

State of Iowa

1918

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REPORT OF THE

**TREASURER OF STATE**

FOR THE

BIENNIAL PERIOD JULY 1, 1916, TO JUNE 30, 1918

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EDWIN H. HOYT  
TREASURER OF STATE

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Published by  
THE STATE OF IOWA  
Des Moines

FINANCIAL REPORT.

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES.

*Hon. W. L. Harding, Governor:*

SIR.—In accordance with the provisions of Section 107 of the Code of 1897, I have the honor to present herewith a report of the transactions of the Treasury Department for the biennial period ending June 30, 1918.

EDWIN H. HOYT,  
*Treasurer of State.*

October 1, 1918.

## REPORT OF STATE TREASURER

This report covers the period of the incumbency of my predecessor, the late Hon. William C. Brown, from July 1st, 1916, to May 16th, 1917, at which time, upon the death of Mr. Brown, I assumed the duties of that office by appointment from you.

### STATE TREASURY DEPARTMENT.

EDWIN H. HOYT, Manchester.....	State Treasurer
F. J. MURPHY, Des Moines.....	Deputy State Treasurer
A. C. SAVAGE, Adair.....	Field Collector Collateral Inheritance Tax
I. D. LONG, Manchester.....	Cashier
DELIA VAN STIGT, Des Moines.....	General Clerk
MARGUERITE FRENCH, Des Moines.....	Bookkeeper
HATTIE F. ALLEN, Des Moines.....	Stenographer
GLADYS BARR, Prescott.....	Special Clerk
TILLIE H. HAWKER, Creston.....	Record 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 1917
EDWIN H. HOYT, Delaware County.....	1917 to —

### GENERAL REVENUE.

The general revenue of the state has been running very low since 1912, the low period in each year since that time showing a balance of less than \$100,000.00. Until 1916, my predecessors were able to get along without stamping warrants "Not paid for want of funds." The increased cost of all commodities, since the beginning of the European war, especially the cost of food and material to insure the comfort of the inmates of our state institutions has so increased the expenditures of the state, that in 1916 it was found necessary to stamp warrants, "Not paid for want of funds" to the amount of \$344,260.48, all of which drew 5 per cent interest until paid.

Our own entrance into the war in April, 1917, and the legislative appropriations necessitated thereby, made the shortage in the general revenue account still more acute, so that in the fall of 1917 the state was paying interest on \$1,068,637.77 on warrants outstanding, presented and "Not paid for want of funds."

In April, 1918, we were paying interest on \$1,113,000.00 in warrants. In the latter part of that month, when the taxes from the seven mill levy authorized by the Thirty-seventh General Assembly began to be paid we were able to redeem all outstanding warrants drawing interest, and have a balance left in the general revenue fund. It is my judgment that the state should always have a reasonable working balance and should never be placed in the position of being obliged to stamp its warrants "Not paid for want of funds," nor be obliged to depend upon the generosity of banks in caring for such warrants. \$21,833.35 in interest has been paid during the past year on stamped warrants.

While it has not been hard heretofore to induce banks to carry these stamped warrants, their refusal to let their money out at 5 per cent for an indefinite period in times of panic or extreme money stringency would cause the treasurer no end of grief and the state no little embarrassment.

## ESTIMATES.

It is impossible to furnish exact information as to what the financial condition of the state will be at the end of the biennial period for which appropriations have been made to cover and ending June 30th, 1919, but I have prepared a statement showing the estimated receipts and the estimated expenditures for general expenses and amounts that may be drawn on all appropriations from July 1st, 1918, to June 30th, 1919.

ESTIMATE OF DISBURSEMENTS AND AMOUNTS THAT MAY BE DRAWN  
JULY 1ST, 1918, TO JUNE 30TH, 1919.

Outstanding warrants July 1st, 1918 .....	\$ 563,810.40
County Apportionment, Automobile Licenses .....	1,381,105.00
Federal County Co-operative Road Fund .....	1,122,791.14
Federal County Engineering Fund .....	61,991.47
Highway Commission .....	154,826.46
Automobile Department from Automobile Licenses .....	223,276.61
<u>District Court Judges and Expense .....</u>	<u>249,650.00</u>
Public Park Fund .....	125,000.00
<u>Expense of Thirty-eighth General Assembly .....</u>	<u>232,450.00</u>
Military Organization .....	661,522.73
Military Secret Service .....	26,347.06
Militia .....	297,805.61
Fuel, Gas, Water and Miscellaneous Code 165 .....	120,824.76
Providential Contingent Fund .....	48,647.89
Normal Training .....	187,509.41
Consolidated Schools .....	200,000.00
Board of Education, Institutions .....	3,756,450.00
Board of Education, Office Expense and Travel .....	24,147.40
Board of Control, Institution .....	3,986,307.43
Board of Control, Expense .....	99,147.61
State Printing and Binding .....	86,000.00
Elective State Offices .....	380,993.07
Miscellaneous Departments .....	817,993.82
Farmers' Institutes and Short Courses .....	55,548.26
Vicksburg Celebrations .....	15,883.85
	<hr/>
	\$14,879,940.13

## ESTIMATE OF RECEIPTS FROM JULY 1ST, 1918, TO JUNE 30TH, 1919.

Balance on hand and in banks July 1st, 1918 .....	\$2,125,644.72
General Property Tax .....	6,567,800.00
Counties for Board of Control Institutions .....	1,006,725.00
Automobile Licenses .....	1,900,000.00
Collateral Inheritance Tax .....	450,000.00
Hunters' Licenses .....	80,000.00
Insurance Tax .....	550,000.00
Industries under Board of Control .....	450,000.00
Contract Labor, Board of Control .....	25,000.00
State Departments .....	450,500.00
Miscellaneous .....	132,000.00
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Total .....	\$13,837,669.72
Estimated amount short of paying all amounts that may be drawn .....	\$1,042,270.41

In arriving at the true financial situation of the state and conditions following a session of the legislature a number of matters must be considered.

The accurate condition cannot be shown in a statement such as the foregoing for the reason that provisions are made in various sections of the Code and by numerous appropriation acts for expenses and expenditures in which no definite amount is named. It is also probable that the coming legislature will make appropriations that will become effective upon publication or before July 4th, 1919. That amount is impossible to estimate. But whatever the amount, and at the best it will not be small, it must be paid from the funds intended and levied for the period ending June 30th, 1919, and the tax levy to cover these expenditures will not be available until April, 1920, some nine months later. Before the last half of the state tax is received from the counties in October, 1919, we will be meeting the appropriations and general expenses for the biennial period commencing July 1st, 1919, so that any balance that may be shown in the treasury at that time must carry the state until the following October. As I have stated above, the levy provided by the legislature will not furnish funds for meeting its appropriation until April, 1920.

The "charging off" of a large portion of the Military Organization fund, that available for Militia, Providential Contingent and Vicksburg Celebrations appropriations, and possibly some others, will relieve this situation somewhat, and were it not for emergency appropriations to be made by the Thirty-eighth General Assembly,

would probably leave a sufficient balance for ordinary expenditures. In my judgment what the state needs is an extra levy sufficient to produce a working balance to care for the appropriations made available before the April following the session.

The balance on hand at the end of every biennial period includes in its General Revenue Fund the Automobile License Fund, amounting to about \$1,000,000.00. This amount must be distributed to the counties August 1st, and its inclusion in the General Revenue Fund on June 30th, gives a false impression as to the funds available for general purposes.

#### COLLATERAL INHERITANCE TAX.

The collection of the collateral inheritance tax forms a prominent part of the work of this office and its importance can readily be seen when it is shown that the receipts from this tax for the biennial period just closed amounts to \$873,394.28, showing an increase over the preceding biennial period of \$176,025.80. The state revenue derived from this tax is only exceeded by that derived from the general property tax and the tax from the insurance companies.

Within a short time after I assumed the duties of this office a number of cases came to my attention in which perfectly innocent purchasers of Iowa real estate had found a lien on their properties because of some old and unpaid collateral inheritance tax upon which interest had been accumulating at the rate of 8 per cent yearly. In many cases the accumulated interest was more than the original tax.

Knowing that there must be hundreds of just such cases, I sent to every lawyer and abstractor in the state a letter calling their attention to the fact that the collateral inheritance tax is a perpetual lien upon real estate until paid and that they would be rendering an important service, not only to their client but to the state, by giving special attention to this subject in all abstracts of title examined or made by them. This letter brought responses from many quarters with the result that a number of estates, subject to the lien of this tax, were reported and many titles corrected and the treasury considerably enriched.

All this has made me believe that the service of a man in the field, one who would visit the various counties, examine the records, ascertain the estates that had been overlooked and in which tax should have been paid, would greatly assist this office in performing a val-

uable service to property owners by giving them a chance to pay the tax and remove the lien before the interest became too burdensome and while there might be still a chance to recover the tax from those who should rightfully pay it.

I presented the matter of need for a man to make investigations to the retrenchment and reform committee of the legislature, and was provided with funds with which to make the experiment for a limited time. It is too early at this time to give a comprehensive statement of this service, but I will submit to you a supplemental report soon after January 1st, next, for your consideration, giving in detail the result of these investigations and, if the showing warrants, outline a plan for a more efficient method of conducting this department.

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PART I

**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.

Receipts from counties—		
State revenue.....	\$10,304,773.57	
Hospital for Insane.....	1,547,134.14	
College for Blind.....	278.40	
School for Deaf and Dumb.....	1,019.53	
Institution for Feeble-minded.....	84,859.53	
Orphan's Home.....	78,428.34	
Tuberculosis Hospital.....	331,967.80	
Inebriate Hospital.....	35,239.49	
Hospital for Epileptics.....	2,763.00	
Total .....		\$12,137,790.80
Insurance taxes—		
Iowa companies.....	\$ 115,350.59	
United States companies.....	1,003,240.09	
Foreign companies.....	105,959.02	
Total .....		1,224,550.70
Fees from—		
Auditor of State.....	\$ 43,000.43	
Banking Department.....	30,419.40	
Clerk of Supreme Court.....	7,739.66	
Dairy and Food Commissioner.....	118,942.13	
State Entomologist.....	2,209.93	
Pharmacy Commission.....	72,579.00	
Secretary of State, miscellaneous fees.....	313,562.06	
Secretary of State, motor vehicle license.....	4,180,055.46	
Oil Inspector, oil inspection fees.....	89,785.63	
Superintendent of Public Instruction.....	11,314.00	
County Superintendent, teachers' examination.....	22,127.50	
Board of Health.....	9,185.00	
Medical Examiners.....	9,578.93	
Optometry Examiners.....	1,753.00	
Board of Dental Examiners.....	5,403.00	
Miss Inspectors, Board of Examiners.....	450.00	
Hotel Inspection.....	15,083.00	
Animal Health Commission.....	4,167.00	
Hunters' license, County Auditors.....	196,839.36	
Boundary water, Fish and Game Warden.....	6,231.45	
Governor of State, notarial fees.....	30,750.00	
Governor of State, certification and extradition fees.....	227.00	
Insurance Commissioner.....	307,169.83	
Total .....		5,303,080.96
Receipts from—		
Transportation companies.....	\$ 29,282.22	
Itinerant physicians.....	5,750.00	
State institutions, refunds.....	931,790.44	
State institutions, miscellaneous.....	52,068.81	
Interest on deposits in banks.....	20,618.09	
Collateral inheritance tax.....	873,584.28	
Transfers from temporary school fund.....	1,442.28	
Federal aid, Soldiers' Home.....	112,209.29	
Miscellaneous sources.....	49,589.51	
Total .....		2,075,296.02
Total receipts.....		\$20,806,704.00
Transferred from other funds.....		5,772.72
Total general revenue including transfers.....		\$20,806,478.72
Balance on hand July 1, 1916.....		717,825.26
Total revenue.....		\$21,524,303.99

TABLE NO. 2—GENERAL REVENUE DISBURSEMENTS.

Warrants Paid Out of General Revenue Fund and Purpose of the Expenditures.		
Total State Auditor's warrants redeemed.....		\$19,398,667.27
Balance on hand June 30, 1918.....		2,125,944.72
Total.....		\$21,524,611.99
STATEMENT OF WARRANTS REDEEMED (BY STATE TREASURER) DURING BIENNIAL PERIOD ENDING JUNE 30, 1918.		
Adjutant General—		
Salary.....	\$ 9,221.32	
Assistant.....	2,500.00	
Record clerk.....	2,400.00	
Temporary arsenal.....	165.00	
		\$ 14,286.32
Attorney General—		
Salary.....	\$ 10,000.00	
Assistants and clerks.....	24,883.21	
Contingent.....	15,012.86	
Special agents.....	29,869.53	
Investigation cement combination.....	217.02	
Traveling expense.....	8,568.64	
		\$3,618.26
Auditor of State—		
Salary.....	\$ 7,200.00	
Deputy.....	3,325.00	
Clerks.....	19,432.50	
Contingent.....	467.84	
County accounting state expense.....	9,854.57	
County examiners.....	4,841.36	
Municipal examiners.....	9,037.97	
		\$4,329.34
Agricultural societies.....		111,688.16
Arbitration expenses.....		243.36
Automobile License—		
County apportionment.....	\$ 2,633,336.00	
Expense fund.....	82,877.45	
Highway commission.....	159,274.58	
Federal aid county road fund.....	18,100.62	
Federal aid engineering fund.....	19,796.12	
		2,933,384.77
Bacteriological Laboratory expense.....		13,567.74
Board of Accountancy.....		323.31
Board of Educational Examiners.....		33,389.34
Board of Control—		
Members' salaries.....	\$ 22,088.90	
Architect salary.....	6,000.00	
Clerks.....	27,022.31	
Extra clerks.....	1,941.21	
Expense, miscellaneous.....	10,912.77	
Draftsman and expense.....	1,643.69	
Consulting architect.....	2,500.00	
State agents.....	10,240.44	
Transportation of patients.....	67.17	
Inspection of county and private institutions.....	4,145.64	
Quarterly conference expense.....	161.39	
Investigation of tuberculosis.....	9,350.64	
Home for Friendless Girls.....	3,649.19	
Maintenance of road districts.....	75,564.05	
Expense cost against reformatory inmates.....	136.22	
		\$2,384.56
Banking Department salaries and expenses.....		\$4,072.66
Board of Health—		
Members' salaries.....	\$ 7,200.00	
Sanitary engineer.....	5,044.91	
Miscellaneous expense.....	8,808.56	
Clerks.....	7,800.00	
Extra clerks.....	1,776.00	
Antitoxin Department.....	3,621.03	
Embalmers.....	2,605.24	
Nurses.....	2,620.70	
Vital statistics.....	4,929.03	
		\$3,525.66

Board of Dental Examiners.....		4,092.86
Board of Medical Examiners.....		4,753.07
Board of Optometry.....		880.68
Board of Parole—		
Members' and assistants' salaries and expenses.....	\$ 49,143.58	
Secretary's salary.....	4,083.33	
		\$4,230.91
Clerk of Supreme Court—		
Salary.....	\$ 5,400.00	
Deputy salary.....	5,500.00	
Clerks.....	5,800.00	
Extra clerks.....	79.75	
		\$14,669.75
Collateral Inheritance Tax—		
Court costs.....	\$ 188.15	
Refunds.....	3,671.60	
Enforcement fund.....	34,529.48	
		\$38,389.23
Code Supplement Commission.....		1,402.50
Commission of Animal Health.....		3,886.67
Commissioner of Insurance—		
Salaries.....	41,850.15	
Examiners' per diem and expenses.....	19,540.37	
Contingent.....	1,182.39	
		\$2,872.81
Commissioner of Labor—		
Salaries.....	\$ 18,110.96	
Clerk.....	2,041.68	
Expense.....	5,829.38	
		\$25,981.92
Custodian—		
Employee.....	\$ 65,985.21	
Extra help.....	779.85	
Laundry.....	545.70	
		\$7,307.76
Department of Agriculture—		
Support.....	\$ 4,800.00	
Constructing sewer.....	1,526.27	
Insurance and improvement grounds.....	2,000.00	
Purchase of land.....	12,332.35	
Repair of buildings and paving.....	20,000.00	
Beef Cattle Producers' Association.....	8,074.49	
Dairy industry.....	9,037.72	
Corn and Small Grain Growers' Association.....	1,648.87	
County poultry shows.....	3,175.80	
State poultry show.....	560.00	
		\$3,115.43
Department of G. A. R. Celebration stage of Vicksburg.....		1,407.46
		24,138.69
		\$25,636.15
Document Editor—		
Salary.....	\$ 4,050.00	
Assistants' salaries.....	4,358.69	
		\$ 8,408.69
District Court—		
Salaries of judges.....		393.79
Expense holding court outside district.....		400.00
E. G. Albert.....		406.80
D. M. Anderson.....		430.00
J. W. Anderson.....		375.87
J. H. Applegate.....		107.66
Thomas Arthur.....		351.79
Henry Bank.....		244.54
A. P. Barker.....		291.17
H. B. Boles.....		228.97
Wm. D. Boles.....		448.21
Joseph J. Clark.....		430.79
Seneca Cornell.....		368.45
D. F. Coyle.....		200.00
Shelby Cullison.....		346.84
R. F. Cummings.....		336.35
Maurice Donegan.....		309.78
Geo. W. Dunham.....		443.40
M. F. Edwards.....		344.10
F. O. Ellison.....		
		\$430,477.90



H. W. Evans.....	\$40.64
Wm. H. Fahey.....	177.38
H. E. Fry.....	405.00
Oscar Hale.....	352.79
W. S. Hamilton.....	338.90
Louis S. Hays.....	432.74
A. N. Hobson.....	444.16
A. J. House.....	351.68
R. P. Howell.....	101.94
F. M. Hunter.....	432.74
Wm. Hutchinson.....	331.47
M. E. Hutchinson.....	418.46
Geo. Jepson.....	36.03
C. H. Kelley.....	369.33
C. W. Kintzinger.....	66.77
Nels J. Lee.....	331.93
F. D. Letts.....	311.47
Edw. M. McColl.....	129.77
Theo. L. Maxwell.....	245.17
J. P. Moffitt.....	408.87
H. G. Popham.....	200.00
J. B. Rocksfield.....	436.83
W. G. Sears.....	123.90
Henry Silwood.....	313.29
Milo P. Smith.....	296.59
Jas. D. Smyth.....	237.89
W. J. Springer.....	381.76
J. F. Talbot.....	493.00
Wm. Theophilus.....	215.30
A. B. Thorneil.....	183.90
G. D. Thompson.....	96.73
F. S. Stevens.....	16.01
C. W. Vermillion.....	306.08
O. D. Wheeler.....	301.41
K. E. Wilbeckson.....	279.54
Geo. W. Willett.....	291.75
E. B. Woodruff.....	96.91
R. M. Wright.....	194.19
F. F. Dunsley.....	106.62
H. A. Fuller.....	241.77
<b>Dairy and Food—</b>	<b>17,771.07</b>
Salaries of commissioner and inspectors.....	\$ 85,283.85
Clerks and chemist.....	8,738.10
Extra clerk.....	12.00
Expense.....	65,303.69
<b>Engraving, plates and cuts.....</b>	<b>159,237.64</b>
Expense.....	1,955.83
<b>Express, freight and cartage.....</b>	<b>4,682.83</b>
<b>Executive Council—</b>	
Secretary and clerks.....	25,672.80
Assistant accountant.....	1,924.12
Second assistant accountant.....	789.20
Voucher clerk.....	1,724.09
Court costs.....	12,454.14
Street improvements.....	49,361.47
Expense election returns.....	163.39
Contingent expense.....	3,178.70
General expense.....	2,406.56
Extraordinary expense, repairs and improvements.....	5,979.78
Lake bed survey.....	19,638.94
Survey abandoned islands and river channels.....	218.87
Necessary expense.....	889.37
<b>Farmers' institute.....</b>	<b>192,590.21</b>
	11,968.38
<b>Fish and Game—</b>	
Protecting fund.....	\$ 223,163.45
Boundary waters license fund.....	5,905.45
Improvement of public parks.....	6,340.67
<b>General Assembly, appropriations for relief of—</b>	<b>234,648.55</b>
Ralph Sherman.....	\$ 2,000.00
Edmond Cassel.....	1,900.00
Resale of school fund lands.....	51.28
J. E. Chase.....	225.00
Rolls Gallagher.....	742.50
Grs. & Ginther.....	1,900.00
Dad del McNabb.....	509.00
P. J. Knapshammer.....	430.00
F. M. Dugan.....	175.00
Wm. J. H. Green.....	1,500.00

Boone County Agricultural Association.....	143.35
M. G. Kuhl.....	200.00
<b>General Assembly—</b>	<b>7,088.63</b>
Compiling laws of 30th G. A.....	530.80
Compiling laws of 31th G. A.....	715.16
Members' salaries.....	158,009.50
Employees' salaries.....	56,763.54
Chaplains.....	730.00
Mileage.....	2,087.60
Legislative index expense.....	1,165.99
Inaugural ceremonies.....	425.46
Sundry appropriations.....	5,648.51
Reimbursement horses destroyed account of dourine.....	802.50
<b>Geological Survey—</b>	<b>230,915.47</b>
Clerk fund.....	\$ 1,801.65
Expense.....	14,034.32
<b>Gettysburg Commission refund.....</b>	<b>15,909.17</b>
	34.91
<b>Governor—</b>	
Salary.....	\$ 13,704.98
Secretary.....	2,525.00
Clerks.....	8,906.32
Contingent.....	1,308.24
Additional counsel.....	1,006.10
Special agents.....	25,363.63
Return of fugitives.....	9,208.62
Publishing notice of application for pardon.....	363.69
Patent cases, legal assistance.....	5,178.96
Reward for arrest of murderers.....	350.00
Onus of military resources.....	9,382.15
Railroad valuation expense.....	1,753.79
Military law enforcement.....	39,516.30
<b>Historical Society, support.....</b>	<b>103,870.13</b>
	44,000.00
<b>Historical Department—</b>	
Employees' salaries.....	47,581.38
Marking historic sites.....	459.94
Adjusting loss on collections loaned.....	190.41
Donation expense.....	299.78
Archives Department expense.....	167.30
Motion picture expense.....	751.70
Traveling expense.....	301.30
<b>Horticultural Society, support.....</b>	<b>49,672.07</b>
	8,000.00
<b>Hotel Inspection, salary of inspectors.....</b>	<b>14,327.62</b>
<b>Industrial Commission—</b>	
Salaries.....	29,258.15
Reimbursement for injury.....	7,945.64
<b>Inebriates, return of escaped, paroled and transfer of insane.....</b>	<b>31,263.79</b>
<b>Insane—</b>	
Return of escaped.....	1,141.75
Non-resident.....	2,167.95
<b>Interest on school fund loans.....</b>	<b>702.29</b>
<b>Interest on general revenue warrants.....</b>	<b>25,582.61</b>
<b>Iowa Library Commission—</b>	
Salaries.....	16,875.45
Expense.....	11,993.39
<b>Iowa Weather and Crop Service.....</b>	<b>28,126.87</b>
	5,592.69
<b>Militia.....</b>	<b>251,764.36</b>
Purchase and Improvement MILITARY Training Camp Grounds.....	57,284.78
Military organization.....	276,330.49

Mine Inspectors—					
Salaries	10,800.00				
Clerk salary	2,675.00				
Expense, District No. 1	1,488.65				
Expense, District No. 2	1,581.82				
Expense, District No. 3	845.69				
Board of Mine Examiners	4,320.47				
		21,711.03			
Miscellaneous, Code 165		129,581.20			
Miscellaneous, Code No. 165, fuel		32,412.00			
Miscellaneous, Code No. 184		22,071.31			
Monument, W. B. Allison		10,000.00			
National Guard election		1,309.46			
Oil inspection		56,616.27			
Permanent school fund		739.90			
Pharmacy Commission—					
Salaries	\$ 12,575.50				
Expenses	4,218.45				
Extra help	990.00				
		17,874.56			
Provisional contingent fund		3,665.11			
Pioneer law makers		62.00			
Publishing notice of constitutional amendments		156.25			
Publishing laws and census returns		490.00			
Presidential electors		236.20			
Railroad Commissioners—					
Members' and secretary's salaries	21,802.32				
Employs and expenses	56,250.04				
Commerce counsel	10,000.00				
Investigation of rates and services expenses	910.10				
Maps	4,591.80				
		93,614.26			
Refund to counties		2,948.28			
Removal of officers		100.43			
Relief of—					
Viola Bruner	1,000.00				
Pitts Jopling	120.00				
Clyde Jopling	240.00				
Paye Jopling	240.00				
Hull	480.00				
Metz	480.00				
Spirit Lake survivors	5,127.33				
Northern border brigade	11,700.00				
		19,207.33			
Retrenchment and Reform Committee—					
Extra help	\$ 11,994.88				
Expenses	645.97				
		11,719.23			
Reward for return of escaped prisoners		1,775.00			
Sale of lake beds, refund to counties		27,945.94			
Sale of camp grounds		1,264.82			
Secretary of State—					
Salary	7,200.00				
Deputy	3,255.00				
Land office clerk	3,062.50				
Clerks	18,772.44				
Extra clerks	14,753.92				
Motor vehicle clerks	23,664.96				
Bond and investment	10,445.04				
		80,222.86			
State Board of Education—					
Finance committee	\$ 21,000.00				
Assistants and expense	47,343.96				
Telephone and telegraph expenses	500.00				
		68,743.96			
School for Deaf—					
Support	\$ 63,828.55				
Physical equipment and playground apparatus	250.00				
Addition to coal bins	1,000.00				
Books, periodicals, etc.	250.00				
Contingent and repair	4,141.89				
Reservoir for storage of water	1,250.00				
				70,820.44	
State Binder				41,559.63	
State Printer				92,449.33	
State Entomologist—					
Salary and expense	\$ 9,088.47				
Inspection of bees	1,536.74				
				10,624.21	
State Library—					
Librarian's and assistants' salaries	\$ 14,650.47				
Cataloguers' and janitors' salaries	16,759.79				
Extra help and contingent	244.80				
Apprentices	1,872.18				
Historical Department expense	12,984.63				
Law and Legislative Department expense	13,457.29				
Miscellaneous expense	12,172.37				
				70,950.49	
State Fire Marshal				33,105.52	
State College of Agriculture—					
Support	1,910,000.00				
Two and four-year course, Home Economics	28,333.34				
Contingent and repair	71,823.32				
Sub-collegiate course in Agriculture, Home Economics, Engineering	90,000.00				
Library, books and periodicals	18,323.22				
Maintenance and improvement of public grounds	19,166.07				
Veterinary practitioners' course	4,166.66				
Engineering experiment station	20,000.00				
Good roads experimentation	19,166.07				
Agricultural Experiment Station	221,000.00				
Agricultural and Home Economics extension	180,000.00				
Summer session	35,000.00				
Winter short course	10,000.00				
Engineering extension and trade schools	41,966.68				
Veterinary investigation	15,624.98				
Erection, repair, improvement necessary buildings	207,000.00				
Additional equipment	88,000.00				
Extension of heating system	4,400.00				
Settling and storage water tank	1,100.00				
Repair and improvement to buildings	11,000.00				
Temporary provision for Home Economics Laboratory	800.00				
Soil survey	20,000.00				
Enlargement of buildings and small additional buildings	1,100.00				
Sewer construction	12,500.00				
Repair and improvement of stock barns, pavilions and fences	700.00				
Fatten properly	10,000.00				
State Apiarist	1,481.66				
				2,137,173.72	
State Teachers' College—					
Support	\$ 319,000.00				
Contingent and repair	128,323.25				
Library	11,000.00				
Hospital	5,800.00				
Summer term and additional	82,000.00				
Extension service	9,200.00				
Librarian's salary	18,000.00				
Erection, repair, improvement, necessary buildings	125,000.00				
Extension of summer school work	10,000.00				
Dormitory furniture	25,000.00				
Equipment vocational building	10,000.00				
Equipment training school	2,000.00				
				882,323.25	
State University—					
Support	\$ 909,400.00				
Treatment of indigent children	182,775.62				
College of Applied Science, etc.	228,300.00				
Summer school	56,000.00				
College of Dentistry	56,616.65				
College of Education	49,169.65				
Graduate College	26,233.30				
College of Fine Arts	10,582.20				
University extension work	28,082.50				
Equipment and supplies	28,206.30				

Contingent and repair.....	77,791.65	
Department of buildings and grounds.....	31,791.65	
Administration.....	19,780.30	
Library.....	46,456.30	
Epidemiology Laboratory.....	19,666.00	
Equipment of buildings and partially equipped.....	122,500.00	
Electrical equipment.....	5,000.00	
Paving and sidewalks.....	13,000.00	
Erection, repair, improvements, equipment necessary build- ings.....	175,000.00	
Purchase of land.....	50,000.00	
Hospital for indigent children.....	50,000.00	
Child welfare station.....	22,916.65	
School of Commerce.....	22,916.65	
<b>State College for the Blind--</b>		2,543,191.97
Support.....	\$ 85,104.66	
Contingent and repair.....	3,458.30	
Oculist.....	200.00	
Paving, sidewalks, etc.....	5,000.00	
Industrial building.....	30,000.00	
<b>Superintendent of Public Instruction--</b>		111,262.92
Salary.....	8,000.00	
Deputy's and inspector's salaries.....	20,578.04	
Clerks.....	6,228.44	
Extra clerk and contingent.....	1,195.42	
Travelling expense.....	6,378.82	
Normal training.....	203,214.87	
Consolidated schools.....	191,900.00	
Teachers' institute.....	9,800.00	
State Board Vocational Education.....	809.36	
<b>Supreme Court--</b>		406,612.87
Judges' salaries.....	82,960.00	
Stenographic help.....	19,064.50	
Bailiff.....	2,267.50	
Contingent.....	1,954.17	
Reporter and clerks.....	14,334.00	
<b>Treasurer of State--</b>		120,619.67
Salary.....	\$ 7,200.00	
Deputy.....	4,900.00	
Clerks.....	14,345.64	
Extra clerk and contingent.....	610.87	
Bonds.....	4,600.00	
<b>Unredeemed warrants.....</b>		20,066.51
		187.39
<b>Veterinary Surgeon--</b>		
Salary.....	3,600.00	
Clerk and stenographer.....	4,100.00	
Assistants and expenses.....	20,086.96	
Hoof and mouth disease.....	2,007.02	
<b>State census.....</b>		29,828.37
		778.22

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, 1916.....			717,825.26
<b>1916</b>			
July.....	\$ 226,890.10	\$ 778,284.27	198,431.09
August.....	332,616.76	197,277.50	353,170.35
September.....	281,083.08	469,223.52	116,029.91
First quarter.....	\$ 840,589.94	\$ 1,444,785.29	\$ 116,029.91
October.....	\$ 1,710,475.04	\$ 1,201,866.69	\$ 624,638.26
November.....	469,712.10	844,305.67	190,044.69
December.....	343,237.39	417,034.92	116,247.16
Second quarter.....	\$ 2,463,424.53	\$ 2,463,207.28	\$ 116,247.16
<b>1917</b>			
January.....	\$ 446,049.54	\$ 447,545.53	\$ 114,721.17
February.....	969,966.55	725,123.47	333,614.05
March.....	890,112.20	777,093.07	608,773.18
Third quarter.....	\$ 2,306,128.29	\$ 1,950,762.07	\$ 657,108.40
April.....	\$ 2,098,033.20	\$ 1,672,552.79	\$ 894,253.68
May.....	977,659.26	794,832.17	1,077,129.87
June.....	521,223.41	781,801.61	846,542.65
Fourth quarter.....	\$ 3,597,255.97	\$ 3,219,186.50	\$ 846,542.65
Total first year.....	\$ 9,236,818.53	\$ 9,107,891.14	\$ 846,542.65
<b>1918</b>			
July.....	\$ 385,291.07	\$ 646,713.23	\$ 591,510.90
August.....	412,427.81	599,578.55	303,570.96
September.....	329,035.16	670,725.04	156,181.08
Fifth quarter.....	\$ 1,126,754.04	\$ 1,917,016.82	\$ 156,181.08
October.....	\$ 1,698,756.57	\$ 1,684,788.50	\$ 170,149.15
November.....	464,032.70	362,641.35	271,590.50
December.....	373,354.54	373,078.64	271,169.50
Sixth quarter.....	\$ 2,536,143.81	\$ 2,420,508.49	\$ 271,169.50
January.....	\$ 452,776.18	\$ 678,949.27	\$ 44,993.31
February.....	910,174.55	868,268.40	61,896.46
March.....	1,424,394.15	1,273,268.36	212,925.28
Seventh quarter.....	\$ 2,787,344.88	\$ 2,816,586.03	\$ 212,925.28
April.....	\$ 3,172,828.83	\$ 1,705,732.92	\$ 1,661,921.28
May.....	1,308,866.34	677,668.26	2,269,181.42
June.....	645,670.28	829,217.08	2,125,644.72
Eighth quarter.....	\$ 5,127,365.45	\$ 3,212,618.26	\$ 2,125,644.72
Total second year.....	\$ 11,569,658.29	\$ 10,290,836.13	\$ 2,125,644.72
Grand total.....	\$ 20,806,476.73	\$ 19,398,657.27	\$ 2,125,644.72
Balance June 30, 1918.....			\$ 2,125,644.72

TABLE NO. 4—SPECIAL FUNDS.

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

	Balance June 30, 1916	Receipts for two years	Total Am't Available	Disburse- ments	Balance June 30, 1918
State College, special tax	\$ 44,500.00		\$ 44,500.00	\$ 44,500.00	
State College, endowment bonds	649,484.00	\$ 281,200.00	930,684.00	252,934.00	\$ 677,750.00
State College, endowment cash	37,333.97	255,645.60	292,979.57	281,200.00	11,779.57
State College, endowment interest	1,926.52	69,425.77	71,352.29	71,248.12	104.17
State College, Morrill en- dowment		100,000.00	100,000.00	100,000.00	
Temporary School Fund		702.29	702.29	702.29	
Permanent School Fund		681.63	681.63	681.63	
Sale of lake beds	3,014.63	2,755.10	5,772.73	5,772.73	
Capital Ground Extension, cash	66,099.51	546,087.43	612,186.94	543,768.47	68,418.47
State Institution, special	232,608.07	28,450.00	261,058.07	260,569.32	488.75
Total	\$1,034,966.70	\$1,284,950.82	\$2,319,917.52	\$1,561,376.56	\$ 758,540.96

TABLE 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, 1916	\$ 717,825.26	\$ 1,034,966.70	\$ 1,752,791.96
Receipts for two years	20,806,476.73	1,284,950.82	22,091,427.55
Amount available	21,524,301.99	2,319,917.52	23,844,219.51
Disbursements	19,398,657.27	1,561,376.56	20,960,033.83
Balance June 30, 1918	2,125,644.72	758,540.96	2,884,185.68

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
August 23, 1917	Sale of lake beds	\$ 5,772.73

TABLE NO. 7—CAPITOL GROUNDS EXTENSION.

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

Receipts—	
Balance on hand June 30, 1916	\$ 66,099.51
Sale of Certificates	130,000.00
Rent, sales, etc.	78,776.39
Milage Tax	337,311.04
Total	\$612,186.94
Disbursements—	
Property purchased	\$ 30,435.00
Material and Labor	293,165.97
Certificates Redeemed	210,700.00
Interest on Certificates	9,467.50
Balance	68,418.47
Total	\$612,186.94

TABLE NO. 8—AUTOMOBILE LICENSE FUND.

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

Paid Counties	August 1916	April 1917	August 1917	April 1918	Total
Adair	\$ 3,900.00	\$ 13,240.00	\$ 5,800.00	\$ 8,920.00	\$ 31,860.00
Adams	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Allamakee	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Appanoose	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Audubon	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Benton	3,900.00	13,240.00	5,800.00	8,920.00	31,860.00
Black Hawk	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Boone	3,315.00	11,254.00	4,930.00	7,582.00	27,081.00
Bremer	2,730.00	9,268.00	4,060.00	6,244.00	22,302.00
Buchanan	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Buena Vista	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Butler	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Cainoun	3,315.00	11,254.00	4,930.00	7,582.00	27,081.00
Carroll	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Cass	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Cedar	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Cerro Gorou	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Charoakee	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Chickasaw	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Clarke	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Clay	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Clayton	4,290.00	14,564.00	6,380.00	9,812.00	35,046.00
Clinton	3,900.00	13,240.00	5,800.00	8,920.00	31,860.00
Crawford	4,095.00	13,902.00	6,090.00	9,366.00	33,453.00
Dallas	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Davis	2,925.00	9,930.00	4,350.00	6,690.00	23,895.00
Decatur	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Delaware	3,120.00	10,592.00	4,640.00	7,136.00	25,488.00
Des Moines	2,730.00	9,268.00	4,060.00	6,244.00	22,302.00
Dickinson	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Dubuque	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Emmet	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Fayette	3,900.00	13,240.00	5,800.00	8,920.00	31,860.00
Floyd	2,535.00	8,606.00	3,770.00	5,798.00	20,709.00
Franklin	3,120.00	10,592.00	5,220.00	8,028.00	26,960.00
Fremont	2,535.00	8,606.00	3,770.00	5,798.00	20,709.00

Paid Counties	August 1916	April 1917	August 1917	April 1918	Totals
Greene	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Grundy	2,730.00	9,268.00	4,000.00	6,244.00	22,672.00
Guthrie	3,315.00	11,254.00	4,920.00	7,582.00	27,081.00
Hamilton	3,120.00	11,254.00	4,920.00	7,582.00	26,886.00
Hancock	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Hardin	3,315.00	11,254.00	4,920.00	7,582.00	27,081.00
Harrison	3,900.00	13,240.00	5,800.00	8,920.00	31,860.00
Henry	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Hershey	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Humboldt	2,730.00	9,268.00	4,000.00	6,244.00	22,302.00
Ida	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Iowa	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Jackson	3,315.00	11,916.00	5,220.00	8,028.00	28,674.00
Jasper	3,705.00	12,578.00	5,510.00	8,474.00	30,267.00
Jefferson	3,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Johnson	4,085.00	13,902.00	6,000.00	9,206.00	33,453.00
Jones	3,315.00	11,254.00	4,920.00	7,582.00	27,081.00
Keokuk	3,315.00	11,254.00	4,920.00	7,582.00	27,081.00
Kossuth	5,660.00	19,198.00	8,410.00	12,904.00	46,002.00
Lee	3,215.00	11,254.00	4,520.00	7,282.00	27,081.00
Linn	3,900.00	13,240.00	5,800.00	8,920.00	31,860.00
Louisa	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Lucas	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Lyon	3,315.00	11,916.00	5,220.00	8,028.00	28,674.00
Madison	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Mahaska	3,705.00	12,578.00	5,510.00	8,474.00	30,267.00
Marion	2,925.00	9,830.00	4,350.00	6,660.00	23,895.00
Marshall	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Mills	3,585.00	8,606.00	3,770.00	5,798.00	20,769.00
Nichell	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Monona	3,705.00	12,578.00	5,510.00	8,474.00	30,267.00
Monroe	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Montgomery	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Muscatine	2,925.00	9,830.00	4,350.00	6,660.00	23,895.00
O'Brien	3,315.00	11,254.00	4,520.00	7,282.00	27,081.00
Osceola	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Page	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Palo Alto	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Plymouth	4,990.00	15,888.00	6,960.00	10,704.00	38,222.00
Pocahontas	3,705.00	12,578.00	5,510.00	8,474.00	30,267.00
Polk	4,290.00	14,564.00	6,380.00	9,812.00	35,046.00
Pottawattamie	5,460.00	18,536.00	8,120.00	12,488.00	44,604.00
Poweshock	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Ringgold	3,120.00	11,916.00	5,220.00	8,028.00	28,674.00
Sac	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Scott	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Shelby	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Sioux	4,485.00	15,226.00	6,670.00	10,258.00	36,639.00
Story	3,120.00	12,578.00	5,510.00	8,474.00	30,267.00
Tama	4,085.00	13,902.00	6,000.00	9,206.00	33,453.00
Taylor	3,315.00	11,254.00	4,920.00	7,582.00	27,081.00
Union	2,730.00	9,268.00	4,000.00	6,244.00	22,302.00
Van Buren	2,730.00	9,268.00	4,000.00	6,244.00	22,302.00
Wapello	2,730.00	9,268.00	4,000.00	6,244.00	22,302.00
Warren	3,315.00	11,254.00	4,920.00	7,582.00	27,081.00
Washington	2,925.00	9,830.00	4,350.00	6,660.00	23,895.00
Wayne	3,120.00	10,392.00	4,640.00	7,136.00	25,488.00
Webster	4,880.00	15,888.00	6,960.00	10,704.00	38,222.00
Winneshago	2,340.00	7,944.00	3,480.00	5,352.00	19,116.00
Winneshiek	3,900.00	13,240.00	5,800.00	8,920.00	31,860.00
Woodbury	4,880.00	15,888.00	6,960.00	10,704.00	38,222.00
Worth	2,355.00	8,408.00	3,770.00	5,798.00	20,769.00
Wright	3,510.00	11,916.00	5,220.00	8,028.00	28,674.00
Total disbursements	\$320,970.00	\$1,094,286.00	\$479,950.00	\$728,130.00	\$2,633,336.00

## SUMMARY

Total disbursements to counties during period	\$2,633,336.00
Balance for distribution to counties June 30, 1918	823,619.86
Amount credited expense account during period	358,037.87
Amount credited state highway commission during period	270,676.12
Amount credited federal aid Engineering fund during period	655,853.61
Amount credited federal aid county road fund during period	65,000.00
Total	\$4,806,520.46
Balance for distribution to counties June 30, 1916	\$ 415,801.96
Balance in expense account June 30, 1916	149,637.40
Balance in highway commission account June 30, 1916	61,675.64
Collections during period	4,180,005.46
Total	\$4,806,520.46

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			
	1912-14	1914-16	1916-18	1912-14	1914-16	1916-18	1912-14	1914-16	1916-18	1912-14	1914-16	1916-18
July.....	\$ 192,566.29	\$ 247,643.62	\$ 238,809.10	\$ 358,903.37	\$ 488,288.18	\$ 785,726.41	\$ 391,846.55	\$ 476,782.86	\$ 779,284.27	\$ 391,846.55	\$ 476,782.86	\$ 779,284.27
August.....	\$ 180,347.60	\$ 226,238.22	\$ 222,059.16	\$ 327,884.91	\$ 426,546.91	\$ 449,284.90	\$ 394,267.19	\$ 358,637.60	\$ 449,284.90	\$ 394,267.19	\$ 358,637.60	\$ 449,284.90
Quarter.....	\$ 679,241.41	\$ 702,412.15	\$ 712,472.04	\$ 1,013,673.19	\$ 1,341,381.00	\$ 1,684,396.31	\$ 1,183,377.93	\$ 1,241,003.97	\$ 1,684,396.31	\$ 1,183,377.93	\$ 1,241,003.97	\$ 1,684,396.31
October.....	\$ 961,280.18	\$ 1,000,284.39	\$ 1,210,473.04	\$ 776,917.44	\$ 676,718.63	\$ 730,373.46	\$ 455,213.36	\$ 747,871.74	\$ 1,001,806.60	\$ 455,213.36	\$ 747,871.74	\$ 1,001,806.60
November.....	\$ 307,653.91	\$ 417,686.08	\$ 436,712.10	\$ 327,446.36	\$ 439,446.01	\$ 619,630.60	\$ 331,797.28	\$ 429,434.24	\$ 619,630.60	\$ 331,797.28	\$ 429,434.24	\$ 619,630.60
December.....	\$ 290,950.36	\$ 286,484.21	\$ 340,327.39	\$ 545,877.92	\$ 419,337.32	\$ 941,004.27	\$ 292,034.67	\$ 475,584.27	\$ 941,004.27	\$ 292,034.67	\$ 475,584.27	\$ 941,004.27
Quarter.....	\$ 1,529,039.46	\$ 1,704,434.84	\$ 2,463,484.53	\$ 1,447,241.72	\$ 1,395,681.96	\$ 1,815,266.53	\$ 1,079,637.41	\$ 1,651,140.35	\$ 2,463,484.53	\$ 1,079,637.41	\$ 1,651,140.35	\$ 2,463,484.53
January.....	\$ 192	\$ 1915	\$ 1913	\$ 1913	\$ 1915	\$ 1913	\$ 1913	\$ 1915	\$ 1913	\$ 1915	\$ 1913	\$ 1915
February.....	\$ 149,219.10	\$ 431,061.47	\$ 446,619.54	\$ 331,641.84	\$ 484,229.31	\$ 670,214.27	\$ 266,706.48	\$ 453,286.23	\$ 670,214.27	\$ 266,706.48	\$ 453,286.23	\$ 670,214.27
March.....	\$ 630,455.22	\$ 997,885.16	\$ 990,892.35	\$ 327,827.76	\$ 398,272.76	\$ 690,544.96	\$ 308,273.06	\$ 398,184.99	\$ 990,892.35	\$ 398,272.76	\$ 398,184.99	\$ 990,892.35
Quarter.....	\$ 879,786.52	\$ 1,429,136.21	\$ 1,484,131.23	\$ 660,297.36	\$ 890,775.83	\$ 1,461,482.41	\$ 577,250.60	\$ 890,552.73	\$ 1,484,131.23	\$ 890,775.83	\$ 890,552.73	\$ 1,484,131.23
April.....	\$ 1,198,224.92	\$ 1,891,008.64	\$ 2,098,033.20	\$ 969,446.58	\$ 1,174,989.07	\$ 1,774,701.94	\$ 953,093.41	\$ 1,169,268.98	\$ 1,891,008.64	\$ 1,174,989.07	\$ 1,169,268.98	\$ 1,891,008.64
May.....	\$ 512,741.81	\$ 732,454.44	\$ 977,009.20	\$ 296,801.34	\$ 412,685.09	\$ 519,814.35	\$ 310,814.35	\$ 421,138.70	\$ 732,454.44	\$ 412,685.09	\$ 421,138.70	\$ 732,454.44
June.....	\$ 191,128.51	\$ 347,189.51	\$ 490,009.20	\$ 590,655.03	\$ 590,655.03	\$ 775,005.21	\$ 303,044.18	\$ 466,137.25	\$ 490,009.20	\$ 590,655.03	\$ 303,044.18	\$ 466,137.25
Quarter.....	\$ 1,900,207.26	\$ 2,469,657.59	\$ 3,467,051.60	\$ 1,756,249.22	\$ 2,148,229.11	\$ 3,239,262.64	\$ 1,570,422.25	\$ 2,163,604.55	\$ 3,467,051.60	\$ 2,148,229.11	\$ 1,570,422.25	\$ 3,239,262.64
July.....	\$ 196,174.67	\$ 216,467.45	\$ 329,291.67	\$ 329,291.67	\$ 329,291.67	\$ 576,217.09	\$ 329,291.67	\$ 576,217.09	\$ 329,291.67	\$ 329,291.67	\$ 576,217.09	\$ 329,291.67
August.....	\$ 296,204.96	\$ 407,617.32	\$ 464,504.96	\$ 640,113.56	\$ 640,113.56	\$ 1,014,715.45	\$ 464,504.96	\$ 640,113.56	\$ 464,504.96	\$ 640,113.56	\$ 1,014,715.45	\$ 464,504.96
September.....	\$ 175,201.47	\$ 297,602.41	\$ 323,015.16	\$ 450,131.37	\$ 446,982.71	\$ 417,061.99	\$ 462,440.56	\$ 271,131.21	\$ 450,131.37	\$ 446,982.71	\$ 271,131.21	\$ 450,131.37
Quarter.....	\$ 668,005.26	\$ 799,107.29	\$ 1,120,833.84	\$ 1,750,540.00	\$ 1,864,226.00	\$ 2,006,009.00	\$ 1,563,030.00	\$ 1,567,900.87	\$ 1,120,833.84	\$ 1,563,030.00	\$ 1,567,900.87	\$ 1,120,833.84

October.....	\$ 1,812,982.56	\$ 2,287,744.15	\$ 2,286,093.91	\$ 1,479,914.29	\$ 1,877,462.22	\$ 2,532,993.62	\$ 1,500,085.32	\$ 2,183,267.37	\$ 2,431,106.49
November.....	\$ 429,564.96	\$ 419,420.00	\$ 484,204.70	\$ 319,591.80	\$ 614,716.71	\$ 847,265.51	\$ 509,594.72	\$ 292,728.05	\$ 475,678.94
December.....	\$ 257,202.52	\$ 451,560.68	\$ 666,726.87	\$ 444,217.96	\$ 670,556.11	\$ 847,265.51	\$ 537,829.02	\$ 1,123,553.46	\$ 1,664,788.20
Quarter.....	\$ 2,499,750.04	\$ 3,158,724.83	\$ 3,437,025.48	\$ 2,243,707.85	\$ 3,162,734.04	\$ 4,227,524.64	\$ 2,547,509.04	\$ 4,003,548.48	\$ 4,571,573.63
January.....	\$ 427,209.89	\$ 266,056.82	\$ 432,776.18	\$ 454,211.35	\$ 611,433.64	\$ 658,220.88	\$ 474,308.81	\$ 731,027.27	\$ 673,649.37
February.....	\$ 611,501.35	\$ 707,174.55	\$ 1,110,174.55	\$ 445,712.10	\$ 537,531.92	\$ 694,251.92	\$ 370,438.51	\$ 458,284.10	\$ 693,208.40
March.....	\$ 631,500.26	\$ 919,211.14	\$ 1,144,194.15	\$ 591,120.64	\$ 666,226.71	\$ 790,104.22	\$ 531,973.09	\$ 586,517.79	\$ 1,273,368.26
Quarter.....	\$ 1,749,609.48	\$ 2,234,666.77	\$ 2,287,144.88	\$ 1,491,044.09	\$ 1,790,226.27	\$ 2,142,419.02	\$ 1,396,680.41	\$ 1,765,829.09	\$ 2,545,266.03
April.....	\$ 1,300,626.77	\$ 961,828.66	\$ 1,272,828.66	\$ 1,022,841.37	\$ 1,823,423.76	\$ 431,043.01	\$ 1,011,607.22	\$ 1,564,132.40	\$ 1,702,722.92
May.....	\$ 619,514.22	\$ 660,715.05	\$ 1,166,866.34	\$ 427,697.04	\$ 341,698.13	\$ 491,884.26	\$ 504,201.90	\$ 594,355.51	\$ 829,817.08
June.....	\$ 227,000.61	\$ 316,852.31	\$ 646,679.28	\$ 689,574.15	\$ 627,187.22	\$ 1,129,843.39	\$ 485,351.61	\$ 694,535.51	\$ 829,817.08
Quarter.....	\$ 2,087,841.61	\$ 2,049,356.02	\$ 3,086,374.36	\$ 2,140,112.56	\$ 3,092,309.11	\$ 2,192,166.79	\$ 1,996,831.67	\$ 3,177,115.94	\$ 3,352,666.26
Grand Total.....	\$ 11,318,770.80	\$ 13,289,300.36	\$ 20,809,476.23	\$ 11,969,633.00	\$ 15,121,773.35	\$ 18,897,301.37	\$ 11,828,393.02	\$ 13,272,960.92	\$ 19,398,457.27



County	1899-1901	1901-03	1903-05	1905-07	1907-09	1909-11	1910-12	1912-14	1914-16	1917-18
Tama	47,053.20	52,554.87	65,278.31	84,956.28	71,609.20	82,756.09	101,066.18	131,289.82	147,243.27	
Taylor	30,429.62	32,187.64	39,511.77	48,033.79	45,764.53	41,977.14	60,049.36	75,179.25	88,564.11	
Van Buren	36,138.23	39,553.43	30,341.43	16,395.71	35,015.90	41,892.38	31,286.71	47,348.77	79,119.74	
Wapello	44,326.91	43,513.53	59,549.33	29,696.62	62,299.97	73,779.05	89,624.48	119,400.18	131,153.55	
Washington	65,238.53	62,809.51	58,479.32	29,597.55	62,346.26	68,565.30	59,216.20	109,900.59	121,023.35	
Wayne	37,458.71	41,418.05	49,879.70	35,560.87	52,050.75	64,355.19	64,873.14	83,296.09	96,331.02	
Webster	55,332.78	62,036.89	51,215.40	49,032.69	61,433.55	55,074.67	134,297.90	152,511.29	197,832.01	
Winnebago	37,184.59	49,237.26	32,880.56	27,301.76	60,734.22	65,240.77	75,414.48	91,141.28	104,513.56	
Woodbury	79,111.10	84,553.23	106,082.95	55,828.02	119,279.78	150,100.03	292,199.41	289,365.52	224,043.94	
Worth	34,370.00	34,102.39	43,644.79	37,101.54	37,101.54	37,729.51	46,448.97	102,558.03	119,000.46	
Wright	31,389.41	34,162.39	43,644.79	32,714.14	47,419.10	52,779.51	69,448.97	102,558.03	119,000.46	
Total	84,079,335.31	84,311,119.35	105,544,000.23	82,279,254.91	105,945,182.70	106,388,115.39	196,518,213.92	186,393,475.99	310,890,238.43	312,475,097.84





TABLE NO. 12—INTEREST ON STATE MONEY.  
Receipt of Interest from Banks on Daily Balances of the State Treasurer, by Months.

