1914	34.70		
Dalton E. Perkins	Sept. 12, 1914	1,392.37	5.00	48.92
Chas. J. Shackelford	Sept. 21, 1914	5,000.00		50.00
Lulu H. Evans	Oct. 1, 1914	774.90	7.49	2.35
Chas. J. Shackelford	Oct. 6, 1914	120.05		
Ellen Watt	Dec. 9, 1914	*227.33	3.00	1.36
Dora H. Emberlin	Dec. 12, 1914	327.37	4.00	21.36
Frank Trotter	Dec. 30, 1914	26.95		2.69
John U. Brookman	Jan. 4, 1915	*145.80		27.39
Francis Nickerson	Feb. 3, 1915	100.00		
Jennie Crawford	Feb. 13, 1915	*187.40		
Albert Scheuer	Feb. 20, 1915	100.00		
Percy Reck	March 6, 1915	*896.00		
John M. Calhoun	March 8, 1915	1,148.04	5.00	46.48
Abbie S. Hopkinson	March 9, 1915	300.00		
Albert Scheuer	March 15, 1915	*26.83		
Andrew Larson	March 19, 1915	*65.22		6.32
Harriet E. Dunlap	April 9, 1915	473.76		26.08
J. W. Fadie	April 16, 1915	*336.60		31.09
Aaron J. Hammer	April 12, 1915	99.49	1.00	9.34
Nathan Hermann	May 28, 1915	*39.50		
Emile G. Elliott	May 29, 1915	77.92		
James Carmean	May 11, 1915	*198.72	2.00	14.34
Jas. & George Hanley	May 11, 1915	*5,740.72		.50
William Begg	May 27, 1915	15.95		
Josephine A. Binney	June 1, 1915	177.40		
Abbie B. Olmstead	June 3, 1915	18.20	1.00	1.82
Caroline Cook	June 8, 1915	6.48		
Mary L. Bent	June 14, 1915	74.00		
Louise Cowles Bythe	June 14, 1915	12.35		
Anna C. Clegg	June 14, 1915	*10.00	2.00	12.36
George G. DeWitt	June 21, 1915	369.58		
Frances J. Brother	June 22, 1915	31.37		
Alice C. Crawford	June 26, 1915	*2,119.43	20.00	65.38
Mary Bell	June 26, 1915	14.85		
Edwin Hawley	July 12, 1915	*12,394.40		
Mary P. Whiting	July 19, 1915	15.00		
W. H. Arnold	Aug. 17, 1915	737.50	5.00	37.12
Mary K. Thomas	Aug. 17, 1915	18.77		
Sarah J. Willis	Aug. 17, 1915	7.70		
Wm. H. Earle	Aug. 26, 1915	2.50		
Chas. N. Macomber	Sept. 4, 1915	*1,048.07	5.00	45.48
Geo. L. Eason	Oct. 4, 1915	95.00		
J. T. Moran	Oct. 4, 1915	1,108.23	5.00	46.08
Edwin Crocker	Oct. 11, 1915	20.14		
Louis M. Tournade	Oct. 28, 1915	23.30		
Jennie P. Wilkins	Nov. 8, 1915	4.20		
Marion Yerger	Dec. 12, 1915	10.00		
Joseph Atherton	Nov. 29, 1915	231.80	3.00	16.39
Peter W. Bergstrom	Dec. 1, 1915	99.92		
Wm. H. Swasey	Dec. 13, 1915	104.90		
Mary Krotzer	Dec. 29, 1915	128.34	2.00	11.41
W. D. Chisholm	Jan. 5, 1916	55.54	1.00	5.55
Geo. W. Rogers	Jan. 6, 1916	25.00		
Harriet Wilson	Jan. 20, 1916	25.00		
Henry A. Blyth	Feb. 8, 1916	311.50		
Katherine S. Leavitt	Feb. 11, 1916	*20.88		
Peter H. Pandee	Feb. 19, 1916	*20.88		
J. D. Whisenant	Feb. 24, 1916	1,233.67	5.00	
William Lacleck	Feb. 28, 1916	*697.80		35.93
Wm. Oyer	March 14, 1916	565.66	5.00	
Jane A. Todd	March 16, 1916	*17.60		1.76
Elizabeth Chester	March 25, 1916	45.10		
Cornelia F. Wineman	March 29, 1916	1,244.68	5.00	47.44
Cornelia F. Jackson	April 19, 1916	58.15		
Wm. H. Brown	May 2, 1916	*140.58		
Elizabeth Marshall	May 5, 1916	301.17	4.00	20.35
Mary A. Maxwell	May 6, 1916	4.42		
Josephine W. Linzee	May 12, 1916	\$ 4.44		