Month of	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
January	\$ 1,076.91	\$ 1,208.13	\$ 1,538.63	\$ 1,612.20	\$ 781.63	\$ 1,265.28	\$ 1,644.36	\$ 719.51	\$ 2,031.90	\$ 1,113.65	\$ 1,637.50	\$ 908.40	\$ 358.94	\$ 268.78
February	1,046.30	1,070.26	1,376.48	1,420.50	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
March	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
April	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
May	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
June	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
July	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
August	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
September	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
October	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
November	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
December	1,076.91	1,208.13	1,538.63	1,612.20	781.63	1,265.28	1,644.36	719.51	2,031.90	1,113.65	1,637.50	908.40	358.94	268.78
Total	\$22,703.44	\$27,731.45	\$34,614.35	\$36,729.42	\$12,472.47	\$21,818.41	\$27,827.47	\$12,028.85	\$32,031.29	\$17,779.82	\$24,608.90	\$11,608.90	\$ 8,004.04	\$ 5,003.05

\* Includes interest from May 15 to July 1

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	\$ 39,000.00	10	39,000.00		39,000.00		39,000.00	1847
1848	39,000.00	10	39,000.00		39,000.00		39,000.00	1848
1849	32,442.00	10	32,442.00		32,442.00		32,442.00	1849
1850	32,442.00	10	32,442.00		32,442.00		32,442.00	1850
1851	32,442.00	10	32,442.00		32,442.00		32,442.00	1851
1852	54,795.75	10	54,795.75		54,795.75		54,795.75	1852
1853	54,795.75	10	54,795.75		54,795.75		54,795.75	1853
1854	54,795.75	10	54,795.75		54,795.75		54,795.75	1854
1855	54,795.75	10	54,795.75		54,795.75		54,795.75	1855
1856	91,442.00	10	91,442.00		91,442.00		91,442.00	1856
1857	122,295.75	10	122,295.75		122,295.75		122,295.75	1857
1858	200,000.00	7	200,000.00		200,000.00		200,000.00	1858
1859	122,295.75	10	122,295.75	\$106,808.49	229,104.24	\$ 17,483.96	\$411,420.58	1859
1860	200,000.00	7	200,000.00	27,831.40	227,831.40	330,127.15	339,610.78	1860
1861	200,000.00	7	200,000.00	146,001.40	346,001.40	768,337.15	730,412.93	1861
1862	200,000.00	7	200,000.00	86,734.52	286,734.52	719,030.27	679,573.68	1862
1863	200,000.00	7	200,000.00	74,729.25	274,729.25	697,024.69	655,938.10	1863
1864	200,000.00	7	200,000.00	24,766.14	224,766.14	647,061.89	603,310.55	1864
1865	200,000.00	7	200,000.00	33,973.88	233,973.88	636,271.63	602,297.75	1865
1866	200,000.00	7	200,000.00	3,968.88	203,968.88	627,964.63	593,995.75	1866
1867	200,000.00	7	200,000.00	3,768.83	203,768.83	662,064.58	658,295.75	1867
1868	200,000.00	7	200,000.00	21,602.94	221,602.94	585,900.65	604,297.65	1868
1869	200,000.00	7	200,000.00	27,866.78	227,866.78	562,364.77	590,231.54	1869
1870	200,000.00	7	200,000.00	33,312.40	233,312.40	567,810.41	594,522.46	1870
1871	200,000.00	7	200,000.00	27,461.02	227,461.02	561,959.03	589,498.01	1871
1872	200,000.00	7	200,000.00	29,607.71	229,607.71	564,108.72	593,716.43	1872
1873	200,000.00	7	200,000.00	304,812.75	504,812.75	739,310.78	534,502.78	1873

## REPORT OF STATE TREASURER.

Year	Bonded debt	Ref'd	Total bonded d'bt	Floating debt	Total debt	Treasurer's cash balances	Net debt	Year
1871.....	234,498.01	B	.....	.....	.....	.....	.....	1871
1872.....	234,498.01	B	334,498.01	40,865.08	375,363.09	28,324.03	347,040.06	1872
1873.....	234,498.01	B	534,498.01	66,088.80	600,586.81	21.88	580,564.93	1873
1874.....	234,498.01	B	534,498.01	112,331.17	646,829.18	680.18	646,149.02	1874
1875.....	234,498.01	B	534,498.01	333,737.71	868,235.72	2,874.40	865,361.32	1875
1876.....	234,498.01	B	534,498.01	396,329.04	930,827.05	522.67	930,304.38	1876
1877.....	234,498.01	B	534,498.01	337,730.35	872,228.36	12,718.58	859,509.78	1877
1878.....	234,498.01	B	534,498.01	337,730.35	872,228.36	.....	.....	1878
1879.....	234,498.01	B	534,498.01	337,730.35	872,228.36	.....	.....	1879
1880.....	234,498.01	B	534,498.01	337,730.35	872,228.36	.....	.....	1880
1881.....	2,500.00	B	361,998.01	158,056.54	520,054.55	.....	520,054.55	1881
1882.....	125,000.00	B	334,498.01	25,283.56	359,781.57	26,883.56	332,898.01	1882
1883.....	100,000.00	B	234,498.01	215,943.97	450,441.98	15,951.87	434,490.11	1883
1884.....	234,498.01	B	234,498.01	250,719.81	491,217.82	33,137.55	458,080.27	1884
1885.....	234,498.01	B	234,498.01	670,562.74	905,060.75	6,330.54	898,730.21	1885
1886.....	234,498.01	B	234,498.01	817,858.13	1,052,356.14	100,961.43	951,394.71	1886
1887.....	234,498.01	B	234,498.01	797,719.13	1,032,217.14	47,703.21	984,513.93	1887
1888.....	234,498.01	B	234,498.01	546,912.80	781,410.81	42,490.98	738,919.83	1888
1889.....	234,498.01	B	234,498.01	469,588.78	704,086.77	41,829.63	662,257.14	1889
1890.....	234,498.01	B	234,498.01	95,326.78	330,024.79	20,105.79	309,919.00	1890
1891.....	234,498.01	B	234,498.01	27,994.90	262,492.01	152,739.91	109,752.10	1891
1892.....	234,498.01	B	234,498.01	30,419.87	264,917.88	223,077.14	41,840.74	1892
1893.....	.....	.....	.....	31,967.85	31,967.85	215,527.70	.....	1893
1894.....	.....	.....	.....	28,563.98	28,563.98	218,965.12	.....	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	109,353.40	379,573.70	1897
1898.....	.....	.....	.....	579,969.77	579,969.77	100,130.65	479,839.12	1898
1899.....	.....	.....	.....	400,012.71	400,012.71	184,345.02	215,667.79	1899
1900.....	.....	.....	.....	29,710.37	29,710.37	573,528.59	.....	1900
1901.....	.....	.....	.....	35,293.83	35,293.83	895,153.40	.....	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	1,198,734.58	.....	1904
1905.....	.....	.....	.....	40,494.51	40,494.51	1,082,352.22	.....	1905
1906.....	.....	.....	.....	61,049.27	61,049.27	851,715.11	.....	1906
1907.....	.....	.....	.....	37,431.21	37,431.21	731,826.40	.....	1907
1908.....	.....	.....	.....	31,868.94	31,868.94	109,559.63	.....	1908
1909.....	.....	.....	.....	45,281.20	45,281.20	299,623.13	.....	1909
1910.....	.....	.....	.....	46,021.56	46,021.56	517,726.88	.....	1910
1911.....	.....	.....	.....	130,197.33	130,197.33	766,754.53	.....	1911
1912.....	.....	.....	.....	179,870.84	179,870.84	613,948.42	.....	1912
1913.....	.....	.....	.....	313,465.73	313,465.73	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.....	.....	.....	.....	413,457.88	413,457.88	231,315.90	122,038.98	1916
1917.....	.....	.....	.....	368,937.43	368,937.43	116,347.16	252,590.27	1917
1918.....	.....	.....	.....	1,568,091.75	1,568,091.75	271,166.50	1,296,925.25	1918

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PART II

**GENERAL REVENUE**

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

COUNTY	State Revenue	Insane	Blind	Deaf
Adair—				
First year	\$ 30,733.87	\$ 4,751.07		
Second year	43,869.32	5,056.79		
Total	\$ 74,543.19	\$ 9,807.86		
Adams—				
First year	\$ 25,723.96	\$ 3,684.81		
Second year	35,027.46	4,068.80		
Total	\$ 60,751.42	\$ 7,753.61		
Allamakee—				
First year	\$ 29,560.39	\$ 4,852.57		
Second year	40,859.51	5,942.94		
Total	\$ 70,399.90	\$ 10,794.61		
Appanoose—				
First year	\$ 29,050.08	\$ 7,495.71	\$ 43.60	
Second year	39,281.99	5,960.25	34.97	
Total	\$ 68,332.07	\$ 13,455.96	\$ 78.57	
Audubon—				
First year	\$ 31,518.32	\$ 5,859.47		
Second year	44,229.71	6,935.21		
Total	\$ 75,748.03	\$ 12,814.68		
Benton—				
First year	\$ 52,950.29	\$ 9,066.78		
Second year	75,462.24	10,274.57		
Total	\$ 128,412.53	\$ 19,341.35		
Black Hawk—				
First year	\$ 67,365.02	\$ 7,202.48		
Second year	93,235.24	5,027.39	\$ 13.05	\$ 11.40
Total	\$ 160,600.26	\$ 12,230.07	\$ 13.05	\$ 11.40
Boone—				
First year	\$ 47,142.68	\$ 8,012.71		\$ 12.00
Second year	65,454.00	15,319.43		
Total	\$ 112,596.68	\$ 23,332.14		\$ 12.00
Bremer—				
First year	\$ 33,051.61	\$ 3,642.45		\$ 29.94
Second year	47,460.92	4,680.53		
Total	\$ 80,512.53	\$ 8,322.98		\$ 29.94
Buchanan—				
First year	\$ 34,351.47	\$ 5,354.05		
Second year	47,881.33	6,317.91		
Total	\$ 82,232.80	\$ 11,671.96		
Buena Vista—				
First year	\$ 44,040.84	\$ 8,233.00		
Second year	62,757.74	9,310.58		
Total	\$ 106,828.58	\$ 17,543.58		
Butler—				
First year	\$ 41,636.21	\$ 5,195.77		
Second year	57,089.16	6,159.70		
Total	\$ 98,725.37	\$ 11,355.47		
Calhoun—				
First year	\$ 42,531.83	\$ 5,734.50		
Second year	58,993.60	6,869.03		
Total	\$ 101,525.43	\$ 12,603.53		
Carroll—				
First year	\$ 42,301.51	\$ 6,094.65		
Second year	61,249.73	8,121.88		
Total	\$ 103,551.24	\$ 14,216.53		

THE GENERAL REVENUE AND SPECIAL FUNDS.  
Period from the Various Counties, Divided as to Funds.

	Feeble- minded	Orphan's Home	Tuberculous	Inebriate	Epileptic	Capital grounds	Total
	\$ 231.02		\$ 126.29	\$ 84.00		\$ 1,204.73	\$ 37,151.48
	328.09		358.55			1,228.29	60,778.94
	\$ 579.71		\$ 484.84	\$ 84.50		\$ 2,433.32	\$ 87,930.42
	\$ 128.79					\$ 985.51	\$ 30,533.09
	133.43					974.74	40,204.43
	\$ 272.22					\$ 1,960.25	\$ 70,737.82
	\$ 260.30	\$ 91.60				\$ 1,120.26	\$ 35,825.18
	343.03	15.88	\$ 80.05	\$ 132.50	\$ 99.50	1,150.11	45,662.82
	\$ 603.33	\$ 107.54	\$ 80.05	\$ 132.50	\$ 99.50	\$ 2,270.37	\$ 84,487.80
	\$ 216.00	\$ 256.74	\$ 435.92	\$ 635.73		\$ 1,188.72	\$ 39,362.50
	279.60	418.23	569.03	787.72		1,169.21	51,501.00
	\$ 495.60	\$ 674.97	\$ 1,004.95	\$ 1,423.45		\$ 2,357.93	\$ 90,863.50
	\$ 95.39		\$ 459.61	\$ 15.50		\$ 1,215.35	\$ 39,196.64
	162.41		645.84			1,241.47	53,234.64
	\$ 260.80		\$ 1,135.45	\$ 15.50		\$ 2,456.82	\$ 92,431.28
	\$ 193.12	\$ 422.20	\$ 750.39	\$ 22.79		\$ 2,112.40	\$ 65,518.67
	304.04	\$ 1,250.45	1,876.63	78.00	\$ 42.00	2,156.86	91,504.79
	\$ 557.86	\$ 1,672.65	\$ 2,627.02	\$ 100.79	\$ 42.00	\$ 4,269.20	\$ 137,023.46
	\$ 438.66	\$ 977.96	\$ 3,387.83	\$ 1,747.06		\$ 2,796.07	\$ 85,915.08
	589.25	1,321.51	6,050.46	894.77	\$ 167.60	2,797.39	119,018.13
	\$ 1,027.91	\$ 2,309.47	\$ 11,418.29	\$ 2,581.83	\$ 157.50	\$ 5,593.43	\$ 198,903.21
	\$ 190.49	\$ 544.82	\$ 2,456.39	\$ 200.60		\$ 1,791.88	\$ 60,352.07
	327.17	497.29	1,781.40	180.84	\$ 250.00	1,816.20	85,726.08
	\$ 517.66	\$ 1,042.11	\$ 4,338.29	\$ 381.14	\$ 350.00	\$ 3,608.08	\$ 146,078.10
	\$ 90.45	\$ 181.76	\$ 1,392.48	\$ 41.00		\$ 1,284.62	\$ 39,741.31
	119.54	532.58	823.50	29.50	\$ 12.00	1,333.76	84,962.33
	\$ 210.01	\$ 714.34	\$ 2,215.98	\$ 70.50	\$ 12.00	\$ 2,618.38	\$ 94,733.66
	\$ 172.66		\$ 85.07	\$ 31.00		\$ 1,293.52	\$ 44,388.17
	219.04		248.23	35.04		1,410.94	56,190.91
	\$ 388.22		\$ 323.30	\$ 66.04		\$ 2,804.86	\$ 100,497.18
	\$ 149.17	\$ 321.49	\$ 145.20	\$ 48.50		\$ 1,664.29	\$ 54,642.49
	138.56	170.99	431.35	30.45		1,700.76	74,680.16
	\$ 287.73	\$ 502.18	\$ 576.55	\$ 78.98		\$ 2,465.05	\$ 129,272.65
	\$ 24.58		\$ 846.29	\$ 418.50		\$ 1,682.87	\$ 46,804.22
	191.58		1,076.03	86.00		1,675.11	66,156.38
	\$ 125.96		\$ 1,922.32	\$ 477.50		\$ 3,357.98	\$ 115,960.00
	\$ 162.41		\$ 15.00	\$ 108.97		\$ 1,655.46	\$ 50,208.17
	180.39		337.50	12.50	\$ 63.00	1,670.14	68,128.16
	\$ 342.80		\$ 352.30	\$ 121.47	\$ 65.00	\$ 3,326.60	\$ 118,336.33
	\$ 138.60		\$ 405.00	\$ 193.00		\$ 1,716.87	\$ 50,849.42
	297.34		624.00	67.50	\$ 90.30	1,778.06	72,134.03
	\$ 345.93		\$ 1,029.00	\$ 260.50	\$ 90.50	\$ 3,489.73	\$ 122,983.45

COUNTY	State revenue	Insane	Blind	Deaf
Class--				
First year.....	\$ 43,283.30	\$ 7,197.89		\$ 1.20
Second year.....	60,086.99	7,689.82	17.50	50
Total.....	\$ 103,370.29	\$ 14,887.71	\$ 17.50	\$ 2.10
Cedar--				
First year.....	\$ 44,114.04	\$ 3,860.50		
Second year.....	61,944.53	1,176.39		
Total.....	\$ 106,058.56	\$ 5,036.89		
Cerro Gordo--				
First year.....	\$ 48,621.91	\$ 7,454.00	\$ 3.82	\$ 4.33
Second year.....	69,964.82	9,157.30	10.87	18.90
Total.....	\$ 118,586.73	\$ 16,611.30	\$ 14.72	\$ 22.33
Cherokee--				
First year.....	\$ 41,732.92	\$ 5,751.00		
Second year.....	50,565.23	6,522.56		
Total.....	\$ 101,318.25	\$ 12,283.56		
Chickasaw--				
First year.....	\$ 20,190.20	\$ 3,810.34		\$ 2.90
Second year.....	41,550.04	3,137.40		
Total.....	\$ 70,740.24	\$ 6,947.74		\$ 2.90
Clarke--				
First year.....	\$ 22,546.72	\$ 3,653.88		
Second year.....	30,689.85	4,244.79		7.60
Total.....	\$ 53,236.57	\$ 7,898.65		\$ 7.60
Clay--				
First year.....	\$ 37,923.42	\$ 6,370.00		
Second year.....	52,610.30	6,439.00		
Total.....	\$ 90,533.81	\$ 12,809.00		
Clayton--				
First year.....	\$ 43,697.18	\$ 9,321.36	\$ 13.42	\$ 3.35
Second year.....	62,925.12	6,233.81	5.00	11.32
Total.....	\$ 106,622.31	\$ 15,555.17	\$ 18.42	\$ 14.17
Clinton--				
First year.....	\$ 62,367.04	\$ 21,407.78		\$ 9.30
Second year.....	88,243.08	25,762.03		41.30
Total.....	\$ 150,610.12	\$ 47,169.79		\$ 50.60
Crawford--				
First year.....	\$ 54,676.60	\$ 7,123.53		
Second year.....	79,134.37	8,727.19		
Total.....	\$ 133,811.17	\$ 15,850.71		
Dallas--				
First year.....	\$ 45,513.37	\$ 8,159.64		
Second year.....	63,296.78	9,206.00		
Total.....	\$ 108,770.15	\$ 17,365.64		
Davis--				
First year.....	\$ 21,984.67	\$ 5,184.22		\$ 6.25
Second year.....	31,621.77	5,653.70		
Total.....	\$ 53,616.44	\$ 10,837.92		\$ 6.25
Deatur--				
First year.....	\$ 28,920.10	\$ 5,444.07		
Second year.....	49,425.65	9,552.52	\$ 26.13	
Total.....	\$ 69,365.75	\$ 14,996.59	\$ 26.13	
Delaware--				
First year.....	\$ 36,267.75	\$ 5,610.09		
Second year.....	50,813.67	4,388.81		
Total.....	\$ 87,181.42	\$ 9,998.90		
Des Moines--				
First year.....	\$ 45,694.57	\$ 6,447.79	\$ 7.00	
Second year.....	61,424.95	20,063.69	30.58	
Total.....	\$ 107,089.52	\$ 26,511.48	\$ 27.05	

Public-minded	Orphan's home	Tuberculosis	Insane	Epileptic	Capital grounds	Total
\$ 207.56	\$ 9.87	\$ 120.00			\$ 1,672.02	\$ 52,591.66
365.13	104.56	443.64		246.00	1,685.91	70,628.25
\$ 675.71	\$ 114.43	\$ 563.64		\$ 246.00	\$ 3,340.93	\$ 123,220.11
137.55	593.70	792.68			1,792.32	21,990.99
149.93	843.64	539.56			1,839.79	66,143.80
\$ 287.45	\$ 1,137.34	\$ 1,332.24			\$ 3,602.31	\$ 117,454.74
276.06	1,601.40	1,089.87	479.70		1,966.37	61,702.53
816.77	1,452.21	1,820.62	190.04		2,045.04	83,178.77
\$ 496.85	\$ 2,173.61	\$ 2,901.39	\$ 639.74		\$ 4,014.41	\$ 146,881.30
68.03		159.78	351.81		1,629.43	49,710.97
149.23	354.02	390.32	218.50		1,766.45	68,897.41
\$ 256.36	\$ 354.02	\$ 450.10	\$ 570.31		\$ 3,366.88	\$ 118,598.38
27.02		1,371.00	549.15		1,150.85	38,100.96
77.38		1,553.26	1.00		1,190.07	49,541.13
\$ 104.40		\$ 2,956.26	\$ 350.15		\$ 2,340.92	\$ 65,941.71
112.33					839.29	27,152.20
142.77				23.00	834.36	35,942.37
\$ 255.10				\$ 23.00	\$ 1,673.65	\$ 63,094.57
221.36			75.50		1,423.00	46,222.26
322.74					2,002.26	63,423.80
\$ 84.10		\$ 39.48	\$ 75.50		\$ 3,425.28	\$ 109,646.17
153.75	18.71	792.21	364.00		1,731.72	52,008.22
494.96		216.29	649.04	64.00	1,777.62	72,897.61
\$ 560.63	\$ 18.71	\$ 1,006.63	\$ 1,013.04	\$ 64.00	\$ 3,509.35	\$ 124,385.83
470.65	2,797.36	3,770.01	463.35		2,294.05	93,779.52
343.19	2,993.44	4,291.25	232.50	97.00	2,618.33	124,854.15
\$ 1,015.84	\$ 5,790.80	\$ 8,061.29	\$ 696.88	\$ 97.00	\$ 5,312.33	\$ 218,833.67
374.07		39.62	182.00		2,196.24	64,662.35
305.82		32.83		44.50	2,282.07	90,657.00
\$ 759.89		\$ 72.77	\$ 152.00	\$ 44.50	\$ 4,478.31	\$ 155,219.35
397.06	481.04	1,692.26	173.50		1,775.55	37,902.42
797.16	305.75	2,443.93	94.00		1,798.87	77,702.49
\$ 694.23	\$ 796.79	\$ 4,136.19	\$ 267.50		\$ 3,574.42	\$ 135,694.91
116.59		271.63	52.50		554.59	28,470.45
81.29		367.62	39.60		896.84	38,872.22
\$ 207.88		\$ 839.25	\$ 51.80		\$ 1,751.43	\$ 67,342.67
294.84		106.00			1,610.43	35,737.44
479.59		349.20			1,964.12	51,696.32
\$ 684.43		\$ 437.20			\$ 2,074.55	\$ 67,835.96
143.25	849.78	816.92	141.00		1,476.37	45,105.19
217.62	706.78	678.33			1,483.49	38,488.70
\$ 860.90	\$ 1,266.56	\$ 1,603.25	\$ 141.00		\$ 2,899.86	\$ 103,393.59
293.16	153.74	1,280.24	149.00		1,850.78	55,948.39
1,291.13	731.18	3,112.17	173.00	98.50	1,865.23	88,775.80
\$ 1,567.81	\$ 886.92	\$ 4,492.41	\$ 224.00	\$ 98.50	\$ 3,716.01	\$ 144,724.10

COUNTY	State revenue	Insane	Blind	Deaf
Dickinson—				
First year	\$ 24,264.29	\$ 3,040.00		
Second year	23,614.46	4,059.76		
Total	\$ 47,877.75	\$ 7,100.76		
Dubuque—				
First year	\$ 66,574.85	\$ 13,766.83		\$ 50
Second year	100,756.39	16,874.66		2.30
Total	\$ 167,331.04	\$ 30,641.49		\$ 2.30
Emmet—				
First year	\$ 25,470.12	\$ 3,671.60		
Second year	34,617.04	2,788.32		
Total	\$ 60,087.16	\$ 5,459.92		
Fayette—				
First year	\$ 50,128.99	\$ 1,956.67	\$ 10.44	\$ 11.19
Second year	71,372.39	2,550.14		16.02
Total	\$ 121,501.38	\$ 4,506.81	\$ 10.44	\$ 29.12
Floyd—				
First year	\$ 35,004.40	\$ 7,471.07		\$ 3.00
Second year	48,246.00	8,135.38		
Total	\$ 84,150.60	\$ 15,606.65		\$ 3.00
Franklin—				
First year	\$ 39,985.67	\$ 3,024.67		\$ 4.20
Second year	56,035.13	5,688.41		4.00
Total	\$ 96,020.80	\$ 8,683.08		\$ 8.20
Fremont—				
First year	\$ 31,658.03	\$ 6,494.56		
Second year	43,501.49	5,351.45		
Total	\$ 75,159.52	\$ 11,846.02		
Greene—				
First year	\$ 39,342.97	\$ 5,833.53	\$ 68.69	
Second year	55,427.18	4,982.76	55.81	
Total	\$ 94,770.15	\$ 10,816.29	\$ 124.50	
Grundy—				
First year	\$ 38,683.14	\$ 2,710.40		
Second year	54,263.83	3,381.82		
Total	\$ 92,946.97	\$ 6,092.22		
Guthrie—				
First year	\$ 37,215.41	\$ 6,453.06		
Second year	52,981.11	6,113.71		
Total	\$ 90,196.52	\$ 12,566.77		
Hamilton—				
First year	\$ 41,157.48	\$ 4,329.56		\$ 1.30
Second year	57,029.98	5,220.40		
Total	\$ 98,187.44	\$ 9,749.90		\$ 1.30
Hancock—				
First year	\$ 30,265.73	\$ 3,687.50		
Second year	42,687.19	4,218.20		
Total	\$ 72,952.92	\$ 7,905.70		
Hardin—				
First year	\$ 45,619.95	\$ 9,071.57		\$ 8.00
Second year	63,204.87	11,178.00		
Total	\$ 108,824.82	\$ 20,749.57		\$ 8.00
Harrison—				
First year	\$ 43,409.70	\$ 7,311.49		
Second year	63,693.55	6,196.77		
Total	\$ 107,303.05	\$ 13,508.26		
Henry—				
First year	\$ 32,200.61	\$ 9,383.23		
Second year	45,410.60	8,608.87		
Total	\$ 77,701.21	\$ 17,992.01		

Feeble-minded	Orphan's home	Tuberculous	Inebriate	Epileptic	Capitol grounds	Total
\$ 84.33			\$ 15.00		\$ 842.00	\$ 28,245.02
83.08		1.45			872.56	38,640.31
\$ 167.41		\$ 1.45	\$ 15.00		\$ 1,714.56	\$ 66,888.93
\$ 1,287.45		\$ 1,886.22	\$ 602.10		\$ 2,865.64	\$ 37,036.39
797.83	18.37	3,862.97	449.99		5,006.81	135,739.32
\$ 2,175.28	\$ 18.37	\$ 5,752.19	\$ 1,052.09		\$ 5,872.45	\$ 312,843.71
\$ 55.08		\$ 153.71	\$ 98.00		\$ 927.63	\$ 29,376.07
88.38		142.50			945.87	38,582.11
\$ 143.46		\$ 296.21	\$ 98.00		\$ 1,973.53	\$ 67,958.18
\$ 115.81	\$ 263.83	\$ 504.22	\$ .50		\$ 1,950.07	\$ 54,944.53
123.75	352.80	274.35			2,067.49	76,696.94
\$ 239.56		\$ 616.63	\$ 778.57	\$ .50	\$ 3,958.46	\$ 131,041.47
\$ 179.36	\$ 348.59	\$ 222.87	\$ 57.00		\$ 1,417.53	\$ 45,803.84
180.54	322.77	502.20			1,411.72	58,538.88
\$ 359.90	\$ 381.39	\$ 726.13	\$ 57.00		\$ 2,829.08	\$ 104,312.72
\$ 89.75			\$ 5.00		\$ 1,573.78	\$ 44,093.10
93.64		19.00			1,593.44	63,395.62
\$ 185.49			\$ 21.00		\$ 3,167.22	\$ 108,088.72
\$ 115.07		\$ 776.50	\$ 252.44		\$ 1,176.64	\$ 40,387.14
184.02		762.79	82.00		1,192.05	51,273.81
\$ 302.99		\$ 1,539.29	\$ 334.44		\$ 2,398.09	\$ 91,660.95
\$ 235.45		\$ 2,318.64			\$ 1,587.88	\$ 49,437.16
267.02		1,294.51		\$ 2.00	1,567.50	63,596.78
\$ 508.47		\$ 3,613.15		\$ 2.00	\$ 3,105.38	\$ 113,033.94
\$ 133.15		\$ 298.79	\$ 75.43		\$ 1,531.67	\$ 43,244.68
219.56		158.53	159.41	\$ 61.50	1,343.98	59,788.83
\$ 343.71		\$ 367.32	\$ 236.24	\$ 61.50	\$ 3,076.55	\$ 103,133.51
\$ 130.42		\$ 927.44	\$ 144.00		\$ 1,437.01	\$ 46,307.34
61.74	\$ 95.39	1,214.29	71.40	\$ 30.00	1,486.19	62,983.00
\$ 102.16	\$ 95.36	\$ 2,140.73	\$ 215.60	\$ 30.00	\$ 2,923.20	\$ 108,390.34
\$ 127.83	\$ 366.51	\$ 560.22	\$ 204.33		\$ 1,594.45	\$ 48,571.48
136.11	328.89	87.10	137.09		1,637.03	64,637.51
\$ 322.64	\$ 693.40	\$ 677.32	\$ 341.30		\$ 3,281.49	\$ 113,198.99
\$ 100.54	\$ 91.64	\$ 210.00	\$ 183.00		\$ 1,266.02	\$ 35,904.43
83.87	104.55	480.04	70.92		1,198.27	48,843.04
\$ 184.41	\$ 196.13	\$ 690.04	\$ 253.92		\$ 2,464.29	\$ 84,747.47
\$ 312.66		\$ 34.84	\$ 197.50		\$ 1,788.77	\$ 37,443.29
370.23		490.64	30.50		1,793.98	76,968.22
\$ 482.99		\$ 525.48	\$ 228.00		\$ 3,592.75	\$ 134,411.51
\$ 448.49	\$ 27.29	\$ 123.39	\$ 384.47		\$ 1,708.08	\$ 53,382.82
485.61		369.81	13.00		1,779.84	72,607.38
\$ 994.01	\$ 27.29	\$ 693.20	\$ 366.47		\$ 3,487.92	\$ 126,320.20
\$ 95.01	\$ 18.55	\$ 770.81	\$ 176.00		\$ 1,312.62	\$ 44,046.62
133.99	313.60	716.82		\$ 126.50	1,320.29	56,650.76
\$ 349.02	\$ 332.24	\$ 1,487.63	\$ 176.00	\$ 126.50	\$ 2,632.91	\$ 100,697.91

COUNTY	State Revenue	Income	Blind	Deaf
Howard—				
First year	\$ 20,374.60	\$ 5,888.50		
Second year	36,077.73	6,821.43		
Total	56,452.32	12,709.93		
Humboldt—				
First year	\$ 31,467.45	\$ 6,065.00		
Second year	41,510.72	5,700.92		
Total	72,978.17	11,765.92		
Ia—				
First year	\$ 32,902.58	\$ 3,281.50		
Second year	47,595.30	6,050.28		
Total	80,497.88	9,331.78		
Iowa—				
First year	\$ 44,468.35	\$ 7,517.06		
Second year	59,715.34	8,825.75		
Total	104,183.69	16,342.81		
Jackson—				
First year	\$ 35,698.48	\$ 2,967.93		
Second year	50,712.16	3,484.98		
Total	86,410.64	6,452.91		
Jasper—				
First year	\$ 56,560.34	\$ 7,546.45		
Second year	79,398.07	9,988.36	\$ 3.54	\$ .30
Total	135,958.41	17,534.81	\$ 3.54	\$ .30
Jefferson—				
First year	\$ 29,114.92	\$ 3,860.42		
Second year	40,866.16	7,097.32		
Total	69,981.08	10,957.74		
Johnson—				
First year	\$ 50,732.30	\$ 7,391.55	\$ 22.96	
Second year	72,629.65	6,054.39	18.75	
Total	123,361.95	13,445.94	\$ 41.71	
Jones—				
First year	\$ 36,865.17	\$ 6,781.94		\$ 8.90
Second year	52,536.95	7,321.88		8.10
Total	89,402.12	14,103.82		\$ 17.00
Keokuk—				
First year	\$ 41,931.75	\$ 6,045.74		\$ 1.30
Second year	60,943.65	6,533.67		
Total	102,875.38	12,579.41		\$ 1.30
Kossuth—				
First year	\$ 52,316.81	\$ 9,665.50		\$ 1.30
Second year	72,817.13	10,528.71		
Total	125,133.94	20,194.21		\$ 1.30
Lee—				
First year	\$ 40,307.84	\$ 18,362.06		
Second year	69,079.47	20,063.78		\$ 8.25
Total	109,387.31	38,425.84		\$ 8.25
Linn—				
First year	\$ 86,208.09	\$ 12,852.56	\$ 31.00	\$ 39.80
Second year	99,468.94	17,947.22		37.50
Total	185,677.03	30,799.78	\$ 31.00	\$ 77.30
Louis—				
First year	\$ 29,946.24	\$ 3,576.50		
Second year	39,077.28	3,637.69		
Total	69,023.52	7,214.19		
Lucas—				
First year	\$ 20,477.65	\$ 2,928.85	\$ 3.60	
Second year	37,347.28	4,006.80		
Total	57,824.93	6,935.65	\$ 3.60	

Public school	Orphan's home	Tuberculous	Inheritance	Epileptic	Capital grounds	Total
\$ 132.20	470.00	1,019.15	547.00		1,042.09	35,008.34
217.41	13.74	822.73	155.24		1,076.20	45,144.47
\$ 349.71	18.44	1,841.88	702.24		2,678.29	80,152.81
\$ 193.29		554.18	159.50		1,199.11	39,638.53
286.50		731.61	85.50		1,204.26	49,489.51
\$ 479.79		1,285.79	215.00		2,403.37	89,128.04
\$ 196.08					1,277.61	39,307.77
63.46					1,337.08	58,938.18
\$ 109.54					2,514.69	94,293.95
\$ 246.61	183.20	340.98			1,890.46	54,453.62
338.88	474.31	1,181.21		4.50	1,965.08	72,174.87
\$ 885.49	657.57	1,492.19		4.50	3,361.54	126,628.49
\$ 232.90	387.39	202.65	65.50		1,432.62	41,157.36
327.91	731.91	206.96	85.00		1,445.35	37,029.21
\$ 555.90	1,289.30	469.55	130.50		2,877.97	98,186.77
\$ 319.11	506.96	296.78	497.41		2,055.37	67,891.42
462.97		737.76	76.90		2,396.73	92,163.94
\$ 782.08	508.96	1,134.54	573.41		4,462.11	160,045.36
\$ 116.63		432.39			1,152.49	34,677.15
123.76		1,027.49	127.45		1,165.88	50,489.27
\$ 246.69		1,459.88	127.45		2,318.37	85,065.42
\$ 220.20	320.99	2,868.10			2,009.03	63,564.83
241.23	383.80	2,141.89		40.50	2,084.11	83,473.70
\$ 461.43	704.49	5,009.90		40.50	4,093.14	147,038.53
\$ 368.26	186.23	940.65			1,494.62	46,653.77
699.32	521.53	1,418.48			1,510.53	63,926.59
\$ 975.58	707.58	2,359.13			3,008.15	110,560.36
\$ 297.91	183.27	140.71	188.57		1,701.59	50,487.84
341.44	65.96	1,211.18			1,730.52	70,820.40
\$ 639.35	249.23	1,351.89	188.57		3,432.11	121,314.24
\$ 251.86	21.60	484.85	256.60		2,007.57	65,006.19
355.68	209.12	537.14	16.00		1,982.34	86,426.42
\$ 687.54	232.72	1,021.99	271.00		3,889.94	151,432.61
\$ 480.11	1,272.84	2,684.64	497.45		2,050.61	74,065.59
907.93	1,062.12	3,075.95	394.86		2,076.00	95,368.38
\$ 1,088.06	2,314.96	4,160.59	892.32		4,126.61	169,403.97
\$ 932.27	3,496.95	7,721.11	860.50		3,629.95	115,742.38
1,121.35	2,906.41	6,622.11	75.84	8.50	2,157.43	131,365.35
\$ 2,053.62	6,373.36	14,343.22	936.34	8.50	6,787.38	247,107.74
\$ 75.92	137.92	671.18			1,163.64	35,871.70
80.33	489.94	1,470.30			1,116.04	44,841.28
\$ 156.25	597.56	2,441.48			2,279.68	80,712.98
\$ 166.82	60.69	1,399.17	67.00		1,113.38	36,216.66
134.02	127.80	889.07			792.60	33,298.17
\$ 301.44	187.89	2,288.24	67.00		1,965.98	59,514.83

COUNTY	State revenue	Inmate	Blind	Deaf
Lyon—				
First year	\$ 45,246.73	\$ 3,760.26		
Second year	64,293.62	4,382.12		
Total	\$ 109,540.35	\$ 8,142.38		
Madison—				
First year	\$ 34,496.42	\$ 6,457.27		
Second year	49,224.13	7,211.21		
Total	\$ 83,720.55	\$ 13,668.48		
Mahaska—				
First year	\$ 45,003.27	\$ 9,031.64		
Second year	63,738.54	7,750.12		
Total	\$ 108,741.81	\$ 16,781.76		
Marion—				
First year	\$ 37,904.08	\$ 9,399.56		
Second year	80,079.31	9,772.50		
Total	\$ 117,983.39	\$ 19,172.06		
Marshall—				
First year	\$ 50,019.46	\$ 3,806.72	\$ 4.35	
Second year	71,644.45	5,273.99	8.29	3.22
Total	\$ 121,663.91	\$ 9,077.71	\$ 8.29	\$ 7.57
Mills—				
First year	\$ 27,957.61	\$ 3,982.60		
Second year	40,781.44	7,262.43		
Total	\$ 68,739.05	\$ 11,245.03		
Mitchell—				
First year	\$ 31,854.78	\$ 6,973.50	\$ 15.35	
Second year	45,380.94	7,737.32	27.70	
Total	\$ 77,235.72	\$ 14,710.73	\$ 43.05	
Monona—				
First year	\$ 30,087.73	\$ 4,815.50		
Second year	55,046.55	9,438.43		
Total	\$ 94,734.28	\$ 14,253.93		
Monroe—				
First year	\$ 22,722.37	\$ 7,286.34		
Second year	31,158.46	8,515.03		
Total	\$ 53,880.83	\$ 15,801.37		
Montgomery—				
First year	\$ 35,815.82	\$ 9,667.46	\$ 3.76	
Second year	47,760.00	7,440.18	2.11	
Total	\$ 83,575.82	\$ 17,107.64	\$ 5.87	
Muscatine—				
First year	\$ 42,229.14	\$ 8,371.25		
Second year	58,386.34	10,428.05		
Total	\$ 100,615.48	\$ 18,799.30		
O'Brien—				
First year	\$ 49,280.59	\$ 2,392.04		
Second year	63,838.88	7,331.43		
Total	\$ 113,119.47	\$ 9,723.47		
Osceola—				
First year	\$ 28,131.03	\$ 4,522.00		
Second year	38,081.14	3,776.16		
Total	\$ 66,212.17	\$ 8,298.16		
Page—				
First year	\$ 45,421.00	\$ 10,412.24		
Second year	63,145.27	12,569.48		
Total	\$ 108,566.27	\$ 23,011.72		
Palo Alto—				
First year	\$ 32,115.73	\$ 4,275.50	\$ 18.54	\$ 45.00
Second year	39,989.46	4,631.44		
Total	\$ 72,105.19	\$ 8,906.94	\$ 18.54	\$ 45.00

Feeble-minded	Orphans' home	Tuberculous	Inebriate	Epileptic	Capital grounds	Total
\$ 98.15			\$ 179.81		\$ 1,826.66	\$ 50,911.61
107.87		\$ 195.73	82.00		1,665.74	70,727.58
\$ 206.02		\$ 195.73	\$ 232.31		\$ 3,322.40	\$ 121,639.19
\$ 332.27	\$ 274.90	\$ 915.70	\$ 84.00		\$ 1,306.22	\$ 43,867.28
342.43	313.69	959.94	100.54		1,359.35	99,511.29
\$ 674.70	\$ 588.59	\$ 1,875.64	\$ 185.04		\$ 2,665.57	\$ 103,378.57
\$ 378.57	\$ 1,092.65	\$ 1,078.25	\$ 646.50		\$ 1,828.63	\$ 59,069.31
385.35	886.57	914.04	52.90		1,867.27	75,564.37
\$ 763.90	\$ 1,079.22	\$ 1,962.29	\$ 699.00		\$ 3,695.90	\$ 134,653.88
\$ 162.37		\$ 217.59			\$ 1,449.31	\$ 49,132.91
236.32		1,609.05			2,140.68	93,937.86
\$ 498.69		\$ 1,826.64			\$ 3,589.99	\$ 143,070.77
\$ 605.19	\$ 573.26	\$ 1,137.88	\$ 235.71		\$ 2,020.21	\$ 58,399.78
691.10	1,512.61	1,411.72	85.54	90.50	2,092.68	82,994.10
\$ 1,456.29	\$ 2,085.87	\$ 2,549.00	\$ 331.25	\$ 90.50	\$ 4,112.89	\$ 141,393.88
\$ 289.06		\$ 672.58	\$ 41.50		\$ 1,072.73	\$ 34,016.08
633.01		1,511.80	72.00		1,152.37	51,413.05
\$ 922.07		\$ 2,184.38	\$ 113.50		\$ 2,225.10	\$ 85,429.13
\$ 78.92					\$ 1,296.40	\$ 40,218.95
139.87		15.97	70.00		1,318.99	54,681.70
\$ 209.79		\$ 15.97	\$ 70.00		\$ 2,618.39	\$ 94,900.65
\$ 106.36			\$ 41.50		\$ 1,527.19	\$ 45,588.28
262.77		163.50			1,574.11	67,085.36
\$ 369.13		\$ 163.30	\$ 51.50		\$ 3,101.30	\$ 112,673.94
\$ 244.05	\$ 183.25	157.94	230.88		\$ 880.91	\$ 31,735.74
367.21	170.48	91.45	30.00	169.00	877.40	41,379.03
\$ 611.26	\$ 353.73	\$ 249.39	\$ 280.88	\$ 169.00	\$ 1,756.31	\$ 73,104.77
\$ 315.32			\$ 129.32		\$ 1,297.82	\$ 45,230.50
289.49		796.21	46.00		1,329.45	57,573.44
\$ 604.81		\$ 706.21	\$ 166.32		\$ 2,627.27	\$ 102,793.94
\$ 384.77	\$ 565.23	\$ 1,242.88	\$ 114.50		\$ 1,752.19	\$ 54,659.96
647.96	363.29	2,018.18	18.00		1,758.70	73,620.52
\$ 1,032.73	\$ 928.52	\$ 3,261.06	\$ 132.50		\$ 3,510.89	\$ 128,280.45
\$ 75.35		\$ 269.03	\$ 109.88		\$ 1,799.39	\$ 54,005.47
71.82	112.59	101.62	271.00		1,796.68	73,408.43
\$ 147.17	\$ 112.59	\$ 371.25	\$ 380.88		\$ 3,553.07	\$ 127,413.90
\$ 64.43					\$ 674.10	\$ 33,691.56
75.33		97.74			988.03	45,066.42
\$ 137.76		\$ 37.74			\$ 1,962.15	\$ 76,647.98
\$ 324.71	\$ 68.41	\$ 492.15	\$ 145.00		\$ 1,737.58	\$ 58,601.07
436.11	95.25	1,847.64		99.50	1,765.16	79,988.41
\$ 769.82	\$ 163.66	\$ 2,339.79	\$ 145.00	\$ 99.50	\$ 3,502.72	\$ 138,585.45
\$ 32.63	\$ 91.64	\$ 120.78	\$ 150.00		\$ 1,290.24	\$ 38,145.06
53.73	67.11		147.43		1,012.43	45,901.60
\$ 86.36	\$ 158.75	\$ 120.78	\$ 302.43		\$ 2,302.67	\$ 84,046.06



COUNTY	State revenue	Income	Blind	Deaf
Plymouth—				
First year	\$ 66,244.84	\$ 9,252.00		
Second year	93,015.71	10,887.12		
Total	159,260.55	20,139.12		
Pocahontas—				
First year	\$ 41,030.47	\$ 3,237.00		
Second year	55,132.03	4,339.28		
Total	96,162.50	7,576.28		
Polk—				
First year	\$ 163,299.55	\$ 25,943.47	\$ 4.95	\$ 42.81
Second year	229,362.92	37,571.07	13.50	29.50
Total	392,662.57	63,614.54	18.55	72.40
Pottawattamie—				
First year	\$ 81,253.57	\$ 7,396.36	\$ .99	\$ 10.62
Second year	114,814.87	25,159.80	16.66	65.40
Total	196,068.44	32,556.16	17.65	76.02
Poweshiek—				
First year	\$ 46,800.35	\$ 6,423.94		\$ .65
Second year	65,122.73	6,275.56		.50
Total	111,923.08	12,699.50		1.15
Ringgold—				
First year	\$ 30,210.57	\$ 3,309.59		
Second year	40,320.55	4,939.99		
Total	70,531.12	8,249.58		
Sac—				
First year	\$ 43,054.30	\$ 6,191.00		
Second year	61,180.53	6,457.28		
Total	104,234.83	12,648.28		
Scott—				
First year	\$ 91,224.42	\$ 22,787.07		\$ 88.18
Second year	139,001.27	26,524.19	\$ 3.60	136.32
Total	230,225.69	49,311.26	3.60	224.70
Shelby—				
First year	\$ 42,354.35	\$ 7,493.29		
Second year	59,834.14	7,969.94		
Total	102,188.49	15,463.20		
Sioux—				
First year	\$ 65,205.16	\$ 4,920.50	\$ 4.59	
Second year	92,448.01	4,987.88	24.69	
Total	157,653.17	9,908.38	29.28	
Story—				
First year	\$ 48,301.63	\$ 8,225.95		\$ 11.70
Second year	69,941.49	10,747.73		2.35
Total	118,243.12	18,973.68		13.95
Tama—				
First year	\$ 52,997.61	\$ 5,887.26	\$ 21.02	\$ 55.50
Second year	76,168.39	5,505.45	6.29	27.73
Total	129,166.00	11,392.71	27.31	83.23
Taylor—				
First year	\$ 33,400.03	\$ 2,368.19		
Second year	47,030.23	2,577.99		
Total	80,430.26	4,946.18		
Union—				
First year	\$ 28,065.58	\$ 8,263.66		\$ 1.50
Second year	37,032.81	7,062.07		
Total	65,098.39	15,325.73		1.50
Van Buren—				
First year	\$ 24,218.63	\$ 8,130.98		
Second year	33,537.12	10,207.71		
Total	57,755.75	18,338.69		

Female orphans	Orphan's home	Tuberculo- sis	Incurable	Epileptic	Capitol grounds	Total
\$ 220.25	\$ 84.58	\$ 257.37	\$ 545.00		\$ 2,540.07	\$ 79,144.11
292.15	.28		73.83		2,510.36	106,779.47
\$ 412.40	\$ 84.86	\$ 257.37	\$ 618.83		\$ 5,050.43	\$ 185,923.58
\$ 173.87	\$ 274.89	\$ 766.54			\$ 1,521.81	\$ 47,004.58
213.44	74.42	851.07		146.00	1,511.43	62,387.67
\$ 387.31	\$ 349.31	\$ 1,717.61		\$ 146.00	\$ 3,033.24	\$ 109,372.25
\$ 2,786.32	\$ 3,241.15	\$ 14,566.50	\$ 3,153.50		\$ 6,898.41	\$ 219,827.76
4,679.61	3,628.57	79,184.94	3,824.55	645.00	6,961.84	312,011.29
\$ 7,475.93	\$ 6,869.72	\$ 39,751.04	\$ 6,988.05	\$ 645.00	\$ 12,770.25	\$ 531,539.05
\$ 291.60		\$ 231.33	\$ 384.00		\$ 3,288.08	\$ 92,956.78
1,624.95		796.21	245.00	71.00	3,281.55	145,875.49
\$ 2,016.75		\$ 1,027.54	\$ 629.05	\$ 71.00	\$ 6,569.63	\$ 238,832.27
\$ 239.96	\$ 42.04	\$ 1,901.34	\$ 553.50		\$ 1,829.04	\$ 57,790.82
215.63	104.57	3,293.49	154.26		1,830.83	76,997.59
\$ 455.61	\$ 146.61	\$ 5,194.83	\$ 707.76		\$ 3,659.87	\$ 134,788.41
\$ 81.77		\$ 122.71	\$ 21.00		\$ 1,001.32	\$ 34,746.96
344.96		47.90			1,017.46	66,680.56
\$ 426.43		\$ 170.81	\$ 21.00		\$ 2,018.78	\$ 81,427.62
\$ 227.77	\$ 374.16	\$ 10.10	\$ 45.50		\$ 1,738.34	\$ 51,641.17
299.62	299.11	17.52		92.00	1,767.51	70,079.37
\$ 493.39	\$ 673.27	\$ 27.62	\$ 45.50	\$ 92.00	\$ 3,506.85	\$ 121,720.74
\$ 1,954.31	\$ 9,303.23	\$ 145.16	\$ 905.21		\$ 3,832.33	\$ 129,340.11
1,505.44	9,871.49	165.39	961.12	160.00	3,863.10	181,892.62
\$ 2,559.95	\$ 18,874.72	\$ 310.55	\$ 1,866.33	\$ 160.50	\$ 7,695.43	\$ 311,232.73
\$ 71.94		\$ 1.45	\$ 116.50		\$ 1,679.96	\$ 51,719.46
93.07				90.00	1,700.62	66,984.77
\$ 167.01		\$ 1.45	\$ 116.50	\$ 90.00	\$ 3,380.58	\$ 121,494.23
\$ 231.17					\$ 2,376.86	\$ 72,838.28
729.42					2,427.69	100,117.69
\$ 490.59					\$ 4,804.55	\$ 172,945.97
\$ 384.20	\$ 349.16	\$ 1,133.71	\$ 524.20		\$ 1,917.14	\$ 60,749.69
383.28	439.15	478.63		325.50	2,017.86	84,224.93
\$ 569.48	\$ 775.35	\$ 1,614.34	\$ 524.20	\$ 325.50	\$ 3,935.00	\$ 144,074.62
\$ 133.02	\$ 674.83				\$ 2,693.34	\$ 61,862.47
207.78	631.71	779.32			2,154.14	85,380.89
\$ 349.77	\$ 1,206.53	\$ 779.32			\$ 4,247.38	\$ 147,243.27
\$ 80.80					\$ 1,275.75	\$ 37,064.77
151.52		\$ 92.90		\$ 33.00	1,303.70	51,189.34
\$ 232.32		\$ 92.90			\$ 2,579.45	\$ 88,254.14
\$ 391.25		\$ 642.77			\$ 1,081.70	\$ 38,386.56
435.54		833.71			1,063.88	46,118.01
\$ 816.89		\$ 1,176.48			\$ 2,145.58	\$ 84,004.57
\$ 321.55	\$ 91.64	\$ 150.97			\$ 946.00	\$ 32,756.77
332.02	74.02	182.32	\$ 75.00		961.78	65,359.97
\$ 353.57	\$ 185.66	\$ 330.20	\$ 75.00		\$ 1,897.78	\$ 79,119.74

COUNTY	State revenue	License	Blind	Deaf
Wapello—				
First year	\$ 40,473.86	\$ 10,748.85		
Second year	54,938.40	12,626.16	3.55	.85
Total	95,412.26	23,375.01	3.55	.85
Warren—				
First year	\$ 40,530.27	\$ 6,206.18		\$ 4.80
Second year	59,545.29	7,326.89		1.15
Total	100,075.56	13,533.07		5.95
Washington—				
First year	\$ 45,658.67	\$ 3,618.89		
Second year	62,747.10	5,391.07		
Total	109,385.77	7,209.96		
Wayne—				
First year	\$ 33,945.06	\$ 1,595.03		
Second year	45,810.19	1,304.79		
Total	79,755.27	3,099.82		
Webster—				
First year	\$ 61,344.97	\$ 19,192.80	\$ 9.10	\$ 3.20
Second year	88,339.63	15,883.90	18.15	
Total	151,684.60	34,776.79	27.25	3.20
Winneshago—				
First year	\$ 30,523.24	\$ 5,744.00	\$ 3.25	
Second year	38,245.46	5,214.60		
Total	68,768.80	10,958.60	3.25	7.13
Winnebuck—				
First year	\$ 35,269.64	\$ 6,431.57		
Second year	50,175.88	7,423.94		
Total	85,445.52	13,855.51		
Woodbury—				
First year	\$ 101,413.90	\$ 21,609.65		\$ 21.90
Second year	144,382.20	44,489.84		44.91
Total	245,796.10	66,099.49		76.87
Worth—				
First year	\$ 22,327.91	\$ 5,147.00		
Second year	31,506.43	5,436.56		
Total	54,034.34	10,583.56		
Wright—				
First year	\$ 41,573.19	\$ 5,354.00		\$ .95
Second year	58,213.57	6,462.97		13.90
Total	99,786.76	11,816.97		14.85
Total first year	\$ 4,243,062.53	\$ 696,582.70	\$ 267.00	\$ 456.20
Total second year	\$ 5,961,731.04	\$ 850,551.44	\$ 311.40	\$ 863.33
Grand total	\$10,204,793.57	\$1,547,134.14	\$ 578.40	\$ 1,019.53

Feeble-minded	Orphan's home	Tuberculous	Inebriate	Epileptic	Capital grounds	Total
\$ 728.61	\$ 2,445.71	\$ 1,748.14				
1,012.42	2,308.61	812.61				
\$ 1,791.03	\$ 4,754.32	\$ 2,560.75		\$ 32.00	\$ 3,262.98	\$ 131,152.36
\$ 107.92	\$ 91.64	\$ 352.97	\$ 128.00		\$ 1,594.87	\$ 48,815.65
119.83	75.21	1,858.99	29.00	26.50	1,079.70	70,664.38
\$ 227.55	\$ 166.85	\$ 2,111.96	\$ 157.00	\$ 26.50	\$ 3,274.57	\$ 119,590.01
\$ 307.37		\$ 129.00	\$ 77.00		\$ 1,793.32	\$ 51,564.25
245.01		46.61	18.00		1,811.22	69,439.01
\$ 362.38		\$ 176.51	\$ 95.00		\$ 3,604.54	\$ 121,023.28
\$ 244.95		\$ 220.16	\$ 281.00		\$ 1,178.65	\$ 37,561.87
199.50			50.50		1,204.17	48,789.15
\$ 444.45		\$ 220.16			\$ 2,379.82	\$ 86,331.02
\$ 495.47	\$ 330.61	\$ 1,665.71	\$ 1,376.00		\$ 2,538.15	\$ 89,156.10
606.59	556.04	614.04	318.26	65.50	2,574.70	108,676.81
\$ 102.06	\$ 1,086.65	\$ 2,279.75	\$ 1,694.26	\$ 65.50	\$ 5,112.85	\$ 197,882.91
\$ 148.83		\$ 1,272.67	\$ .50		\$ 934.89	\$ 38,657.45
		261.59	39.00		866.80	45,941.23
\$ 410.42		\$ 2,279.32	\$ 39.80		\$ 1,801.69	\$ 84,298.71
\$ 88.57		\$ 889.42	\$ 67.50		\$ 1,415.76	\$ 44,272.46
99.97		1,410.56			1,433.05	60,543.40
\$ 198.54		\$ 2,299.98	\$ 67.00		\$ 2,848.81	\$ 104,815.86
\$ 1,133.96	\$ 7.14	\$ 245.61			\$ 3,974.40	\$ 128,408.62
2,000.45	103.08	111.77	307.15		4,128.92	195,635.32
\$ 3,134.41	\$ 170.22	\$ 357.38	\$ 307.15		\$ 8,100.32	\$ 334,043.94
\$ 43.72		\$ 834.00			\$ 863.04	\$ 29,418.07
61.99		1,067.28			878.53	38,850.79
\$ 105.71		\$ 1,901.28			\$ 1,741.57	\$ 68,366.46
\$ 36.74		\$ 431.48	\$ 435.00		\$ 1,617.02	\$ 49,017.43
109.83		530.60	37.50	55.50	1,641.92	67,065.79
\$ 146.57		\$ 962.08	\$ 41.85	\$ 55.50	\$ 3,358.94	\$ 116,083.22
\$ 26,864.87	\$ 37,547.24	\$ 87,148.20	\$ 22,417.60		\$ 167,072.41	\$ 5,281,415.75
\$ 38,034.66	\$ 40,881.10	\$ 114,722.60	\$ 12,902.89	\$ 3,765.00	\$ 170,228.63	\$ 7,103,982.00
\$ 64,899.53	\$ 78,428.34	\$ 201,870.80	\$ 35,320.49	\$ 3,765.00	\$ 337,311.04	\$ 12,475,097.84

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.....	\$ 4,260.00	\$ 20,490.00	\$ 30,750.00
Certification Fees.....	22.00	56.00	78.00
Extradition Fees.....	76.00	73.00	149.00
<b>Totals.....</b>	<b>\$ 4,358.00</b>	<b>\$ 20,619.00</b>	<b>\$ 30,977.00</b>
<b>Auditor of State—</b>			
Examination of Banks.....	\$ 30,277.59	See Bank Dep't's	30,277.59
Building and Loan Associations.....	270.00		270.00
Municipal Examinations.....	4,982.19	3,251.24	7,333.43
County Examinations.....	2,536.78	2,582.33	5,119.11
<b>Totals.....</b>	<b>\$ 37,166.56</b>	<b>\$ 5,833.57</b>	<b>\$ 43,000.43</b>
<b>Secretary of State—</b>			
Filing and Recording Articles.....	\$ 80,590.25	\$ 71,621.55	\$ 152,210.80
Filing and Recording Amendments.....	23,088.76	103,423.23	126,512.01
Certified Copies.....	528.85	528.00	1,056.75
Certified Copies Land Office.....	734.20	861.40	1,595.60
Certificates.....	891.00	1,102.00	1,993.00
Trade Marks.....	70.00	42.00	112.00
Commissioner of Deeds.....	15.00	15.00	30.00
Commissioner of Scales and Weights.....	931.70	741.40	1,673.10
Sale of Codes and Session Laws.....	8,643.00	9,159.00	17,802.00
Corporation Reports.....	3,232.00	6,986.00	10,218.00
Mail Sky.....	340.00	35.80	375.80
Miscellaneous.....			
<b>Totals.....</b>	<b>\$ 119,073.76</b>	<b>\$ 194,518.30</b>	<b>\$ 313,592.06</b>
<b>Secretary of State—</b>			
Automobile Tax.....	\$ 2,069,183.67	\$ 2,110,821.79	\$ 4,180,005.46
<b>Superintendent of Public Instruction—</b>			
State Examinations.....	\$ 4,864.00	\$ 5,260.00	\$ 10,124.00
Life Validations.....	530.00	560.00	1,090.00
Review.....	100.00		100.00
<b>Totals.....</b>	<b>\$ 5,494.00</b>	<b>\$ 5,820.00</b>	<b>\$ 11,314.00</b>
<b>Insurance Commissioner—</b>			
Statements.....	\$ 7,834.00	\$ 8,254.50	\$ 16,088.50
State Licenses.....	52,039.00	73,511.00	125,550.00
Agents' Licenses.....	951.50	749.00	1,700.50
General Certificates.....	935.50	898.00	1,833.50
Certificates of Publication.....	1,972.80	1,938.84	3,911.64
Miscellaneous Fees.....	6,640.62	13,021.59	19,662.21
Examination Fees.....	2,137.00	3,771.00	5,908.00
Retaliatory Publication Fees.....	660.00	1,355.50	2,015.50
Filing Charter.....			
<b>Totals.....</b>	<b>\$ 103,770.42</b>	<b>\$ 103,399.43</b>	<b>\$ 207,169.85</b>

	First Year	Second Year	Biennial Period
<b>Dairy and Food Commission—</b>			
Milk Permits.....	\$ 3,090.00	\$ 3,027.00	\$ 6,117.00
Seed Analysis.....	25.50	9.00	34.50
Inspection Fee Tags.....	20,870.58	22,492.33	43,362.91
Stock Food Licenses.....	2,500.00	3,150.00	5,650.00
Feeding Stuff Licenses.....	58.00	490.00	548.00
Babcock Test Licenses.....	6,105.00	6,130.00	12,235.00
Sanitary Law Licenses.....	13,627.75	11,943.00	25,570.75
Scale Tags.....	4,116.00	4,353.00	8,469.00
Scale Inspection.....	8,131.37	7,593.22	15,724.59
Commercial Fertilizer Licenses.....	150.00	300.00	450.00
Cold Storage Licenses.....	308.00	350.00	658.00
Butter Trade Marks.....	87.64	39.76	127.40
Feeding Stuff Analysis.....		1.00	1.00
<b>Totals.....</b>	<b>\$ 59,063.82</b>	<b>\$ 59,878.31</b>	<b>\$ 118,942.13</b>
<b>Pharmacy Commission—</b>			
Change of Location.....	\$ 136.00	\$ 85.00	\$ 221.00
Delinquent Renewals.....	10.00	19.00	29.00
Duplicate Certificates.....	8.00	12.00	20.00
Examinations.....	855.00	730.00	1,585.00
Reciprocity Certificates.....	120.00	110.00	230.00
Vendors' Licenses.....	31,400.00	20,600.00	61,000.00
Certificates of percentage.....	26.00	40.00	66.00
Annual Renewals.....	4,665.00	4,591.00	9,256.00
Transfer of Licenses.....	86.00	76.00	162.00
<b>Totals.....</b>	<b>\$ 37,316.00</b>	<b>\$ 35,263.00</b>	<b>\$ 72,579.00</b>
<b>Board of Health—</b>			
Medical Examinations.....	\$ 3,701.00	\$ 3,277.00	\$ 6,978.00
Nurses' Department.....	2,371.00	2,089.00	5,000.00
Optometry Examinations.....	465.00	1,288.00	1,753.00
Embalmers' Department.....	1,872.00	1,924.00	3,796.00
Vital Statistics.....	155.40	163.65	309.05
<b>Totals.....</b>	<b>\$ 8,564.40</b>	<b>\$ 9,331.65</b>	<b>\$ 17,896.05</b>
<b>Board Dental Examiners—</b>			
Board Dental Examiners.....	\$ 1,672.00	\$ 3,731.00	\$ 5,403.00
Hotel Inspection.....	7,084.00	7,999.00	15,083.00
Annual Health Commission.....	1,821.00	2,346.00	4,167.00
Itinerant Physicians' State Licenses.....	1,750.00	1,000.00	2,750.00
State Oil Inspector.....	42,284.79	47,500.83	89,785.62
Clerk of the Supreme Court.....	3,981.45	3,748.20	7,729.65
Mine Inspectors' Board of Examiners.....	242.00	158.00	400.00
State Entomologist.....	1,239.50	1,109.50	2,399.00
Hunters' Licenses, County Auditor.....	94,070.26	99,769.10	193,839.36
Boundary Waters License Fund.....	1,986.80	4,244.66	6,231.46
Teachers' Examinations, County Superintendent.....	11,186.50	10,941.00	22,127.50
United States Aid, Soldiers' Home.....	57,899.00	55,470.29	113,369.29
Interest on State Deposits in Banks.....	10,304.74	10,313.25	20,618.00
Banking Department.....	See Auditor State	20,419.40	20,419.40
<b>Total all Departments.....</b>	<b>\$ 2,679,512.97</b>	<b>\$ 2,820,285.38</b>	<b>\$ 5,499,798.52</b>

## REPORT OF STATE TREASURER

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	Amount
July, 1916	June, 1916	\$ 1,965.03
August, 1916	July, 1916	1,288.34
September, 1916	August, 1916	555.85
October, 1916	September, 1916	93.79
November, 1916	October, 1916	714.72
December, 1916	November, 1916	786.24
January, 1917	December, 1916	358.84
February, 1917	January, 1917	402.64
March, 1917	February, 1917	626.30
April, 1917	March, 1917	849.69
May, 1917	April, 1917	1,091.83
June, 1916	May, 1917	1,732.37
	Total first year	\$ 16,304.74
Month Collected	For Month of	Amount
July 1, 1917	June, 1917	\$ 1,637.08
August 1, 1917	July, 1917	1,378.71
September 1, 1917	August, 1917	547.60
October 1, 1917	September, 1917	344.79
November 1, 1917	October, 1917	382.77
December 1, 1917	November, 1917	340.32
January 1, 1918	December, 1917	268.78
February 1, 1918	January, 1918	311.13
March 1, 1918	February, 1918	600.97
April 1, 1918	March, 1918	641.99
May 1, 1918	April, 1918	1,444.48
June 1, 1918	May, 1918	2,513.03
	Total second year	\$ 10,313.35
	Grand total	\$ 26,618.09

TABLE NO. 17—ITINERANT PHYSICIANS' LICENSES.  
Receipts by State Treasurer of Fees Paid for State Licenses of Itinerant Physicians.

Date Received	Name	Address	Amount
August 4, 1916	Dr. F. M. Trimmer	Chicago, Ill.	250.00
January 12, 1917	Dr. Albert A. Puttner	Kansas City, Mo.	250.00
January 16, 1917	Dr. A. H. Weber	Des Moines, Iowa	250.00
March 22, 1917	Dr. Wilbert Shallenberger	Chicago, Ill.	250.00
March 23, 1917	Dr. J. F. Shallenberger	Chicago, Ill.	250.00
April 4, 1917	Dr. W. M. Blair	Des Moines, Iowa	250.00
April 30, 1917	Dr. B. A. Stockdale	Des Moines, Iowa	250.00
	Total first year		\$ 1,750.00
FOR YEAR ENDING JUNE 30, 1918.			
August 7, 1917	Dr. Frank M. Trimmer	Chicago, Ill.	\$ 250.00
March 6, 1918	Dr. Andrew H. Weber	Des Moines, Iowa	250.00
March 14, 1918	Dr. Wilbert Shallenberger	Chicago, Ill.	250.00
March 15, 1918	Dr. J. F. Shallenberger	Chicago, Ill.	250.00
	Total second year		\$ 1,000.00
	Grand total		\$ 2,750.00

## GENERAL REVENUE TRANSACTIONS

TABLE NO. 18—HUNTERS' LICENSES.

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

	First Year	Second Year	Biennial Period
Adair	\$ 350.00	\$ 383.00	\$ 733.00
Adams	300.00	286.00	586.00
Allamakee	613.00	567.00	1,180.00
Appanoose	1,820.00	1,682.00	3,502.00
Audubon	425.00	421.00	846.00
Benton	993.00	919.00	1,912.00
Black Hawk	2,323.00	2,200.00	4,523.00
Boone	1,014.00	1,071.00	2,085.00
Bremer	897.00	1,507.00	2,404.00
Buchanan	1,078.00	761.00	1,839.00
Buena Vista	622.00	463.00	1,085.00
Butler	731.00	723.00	1,454.00
Calhoun	663.00	501.00	1,164.00
Carroll	960.00	828.00	1,788.00
Cass	817.00	714.00	1,531.00
Cedar	709.00	889.00	1,598.00
Cerro Gordo	1,205.00	2,760.00	3,965.00
Cherokee	482.00	466.00	948.00
Chickasaw	992.00	375.00	1,367.00
Clarke	676.00	528.00	1,204.00
Clay	882.00	607.00	1,489.00
Clayton	1,431.00	1,103.00	2,534.00
Clinton	1,389.00	1,099.00	2,488.00
Crawford	819.00	760.00	1,579.00
Dallas	1,405.00	1,284.00	2,689.00
Davis	1,009.00	625.00	1,634.00
Decatur	739.00	739.00	1,478.00
Delaware	945.00	679.00	1,624.00
Des Moines	1,512.00	1,388.00	2,900.00
Dickinson	1,199.00	1,159.00	2,357.00
Dubuque	2,109.00	1,912.00	4,021.00
Emmet	664.00	632.00	1,296.00
Fayette	1,329.00	1,171.00	2,500.00
Floyd	903.00	904.00	1,807.00
Franklin	524.00	641.00	1,165.00
Fremont	670.00	674.00	1,344.00
Greene	883.00	547.00	1,330.00
Grundy	474.00	401.00	875.00
Guthrie	1,134.00	1,282.00	2,416.00
Hamilton	785.00	708.00	1,493.00
Hancock	523.00	395.00	918.00
Hardin	805.00	1,413.00	2,218.00
Harrison	1,038.00	983.00	2,021.00
Henry	459.00	321.00	780.00
Howard	776.00	675.00	1,451.00
Iowa	363.00	396.00	759.00
Iida	262.00	265.00	527.00
Jackson	735.00	673.00	1,408.00
Jackson	1,069.00	871.00	1,940.00
Jasper	1,201.00	1,216.00	2,417.00
Jefferson	509.00	481.00	990.00
Johnson	2,230.00	1,437.00	3,667.00
Jones	837.00	696.00	1,533.00
Keokuk	1,069.00	972.00	2,041.00
Kossuth	1,572.00	1,584.00	3,156.00
Lee	1,323.00	2,395.00	3,718.00
Linn	2,781.00	3,438.00	6,219.00
Louis	481.00	451.00	932.00
Lucas	635.00	561.00	1,196.00
Lyon	545.00	478.00	1,023.00
Madison	450.00	410.00	860.00
Mahaska	1,439.00	1,087.00	2,526.00
Marion	1,303.00	1,083.00	2,386.00
Marshall	1,963.00	1,811.00	3,774.00
Mills	717.00	850.00	1,567.00
Mitchell	567.00	577.00	1,144.00
Monona	433.00	774.00	1,207.00

	First Year	Second Year	Biennial Period
Monroe	1,245.00	1,276.00	2,521.00
Montgomery	570.00	530.00	1,100.00
Muscatine	1,433.00	1,434.00	2,867.00
O'Brien	726.00	575.00	1,301.00
Oscola	178.00	347.00	525.00
Page	1,706.00	936.00	2,642.00
Palo Alto	835.00	678.00	1,513.00
Plymouth	209.00	1,053.00	1,262.00
Pocahontas	708.00	398.00	1,106.00
Polk	4,925.00	4,942.00	9,867.00
Pottawattamie	6,091.50	6,091.50	12,183.00
Poweshiek	604.00	836.00	1,440.00
Ringgold	341.00	291.00	632.00
Sac	571.00	594.00	1,165.00
Scott	2,088.00	2,114.00	4,202.00
Shelby	574.00	511.00	1,085.00
Sioux	722.00	875.00	1,597.00
Story	966.00	966.00	1,932.00
Tama	1,040.00	1,154.00	2,194.00
Taylor	500.00	198.00	698.00
Union	944.00	258.00	1,202.00
Van Buren	533.00	308.00	841.00
Wapello	1,944.00	1,631.00	3,575.00
Warren	651.00	606.00	1,257.00
Washington	970.00	904.00	1,874.00
Wayne	514.00	360.00	874.00
Webster	1,531.00	1,406.00	2,937.00
Winnebago	437.00	256.00	693.00
Winneshiek	880.00	705.00	1,585.00
Woodbury	5,012.00	5,012.00	10,024.00
Worth	358.00	624.00	982.00
Wright	1,127.00	1,053.00	2,180.00
E. C. Hinshaw, Fish and Game Warden	572.26	691.10	1,263.36
Total	\$ 94,070.26	\$ 99,769.10	\$ 193,839.36

TABLE NO. 19—TEACHERS' EXAMINATION FEES.

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

	First Year	Second Year	Total Paid
Adair	\$ 98.50	\$ 109.50	\$ 208.00
Adams	95.50	103.50	199.00
Allamakee	107.00	111.50	218.50
Appanoose	175.00	168.50	343.50
Audubon	77.50	63.00	140.50
Benton	125.50	113.50	239.00
Black Hawk	130.00	139.50	269.50
Boone	123.50	109.00	232.50
Bremer	65.50	66.50	132.00
Buchanan	120.50	121.00	241.50
Buena Vista	91.50	82.00	173.50
Butler	95.50	92.00	187.50
Calhoun	114.50	99.00	213.50
Carroll	93.00	93.00	186.00
Cass	145.50	163.50	309.00
Cedar	90.00	86.50	176.50
Cerro Gordo	141.00	128.50	269.50
Cherokee	111.00	139.00	250.00
Chickasaw	117.00	107.50	224.50
Clarke	115.50	115.50	231.00
Clay	112.00	98.50	210.50
Clayton	138.00	125.50	263.50
Clinton	120.00	128.50	248.50
Crawford	115.50	132.50	248.00
Dallas	125.00	108.50	233.50
Davis	134.00	134.50	268.50
Decatur	162.50	108.50	271.00

	First Year	Second Year	Biennial Period
Delaware	103.00	98.50	201.50
Des Moines	80.50	91.01	171.51
Dickinson	53.00	53.50	106.50
Dubuque	144.50	225.00	369.50
Emmett	53.00	63.00	116.00
Esprit	150.00	140.00	290.00
Floyd	70.50	80.50	151.00
Franklin	83.00	71.00	154.00
Fremont	112.00	90.00	202.00
Greene	125.50	120.50	246.00
Grundy	59.50	59.00	118.50
Guthrie	109.00	130.00	239.00
Hamilton	100.00	115.00	215.00
Hancock	70.00	75.50	145.50
Hardin	109.00	114.50	223.50
Harrison	108.50	110.50	219.00
Henry	103.00	109.00	212.00
Howard	64.50	63.00	127.50
Humboldt	64.50	67.50	132.00
Ia	61.00	68.50	129.50
Iowa	98.00	112.50	210.50
Jackson	113.50	120.00	233.50
Jasper	122.50	134.50	257.00
Jefferson	94.00	95.50	189.50
Johnson	134.00	117.50	251.50
Jones	100.50	88.00	188.50
Keokuk	137.00	129.50	266.50
Kossuth	128.50	113.00	241.50
Lee	75.50	85.50	161.00
Linn	284.50	304.50	589.00
Lodwick	61.50	63.50	125.00
Lucas	88.00	87.00	175.00
Lyon	97.50	96.00	193.50
Madison	110.50	97.50	208.00
Madras	105.00	101.00	206.00
Marion	95.50	87.50	183.00
Marshall	95.50	99.00	194.50
Mills	78.00	77.00	155.00
Mitchell	79.50	67.00	146.50
Monona	708.50	97.00	205.50
Monroe	126.50	105.00	231.50
Montgomery	125.00	110.00	235.00
Muscatine	103.50	110.50	214.00
O'Brien	107.00	115.50	222.50
Oscola	91.50	63.00	154.50
Page	180.00	137.00	317.00
Palo Alto	93.00	107.50	200.50
Plymouth	112.50	99.00	211.50
Pocahontas	85.50	108.00	193.50
Polk	201.00	194.50	395.50
Pottawattamie	221.50	216.50	438.00
Poweshiek	118.00	91.50	209.50
Ringgold	108.00	90.00	198.00
Sac	92.00	89.50	181.50
Scott	146.00	128.50	274.50
Shelby	120.00	134.50	254.50
Sioux	134.50	134.50	269.00
Story	90.50	106.00	196.50
Tama	110.50	117.00	227.50
Taylor	115.50	96.00	211.50
Union	109.80	127.00	236.80
Van Buren	85.00	57.00	142.00
Wapello	145.00	124.00	269.00
Warren	123.00	107.00	230.00
Washington	95.00	96.50	191.50
Wayne	105.50	117.00	222.50
Webster	159.50	140.00	299.50
Winnebago	130.50	112.50	243.00
Winneshiek	113.00	91.00	204.00
Woodbury	286.00	255.50	541.50
Worth	87.00	82.50	169.50
Wright	121.50	154.50	276.00
Total	\$ 11,186.50	\$ 10,941.00	\$ 22,127.50

## REPORT OF STATE TREASURER

TABLE NO. 20—COUNTY EXAMINATIONS.

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

	First Year		Second Year
Cerro Gordo.....	\$ 249.15	Buchanan.....	\$ 60.00
Decatur.....	344.53	Clay.....	35.00
Franklin.....	19.42	Emmet.....	126.00
Grundy.....	153.17	Keokuk.....	196.50
Palo Alto.....	299.32	Lucas.....	54.00
Folk.....	1,089.35	Montgomery.....	45.00
Webster.....	381.84	Polk.....	2,476.71
		Story.....	154.50
Total.....	\$ 2,536.78	Total.....	\$ 3,151.71
		Total Biennial.....	\$ 5,688.49

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
1916-1917		
	Chicago, New York & Boston Refrigerator Co., Chicago, Ill.	\$ 256.16
	Union Refrigerator Transit Co., Milwaukee, Wis.	512.96
	American Refrigerator Transit Co., St. Louis, Mo.	473.85
	General Chemical Co., New York	78.97
	Mathers Stock Car Co., Chicago, Ill.	118.33
	Streets Western Stable Car Co., Chicago, Ill.	74.04
	Doud Stock Car Co., Chicago, Ill.	14.80
	The American Cotton Oil Co., New York	9.87
	St. Louis Refrigerator Car Co., St. Louis, Mo.	197.44
	Armour Car Lines, Chicago, Ill.	895.88
	Fruit Growers Express Co., Chicago, Ill.	229.52
	Milwaukee Refrigerator Transit Car Co., Milwaukee, Wis.	95.73
	Cudahy Packing Co., Omaha, Nebr.	1,110.60
	Union Tank Line, New York	2,561.60
	Pennsylvania Tank Line, Sharon, Penn.	59.23
	Nelson, Morris & Co., Chicago, Ill.	118.28
	The Kansas Oil Refining Co., Coffeyville, Kansas	78.97
	Jacob Dold Packing Co., Buffalo, N. Y.	14.80
	Swift Refrigerator Transportation Co., Chicago, Ill.	1,652.64
	Libby, McNeill & Libby Co., Chicago, Ill.	12.54
	Live Poultry Transportation Co., Chicago, Ill.	88.84
	Cold Blast Transportation Co., Chicago, Ill.	59.23
	Pacific Fruit Express, Omaha, Nebr.	1,421.57
	Santa Fe Refrigerator & Despatch, Topeka, Kansas	196.03
	The Arms Palace Horse Car Co., Chicago, Ill.	78.97
	American Cotton Oil Co., New York	18.67
	Total First Year.....	\$ 11,335.51
1917-1918		
	Menasha Wooden Ware Co., Menasha, Wis.	\$ 10.39
	Chicago, New York & Boston Refrigerator Co., Chicago, Ill.	391.48
	Arms Palace Horse Car Co., Chicago, Ill.	38.98
	Kelth Railway Equipment Co., Chicago, Ill.	41.58
	Standard Car Equipment Co., Philadelphia, Pa.	31.18

## GENERAL REVENUE TRANSACTIONS

Liquids Despatch Line, Chicago, Ill.	41.58
Central Commercial Co., Chicago, Ill.	7.79
J. S. Kirk & Co., Chicago, Ill.	7.79
Wood Products Co., Buffalo, N. Y.	8.19
Cudahy Milwaukee Refrigerator Co., Cudahy, Wis.	27.25
Philadelphia Quartz Co., Philadelphia, Pa.	12.99
American Tar Products Co., Chicago, Ill.	12.99
The Fleischmann Transportation Co., Cincinnati, Ohio	10.39
General Chemical Co., New York	181.93
Magnolia Petroleum Co., Dallas, Texas	6.49
E. I. DuPont de Nemours & Co., Wilmington, Del.	22.30
Gulf Refining Co., Pittsburg, Pa.	38.98
Southern Cotton Oil Co., New York	31.72
Marsh Refrigerator Co., Milwaukee, Wis.	109.75
Wadhams Oil Co., Milwaukee, Wis.	5.19
Squire Dinger Co., Chicago, Ill.	15.59
Wm. Graver Tank Works, East Chicago, Ind.	29.79
Penn American Refining Co., Rouseville, Pa.	10.39
The American Cotton Oil Co., New York	31.18
Riverside Western Oil Co., Pittsburgh, Pa.	29.88
Union Refrigerator Transit Co., Milwaukee, Wis.	619.75
J. I. Case Threshing Machine Co., Racine, Wis.	6.49
The Texas Co., New York	143.54
The Live Poultry Transit Co., Chicago, Ill.	70.17
Fruit Growers Express, Chicago, Ill.	280.60
Kansas Co-operative Refining Co., Kansas City, Mo.	15.59
Armour Car Lines, Chicago, Ill.	982.42
American Lined Co., New York	93.56
Kansas Oil Refining Co., Coffeyville, Kansas	135.14
The Streeter Co., Chicago, Ill.	103.96
Pittsburgh Oil Refining Co., Pittsburgh, Pa.	10.39
Associated Oil Co., San Francisco, Calif.	5.19
Minnesota Lined Oil Co., Minneapolis, Minn.	5.19
Somet-Solvay Co., Syracuse, N. Y.	2.60
The Barrett Co., New York	25.99
Santa Fe Refrigerator Despatch Co., Topeka, Kansas	545.79
Seaboard Refining Co., Ltd., New Orleans, La.	10.39
Midwest Refining Co., Denver, Colo.	41.58
Sapulpa Refining Co., Sapulpa, Okla.	15.59
Mather Stock Car Co., Chicago, Ill.	149.34
Glenn-Pool Tank Line, Kansas City, Mo.	2.60
American Refrigerator Transit Co., St. Louis, Mo.	499.00
Crystal Car Line Co., Chicago, Ill.	23.39
Hercules Powder Co., Wilmington, Del.	29.88
Pennsylvania Tank Line, Sharon, Pa.	634.15
Mineral Point Zinc Co., Chicago, Ill.	51.98
Cudahy Packing Co., Chicago, Ill.	1,364.47
Barber Asphalt Paving Co., Philadelphia, Pa.	10.39
Wilson Car Lines, Chicago, Ill.	51.98
Pierce Fordyce Oil Ass'n., Dallas, Texas	13.51
National Zinc Co., Kansas City, Mo.	33.26
Frigo Refrigerator Line, St. Louis, Mo.	311.88
H. J. Heim Co., Pittsburg, Pa.	73.42
Swift & Co., Chicago, Ill.	1,832.29
Libby, McNeill & Libby, Chicago, Ill.	7.79
Procter & Gamble Transportation Co., Cincinnati, Ohio	51.98
Doud Stock Car Co., Chicago, Ill.	10.39
Union Tank Line, New York	5,645.02
Hatchy Bros., Chicago, Ill.	25.99
Midland Oil Co., Kansas City, Mo.	12.99
California Despatch Line, San Francisco, Calif.	32.48
The Imperial Oil Co., Sarnia, Ont., Canada	15.59
Lenae Carriers Co., Chicago, Ill.	51.98

Pacific Fruit Express Co., San Francisco, Calif.	1,949.25
United Refining Co., Warren, Pa.	10.59
Jacob Doid Packing Co., Buffalo, N. Y.	10.59
Illinois Oil Co., of Rock Island, Rock Island, Ill.	103.96
Taylor, Lowenstein & Co., Mobile, Ala.	2.59
Louisiana Oil Refining Co., Shreveport, La.	25.99
Western Chemical Manufacturing Co., Denver, Colo.	20.79
Commonwealth Oil & Refining Co., Moran, Kansas.	45.22
Aetna Explosives Co., New York	25.99
Morris & Co., Chicago, Ill.	561.38
Phoenix Refining Co., Tulsa, Okla.	64.97
Total Second Year	\$ 17,947.41
Grand Total for Biennial Period	\$ 29,282.92

TABLE NO. 22—INSURANCE COMPANY TAXES.