## COLLATERAL INHERITANCE TAX

POLK COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
James Maxwell	May 18, 1916		289.06	3.00
Mary E. O'Mara	May 18, 1916		380.49	4.00
Edward C. Proctor	May 20, 1916		4.70	24.02
Josephine Hopkins	May 21, 1916		5.40	
Mary G. Hardy	May 26, 1916		80.60	
Joseph C. Brown	June 1, 1916		2,250.24	3.00
Ann T. Bullock	June 2, 1916		185.00	
Mary I. Forsyth	June 2, 1916		14.75	
Martha A. Low	June 3, 1916		25.00	
Elijah H. Parsons	June 3, 1916		107.80	
Wm. E. Hess	June 12, 1916		14.40	
Chas. E. Kling	June 13, 1916		2.10	
Augusta E. King	June 22, 1916		*179.57	2.00
Catherine T. Duffy	June 24, 1916		12.60	
Total			\$ 45,155.62	\$ 105.49
"Tax and interest.				
"Balance due.				
Total			\$ 45,155.62	\$ 105.49
POTTAWATTAMIE COUNTY.				
Wm. Lowry	July 15, 1914	\$ 531.30		\$ 30.93
Thomas Keller	July 21, 1914	287.50		19.39
John Nath	July 27, 1914	56.64		5.06
Benben Brennenman	Oct. 9, 1914	229.28	\$ 4.00	21.60
Wilson R. Fehr	Nov. 30, 1914	*312.15	4.00	20.60
E. P. Alson	Dec. 31, 1914	222.30		19.11
Adolphus Busch	Jan. 22, 1915	225.00		16.25
John T. Thompson	Feb. 1, 1915	124.15	2.00	11.20
George B. Green	Feb. 11, 1915	*91.53	9.15	2.74
Nellie B. Green	Feb. 11, 1915	*96.12	9.61	2.88
Lydia P. Wint	April 30, 1915	*80.25		
Sophia A. Douglass	July 31, 1915	*127.39		11.36
Andrew McCabe	Aug. 4, 1915	1,161.36		46.61
James Olman	Sept. 22, 1915	*67.45		6.74
Wm. H. Butler	Oct. 9, 1915	8,610.84		59.00
Wm. W. Wint	Oct. 27, 1915	1,188.20	5.00	46.88
Geo. H. Brown	Nov. 4, 1915	27.00		2.70
T. H. James	Nov. 13, 1915	562.92		4.00
Chester H. Albert	Nov. 15, 1915	*90.48		33.77
Sarah Louise Gunn	Jan. 7, 1916	55.58	1.00	5.58
Lucy Philbrook	Jan. 27, 1916	54.78	1.00	5.47
Margaret Lynch	March 28, 1916	*115.68	2.00	10.78
August H. Schulz	April 8, 1916	624.35	5.00	33.73
Peter Jones	May 8, 1916	*127.36	2.00	11.93
Peter O. Soranson	May 28, 1916	286.68	3.00	19.29
Belle Holst	June 8, 1916	30.92	4.00	20.01
Susan Morris	June 19, 1916	35.00	1.00	3.50
Christian Eberhart	June 27, 1916	*30.39		2.48
Total		\$ 16,215.72	\$ 56.76	\$ 486.00
"Tax and interest.				
POWESHIEK COUNTY.				
Gordie Smith	April 1, 1915	\$ 811.80	\$ 5.00	\$ 59.44
Rachel T. Templeton	May 6, 1915	*227.00	5.00	35.65
W. E. Wint	May 25, 1915	151.75	2.00	12.50
S. H. Haines	Sept. 27, 1915	\$385.05	5.00	46.14
S. H. Hussey	Oct. 29, 1915	400.00		25.09
Albert Vanfossen	March 1, 1916	*389.13	4.60	24.45
Julius Wendland	April 27, 1916	133.99	2.00	11.69
Total		\$ 3,451.46	\$ 23.60	\$ 186.00
"Tax and interest.				
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## REPORT OF STATE TREASURER

## RINGGOLD COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Elizabeth Bridson	Nov. 4, 1915	\$ 913.55	\$ 5.00	\$ 42.40
Total		\$ 913.55	\$ 5.00	\$ 42.40

## SAC COUNTY.

James H. Tait	Sept. 1, 1914	\$ 4,277.78		\$ 50.00
James H. Tait	Dec. 9, 1914	2.50		
Hiram B. Smith	Dec. 15, 1914	25.00	\$ 1.00	\$ 2.50
Elizabeth Scandrett	March 11, 1915	20.00	\$ 1.00	2.00
Jacob Timpe	April 27, 1915	1.00		
Otto Behrend	Oct. 1, 1915	250.00	3.00	17.00
Truman Towle	Feb. 15, 1916	353.08	4.00	22.65
Lewis C. Buss	March 13, 1916	181.00	2.00	14.05
James W. Tibergien	March 13, 1916	5.00	1.00	.50
Total		\$ 5,115.53	\$ 12.00	\$ 109.20