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

## IOWA INSURANCE COMPANIES

July, 1916-July, 1917	Tax Paid
Farmers Insurance Co., Cedar Rapids, Iowa	\$ 2,018.48
Iowa Mutual Insurance Ass'n, DeWitt, Iowa	819.02
German Mutual Insurance Ass'n, LeMars, Iowa	111.26
Eastern Iowa Mutual Insurance Ass'n, DeWitt, Iowa	22.42
Mill Owners Mutual Fire Insurance Co., Des Moines, Iowa	138.81
Federal Mutual Insurance Ass'n, Des Moines, Iowa	399.58
Druggists Mutual Fire Insurance Ass'n, Algona, Iowa	89.49
Great Western Accident Insurance Co., Des Moines, Iowa	1,842.88
American Life Insurance Co., Des Moines, Iowa	1,951.64
Iowa Manufacturers Insurance Co., Waterloo, Iowa	598.18
Des Moines Mutual Insurance Ass'n, Des Moines, Iowa	297.72
Farmers Mutual Insurance Ass'n of M. E. Church, Rockford, Iowa	15.94
Farmers Mutual Auto Insurance Ass'n, Des Moines, Iowa	17.47
Iowa State Mutual Insurance Co., Keokuk, Iowa	1,402.14
Security Fire Insurance Co., Davenport, Iowa	1,563.42
Iowa Mercantile Mutual Fire Insurance Ass'n, Spencer, Iowa	131.75
Royal Union Mutual Life Insurance Co., Des Moines, Iowa	2,748.47
Horticultural Insurance Co., Des Moines, Iowa	524.23
Mutual Horticultural Insurance Ass'n, Des Moines, Iowa	697.67
Mutual Fire and Tornado Insurance Ass'n, Newton, Iowa	65.25
Guaranty Life Insurance Co., Davenport, Iowa	886.30
Iowa Hardware Mutual Insurance Ass'n, Mason City, Iowa	342.01
Inter-State Mutual Auto Insurance, Ass'n, Rockford, Iowa	234.47
Town Mutual Dwelling-House Insurance Ass'n, Des Moines	1,008.92
Western Grain Dealers Mutual Insurance Co., Des Moines	561.41
Farmers Mutual Hall Insurance Co., Des Moines	1,729.98
Protected Mutual Fire Insurance Ass'n, Des Moines	10.63
Farm Property Mutual Insurance Ass'n, Des Moines	113.13
Mutual Hallstorm Insurance Ass'n, Des Moines	120.14
Iowa Farmers Mutual Re-Insurance Ass'n, Greenfield, Iowa	20.41
Cedar Rapids Life Insurance Co., Cedar Rapids, Iowa	399.74
Farmers State Mutual Hall Insurance Ass'n, Estherville, Iowa	350.17
Home Mutual Insurance Ass'n, Des Moines	254.05
Grain Shippers Mutual Fire Insurance Ass'n, Ida Grove, Iowa	127.50
Union Mutual Fire Insurance Ass'n, Emmetsburg, Iowa	149.52
Dubuque F. & M. Insurance Co., Dubuque, Iowa	373.50
Iowa State Live Stock Insurance Co., Des Moines	663.67
Iowa Implement Insurance Ass'n, Nevada, Iowa	431.85
Merchants Life Insurance Co., Burlington, Iowa	2,563.98

Iowa Mutual Tornado Insurance Ass'n, Des Moines	385.68
American Life Insurance Co., Des Moines	51.52
Retail Merchants Mutual Fire Insurance Ass'n, Des Moines	283.70
Register Life Insurance Co., Davenport, Iowa	244.06
German American Life Insurance Co., Burlington, Iowa	600.56
Automobile Dealers Mutual Insurance Ass'n, Des Moines	68.83
Equity Mutual Fire Insurance Ass'n, Sioux City, Iowa	46.21
Employers Mutual Casualty Co., Des Moines	349.26
Bankers Accident Insurance Co., Des Moines	1,486.89
National Life Ass'n, Des Moines	2,069.84
Western Life Insurance Co., Des Moines	915.20
Equitable Life Insurance Co. of Iowa, Des Moines	62.82
Royal Union Mutual Life Insurance Co., Des Moines	1,523.66
National Fidelity Life Insurance Co., Sioux City, Iowa	2,134.20
Farmers Mutual Automobile Insurance Ass'n, Des Moines	9.23
Iowa Automobile Owners Mutual Insurance Ass'n, Des Moines	57.90
Provident Life Insurance Co., Des Moines	456.41
National Travelers Benefit Ass'n, Des Moines	960.89
Standard Life Insurance Co., Des Moines	639.58
Druggists Mutual Fire Insurance Ass'n, Algona, Iowa	2.28
Iowa Auto Mutual Insurance Co., Cedar Rapids, Iowa	500.49
Central Life Assurance Society of U. S., Des Moines	4,444.17
Cedar Rapids Life Insurance Co., Cedar Rapids, Iowa	47.53
Iowa Life Insurance Co., Waterloo, Iowa	314.74
Bankers Life Co., Des Moines	2,973.23
Iowa Citizens Fund Mutual Insurance Ass'n, Mason City, Iowa	126.62
Iowa Mutual Liability Insurance Co., Cedar Rapids, Iowa	871.41
Bankers Accident Insurance Co., Des Moines	565.62
Iowa State Live Stock Insurance Co., Des Moines	527.50
Great Western Accident Insurance Co., Des Moines	1,190.66
Hort. Insurance Co., Des Moines (Additional)	48.64
Total First Year	\$ 50,156.54

## July, 1917-July, 1918

July, 1917-July, 1918	Tax Paid
Mill Owners Mutual Fire Insurance Co., Des Moines, Iowa	\$ 222.49
Iowa Manufacturers Insurance Co., Waterloo, Iowa	780.78
Lutheran Mutual Fire Insurance Ass'n, Burlington, Iowa	30.80
Des Moines Mutual Hall Insurance Co., Des Moines, Iowa	173.83
Farmers Insurance Co., Cedar Rapids, Iowa	2,632.89
Central National Fire Insurance Co., Des Moines, Iowa	488.09
Employers Mutual Casualty Ass'n, Des Moines, Iowa	307.45
German Mutual Insurance Ass'n, LeMars, Iowa	65.58
Iowa Mercantile Mutual Fire Ass'n, Spencer, Iowa	204.59
Druggists Mutual Insurance Co., Algona, Iowa	84.30
Great Western Accident Insurance Co., Des Moines, Iowa	3,254.94
Mutual Hallstorm Insurance Co., Des Moines, Iowa	122.39
Farm Property Mutual Insurance Co., Des Moines, Iowa	153.61
Security Fire Insurance Co., Davenport, Iowa	1,838.07
State Insurance Co., Des Moines, Iowa	29.45
Union Mutual Insurance Ass'n, Emmetsburg, Iowa	67.00
Farmers Mutual Hall Insurance Ass'n, Des Moines, Iowa	3,450.57
Western Grain Dealers Insurance Ass'n, Des Moines, Iowa	414.48
Town Mutual Dwelling-House Insurance Ass'n, Des Moines, Iowa	143.67
Retail Merchants Mutual Fire Insurance Ass'n, Des Moines, Iowa	250.66
Eastern Iowa Mutual Hall Insurance Ass'n, Des Moines, Iowa	11.05
Iowa Mutual Insurance Ass'n, DeWitt, Iowa	918.10
Protected Mutual Fire Insurance Ass'n, Des Moines, Iowa	66.07
Farmers State Mutual Hall Insurance Ass'n, Estherville, Iowa	392.10
American Bonding & Casualty Co., Sioux City, Iowa	885.28
Iowa National Fire Insurance Co., Des Moines, Iowa	1,189.38
Iowa State Live Stock Insurance Co., Des Moines, Iowa	1,745.82
Farmers Mutual Insurance Ass'n of Grace M. E. Church, Rockford, Iowa	25.16

Iowa Hardware Mutual Insurance Ass'n, Mason City, Iowa	373.87
Northwest Mutual Insurance Ass'n, Ida Grove, Iowa	238.23
Farmers National Co-op. Elevator Mutual Insurance Co., Aurelia, Iowa	121.51
Mutual Life Ass'n of Iowa, Red Oak, Iowa	26.64
Guaranty Life Insurance Co., Davenport, Iowa	975.94
Home Mutual Insurance Ass'n, Des Moines, Iowa	360.84
American Life Insurance Co., Des Moines, Iowa	2,106.99
Bankers Life Insurance Co., Des Moines, Iowa	5,361.65
Register Life Insurance Co., Davenport, Iowa	249.45
Royal Union Mutual Life Insurance Co., Des Moines, Iowa	2,570.09
Iowa Mutual Tornado Insurance Ass'n, Des Moines, Iowa	663.23
Cedar Rapids Life Insurance Co., Cedar Rapids, Iowa	801.82
Mutual Fire & Tornado Insurance Co., Newton, Iowa	228.98
Equitable Life Insurance Co., Des Moines, Iowa	3,170.90
Inter-State Mutual Auto Insurance Ass'n, Rock Rapids, Iowa	649.00
Inter-State Mutual Auto Insurance Ass'n, Rock Rapids, Iowa	1.31
Inter-State Business Men's Accident Ass'n, Des Moines, Iowa	3,008.50
Merchants Life Insurance Co., Des Moines, Iowa	1,625.73
Standard Life Insurance Co., Des Moines, Iowa	642.24
Central Life Ass'n Society of U. S., Des Moines, Iowa	4,498.40
Iowa Life Insurance Co., Waterloo, Iowa	181.45
Union Mutual Fire Insurance Ass'n, Emmetsburg, Iowa	25.16
National Life Ass'n, Des Moines, Iowa	3,321.82
National Fidelity Life Insurance Co., Sioux City, Iowa	1,165.16
Provident Life Insurance Co., Des Moines, Iowa	452.26
Northwest Mutual Insurance Ass'n, Ida Grove, Iowa	45.00
Mutual Fire Insurance Society of the Iowa Conference of the Evangelical Ass'n, Cedar Falls, Iowa	.70
Iowa State Live Stock Insurance Co., Des Moines, Iowa (Additional)	600.59
Western Life Insurance Co., Des Moines, Iowa	1,202.99
Druggists Mutual Insurance Co., Algona, Iowa (Additional)	.30
National American Life Insurance Co., Burlington, Iowa	726.71
Iowa Implement Mutual Insurance Co., Nevada, Iowa	355.90
Automobile Trade Mutual Insurance Ass'n, Des Moines, Iowa	59.97
Iowa State (Mutual) Insurance Co., Keokuk, Iowa	1,455.08
Retail Merchants Mutual Fire Insurance Ass'n, Des Moines, Iowa (Additional)	16.50
Dubuque Fire & Marine Insurance Co., Dubuque, Iowa	557.83
Iowa Automobile Mutual Insurance Co., Cedar Rapids, Iowa	361.33
Iowa Mutual Liability Insurance Co., Cedar Rapids, Iowa	1,305.48
Automobile Dealers Mutual Insurance Co., Des Moines, Iowa	117.19
Des Moines Life & Annuity Co., Des Moines, Iowa	164.76
Hardware Iowa Mutual Insurance Ass'n, Mason City, Iowa (Additional)	200.00
Mutual Horticultural Insurance Ass'n, Des Moines, Iowa	329.68
Horticultural Insurance Co., Des Moines, Iowa	905.64
National Mutual Reinsurance Ass'n, Mason City, Iowa	86.82
Bankers Accident Insurance Co., Des Moines, Iowa	2,197.11
Iowa Citizens Fund Mutual Insurance Co., Mason City, Iowa	316.63
Iowa Auto Owners Mutual Insurance Ass'n, Iowa Falls, Iowa	44.91
Federal Mutual Insurance Ass'n, Des Moines, Iowa	83.74
Employers Mutual Casualty Co., Des Moines, Iowa	101.66
National Travelers Benefit Ass'n, Des Moines, Iowa	1,013.99
Farmers Mutual Automobile Insurance Ass'n, Des Moines, Iowa	12.12
Mutual Horticultural Insurance Ass'n, Des Moines, Iowa	45.00
Total Second Year	\$ 65,193.96
Grand Total for Biennial Period	\$ 115,359.39

## UNITED STATES INSURANCE COMPANIES

July, 1916-July, 1917	Company and Location	Tax Paid
Equitable Surety Co., St. Louis, Mo		196.64
Western Automobile Indemnity Ass'n, Ft. Scott, Kansas		53.20
Home Insurance Co., New York		8,064.26
New Jersey Fidelity & Plate Glass Insurance Co., Newark, N. J.		144.55

American Indemnity Co., Galveston, Texas	14.66
Mutual Benefit Life Insurance Co., Newark, N. J.	12,118.57
Central Manufacturers Mutual Insurance Co., Van Wert, Ohio	63.44
Buffalo German Insurance Co., New York	666.67
American Central Insurance Co., St. Louis, Mo	1,195.18
American Fire Insurance Co., Newark, N. J.	5,153.02
Franklin Fire Insurance Co., Philadelphia, Pa.	865.11
United States Fidelity & Guaranty Co., Baltimore, Md	2,672.53
Security Insurance Co., New Haven, Conn.	991.64
Sun Insurance Office, New York	871.52
New York Plate Glass Insurance Co., New York	110.42
Employers Indemnity Corporation, Kansas City, Mo.	62.73
Reliance Insurance Co., Philadelphia, Pa.	342.48
American Druggists Fire Insurance Co., Cincinnati, Ohio	102.62
Niagara Fire Insurance Co., New York	899.95
Fidelity & Deposit Company of Maryland, Baltimore, Md.	2,094.63
Hartford Accident & Indemnity Co., Hartford, Conn.	797.35
Standard Fire Insurance Co., Hartford, Conn.	206.23
Royal Indemnity Co., New York	1,126.70
Standard Accident Insurance Co., Detroit, Mich.	918.35
Milwaukee Mechanics Insurance Co., Milwaukee, Wis.	2,521.25
Chicago Bonding & Surety Co., Chicago, Ill.	473.01
Fire Association of Philadelphia, Philadelphia, Pa.	1,518.67
Rhode Island Insurance Co., Providence, R. I.	409.05
Richmond Insurance Co. of N. Y., West New Brighton, N. Y.	203.15
Lumber Mutual Fire Insurance Co., Boston, Mass.	14.49
Imperial Assurance Co., New York	320.04
American Surety Company of N. Y., New York	2,477.46
Massachusetts Bonding & Insurance Co., Boston, Mass.	1,406.64
Commonwealth Insurance Co., New York	1,043.68
Merrantile Insurance Company of America, New York	588.69
Globe Indemnity Co., New York	2,254.78
Providence-Washington Insurance Co., Providence, R. I.	679.84
Preferred Accident Insurance Co., New York	1,792.79
German Alliance Insurance Co., New York	1,177.55
German American Insurance Co., New York	9,159.99
Pennsylvania Fire Insurance Co., Philadelphia, Pa.	1,787.41
Glens Falls Insurance Co., Glens Falls, N. Y.	847.13
Southern Surety Co., St. Louis, Mo.	1,376.93
Northwestern Insurance Co., Milwaukee, Wis.	2,187.96
Federal Life Insurance Co., Chicago, Ill.	195.57
Kansas City Casualty Co., Kansas City, Mo.	55.85
St. Joseph Life Insurance Co., St. Joseph, Mo.	239.86
Granite State Fire Insurance Co., Portsmouth, N. H.	26.92
Agriculture Fire Insurance Co., Watertown, N. Y.	703.88
Globe & Rutgers Fire Insurance Co., New York	1,362.22
Federal Casualty Co., Detroit, Mich.	519.58
New Hampshire Fire Insurance Co., Manchester, N. H.	1,163.19
County Fire Insurance Co., Philadelphia, Pa.	75.17
Newark Fire Insurance Co., Newark, N. J.	246.91
State Life Insurance Co., Indianapolis, Ind.	262.55
United States Casualty Co., New York	492.15
Farmers Fire Insurance Co., York, Pa.	589.61
New Brunswick Fire Insurance Co., New Brunswick, N. J.	113.47
Federal Life Insurance Co., (Accident Dept.) Chicago, Ill.	44.29
Liverpool & London & Globe Insurance Co., New York	344.98
Automobile Insurance Co., Hartford, Conn.	694.94
Caledonian Insurance Co., New York	188.63
Masonic Protection Ass'n, Worcester, Mass.	622.40
New Amsterdam Casualty Co., New York	647.53
St. Paul Fire & Marine Insurance Co., St. Paul, Minn.	6,741.44
Hartford Steam Boiler Inspection & Insurance Co., Hartford, Conn.	726.86
Equitable Life Assurance Society of U. S., New York	11,010.85



Retail Lumbermen's Insurance Ass'n, Minneapolis, Minn.....	1,587.92
Loyal Protective Insurance Co., Boston, Mass.....	46.28
Merchants Fire Corporation of N. Y., New York.....	10.56
Ohio Farmers Insurance Co., LeRoy, Ohio.....	630.25
Kansas City Life Insurance Co., Kansas City, Mo.....	2,364.96
Hartford Fire Insurance Co., Hartford, Conn.....	9,102.27
Citizens Fire Insurance Co., St. Louis, Mo.....	300.92
Northwestern Fire & Marine Insurance Co., Minneapolis, Minn.....	2,533.10
Union Mutual Life Insurance Co., Portland, Me.....	163.81
Germania Fire Insurance Co., New York.....	1,430.17
Commercial Union Fire Insurance Co., New York.....	154.81
Girard Fire & Marine Insurance Co., Philadelphia, Pa.....	289.64
Continental Insurance Co., New York.....	6,178.19
Connecticut Fire Insurance Co., Hartford, Conn.....	1,891.66
Massachusetts Mutual Life Insurance Co., Springfield, Mass.....	4,549.96
Insurance Company of the State of Pennsylvania, Philadelphia, Pa.....	1,736.95
Twin City Fire Insurance Co., Minneapolis, Minn.....	167.24
Federal Insurance Co., Jersey City, N. J.....	200.49
Ridgely Protective Ass'n, Worcester, Mass.....	276.91
City of New York Insurance Co., New York.....	357.63
New Jersey Fire Insurance Co., Newark, N. J.....	123.30
Old Colony Fire Insurance Co., Boston, Mass.....	211.67
Firemen's Fund Insurance Co., San Francisco, Calif.....	12,920.56
North American Accident Insurance Co., Chicago, Ill.....	1,094.15
Concordia Fire Insurance Co., Milwaukee, Wis.....	1,312.10
Columbia National Insurance Co., Detroit, Mich.....	188.36
Queen Insurance Company of America, New York.....	2,176.75
Detroit National Fire Insurance Co., Detroit, Mich.....	88.51
Fidelity Phenix Fire Insurance Co., New York.....	8,043.26
Westchester Fire Insurance Co., New York.....	1,338.23
Pennsylvania Lumbermen's Mutual Fire Insurance Co., Philadelphia, Pa.....	5.42
Provident Life & Trust Co., Philadelphia, Pa.....	1,489.32
New England Mutual Life Insurance Co., Boston, Mass.....	2,368.96
Indiana Lumbermen's Mutual Insurance Co., Indianapolis, Ind.....	8.33
Phoenix Fire Insurance Co., Hartford, Conn.....	7,481.95
National Life Insurance Co., Montpelier, Vt.....	2,831.99
Aetna Fire Insurance Co., Hartford, Conn.....	5,653.55
Aetna Fire Insurance Co., Hartford, Conn.....	4,243.02
Continental Assurance Co., Chicago, Ill.....	85.85
Minneapolis Fire & Marine Insurance Co., Minneapolis, Minn.....	386.09
Lon Bonding & Surety Co., Omaha, Neb.....	1,446.15
Hershey Loan Life Insurance Co., Indianapolis, Ind.....	38.72
Security Mutual Casualty Co., Chicago, Ill.....	119.61
Union Central Life Insurance Co., Cincinnati, Ohio.....	5,542.44
Metropolitan Life Insurance Co., New York.....	20,813.29
Missouri State Life Insurance Co., St. Louis, Mo.....	1,329.63
Home Life Insurance Co., New York.....	360.19
Penn Mutual Life Insurance Co., Philadelphia, Pa.....	18,814.05
Springfield Fire & Marine Insurance Co., Springfield, Mass.....	4,625.47
Maryland Casualty Co., Baltimore, Md.....	1,469.08
Hanover Fire Insurance Co., New York.....	2,774.77
Safeguard Insurance Co., New York.....	74.01
Fidelity & Casualty Co., New York.....	7,063.48
International Insurance Co., New York.....	56.99
Bankers Life Insurance Co., Lincoln, Neb.....	3,687.09
Equitable Fire & Marine Insurance Co., Providence, R. I.....	551.90
Merchants Life & Casualty Co., Minneapolis, Minn.....	86.17
Michigan Mutual Life Insurance Co., Detroit, Mich.....	4,297.54
National Union Fire Insurance Co., Pittsburgh, Pa.....	1,140.46
Hirshshire Life Insurance Co., Pittsfield, Mass.....	379.42
Prudential Insurance Company of America, Newark, N. J.....	22,765.96
Peoples National Fire Insurance Co., Philadelphia, Pa.....	113.86
Pittsburgh Life & Trust Co., Pittsburgh, Pa.....	818.27

Boston Fire Insurance Co., Boston, Mass.....	712.88
Scandia Life Insurance Co., Chicago, Ill.....	1,884.87
Northwestern Mutual Life Insurance Co., Milwaukee, Wis.....	50,928.14
Commonwealth Life Insurance Co., Omaha, Neb.....	1,044.01
National Fire Insurance Co., Hartford, Conn.....	7,809.57
United States Fire Insurance Co., New York.....	3,815.55
Pacific Mutual Life Insurance Co., (Acctd Dept.) Los Angeles, Calif.....	922.41
Pacific Mutual Life Insurance Co., Los Angeles, Calif.....	2,483.94
United States Life Insurance Co., New York.....	201.96
Phoenix Mutual Life Insurance Co., Hartford, Conn.....	4,976.25
Peoria Life Insurance Co., Peoria, Ill.....	1,605.89
Bankers Reserve Life Co., Omaha, Neb.....	2,303.25
Connecticut Mutual Life Insurance Co., Hartford, Conn.....	8,144.62
Security Mutual Life Insurance Co., Lincoln, Neb.....	75.03
Firemen's Fire Insurance Co., Newark, N. J.....	1,201.94
Mechanics Insurance Co., Philadelphia, Pa.....	306.20
Travelers Insurance Co., (Life Dept.) Hartford, Conn.....	2,408.25
Travelers Insurance Co., (Acctd Dept.) Hartford, Conn.....	4,696.04
Mutual Life Insurance Company of New York, New York.....	22,390.13
Travelers Indemnity Co., Hartford, Conn.....	771.11
North American Life Insurance Co., Chicago, Ill.....	2,687.67
Northwestern National Life Insurance Co., Minneapolis, Minn.....	1,415.36
Central Life Insurance Company of Illinois, Ottawa, Ill.....	343.38
American National Assurance Co., St. Louis, Mo.....	194.03
New York Life Insurance Co., New York.....	24,125.99
National-Ben Franklin Insurance Co., Pittsburgh, Pa.....	792.78
John Hancock Mutual Life Insurance Co., Boston, Mass.....	875.53
Protective League Life Insurance Co., Decatur, Ill.....	351.91
National Life Insurance Company of U. S. of A., Chicago, Ill.....	97.96
Fidelity Mutual Life Insurance Co., Philadelphia, Pa.....	1,044.90
Prairie Life Insurance Co., Omaha, Neb.....	1,544.26
New World Life Assurance Co., Spokane, Wash.....	868.55
Mechanics & Traders Insurance Co., New Orleans, La.....	235.01
Lloyds Plate Glass Insurance Co., New York.....	210.22
Camden Fire Insurance Ass'n, Camden, N. J.....	217.25
American Credit Indemnity Company of New York, New York.....	72.12
Orient Insurance Co., Hartford, Conn.....	1,030.41
Germania Life Insurance Co., New York, N. Y.....	2,395.83
National Life Insurance Company U. S. of A., Chicago, Ill.....	6,761.60
Insurance Company of North America, Philadelphia, Pa.....	3,188.56
International Life Insurance Co., St. Louis, Mo.....	171.22
Western Life Stock Insurance Co., Peoria, Ill.....	399.98
General Accident Fire & Life Insurance Co., Philadelphia, Pa.....	213.97
North River Fire Insurance Co., New York.....	453.71
Inter-State Casualty Co., Birmingham, Ala.....	253.70
Alliance Insurance Co., Philadelphia, Pa.....	98.85
American Old Line Insurance Co., Lincoln, Neb.....	401.82
Landon & Lancashire Indemnity Co., New York.....	1,169.86
Great Eastern Casualty Co., New York.....	326.64
Columbia Insurance Co., Jersey City, N. J.....	49.12
Davidson Bros. Co., Sioux City, Iowa.....	6.25
Davidson Bros. Co., Sioux City, Iowa.....	18.75
Aetna Accident & Liability Co., Hartford, Conn.....	1,214.53
National Surety Co., New York.....	2,139.32
Metropolitan Casualty Insurance Co., New York.....	152.84
Continental Casualty Co., Hammond, Ill.....	1,419.77
Federal Life Insurance Co., (Acctd Dept.) Chicago, Ill.....	82.75
Girard Life Insurance Co., Philadelphia, Pa.....	15.50
American Bankers Insurance Co., Chicago, Ill.....	557.40
Indiana & Ohio Live Stock Insurance Co., Crawfordsville, Ind.....	815.48
Lumbermen's Insurance Company of Philadelphia, Chicago, Ill.....	183.24
Davidson Bros. Co., Sioux City, Iowa.....	5.00
Merchants Fire Assurance Corporation of New York, New York.....	278.30
Bankers Casualty Co., Minneapolis, Minn.....	273.28

Reliance Life Insurance Co., (Life Dept.), Pittsburgh, Pa.	1,510.12
Reliance Life Insurance Co., (Accdt Dept.), Pittsburgh, Pa.	75.52
Davidson Bros. Co., Sioux City, Iowa	3.13
Standard Live Stock Insurance Co., Indianapolis, Ind.	46.46
Actna Life Insurance Co., (Accdt Dept.), Hartford, Conn.	3,538.66
Guardian Casualty & Guaranty Co., Salt Lake City, Utah	3,337.47
Davidson Realty Co., Sioux City, Iowa	7.56
American Bankers Insurance Co., Chicago, Ill.	324.56
<b>Total First Year</b>	<b>\$ 465,820.12</b>
1917-1918	
Guardian Fire Insurance Company of Pennsylvania, Pittsburgh, Pa.	5 3.22
Minnesota Implement Mutual Fire Insurance Co., Owatonna, Minn.	94.59
Commonwealth Life Insurance Co., Omaha, Neb.	1,021.23
Mutual Benefit Life Insurance Co., Newark, N. J.	14,421.15
Prairie Life Insurance Co., Omaha, Neb.	1,545.31
Federal Casualty Co., Detroit, Mich.	508.16
Lion Bonding & Surety Co., Omaha, Neb.	1,340.54
Central Manufacturers Mutual Fire Insurance Co., Van Wert, Ohio	61.70
Home Insurance Co., New York	8,864.93
Franklin Fire Insurance Co., Philadelphia, Pa.	1,036.58
Lumbermen's Mutual Insurance Co., Mansfield, Ohio	10.43
Grain Dealers National Mutual Fire Insurance Co., Indianapolis, Ind.	35.04
Lumber Mutual Fire Insurance Co., Boston, Mass.	9.73
Loyal Protective Insurance Co., Boston, Mass.	84.32
Lloyds Plate Glass Insurance Co., New York	222.60
American Exchange Underwriters, New York	25.76
Western Auto Indemnity Ass'n, Ft. Scott, Kansas	548.86
United States Fidelity & Guaranty Co., Baltimore, Md.	2,383.25
Hartford Accident & Indemnity Co., Hartford, Conn.	814.93
Western Live Stock Insurance Co., Peoria, Ill.	582.26
Standard Accident Insurance Co., Detroit, Mich.	1,129.28
Marquette National Fire Insurance Co., Chicago, Ill.	75.94
Providence-Washington Fire Insurance Co., Providence, R. I.	768.35
Reliance Insurance Co., Philadelphia, Pa.	406.16
Milwaukee Mechanics Insurance Co., Milwaukee, Wis.	2,657.02
Druggists Indemnity Exchange, St. Louis, Mo.	6.06
Minneapolis Fire & Marine Insurance Co., Minneapolis, Minn.	686.72
American Credit Indemnity Co., New York	95.63
Richmond Fire Insurance Co., West New Brighton, New York	224.07
Granite State Fire Insurance Co., Portsmouth, N. H.	48.63
Massachusetts Fire & Marine Insurance Co., Boston, Mass.	38.39
Ohio Farmers Insurance Co., LeRoy, Ohio	512.40
New York Plate Glass Insurance Co., New York	129.73
New Amsterdam Casualty Insurance Co., New York	995.73
County Fire Insurance Co., Philadelphia, Pa.	115.99
New Hampshire Fire Insurance Co., Manchester, N. H.	1,883.68
Citizens Insurance Co., St. Louis, Mo.	346.50
Royal Indemnity Co., New York	1,096.94
North American Accdt Insurance Co., Chicago, Ill.	1,161.82
American Indemnity Co., Galveston, Texas	12.21
Farmers Fire Insurance Co., York, Pa.	626.86
Ridgely Protective Insurance Ass'n, Worcester, Mass.	510.65
Imperial Insurance Co., New York	401.44
Columbia Insurance Co., Jersey City, N. J.	149.62
Retail Lumbermen's Inter-Insurance Exchange, Minneapolis, Minn.	599.66
St. Paul Fire & Marine Insurance Co., St. Paul, Minn.	7,571.26
Camden Fire Insurance Co., Camden, N. J.	259.79
Masonic Protective Ass'n, Worcester, Mass.	919.11
St. Joseph Life Insurance Co., St. Joseph, Mo.	485.13
Northwestern National Fire Insurance Co., Milwaukee, Wis.	2,231.57
Pacific Mutual Life Insurance Co., Los Angeles, Calif.	2,527.23

Pacific Mutual Life Insurance Co., (Accdt Dept.), Los Angeles, Calif.	1,047.70
American Druggists Fire Insurance Co., Cincinnati, Ohio	108.28
Standard Fire Insurance Co., Hartford, Conn.	323.07
Fire Association of Philadelphia, Philadelphia, Pa.	1,737.01
Actna Fire Insurance Co., Hartford, Conn.	5,609.17
Rhode Island Fire Insurance Co., Providence, R. I.	638.04
Equitable Life Assurance Society, New York	12,624.97
American Central Fire Insurance Co., St. Louis, Mo.	1,228.23
Maryland Motor Car Insurance Co., Baltimore, Md.	.50
Fidelity & Deposit Company of Maryland, Baltimore, Md.	1,306.60
United States Casualty Co., New York	474.74
Automobile Insurance Co., Hartford, Conn.	926.12
Continental Assurance Co., Chicago, Ill.	84.96
Home Life Insurance Co., New York	356.75
Wholesale Grocers Subscribers, Chicago, Ill.	17.21
Cannors Exchange Subscribers, Chicago, Ill.	518.02
Merchants Life & Casualty Co., Minneapolis, Minn.	125.56
Standard Live Stock Insurance Co., Indianapolis, Ind.	60.24
State Life Insurance Co., Indianapolis, Ind.	297.55
Springfield Fire & Marine Insurance Co., Springfield, Mass.	5,279.82
Actna Casualty & Surety Co., Hartford, Conn.	1,873.03
Bankers Life Insurance Co., Lincoln, Neb.	4,123.55
Firemen's Insurance Co., Newark, N. J.	1,241.95
American Insurance Co., Newark, N. J.	5,261.85
Mechanics Insurance Co., Philadelphia, Pa.	329.88
Security Insurance Co., New Haven, Conn.	1,273.19
Grand Fire & Marine Insurance Co., Philadelphia, Pa.	434.60
Insurance Company of State of Pennsylvania, Philadelphia, Pa.	1,822.25
Actna Life Insurance Co., Hartford, Conn.	6,993.79
Security Mutual Casualty Co., Chicago, Ill.	450.09
Globe & Rutgers Fire Insurance Co., New York	1,291.09
Northwestern Mutual Life Insurance Co., Milwaukee, Wis.	53,833.28
Mutual Life Insurance Co., New York	23,314.18
Metropolitan Casualty Insurance Co., New York	184.23
National Surety Co., New York	2,049.56
Preferred Accident Insurance Co., New York	1,907.75
Fidelity Phenix Insurance Co., New York	3,050.80
Detroit National Fire Insurance Co., Detroit, Mich.	98.79
Georgia Casualty Co., Macon, Ga.	82.24
Hartford Live Stock Insurance Co., New York	414.46
Employers Indemnity Corporation, Kansas City, Mo.	117.74
Union Central Life Insurance Co., Cincinnati, Ohio	6,030.34
Individual Underwriters, New York	85.87
Berkshire Life Insurance Co., Pittsfield, Mass.	542.64
Pennsylvania Lumbermen's Mutual Fire Insurance Co., Philadelphia, Pa.	6.64
Old Colony Life Insurance Co., Chicago, Ill.	4.52
American Central Life Insurance Co., Indianapolis, Ind.	14.92
American National Assurance Co., St. Louis, Mo.	207.53
Retail Lumbermen's Insurance Ass'n, Minneapolis, Minn.	66.65
United Druggists Mutual Fire Insurance Co., Boston, Mass.	19.74
Merchants Fire Assurance Corporation, New York	181.43
Union Mutual Life Insurance Co., Portland, Me.	141.98
Fidelity & Casualty Company of N. Y., New York	8,925.30
Pennsylvania Mutual Life Insurance Co., Philadelphia, Pa.	23,037.90
Basauer Fire Insurance Co., Hartford, Conn.	5,736.07
Basauer Fire Insurance Co., New York	2,779.72
Pennsylvania Fire Insurance Co., Philadelphia, Pa.	2,285.48
Peoria Life Insurance Co., Peoria, Ill.	2,154.45
Central Life Insurance Co., Ottawa, Ill.	675.16
Scandia Life Insurance Co., Chicago, Ill.	2,671.75
Connecticut Mutual Life Insurance Co., Hartford, Conn.	8,973.81
Travelers Indemnity Co., Hartford, Conn.	1,387.79
Travelers Insurance Co., Hartford, Conn., Accident Dept.	6,409.80

Provident Life & Trust Co., Philadelphia, Pa.	1,815.51
Michigan Mutual Life Insurance Co., Detroit, Mich.	4,661.47
Queen Fire Insurance Co., New York	2,376.82
Northwestern Fire & Marine Insurance Co., Minneapolis, Minn.	3,210.37
Massachusetts Mutual Life Insurance Co., Springfield, Mass.	3,558.12
Glens Falls Fire Insurance Co., Glens Falls, N. Y.	870.24
Aetna Life Insurance Co., Hartford, Conn., Accident Dept.	3,983.48
American Eagle Fire Insurance Co., New York	297.57
German-American Insurance Co., New York	10,362.14
German Alliance Insurance Co., New York	1,216.26
Prudential Insurance Company of America, Newark, N. J.	25,581.22
Metropolitan Life Insurance Co., New York	23,092.19
New England Mutual Life Insurance Co., Boston, Mass.	3,454.98
John Hancock Mutual Life Insurance Co., Boston, Mass.	1,458.81
Northwestern National Life Insurance Co., Minneapolis, Minn.	4,317.55
Underwriters Exchange, Kansas City, Mo.	60.43
Inter-Insurance Exchange, Kansas City, Mo.	82.95
American Bankers Insurance Co., Chicago, Ill.	258.10
Firmen's Fund Insurance Co., San Francisco, Calif.	15,837.56
Kansas City Life Insurance Co., Kansas City, Mo.	2,305.99
American Surety Co., New York	2,802.46
Fidelity Mutual Life Insurance Co., Philadelphia, Pa.	1,276.44
New York Life Insurance Co., New York	26,842.29
Protective League Life Insurance Co., Decatur, Ill.	398.20
Southern Surety Co., Denison, Okla.	2,053.94
Reliance Insurance Co., Pittsburg, Pa., Accident Dept.	69.17
Reliance Life Insurance Co., Pittsburg, Pa.	1,952.33
National Life Insurance Co., Montpelier, Vt.	3,296.33
Employers Indemnity Exchange, Kansas City, Mo.	7.41
Consolidated Underwriters, Kansas City, Mo.	215.55
Commercial Union Fire Insurance Co., New York	310.34
Federal Life Insurance Co., Chicago, Ill.	207.95
Federal Life Insurance Co., Chicago, Ill., Accident Dept.	868.84
Hartford Fire Insurance Co., Hartford, Conn.	11,840.29
International Life Insurance Co., St. Louis, Mo.	270.12
National Life Insurance Company of U. S. A., Chicago, Ill.	7,505.32
National Life Insurance Company of U. S. A., Chicago, Ill.	90.23
Bankers Reserve Life Insurance Co., Omaha, Neb.	2,666.59
United States Fire Insurance Co., New York	5,117.84
Columbia National Fire Insurance Co., Detroit, Mich.	305.33
Merchants National Fire Insurance Co., Chicago, Ill.	129.99
New World Life Insurance Co., Spokane, Wash.	1,232.74
Reciprocal Exchange, Kansas City, Mo.	66.80
United States Life Insurance Co., New York	189.95
Westchester Fire Insurance Co., New York	1,701.35
New Brunswick Fire Insurance Co., New Brunswick, N. J.	123.22
Reserve Loan Life Insurance Co., Indianapolis, Ind.	235.98
Phoenix Insurance Co., Hartford, Conn.	6,195.37
American Old Line Insurance Co., Lincoln, Neb.	457.85
Kansas City Casualty Co., Kansas City, Mo.	217.08
American National Fire Insurance Co., Columbus, Ohio.	28.27
Niagara Fire Insurance Co., New York	1,289.69
Indiana Lumbermen's Mutual Insurance Co., Indianapolis, Ind.	8.78
National Union Fire Insurance Co., Pittsburg, Pa.	1,601.04
Germania Life Insurance Co., New York	2,045.32
General Accident, Fire & Life Insurance Co., Philadelphia, Pa.	104.55
Henry Clay Fire Insurance Co., Lexington, Ky.	71.77
City of New York Insurance Co., New York	448.09
North American Life Insurance Co., Chicago, Ill.	2,376.92

Old Colony Insurance Co., Boston, Mass.	393.82
Boston Insurance Co., Boston, Mass.	1,202.53
Chicago, Bonding & Insurance Co., Chicago, Ill.	472.65
Detroit Fire & Marine Insurance Co., Detroit, Mich.	30.92
Grant Life Insurance Co., Philadelphia, Pa.	27.82
Casualty Reciprocal Exchange, Kansas City, Mo.	6.28
Alliance Insurance Co., Philadelphia, Pa.	240.76
Insurance Company of North America, Philadelphia, Pa.	4,339.66
Newark Fire Insurance Co., Newark, N. J.	273.29
Mechanics & Traders Insurance Co., New Orleans, La.	271.25
National Fire Insurance Co., Hartford, Conn.	9,618.76
Great Eastern Casualty Co., New York	295.35
International Insurance Co., New York	1,492.45
Capital Livestock Insurance Co., Topeka, Kansas	3.00
Continental Fire Insurance Co., New York	7,549.98
New Jersey Fire Insurance Co., Newark, N. J.	308.04
Continental Casualty Co., Hammond, Ind.	1,816.43
Connecticut Fire Insurance Co., Hartford, Conn.	2,582.41
Missouri State Life Insurance Co., St. Louis, Mo.	1,372.53
Security Mutual Life Insurance Co., Lincoln, Neb.	76.91
Equitable Fire & Marine Insurance Co., Providence, R. I.	310.25
Orient Insurance Co., Hartford, Conn.	1,113.09
London & Lancashire Fire Insurance Co., New York	968.63
Safeguard Insurance Co., New York	199.54
National Ben-Franklin Fire Insurance Co., Pittsburg, Pa.	981.95
Missouri State Life Insurance Co., St. Louis, Mo.	1,372.23
Bankers Casualty Co., Minneapolis, Minn.	791.57
Commonwealth Insurance Co., New York	1,226.51
Twin City Fire Insurance Co., Minneapolis, Minn.	268.47
Buffalo Insurance Co., Buffalo, N. Y.	686.72
Davidson Bros. Co., Sioux City, Iowa	3.75
Federal Insurance Co., Jersey City, N. J.	127.58
Germania Fire Insurance Co., New York	1,577.91
Marquette National Fire Insurance Co., Chicago, Ill. (Additional)	38.74
Minneapolis Fire & Marine Insurance Co., Minneapolis, Minn. (Additional)	53.75
Agricultural Insurance Co., Watertown, N. Y.	1,119.86
Masonic Protective Ass'n, Worcester, Mass. (Additional)	1.49
Mercantile Insurance Company of America, New York	972.53
H. J. Frank Foundry & Machine, Davenport, Iowa	2.49
Northwestern National Insurance Co., Milwaukee, Wis. (Additional)	20.14
Davidson Realty Co., Sioux City, Iowa	12.38
North River Insurance Co., New York	563.22
Hartford Steam Boiler Inspection & Insurance Co., Hartford, Conn.	720.97
Rocky Mountain Fire Insurance Co., Great Falls, Mont.	32.44
Glens Falls Insurance Co., Glens Falls, N. Y.	165.89
Western Auto Indemnity Ass'n, Ft. Scott, Kansas (Additional)	40.19
Standard Fire Insurance Co., Hartford, Conn. (Additional)	31.26
Camden Fire Insurance Co., Camden, N. J. (Additional)	241.69
Lloyd Plate Glass Insurance Co., New York (Additional)	5.27
New York Plate Glass Insurance Co., New York	30.51
South German Re-insurance Co., Hartford, Conn.	218.66
Inter-Strate Casualty Co., Birmingham, Ala.	326.97
H. J. Frank Foundry & Machine Co., Davenport, Iowa	.27
Concordia Fire Insurance Co., Milwaukee, Wis.	1,815.25
Standard Accident Insurance Co., Detroit, Mich.	197.97
American Old Line Insurance Co., Lincoln, Neb.	39.96
American Indemnity Co., Galveston, Texas (Additional)	2.96
Federal Life Insurance Co., Chicago, Ill. (Additional)	13.62

Federal Casualty Co., Detroit, Mich. (Additional)	78
Travelers Insurance Co., Hartford, Conn.	2,255.37
Massachusetts Bonding & Insurance Co., Boston, Mass.	1,604.71
Kansas City Casualty Co., Kansas City, Mo. (Additional)	35.92
Merchants Fire Assurance Ass'n, New York (Additional)	287.31
Great Eastern Casualty Co., New York (Additional)	14.25
Royal Insurance Co., New York (Additional)	87.82
Davidson Bros. Co., Sioux City, Iowa	1.56
Employers Indemnity Corporation, Kansas City, Mo. (Additional)	21.96
Chicago Bonding & Insurance Co., Chicago, Ill. (Additional)	155.12
Metropolitan Casualty Insurance Co., New York (Additional)	11.07
Aetna Casualty & Surety Co., Hartford, Conn. (Additional)	258.88
Georgia Casualty Co., Macon, Ga. (Additional)	4.44
Reciprocal Underwriters, Kansas City, Mo. (Additional)	23.79
Lumbermen's Exchange, Kansas City, Mo. (Additional)	35.55
Maryland Casualty Co., Baltimore, Md.	2,393.26
Hartford Accident & Indemnity Co., Hartford, Conn. (Additional)	116.04
Standard Livestock Insurance Co., Indianapolis, Ind. (Additional)	1.95
Lion Bonding & Insurance Co., Omaha, Neb. (Additional)	269.91
American Surety Co., New York (Additional)	514.69
Fidelity & Deposit Company of Maryland, Baltimore, Md. (Additional)	263.57
Royal Indemnity Co., New York (Additional)	247.37
Davidson Realty Co., Sioux City, Iowa	2.81
New Amsterdam Casualty Co., New York (Additional)	299.27
Total Second Year	\$ 537,420.57
Grand Total for Biennial Period	1,003,240.69

## FOREIGN INSURANCE COMPANIES

1916-1917	Company and Location	Tax Paid
Scottish Union & National Fire Insurance Co., Hartford, Conn.	\$ 849.33	
London Guarantee & Accident Co., Chicago, Ill.	4,433.66	
London Assurance Corporation, New York	739.92	
Hausburg-Bromen Insurance Co., New York	759.28	
British-America Assurance Co., Toronto, Canada	315.24	
Norwich Union Fire Insurance Society, New York	298.94	
Moscow Fire Insurance Co., New York	233.17	
First Russian Insurance Co., New York	129.53	
Russian Re-Insurance Co., New York	226.54	
Union Fire Insurance Co., Providence, R. I.	98.21	
Sava Fire & Life Insurance Co., New York	204.66	
Western Assurance Co., Toronto, Canada	466.24	
Liverpool & London & Globe Insurance Co., New York	3,641.26	
Guarantee Company of North America, Montreal, Canada	2.75	
Northern Assurance Co., New York	923.55	
North British & Mercantile Insurance Co., New York	2,903.28	
Atlas Insurance Co., New York	685.86	
Phoenix Assurance Co., New York	1,117.99	
South German Re-Insurance Co., Hartford, Conn.	209.26	
Ocean Accident & Guarantee Co., New York	2,350.37	
Royal Insurance Co., New York	5,316.03	
Mannheim Insurance Co., New York	49.78	
Skandia Insurance Co., New York	328.78	
Aachen & Munich Fire Insurance Co., New York	621.70	
General Fire Assurance Co., New York	210.51	

Urbaine Fire Insurance Co., New York	111.03
Indemnity Mutual Marine Assurance Co., New York	14.85
Commercial Union Assurance Co., New York	1,207.60
Palatine Insurance Co., New York	793.10
Union Assurance Society, New York	304.63
Franklin Re-Insurance Co., New York	811.88
Swiss Re-Insurance Co., New York	349.84
Royal Exchange Assurance Co., New York	612.19
Frankfort General Insurance Co., New York	117.83
Union Marine Insurance Co., New York	47.62
International Re-Insurance Co., New York	263.02
Hamburg Assurance Co., New York	1,443.33
Jakob Insurance Co., New York	1,093.32
Warsaw Fire Insurance Co., New York	57.78
Northern Insurance Co., New York	231.80
Phenix Insurance Co., Providence, R. I.	75.98
Nationale Insurance Co., Providence, R. I.	84.80
First Bulgaria Insurance Co., New York	430.15
Swiss National Insurance Co., New York	756.74
Russia Insurance Co., Hartford, Conn.	2,683.27
Fire Re-Insurance Co., Hartford, Conn.	330.14
Netherlands Fire & Life Insurance Co., Chicago, Ill.	407.87
Prussian National Insurance Co., Chicago, Ill.	1,291.49
Balkan National Insurance Co., Hartford, Conn.	609.49
Union & Phenix Espanol Insurance Co., New York	406.82
Alliance Assurance Co., New York	25.47
London & Lancashire Fire Insurance Co., New York	1,198.73
European Accident Insurance Co., Ltd., New York	295.24
Nord Deutsche Insurance Co., New York	239.84
Employers Liability Assurance Corporation, Ltd., Boston, Mass.	1,183.87
Norske Lloyd Insurance Co., New York	68.58
Second Russian Insurance Co., New York	402.76
Salamandra Insurance Co., New York	2,016.32
Patronelle Fire Insurance Co., New York	84.93
Zurich General Accident & Liability Insurance Co., Chicago, Ill.	75.96
Total for First Year	\$ 48,172.51
1917-1918	
Guarantee Company of North America, Montreal, Canada	\$ 2.05
British America Assurance Co., Toronto, Canada	378.79
London Guarantee & Accident Co., Chicago, Ill.	6,125.87
Western Assurance Co., Toronto, Canada	670.59
Phoenix Assurance Co., New York	1,308.61
Scottish Union & National Insurance Co., Hartford, Conn.	1,186.83
Union Marine Insurance Co., New York	76.70
Norwich Union Fire Insurance Society, New York	723.90
Warsaw Fire Insurance Co., New York	170.69
Union Fire Insurance Co., Providence, R. I.	168.58
Union & Phenix Espanol Insurance Co., New York	551.08
Northern Insurance Co., New York	329.25
Phenix Fire Insurance Co., Providence, R. I.	88.41
Nationale Fire Insurance Co., Providence, R. I.	164.46
Liverpool, London & Globe Insurance Co., New York	580.77
Caledonian Insurance Co., New York	197.20
Moscow Fire Insurance Co., New York	472.42
First Russian Insurance Co., New York	207.29

Urbaine Fire Insurance Co., New York.....	55.13
General Fire Assurance Co., New York.....	167.26
London Guarantee & Accident Co., Chicago, Ill.....	275.55
Indemnity Mutual Marine Insurance Co., New York.....	54.24
Swiss Reinsurance Co., New York.....	349.09
Russian Reinsurance Co., New York.....	377.58
Zurich General Accident & Liability Insurance Co., Chicago, Ill.....	193.61
Swea Fire & Life Insurance Co., New York.....	315.65
Sun Insurance Office, New York.....	925.12
Liverpool London & Globe Insurance Co., New York.....	4,699.98
Royal Exchange Assurance Co., New York.....	718.09
Skandinavia Re-Insurance Co., New York.....	637.85
Ocean Accident & Guarantee Co., New York.....	2,337.12
Skandia Insurance Co., New York.....	441.18
Royal Insurance Co., New York.....	6,065.00
Netherland Fire & Life Insurance Co., Chicago, Ill.....	563.04
London Assurance Corporation, New York.....	670.23
Palatine Insurance Co., New York.....	1,061.32
Union Assurance Society, New York.....	337.27
National Insurance Co., New York.....	245.20
Fire Re-Insurance Co., Hartford, Conn.....	393.18
Employers Liability Assurance Co., Boston, Mass.....	2,159.63
Rosalia Insurance Co., Hartford, Conn.....	3,318.23
North British & Mercantile Insurance Co., New York.....	3,888.67
Jakor Insurance Co., New York.....	2,142.21
Hamburg-Bremen Fire Insurance Co., New York.....	437.47
European Accident Insurance Co., New York.....	423.97
Norddeutsche Insurance Co., New York.....	175.21
Alliance Assurance Co., New York.....	.36
Norwegian Assurance Union, New York.....	191.01
Northern Assurance Co., New York.....	1,363.62
Atlas Assurance Co., New York.....	916.65
Union & Phenix Espanol Insurance Co., New York (Additional).....	.39
Frankona Re-Insurance Co., New York.....	258.81
Paternelle Fire Insurance Co., New York.....	446.64
Second Russian Insurance Co., New York.....	497.39
Salamander Insurance Co., New York.....	2,587.96
London Guarantee & Accident Insurance Co., Chicago, Ill. (Additional).....	434.76
Prussian National Fire Insurance Co., Chicago, Ill.....	1,046.20
Aachen & Munich Fire Insurance Co., New York.....	469.74
Employers Liability Assurance Ass'n, Boston, Mass. (Additional).....	416.80
Frankfort General Insurance Co., New York.....	132.12
Balkan National Insurance Co., Hartford, Conn.....	960.70
Norske Lloyd Insurance Co., New York.....	292.52
London Guarantee & Accident Co., Chicago, Ill.....	779.50
Sun Insurance Co., New York (Additional).....	97.92
Total for Second Year.....	\$ 57,796.51
Grand Total for Biennial Period.....	\$ 105,969.02

TABLE NO. 23—MISCELLANEOUS RECEIPTS.