## SCOTT COUNTY.

Benj. F. Painter	July 2, 1914	\$ 1,084.74	\$ 5.00	\$ 45.84
Sarah Ochs	July 9, 1914	2,315.39		\$ 44.13
J. A. Place	July 16, 1914	5.00	1.00	
Harriet Dvorak	July 17, 1914	232.66	3.00	16.63
Emmer E. Bowles	July 28, 1914	*289.40		
Mary E. Churchill	Aug. 20, 1914	61.25		6.12
Mathias Zensen	Sept. 28, 1914	809.47	5.00	39.28
John Gottschall	Oct. 6, 1914	*176.25	2.00	13.81
Oct. 6, 1914	110.82	2.00		10.54
Oct. 9, 1914	112.66			10.60
Emily S. Hamilton	Oct. 14, 1914	5.00		.50
James Dyer	Oct. 28, 1914	464.52	5.00	28.22
Leonhart P. Biller	Oct. 29, 1914	*68.08	1.00	6.80
Clarence Mast	Nov. 10, 1914	178.50	2.00	13.92
Melvina Fanning	Nov. 28, 1914	*473.37	5.00	28.66
Aug. 3, 1914	210.00	3.00		15.50
Marie Heusche	Dec. 16, 1914	205.21		15.26
Chas. W. Post	Dec. 24, 1914	84.62		8.46
Henry Schnoor	Jan. 13, 1915	135.05	2.00	11.75
Anna M. Drewes	Jan. 19, 1915	*106.75	2.00	10.33
Anna McClelland	Jan. 22, 1915	103.68	2.00	10.18
Rose Ann Wilson	Jan. 22, 1915	103.28	10.32	3.09
Richard Proudfoot	Jan. 29, 1915	*835.35	12.50	7.50
Catharina Roennfeldt	Jan. 29, 1915	123.82	2.00	11.19
William Don	Feb. 4, 1915	115.83	2.00	10.79
Henry Luett	Feb. 11, 1915	57.71	1.00	5.77
Minnie Frieck	Feb. 15, 1915	.50	1.00	
P. J. Owen	Feb. 18, 1915	196.50		14.82
Lucy M. Foster	April 7, 1915	172.81		13.64
Frederick Klug	April 20, 1915	50.00	1.00	5.00
Jurgen Eggers	April 30, 1915	*211.19	3.00	15.55
Harriet Overdeck	May 8, 1915	*506.24	5.00	30.18
Heinrich Gremmels	May 15, 1915	50.00		
George Thomas Larmore	May 18, 1915	155.16	2.00	12.75
Michael Dillon	May 19, 1915	72.75	1.00	7.28
Chas. Kruse	May 27, 1915	507.50	5.00	30.22
Benjaminne Barr	June 2, 1915	10.00	1.00	1.00
Nick Mohr	June 11, 1915	99.68	1.00	9.96
Kate M. Gladhill	June 17, 1915	50.24		5.92
Claus Hill	July 2, 1915	500.00	5.00	30.00
Johann H. Heesch	July 24, 1915	423.55	5.00	26.17
Robert Don	Aug. 4, 1915	3,257.83	5.00	50.00
Anton W. Brus	Sept. 3, 1915	465.16	5.00	28.25
Sue Y. Middleton	Sept. 4, 1915	*105.85	2.00	10.29
Robert A. Neil	Oct. 6, 1915	*1,356.60		40.69

## COLLATERAL INHERITANCE TAX

## SCOTT COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
D. J. Dohaney	Oct. 16, 1915	\$ 138.07	2.00	\$ 11.90
Maria M. Ade	Oct. 16, 1915	23.51	1.00	2.35
Fannie M. Wheeler	Nov. 18, 1915	586.58	20.00	17.60
Elizabeth Koch	Dec. 2, 1915	10.00	1.00	1.00
Gustav Leemlius	Dec. 6, 1915	*337.86	4.00	21.89
Geo. F. Pepper	Dec. 14, 1915	184.65		14.23
Chas. W. Skoring	Dec. 16, 1915	366.13	4.00	23.30
Wm. F. C. Lewis	Dec. 21, 1915	953.02		43.59
Theodore F. Ewoldt	Dec. 21, 1915	*94.90	1.00	9.49
Elizabeth L. Grant	Jan. 24, 1916	607.95		35.03
John Murry	March 6, 1916	73.03	1.00	7.30
Christian Hartwigsen	March 8, 1916	24.92	1.00	2.49
Albert Price	March 13, 1916	71.34	1.00	7.13
Anna Rohwedder	April 1, 1916	*339.70	4.00	21.98
John Hannagan	April 4, 1916	*81.89	1.00	8.18
Henry Musfeldt	April 5, 1916	652.64	5.00	34.57
Francis R. Williams	April 8, 1916	335.00		21.75
Anton Nierman	April 14, 1916	607.09	5.00	35.91
Mary Hibbard	May 2, 1916	38.10		3.81
Adolph Stange	May 24, 1916	102.93	2.00	10.14
Mary Allen	June 2, 1916	145.05		12.25
Balthasar Kunkel	June 6, 1916	63.57		
Rosina Zoller	June 16, 1916	43.75	1.00	4.37
Henrietta Dawley	June 19, 1916	129.02	2.00	11.45
Levina S. Eastman	June 30, 1916	108.98	2.00	10.44
Agnes N. French	June 30, 1916	1,713.76	5.00	50.00
Total		\$ 24,651.89	\$ 112.82	\$ 1,128.74

\*Tax and interest.