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

Date Received	Paid by	Reference	Amount
July 5, 1916	J. H. Lees, Asst. State Geol.	Geological Fees.....	\$ 46.55
July 8, 1916	Geo. Cosson, Atty. Gen'l.	Copy Fees.....	.50
July 18, 1916	W. H. Bates, Sec'y.....	Water analysis for June 1916.....	59.70
July 24, 1916	A. H. Davidson, Sec'y.....	Rent of lake beds.....	40.00
July 24, 1916	Clinton L. Nourse.....	Refund Misc. Code 165.....	150.90
July 25, 1916	Guy E. Logan, Custodian.....	Sales.....	22.76
August 5, 1916	Geo. Cosson, Atty. Gen'l.	Gen'l Revenue—court costs.....	5.00
August 7, 1916	A. H. Davidson, Sec'y.....	Code 165— sale of books.....	284.94
August 10, 1916	Geo. M. Chappel, W. & C. Director.....	Refund Iowa Weather and Crop Service.....	.10
August 15, 1916	E. P. Schoentgen.....	Refund on Warrant No. 31544.....	21.00
August 19, 1916	W. H. Bates, Sec'y.....	Epidemiology Lab'r fees.....	64.65
August 26, 1916	Frank S. Shaw, Aud.....	Refund Misc. Code 165.....	2.88
August 29, 1916	A. H. Davidson, Sec'y.....	Copy of fees.....	1.00
September 7, 1916	A. H. Davidson, Sec'y.....	Cert. copy of Res'n of E. C.....	1.30
September 7, 1916	A. H. Davidson, Sec'y.....	Sale of kindling.....	3.50
September 8, 1916	Guy E. Logan, Custodian.....	Sales by Custodian.....	23.70
September 13, 1916	Geo. Cosson, Atty Gen'l.....	General revenue.....	60.56
September 15, 1916	A. H. Davidson, Sec'y.....	Code No. 165.....	3.00
September 16, 1916	A. R. Corey (By A. H. Davidson).....	Paper Code No. 165.....	237.84
September 22, 1916	A. H. Davidson, Sec'y.....	Paper Code No. 165.....	316.93
September 23, 1916	A. H. Davidson, Sec'y.....	Books Code No. 165.....	200.04
October 2, 1916	Guy E. Logan, Act. Cust.....	Sales by Custodian.....	3.30
October 11, 1916	A. H. Davidson, Sec'y.....	Refund Misc. Code 165.....	3.50
October 12, 1916	Guy E. Logan, Adj. Gen'l.....	Refund I. N. G.....	27.54
October 16, 1916	P. J. Hillman.....	Idl. of Appliances.....	25.00
October 16, 1916	A. E. Brown.....	Refund on estate of David Sever.....	19.35
October 27, 1916	Geo. Cosson, Atty. Gen'l.....	Copy fees.....	.50
October 28, 1916	A. H. Davidson, Sec'y.....	Sale of baskets.....	2.55
October 30, 1916	W. H. Bates, Sec'y.....	Epidemiology Lab'r. fees.....	145.75
October 31, 1916	Guy E. Logan, Atty. Gen'l.....	Refund militia.....	158.62
November 1, 1916	Guy E. Logan, Act. Cust.....	Sales by Custodian.....	40.63
November 6, 1916	E. C. Lytton, by Sec'y Exec. Coun.....	Refund, food and dairy exp. Epidemiology Lab'r. fees.....	2.00
November 18, 1916	W. H. Bates, Sec'y.....	Copy fees.....	60.10
November 19, 1916	A. H. Davidson, Sec'y.....	Copy fees.....	8.00
November 25, 1916	F. S. Treat, Sec'y.....	Refund on cement sacks.....	150.90
November 29, 1916	F. W. Parrott, Chief Clerk.....	Water fund for Highway Commission.....	15.00
December 4, 1916	F. S. Treat, Sec'y B. of C.....	Manure sold.....	2.50
December 5, 1916	Robt. Henderson (By A. H. Davidson).....	Paper Code 165.....	1,487.71
December 8, 1916	American Lith. & Ptg. Co. (By A. U. Swan).....	Refund to Mine Exam. Expense Fund.....	10.25
December 8, 1916	A. M. Deyoe, Supt. Pub. Instruction.....	Express, freight and cartage.....	.20
December 11, 1916	A. H. Davidson, Sec'y.....	Paper Code 165.....	15.71
December 12, 1916	Guy E. Logan, Custodian.....	Sales of Custodian.....	45.99
December 14, 1916	E. A. Prouty, Treas.....	Board of Acc't. fees.....	50.00
December 14, 1916	F. W. Parrott, Chief Clerk.....	Cr. High Com. paper.....	8.00
December 16, 1916	A. H. Davidson, Sec'y.....	Copy fees.....	1.25
December 20, 1916	W. H. Bates, Sec'y.....	Epidemiology Lab'r. fees.....	61.95
December 30, 1916	Ralph E. Joy, Clerk.....	Extrad. of Russell Ballard.....	70.00

Date Received	Paid by	Reference	Amount
January 3, 1917	Geo. Cossan	Copy fees	1.00
January 5, 1917	Guy E. Logan, Act. Cust.	Sales by Custodian	24.05
January 5, 1917	Guy E. Logan, Act. Cust.	Refund Misc. Code 165	20.95
January 5, 1917	A. U. Swan, Asst. Sec'y	Refund to freight and cart.	11.24
January 10, 1917	A. H. Davidson, Sec'y	Sales Code 165	4.00
January 10, 1917	J. H. Lees, Asst. St. Geol.	Sale Geological reports	91.36
January 20, 1917	Hon. B. J. Furchem (By W. C. Ramsay, Chief Clk.)	Refund on Mileage	1.60
January 22, 1917	Guy E. Logan	Refund on militia	106.15
January 22, 1917	W. H. Bates, Sec'y	Epidemiology Labr. fees	50.45
January 22, 1917	Hon. G. W. Clarke	Sale of chair	30.00
February 3, 1917	Guy E. Logan, Act. Cust.	Sales by Custodian	36.35
February 6, 1917	A. H. Davidson, Sec'y	Sales Code 165	14.85
February 8, 1917	A. H. Davidson, Sec'y	Refund to freight cart.	2.25
February 8, 1917	E. W. Miller, Treas.	Refund Panama Pacific Exposition	2,256.64
February 13, 1917	Guy E. Logan, Adj. Gen'l.	Refund militia	1,959.38
February 13, 1917	F. S. Treat, Sec'y	Main road dist., cement sacks	104.50
February 13, 1917	F. S. Treat, Sec'y	Main road dist., cement sacks	251.18
February 17, 1917	F. W. Parrott, Chf. Clk.	Highway Commission	55.00
February 17, 1917	F. S. Treat, Sec'y	Main road district	55.23
February 20, 1917	J. H. Lees, Asst. St. Geol.	Sale of Reports	11.49
February 20, 1917	J. H. Bates, Sec'y	Epidemiology Labr. fees	82.35
March 1, 1917	W. H. Bates, Sec'y	Refund court costs, gen'l. revenue	40.06
March 1, 1917	H. M. Havner, Atty. Gen'l.	Refund, overcharge on exp.	25
March 7, 1917	H. M. Havner, Atty. Gen'l.	General revenue	34.80
March 7, 1917	H. M. Havner, Atty. Gen'l.	General revenue	1.85
March 7, 1917	Guy E. Logan	Refund Misc. Code 165	9.89
March 8, 1917	A. H. Davidson, Sec'y	Copy fees	2.20
March 12, 1917	A. H. Davidson, Sec'y	Copy fees	4.00
March 14, 1917	W. H. Bates, Sec'y	Epidemiology Labr. fees	42.80
March 15, 1917	F. S. Treat, Sec'y	Highway Commission	48.76
March 21, 1917	J. H. Lees, Asst. St. Geol.	Sale Geological reports	8.00
March 22, 1917	A. R. Corey, Sec'y	Refund farmers institute	12.29
March 24, 1917	A. H. Davidson, Sec'y	General revenue	3.70
March 29, 1917	A. H. Davidson	Rent of lake beds	15.60
April 10, 1917	Ora Williams, St. Doc. Ed.	Refund, express and cart.	.40
April 12, 1917	A. H. Davidson, Sec'y	Refund, Misc. Code 165	4.50
April 15, 1917	A. H. Davidson, Sec'y	Copy fees	1.50
April 17, 1917	W. H. Bates, Sec'y	Epidemiology Labr. fees	69.80
April 30, 1917	A. H. Davidson, Sec'y	Misc. Code 165	20.95
April 30, 1917	A. H. Davidson, Sec'y	Misc. Code 165	5.00
April 30, 1917	A. H. Davidson, Sec'y	General revenue	2.50
May 2, 1917	Guy E. Logan, Cust.	Custodian's sales	399.83
May 11, 1917	W. C. Brown, Treas.	Refund of Woodward, 407	.92
May 16, 1917	Executive Council	Sale of auto used in lake survey	175.90
May 22, 1917	H. M. Havner, Atty. Gen'l.	Atty fee Hawkins vs. Blesky	20.00
May 29, 1917	R. E. Bates, Sec'y	Rent of lake beds	20.00
June 1, 1917	R. E. Bates, Sec'y	Rent of lake beds	71.90
June 6, 1917	W. H. Bates, Sec'y	Epidemiology Labr. fees	54.45
June 9, 1917	H. M. Havner, Atty. Gen'l.	Court costs, refund.	100.00
June 15, 1917	F. W. Parrott, Chief Clerk.	Reg. of highway route	25.90
June 19, 1917	R. E. Bates, Sec'y	Certificate, matter of Bellanoe Refining Co.	3.20
June 21, 1917	J. H. Lees, Asst. St. Geol.	Sale of reports	20.42
June 27, 1917	Ole O. Roe, Fire Marshal	Refund by Jas. Robertson, Washta, Ia	.50
		Total First Year	\$ 10,528.19
July 2, 1917	F. W. Parrott, Chief Clerk.	Sale of maps	7.50
July 6, 1917	R. E. Bates, Sec'y	165	37.25
July 6, 1917	W. H. Bates, Sec'y	Epidemiology fee	64.11
July 11, 1917	H. M. Havner, Atty. Gen'l.	Copy fees	.75
July 12, 1917	Guy E. Logan, Custodian	Sales old stores	17.90
July 14, 1917	F. S. Shaw, Auditor of St.	Refund, R. W. Clyde	15.92
July 18, 1917	R. E. Bates, Sec'y	Sale Coal, Misc. Code 165	2.50
July 28, 1917	W. S. Allen, Sec'y of St.	Sale old addressograph plates	215.00
August 3, 1917	W. H. Bates, Sec'y	Epidemiology fees	48.85
August 3, 1917	H. M. Havner, Atty. Gen'l.	Court costs refund Berry & Davis	34.20

Date Received	Paid by	Reference	Amount
August 5, 1917	F. W. Parrott, Chief Clerk.	Refund, Highway Comm	4.57
August 9, 1917	Guy E. Logan, Custodian	Sale old stores	168.92
August 10, 1917	F. S. Treat, Sec'y	Main road dist., sales	14.50
August 15, 1917	F. S. Treat, Sec'y	Main road dist, gen'l.	187.50
August 24, 1917	F. W. Parrott, Ia. Hy. Com	Highway Commission	568.82
August 29, 1917	H. M. Havner, Atty. Gen'l.	Copy fees	1.80
August 30, 1917	R. E. Bates, Sec'y	Refund, Misc. Code 165	1.50
August 30, 1917	J. M. Jamison, St. Binder	Refund, State binder	2.00
August 30, 1917	R. E. Bates, Sec'y	Rent of Swan Lake	40.00
September 4, 1917	W. H. Bates, Sec'y	Epidemiology Laboratory	1.80
September 5, 1917	Carpenter Paper Co.	Refund Misc. Code 165	6.64
September 12, 1917	H. C. Ring	Refund Warrant No. 31543	.70
September 12, 1917	Bert Jack, By F. H. Paul.	Refund Warrant No. 31641	1.00
September 15, 1917	F. S. Treat, Sec'y	Main road district	333.95
September 15, 1917	F. S. Treat, Sec'y	Main road district	5.70
September 17, 1917	Guy E. Logan, Adj. Gen'l.	Militia, sale of pump, Camp Dodge	360.00
September 17, 1917	Guy E. Logan, Adj. Gen'l.	Refund, militia	44.08
September 25, 1917	W. C. Shepard, Co. Atty. by H. M. Havner	Refund expense, State vs. Harrison	101.79
September 25, 1917	Wilson, Howell, Hopkins Co.	Refund on bond, Q. A. Willis	225.00
September 29, 1917	Guy E. Logan, Adj. Gen'l.	Refund military organization	650.16
October 5, 1917	Jas. H. Lees, Asst. Geol.	Sale of reports	43.78
October 6, 1917	McNamara-Konorsky Co.	McNamara-Konorsky Co. Military Census Dept.	4.90
October 11, 1917	Des Moines Gas Co.	Refund Misc. Code No. 165	11.70
October 13, 1917	J. E. Griffin, Sheriff	Refund Warrant No. 17067, error in award of ground Camp Dodge	4,850.00
October 16, 1917	Iowa Highway Commission	Refund Warrant No. 23647	4.50
October 25, 1917	Iowa Highway Commission	Motor Dept.	3,140.40
October 25, 1917	Iowa Highway Commission	Refund, sale o store, highway commission	3.00
October 29, 1917	W. H. Bates, Sec'y	Epidemiology Laboratory	69.13
November 5, 1917	H. M. Havner, Atty. Gen'l.	Case, State vs. Hamm Brewing Co	16.95
November 7, 1917	Guy E. Logan, Custodian	Sale old stores	251.38
November 7, 1917	Guy E. Logan, Adj. Gen'l.	Refund, U. S. Gov. Chap. 277-37 G. A.	450.50
November 8, 1917	Geo. M. Champel, Director	Sale old paper	2.02
November 10, 1917	F. S. Treat, Sec'y	Refund, Highway Comm	350.00
November 13, 1917	F. S. Treat, Sec'y	Refund, salary, hd of comm.	84.08
November 13, 1917	W. H. Bates, Sec'y	Epidemiology fees	65.00
November 14, 1917	Guy E. Logan, Adj. Gen'l.	Refund, Nat'l Guard	31.22
November 14, 1917	J. H. Lees, Asst. Geol.	Sale Reports	12.27
November 24, 1917	F. S. Shaw, St. Auditor	Refund Chap. 292, Sec. 14-37 G. A.	3.00
December 8, 1917	R. E. Bates, Sec'y	Copy fees	3.30
December 12, 1917	H. M. Havner, Atty. Gen'l.	Refund, court costs	1.25
December 19, 1917	R. E. Bates, Sec'y	Copy fees	1.25
December 19, 1917	Guy E. Logan, Custodian	Sale old stores	3.99
December 31, 1917	Guy E. Logan, Custodian	Refund, sale of pipe	291.48
January 4, 1918	H. M. Havner, Atty. Gen'l.	Copy fees refund	1.00
January 8, 1918	Iowa Highway Comm.	Maintenance fund	2,933.15
January 8, 1918	J. H. Lees, Asst. Geol.	Sale Reports	12.87
January 11, 1918	F. S. Shaw, Auditor of St.	Refund Misc. Code 165	23.15
January 17, 1918	H. M. Havner, Atty. Gen'l.	Court costs, State vs. Legion of Honor	4.00
January 17, 1918	Guy E. Logan, Adj. Gen'l.	Sales, National Guard	5,014.62
January 18, 1918	W. H. Bates, Sec'y	Water Exams	126.10
January 25, 1918	Iowa Highway Comm.	Maintenance fund	2,250.62
February 4, 1918	H. M. Havner, Atty. Gen'l.	Refund fees, Chap. 231-37 G. A.	8.25
February 5, 1918	R. E. Bates, Sec'y	Refund Vicksburg Comm., Chap. 129-37	22.54
February 6, 1918	Guy E. Logan, Custodian	Sales, stores and paper	294.63
February 15, 1918	Iowa Highway Comm.	Cr. Highway Comm., banking routes	30.00
February 15, 1918	Iowa Highway Comm.	Cr. Highway Comm	2,093.15
February 18, 1918	Guy E. Logan, Adj. Gen'l.	Refund to support Nat'l Guard	78.00
March 4, 1918	H. M. Havner, Atty. Gen'l.	Refund, Dunn vs. Peterson	20.00
March 6, 1918	R. L. Webster	Entomology	10.09
March 7, 1918	R. E. Bates, Sec'y	Copy fees	1.41
March 9, 1918	R. E. Bates, Sec'y	Rent, Lake beds	15.00
March 12, 1918	W. H. Bates, Sec'y	Water Exams	39.00

Date Received	Paid by	Reference	Amount
March 12, 1918	H. M. Hayner, Atty. Gen'l.	Refund case Peterson	20.00
March 16, 1918	Guy E. Logan, Adj. Gen'l.	Refund militia	83.32
March 25, 1918	Iowa Highway Comm.	Maintenance fund	2,176.96
March 26, 1918	W. H. Bates, Sec'y	Water Exams	42.95
March 30, 1918	R. E. Bates, Sec'y	Copy fees	2.43
April 2, 1918	Guy E. Logan, Custodian	Sale stores	96.92
April 2, 1918	Guy E. Logan, Adj. Gen'l.	Refund militia	91.21
April 6, 1918	R. E. Bates, Sec'y	Copy fees	.60
April 8, 1918	R. E. Bates, Sec'y	Refund No. 165, sale old furniture	9.00
April 11, 1918	Guy E. Logan, Adj. Gen'l.	Refund militia sale material	2,190.49
April 12, 1918	R. E. Bates, Sec'y	Refund Vicksburg Remmon, Chap 129-37 G. A.	100.00
April 12, 1918	R. E. Bates, Sec'y	Copy fees	1.50
April 23, 1918	R. E. Bates, Sec'y	Rent Brights Lake	39.00
April 25, 1918	Iowa Highway Comm.	Refund Maint. fund	1,249.59
May 1, 1918	R. E. Bates, Sec'y	Rent, Mud Lake	50.00
May 1, 1918	R. E. Bates, Sec'y	Copy fees	.50
May 6, 1918	R. E. Bates, Sec'y	Copy fees	1.80
May 15, 1918	W. H. Bates, Sec'y	Water analysis	126.85
May 20, 1918	R. E. Bates, Sec'y	Sale Old steel cases	173.00
May 20, 1918	R. E. Bates, Sec'y	Sale supplies	11.70
May 22, 1918	Geo. McCaughan, Sec'y	Refund Chap 260-37 G. A.	8.50
May 24, 1918	Iowa Highway Comm.	Refund maintenance fund	2,017.18
May 24, 1918	J. H. Lees, Asst. Geol.	Fees	21.84
May 28, 1918	Guy E. Logan, Adj.	Refund militia support	18.00
May 29, 1918	Iowa st. Highway Comm.	Refund maintenance fund	54.00
June 10, 1918	J. H. Lees, Asst. Geol.	Sale reports	2.55
June 12, 1918	Guy E. Logan, Adj.	Refund militia	20.19
June 17, 1918	R. E. Bates, Sec'y	Lease lots Brights Lake	100.00
June 17, 1918	R. E. Bates, Sec'y	Copy fees	.70
June 17, 1918	R. E. Bates, Sec'y	Lease land Brights Lake	20.00
June 19, 1918	R. E. Bates, Sec'y	Copy fees	2.70
June 18, 1918	W. H. Gemmill, Sec'y	Refund Exp. Bd. Education	6.02
June 20, 1918	Iowa Highway Comm.	Maintenance fund Highway Comm.	246.99
June 22, 1918	Iowa Highway Comm.	Maintenance fund Highway Comm.	3,247.27
		Total Second Year	\$ 39,061.72

## PART III

## STATE INSTITUTIONS

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			
	First Year	Second Year	Bienna Period
HOSPITAL FOR INSANE, MT. PLEASANT:			
Support Fund.....	\$ 16,201.03	\$ 23,985.34	\$ 40,186.37
Contingent and Repair.....	50.85	123.29	174.05
Railroad Switch.....	.....	150.68	150.68
Total.....	\$ 16,251.88	\$ 24,258.82	\$ 40,510.70
HOSPITAL FOR INSANE, CLARINDA:			
Support Fund.....	\$ 7,295.90	\$ 9,794.05	\$ 16,990.95
Contingent and Repair.....	10.00	.....	10.00
Laundry Building.....	80.00	.....	80.00
Total.....	\$ 7,295.90	\$ 9,794.05	\$ 17,089.95
HOSPITAL FOR INSANE, INDEPENDENCE:			
Support Fund.....	\$ 4,826.76	\$ 3,426.59	\$ 8,253.35
Railroad Switch.....	737.00	901.00	1,638.00
Total.....	\$ 5,563.76	\$ 4,327.59	\$ 9,891.35
HOSPITAL FOR INSANE, CHEROKEE:			
Support Fund.....	\$ 7,884.26	\$ 7,260.25	\$ 15,144.51
Contingent and Repair.....	.....	157.00	157.00
Road Fund.....	.....	35.35	35.35
Total.....	\$ 7,884.26	\$ 7,452.60	\$ 15,336.86
HOSPITAL FOR INEBRIATES, KNOXVILLE:			
Support Fund.....	\$ 3,323.96	\$ 6,470.33	\$ 9,794.29
Smoke Stack.....	118.60	.....	118.60
Establishing and Maintaining Industries.....	15,255.66	16,046.47	31,302.13
Total.....	\$ 18,698.22	\$ 22,516.80	\$ 41,215.02
SANATORIUM FOR TUBERCULOSIS, OAKDALE:			
Support Fund.....	\$ 4,155.14	\$ 4,699.78	\$ 8,854.92
Total.....	\$ 4,155.14	\$ 4,699.78	\$ 8,854.92
HOSPITAL COLONY FOR EPILEPTICS, WOODWARD:			
Support Fund.....	\$ 36,396.10	\$ 32,194.47	\$ 68,590.57
Total.....	\$ 36,396.10	\$ 32,194.47	\$ 68,590.57
INSTITUTION FOR FEARBLEMINDED, GLENWOOD:			
Support Fund.....	\$ 6,307.79	\$ 14,094.81	\$ 20,402.60
Additional West Wing Fund.....	31.00	.....	31.00
Total.....	\$ 6,338.79	\$ 14,094.81	\$ 20,433.60
SOLDIERS' ORPHANS' HOME, DAYVONPORT:			
Support Fund.....	\$ 3,480.18	\$ 2,315.91	\$ 5,796.09
Total.....	\$ 3,480.18	\$ 2,315.91	\$ 5,796.09
SOLDIERS' HOME, MARSHALLTOWN:			
Support Fund.....	\$ 5,104.08	\$ 6,997.05	\$ 12,101.13
Total.....	\$ 5,104.08	\$ 6,997.05	\$ 12,101.13
SCHOOL FOR THE DEAF—COUNCIL BLUFFS:			
Support Fund.....	\$ 4,175.12	\$ 938.29	\$ 5,113.41
Total.....	\$ 4,175.12	\$ 938.29	\$ 5,113.41
BOYS' INDUSTRIAL SCHOOL, ELSORA:			
Support Fund.....	\$ 6,914.50	\$ 9,518.86	\$ 16,433.36
Dental.....	180.20	194.55	374.75
Band.....	131.41	20.00	151.41
Contingent and Repair.....	.....	150.38	150.38
Gymnasium.....	.....	191.40	191.40
Total.....	\$ 6,926.21	\$ 9,894.89	\$ 16,821.10

GIRLS' INDUSTRIAL SCHOOL, MITCHELLVILLE:			
	First Year	Second Year	Biennial Period
Support Fund.....	\$ 2,243.02	\$ 737.37	\$ 2,980.39
Total.....	\$ 2,243.02	\$ 737.37	\$ 2,980.39
STATE PENITENTIARY, FT. MADISON:			
Support Fund.....	\$ 11,353.87	\$ 20,048.33	\$ 31,402.20
Gate Receipts.....	2,066.25	1,491.75	3,558.00
Establishing and Maintaining Industries.....	145,924.89	166,166.83	312,091.74
Industrial Building Equipment and Appliances.....	177.51	.....	177.51
Total.....	\$ 159,524.32	\$ 187,706.93	\$ 347,231.27
STATE REFORMATORY, ANAMOSA:			
Support Fund.....	\$ 18,282.82	\$ 9,081.84	\$ 27,364.66
Gate Receipts.....	879.75	688.00	1,567.75
Establishing and Maintaining Industries.....	126,347.04	159,984.37	286,331.41
Industrial Building Equipment and Appliances.....	523.77	.....	523.77
Contingent and Repair.....	236.40	.....	236.40
Transportation of Prisoners.....	768.52	60.10	828.62
Special Appropriation, Chap 271 Sec 19.....	25.96	.....	25.96
Total.....	\$ 147,264.26	\$ 169,814.31	\$ 317,078.57
REFORMATORY FOR FEMALES, ROCKWELL CITY:			
Support Fund.....	\$ 570.32	\$ 2,720.44	\$ 3,290.76
Sale of Farm Products.....	.....	444.75	444.75
Total.....	\$ 570.32	\$ 2,720.44	\$ 3,290.76
Grand Total.....	\$ 432,316.51	\$ 500,463.93	\$ 932,780.44

## RECEIPTS CREDITED GENERAL REVENUE

	First Year	Second Year	Biennial Period
Hospital for Insane, Mt. Pleasant.....	\$ 82.50	\$ 33.81	\$ 116.31
Hospital for Insane, Clarinda.....	225.87	337.41	563.28
Hospital for Insane, Independence.....	432.06	1,980.29	2,412.29
Hospital for Insane, Cherokee.....	45.00	38.48	83.48
Hospital for Insane, Knoxville.....	45.00	47.50	92.50
Sanatorium for Tuberculosis, Oakdale.....	87.50	87.50	175.00
Sanatorium for Feeble Minded, Glenwood.....	47.50	40.00	87.50
Boys Industrial School, Eldora.....	19,459.40	24,077.75	44,137.15
Institution for Feeble Minded, Glenwood.....	2,561.21	94.62	2,655.83
State Reformatory, Anamosa.....	.....	1,878.00	1,878.00
Hospital Colony for Epileptics, Woodward.....	.....	.....	.....
Total.....	\$ 22,941.04	\$ 29,127.77	\$ 52,068.81
Total Receipts of all Kinds.....	\$ 455,257.55	\$ 529,591.70	\$ 984,849.25

## ABOVE RECEIPTS ACCORDING TO FUNDS

	Biennial Period
Support.....	\$ 292,110.58
Contingent and Repair.....	727.83
Gate Receipts.....	5,129.75
Establishing and Maintaining Industries.....	629,923.28
Industrial Buildings, Equipment and Appliances.....	701.28
Special Appropriation, Chap. 271, Sec. 19.....	25.96
Road Fund.....	35.35
Laundry.....	80.00
Dental.....	191.40
Gymnasium.....	151.41
Band.....	31.00
Additional West Wing Fund.....	1,788.08
Railroad Switch.....	118.60
Smoke Stack.....	444.75
Farm Products.....	828.62
Transportation of Prisoners.....	.....
Total.....	\$ 932,780.44



TABLE NO. 25—STATE INSTITUTIONS SPECIAL TAX.

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

Hospital Colony for Epileptics, Woodward.....	\$ 231,634.92
Sanatorium for Tuberculosis, Oakdale.....	925.11
Reformatory for Females, Rockwell City.....	159.29
Total.....	\$ 232,719.32

TABLE NO. 26—DISBURSEMENTS FOR STATE INSTITUTIONS.

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

	First Year	Second Year	Biennial Period
Hospital for Insane, Mt. Pleasant—			
Support.....	\$ 221,974.17	\$ 208,025.91	\$ 430,000.18
Contingent and Repair.....	91.68	24,392.35	24,392.42
Fire Escape.....	450.00	—	450.00
Repairing Foundation, Walls, Main Building.....	833.27	143.94	977.21
Paving East Washington Street.....	2,898.00	—	2,898.00
Additional Radiation.....	292.00	200.77	492.77
Books, Periodicals and Bindings.....	208.98	220.19	429.17
Paints and Painting.....	66.11	167.28	173.39
Railway Switch.....	8,202.08	269.00	8,471.08
Sewage Disposal.....	9,327.71	40.00	9,367.71
Improvement of Grounds.....	95.50	29.90	125.40
Furniture and Furnishings of Wards.....	1,237.50	117.84	1,355.34
New Floors and Lumber.....	39.76	—	39.76
Live Stock, Wagons and Farm Implements.....	1,040.10	—	1,040.10
Cattle Barn.....	8,352.54	—	8,352.54
Repairs, Etc.....	2,730.65	22.25	2,752.90
Silo.....	—	1,365.72	1,365.72
Hose and Fire Equipment.....	—	1,356.07	1,356.07
Wire Guards and Railings for Porches.....	—	61.89	61.89
Mechanical Stokers.....	—	7,000.00	7,000.00
Draft Tile.....	—	24.81	24.81
Electric Wiring Fixtures Main Building.....	—	225.95	225.95
New Boiler House and Equipment.....	—	7,956.00	7,956.00
Railway Track Scales—Farm Scales.....	—	2,996.25	2,996.25
Pump House for Deep Well.....	—	1,724.59	1,724.59
Beds and Bedding.....	—	1,374.35	1,374.35
Total.....	\$ 256,939.51	\$ 317,565.06	\$ 574,504.57
Hospital for Insane, Clarinda—			
Support.....	\$ 227,999.30	\$ 248,318.59	\$ 476,317.89
Material for Concrete Bridge.....	923.26	76.74	1,000.00
Contingent and Repairs.....	3,998.05	11,894.74	15,892.79
New Laundry Building and Equipment.....	2,000.00	10,043.75	12,043.75
Fire Escape.....	—	80.00	80.00
Books, Periodicals, Newspapers.....	—	310.36	310.36
Total.....	\$ 234,920.70	\$ 270,671.18	\$ 505,591.88
Hospital for Insane, Independence—			
Support.....	\$ 214,726.09	\$ 247,047.82	\$ 461,773.91
Fencing.....	—	430.48	430.74
Contingent and Repairs.....	9,228.93	13,977.73	23,206.66
Laundry Building and Equipment.....	2,443.42	5,019.76	7,463.18
Draining Land.....	—	71.75	71.75
Horse Barn.....	—	6,006.40	6,006.40
Total.....	\$ 226,828.92	\$ 272,720.21	\$ 499,549.13

## Hospital for Insane, Cherokee—

	First Year	Second Year	Biennial Period
Support.....	\$ 216,475.54	\$ 234,168.12	\$ 450,643.66
Contingent and Repair.....	3,329.57	11,675.89	17,005.46
Books, Periodicals and Newspapers.....	3,795.06	7,822.61	11,617.67
Improvement of Water Supply.....	279.97	343.21	614.18
Mechanical Stokers.....	1,373.55	563.07	1,936.62
Paints and Painting.....	3,320.42	1,608.01	4,928.43
Floors.....	—	45.90	45.90
Reconstructing Cold Storage Plant.....	1,000.00	—	1,000.00
Total.....	\$ 234,103.11	\$ 256,180.91	\$ 490,284.02

## Hospital for Inebriates, Knoxville—

Support.....	\$ 49,614.99	\$ 41,646.17	\$ 91,261.16
Contingent and Repair.....	3,474.52	143.76	3,618.28
Books, Periodicals and Binding.....	80.55	133.89	214.44
Establishing and Maintaining Industries.....	12,137.74	15,882.27	28,040.01
Sewage Disposal Plant.....	—	94.50	94.50
Smokestack.....	103.18	118.93	222.11
New Boilers.....	2,000.00	—	2,000.00
Industrial Equipment.....	—	8.31	8.31
Total.....	\$ 67,325.48	\$ 57,953.33	\$ 125,478.81

## Sanatorium for Tuberculosis, Oakdale—

Support.....	\$ 106,607.88	\$ 115,907.94	\$ 222,515.82
Lectures and Amusements.....	21.69	20.52	102.21
Contingent and Repairs.....	8,294.68	6,130.53	8,425.21
Addition to Hospital for Advanced Cases.....	51,073.00	550.00	51,623.00
Laboratory Apparatus.....	—	37.58	37.58
Dairy Equipment.....	—	29.76	29.76
Furniture and Fixtures.....	—	5.76	5.76
Elevator Furnishings and Equipment Hospital for Advanced Cases.....	—	11,751.71	11,751.71
Addition to Employee Building.....	—	2,875.00	2,875.00
Well Pump House and Connections.....	—	654.20	654.20
Total.....	\$ 160,132.35	\$ 136,880.90	\$ 297,022.25

## Hospital Colony for Epileptics, Woodward—

Support.....	\$ 39,143.53	\$ 95,154.50	\$ 134,298.03
Erection and Improvement of Buildings.....	21,488.66	21,311.93	43,000.59
Improvement of Grounds.....	528.25	1,471.75	2,000.00
Books and Periodicals.....	—	144.93	144.93
College for Patients.....	—	60,570.21	60,570.21
Contingent and Repair.....	—	7,296.92	7,296.92
Dairy Barn and Two Silos.....	—	9,606.27	9,606.27
Telephone System.....	—	1,500.00	1,500.00
Fencing.....	—	52.38	52.38
Cold Storage Plant.....	—	7,000.00	7,000.00
Erection Buildings.....	—	12,439.47	12,439.47
Establishing and Maintaining Industries.....	—	684.65	684.65
Total.....	\$ 61,160.44	\$ 217,349.01	\$ 278,509.45

## Institution for Feeble Minded, Glenwood—

Support.....	\$ 260,622.59	\$ 289,682.39	\$ 550,304.98
Contingent and Repair.....	5,296.86	6,419.49	11,716.35
Beds and Bedding.....	1,624.34	1,497.43	3,121.77
Paints and Painting.....	1,910.65	64.28	1,974.93
Kitchen and Dining Room for Boys.....	8,925.00	6,075.00	15,000.00
Furniture and Fixtures.....	1,547.40	—	1,547.40
Cow Barn.....	8,799.93	290.07	9,090.00
Addition West Wing Administration Building.....	2,534.78	17,792.32	17,792.32
Building for Boys, Including Furnishings.....	—	—	—
Total.....	\$ 291,289.95	\$ 321,730.98	\$ 613,020.93

## Soldiers' Orphans' Home, Davenport—

Support.....	\$ 85,547.39	\$ 115,618.34	\$ 201,165.73
Contingent and Repairs.....	1,358.10	4,497.96	5,856.06
Dental, Artist and Optician.....	340.50	1,151.14	1,600.64
Gymnasium Apparatus.....	48.65	—	48.65
Bath Rooms in Cottages.....	—	4,495.95	4,495.95
Total.....	\$ 87,303.64	\$ 125,770.89	\$ 213,074.53

Soldiers' Home, Marshalltown—	First Year	Second Year	Biennial Period
Support.....	\$ 193,170.07	\$ 224,621.59	\$ 417,791.66
Contingent and Repair.....	2,018.67	2,208.50	4,227.17
Additional Buildings.....	29.25	64,774.03	64,803.28
New Boilers.....	.....	671.61	671.61
Passenger Elevators.....	.....	2,509.45	2,509.45
Concrete Bridge and Dam.....	.....	3,500.00	3,500.00
Paving Summit Street.....	.....	4,000.00	4,000.00
Total.....	\$ 195,217.99	\$ 302,285.18	\$ 497,503.17
School for the Deaf, Council Bluffs—			
Support.....	\$ 61,779.49	\$ 953.18	\$ 62,732.67
Fencing.....	126.47	.....	126.47
Tools and Machinery for Industrial School.....	39.43	.....	39.43
Contingent and Repairs.....	2,668.81	.....	2,668.81
Total.....	\$ 64,694.40	\$ 953.18	\$ 65,647.58
Boys' Industrial School, Eldora—			
Support.....	\$ 94,127.08	\$ 119,963.82	\$ 214,090.91
Agricultural Implements.....	52.23	321.43	373.66
Athletic Fund and Reward of Merit.....	80.60	36.58	117.18
Band Instruments and Musical Supplies.....	149.14	145.50	294.64
Books, Periodicals and Bindings.....	174.23	298.61	472.84
Chaplains.....	138.09	111.00	249.09
Lectures and Entertainments.....	416.57	291.83	618.40
Machinery and Tools for Machine Shop.....	160.35	12.23	172.58
Optical, Aurist and Dental.....	1,183.68	1,131.50	2,315.18
Repair and Remodeling New Floors, Administration Building.....	3,758.84	1,092.63	4,851.47
Transportation of Boys.....	778.39	496.03	1,274.42
Contingent and Repair.....	7,399.34	4,111.91	11,511.25
Extension of Tunnels.....	4.67	.....	4.67
Gymnasium and Physical Building.....	29,370.03	2,042.00	31,412.03
Fencing.....	3.94	.....	3.94
Cow Barn.....	11.62	.....	11.62
Laundry Building and Equipment.....	38.50	.....	38.50
Increasing Water Supply.....	448.63	.....	448.63
Paints and Paintings.....	494.79	.....	494.79
Sanitary Toilets and Equipment.....	883.72	.....	883.72
Changing and Repairing Flaxseed Chapel.....	.40	.....	.40
Steam Boiler.....	6,955.76	6,932.75	13,888.51
School Supplies and Apparatus.....	224.71	.....	224.71
Carpets, Rugs and Furniture.....	221.75	.....	221.75
Total.....	\$ 139,680.86	\$ 137,257.84	\$ 276,938.70
Girls' Industrial School, Mitchellville—			
Support.....	\$ 49,662.71	\$ 66,204.47	\$ 115,867.18
Changing Dormitories.....	148.72	39.90	178.62
Contingent and Repair.....	444.70	3,192.36	3,637.06
Books, Periodicals and Bindings.....	136.83	228.12	364.95
Orchestra Instruments.....	150.00	52.77	202.77
Chaplains.....	125.09	146.40	271.49
Farm and Garden—Implements and Machinery.....	16.40	.....	16.40
Dental, Aurist and Optical.....	468.43	.....	468.43
Furniture and Furnishings.....	.....	282.99	282.99
Transportation of Girls.....	.....	236.07	236.07
Live Stock.....	.....	300.00	300.00
Total.....	\$ 51,156.81	\$ 73,982.18	\$ 125,138.99

State Penitentiary, Ft. Madison—	First Year	Second Year	Biennial Period
Support.....	\$ 109,409.18	\$ 142,464.65	\$ 251,873.83
Officers and Guards.....	74,257.85	68,413.92	142,671.77
Roofting Shop.....	246.94	281.85	528.79
Fracturing of Prisoners.....	185.63	59.43	245.06
Gasbidding and Maintaining Industries.....	159,334.44	235,668.13	395,002.57
Gate Receipts.....	2,981.00	1,484.25	4,465.25
Dental, Aurist and Optician.....	341.28	295.25	636.53
Contingent and Repair.....	5,889.46	10,298.09	16,187.55
Warden's Residence.....	6,941.44	684.13	7,625.57
Locks for Cells.....	128.92	9.13	148.06
Fencing.....	10.47	50.00	60.47
Industrial Buildings, Equipment and Appliances.....	16,519.43	37.43	16,556.86
Purchase of Land.....	2,139.42	.....	2,139.42
Furniture and Furnishings, Warden's Residence.....	.....	967.76	967.76
Total.....	\$ 317,747.49	\$ 461,287.46	\$ 879,034.95
State Reformatory, Anamosa—			
Support.....	\$ 126,227.76	\$ 142,872.38	\$ 269,100.14
Officers and Guards.....	77,274.68	71,630.87	148,905.55
Dental, Aurist and Optician.....	791.65	419.51	1,211.16
Gate Receipts.....	838.46	353.98	1,192.44
Salaries of Foremen.....	8,050.23	1,189.94	9,240.17
Transportation of Prisoners.....	1,891.65	1,932.23	3,823.88
Contingent and Repair.....	1,542.16	4,169.49	5,711.65
Establishing and Maintaining Industries.....	117,587.41	146,302.09	263,889.50
Dwelling House for Warden Deputy.....	89.60	.....	89.60
Extending Industries.....	80.20	.....	80.20
Laboratories and Closets.....	631.34	.....	631.34
Repairing Berthicks.....	25.31	.....	25.31
Replacing Table in Dining Room.....	168.56	.....	168.56
Repairing Electric Wiring System.....	1,055.09	.....	1,055.09
Ice House.....	87.08	.....	87.08
Repair to Steam Plant, Motor Pipes and Sewerage Systems.....	243.20	.....	243.20
Improvement of Water Supply and Sewerage Systems.....	4,983.86	.....	4,983.86
Purchase of Land.....	22,328.09	.....	22,328.09
Fencing.....	365.01	.....	365.01
Tools, Material and Equipment.....	1,555.53	.....	1,555.53
Stone Horse Barn.....	.....	59.59	59.59
Industrial Building and Equipment.....	.....	698.43	698.43
Total.....	\$ 365,827.39	\$ 588,637.77	\$ 954,465.16
Reformatory for Females, Rockwell City—			
Erection of Buildings.....	\$ 83,233.14	\$ 57,479.15	\$ 140,712.29
Support.....	851.44	5,292.31	6,143.75
Two Cottages and Furnishings.....	365.01	31,279.50	31,644.51
Water Tower Tank and Connections.....	.....	5,000.00	5,000.00
Water Supply Pump and Equipment.....	.....	6,832.49	6,832.49
Building Walks and Drives.....	.....	375.00	375.00
Industrial Building and School House.....	.....	25,000.00	25,000.00
Furniture and Furnishings.....	.....	1,436.55	1,436.55
Laundry Equipment.....	.....	231.43	231.43
Cow Barn and Silos.....	.....	515.00	515.00
Faculty House.....	.....	5.95	5.95
Hog House.....	.....	437.26	437.26
Cold Storage and Equipment.....	.....	1,500.00	1,500.00
Total.....	\$ 84,684.58	\$ 139,078.36	\$ 223,762.94
State Custodial Farm, Des Moines—			
Sal- Farm Products.....	\$ 617.65	.....	\$ 617.65
Total.....	\$ 617.65	.....	\$ 617.65
Special Appropriation for all Institutions—			
Anamosa.....	\$ 2,179.69	\$ 6,547.75	\$ 11,727.44
Davenport.....	.....	300.00	300.00
Ft. Madison.....	2,122.40	2,122.40	4,244.80
Charities.....	1,625.72	1,625.72	3,251.44
Independence.....	2,980.09	2,980.09	5,960.18
Marshalltown.....	4,248.88	4,248.88	8,497.76
Mitchellville.....	695.00	695.00	1,390.00
Mt. Pleasant.....	7,927.28	7,927.28	15,854.56
Rockwell City.....	6,836.02	6,836.02	13,672.04
Total.....	\$ 2,179.69	\$ 33,201.05	\$ 35,380.74

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	\$ 754,465.16	\$ 317,978.57	\$ 437,286.59
Hospital for Insane, Cherokee	490,286.03	15,336.80	474,949.16
Hospital for Insane, Charitola	265,591.88	17,969.95	488,501.53
School for the Deaf, Council Bluffs	65,557.58	5,113.41	69,444.17
Soldiers' Orphans' Home, Davenport	213,074.53	5,796.09	207,278.44
Boys' Industrial School, Eldora	276,938.70	16,821.10	260,117.60
State Penitentiary, Ft. Madison	839,034.95	347,231.27	491,803.68
Institution for Feeble Minded, Glenwood	613,020.93	20,433.60	592,587.33
Hospital for Insane, Independence	499,549.13	9,891.35	489,657.78
Hospital for Inebriate, Knoxville	125,478.81	41,215.92	84,262.79
Soldiers' Home, Marshalltown	437,503.17	12,191.13	485,302.94
Girls' Industrial School, Mitchellville	124,239.99	2,989.39	121,250.60
Hospital for Insane, Mt. Pleasant	574,594.57	40,510.50	533,994.07
Sanatorium for Tuberculosis, Okladale	397,022.25	8,854.92	288,167.33
Hospital Colony for Epileptics, Woodward	278,509.45	68,599.57	809,918.88
Reformatory for Females, Rockwell City	229,162.84	3,735.71	216,427.13
State Custodial Farm, Des Moines	617.65		67.65
Total	\$6,375,557.91	\$ 932,780.44	\$ 5,442,777.17

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
New Boiler House	\$ 1,000.00
Extending Industries	4.21
Lavatories and Closets	116.26
Carpet Loom	120.00
Repair Pipe Organ	200.00
Feed Water Heater	1,000.00
Replacing Tables, Prison Dining Room	241.46
Dental, Aurist, Oculist	1,244.24
Ice House	200.00
Fireproofing Floors, Ceiling, etc.	5,000.00
Gate Receipts	174.79
Salaries of Foremen	4,743.82
Transportation of Prisoners	22.08
Continent and Repair	7,998.78
Est. and Maintenance Industries	10,565.79
Heating Equipment New Ind. Building	1,000.00
Line Shafting Hangers and Pulleys	450.00
Motors and Wire New Ind. Buildings	980.00
Tools Material and Equipment Manual Training	1,444.65
Total	\$ 36,500.18