## SHELBY COUNTY.

Lars Hansen	July 17, 1914	\$ 5,502.74	\$ 5.00	\$ 50.00
Mary E. Quinn	July 23, 1914	1,707.50	5.00	50.00
Rosa Boeck	Aug. 5, 1914	315.00	4.00	20.75
Sarah J. Slates	Sept. 11, 1914	206.13	3.00	15.30
Christian L. Christiansen	Oct. 12, 1914	*993.00	5.00	44.79
Thos. O. McDonald	Feb. 18, 1915	100.00	1.00	10.00
Amelia Blades	April 13, 1915	*1,727.41	5.00	50.00
Ellen Kilcoin	April 13, 1915	404.45	5.00	23.22
M. C. Rasmussen	June 7, 1915	4,781.73	5.00	50.00
Jacob S. Bosley	July 14, 1915	5,064.00	5.00	50.00
Josepha Thraen	Oct. 16, 1915	*6.10	1.00	
Nancy Larkin	Dec. 22, 1915	70.38	1.00	7.03
Susannah J. Smith	May 5, 1916	251.95		17.59
Metta M. Miller	May 26, 1916	*286.62	20.00	8.59
Total		\$ 21,506.91	\$ 65.00	\$ 399.24

\*Tax and interest.

## SIOUX COUNTY.

Andrew Payne	July 15, 1914	\$ 102.00	\$ 2.00	\$ 10.10
Freeman Zeigler	Aug. 6, 1914	*1,155.60	5.00	46.55
Charles Snell	March 13, 1915	*811.97	5.00	39.38
Henry Frank	March 23, 1915	*156.80	2.00	12.84
Cornelius Punt	Sept. 9, 1915	100.00		10.00
Fred Teich	Dec. 14, 1915	150.00		12.50
Arde E. Adengast	Jan. 21, 1916	82.00	8.20	2.46
Mary S. Bunting	April 25, 1916	*1,191.60		46.91
Total		\$ 3,749.97	\$ 22.20	\$ 180.72

\*Tax and interest.

## REPORT OF STATE TREASURER

## STORY COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Dora L. Sawin	Sept. 15, 1914	\$ *208.50	\$ 3.00	\$ 19.92
Betsey Henderson	Nov. 4, 1914	\$ 71.27	1.00	7.12
Martha Bryant	March 26, 1915	*95.05	1.00	9.50
Henry C. Kelly	March 27, 1915	82.15	1.00	8.21
Lovie S. Zwilling	April 9, 1915	4,521.00	5.00	50.00
T. James Pollock	April 17, 1915	*106.75	2.00	10.33
Christian L. Dabbe	Sept. 14, 1915	*116.50	2.00	10.82
Peter Nelson	Dec. 1, 1915	*763.86		37.91
Daniel Crocker	March 8, 1916	687.42		35.62
Alice J. Lowery	March 18, 1916	*1,526.14		50.00
Josephine Lowery	April 10, 1916	87.50		8.75
John B. Howe	April 25, 1916	*500.80		32.72
O. J. Burke	April 28, 1916	13.82		1.38
Ole Bergeson	May 8, 1916	*51.30	1.00	5.13
J. M. Colburn	June 8, 1916	8,772.70		50.00
Millan G. Ross	June 12, 1916	58.04		5.80
Total		\$ 17,842.80	\$ 16.00	\$ 343.21

\*Tax and interest.

## TAMA COUNTY.

Sarah Berger	Oct. 8, 1914	\$ *192.36	\$ 2.00	\$ 14.62
W. O. Pond	Oct. 16, 1914	25.00	1.00	2.50
Mattie Carson	Nov. 28, 1914	179.64	2.00	13.98
Thomas Foley	April 12, 1915	*185.30	2.00	14.26
Emily Fraze	May 22, 1915	266.05	3.00	18.30
Jachim Hagen	May 25, 1915	36.67	1.00	3.66
James Hunter	July 2, 1915	180.86		14.04
P. R. Harrison	Oct. 2, 1915	4,111.13	5.00	
Catherine Cory	Oct. 15, 1915	404.20	5.00	25.21
R. N. Tenney	Dec. 3, 1915	175.00	2.00	13.75
Jurgen Meggers	March 27, 1916	140.41	2.00	12.02
Samuel Underhill	April 15, 1916	80.00	1.00	8.00
Ada E. Hubbard	April 21, 1916	92.31	1.00	9.23
Emma Carson	May 20, 1916	265.00	3.00	
Total		\$ 6,833.93	\$ 30.00	\$ 149.57

\*Tax and interest.

## TAYLOR COUNTY.

Maggie R. Murchy	Aug. 31, 1915	\$ *159.46		\$ 12.97
Jno. F. Simmons	Sept. 13, 1915	169.04	\$ 2.00	13.45
Elizabeth Maxwell	April 4, 1916	*71.09		7.10
George Bix	April 15, 1916	*172.65	2.00	13.63
Annie S. Parrish	June 26, 1916	334.32		21.71
Total		\$ 906.56	\$ 4.00	\$ 68.86

\*Tax and interest.

## UNION COUNTY.

Jacob Quick	Nov. 30, 1914	\$ *147.50		\$ 12.37
Thos. Nash	Dec. 2, 1914	87.48		8.74
B. K. Berry	Dec. 9, 1914	330.60		21.53
Thomas Nash	Dec. 26, 1914	34.27		3.42
George H. Gray	Dec. 29, 1914	210.11		15.50
J. T. Remington	Dec. 10, 1915	1,099.80		45.99
Elizabeth J. Culver	Feb. 18, 1916	65.53		6.55
Total		\$ 1,975.29		\$ 114.10

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## VAN BUREN COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
William R. Woodside	Dec. 24, 1914	\$ 47.51		\$ 4.75
Alice C. Scott	May 14, 1915	*524.62	\$ 5.00	30.73
Phoebe H. McBeth	Oct. 18, 1915	*156.80	1.00	12.84
Mary Deidrichs	March 17, 1916	900.50	3.00	15.02
Geo. W. Smith	April 4, 1916	*37.14	1.00	5.71
Margaret R. Brown	April 14, 1916	99.25	1.00	9.92
Sarah Pendleton	April 17, 1916	*170.04		13.50
Total		\$ 1,255.95	\$ 12.00	\$ 92.47

\*Tax and interest.

## WAPELLO COUNTY.

Nettie Johnson	Aug. 5, 1914	\$ 175.78		\$ 13.78
Chas. N. Hedrick	Nov. 28, 1914	508.51	\$ 5.00	30.25
Mary Sullivan	Nov. 28, 1914	*60.50	1.00	6.05
F. B. Shafer	Dec. 4, 1914	178.47		13.92
George W. Wales	Jan. 4, 1915	489.95	5.00	29.49
George N. Graves	Feb. 11, 1915	498.54	5.00	29.92
Delia M. Shekell	March 20, 1915	*199.08	2.00	14.96
James G. Barton	June 3, 1915	5.00		
David Hiller	July 29, 1915	91.17	1.00	9.12
Emma J. Holt	Jan. 21, 1916	147.28	2.00	12.36
Bertha Hunter	Jan. 31, 1916	257.65		17.88
Timothy Keefe	April 26, 1916	108.97	2.00	10.44
Lewis P. Jennings	June 1, 1916	*959.92	5.00	43.70
Total		\$ 3,630.82	\$ 28.00	\$ 231.96

\*Tax and interest.

## WARREN COUNTY.

Lizzie A. Jackson	Feb. 15, 1914	\$ *188.40	\$ 2.00	\$ 14.42
J. B. Schulte	Nov. 19, 1914	47.00	1.00	4.70
S. S. Owen	April 12, 1915	56.60	1.00	5.66
Seldon H. Stacy	April 17, 1915	363.20	4.00	23.16
Susan Ward	April 22, 1915	436.85	5.00	26.84
Sarah Sinfit	May 15, 1915	82.06	1.00	8.20
A. M. Miller	Sept. 7, 1915	818.62	5.00	39.56
Nelson Bedwell	Sept. 23, 1915	527.33	5.00	30.81
Mary Hite	Dec. 4, 1915	160.75	2.00	13.04
C. H. Romback	Dec. 10, 1915	1,087.62	5.00	45.87
Harriet J. Hunt	March 23, 1916	460.05	5.00	28.00
Total		\$ 4,228.48	\$ 36.00	\$ 240.26

\*Tax and interest.

## WASHINGTON COUNTY.

G. C. Mayer	July 10, 1914	\$ 631.39	\$ 5.00	\$ 33.94
Samuel O. Welch	Aug. 8, 1914	82.60	1.00	8.26
Agnes Melville	Sept. 14, 1914	*311.41	4.00	20.57
John Wombacker	Oct. 16, 1914	388.49	4.00	24.42
Sue Fisher	Nov. 13, 1914	352.03	4.00	22.60
Susan Hamilton	Nov. 28, 1914	208.01	3.60	18.40
Herman Zillmer	March 3, 1915	486.48	5.00	29.32
Indiana A. Glazier	March 19, 1915	*138.99	2.00	11.94
Lewis C. Schultz	March 29, 1915	*10.20	1.00	1.02
M. P. Darbyshire	March 29, 1915	*27.15		2.71
Sarah L. Ronaldson	June 4, 1915	356.10	4.00	22.80
Eunice Bridges	Sept. 21, 1915	54.95	1.00	5.49

## REPORT OF STATE TREASURER

## WASHINGTON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Maris McCall	Dec. 1, 1915	*357.83	4.00	22.89
J. F. McCall	Dec. 1, 1915	*1,155.25	20.00	34.06
J. W. Maxwell	Dec. 13, 1915	12.50	1.00	1.25
Elizabeth Snider	Jan. 21, 1916	1,586.15	5.00	50.00
James McCracken	Feb. 2, 1916	515.85	5.00	30.79
Abijah Savage	March 13, 1916	3,000.00	5.00	50.00
Abijah Savage	April 6, 1916	*153.33		
George Fetes	April 13, 1916	*1,496.85	5.00	49.36
Howard S. Cooper	April 28, 1916	*149.03	2.00	12.45
Malone Cooper	April 28, 1916	*177.50	2.00	13.87
Robert Marshall	May 17, 1916	*100.00	2.00	10.30
Sarah Campbell	June 6, 1916	80.60	1.00	
Patience Campbell	June 23, 1916	736.09	5.00	37.05
Hiram Wallingford	June 26, 1916	450.85	5.00	27.99
Total		\$ 13,012.66	\$ 16.00	\$ 541.48

\*Tax and interest.