Cherokee— Name of Appropriation	Amount
Support	\$ 7,533.88
Contingent and Repair	12,840.02
Railway Switch	6,032.97
Repair for Pump	12.00
Books, Periodicals	161.90
Imp. Water Supply	50,099.35
Mechanical Stokers	71.57
Total	\$ 76,751.69
Clairinda—	
Hospital Tub. Patients	40,000.00
Books, Periodicals	82.94
Dairy Barn	12,000.00
New Laundry Building	118.25
Contingent and Repair	8,012.91
Total	\$ 60,214.10
Davenport—	
Gymnasium Apparatus	\$ 47.60
Contingent and Repair	5,932.96
Permanent Buildings and Land	4,504.50
Dental, Aurist, Oculist	846.86
Gymnasium	29,992.50
Bath Room in Cottages	604.05
Total	\$ 41,949.47
Eldora—	
Steam Boiler and Equipment	\$ 1,064.24
Drain Tile	181.86
Kitchen Equipment	5.30
Beds and Bedding	11.63
Agri. Implements	862.52
Athletic Fund	281.81
Band Instruments, Musical Sup.	320.05
Books, Periodicals	253.15
Chaplain	248.00
Lectures and Entertainments	438.02
Machinery and Tools for Machine Shop	993.41
Dental, Oculist, Aurist	1,569.96
Rep. Remodeling Floors, New Adm. Building	3,148.53
Sanitary Toilet and Equipment	116.28
Transportation of Boys	266.48
Contingent and Repair	10,390.05
Gymnasium—Physical Building	6,298.07
Boys Cottages—Furnishings	20,000.00
Rep. on Cottages—New Laboratories	5,000.00
Wagon Shed	500.00
Tunnels—Pipe Covering—Equipment	2,500.00
Extending Water System	1,000.00
School Supplies and Apparatus	275.29
Carpet, Rugs, Furniture	1,778.25
Total	\$ 57,369.88

Fl. Madison—	
Name of Appropriation	Amount
Furnace for Warden's House .....	\$ 350.00
Locks for Cells .....	1,042.94
Reroofing Shops .....	973.14
Refoofing Shops .....	127.33
Water Reservoir .....	21.84
Trans. of Prisoners .....	1,889.70
Est. and Maintenance Industries .....	49,848.84
Gate Receipts .....	271.84
Deep Well for Farm .....	145.56
Fencing .....	376.62
Dental, Aurist, Oculist .....	97.13
Contingent and Repair .....	3,900.87
Warden's Residence .....	360.29
Furniture and Furnishings Warden's Residence .....	32.24
<b>Total .....</b>	<b>\$ 59,668.15</b>
Glenwood—	
Support .....	\$ 380.82
Contingent and Repair .....	9,883.17
Beds and Bedding .....	1,413.21
Building for Boys, Including Furnishings .....	22,597.68
Furnishing and Fixtures .....	2,500.00
Building for Bakery .....	6,000.00
<b>Total .....</b>	<b>\$ 42,284.88</b>
Independence—	
Railroad Switch .....	\$ 2,704.00
Draining Land .....	5,363.34
Fencing .....	62.77
Contingent and Repairs .....	6,393.97
Hospital for Tubercular Patients .....	40,000.00
Horse Barn .....	510.03
Building Power, House Equipment .....	50,000.00
<b>Total .....</b>	<b>\$ 105,834.11</b>
Knoxville—	
Support .....	\$ 19,050.23
Fire Station and Equipment .....	1,200.00
Ice House .....	700.00
Cold Storage and Storage Building .....	.80
Contingent and Repair .....	1,776.58
Books, Periodicals, etc .....	246.64
Enlarging Dynamo Room .....	5,000.00
Sewage Disposal .....	4,905.59
Est. and Maintenance Industries .....	2,171.59
Laboratory Equipment .....	300.00
Renovating and Replacing of Furniture .....	300.00
<b>Total .....</b>	<b>\$ 35,845.61</b>

Marshalltown—	
Name of Appropriation	Amount
Contingent and Repair .....	\$ 7,554.37
New Boilers Automatic Bakers .....	14,328.29
Passenger Elevators .....	2,490.25
Storm Sewer .....	1,900.00
Rep. Imp. Main Building .....	1,500.00
Building for Stores .....	5,000.00
Additional Building .....	196.72
<b>Total .....</b>	<b>\$ 32,070.23</b>
Mitchellville—	
Fencing .....	\$ 20.63
Changing Dormitories .....	92.57
Draining Land .....	41.19
Farm Garden Implements Machinery .....	33.28
Lanterns with Slides .....	72.99
Contingent and Repair .....	497.64
Dental, Aurist, Oculist .....	1,430.33
Orchestra Instruments .....	247.23
Furniture and Furnishings .....	717.91
Transportation of Girls .....	63.93
Chaplain .....	149.50
Machine Shop .....	393.99
New Boilers .....	1,500.00
New Laundry and Equipment .....	6,000.00
Remodeling Old Laundry Building .....	2,000.00
Gymnasium Equipment .....	500.00
<b>Total .....</b>	<b>\$ 16,078.11</b>
Mt. Pleasant—	
Contingent and Repair .....	\$ 5,780.65
Sho .....	84.28
Hose Fire Equipment .....	1,143.93
Paving E. Washington Street .....	161.91
Books, Periodicals .....	296.16
Wire Guards and Railings .....	.11
New Floors and Lumber .....	492.48
Railway Switch .....	453.98
Sewage Disposal .....	196.43
New Laundry Building .....	30,930.00
Sewer for Basement Main Building .....	2,598.00
Electric Switchboard .....	2,000.00
Drain Tile .....	1,475.19
Electric Wiring Fixtures .....	2,774.05
New Boiler Hoses and Equipment .....	27,044.09
New Boiler Hoses and Equipment .....	1,900.75
Railway Track Scales and Farm Scale .....	1,900.75
Pump House for Deep Well .....	25.41
Beds and Bedding and Wall Finishing .....	1,125.63
<b>Total .....</b>	<b>\$ 76,356.98</b>

Oakdale—	Amount:
Name of Appropriation	
Support.....	\$ 3,677.54
Contingent and Repair.....	1,626.98
Addition to Hospital for Advanced Cases.....	300.00
Medical Laboratory Building and Equipment.....	45,000.00
Elevator Furnishings and Equipment Advance Case Hospital.....	3,598.29
Addition to Employees Building.....	123.00
Switchboard and Cable.....	3,509.00
Well Pump House and Connections.....	3,443.80
Total.....	\$ 61,273.61
Woodward—	
Support.....	\$ 13,728.74
Pictures, Library Books, etc.....	153.07
Hog House.....	1,008.00
Poultry House.....	500.00
Cottages for Patients and Equipment.....	44,429.79
Two Dining Halls and Kitchens.....	75,000.00
Cottage for Tubercular Patients.....	20,000.00
Greenhouse and Garage Combined.....	3,500.00
Contingent and Repair.....	2,739.04
Dairy Barn, Two Silos.....	8,083.73
Horse Barn.....	6,000.00
Fencing.....	1,447.61
Cold Storage Plant Machinery.....	491.00
New Tunnels.....	1,500.00
Erection of Buildings 555-3-30 G. A.....	77,941.68
Total.....	\$ 249,373.71
Rockwell City—	
Support.....	\$ 4,341.95
Contingent and Repair.....	2,503.01
Two Cottages and Furnishings.....	38,729.50
Water Supply Pump and Equipment.....	1,167.51
Sewage Disposal Plant.....	6,006.00
Electric Wiring Fixture and Equipment.....	1,000.00
Equipment Part Power House.....	1,500.00
Finishing Pathological Building.....	5,000.00
Fencing and Drainage.....	1,500.00
Building Walks, Grades Drives.....	625.00
Industrial Building Schoolhouse.....	4,306.40
Furniture Furnishings, All Buildings.....	4,563.45
Laundry Equipment.....	1,768.35
Cow Barn and Silo.....	5,485.00
Poultry House.....	491.05
Hog House.....	362.74
Cold Storage and Equipment.....	2,500.00
Total.....	\$ 81,835.16

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	Bimial Period
Support.....	\$ 454,700.00	\$ 454,700.00	\$ 909,400.00
Treatment of Indigent Children.....	108,902.40	73,872.22	182,774.62
College of Applied Science, etc.....	68,350.00	160,016.65	228,366.65
Summer School.....	16,900.00	40,000.00	56,900.00
College of Dentistry.....	23,725.00	32,891.65	56,616.65
College of Education.....	20,000.00	59,166.65	79,166.65
Graduation College.....	9,000.00	27,333.30	36,333.30
College of Fine Arts.....	5,000.00	7,383.30	10,383.30
University Extension Work.....	17,000.00	21,583.30	38,583.30
Equipment and Supplies.....	12,500.00	15,708.30	28,208.30
Contingent and Repair.....	35,000.00	42,791.65	77,791.65
Department of Buildings and Grounds.....	12,000.00	19,791.65	31,791.65
Administration.....	6,225.00	13,558.30	19,783.30
Library.....	17,500.00	28,958.30	46,458.30
Epidemiology Laboratory.....	5,000.00	5,000.00	10,000.00
Equipment of Buildings and Partially Equipped.....	22,500.00	100,000.00	122,500.00
Electrical Equipment.....	5,000.00	5,000.00	10,000.00
Paving and Sidewalks.....	3,000.00	10,000.00	13,000.00
Erection, Repair, Improvements, Equipment Necessary Buildings.....	125,000.00	50,000.00	175,000.00
Purchase of Land.....	50,000.00	50,000.00	100,000.00
Hospital of Indigent Children.....	22,916.65	22,916.65	45,833.30
Child Welfare Station.....	22,916.65	22,916.65	45,833.30
School of Commerce.....	22,916.65	22,916.65	45,833.30
Total.....	\$ 964,402.40	\$ 1,278,789.57	\$ 2,243,191.97
State College of Agriculture, Ames—			
Support.....	\$ 505,000.00	\$ 505,000.00	\$ 1,010,000.00
Two Year and Four Year Course, Home Economics.....	20,000.00	18,333.34	38,333.34
Contingent and Repair.....	34,500.01	38,333.34	72,833.35
Sub-Collegiate Course in Agriculture, Home Economics, Engineering.....	45,000.00	45,000.00	90,000.00
Library, Books and Periodicals.....	5,416.70	12,916.62	18,333.32
Maintenance and Improvement of Public Grounds.....	9,166.67	10,000.00	19,166.67
Veterinary Practitioners' Course.....	2,291.65	1,875.01	4,166.66
Engineering Experiment Station.....	16,250.00	13,750.00	30,000.00
Good Roads Experimentation.....	10,000.00	9,166.67	19,166.67
Agricultural Experiment Station.....	105,875.00	125,125.00	231,000.00
Agricultural and Home Economics Extension, Summer Session.....	82,500.00	97,500.00	180,000.00
Winter Short Course.....	20,000.00	15,000.00	35,000.00
Engineering Extension and Trade Schools.....	16,656.68	25,000.00	41,656.68
Veterinary Investigation.....	8,333.32	7,291.66	15,624.98
Erection, Repair, Improvement and Equipment of Necessary Buildings.....	97,000.00	110,000.00	207,000.00
Additional Equipment.....	46,000.00	42,000.00	88,000.00
Extension of Heating System.....	217.00	4,183.00	4,399.00
Settling and Storage Water Tank.....	9,200.00	9,200.00	18,400.00
Repair and Improvement to Buildings.....	2,500.00	8,500.00	11,000.00
Temporary Provision for Home Economics Laboratory.....	500.00	500.00	1,000.00
Soil Survey.....	2,000.00	20,000.00	22,000.00
Enlargement of Buildings, and Small Additional Buildings.....	1,100.00	1,100.00	2,200.00
Sewer Construction.....	4,000.00	4,000.00	8,000.00
Repair and Improvement of Stock Barns, Pavilions and Fences.....	700.00	700.00	1,400.00
Patten Property.....	10,000.00	10,000.00	20,000.00
State Apiarist.....	1,481.05	1,481.05	2,962.10
Total.....	\$ 1,047,417.03	\$ 1,139,755.69	\$ 2,187,172.72

## State Teachers College, Cedar Falls:

	First Year	Second Year	Biennial Period
Support.....	\$ 139,500.00	\$ 179,500.00	\$ 319,000.00
Contingent and Repair.....	75,833.35	109,500.00	185,333.35
Library.....	3,000.00	4,000.00	7,000.00
Hospital.....	2,250.00	3,250.00	5,500.00
Summer Term and Additional.....	40,000.00	42,000.00	82,000.00
Extension Service.....	19,750.00	29,750.00	49,500.00
Librarians Salary.....	8,500.00	9,500.00	18,000.00
Erection, Repair, Improvement Necessary			
Buildings.....	135,000.00	—	135,000.00
Extension of Summer School Work.....	—	10,000.00	10,000.00
Dormitory Furniture.....	—	25,000.00	25,000.00
Equipment Vocational Building.....	—	10,000.00	10,000.00
Equipment Training School.....	—	2,000.00	2,000.00
Total.....	\$ 425,833.35	\$ 426,500.00	\$ 852,333.35
State College for the Blind, Vinton—			
Support.....	\$ 43,605.33	\$ 41,499.33	\$ 85,104.66
Contingent and Repair.....	1,625.00	1,833.30	3,458.30
Orchard.....	100.00	100.00	200.00
Paving, Sidewalks, etc.....	2,500.00	—	2,500.00
Industrial Building.....	—	20,000.00	20,000.00
Total.....	\$ 47,830.33	\$ 63,432.63	\$ 111,262.96

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PART IV  
COLLATERAL  
INHERITANCE TAX

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## 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
Joseph A. Porter	Oct. 17, 1916.	\$ 962.92		\$ 43.88
Lucretia A. Stewart	May 28, 1916.	575.44		32.26
Robert Nichols	Aug. 13, 1917.	475.44	\$ 5.00	28.77
Lucretia A. Stewart	Oct. 27, 1917.	187.50		
A. E. Perry	Oct. 30, 1917.	72.41		7.24
Ann V. Bush	April 8, 1918.	*54.23	1.00	5.42
W. J. Crum	May 2, 1918.	180.47	2.00	14.02
Total.		\$ 2,508.41	\$ 9.00	\$ 131.59

\*Tax and interest.

## ADAMS COUNTY.

Estate.	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Peter F. Lynch	Dec. 10, 1917.	\$ 87.25	\$ 1.00	\$ 8.72
Seth Cummins	April 12, 1918.	539.72	5.00	31.19
Elizabeth Lynch	April 19, 1918.	521.86	5.00	30.65
Total.		\$ 1,148.83	\$ 11.00	\$ 70.56

## ALLAMAKEE COUNTY.

Estate.	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Jeanie B. Nichols	Sept. 6, 1916.	\$ *258.15	\$ 3.00	\$ 17.90
Carlton P. Mitchell	Sept. 20, 1916.	*629.72	5.00	30.88
Embert J. Oestern	Oct. 4, 1916.	597.80	2.00	32.03
Edw. Fitzpatrick	Oct. 19, 1916.	*682.09	5.00	32.40
A. J. McCafferty	Jan. 8, 1917.	*670.79	20.00	
August Wacker	March 3, 1917.	*213.37		15.66
John J. McInnes	May 3, 1917.	730.90	5.00	36.92
August Peterson	Aug. 6, 1917.	*281.21	3.00	19.12
John J. McIntosh	Sept. 8, 1917.	382.56	4.00	19.12
Christine Steele	Jan. 1, 1917.	118.10	1.00	10.90
Laura Roese	Oct. 17, 1917.	277.05	3.00	18.85
Hall Roberts	Nov. 22, 1917.	65.50	1.00	6.55
C. J. Wagner	Nov. 28, 1917.	*312.02	4.00	20.60
Patrick Brady	Dec. 4, 1917.	*1,129.97	5.00	46.30
Johanna McCormick	Dec. 8, 1917.	122.75		23.92
Wm. A. Henderson	Dec. 31, 1917.	375.56	4.00	11.13
Catherine Fay	Jan. 2, 1918.	84.88		8.48
Edward Waters	Feb. 20, 1918.	105.36	2.00	
Frederick W. Blum	April 8, 1918.	*1,047.73	5.00	45.47
Total.		\$ 7,788.65	\$ 75.00	\$ 378.05

\*Tax and interest.

## APPANOOSE COUNTY.

Estate.	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Margaret Henderson	Oct. 12, 1916.	\$ 192.10	\$ 2.00	\$ 14.69
Julius A. Kuntz	Jan. 6, 1917.	67.34	2.00	6.72
H. F. Eldred	Feb. 14, 1917.	115.02	2.00	10.75
Seth Johnson	March 2, 1917.	2,342.79	5.00	50.00
Andrew Johnson	Sept. 4, 1917.	190.88		14.54
J. R. Woodson	11, 1918.	200.02	2.00	15.00
Jno. C. Pittman	March 5, 1918.	404.00	5.00	25.20
Total.		\$ 3,512.23	\$ 18.00	\$ 136.82

## AUDUBON COUNTY.

Estate.	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Emma M. Reinemund	Oct. 20, 1917.	\$ *294.80		\$ 24.74
Herman Niemann	Feb. 23, 1918.	164.35	2.00	13.21
John Harten	March 9, 1918.	*531.51	5.00	30.94
Total.		\$ 1,090.66	\$ 7.00	\$ 68.89

\*Tax and interest.

## BENTON COUNTY.

Estate.	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Alvin S. Appelt	Aug. 28, 1916.	\$ 479.48	\$ 5.00	\$ 28.97
Wm. M. St. Clair	Dec. 4, 1916.	*367.50	4.00	23.37
Jno. Montgomery	Dec. 16, 1916.	*87.32	5.00	40.73
Hans Wise	Dec. 22, 1916.	*89.72	1.00	8.97
Marena Curtis	Jan. 4, 1917.	*63.58	1.00	6.38
Bruce Wallace	Jan. 8, 1917.	1,388.40	5.00	48.44
Antonic Trojovsky	March 21, 1917.	*48.27	1.00	4.82
Jan. T. Pryne	March 31, 1917.	491.18		29.55
August Peterson	April 6, 1917.	61.67	1.00	6.16
Bessie Sloan	April 11, 1917.	110.00	2.00	10.30
Henry Yount	May 11, 1917.	30.99	7.00	3.55
Catherine Green	June 19, 1917.	200.95	3.00	19.63
Virginia W. Gay	June 29, 1917.	*22,098.97	5.00	50.00
Martha Stickney	Oct. 11, 1917.	992.87	3.00	44.38
Agnes Nelson	Nov. 5, 1917.	*219.32		15.96
Fritz Wegner	Dec. 10, 1917.	30.00	1.00	3.00
Jno. McGregor	Jan. 24, 1918.	*295.45	3.00	19.78
Meta Carstens	Feb. 6, 1918.	1,140.24	5.00	46.40
R. R. Hanford	March 13, 1918.	20.00	1.00	2.00
Elizabeth McCaslin	May 6, 1918.	474.72	5.00	28.74
Total.		\$ 29,553.01	\$ 60.00	\$ 441.19

\*Tax and interest.

## BLACK HAWK COUNTY.

Estate.	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Marla A. Cook	Aug. 4, 1916.	\$ 149.19	\$ 2.00	\$ 12.45
Euphemia P. Peck	Sept. 8, 1916.	5.55	1.00	1.36
Domestic Laffing	Sept. 21, 1916.	12.63	1.00	1.50
Fannie E. Wambaugh	Oct. 3, 1916.	11.00	1.00	6.92
Ella Munton	Oct. 11, 1916.	60.22	1.00	11.50
Frank Hoffman	Oct. 26, 1916.	*119.00	2.00	10.00
Mary E. Cooper	Nov. 5, 1916.	100.03	2.00	10.16
Rosina Nauman	Dec. 5, 1916.	61.68	1.00	30.00
Hannah McGrath	Dec. 7, 1916.	306.00	5.00	6.36
Kate E. Wyth	Dec. 29, 1916.	*63.63	1.00	7.29
Sarah McInabon	Jan. 6, 1917.	72.22	1.00	30
Harriet Jackson	Jan. 13, 1917.	*34.45	1.00	9.44
Julius C. Frank	Jan. 23, 1917.	*189.15	2.00	14.45
Janette Frank	Feb. 14, 1917.	749.70	2.00	37.22
Geo. W. Pound	Feb. 28, 1917.	*476.18		28.80
Margaret L. Carleton	March 12, 1917.	151.90	2.00	12.58
F. J. Hollister	March 14, 1917.	234.46	1.00	16.67
Frank E. Will	March 15, 1917.	21.80	1.00	2.18
Christiana L. Hammer	March 17, 1917.	106.80	2.00	30.95
Alfred Pest	April 23, 1917.	*531.84	5.00	2.50
Jno. A. Shimer	May 11, 1917.	99.00	3.00	17.65
Daniel C. Hager	May 19, 1917.	253.00		43.90
Elizabeth Hughes	June 15, 1917.	953.37	5.00	16.63
Daniel G. Ellis	June 29, 1917.	*232.69	3.00	30.21
Geo. Wikke	July 3, 1917.	307.17	5.00	10.34
Frances A. Brown	Aug. 6, 1917.	106.80	2.00	13.89
Sidney E. Brown	Oct. 1, 1917.	4,519.67	5.00	50.00
Chas. McElhinney	Oct. 8, 1917.	297.88	3.00	12.58
Edith L. White	Oct. 26, 1917.	*131.37		8.71
Eliza M. Hofer	Nov. 22, 1917.	*87.17	2.00	12.58
Apphia L. Kellogg	Nov. 30, 1917.	124.01		11.20
John Wagner				

## BLACK HAWK COUNTY

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Ellen Field	Jan. 7, 1917	459.82	5.00	25.49
Mary C. Haney	Jan. 21, 1918	*1,267.25	5.00	47.67
Andrew J. Bennett	Jan. *26, 1918	*131.83	2.00	11.59
Robert Skiffin	Feb. 5, 1918	79.89	1.00	7.98
Susanah Buckley	Feb. 6, 1918	*14.98	1.00	1.00
Carolina C. Leavitt	Feb. 21, 1918	100.00	1.00	10.00
Rhianeth Birk	Feb. 25, 1918	60.50	1.00	6.09
Sarah C. Grandy	March 2, 1918	*230.16	5.00	29.00
Ida E. Seales	March 6, 1918	379.85	4.00	23.54
Jessie L. Woodruff	March 28, 1918	5.91	1.00	5.91
John H. Geyer	April 15, 1918	51.38	1.00	5.13
Mary M. Bowland	April 15, 1918	59.38	1.00	5.93
Geo. W. Hatlar	May 21, 1918	*92.25	0.22	9.22
<b>Total</b>		<b>\$ 14,958.18</b>	<b>\$ 170.22</b>	<b>\$ 694.96</b>

\*Tax and interest.

## BOONE COUNTY

Arladne Richardson	Jan. 23, 1917	10.00		\$ 1.00
Richard Kennedy	Feb. 7, 1917	99.28		9.92
Jessie M. Graves	March 29, 1917	*240.63		17.03
Nellie Burslund	April 20, 1917	96.23		9.62
William Martin	May 2, 1917	1,282.85		47.82
Carl G. Anderson	June 7, 1917	5.00		50.00
Eugene Baasico	June 22, 1917	88.14		8.82
Nancy Stanley	Dec. 6, 1917	810.43	5.00	39.31
Martha S. Gilson	Dec. 12, 1917	100.00		10.00
Minnie R. Wilcoxon	March 20, 1918	2,302.98	5.00	50.00
Carl E. Johnson	April 8, 1918	78.38	1.00	7.83
Clara Carlson	April 11, 1918	117.57	2.00	10.87
Franklin M. Marriott	May 4, 1918	531.11	5.00	30.94
Peder Anderson	May 9, 1918	*339.36	5.00	31.29
John H. Seeling	May 15, 1918	216.00	3.00	
Jane Hanson	June 24, 1918	50.00	1.00	
Peter Siedlund	June 29, 1918	309.17	5.00	30.27
Hans Soderlund	June 30, 1918	88.80	1.00	8.88
<b>Total</b>		<b>\$ 7,166.53</b>	<b>\$ 33.00</b>	<b>\$ 363.51</b>

\*Tax and interest.

## BREMER COUNTY

Mary Rorer	Aug. 26, 1916	\$ 1,118.70		\$ 46.18
Joachim Schwark	Nov. 6, 1916	198.09	\$ 19.80	5.94
C. W. Miller	Dec. 29, 1916	225.00	3.00	16.25
Elizabeth Haas	Aug. 17, 1917	213.34		15.09
Laura S. Dammernan	Dec. 12, 1917	134.35		11.72
Maria Jacobs	Feb. 5, 1918	203.55	3.00	16.25
Chas. Fahr	Feb. 25, 1918	*901.65		20.08
Christa Knack	May 6, 1918	273.50		18.67
Christian Haas	May 27, 1918	1,163.16	5.00	46.65
<b>Total</b>		<b>\$ 3,865.31</b>	<b>\$ 33.80</b>	<b>\$ 207.40</b>

\*Tax and interest.

## BUCHANAN COUNTY

Elizabeth A. MacDonald	Sept. 23, 1916	\$ 129.32	\$ 2.00	\$ 11.46
J. J. Garland	May 3, 1917	1,372.00	5.00	48.72
E. E. Hauser	May 5, 1917	235.05		16.75
Babette Baum	May 7, 1917	7.50	1.00	.75
L. F. Spiering	May 9, 1917	268.00		
Dan Walker	May 10, 1917	60.00	1.00	6.00
W. D. Jones	May 18, 1917	100.00	2.00	10.43
Geo. Stanley	May 21, 1917	596.91	5.00	32.00
Jane Hynes	Jan. 26, 1918	*56.53	1.00	5.05
Honora Heffernan	March 7, 1918	485.11	5.00	29.25
Lewis Niteck	March 10, 1918	259.67	3.00	17.98
Peter Knack	May 17, 1918	85.66	1.00	8.56
<b>Total</b>		<b>\$ 3,626.74</b>	<b>\$ 26.00</b>	<b>\$ 187.55</b>

\*Tax and interest.

## BUENA VISTA COUNTY

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Jno. A. Johnson	Aug. 30, 1916	\$ 490.00	\$ 4.00	
Andrew Erikson	April 27, 1917	*198.20	2.00	
Alberta Gilser	June 3, 1917	61.40	1.00	
Nancy N. Britton	Nov. 14, 1917	45.50	1.00	
Rev. Jno. J. Smith	May 7, 1918	*703.97	5.00	
Herbert E. Robinson	May 17, 1918	*526.50	2.00	
<b>Total</b>		<b>\$ 2,317.26</b>	<b>\$ 18.00</b>	

\*Tax and interest.

## BUTLER COUNTY

Ebe Toomsen	Jan. 4, 1917	\$ 1,170.84	\$ 5.00	\$ 48.70
Telle Osterkamp	March 10, 1917	267.52	2.50	18.02
Bena M. Root	May 9, 1917	547.85	5.00	31.43
Kate Kephart	July 7, 1917	236.29		16.51
Zachariah Elliott	Aug. 23, 1917	*826.24	5.00	39.78
Mary C. Tinipitt	Nov. 28, 1917	58.29	1.00	5.82
<b>Total</b>		<b>\$ 3,999.93</b>	<b>\$ 10.00</b>	<b>\$ 158.56</b>

\*Tax and interest.

## CALHOUN COUNTY

A. G. Anderson	July 10, 1916	\$ 25.00		\$ 2.30
Andrew J. Scott	Sept. 30, 1916	1,534.34		34.03
Johanna Finney	Feb. 3, 1917	45.00		4.50
N. Putmoter	Oct. 15, 1917	*224.26		21.21
J. J. Condy	Feb. 14, 1918	1,135.31		41.64
Wm. A. Pattison	Feb. 25, 1918	*21.03	\$ 1.00	2.15
<b>Total</b>		<b>\$ - 2,304.88</b>	<b>\$ 1.00</b>	<b>\$ 112.34</b>

\*Tax and interest.

## CARROLL COUNTY

Bridget Brennan	Aug. 14, 1916	\$ 19.65		\$ 1.97
Frank Danep	Dec. 18, 1916	577.59	\$ 5.00	\$ 41.32
Michael Fritz	Jan. 8, 1917	569.50	5.00	32.08
Michael Fritz	Feb. 5, 1917	1.25		.12
Vava Graves	May 18, 1917	248.20		17.41
Margaret Doctus	May 18, 1917			
<b>Total</b>		<b>\$ 1,716.28</b>	<b>\$ 13.00</b>	<b>\$ 90.93</b>

\*Tax and interest.

## CASS COUNTY

Coriella J. Macomber	Oct. 11, 1916	\$ 288.96	\$ 3.00	\$ 13.36
Ardisson P. Macomber	Oct. 12, 1916	13.20	2.00	14.45
Coriella J. Macomber	Nov. 1, 1916	1772.91		47.91
Maria Vestad	Dec. 16, 1916	3.00	1.00	16.53
Wm. W. Parker	Jan. 27, 1917	*220.46	1.00	46.27
Carl Kay	Feb. 28, 1917	*1,127.58	1.00	5.84
Samanta J. Forester	Feb. 28, 1917	*54.80	1.00	5.84
Wm. Dreyer	March 14, 1917	3.75	1.00	
Samanta J. Forester	June 27, 1917	103.00	1.00	10.00
Nancy L. Turk	June 23, 1917	224.61	4.50	21.23
Susan N. Morse	Sept. 10, 1917	117.15	2.00	10.83
Chauncey L. Elber	Dec. 17, 1917	81.59	1.00	8.19
Laura A. Straight	Nov. 22, 1917	89.99	1.00	8.99
John Elber	Jan. 18, 1918	1,567.46	3.00	
Eliza Hardenbergh	Jan. 24, 1918	158.72	2.00	12.93



## CASS COUNTY

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Meta School	Feb. 7, 1918	156.11	2.00	12.80
F. Crossant	March 6, 1918	10.00	1.00	1.00
John Miller	May 2, 1918	50		
Etta H. Browning	May 17, 1918	36.80	1.00	
Hettie A. Sandford	June 11, 1918	100.00	1.00	
Hettie A. Sandford	June 20, 1918	1,998.45	4.00	
<b>Total</b>		<b>\$ 7,241.29</b>	<b>\$ 39.00</b>	<b>\$ 201.71</b>

Balance Due.

\*Tax and interest.

## CEDAR COUNTY.

Jno. R. Wampler	July 11, 1916	\$ 1,094.85	\$ 5.00	\$ 45.94
Linae Hennet	Aug. 14, 1916	2,045.74	5.00	50.00
R. O. Jackson	Aug. 19, 1916	279.63	4.00	18.98
Sarah B. Hawley	March 17, 1917	74.05	1.00	7.40
Christian Peterson	April 26, 1917	6,580.00	5.00	
Geo. Monahan	April 30, 1917	116.54	2.00	10.82
Daniel Elljah	May 28, 1917	8,552.15	5.00	50.93
Rachel E. Negus	June 16, 1917	204.11	3.00	15.20
Sarah Beck	June 27, 1917	322.85	4.00	22.64
Phillip D. Schneider	Aug. 27, 1917	185.25	2.00	14.26
Christian Peterson	Nov. 8, 1917	2,270.00		
F. C. James	July 13, 1918	279.38	3.00	18.06
Margaret J. Moffitt	March 13, 1918	*1,020.35	5.00	45.20
Mollie F. Moffitt	March 16, 1918	*112.10	3.00	
Emeline Heath	June 25, 1918	145.78	2.00	12.28
<b>Total</b>		<b>\$ 23,262.78</b>	<b>\$ 44.00</b>	<b>\$ 311.68</b>

\*Tax and interest.

## CERRO GORDO COUNTY.

M. H. Featherstone	Sept. 7, 1916	\$ *122.60	\$ 2.00	\$ 10.13
Herman Nickolas	Sept. 19, 1916	281.73		19.08
M. H. Featherstone	Oct. 21, 1916	452.00	1.00	5.20
Augusta Tolton	Dec. 20, 1916	824.63		5.26
Wm. E. Wilson	Jan. 30, 1917	*255.54	3.00	17.77
Wm. E. Fenslin	March 7, 1917	1,367.63	5.00	50.00
Neil McMillen	May 2, 1917	*260.59	3.00	18.40
Thos. Davey	May 10, 1917	174.72	2.00	13.73
Edwin A. R. Lloyd	June 1, 1917	500.00	3.00	30.00
F. C. Baumeler	July 13, 1917	272.45	3.00	18.62
Nettie C. Wheeler	July 26, 1917	780.76	5.00	38.42
James A. Maxwell	Aug. 24, 1917	*2,853.63	5.00	50.00
E. A. Carter	Sept. 20, 1917	100.00	1.00	13.00
Sarah Anderson	Dec. 29, 1917	*72.25	1.00	7.22
Jacob Bryson	Feb. 2, 1918	280.00	1.00	2.60
Catharine Burke	June 7, 1918	271.63	3.00	
Netta D. Page	June 18, 1918	253.40	3.00	16.67
<b>Total</b>		<b>\$ 7,896.86</b>	<b>\$ 48.00</b>	<b>\$ 313.19</b>

\*Tax and interest.

## CHEROKEE COUNTY.

Martha E. A. Young	July 11, 1916	\$ *1,587.11		
Peter McGregor	Dec. 7, 1916	143.00	\$ 2.00	
Alexander McDonald	Jan. 8, 1917	*326.72		
W. S. Davis	Jan. 22, 1917	*66.40		5.64
Edward Jackson	March 13, 1917	1,044.28	5.00	45.44
Geo. Taggart	June 6, 1917	441.34	5.00	27.00
Peter McGregor	June 6, 1917	525.00	2.00	
Alice B. Foley	Sept. 5, 1917	*586.87	5.00	32.60
Geo. E. Beebe	May 24, 1918	1,028.30	5.00	45.28
<b>Total</b>		<b>\$ 5,213.33</b>	<b>\$ 24.00</b>	<b>\$ 156.02</b>

Balance due.

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## CHICKSAW COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
W. L. Turner	July 18, 1916	\$ *661.96	\$ 5.00	\$ 34.85
John Coler	Sept. 14, 1916	*847.71		40.43
Jane Coler	Oct. 24, 1916	240.84	3.00	17.04
H. M. Dewey	April 11, 1917	1,007.63	5.00	45.07
Catherine Grose	July 31, 1917	14.75	1.00	1.47
Jane Coler	Sept. 27, 1917	40.00	1.00	4.06
Lucy Young	Jan. 28, 1918	*354.75		22.73
Julius J. Moine	Feb. 13, 1918	879.90	5.00	41.38
Carolya T. Sherman	March 9, 1918	145.00	2.00	12.25
Marian Clark	April 15, 1918	89.51	1.00	8.95
<b>Total</b>		<b>\$ 4,281.95</b>	<b>\$ 23.00</b>	<b>\$ 228.23</b>

\*Tax and interest.

## CLARKE COUNTY.

Jason Roberts	June 14, 1917	\$ *173.58		\$ 13.67
Emma Ehrhardt	Aug. 22, 1917	259.75		17.38
Geo. Williamson	Sept. 15, 1917	*451.75	5.00	27.58
Louella Rodgers	May 2, 1918	345.10	4.00	22.25
Estella A. Montoya	May 21, 1918	436.58	5.00	26.82
Lucy Young	May 22, 1918	163.36	2.00	12.66
Deletha R. Reynolds	June 1, 1918	89.35	1.00	8.93
<b>Total</b>		<b>\$ 1,909.47</b>	<b>\$ 30.00</b>	<b>\$ 129.80</b>

\*Tax and interest.

## CLAY COUNTY.

Essena C. Higgins	July 22, 1916	\$ 218.91	\$ 3.00	\$ 15.94
Grete Hofstad	Oct. 2, 1916	15.00	1.00	1.50
Randall Parsons	Oct. 13, 1916	496.50	1.00	9.69
Mary Scott	Nov. 8, 1916	*98.90	1.00	9.89
Julia B. Palmeto	May 15, 1918	*142.25	2.00	12.12
<b>Total</b>		<b>\$ 571.96</b>	<b>\$ 8.00</b>	<b>\$ 49.14</b>

\*Tax and interest.

## CLAYTON COUNTY.

Patrick O'Laughlin	Aug. 17, 1916	\$ *70.25	\$ 1.00	\$ 7.02
Walter Thompson	Oct. 5, 1916	247.53	3.00	17.38
Joachim Lemble	Nov. 1, 1916	216.85	3.00	15.84
Wm. Hartman	Dec. 2, 1916	930.63	5.00	43.00
Mary Beyron	Jan. 19, 1917	99.08		9.90
Peter T. Ulberg	Jan. 27, 1917	66.45	1.00	6.64
Edw. F. Kuzrook	Feb. 28, 1917	195.75	2.00	14.94
Sophia Luoro	April 27, 1917	79.00	1.00	7.90
<b>Total</b>				<b>415.00</b>
James S. Walt	July 9, 1917	145.88	2.00	12.29
Mary A. Fallon	Sept. 4, 1917	66.77		6.68
Frederick Christian	Dec. 3, 1917	667.38	5.00	35.02
Martha Scofield	Dec. 24, 1917	96.39	1.00	
Swan Esburg	Jan. 21, 1918	186.90	2.00	14.34
Margdalena Glass	Feb. 15, 1918	52.85	1.00	5.28
Thos. Busanah	March 9, 1918	89.69	1.00	8.96
John F. Downey	April 5, 1918	71.60	1.00	7.16
Wm. Brywater	May 21, 1918	707.81	5.00	36.23
<b>Total</b>		<b>\$ 3,999.50</b>	<b>\$ 34.00</b>	<b>\$ 248.67</b>

\*Tax and interest.

## CLINTON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Mary F. Joens	July 6, 1916	\$ 179.80	\$ 2.00	\$ 13.99
Ablie C. Kinkern	July 13, 1916	60.34	1.00	6.03
James Sullivan	Aug. 26, 1916	75.50	1.00	7.55
Murray J. Lewis	Sept. 19, 1916	*70.48	1.00	7.04
Henry Banderob	Oct. 9, 1916	67.00	1.00	6.70
Mary J. McConnell	Oct. 30, 1916	153.49	2.00	12.67
Frederick Dannatt	Nov. 4, 1916	291.17	3.00	15.95
Jno. Montague	Nov. 25, 1916	1,854.65	5.00	60.00
Peter Matson	Dec. 4, 1916	*61.55		6.15
Hans Peterson	Jan. 23, 1917	*176.13	2.00	13.80
B. F. Ankeny	March 3, 1917	394.96		19.74
Johann Tauffman	March 22, 1917	243.67		17.18
Jas. P. Walrod	April 6, 1917	662.34	5.00	34.87
Paul Jachimsson	April 14, 1917	1,095.92	5.00	45.95
Grace M. Cook	May 3, 1917	142.22	2.00	12.11
W. H. Talbot	May 8, 1917	*4,107.15	5.00	50.00
Daniel McGinn	May 28, 1917	1,094.02	5.00	45.94
John H. Shaff	June 30, 1917	260.00	3.00	17.50
Herbert W. Wilson	July 16, 1917	67.64		6.76
Eliza Douglas	Aug. 18, 1917	85.29		8.52
Claus Carlson	Oct. 12, 1917	1.00	1.00	
John Homson	Oct. 15, 1917	842.68	5.00	40.28
Lewis Broderick	Nov. 9, 1917	*485.62	5.00	29.18
Janet Olds	Nov.	*126.00		12.60
Henry Hartmann	Dec. 12, 1917	76.00	1.00	7.60
Patrick Kenney	Dec. 27, 1917	10.00	1.00	1.00
Rose McLaughlin	Feb. 12, 1918	473.35	28.00	39.60
Jerry Thede	March 21, 1918	485.79	5.00	19.28
Bridget Guley	April 19, 1918	600.05	5.00	33.00
Mary J. Walter	April 24, 1918	732.07	5.00	36.96
Eliza Dunn	May 11, 1918	*99.09	1.00	9.99
Ole Jacobsen	May 14, 1918	250.00	3.00	12.00
Phillip Dannatt	June 14, 1918	900.69	5.00	42.00
Lavinia Barnum	June 14, 1918	1,224.98	5.00	47.24
Total		\$ 17,288.72	\$ 112.00	\$ 705.64

\*Tax and interest.

## CRAWFORD COUNTY.

Anthony McCaffery	July 7, 1916	\$ 2,471.49		\$ 50.00
Mary Richardson	Aug. 11, 1916	*116.75		10.85
Henry Klint	March 8, 1917	183.68	2.00	14.18
Albert F. Bond	March 8, 1917	*73.60	1.00	7.36
Willie Fleming	April 9, 1917	*227.00	3.00	16.35
Freda Dahals	May 24, 1917	*98.20	1.00	8.85
Gustav Melnes	June 12, 1917	210.19	3.00	15.50
P. G. Peterson	Sept. 17, 1917	129.87	2.00	11.49
P. M. Day	Dec. 12, 1917	832.03	5.00	39.98
Fritz Lehfeldt	April 17, 1918	404.24	5.00	25.71
Total		\$ 4,738.25	\$ 24.00	\$ 199.75

\*Tax and interest.

## DALLAS COUNTY.

Kedia Elliott	Oct. 19, 1916	\$ 98.48	\$ 1.00	\$ 9.64
Marcell Southwick	Dec. 2, 1916	100.00		10.00
Lucretia C. Ramsburg	Oct. 19, 1916	1,159.86	5.00	46.80
John Novinger	Feb. 7, 1917	*322.19	20.00	
Naban J. Marshall	April 19, 1917	176.50		
Samuel Rule	April 24, 1917	*170.65	2.00	
C. D. Coffman	July 20, 1917	54.01		
Francis Dusen	March 6, 1918	2,350.78	5.00	50.00
Jas. P. Leuthan	April 15, 1918	*46.50	1.00	4.60
Eliza H. Vermillion	April 16, 1918	553.25		
Theodore Hearty	June 8, 1918	1,583.72	5.00	50.00
Total		\$ 6,013.94	\$ 39.00	\$ 179.89

\*Tax and interest.

## DAVIS COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Thos. Casner	Nov. 29, 1916	\$ 83.34		\$ 8.33
Norm J. Wilson	Sept. 25, 1917	721.13	\$ 5.00	36.63
Jno. H. Henderson	Jan. 19, 1918	60.06	1.00	6.00
Lottie Burnett	June 17, 1918	151.28	2.00	12.50
Total		\$ 1,017.81	\$ 8.00	\$ 63.72

## DECATUR COUNTY.

Larkin McDaniel	Dec. 28, 1916	\$ 769.00		\$ 38.07
Total		\$ 769.00		\$ 38.07

## DELAWARE COUNTY.

Samuel R. Young	July 10, 1916	\$ *474.20		\$ 28.71
Charles A. Ricketts	Sept. 28, 1916			13.00
Catherine Cummings	Nov. 17, 1916	238.25	20.00	
Ida C. Seymour	Dec. 4, 1916	*43.75	1.00	4.37
Laura V. McKay	Dec. 26, 1916	*1,750.00	5.00	50.00
Richard Rideout	Feb. 26, 1917	77.50	1.00	7.75
Mary A. Rex	March 15, 1917	326.03	4.00	21.30
Thos. Cullen	April 4, 1917	715.15	5.00	36.45
Catherine Cox	April 14, 1917	150.45	2.00	12.62
Mary C. Lord	May 18, 1917	248.85	5.00	17.42
Mary A. Dunham	May 20, 1917	*365.95	1.00	8.59
Laura V. McKay	May 26, 1917	327.64	5.00	50.00
Malissa L. Stoner	July 20, 1917	550.30	5.00	21.50
Mary Zemanek	July 20, 1917	292.76	3.00	15.13
Sarah L. Nash	July 25, 1917	18.20	1.00	1.82
M. E. Longford	July 27, 1917	200.00	2.00	15.00
Edward Ryan	Sept. 21, 1917	800.00	5.00	39.00
Mrs. M. E. Longford	Oct. 26, 1917	6.28	1.00	.62
Belinda Graves	Dec. 31, 1917	*464.93	5.00	28.24
Mary A. Dunham	Jan. 31, 1918	9.00		
W. H. Sellers	Feb. 25, 1918	*55.85	1.00	5.88
Sarah E. Madison	April 2, 1918	*411.22	5.00	25.56
Ransom C. Winch	May 2, 1918	495.80	5.00	29.79
William Schwager	June 5, 1918	1,399.48	13.99	
Clara Merrill	June 19, 1918	355.25	4.00	
Total		\$ 9,369.94	\$ 107.99	\$ 428.66

\*Tax and interest.

## DES MOINES COUNTY.

Chas. H. Dowell	July 3, 1916	\$ *737.70	\$ 5.00	\$ 37.73
Ruth A. Hayes	July 26, 1916	2,128.50	5.00	50.00
Geo. W. Newthar	Sept. 9, 1916	100.00	1.00	10.00
O. W. Barnett	Oct. 12, 1916	63.59	1.00	6.35
Fred Clauson	Oct. 13, 1916	79.74	1.00	7.97
Henry Taeger	Nov. 1, 1916	319.00	4.00	30.75
Fredinand F. Grassner	Dec. 14, 1916	398.55	4.00	
Margaret Bachman	Jan. 29, 1917	101.44	2.00	10.07
Henry Weber	Jan. 31, 1917	37.50	4.00	3.75
Medart Huret	Feb. 8, 1917	29.00	1.00	2.90
Lillian May Leake	Feb. 17, 1917	*67.73	1.00	
Richard H. Schmitt	Feb. 28, 1917	*2,439.96	5.00	40.34
Wm. M. Peoples	March 31, 1917	*1,127.70	2.00	11.38
Ellen Groselle	April 11, 1917	*113.85	2.00	10.69
Elizabeth Wyckoff	April 25, 1917	*668.58		35.05
Louise L. Dempewolf	May 18, 1917	95.62	1.00	9.80
Robt. A. Lomax	June 6, 1917	200.00	2.00	15.00
Joe C. Fleming	July 26, 1917	*103.53	2.00	10.17
Robt. A. Lomax	Aug. 3, 1917	*1,030.80	5.00	40.00
Illo G. Roads	Aug. 29, 1917	97.04	1.00	9.70
Margaret J. Cornick	Nov. 8, 1917	605.04	5.00	33.15
Eric Peterson	Nov. 14, 1917	*1,704.65	5.00	50.00
Lacy J. Lauman	Nov. 14, 1917	707.31		38.91
Minnie S. Wilson	Jan. 4, 1918	670.86	5.00	35.12
James Clark	Jan. 15, 1918	1,080.69	5.00	48.30
Wm. L. Linder				

## DES MOINES COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Edwin H. Slosson	Feb. 5, 1918	125.00	2.00	11.25
Wilhelm Pinke	Feb. 8, 1918	291.85	3.00	19.50
Hugh A. Bano	Feb. 14, 1918	190.35	2.00	14.82
Carrie Scholer	Feb. 25, 1918	103.74	2.00	10.18
Urdilla J. Potter	March 25, 1918	\$1,544.03	5.00	50.00
Mary Kieckhefer	April 1, 1918	3,239.04	5.00	50.00
Elizabeth Laughlin	April 4, 1918	\$779.46	5.00	38.38
Heleen B. Ripley	April 8, 1918	673.80	5.00	35.21
B. J. Fladonimus	April 23, 1918	\$529.64	5.00	30.87
E. Hagemann	April 30, 1918	1,779.92	5.00	50.00
Mary Jane Barr	June 4, 1918	5.90	1.00	50.00
Total		\$ 26,358.50	\$ 114.00	\$ 918.48

\*Tax and interest.