## WAYNE COUNTY.

Mary E. Ockerman	July 30, 1914	\$ 90.48	\$ 1.00	\$ 9.04
John T. Funnell	Aug. 13, 1914	830.36	5.00	39.91
Martin P. Kellogg	Aug. 17, 1914	925.46	5.00	42.76
Antoinette A. Barber	Dec. 7, 1914	*119.16	2.00	10.95
Allen Walden	Feb. 23, 1915	144.00		
Lottie T. Sallman	April 23, 1915	102.50	2.00	10.12
S. A. Hibbs	July 6, 1915	*127.85	2.00	11.39
John Bell	Aug. 19, 1915	*222.67	3.00	16.13
Mary E. Bell	Aug. 19, 1915	*117.15	2.00	10.85
Martha L. McKibben	Dec. 3, 1915	505.19	5.00	
B. N. Davis	Dec. 18, 1915	*92.63	1.00	9.26
Total		\$ 3,177.45	\$ 28.00	\$ 160.41

\*Tax and interest.

## WEBSTER COUNTY.

John Lynch	Aug. 28, 1914	\$ 1675.50	\$ 5.00	\$ 35.26
Helga Nystul	Sept. 23, 1914	842.26	5.00	40.26
Sarah Bouelle	Oct. 30, 1914	*136.67	2.00	11.83
A. V. Nelson	Dec. 31, 1914	*86.17	5.00	29.30
Sarah J. E. Churchill	Jan. 4, 1915	317.79	4.00	20.88
Mary Arnold	Jan. 21, 1915	844.34	5.00	40.32
Louis Deffke	Jan. 28, 1915	*18.05	1.00	1.80
David Adamson	Feb. 1, 1915	*178.44	2.00	
Matthew D. Reynolds	March 22, 1915	183.66	2.00	14.18
Ellen Ivory	March 26, 1915	20.00	1.00	2.00
Hulda M. Nelson	May 5, 1915	*751.06		22.53
Leonard Reed	May 14, 1915	*8.00	1.00	
Mary S. Donahue	May 18, 1915	*128.15	12.81	3.84
Ole M. Olson	June 5, 1915	*71.20		
Earl S. Bostwick	July 17, 1915	54.95	1.00	7.12
Peter Melin	Nov. 11, 1915	380.52		24.02
Elma Rogers	Dec. 23, 1915	439.89	5.00	26.99
Emily Scheer	March 25, 1916	15.00	1.00	1.50
Andrew Dahl	April 7, 1916	1,103.52	5.00	46.03
Anna C. Hellman	May 17, 1916	300.00	3.00	
Ella M. Holloway	May 20, 1916	*2,828.60		50.00
Total		\$ 0,783.76	\$ 60.81	\$ 377.86

†Part payment.

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## WINNEBAGO COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Wm. M. McGuire	July 13, 1914	\$ 3,693.77	\$ 5.00	\$ 50.00
Carl Nerby	Aug. 20, 1914	489.48	5.00	29.47
Lewis Akeson	Aug. 20, 1914	97.12		9.71
Albert T. Thorwoldson	Oct. 20, 1914	*169.56	2.00	
Mary B. Stone	Nov. 13, 1914	508.36	5.00	
Martin Langland	Nov. 20, 1914	*203.27		
David Larson	May 20, 1916	283.75	3.00	
Total		\$ 5,535.81	\$ 80.81	\$ 407.04

\*Tax and interest.

## WINNESHIEK COUNTY.

Thomas Russell	Aug. 15, 1914	\$ 433.00	\$ 5.00	\$ 26.68
Owen Smith	Aug. 26, 1914	199.24	2.00	14.96
B. Amundsen	Aug. 28, 1914	2,153.33	5.00	50.00
J. H. Haug	Aug. 29, 1914	300.00	3.00	30.00
Tolena Nelson	Dec. 17, 1914	238.38	3.00	16.91
Ole M. Kokas	Jan. 22, 1915	755.28	5.00	37.65
D. A. Reed	Jan. 29, 1915	*21.96	1.00	2.19
O. N. Bagne	Feb. 1, 1915	152.72	2.00	12.63
Halvor Halvorsen	Feb. 1, 1915	134.37	2.00	11.71
Alice T. Donald	April 1, 1915	684.67	5.00	35.54
Snillie B. Smith	April 15, 1915	*55.15	1.00	5.51
Anna Steplka	July 1, 1915	7.37	1.00	
Erick J. Hopperstad	Sept. 7, 1915	263.22	3.00	18.16
Nels Thorson	Nov. 18, 1915	57.28	1.00	5.72
Sarah Jane Webster	Jan. 22, 1916	*31.90	1.00	3.19
Nora Marlow	March 13, 1916	326.47	4.00	21.32
Ole Hokkas	March 25, 1916	261.31	3.00	18.00
Caroline Busness	March 27, 1916	*425.30	20.00	12.75
Mary J. Stuart	April 4, 1916	*185.26	2.00	14.26
Pat L. Keefe	April 20, 1916	189.29	2.00	14.46
Total		\$ 6,876.60	\$ 73.00	\$ 351.70

\*Tax and interest.

## WOODBURY COUNTY.

Ole Larson	Aug. 3, 1914	\$ 255.93	\$ 1.00	\$ 17.99
Mary R. Ormsbee	Aug. 29, 1914	51.42		5.14
Joseph Fromknecht	Sept. 3, 1914	100.00		10.00
John Rose	Oct. 31, 1914	*676.41	5.00	35.29
Richard Bowles	Nov. 14, 1914	*82.47	1.00	8.24
Mary O'Brien	Dec. 9, 1914	*256.03	3.00	17.80
H. B. Holman	Dec. 10, 1914	94.19	1.00	9.41
Mary C. Van Norman	Dec. 16, 1914	1.25	1.00	
Wm. P. Wiggin	Jan. 12, 1915	6.50	1.00	.65
Floyd G. Smith	Jan. 15, 1915	3.29	1.00	
John Olson	May 1, 1915	*699.25	5.00	35.07
Ferdinand M. Muxfield	May 3, 1915	*120.00	2.00	
Jane Parkhill	June 5, 1915	154.63	2.00	12.73
Levi C. Viets	July 6, 1915	609.00	5.00	33.27
Saville W. Appleton	July 10, 1915	2,283.66	5.00	50.00
Jane Parkhill	July 21, 1915	229.23	2.00	
Josiah Savage	July 29, 1915	10.00	1.00	
F. C. Bennett	Aug. 21, 1915	13.53	1.00	1.35
Mary E. F. Bryant	Sept. 16, 1915	*3.15	1.00	
James D. Burris	Sept. 23, 1915	*288.00		19.40
Frank H. Seidel	Oct. 12, 1915	*.30	1.00	
August Evert	Nov. 5, 1915	*51.90	5.19	1.55
Max Guggenheim	Nov. 12, 1915	*28.10	1.00	2.81
Frank L. Wirick	Nov. 12, 1915	*54.33	1.00	5.43
John G. Olson	Dec. 24, 1915	209.45	4.00	24.97

## REPORT OF STATE TREASURER

## WOODURY COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Robert Buchanan	Jan. 7, 1916	1,200.00	5.00	
Otto H. Hausenwald	Jan. 17, 1916	*330.73	21.53	
Ernest H. Evans	Feb. 12, 1916	666.77	5.00	35.00
John Davis	March 11, 1916	*123.15	2.00	11.15
Cyrus Briggs	April 4, 1916	*28.64	1.00	2.86
Thomas Hayes	April 11, 1916	*128.86	2.00	11.44
George Oberne	April 24, 1916	*18.60	1.00	1.86
Julia L. Butterfield	May 5, 1916	*151.25	2.00	
Eliza J. Young	May 17, 1916	61.55		6.16
Olive C. Livermore	May 31, 1916	55.30	1.00	5.53
Francis Cane	June 21, 1916	1,047.30	20.00	
John Keltges	June 21, 1916	489.77	5.00	29.48
Thomas D. Dunn	June 26, 1916	25.00	1.00	2.50
Total.		\$ 10,768.94	\$ 95.19	\$ 418.61

\*Tax and interest.

## WORTH COUNTY.

John Hellner	Nov. 11, 1914	\$ *149.40	\$ 2.00	\$ 12.47
Julia Swenson	June 2, 1916	*225.68		16.28
Total.		\$ 375.08	\$ 2.00	\$ 28.75

\*Tax and interest.

## WRIGHT COUNTY.

Inglebright Chelwig	Sept. 9, 1914	\$ 81.82	\$	\$ 8.18
Allis S. Bridges	Oct. 7, 1914	*52.20	\$ 1.00	5.22
David Williams	Dec. 9, 1914	*2,116.53	5.00	50.00
Thos. B. Erickson	March 11, 1915	996.61	5.00	44.89
D. C. Filkins	Sept. 28, 1915	503.94	5.00	30.09
Frank Last	Sept. 30, 1915	*66.02		6.60
Pernella Ambie	April 8, 1916	*309.91		20.49
Lucretia S. Smith	May 2, 1916	10.00		
Total.		\$ 4,137.03	\$ 16.00	\$ 165.47

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## TABLE NO. 31—COLLATERAL INHERITANCE TAX.