## DICKINSON COUNTY.

Oscar Hanson	Dec. 29, 1916	\$ 730.75		\$ 36.92
E. L. Brownell	Oct. 27, 1917	215.00	3.00	15.75
E. L. Brownell	April 26, 1918	25.20	1.00	1.20
Total		\$ 970.95	\$ 4.00	\$ 53.93

## DUBUQUE COUNTY.

Hannah Katen	July 22, 1916	\$ 139.65	\$ 2.00	\$ 11.25
John O'Connell	July 31, 1916	82.81		8.78
John Sausser, Jr.	Aug. 22, 1916	83.50	1.00	8.25
Nicolas Burtage	Aug. 26, 1916	461.06	5.00	28.65
Jacob Kurlow	Aug. 28, 1916	219.33	3.00	15.51
Fred L. Bonath	Aug. 30, 1916	167.39	2.00	12.36
Jno. M. Byrne	Sept. 10, 1916	\$693.13	3.00	35.70
Marie A. Fisk	Oct. 6, 1916	100.00		10.00
Andrew Eden	Nov. 20, 1916	94.67	1.00	9.47
Chas. E. Gilbert	Oct. 12, 1916	33.35		3.58
Mary Schecher	Oct. 30, 1916	47.50	1.00	4.75
Harry T. Walker	Nov. 8, 1916	\$1,616.35	3.00	16.16
Anna Smith	Nov. 9, 1916	311.51	4.00	20.57
Conrad Meis	Nov. 10, 1916	10.63	1.00	1.06
Wm. F. Eaton	Nov. 20, 1916	15.00	1.00	1.50
Jno. F. Bosmecke	Dec. 20, 1916	\$284.20	3.00	19.21
Eugene Corcoran	Jan. 12, 1917	516.20	5.00	
Jeremiah C. Moore	Jan. 22, 1917	\$268.33	3.00	18.41
Rosa Pitman	Feb. 1, 1917	\$657.50	5.00	34.72
Mary Scanlon	Feb. 17, 1917	173.83	2.00	13.60
Michael Schlegel	March 16, 1917	64.69		6.46
Leola Seitz	March 19, 1917	85.35	1.00	8.55
Mary E. Vogt	April 2, 1917	251.47	3.00	17.57
Eva K. Fithner	April 2, 1917	825.25	5.00	39.75
John Stratton	April 3, 1917	29.00		2.90
Emile S. Levi	April 9, 1917	\$1,542.13	5.00	50.00
John Butler	April 10, 1917	438.37	5.00	26.92
John Frost	April 23, 1917	222.49	3.00	16.12
Hannah Maroney	May 2, 1917	66.42	1.00	6.64
Thos. McCallister	May 22, 1917	\$729.30	5.00	36.87
Sam P. Ritter	May 28, 1917	120.00		11.25
Eugene Levi	May 29, 1917	\$4,955.37	5.00	50.00
Margareta Lehnner	June 15, 1917	261.70	3.00	17.58
Wm. Ohnseorge	June 21, 1917	626.16		60.76
Louis B. Henney	July 2, 1917	68.90	1.00	6.89
Marie Z. Groszlow	July 7, 1917	500.00		30.00
Nicholas Wagner	July 14, 1917	14.45		3.44
Jan. C. Duffy	July 18, 1917	971.17	5.00	44.13
Catherine Curmody	July 18, 1917	863.41		41.89
John T. Seery	July 20, 1917	\$67.46		6.74
G. T. Nagle	July 20, 1917	\$1,576.40	5.00	50.00
Elizabeth Nutting	Aug. 11, 1917	46.49		4.64
Sto. A. O'Neill	Aug. 11, 1917	\$335.09	4.00	21.25
Wm. Clement, Sr.	Aug. 11, 1917	25.00	1.00	2.50
Elizabeth Treadway	Aug. 18, 1917	423.79	5.00	26.18
John Flory	Aug. 23, 1917	471.87	5.00	28.59
Anna Walker	Aug. 27, 1917	127.20	2.00	11.36
Maria C. Sanderson	Aug. 27, 1917	28.20		2.82
H. M. Gashagen	Aug. 29, 1917	\$186.43		14.32
John Hepperle	Sept. 25, 1917	\$112.13	2.00	10.60
T. J. Fitzpatrick	Sept. 26, 1917	\$1,226.30	5.00	47.26

## DUBUQUE COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
John T. Burns	Oct. 1, 1917	\$893.86	5.00	50.00
Euretha Gill	Oct. 27, 1917	\$192.84	2.00	14.64
James Norton	Nov. 3, 1917	156.14	2.00	12.80
Ignatz Meis	Nov. 5, 1917	1,400.53	3.00	49.90
Patrick Gault	Nov. 12, 1917	\$25.87		2.56
Anton Dismore	Nov. 14, 1917	119.88	2.00	10.54
Alice A. Rogers	Nov. 19, 1917	192.40		14.62
Patrick Shannon	Nov. 22, 1917	\$734.87	5.00	37.04
Viola M. Law	Nov. 3, 1917	509.00	5.00	30.00
Nicholas Frantzen	Dec. 13, 1917	849.68	5.00	40.48
Marie Z. Groszlow	Dec. 14, 1917	717.37		17.17
John Frantzen	Jan. 3, 1918	53.37	1.00	7.23
Lavica L. Cummins	Jan. 10, 1918	136.81	2.00	11.84
John Deery	Jan. 24, 1918	\$1,464.30		49.64
Emilie Ruff	Feb. 8, 1918	70.62		8.29
Emilie Ruff	Feb. 8, 1918	12.28		
James T. McLaughlin	March 4, 1918	478.48	5.00	28.92
Geo. W. Beatty	March 11, 1918	\$137.34	2.00	11.86
Henry Byrne	April 4, 1918	303.43	4.00	20.17
Patrick Evans	April 6, 1918	\$247.20	3.00	17.37
Celestine Gonne	April 18, 1918	260.18	3.00	18.25
Mary Cunningham	April 20, 1918	82.14	1.00	8.21
Rosina Ludwig	April 27, 1918	2.50		1.00
Rose M. Walker	April 3, 1918	105.92	2.00	12.80
Henry C. Fairchild	May 21, 1918	12.42		
Ellen H. Burch	June 1, 1918	212.60	3.00	15.62
Elizabeth Olinger	June 5, 1918	274.98		18.79
John H. Smith	June 27, 1918	109.00	1.00	10.00
Andrew L. Marung	June 28, 1918	\$226.32	3.00	16.32
Patrick J. Quinley	June 28, 1918	487.36	5.00	35.62
Total		\$ 32,259.02	\$ 176.00	\$ 1,501.33

\*Tax and interest.

## EMMETT COUNTY.

Otto Brown	Dec. 9, 1916	\$ 105.00		\$ 10.80
Bertha E. Mason	Sept. 24, 1917	2,288.02	5.00	50.00
Grace W. Archer	Dec. 24, 1917	63.04	4.00	6.30
Matilda Robbe	May 4, 1918	393.15	4.00	24.00
Total		\$ 2,909.50	\$ 13.00	\$ 91.76

## FAYETTE COUNTY.

Mary S. Gardner	Sept. 6, 1916	\$ 99.12	\$ 1.00	\$ 9.81
Francisca Horner	Nov. 2, 1916	167.34		27.78
Ronald Crawford	Dec. 1, 1916	455.74	5.00	27.78
Bertha Arntson	Feb. 9, 1917	93.74	1.00	9.37
Mary E. Crew	Feb. 26, 1917	\$370.56	4.50	23.98
Ada L. Whitley	April 28, 1917	\$705.14	5.00	36.15
Calvin Nelson	May 1, 1917	45.00		4.50
Samuel Braker	May 28, 1917	243.39	3.00	17.16
Chara M. Butler	July 26, 1917	3,710.93	5.00	50.00
Anna B. Woodward	Oct. 5, 1917	\$94.85		9.48
Catherine Dingler	Oct. 12, 1917		3.00	19.84
Edw. S. McElwain	Dec. 13, 1917	156.40	2.00	11.82
Gilbert W. McEwen	Feb. 27, 1918	\$540.09	5.00	31.29
Martin Cannon	March 11, 1918	\$2,618.17	5.00	50.00
Mary A. Nute	March 20, 1918	\$345.90	4.00	22.29
Anna Newmann	April 1, 1918	947.24	5.00	
Chas. W. Bopp	April 13, 1918			
Total		\$ 11,262.76	\$ 55.00	\$ 346.60

\*Tax and interest.

## FLOYD COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Samuel Mallory	July 12, 1916	\$ 357.79	\$ 4.00	
Eliza A. Lyman	July 25, 1916	771.47		
John Vetter	Aug. 9, 1916	*42.66		
Henry Soumers	Nov. 4, 1916	105.00	3.00	
Jno. W. Conley	Jan. 23, 1917	841.30		
John Herrington	Feb. 17, 1917	500.00	5.00	30.00
Geo. H. Whithead	Nov. 30, 1917	111.65		
Thos. C. Kellogg	May 2, 1917			3.00
Julia M. Martin	July 27, 1917	6.00	1.00	60
A. J. Asper	Nov. 16, 1917	15.00		
Oliver A. Hoadley	March 25, 1918	136.65	3.00	11.83
Mary A. Moore	May 20, 1918	*628.42	5.00	
S. B. Hutchinson	June 10, 1918	475.52	5.00	
Total		\$ 4,021.46	\$ 25.00	\$ 43.43

\*Tax and interest.

## FRANKLIN COUNTY.

Martin Cooney	Feb. 6, 1917	\$ *376.80	\$ 20.00	\$ 11.30
Eleanor Church	Feb. 15, 1917	*377.75	4.00	23.88
Henry Franks	Feb. 21, 1917	838.23	5.00	48.14
Alexander Pink	March 8, 1917	21.95		6.16
Alexander Pink	March 8, 1917	39.95		
M. C. Perry	June 13, 1917	*46.44		4.64
N. P. Haasman	Oct. 4, 1917	188.13	3.00	14.40
Mary E. Wheeler	March 5, 1918	73.00	1.00	7.30
Edward Carme	May 8, 1918	449.67	3.00	27.48
Lacy L. Harris	May 10, 1918	169.07	3.00	13.49
Total		\$ 2,880.60	\$ 37.00	\$ 148.70

\*Tax and interest.

## FREMONT COUNTY.

J. M. Sinclair	Nov. 16, 1916	\$ 475.47		\$ 28.77
Mary Beach	Nov. 23, 1916	5,481.19	5.00	50.00
John Horsley	July 14, 1917	*2,933.59	5.00	50.00
Geo. W. Thompson	Sept. 12, 1917	1,175.17	5.00	46.75
F. M. Tate	Oct. 16, 1917	*286.0		19.00
Sarah Waugh	March 15, 1918	*298.14	3.00	19.90
Samuel A. McWilliams	May 28, 1918	*1,054.33	5.00	45.54
Total		\$ 11,697.96	\$ 26.00	\$ 259.96

\*Tax and interest.

## GREENE COUNTY.

Willis J. Collins	Feb. 26, 1917	\$ *201.72	\$ 3.00	\$ 15.08
Sarah Ashbury	March 22, 1917	*109.44	2.00	
Henry F. Rogers	April 26, 1917	*107.11	2.00	10.35
Betsy Barrett	May 29, 1917	*190.28		19.02
Mary S. Workman	June 2, 1917	*794.29		38.82
Thos. Carroll	Feb. 25, 1918	8,507.34	5.00	50.00
Chas. Hoffak	Apr. 3, 1918	3,256.80	5.00	50.00
Mary J. Roush	April 17, 1918	219.47	3.00	15.97
Wm. G. Dannel	June 22, 1918	644.08	5.00	34.32
Total		\$ 14,010.53	\$ 44.02	\$ 214.54

\*Tax and interest.

## GRUNDY COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Elmira W. Sisson	Feb. 19, 1917	\$ *85.95		\$ 8.59
Geo. W. Long	March 1, 1917	565.51	5.00	31.96
Ludema A. Woodside	March 12, 1917	2,475.12	5.00	50.00
Catherine A. Kennedy	Jan. 26, 1918	*32.76		3.27
Antje Van Horn	Feb. 8, 1918	993.74	5.00	44.81
Phoebe Macy	Feb. 25, 1918	*169.00	2.00	13.45
Total		\$ 4,322.09	\$ 17.00	\$ 152.08

\*Tax and interest.

## GUTHRIE COUNTY.

Jno. Kunkle	Aug. 14, 1916	\$ 557.20	\$ 5.00	\$ 31.71
Sarah F. McGrew	Sept. 26, 1916	*898.76	5.00	41.96
Etta M. Sullivan	May 19, 1917	117.50	2.00	10.88
Louisa Kunkle	May 28, 1917	295.40		18.32
George W. Bracken	June 2, 1917	150.94	1.00	12.54
David Neal	March 26, 1918	*1.00	1.00	
R. E. Norman	April 11, 1918	*2,647.00	5.00	50.00
Total		\$ 4,638.80	\$ 20.00	\$ 165.41

\*Tax and interest.

## HAMILTON COUNTY.

Pimmy Sowers	Aug. 23, 1916	\$ 505.45	\$ 5.00	\$ 30.16
Britta Wedin	Nov. 20, 1916	585.50	5.00	32.56
Maggie M. Landgren	Dec. 4, 1916	555.90		31.67
Arnold Claitor	Dec. 4, 1916	204.53	3.00	15.22
Martha Christian	May 22, 1917	69.18	1.00	6.92
Etta Chamberlin	Aug. 13, 1917	*19.05		42.40
Martha Christian	Aug. 13, 1917	*714.77		36.44
Hannah E. Chamberlin	Aug. 13, 1917	*1,456.10		49.60
Margaret A. C. Finch	Nov. 27, 1917	862.50		49.87
E. R. Shinkle	Nov. 27, 1917	*813.88		39.41
Geo. F. Karr	Dec. 6, 1917	562.05		31.86
Robert Packman	March 27, 1918	205.12	3.00	15.15
Canute Ostros	April 3, 1918	*234.46	3.00	16.72
O. O. Einbreim	April 18, 1918	*894.54	4.00	24.72
Evelyn H. Hall	May 8, 1918	350.00	4.00	22.50
Chas. E. Cole				
Total		\$ 8,435.63	\$ 29.00	\$ 436.20

\*Tax and interest.

## HANCOCK COUNTY.

Mary W. Upton	Dec. 22, 1916	\$ 174.74		\$ 13.73
J. C. Ernest Dittmer	July 9, 1917	40.00		8.43
Patrick J. Joyce	Sept. 26, 1917	84.30		
Total		\$ 299.04		\$ 26.16

## HARDIN COUNTY.

L. H. Utley	Sept. 19, 1916	\$ 5,697.11	\$ 5.00	\$ 85.97
D. J. Sheldon	Oct. 14, 1916	833.67	2.00	39.99
Monroe F. Babcock	March 3, 1917	1,926.91	5.00	50.00
Artemia Hoiler	March 16, 1917	*96.85	1.00	9.58
Wm. Keating	April 6, 1917	*425.10	5.00	26.25
C. D. Sheldon	April 23, 1917	*252.78	4.00	23.03
Joe. T. Whitney	June 27, 1917	645.00	5.00	34.33
Martha E. Heath	July 13, 1917			

## HARDIN COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Theron W. Prindle	Aug. 14, 1917	*98.48	1.00	9.84
Mary J. Baughman	Sept. 7, 1917	*50.70	1.00	5.07
Robt. Wright	Oct. 31, 1917	1,197.76	5.00	46.88
Walter Leary	Nov. 3, 1917	113.00	2.00	13.65
Priscilla Dyer	Nov. 14, 1917	602.41	5.00	33.07
O. L. Iverson	Dec. 3, 1917	19.86	1.00	1.98
W. W. Walker	Dec. 19, 1917	125.83	2.00	11.23
Anna Robertson	Feb. 18, 1918	539.14	5.00	31.17
Mary Ellen Sayer	March 7, 1918	*301.50	4.00	20.08
W. L. Leonard	March 11, 1918	*65.83	1.00	6.58
Nelson Ivius	April 15, 1918	*85.93	1.00	8.59
Henrietta Knight	June 26, 1918	*283.80	3.00	19.19
Total		\$ 15,964.33	\$ 61.00	\$ 523.22

\*Tax and interest.

## HARRISON COUNTY.

Anna E. Wheeler	Nov. 9, 1916	\$ *53.67	\$ 5.36	
Caroline Ruge	Dec. 26, 1916	*151.05	2.00	
James Billings	Feb. 17, 1917	*99.36	1.00	
Jane Giddings	Feb. 24, 1917	*482.31	5.00	
Amanda C. Coyle	March 21, 1917	*116.63	10.83	
C. C. Broughton	April 7, 1917	2,643.25	5.00	
Josiah Cox	May 9, 1917	*518.67	5.00	
Es. A. Roberts	May 11, 1917	1,447.00	5.00	
J. G. Paul	Aug. 11, 1917	175.53	2.00	
Wm. J. Piggibon	Aug. 31, 1917	*77.00	1.00	
Robt. Benjamin	Nov. 30, 1917	*64.53	6.45	
Mary E. Butler	Dec. 6, 1917	*689.34	5.00	
C. A. Gustafson	Dec. 6, 1917	967.07	5.00	
Ludwig Rosenfeldt	Dec. 16, 1917	1,098.83	1.00	
Susan J. Young	Dec. 27, 1917	16.00	1.00	
Elizabeth Zahner	March 7, 1918	*129.83	2.00	
Total		\$ 7,830.11	\$ 41.00	\$ 314.28

\*Tax and interest.

## HENRY COUNTY.

Mary E. H. Trueblood	Oct. 9, 1916	\$ 313.75	\$ 4.00	\$ 20.68
Nanniel Burson	Oct. 14, 1916	396.65	3.00	19.83
Catherine Maloney	Nov. 15, 1916	*58.45		
August Hedlund	Dec. 14, 1916	465.19	5.00	28.25
Balber Yake	Jan. 3, 1917	325.25	4.00	21.20
D. J. Verhies	Feb. 17, 1917	*39.23	1.00	3.92
G. F. Baiding	April 20, 1917	234.11	3.00	16.70
N. M. Willeford	April 23, 1917	185.70	2.00	14.28
Joseph M. Green	May 26, 1917	2,590.00	5.00	50.00
Mary E. McKinney	June 23, 1917	142.75	1.00	12.13
Sarah E. Mintree	Oct. 9, 1917	*40.53	1.00	4.05
Sarah E. Hargrave	Oct. 29, 1917	63.42	1.00	6.34
Joseph M. Green	Dec. 29, 1917	1,632.44	5.00	50.00
Chas. H. Martin	Feb. 25, 1918	*88.40	1.00	8.84
Samuel J. Childs	Feb. 26, 1918	658.64	5.00	34.75
John Heinick	March 26, 1918	876.28	4.00	41.10
Total		\$ 7,964.79	\$ 45.00	\$ 355.12

\*Tax and interest.

## HOWARD COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Frank T. Johnston	Dec. 9, 1916	\$ 74.70	\$ 7.47	
Wm. Lydon	Dec. 26, 1916	*51.97		
Mary Ridington	Feb. 26, 1917	755.00		
Jacob Frank	April 6, 1917	*56.90	1.00	
Gustav Sellers	April 23, 1917	226.23		
M. B. Doehittle	June 1, 1917	*711.75		
Anton Ivius	Oct. 5, 1917	69.24		
Dr. H. C. Price	Oct. 13, 1917	429.00		
L. P. Trotter	Nov. 30, 1917	*23.25	1.00	
Julla Shickis	April 19, 1918	97.87	1.00	
Total		\$ 2,516.91	\$ 10.47	

\*Tax and interest.

## HUMBOLDT COUNTY.

Jacob Murray	Aug. 1, 1916	\$ 6,665.85	\$ 5.00	\$ 50.00
Lucena Wubber	Aug. 31, 1916	*440.20	5.00	27.91
Ole Rassing	Sept. 13, 1916	1,037.12	5.00	45.37
Thos. Sheridan	Sept. 18, 1916	125.77		
Simon P. Estabrook	June 9, 1917	43.60		4.36
June 12, 1917	480.03		4.00	24.74
B. G. Taylor	Oct. 5, 1917	304.97	4.00	24.74
Clara F. Harkness	March 25, 1918	60.00	1.00	6.00
Henry Halvers	April 8, 1918	*645.78	5.00	34.37
Sauice Wolcott Perry	May 16, 1918	288.39	3.00	19.42
Total		\$ 10,181.71	\$ 28.00	\$ 211.27

\*Tax and interest.

## IDA COUNTY.

Peter Mohrens	Nov. 23, 1916	\$ *379.14	\$ 23.95	
Frank Fisher	May 21, 1917	1,888.70	50.00	
W. E. Hrech	June 15, 1917	974.57	5.00	
Margaret McHugh	Dec. 11, 1917	3,213.68		
Isaac McAllister	Jan. 12, 1917	2,890.61		
Isaac McAllister	June 10, 1918	133.60		
Total		\$ 9,480.16	\$ 5.00	\$ 123.95

\*Tax and interest.

## IOWA COUNTY.

O. L. Carter	July 28, 1916	\$ 278.10	\$ 30.64	
O. L. Carter	July 28, 1916	243.24		
Patrick Kilroy	Sept. 13, 1916	378.32	4.00	
Mary Gehry	Sept. 21, 1916	162.80	2.00	
Claude Doone	March 27, 1917	112.00		
Patrick Vordeck	April 4, 1917	70.21	1.00	
Sarah A. Reed	April 14, 1917	312.94	4.00	
Paul Peterson	April 17, 1917	437.52	5.00	
W. M. Locher	May 1, 1917	809.62	3.00	
Jane Carroll	Sept. 29, 1917	523.66	5.00	
Nellie Roberts	Oct. 10, 1917	*154.29	2.00	
Maggie M. Williams	Nov. 25, 1917	62.35	6.23	
Mary Herald	June 21, 1918	*206.06	3.00	
Milton A. Evans	June 21, 1918	105.45	2.00	
Bridget Keegan	June 27, 1918	211.29	3.56	
Total		\$ 4,067.95	\$ 36.00	\$ 237.04

\*Tax and interest.

## JACKSON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Phebe A. Paul.....	July 3, 1916	\$ 49.12	\$ 1.00	.....
Adella M. Wasson.....	July 17, 1916	85.88	1.00	8.58
Alice Saunders.....	July 28, 1916	511.77	5.00	30.85
Bethard Jensen.....	Sept. 20, 1916	99.99	1.00	9.95
E. H. Irwin.....	Oct. 28, 1916	*679.16	.....	35.37
Chas. Lagrange.....	Nov. 17, 1916	428.19	5.00	26.40
Geo. Sears.....	Jan. 19, 1917	2,470.00	5.00	50.00
Anna Dierkes.....	Feb. 15, 1917	105.76	2.00	10.28
Patrick C. Neuman.....	March 3, 1917	*96.40	1.00	3.64
August Hemmlingen.....	March 4, 1917	325.38	4.00	21.26
Minnie M. Lenker.....	March 8, 1917	282.50	3.00	19.12
Wm. A. Coffin.....	March 30, 1917	119.20	.....	10.96
Perry Danton.....	April 17, 1917	116.30	2.00	10.84
Michael J. Feeney.....	April 24, 1917	429.33	3.00	26.46
Wm. Peregine.....	April 24, 1917	346.92	4.00	22.34
Hannah C. Griebel.....	Jan. 5, 1917	246.47	3.00	17.32
Susan M. Sears.....	Aug. 11, 1917	1,357.84	5.00	48.57
James Penny.....	Sept. 4, 1917	540.76	5.00	31.22
Elna C. Haines.....	Oct. 5, 1917	137.46	2.00	11.87
Maria S. Roof.....	Oct. 10, 1917	*62.13	1.00	6.21
Layton E. Raines.....	Oct. 11, 1917	596.13	5.00	32.88
Christopher Farley.....	Oct. 25, 1917	209.94	3.00	15.15
Wm. J. Rowe.....	Dec. 14, 1917	962.13	1.00	2.50
Alfred Hurst.....	Dec. 28, 1917	55.00	1.00	5.50
Mary P. Frank.....	Dec. 22, 1918	*546.70	5.00	31.40
David Morehead.....	March 25, 1918	149.87	2.00	12.49
Nettie Campbell.....	May 25, 1918	895.16	5.00	41.85
Mary M. Fenton.....	June 15, 1918	15.00	1.00	.....
Total.....		\$ 10,916.57	\$ 78.00	\$ 542.51

\*Tax and interest.

## JASPER COUNTY.

Olin A. Eisenrager.....	July 14, 1916	\$ *1,581.20	\$ 5.00	\$ 50.00
A. J. Porter.....	Aug. 14, 1916	*4,078.68	5.00	50.00
Laura J. Ives.....	Aug. 15, 1916	94.81	.....	9.48
Lucy J. Jackson.....	Nov. 13, 1916	*296.58	3.00	15.48
David L. Beems.....	Nov. 21, 1916	*106.61	5.00	4.80
Hans P. Jorgensen.....	Nov. 23, 1916	*127.40	2.00	11.37
Geo. Richardson.....	March 1, 1917	10,847.55	5.00	50.00
Della L. Moran.....	March 6, 1917	300.16	4.00	20.00
Elizabeth Hiffel.....	March 15, 1917	*264.42	3.00	18.22
Jefferson O. Stark.....	March 21, 1917	*673.62	.....	.....
Caroline S. Schultz.....	March 22, 1917	*147.90	.....	12.39
I. W. Fisher.....	April 13, 1917	2.50	1.00	25.00
David Scholtes.....	May 29, 1917	1,289.75	5.00	47.80
Hannah P. Dean.....	Aug. 18, 1917	1,518.44	5.00	50.00
Nicholas D. Hiddle.....	Sept. 5, 1917	439.00	5.00	36.95
David Scholtes.....	Sept. 27, 1917	490.00	4.00	2.11
Elizabeth Carson.....	Oct. 4, 1917	305.53	4.00	30.27
Collis T. Cozard.....	Feb. 18, 1917	105.00	2.00	10.25
Elizabeth M. Dodge.....	April 17, 1918	47.56	1.00	5.73
Rachel Hanley.....	May 17, 1918	419.82	5.00	33.99
Johet Mitchell.....	May 27, 1918	*186.12	2.00	14.39
Total.....		\$ 23,055.45	\$ 57.00	\$ 470.23

\*Tax and interest.

## JEFFERSON COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Jno. T. Hoopes.....	Jan. 19, 1917	\$ *746.80	\$ 5.00	\$ 37.40
Eliza J. Hoopes.....	Jan. 19, 1917	*251.45	3.00	17.57
John Ehret.....	March 6, 1917	*74.26	1.00	7.42
Mary E. Howe.....	May 3, 1917	218.30	2.00	15.92
David Albright.....	May 19, 1917	309.86	4.00	.....
Gertrude Fowler.....	June 16, 1917	99.75	1.00	.....
Mary Ellen Myers.....	Aug. 27, 1917	2,910.22	2.00	.....
C. M. Junkin.....	Jan. 23, 1918	*156.80	2.00	12.84
Elizabeth J. Ridgeway.....	Jan. 31, 1918	234.66	3.00	16.74
George F. Kennedy.....	March 11, 1918	52.23	1.00	5.22
Total.....		\$ 2,384.13	\$ 26.00	\$ 113.11

\*Tax and interest.

## JOHNSON COUNTY.

Ella M. Rice.....	July 18, 1916	\$ 1,532.44	\$ 5.00	\$ 50.00
Harry W. Fairall.....	July 25, 1916	203.41	3.00	18.17
Martha P. Marshall.....	Aug. 12, 1916	422.31	5.00	47.85
Caleb Sweet.....	Aug. 19, 1916	1,293.18	5.00	47.93
Francis J. Ward.....	Dec. 2, 1916	563.08	5.00	31.89
James Dalley.....	Dec. 7, 1916	350.18	4.00	27.50
Evangeline Rankin.....	Feb. 12, 1917	166.01	2.00	13.30
Amable Brown.....	Feb. 21, 1917	2,812.45	5.00	50.00
Sarah A. Bellamy.....	Feb. 27, 1917	581.76	5.00	32.45
Anna J. Leonard.....	March 2, 1917	882.08	5.00	41.46
Patrick Donovan.....	March 24, 1917	*86.93	.....	8.69
Julia Barry.....	March 28, 1917	140.26	2.00	12.02
Mary J. Payn.....	May 2, 1917	129.40	2.00	11.47
Amanda Leonard.....	May 26, 1917	90.20	1.00	9.02
George Barton.....	July 25, 1917	650.91	5.00	34.52
Norbert Pritzer.....	Aug. 21, 1917	6.95	.....	.....
Clara Nanay.....	Sept. 1, 1917	928.31	5.00	45.85
Chas. C. Wallace.....	Oct. 10, 1917	183.67	2.00	14.18
Geo. S. Warren.....	Nov. 10, 1917	124.10	2.00	11.20
Harriet Bradley.....	Jan. 16, 1918	574.89	5.00	32.24
Isaac E. Pickinsburgh.....	Feb. 16, 1918	*108.20	.....	10.81
Robert D. Carr.....	Feb. 19, 1918	67.22	1.00	.....
James P. Maher.....	March 1, 1918	116.75	2.00	10.83
David Jayne.....	March 8, 1918	421.48	4.00	26.07
Harriet Bradley.....	April 13, 1918	24.18	.....	.....
Elmer F. Clapp.....	May 22, 1918	1,186.39	5.00	46.86
Jane Robotham.....	May 23, 1918	238.92	3.00	16.95
Total.....		\$ 13,945.66	\$ 81.03	\$ 675.86

\*Tax and interest.

## JONES COUNTY.

Christina Brown.....	July 3, 1916	\$ *253.97	\$ 5.00	\$ 31.97
Ellen Johnson.....	Aug. 28, 1916	*69.45	1.00	6.94
Wm. Schoedde.....	April 28, 1917	25.00	1.00	2.50
Ella McMansters.....	May 9, 1917	*230.95	4.00	12.00
Wm. F. Chasdre.....	June 7, 1917	*669.16	5.00	44.07
Mary A. McLees.....	Oct. 5, 1917	140.14	2.00	.....
Edith I. Ellis.....	Nov. 24, 1917	79.91	1.00	7.99
Jos. Shimpersky.....	Dec. 24, 1917	*66.22	1.00	6.62
Olive M. Preston.....	Dec. 24, 1917	*419.90	5.00	25.95
John Brunthaven.....	Jan. 16, 1918	578.62	3.00	32.35
Daniel Fluckiger.....	Jan. 16, 1918	238.04	2.00	16.90
Jeannette Sims.....	Jan. 29, 1918	*431.68	5.00	50.00
Patrick White.....	March 25, 1918	222.00	3.00	15.16
John Imahit.....	June 12, 1918	282.35	3.00	19.12
Total.....		\$ 6,409.45	\$ 44.00	\$ 274.66

\*Tax and interest.

## KEOKUK COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Minna N. Verwers	July 20, 1916	\$ 220.80	\$ 3.00	\$ 16.94
Susannah Goon	Aug. 19, 1916	1,631.95	5.00	50.00
Thos. H. Faris	Aug. 24, 1916	1,081.39	5.00	45.81
P. L. Moorman	Oct. 31, 1916	168.87	2.00	12.44
Mary P. Funk	March 6, 1917	1,579.38	5.00	50.00
Angeline Covay	March 22, 1917	729.87	5.00	30.87
David Dickson	April 2, 1917	83.64	1.00	8.40
Hattie Halsted	July 16, 1917	233.16	3.00	16.65
A. H. Quick	Aug. 4, 1917	413.21	5.00	25.66
Moses H. Horland	Oct. 12, 1917	*198.70	2.00	14.83
Andrew J. Campbell	Dec. 8, 1917	58.26	1.00	5.82
Prof Stoetner	Dec. 20, 1917	175.22	2.00	13.76
Hinda W. Burgess	Jan. 4, 1918	225.02	1.00	16.25
Ludwig Nanke	April 13, 1918	338.19	4.00	21.90
Chas. C. Coffman	April 20, 1918	1,567.16	5.00	50.00
A. F. McClane	April 30, 1918	*346.06	5.00	31.38
Edward Gabler	May 24, 1918	*105.55	1.00	1.05
Total		\$ 9,259.53	\$ 54.00	\$ 417.80

\*Tax and interest.

## KOSSUTH COUNTY.

Clarence C. Miller	Oct. 12, 1916	\$ 208.16	\$ 3.00	\$ 15.40
J. C. Christiansen	Oct. 13, 1916	30.00	3.00	3.00
Martha Dunne	Nov. 8, 1916	208.34	1.00	18.41
Sven Olson	April 17, 1917	93.48	1.00	9.34
David Murray	June 22, 1917	540.85	5.00	31.22
W. J. Luech	July 27, 1917	472.92	5.00	28.64
Peter L. Anderson	Sept. 28, 1917	121.80	2.00	11.09
Michael Willers	Nov. 20, 1917	50.00	1.00	5.00
Total		\$ 1,785.55	\$ 20.00	\$ 122.10

## LEE COUNTY.

Elizabeth A. Leighton	July 7, 1916	\$ 964.39	\$ 5.00	\$ 47.82
Elizabeth A. Leighton	July 7, 1916	318.55	5.00	5.00
John Downing	July 20, 1916	51.60	5.00	5.16
Michael McKenney	Aug. 11, 1916	266.00	5.00	18.25
Eli Perry Tracy	Sept. 15, 1916	*97.21	5.00	9.72
Jno. C. B. Myers	Nov. 15, 1916	*173.60	5.00	13.68
Silas R. Morrast	Dec. 16, 1916	88.65	5.00	6.31
T. M. Shirley	Dec. 26, 1916	43.00	2.00	11.58
T. M. Shirley	March 2, 1917	154.71	1.00	12.73
August Johnson	Jan. 18, 1917	88.65	1.00	8.86
Mary Tynan	Feb. 5, 1917	465.01	5.00	28.25
Win. J. Furner	March 12, 1917	164.92	5.00	13.24
Sarah J. Thorburg	March 12, 1917	217.25	5.00	16.73
Lucretia A. Gichrist	April 16, 1917	145.65	5.00	12.28
Mary E. Kreger	June 8, 1917	222.02	5.00	16.10
Cyrus A. Dolbear	June 18, 1917	*89.43	1.00	8.84
A. E. Matloss	July 17, 1917	775.00	5.00	38.25
Edot. C. McIlwain	July 19, 1917	664.79	5.00	34.94
Wm. Wise Carver	Aug. 11, 1917	175.10	5.00	14.00
Julia F. Huiskamp	Sept. 4, 1917	757.36	5.00	37.72
Eugene F. Sullivan	Sept. 12, 1917	*1,775.40	5.00	50.00
Mary A. Stafford	Sept. 25, 1917	217.25	2.00	27.71
Prod Schnefuss	Oct. 8, 1917	65.89	1.00	6.58
Frank Klefer	Nov. 21, 1917	215.51	3.00	15.67
Henr. H. Jewell	Nov. 21, 1917	396.52	4.00	24.82
Rachel L. French	Dec. 13, 1917	60.89	5.00	6.08
Thos. Bredemey	Jan. 19, 1918	471.09	5.00	28.55
D. A. Young	Jan. 21, 1918	60.00	5.00	6.00
Louise Seyb	Feb. 21, 1918	1,200.00	5.00	47.00
Mary B. Kerr	April 11, 1918	469.02	5.00	36.90
Conrad Mertens	April 12, 1918	*63.19	5.00	6.31
Josephine M. Sharp	May 10, 1918	210.58	3.00	15.53
Agnes Slater	June 21, 1918	*481.34	5.00	48.13
Total		\$ 12,095.04	\$ 70.00	\$ 575.01

\*Tax and interest.

## LINN COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Aina Padhajsky	July 14, 1916	\$ 17.50	\$ 1.00	\$ 1.73
Delia Ganser	July 15, 1916	1,383.72	5.00	48.83
Sarah A. Tomlinson	Sept. 8, 1916	350.00	4.00	22.50
Chadn S. Howard	Sept. 30, 1916	2,157.14	5.00	50.00
Isabella Garntschad	Sept. 30, 1916	683.32	5.00	35.30
Jestia A. Moses	Sept. 20, 1916	95.23	1.00	9.52
Chas. L. Veck	Oct. 5, 1916	*630.25	5.00	21.52
Mary C. K. Wilson	Nov. 2, 1916	890.02	5.00	45.00
Susan M. Hartley	Nov. 15, 1916	370.12	4.00	23.50
Sarah Jane Wells	Jan. 8, 1917	297.28	2.00	14.86
J. M. McNeil	Jan. 8, 1917	203.82	5.00	13.18
Hiram Aldrich	Jan. 9, 1917	207.80	3.00	13.39
Jane Forbes	Jan. 27, 1917	27.55	1.00	3.16
George B. Withers	Feb. 1, 1917	87.50	1.00	3.76
Nancy E. Sleep	Feb. 13, 1917	*92.80	1.00	2.78
Frank P. Fox	Feb. 13, 1917	183.63	2.00	8.73
Clarissa Kurtz	Feb. 19, 1917	95.00	1.00	9.50
Geo Barratt	Feb. 19, 1917	226.05	3.00	16.30
H. G. Miller	Feb. 24, 1917	72.10	1.00	7.21
Clara A. Derby	March 7, 1917	138.25	2.00	11.02
Anna Hampton	April 6, 1917	60.65	1.00	6.06
Susan H. Cowan	April 11, 1917	53.89	1.00	5.38
John Hogg	April 19, 1917	110.25	1.00	11.02
Thomas Brown	April 26, 1917	255.00	2.00	14.56
Alice M. Bradford	May 1, 1917	*138.59	2.00	11.02
Andrew J. Ware	May 28, 1917	25.00	1.00	2.50
Frank Millos	June 1, 1917	314.06	4.00	20.70
Joseph Jones	June 19, 1917	461.89	5.00	28.09
Susie J. Matseil	June 21, 1917	722.06	5.00	36.66
Geo. W. Matseil	June 21, 1917	1,253.40	5.00	47.63
Henry C. White	July 5, 1917	912.15	5.00	42.36
Mary Hickey	July 10, 1917	391.71	4.00	24.28
Chas. B. Souther	July 10, 1917	905.00	5.00	42.00
Jane Small	July 10, 1917	25.00	1.00	2.50
Robt. W. Youris	July 28, 1917	357.47	4.00	22.88
Marius J. Williams	Aug. 7, 1917	303.74	1.00	3.08
Caroline C. Sinclair	Aug. 7, 1917	496.09	5.00	28.43
Roscoe Carey Birdsall	Oct. 1, 1917	151.93	1.00	12.60
Henrietta F. B. Root	Oct. 8, 1917	855.00	5.00	43.00
Frank Lucas	Oct. 16, 1917	131.20	2.00	11.56
Sarah H. Chamberlain	Nov. 5, 1917	637.75	1.00	5.38
August Neyer	Nov. 11, 1917	*610.12	5.00	40.38
Anna Hawk	Dec. 1, 1917	277.32	3.00	18.80
Albert A. T. Wilson	Dec. 5, 1917	55.15	1.00	5.52
Caroline Quass	Dec. 6, 1917	355.00	5.00	26.50
Jno. H. Richmond	Dec. 20, 1917	34.98	1.00	3.20
Benj. L. West	Feb. 6, 1918	*100.25	5.00	10.04
George K. Barton	Feb. 6, 1918	*6,652.54	5.00	50.00
Christina Ann Lichtebarger	Feb. 15, 1918	1,455.00	2.00	50.00
Christina Ann Lichtebarger	Feb. 15, 1918	438.13	5.00	34.14
Ruben S. Torrey	Feb. 15, 1918	673.11	5.00	35.14
H. J. Wise	Feb. 23, 1918	189.81	2.00	14.49
Katherine I. Giddings	Feb. 26, 1918	*175.75	2.00	13.78
Agnes Horak	Feb. 26, 1918	37.95	1.00	5.88
Katherine I. Giddings	March 6, 1918	290.72	2.00	13.78
Benj. H. Wilbur	March 14, 1918	*284.56	3.00	19.22
Mrs. E. LaRette	March 21, 1918	*175.59	5.00	15.08
Jaaper E. Calhoun	March 23, 1918	338.86	4.00	21.94
Lewis H. McShesney	March 30, 1918	76.45	1.00	7.64
Anna H. Boody	April 12, 1918	297.35	5.00	24.66
Martin B. Murray	May 13, 1918	229.66	3.00	16.48
Mary Ann Ellis	May 13, 1918	291.97	3.00	18.89
St. C. Langner	May 14, 1918	*605.52	5.00	30.10
Elizabeth M. Duncan	June 24, 1918	42.22	1.00	4.22
Total		\$ 30,368.96	\$ 150.00	\$ 1,103.26

\*Tax and interest.

## LOUISIA COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
C. L. Bodeker	Oct. 20, 1916	\$ 440.31	\$ 5.00	\$ 37.01
C. A. Carpenter	Oct. 4, 1917	*299.95		29.99
B. F. Baker	Oct. 16, 1917	287.67		19.38
T. J. Billie	Oct. 27, 1918	*192.57		14.62
Margaret Chambers	May 16, 1918	1,083.67	5.00	
John D. Jamison	June 22, 1918	163.94	2.00	13.20
Total		\$ 2,468.11	\$ 12.00	\$ 94.21

\*Tax and interest.

## LUCAS COUNTY.

Elizabeth Manessy	Sept. 22, 1916	\$ 281.82	\$ 3.00	\$ 19.09
James Welch	Dec. 16, 1916	*312.36	4.00	20.62
Matilda P. Davis	Jan. 12, 1918	*1,291.53	5.00	47.92
Geo. R. Miller	Feb. 5, 1918	163.29	1.00	5.06
Wm. Nanessy	April 3, 1918	*630.33	5.00	33.92
Chas. W. Murray	April 15, 1918	91.27	1.00	9.12
Sarah I. Bernard	June 28, 1918	111.13	2.00	
Total		\$ 2,881.93	\$ 21.00	\$ 135.73

\*Tax and interest.

## LYON COUNTY.

Clara Ehlers	July 22, 1916	\$ 413.99		\$ 25.65
W. E. Dunkelbarger	Dec. 18, 1916	1,031.89		45.31
Patrick McQuire	April 9, 1917	*1,880.43		50.00
Henry Lane	May 25, 1917	1,224.77		47.24
Henry H. Huss	July 7, 1917	1,216.17		48.10
Ed. Sippel	July 30, 1917	1,459.27	\$ 5.00	49.59
Marietta C. Bradley	Sept. 10, 1917	*262.25		18.11
Anton Kooder	Nov. 26, 1917	235.90		25.11
Bertha Brockmeier	Dec. 20, 1917	6,690.00	6.00	50.00
Total		\$ 14,206.89	\$ 10.00	\$ 336.50

\*Tax and interest.

## MADISON COUNTY.

Hardy H. Hszen	Aug. 1, 1916	\$ 160.60		\$ 13.33
Lydia Allen	Oct. 30, 1916	286.37	\$ 3.00	19.31
John Hindman	March 3, 1917	333.93		30.60
Adelia Carter	Nov. 30, 1917	906.70		44.00
Wm. Dunlap	March 28, 1918	312.25	4.00	20.61
Wm. Dunlap	April 1, 1918	311.89	1.00	20.59
Martin Huston	April 22, 1918	292.99	3.00	15.14
Mary E. Ewing	June 10, 1918	67.95	1.00	6.79
Total		\$ 3,247.57	\$ 12.00	\$ 196.41

\*Tax and interest.

## MAHASKA COUNTY.

Wilbur A. McNeill	Oct. 5, 1916			50.00
Edu M. Haskell	Oct. 7, 1916	*10,395.98	5.00	16.97
Lizzie B. Reisingham	Dec. 20, 1916	351.79		22.58
Wm. Newberger	March 30, 1917	379.83		23.54
James A. Darvis	April 7, 1917	42.30		4.23
Anna E. Curry	Nov. 30, 1917	*216.00		15.84
W. M. Walker	Jan. 12, 1918	1,993.17	5.00	30.00
Keziah Meyers	April 13, 1918	150.00	2.00	12.50
Total		\$ 13,760.32	\$ 12.00	\$ 195.66

\*Tax and interest.

## MARION COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Rohamah C. Ramey	Jan. 13, 1917	\$ 40.00	\$ 1.00	\$ 4.90
John Kimbrel	March 15, 1917	*550.79		31.52
Jonathan Garrison	April 5, 1917	*141.18		2.00
John Hoock	April 8, 1917	*122.56		3.00
Jacob Klein	July 5, 1917	202.04		3.00
Turelle Langewisch	July 6, 1917	101.47		2.00
Ed Hupp	July 11, 1917	244.43		31.53
Cornelia Van Winderen	July 23, 1917	196.61		2.00
J. H. Vander Weerf	Sept. 17, 1917	354.55		4.00
Nellie Parsons	March 20, 1918	248.49		22.72
Maria DeHoer	March 29, 1918	*112.49		2.00
F. Cass Smith	April 8, 1918	31.93		1.00
Wm. A. Clark	May 9, 1918	1,972.72		17.40
Sarah J. Polson	May 11, 1918	697.83		5.00
John Johnson	June 28, 1918	290.50		3.00
Total		\$ 5,664.95	\$ 40.00	\$ 291.41

\*Tax and interest.