Collection of the Tax by the State Treasurer, with Amounts Paid  
County Clerks and County Attorneys.

Counties	Tax Collected	Fees Paid	
		Reporting	Legal Service
Adair	\$ 4,276.85	\$ 34.24	\$ 88.61
Adams	1,739.70	15.08	98.74
Allamakee	4,122.50	47.41	225.39
Appanoose	4,013.71	18.00	130.77
Audubon	3,318.14		77.72
Benton	11,158.52	58.00	442.03
Black Hawk	10,142.32	100.85	496.51
Boone	8,344.60	22.00	312.02
Bremer	2,124.83	8.00	143.29
Buchanan	10,034.42	65.00	341.56
Buena Vista	88.35		
Butler	3,121.41	30.02	187.33
Calhoun	3,186.78	38.00	164.81
Carroll	2,877.33	36.00	173.67
Cass	7,164.79	61.00	377.84
Cedar	3,802.32	17.00	146.40
Cerro Gordo	7,524.93	41.00	415.64
Cherokee	4,516.96	34.06	153.97
Chickasaw	1,537.41	6.00	96.76
Clarke	1,449.35		86.04
Clay	3,208.03	17.00	148.44
Clayton	5,091.41	49.04	247.28
Clinton	18,711.90	131.56	742.21
Crawford	1,160.14	9.00	74.47
Dallas	11,990.73	74.00	496.71
Davis	779.22	10.00	49.57
Decatur			
Delaware	2,618.48	21.00	173.86
Des Moines	8,801.37	63.00	433.75
Dickinson	85.30		
Dubuque	23,348.38	116.20	1,014.82
Emmet	1,798.78		119.91
Fayette	4,757.40	35.00	122.04
Floyd	4,040.58	16.00	100.48
Franklin	5,034.01	42.00	175.79
Fremont	5,539.20	44.00	256.70
Greene	12,885.66	34.00	216.02
Grundy	7,483.61	3.00	117.89
Guthrie	12,439.96	43.34	167.86
Hamilton	6,174.57	34.00	258.37
Hancock	3,255.10		89.02
Hardin	2,386.82	15.00	126.47
Harrison	2,627.65	21.00	147.94
Henry	9,608.98	79.00	443.80
Howard	4,511.02		84.05
Humboldt	9,372.76	10.00	170.56
Ida	2,823.03	32.00	96.74
Iowa	8,667.61	65.00	403.96
Jackson	6,913.43	24.00	262.80
Jasper	4,223.96	18.00	150.00
Jefferson	6,401.63	53.00	262.91
Johnson	15,005.50	36.22	521.70
Jones	15,708.80	51.00	355.48
Keokuk	6,613.13	96.00	354.42
Kossuth	1,486.64	30.00	77.17
Lee	38,736.60	82.58	938.37
Linn	9,289.00	90.00	584.85
Louisa	5,886.40	24.00	234.85
Lucas	3,129.80	22.00	168.68
Lyon	2,340.59		64.41
Madison	5,461.55	28.00	230.30
Mahaska	1,644.73	12.00	109.79
Marion	4,028.20	30.00	224.73
Marshall	12,975.69	85.00	435.25
Mills	3,018.71	19.00	129.38
Mitchell	7,781.25	33.00	379.63

Counties	Tax Collected	Fees Paid	
		Reporting	Legal Service
Monona .....	3,963.96	10.00	115.08
Monroe .....	234.19	3.00	19.61
Montgomery .....	7,919.00	49.32	316.41
Muscatine .....	13,304.48	75.00	479.38
O'Brien .....	1,107.03	39.90	64.94
Oscoda .....	689.07	5.00	35.67
Page .....	3,753.57	17.00	177.89
Palo Alto .....	3,025.04	32.00	161.42
Plymouth .....	12,300.36	86.00	482.40
Pocahontas .....	4,386.58	25.00	221.30
Polk .....	45,153.02	104.00	736.37
Pottawattamie .....	16,215.72	66.76	485.30
Powershiek .....	3,415.46	23.00	158.38
Ringgold .....	913.55	5.00	42.40
Sac .....	5,115.39	12.00	109.20
Scott .....	24,051.80	112.82	1,132.74
Shelby .....	21,506.91	65.00	209.24
Story .....	3,749.97	22.29	130.72
Tama .....	17,143.59	16.00	343.21
Taylor .....	6,335.93	35.00	149.37
Union .....	906.56	4.00	66.56
Van Buren .....	1,975.29	12.00	114.36
Wapello .....	1,255.95	12.00	92.47
Warren .....	3,680.82	28.00	231.36
Washington .....	4,228.48	56.00	240.36
Wayne .....	15,012.66	96.00	541.48
Webster .....	3,173.45	72.00	190.41
Winnebago .....	1,924.70	69.51	377.86
Winneshiek .....	5,832.31	86.81	467.04
Woodbury .....	6,876.00	73.00	321.70
Worth .....	10,785.94	95.19	418.61
Wright .....	375.08	2.00	38.75
Totals.....	\$ 697,568.48	\$ 3,697.46	\$ 25,472.15

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