## MARSHALL COUNTY.

S. C. Buffett	Oct. 13, 1916	\$ 176.69	\$ 2.00	\$ 13.83
Mary G. Turner	Dec. 1, 1916	6,222.34	5.00	50.06
Helen T. Sawyer	Dec. 23, 1916	950.80	5.00	43.52
James F. Cowen	Feb. 7, 1917	37.84	1.00	3.78
Rachel F. Lyle	Feb. 21, 1917	*135.27		11.79
Charlotte Van Riper	Feb. 21, 1917	135.46	2.00	11.77
Emily Poffenberger	March 19, 1917	81.38		8.13
Albert G. Frederick	May 2, 1917	1,599.43		50.00
Amos Fox	Sept. 17, 1917	129.71	2.00	11.48
Alfred A. Hull	Sept. 10, 1917	82.07	1.00	8.20
Carolyn Cox	Oct. 19, 1917	73.83	1.00	7.38
G. W. Galbraith	Sept. 14, 1917	*70.29	1.00	7.02
J. L. Carney	Nov. 14, 1917	100.00		10.00
Robert Breen	Dec. 24, 1917	50.00		5.00
Carver Ferguson	Feb. 9, 1918	130.72		11.54
John Bantshaf	Feb. 19, 1918	50.00		5.00
John Bantshaf	May 14, 1918	2,061.17	5.00	50.00
Total		\$ 12,046.16	\$ 35.00	\$ 308.41

\*Tax and interest.

## MILLS COUNTY.

Robert E. McDonald	July 20, 1916	\$ 134.25	\$ 2.00	\$ 12.71
John V. Morse	July 26, 1916	*1,093.98	2.00	29.22
S. H. Wrenam	July 28, 1916	*67.32	1.00	6.73
Solomon Rowe	Oct. 16, 1916	152.27	2.00	12.61
Almer C. McKnight	Dec. 16, 1916	*189.05	2.00	14.49
Geo. W. Green	Feb. 3, 1917	*138.35	2.00	14.62
Margaret Schmitz	May 5, 1917	*57.92	1.00	5.70
James I. Stool	June 27, 1917	*208.31	5.00	39.24
Joe J. Higgins	July 14, 1917	130.66	2.00	11.59
Chas. G. Pierson	June 27, 1917	*513.74	5.00	30.41
Josephine McCoy	July 14, 1917	1,895.22	5.00	50.00
Joe C. Davidson	Dec. 6, 1917	271.15	3.00	18.65
Total		\$ 5,171.62	\$ 32.00	\$ 234.08

\*Tax and interest.



## MITCHELL COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Albert Heides	Feb. 26, 1917	\$ 194.80	\$ 2.00	\$ 14.74
Wm. Robertson	March 23, 1917	179.52	2.00	13.97
Daniel Featherston	April 20, 1917	752.29	1.00	5.32
John Bosker	May 7, 1917	981.18		8.12
Julietta Knapp	July 7, 1917	660.28	5.00	30.00
Jno. F. Liberty	July 12, 1917	241.97		17.99
Samuel H. Wright	July 20, 1917	637.57	5.00	24.13
Edwin P. Fay	Oct. 20, 1917	4,900.61	5.00	20.00
Gilbert O. Moe	Nov. 8, 1917	1,040.84	5.00	35.40
Rhoda Gauderson	Nov. 28, 1917	335.62	3.00	18.80
Asak Severson	Feb. 18, 1918	274.09		21.78
Nellie H. Pierce	March 12, 1918	266.04	3.00	18.30
John Hyndes	May 24, 1918	208.08	3.00	15.40
Kathleen Zoller	June 25, 1918	196.20	2.00	10.45
Total		\$ 8,324.30	\$ 36.00	\$ 323.50

\*Tax and interest.

## MONONA COUNTY.

Anne Brooks Kelley	Sept. 18, 1917	\$ 305.95	\$ 4.00	\$ 20.29
Hannah B. Devlin	Dec. 5, 1917	176.27	2.00	13.81
Edward Monk	April 1918	1,006.04	5.00	45.69
Ellen Jacobson	April 25, 1918	30.00	1.00	3.00
Karl Albrecht	May 11, 1918	1,093.50	5.00	45.93
Total		\$ 2,674.76	\$ 17.00	\$ 128.72

## MONROE COUNTY.

Mary Griffin	Dec. 6, 1916	\$ 217.10	\$ 3.00	\$ 15.88
Caroline B. Drake	Dec. 21, 1916	1,456.71	5.00	49.56
Jno. N. Carney	Jan. 17, 1917	143.07	2.00	12.15
Della Hordan	Feb. 5, 1917	590.58	1.00	9.00
Fred Nedderman	Feb. 23, 1917	630.00	5.00	33.90
Carrie S. Hastings	Feb. 28, 1917	614.20		33.42
Allan Hilson	April 7, 1917	816.57	5.00	30.49
Jno. P. Mallory	June 21, 1917	391.93	4.00	24.59
Johanna Lundquist	Sept. 4, 1917	354.90	4.00	22.74
J. J. Mullin	6, 1917	442.76	5.00	27.13
Stephen McCarty	April 5, 1918	118.80	2.00	10.94
Total		\$ 5,276.82	\$ 36.00	\$ 278.83

\*Tax and interest.

## MONTGOMERY COUNTY.

L. D. Stephens	Aug. 28, 1916	\$ 153.73	\$ 200.00	\$ 12.67
Robt. C. James	Oct. 26, 1916	230.62	3.00	16.53
James L. Calleo	April 14, 1917	1185.05	2.00	11.45
Mary E. Tilburn	April 17, 1917	132.28	2.00	11.61
Chas. J. Stora	May 2, 1917	625.92	5.00	33.78
Tracey T. Doyles	May 28, 1917	226.82	3.00	16.34
Thos. H. Rogers	July 9, 1917	20.56	1.00	2.05
John Smith	Sept. 17, 1917	457.54	5.00	27.88
Anna M. Hunter	Nov. 16, 1917	112.33	2.00	11.12
Aks Peterson	Nov. 20, 1917	235.18	4.00	21.76
E. O. Dennis	Dec. 10, 1917	2,286.50	5.00	20.00
Thos. Grubbs	Jan. 3, 1918	100.67	1.00	1.66
Hugh Cameron	April 22, 1918	100.00	1.00	10.00
Jno. A. Wagaman	April 25, 1918	84.94	1.00	8.46
William Glenn	June 3, 1918	2,132.71	5.00	20.00
W. H. Embree	June 28, 1918	1,889.46	5.00	20.00
Total		\$ 8,643.08	\$ 47.00	\$ 335.28

\*Tax and interest.

## MUSCATINE COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Wm. H. Russell	July 13, 1916	\$ 403.02	\$ 5.00	\$ 23.25
Quartus Corvwell	July 19, 1916	192.67	2.00	14.63
August B. Molla	July 27, 1916	475.29	5.00	28.76
Willis E. Poole	July 29, 1916	893.56	5.00	41.86
Frederick Drake	Aug. 28, 1916	72.00	1.00	7.20
Frank Reed	Sept. 30, 1916	73.49	1.00	7.25
Clair Krebs	Nov. 2, 1916	1,964.90	5.00	2.50
P. Kaalberg	Nov. 22, 1916	321.20	4.00	21.06
Sarah E. Hill	Dec. 1, 1916	61.78	1.00	6.17
Sarah L. Adams	Jan. 9, 1917	185.48	2.00	10.27
Abraham O. Drake	Jan. 12, 1917	515.89	5.00	30.47
Michael O'Meala	Jan. 16, 1917	10.90	1.00	1.00
Della M. Walton	Jan. 24, 1917	79.35	5.00	2.38
Jos. K. Miller	March 8, 1917	1,356.49	5.00	48.56
M. B. Sime	April 26, 1917	1469.87	2.00	13.49
Della Walton	May 22, 1917	1227.12	7.11	7.11
C. B. Kirchner	June 8, 1917	500.00	5.00	30.00
Eleanore Ashraft	June 22, 1917	299.95	3.00	19.99
Orlando Walter	June 28, 1917	882.23	5.00	35.46
Ada A. St. Clair	July 19, 1917	268.16	3.00	18.40
Chas. Hampe	July 21, 1917	5,292.20	5.00	50.00
James Cain	July 27, 1917	60.00	5.00	6.00
Ore L. Pursell	Oct. 6, 1917	69.13	1.00	1.00
W. H. Hughes	Nov. 15, 1917	1,986.83	5.00	30.00
Jacob Hess	Dec. 7, 1917	25.00	1.00	1.00
Fred Erdman	Jan. 9, 1918	3.00	1.00	.30
Geo. M. Clough	Jan. 16, 1918	393.92	4.00	24.69
Susan A. Lewis	Feb. 13, 1918	74.78	1.00	7.47
George C. Pines	Feb. 18, 1918	332.80	5.00	30.98
Lucey M. Hess	Feb. 28, 1918	282.01	3.00	19.00
E. W. Horton	March 7, 1918	1,790.75	5.00	50.00
Tacy S. Taber	March 9, 1918	352.40	1.00	3.34
Mark Bergen	March 18, 1918	269.60	3.00	18.48
C. J. Carlson	April 22, 1918	500.00	5.00	30.00
Sarah M. Watson	June 5, 1918	100.00	1.00	10.00
Chas. B. Vail	June 20, 1918	980.03	5.00	44.43
Wm. S. Pultz	June 21, 1918	35.68	1.00	1.00
Fred Frieden	June 24, 1918	300.00	3.00	20.00
Total		\$ 21,345.45	\$ 111.00	\$ 736.09

\*Tax and interest.

†Balance Due

## O BRIEN COUNTY.

Ida Swenson	Jan. 15, 1917	\$ 1,712.50	\$ 5.00	\$ 50.00
Arthur C. Harwell	March 26, 1917	843.84	5.00	26.92
Henry Ohlrog	Sept. 1, 1917	4,435.16	5.00	50.00
Roran W. Woods	Dec. 28, 1917	299.52	1.00	2.95
Robert Alken	Jan. 14, 1918	2,701.31	5.00	50.00
Addie C. Harkins	Feb. 13, 1918	2,794.70	5.00	50.00
Geo. McKenna	Feb. 19, 1918	1,872.45	5.00	50.00
Gertrude Rogge	March 20, 1918	155.82	2.00	12.79
Ruthsch Warren	April 17, 1918	10.64	1.00	1.06
Henry W. Powers	June 29, 1918	239.09	3.00	16.95
Total		\$ 14,289.53	\$ 47.00	\$ 310.67

\*Tax and interest.

## OSCEOLA COUNTY.

David George	Oct. 13, 1916	\$ 426.13	\$ 5.00	\$ 26.39
Hiram Nield	Oct. 16, 1916	240.15	3.00	17.90
Harriet L. Tapp	March 8, 1917	225.70	3.00	16.78
David Littlechild	July 3, 1917	1,660.00	5.00	50.00
Total		\$ 2,501.98	\$ 16.00	\$ 110.08

\*Tax and interest.

## PAGE COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Emma K. Little	July 7, 1916	\$ 382.67	\$ 4.00	\$ 24.13
Jeanette S. Priest	July 13, 1916	2,022.75	5.00	55.93
Cecelia D. Paris	July 24, 1916	57.43	1.00	8.74
Sarah J. Dundee	Aug. 10, 1916	772.74	1.00	7.27
Edwin Pratt	Sept. 15, 1916	1,295.90	5.00	39.00
D. F. Hastings	Oct. 8, 1916	1,693.75	5.00	30.00
Mildred Pratt	Nov. 18, 1916	148.96	2.00	12.44
Jane McMillen	April 23, 1917	933.17	5.00	5.31
Catherine L. Hand	May 25, 1917	500.80	5.00	30.00
James Pollock	Nov. 30, 1917	2,048.71	5.00	50.00
Dan J. DeLong	Dec. 20, 1917	1,068.95	5.00	45.48
Lizzie McVitty	Jan. 5, 1918	1,264.69	5.00	47.64
Gustaf A. Malmberg	Feb. 21, 1918	9570.56	5.00	32.12
Geo. W. Farrens	Feb. 25, 1918	799.04	4.00	2.60
Elvira Woods	March 25, 1918	*271.97	3.00	18.60
Annie E. Farrens	April 15, 1918	678.01	5.00	35.34
Catherine L. Hand	May - 1, 1918	*523.25	5.00	30.00
J. A. Sweeney	June 19, 1918	225.00	3.00	30.00
Total		\$ 13,618.65	\$ 43.00	\$ 493.90

\*Tax and interest.

## PALO ALTO COUNTY.

D. C. Tripp	July 8, 1916	\$ 542.44	\$ 5.00	\$ 31.27
Peter C. Adamson	Aug. 28, 1916	*314.96	5.00	20.74
Margaret E. Fleming	Dec. 1, 1916	*558.65	4.00	22.93
Jno. J. Fleming	Dec. 1, 1916	*997.32	5.00	44.92
Ole Knudsson	Dec. 1, 1916	*696.71	5.00	35.90
Christina Knutson	March 12, 1917	*663.04	5.00	34.89
J. H. Hinkley	April 16, 1917	25.00	1.00	2.50
H. G. Rierson	May 7, 1917	651.57	5.00	34.54
Total		\$ 4,249.69	\$ 20.00	\$ 227.69

\*Tax and interest.

## PLYMOUTH COUNTY.

O. F. Herron	July 10, 1916	\$ 4,113.75	\$ 5.00	\$ 50.00
Wilhelmina C. Leonard	Aug. 2, 1916	195.00	2.00	14.75
Jas. Peterson	Oct. 16, 1916	*1,966.75	5.00	4.54
Caroline Remer	Feb. 12, 1917	*45.45	5.00	4.54
Charlotte Hoyt	March 17, 1917	346.48	4.00	22.52
Minerva L. Burt	Dec. 9, 1917	51.28	5.00	5.12
H. P. Anderson	Sept. 10, 1917	*352.98	4.00	22.80
Elizabeth Wieslerer	Nov. 26, 1917	245.72	5.00	17.28
Christian Kramer	Dec. 9, 1917	722.18	5.00	36.60
Henry Strullmeier	Jan. 18, 1918	1,310.40	5.00	30.00
Ludwig Blaschka	March 9, 1918	7,250.00	5.00	50.00
Lieuwe DeVries	March 19, 1918	504.16	5.00	31.82
F. N. Feuerstein	April 8, 1918	95.02	1.00	9.50
Fred Luchs	April 13, 1918	1,743.34	5.00	50.00
Total		\$ 19,031.61	\$ 44.00	\$ 315.50

\*Tax and interest.

## POCAHONTAS COUNTY.

Elli Freticks	Oct. 5, 1917	\$ *847.50	\$ 5.00	\$ 40.42
D. B. Dady	Jan. 15, 1918	4,983.10	5.00	50.00
Total		\$ 5,830.60	\$ 10.00	\$ 90.42

\*Tax and interest.

## POLK COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Wm. Clark	July 1, 1916	\$ 583.85	\$ 5.00	\$ 32.57
Annasda J. Johnson	Aug. 4, 1916	144.37	2.00	12.21
Anna Clark	Aug. 12, 1916	885.20	5.00	30.00
Caroline P. Latimer	Aug. 14, 1916	2.95		
Andrew G. Agnew	Sept. 11, 1916	8.95		
Mary W. Burrows	Sept. 18, 1916	64.23		
Urania Stevers	Sept. 27, 1916	61.75	1.00	6.17
David H. Barriek	Oct. 11, 1916	21.50		
Stephen M. Griswold	Oct. 12, 1916	39.18		
John S. Smith	Oct. 16, 1916	463.02	5.00	28.15
Lewis A. Stout	Nov. 11, 1916	57.59		
Mary E. Broden	Nov. 16, 1916	822.50	1.00	8.25
Alexander S. Clark	Dec. 2, 1916	203.30		
Rimer J. Davidson	Dec. 2, 1916	536.93	5.00	31.70
Nancy Robinson	Dec. 2, 1916	245.24	3.00	17.26
Kate B. Jones	Dec. 2, 1916	174.00		
Catherine R. Atkinson	Dec. 8, 1916	435.90	5.00	26.75
Sarah W. Pillsbury	Dec. 20, 1916	116.50		
Helen N. Daneshower	Jan. 4, 1917	9.55		
Jno. L. Warwick	Jan. 29, 1917	5.65		
Editha A. Sayler	Feb. 6, 1917	134.75	2.00	11.74
Jas. J. Ainsworth	Feb. 14, 1917	478.22		
A. F. Moynihan	Feb. 28, 1917	*100.55	10.05	5.00
M. M. McMichael	Feb. 28, 1917	86.69	1.00	8.96
Louisa A. Brooks	March 9, 1917	28.50		
Ella M. Malone	March 23, 1917	271.93	3.00	18.59
Matthew Kane	March 26, 1917	412.10		
Moses Strauss	April 23, 1917	*60.65	1.00	6.00
Unknown	May 25, 1917	100.00		
Angeline B. Grout	May 25, 1917	737.45		
Leopold Scheperman	May 25, 1917	350.00		
Wm. J. Bath	May 29, 1917	513.43		
C. W. Mennig	June 9, 1917	500.00		
Mary W. Capen	June 11, 1917	16.15		
Lucinda L. Granger	June 12, 1917	*78.81	5.00	37.74
Robt. Hodson	June 12, 1917	90.00		
Katharine Phillips	July 6, 1917	31.50		
Samuel B. Valentine	July 11, 1917	33.17		
Frank P. Andrews	July 17, 1917	330.00		
Leonard Ames	July 18, 1917	490.50		
Jennie P. Howart	Aug. 2, 1917	*181.81	5.00	50.00
Edw. W. Richardson	Aug. 3, 1917	5.00		
Nyron Woolley	Aug. 29, 1917	100.00		
Mary Peterson	Sept. 8, 1917	142.11	2.00	12.10
John Martin	Sept. 17, 1917	.33		
Lizzie Haman	Sept. 19, 1917	609.76	5.00	32.29
Jess. Duncan	Sept. 19, 1917	117.60		
Henry Grubb	Sept. 22, 1917	*81.45	1.00	8.14
Wm. H. Bridgman	Oct. 1, 1917	93.00		
Mary L. Smith	Oct. 2, 1917	4.00		
Eliua C. Memmo	Oct. 11, 1917	.77		
Harriet Griselman	Nov. 5, 1917	*107.37	4.00	23.30
P. A. Carlson	Nov. 5, 1917	258.78		
Wm. B. Grimes	Nov. 13, 1917	*640.69	5.00	34.22
Geo. P. Adrich	Nov. 17, 1917	84.61	1.00	8.46
Wm. B. Gredick	Nov. 19, 1917	2.40		
Joseph M. Patsy	Nov. 19, 1917	138.00		
Amas F. Adams	Nov. 19, 1917	*288.20		
P. G. Hoffman	Dec. 6, 1917	4,939.96	5.00	60.00
P. F. Witsen	Dec. 28, 1917	1,240.30		
Laura E. McClain	Dec. 28, 1917	561.65	5.00	31.84
Edmund Dellinger	Jan. 5, 1918	17.39		
Cecelia Kyle	Jan. 9, 1918	26.88	1.00	3.65
James P. Jaques	Jan. 21, 1918	631.04	5.00	33.93
Robt. T. Selbert	Jan. 25, 1918	47.25		
D. G. Edmundson	Jan. 26, 1918	309.00		
Alfred B. Jenkins	Jan. 28, 1918	30.50		
W. B. Fonda	Feb. 23, 1918	99.44		
Wm. S. Flagg	Feb. 23, 1918	177.18		
Maudie R. Spencer	Feb. 25, 1918	2,604.63	5.00	50.00
Sigmund Heiderman	March 7, 1918	35.90		
Elen Donivan	March 12, 1918	*43.13	1.00	4.32
Jno. C. Carpenter	March 16, 1918	29.66		
Rowland Hazard	March 25, 1918	*13.15		
Isaac D. Fletcher	March 28, 1918	143.46		

## POLK COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Emma J. Taylor	March 29, 1918	60.97	1.00	6.09
Perels F. Eastman	April 6, 1918	8.70	1.00	.87
James Watt	April 6, 1918	*1,155.00	5.00	46.55
Wm. Scott	April 11, 1918	69.97	1.00	7.00
Augusta E. Corbin	April 16, 1918	187.50		
Fannie A. Scott	April 16, 1918	26.50	1.00	2.65
Leonidas Frantz	April 23, 1918	298.87	3.00	19.44
Catherine Murphy	May 1, 1918	*84.81	1.00	8.48
Frank E. Kenworthy	May 6, 1918	*393.35	3.00	15.16
Joe. F. Isar	May 30, 1918	300.00	3.00	20.00
Wendell E. Turner	May 13, 1918	46.56		
Fannie A. Scott	May 31, 1918	110.00	3.00	2.65
Hannah E. Baird	June 1, 1918	153.82	2.00	12.69
Charinda Perkins	June 10, 1918	227.59	3.00	
Frank T. Brown	June 25, 1918	*133.48	5.00	
George F. Lasher	June 29, 1918	120.00		
<b>Total.</b>		<b>\$ 31,961.16</b>	<b>\$ 134.05</b>	<b>\$ 968.87</b>

\*Tax and interest.

## POTTAWATTAMIE COUNTY.

Elizabeth Lidgett	July 3, 1916	\$ 1,852.57	\$ 5.00	\$ 50.00
Martha Jensen	July 5, 1916	*1,000.32		45.00
Susan Morris	July 11, 1916	7.61	5.00	30.00
Susan Morris	July 11, 1916	20.39		
Susan Morris	July 11, 1916	437.54		
John Linder	July 28, 1916	450.00	5.00	27.50
Susan Morris	Sept. 20, 1916	*1260.30		
Ranson Bolio	Nov. 9, 1916	187.48		12.87
Peter F. Gaffney	Nov. 27, 1916	341.41	4.00	22.07
Joe. C. McDermott	Dec. 21, 1916	*931.90	5.00	30.65
Frank D. Matthews	Dec. 29, 1916	*103.38	2.00	10.26
Caroline Lender	Feb. 12, 1917	182.28	2.00	14.11
Jennie M. Fleming	May 19, 1917	98.30	1.00	9.83
Annie Dodge	Sept. 10, 1917	160.00		13.00
Palle Anderson	Sept. 20, 1917	485.25	5.00	29.26
Katrina Anderson	Oct. 13, 1917	103.70	2.00	10.18
Lucy R. Helley	Nov. 2, 1917	73.25		7.32
Anna G. Chapman	Nov. 12, 1917	*92.51		9.25
Michael Brennan	Nov. 15, 1917	96.04		9.60
Cecelia Bremholm	Dec. 19, 1917	15.00		1.50
Frederick L. Herman	Feb. 9, 1918	56.65		5.66
Edward P. Scahl	*1918	40.00	4.00	29.26
Sarah J. Muhrmann	Feb. 26, 1918	106.60	2.00	10.33
Rose Walkman	March 8, 1918	805.65	5.00	39.16
Edwin C. French	April 10, 1918	285.64	3.00	19.28
August H. Schulz	April 11, 1918	439.73	5.00	33.73
Sarah C. Dalrymple	April 16, 1918	*141.58	2.00	12.08
Magdalena Nieman	April 25, 1918	25.00	1.00	2.50
Grace Langrade	May 14, 1918	*7.00		1.00
Simon J. McGinnis	May 17, 1918	73.42	1.00	7.35
Ann Bybee	May 22, 1918	*92.55	1.00	
Greenville M. Dodge	June 4, 1918	*32.67	1.00	5.30
Francis B. Children	June 8, 1918	1,067.85	1.00	45.67
Greenville M. Dodge	June 12, 1918	53.60	1.00	5.35
<b>Total.</b>		<b>\$ 9,641.17</b>	<b>\$ 63.00</b>	<b>\$ 549.13</b>

\*Tax and interest.  
†Balance Tax Due.

## POWESHIEK COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
S. Elizabeth Parker	Sept. 15, 1916	\$ *328.94	\$ 4.00	\$ 21.44
Amanda Phelps	Nov. 22, 1916	141.22	2.00	12.06
Wm. Wakasen	Dec. 29, 1916	*56.40	1.00	5.94
James McKinney	Jan. 5, 1917	100.00		10.00
Nick Krieger	Jan. 18, 1917	*113.96	2.00	10.60
Johanna Mahoney	Feb. 14, 1917	*31.50	3.15	
E. G. Linstead	Feb. 20, 1917	1,038.02	5.00	50.60
Margaret J. Wooster	March 20, 1917	183.25	2.00	14.16
Mrs. A. H. Sherman	March 21, 1917	785.50	5.00	38.56
Edw. E. Harret	March 24, 1917	960.00	5.00	43.80
Hattie L. Turner	June 15, 1917	50.00		5.00
F. C. Schultz	Sept. 6, 1917	503.27	5.00	30.00
Jeff Acord	Nov. 21, 1917	*61.58		6.15
Laurence Stinger	Dec. 5, 1917	469.27	5.00	28.46
Wm. Mousley	Dec. 10, 1917	331.80	4.00	21.59
Mary J. Colter	March 30, 1918	1,673.56	5.00	50.60
Jessie B. Quirey	June 14, 1918	71.32	1.00	7.13
Marla Shacklady	June 14, 1918	173.78	2.00	13.69
Hazen Jackman	June 14, 1918	1,286.29	5.00	47.80
<b>Total.</b>		<b>\$ 9,262.86</b>	<b>\$ 56.15</b>	<b>\$ 416.62</b>

\*Tax and interest.

## RINGGOLD COUNTY.

Sadie Patts	July 14, 1916	\$ *112.72	\$ 2.00	\$ 10.63
Phillip Focauer	Oct. 25, 1916	*501.87	5.00	30.05
Levie M. Ellington	May 2, 1917	*266.83	3.00	18.34
Henry Gerloff	May 2, 1917	101.25	2.00	10.06
Frank House	April 17, 1918	*464.42	5.00	28.22
	April 23, 1918	*217.82	3.00	15.80
<b>Total.</b>		<b>\$ 1,664.93</b>	<b>\$ 20.00</b>	<b>\$ 113.19</b>

\*Tax and interest.

## SAC COUNTY.

Sarah J. Adams	March 22, 1917	\$ 564.05	\$ 5.00	\$ 31.92
P. J. Barry	April 21, 1917	1,299.54	5.00	47.99
Theodore Westhoff	May 1, 1917	156.55		12.82
Maude E. Foster	June 16, 1917	68.45	1.00	6.84
M. E. Foster	June 20, 1917	655.71	5.00	34.67
Orson Bugbee	Oct. 17, 1917	75.00	1.00	7.50
Chas. L. Stiller	Nov. 2, 1917	333.45	4.00	21.67
Byron L. Hovey	Nov. 14, 1917	1,012.05	5.00	48.12
Francis Criss	Dec. 17, 1917	25.00	1.00	2.50
Theodore E. Campbell	March 30, 1918	*620.64	5.00	33.62
Marguerite Coy	May 16, 1918	*179.98	2.00	13.90
<b>Total.</b>		<b>\$ 4,990.42</b>	<b>\$ 54.00</b>	<b>\$ 258.64</b>

\*Tax and interest.

## SCOTT COUNTY.

Emma S. Sigmond	July 14, 1916	\$ 79.87		\$ 7.98
Patrick McCabe	Sept. 28, 1916	5.00	\$ 1.00	.50
Rowell M. Weston	Nov. 2, 1916	710.83	5.00	10.26
Edw. L. Goldner	Nov. 15, 1916	105.32	2.00	10.06
Mary M. Decker	Nov. 18, 1916	*101.35		10.06
Louisa Abbott	Dec. 7, 1916	98.74	1.00	9.87
Daniel Hartsook	Dec. 26, 1916	90.07	1.00	9.00
Mathias Mounsek	Dec. 28, 1916	15,427.52	5.00	50.00
Jan. E. Lindsay	Jan. 2, 1917	2,477.23	5.00	50.00
Johann Hax	Jan. 9, 1917	170.34	2.00	13.52
Mary Gass	Jan. 17, 1917	*97.75	1.00	9.78
Annon J. Hartsook	Jan. 19, 1917	185.01	2.00	14.25
Kate Hedermann	Jan. 23, 1917	80.13	1.00	8.01

## SCOTT COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Harriett N. Harbsook	Feb. 24, 1917	306.77	4.00	20.33
M. W. Butterfield	Feb. 24, 1917	17.88	1.00	1.78
Henry F. Petersen	March 2, 1917	67.05	1.00	6.70
Elizabeth B. Mooney	March 25, 1917	92.40	1.00	9.24
Alva J. Mills	March 26, 1917	243.00	3.00	17.15
Jennie Middleton	March 28, 1917	*168.21	5.00	13.41
Fanny Lerchen	April 17, 1917	880.33	5.00	41.58
Agnes Lorenzen	April 20, 1917	678.67	5.00	35.36
Marie C. Fennern	May 10, 1917	95.00	1.00	2.50
Emma A. Clifton	May 19, 1917	174.42	1.00	1.74
Paul F. Schippoman	May 31, 1917	*1,935.00	5.00	45.93
Herman H. Steffen	June 21, 1917	13.50		
Margaret Burke	July 3, 1917	12.14	2.00	11.27
Hans Reimoser	July 7, 1917	*208.37		6.09
Minnie Lillientha	July 19, 1917	18.00	3.00	18.60
Hinrich Hoepfner	July 20, 1917	5.00		16.19
Moresa J. Boles	July 26, 1917	223.84	2.00	50.00
Juliet S. McColland	July 26, 1917	5,017.45	5.00	50.00
F. J. Dellit	Aug. 8, 1917	138.45	2.00	11.92
Wulf Koll	Aug. 11, 1917	103.25	2.00	10.16
Henry Steffenhagen	Aug. 28, 1917	752.75	3.00	37.58
Allee Preston	Sept. 4, 1917	*792.86	5.00	38.78
Conrad Wicks	Sept. 7, 1917	159.92	2.00	12.84
Elisac M. Vitatum	Sept. 8, 1917	208.40	3.00	19.92
Wilhemine Suhr	Sept. 12, 1917	1,890.71	5.00	50.00
Emilie Hartz	Sept. 20, 1917	669.95	5.00	35.09
Simeon Bowley	Sept. 24, 1917	65.00	6.50	6.50
Jno. M. Lyter	Oct. 3, 1917	87.04	1.00	8.70
Henrietta M. Humphrey	Oct. 5, 1917	884.31		
Adam S. Black	Oct. 19, 1917	*2,667.98	5.00	50.00
Win. W. Humphrey	Oct. 19, 1917	1,153.58	5.00	46.53
Betty Schiele	Oct. 20, 1917	333.24	4.00	21.66
Patrick O. Paszke	Nov. 17, 1917	3.00	5.00	5.00
Harry C. Ryan	Nov. 26, 1917	*164.82	2.00	13.24
Friedrick Roennfeldt	Nov. 26, 1917	188.21	2.00	14.41
Ella Jipp	Nov. 27, 1917	131.14		11.25
Marie Klutenmacher	Dec. 10, 1917	480.15	5.00	29.00
Charlie Klindt	Jan. 4, 1918	*400.65	5.00	25.03
Augustus F. Mast	Jan. 16, 1918	*119.53	2.00	10.67
Anna C. Moeller	Jan. 25, 1918	446.49	3.00	27.32
John Nissen	Jan. 26, 1918	148.02	2.00	12.40
Mauida Mitchell	Jan. 31, 1918	55.12	1.00	5.51
Harriet R. Thompson	Feb. 8, 1918	3,259.37	5.00	50.00
Edw. J. Lawton	Feb. 13, 1918	433.33	5.00	26.66
Win. Peters	Feb. 15, 1918	76.56	1.00	7.65
Margaret L. Ditcox	Feb. 20, 1918	2,128.76	5.00	50.00
Jonathan J. Richardson	Feb. 25, 1918	3,125.00	5.00	50.00
Claus Schlueter	March 28, 1918	20.00	1.00	2.00
Louisa Otto	April 1, 1918	42.63	1.00	4.26
Wilhemine Cronoll	April 4, 1918	50.00	1.00	5.00
Esther B. Saunders	April 10, 1918	577.61	5.00	32.32
Johann H. Kodt	May 4, 1918	78.53	1.00	7.85
F. W. Doums	May 15, 1918	109.04	2.00	10.45
Johann H. Kodt	May 17, 1918	3.69	1.00	7.85
Catharine Davenport	June 11, 1918	3,822.20	5.00	50.00
Martha Jane Henry	June 15, 1918	37.00	1.00	3.70
Patrick D. Quirk	June 19, 1918	277.16	3.00	18.60
Edna A. Cole	June 20, 1918	2.50	1.00	.25
Mary J. Miller	June 21, 1918	525.61	5.00	30.76
Juergen Masack	June 26, 1918	*248.55	3.00	17.42
Total.		\$ 56,134.63	\$ 181.00	\$ 1,364.24

\*Tax and interest.

## SHELBY COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Michael Neubauer	Nov. 8, 1916	\$ 25.00	\$ 1.00	\$ 2.50
Mary Honeywell	Feb. 21, 1917	94.60	1.00	9.46
Joseph Carmen	June 20, 1917	*220.60		2.99
Peter C. Thussen	July 19, 1917	50.00	1.00	5.00
Emma Bacon	Aug. 25, 1917	150.00	2.00	12.50
F. C. Eggers	Oct. 10, 1917	1,154.57	5.00	46.54
J. E. Buman	Nov. 5, 1917	1,458.97	5.00	49.58
Mary C. Turner	Jan. 23, 1918	63.58	1.00	6.36
Henry Clausen	March 27, 1918	1,237.35	5.00	47.37
Emma J. Miller	May 1, 1918	650.60	5.00	34.52
Total		\$ 4,914.57	\$ 28.00	\$ 216.82

\*Tax and interest.

## SIOUX COUNTY.

Albert Hollander	Sept. 20, 1916	\$ 352.98		\$ 32.64
Patrick Kelly	Oct. 12, 1916	872.98	5.00	41.19
A. D. Rulph	March 25, 1917	*442.71		27.14
John Vos	March 22, 1917	*224.54		16.22
Anna Ricker	May 5, 1917	64.88		8.48
Gerben S. DeVries	July 5, 1917	1,068.72		45.08
Mary E. Parkison	Sept. 29, 1917	371.24	5.00	32.28
Norman Tarkelson	Dec. 27, 1917	98.23	1.00	9.82
Ann Kemple	March 7, 1918	*583.19	5.00	
Total		\$ 4,006.38	\$ 16.00	\$ 202.85

\*Tax and interest.

## STORY COUNTY.

Lila E. Wallace	July 29, 1916	\$ 15.00	\$ 1.00	\$ 1.50
Sara Twitt	Sept. 22, 1916	290.40	3.00	15.47
Ole L. Rasmussen	Sept. 25, 1916	292.50	3.00	19.62
Sarah R. McWilliams	Oct. 6, 1916	*88.98	1.00	8.90
Charles H. Pittis	Nov. 4, 1916	793.52	5.00	38.30
Daniel Crocker	Jan. 2, 1917	*79.52	1.00	7.95
T. J. Mulvehill	March 16, 1917	67.77	1.00	6.78
Hertie K. Brekke	June 29, 1917	472.06	1.00	7.20
Caroline Nelson	Aug. 18, 1917	1,979.36	5.00	50.00
C. A. Pond	Aug. 30, 1917	1,381.35	5.00	48.81
Ira Harris Mason	Sept. 18, 1917	849.71	5.00	40.49
Jacob Townswick	Dec. 9, 1917	3,810.69	5.00	50.00
Jas. H. Sinclair	April 1, 1918	232.05	5.00	16.60
Heben Harpet	May 25, 1918	45.00	1.00	4.50
Ole Johnson	May 25, 1918	370.00	4.00	23.50
Christine Hougau				
Total		\$ 10,331.91	\$ 44.00	\$ 375.24

\*Tax and interest.

## TAMA COUNTY.

W. T. Eastman	Oct. 5, 1916	\$ 429.87		
Conrad Bahr	Oct. 10, 1916	329.96	4.00	21.49
Ella C. Phillips	Dec. 21, 1916	165.90	2.00	13.25
John A. Hess	Dec. 23, 1916	*89.75	1.00	8.97
Belle J. Black	Dec. 28, 1916	*124.33	5.00	10.61
John Stojohak	Feb. 21, 1917	505.36	5.00	30.16
Margaret Bahr	Feb. 21, 1917	*163.24	2.00	13.16
Dennis Conner	April 10, 1917	629.47	5.00	33.88
Wm. Harms	May 18, 1917	*212.28	3.00	15.61
Lydia J. Veier	May 21, 1917	1,297.63	5.00	50.00
Hugh Calderwood	June 9, 1917	118.88	2.00	10.94
Jno. C. Dvcrak	Oct. 20, 1917	49.15	1.00	
Chas. H. Carmichael	Nov. 7, 1917	*510.00	5.00	30.30

## TAMA COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Hobekah Fleming	Nov. 26, 1917	728.66	5.00	37.75
Marie L. Jackman	Dec. 26, 1917	*279.60	3.00	18.99
Stephen Stieer	Dec. 31, 1917	50.00	1.00	5.00
Jno. G. Johnston	Jan. 3, 1918	88.85	1.00	8.88
Mary J. Horne	Jan. 4, 1918	93.55	1.00	9.33
Jas. W. Foley	Jan. 18, 1918	78.74	1.00	7.98
Leslie Bruna	March 9, 1918	317.14	4.00	20.85
John M. Henderson	April 1, 1918	218.87	3.00	15.94
Alonzo L. Russell	April 2, 1918	506.28	5.00	31.98
John Neckanleky	April 3, 1918	*15.30	1.00	1.53
C. A. Olson	April 29, 1918	783.91	5.00	41.80
Lena Paustian	May 1, 1918	150.00	2.00	15.00
Sarah Tomblison	June 10, 1918	30.45	1.00	3.04
Lizzie D. French	June 21, 1918	209.55	3.00	15.02
Total		\$ 8,244.42	\$ 68.00	\$ 406.69

\*Tax and interest.

## TAYLOR COUNTY.

A. J. Little	Sept. 28, 1916	\$ 923.93	\$ 5.00	\$ 43.12
A. J. Little	Sept. 28, 1916	*313.34		
Jno. H. Liggett	Oct. 18, 1916	115.30		10.76
F. E. Crouch	Dec. 27, 1916	57.46		31.11
F. E. Crouch	Dec. 30, 1916	479.81		
Mary I. Hamblin	Feb. 10, 1917	186.15	2.00	14.30
Sarah A. Bowers	March 16, 1917	*246.95	3.00	17.34
C. R. Moffett	April 6, 1917	1,654.90		50.00
J. H. Todd	April 21, 1917	55.22	1.00	5.52
D. M. Woodhill	April 21, 1917	*1,365.50	5.00	48.63
Sarah E. Jones	July 20, 1917	1,235.46	5.00	47.35
Belle M. Rhodenbaugh	Dec. 3, 1917	503.94		30.11
Wm. Woodburn	Dec. 31, 1917	1,296.75		47.26
Total		\$ 8,063.92	\$ 26.00	\$ 345.52

\*Tax and interest.

## UNION COUNTY

Matthew H. Kelly	July 2, 1917	\$ 208.40		\$ 15.42
Helen J. Northrup	Oct. 20, 1917	100.00		10.00
Mary S. Benz	Oct. 20, 1917	560.09		31.82
Jno. H. Reich	Nov. 21, 1917	*101.15		10.05
Sarah L. Swinehart	Nov. 28, 1917	*113.20		10.66
W. H. Peters	May 3, 1918	*467.59	\$ 5.00	28.37
Total		\$ 1,551.43	\$ 5.00	\$ 106.32

\*Tax and interest.

## VAN BUREN COUNTY.

Geo. M. Chalfant	July 15, 1916	\$ 290.18	\$ 3.00	\$ 19.50
Lelley Pickett	July 15, 1916	597.95	5.00	32.93
Mae Hinkle	July 20, 1916	*506.56	20.00	15.20
Robert Haney	Oct. 20, 1916	*289.45	3.00	19.47
Parley Hartson	March 28, 1917	494.25		29.71
Elizabeth M. Hartwick	May 31, 1917	230.46	3.00	16.52
Ray M. Smith	June 21, 1917	*65.76	1.00	6.57
D. C. Hoofman	Oct. 15, 1917	465.00	5.00	28.25
Christy Ann Earhart	March 28, 1918	662.50	5.00	34.88
Luke Marrison	May 6, 1918	*603.39	5.00	33.10
Anna M. Leech	May 11, 1918	113.63	2.00	10.68
Matthew Leech	May 11, 1918	188.88	2.00	14.44
Sarah A. Leech	May 11, 1918	120.65	2.00	11.03
Total		\$ 4,628.90	\$ 56.00	\$ 272.28

\*Tax and interest.

## COLLATERAL INHERITANCE TAX

## WAPELLO COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Wm. Gargate	July 5, 1916	\$ 47.60	\$ 1.00	\$ 4.76
James E. Wilson	Sept. 27, 1916	84.02		2.54
Jane Longley	Oct. 21, 1916	234.88		16.74
Mary Jane Wilson	Nov. 17, 1916	*833.10	20.00	
Margaret W. Peters	Feb. 2, 1917	*100.90	2.00	10.04
Geo. A. Brown	April 7, 1917	100.00	1.00	10.00
Jno. Schwaback	April 17, 1917	1,011.11		45.11
Sidney P. Lovell	May 23, 1917	*62.19	1.00	6.22
Nancy Davis	June 1, 1917	1,168.72		46.68
W. G. Crow	June 22, 1917	*283.60		19.18
Chas. J. Hench	July 2, 1917	477.74	5.00	28.88
Mary Ann E. Goff	July 3, 1917	*32.33	4.00	22.61
Anna G. Manning	July 28, 1917	489.00		39.00
Louise Rose	Sept. 8, 1917	497.17		29.55
W. J. Passmore	Sept. 17, 1917	374.50	3.00	18.72
Malvina A. Roland	Dec. 21, 1917	*85.27		6.52
Ernest Koch	Dec. 31, 1917	363.77	4.00	23.18
Lydella Humbert	Feb. 16, 1918	62.55		6.25
Joseph B. Demefe	April 12, 1918	112.16		10.60
E. M. Fanswaugh	May 15, 1918	540.80	5.00	31.22
Gust Apollogren	May 18, 1918	3,208.80	5.00	50.00
Henry C. Dimmitt	June 8, 1918	62.92	1.00	6.29
Total		\$ 10,444.68	\$ 59.00	\$ 424.29

\*Tax and interest.

## WARREN COUNTY.

Elizabeth Ingralls	Aug. 10, 1916	\$ 19.03		\$ 1.90
Maria W. Hamm	Sept. 12, 1916	61.25	\$ 1.00	6.12
Elizabeth Hadley	Oct. 20, 1916	103.65		10.18
William Haley	March 30, 1917	1,027.50	5.00	45.27
J. E. Fridley	June 20, 1917	177.90	2.00	13.89
Wm. Caldwell	Sept. 12, 1917	*1,174.04		
Augusta W. Backmiller	Sept. 12, 1917	343.17	4.00	24.91
Sarah E. Powers	Oct. 12, 1917	585.89	5.00	32.57
Catherine Ridge	Jan. 22, 1918	447.41		27.37
Jas. W. Chumbley, Jr.	March 25, 1918	236.81		16.81
Jas. A. Parr	April 19, 1918	105.49	2.00	10.27
Jacob B. Moon	May 1, 1918	57.13	1.00	5.72
James H. Hull	May 1, 1918	119.82	2.00	10.99
H. C. Edgington	May 23, 1918	*76.95	1.00	7.76
Total		\$ 4,532.94	\$ 26.00	\$ 188.79

\*Tax and interest.

## WASHINGTON COUNTY.

Cordelia A. Ross	Nov. 16, 1916	\$ 525.08	\$ 5.00	\$ 30.75
Jno. A. McKay	Dec. 4, 1916	149.56	2.00	12.47
Marie Hamm	Feb. 27, 1917	584.75	5.00	32.54
Mary M. Logan	April 2, 1917	105.10	2.00	13.25
Sarah E. Brown	Aug. 7, 1917	63.99	1.00	6.36
Ino. K. Paris	Aug. 16, 1917	5,900.00	5.00	50.00
Alois Marek	Aug. 25, 1917	25.00	1.00	2.50
Mary A. Morgan	Sept. 6, 1917	51.85	1.00	5.18
Charlotte B. Carter	Oct. 8, 1917	142.25	2.00	12.11
Susan McClelland	Oct. 30, 1917	*224.32	3.00	16.22
G. M. Zaring	Nov. 27, 1917	969.84	6.00	44.09
Ann F. Wagner	Jan. 12, 1918	397.18	4.00	24.86
Agnes I. Robison	Jan. 12, 1918	145.77	1.00	12.26
George Mootbart	Feb. 6, 1918	533.09	5.00	30.99
Wm. H. McIntire	March 12, 1918	246.52	3.00	17.32
Rachel Thompson	March 29, 1918	185.28	1.00	14.26
J. N. McKelvey	May 2, 1918	*12.25	1.00	1.22
Geo. Beretier	May 9, 1918	436.58	5.00	26.92
Hannah H. Story	June 11, 1918	81.03	1.00	8.10
Total		\$ 10,788.65	\$ 55.00	\$ 361.40

\*Tax and interest.

## WAYNE COUNTY

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
Sarah L. Young	Aug. 31, 1916	\$ 276.80	\$ 3.00	\$ 18.84
Chas. H. Storratt	March 13, 1917	\$ 91.25	1.00	5.13
Laura E. Powell	July 3, 1917	\$ 144.56	2.00	12.22
J. L. Remington	July 16, 1917	484.09	5.00	29.20
Anna Timmons	July 26, 1917	87.53	1.00	8.75
Total		\$ 1,044.39	\$ 12.00	\$ 74.14

\*Tax and interest.

## WEBSTER COUNTY.

Ann Paris	Aug. 24, 1916	\$ 37.95	\$ 1.00	\$ 3.79
Catherine Collins	Aug. 31, 1916	\$ 430.10	5.00	26.50
Jas. A. Purcell	Sept. 8, 1916	89.00	1.00	8.90
Michael Dwyer	Sept. 26, 1916	121.04	2.00	11.10
Mary Dwyer	Oct. 18, 1916	304.14		
Margaret Cochran	Oct. 31, 1916	35.00	1.00	3.50
Mary Dwyer	Nov. 22, 1916	25.00		25.00
Jno. Downing	Dec. 21, 1916	1,033.92	5.00	43.33
Francis DeLano	Dec. 16, 1917	100.00	1.00	10.00
Jacob Houslin	April 18, 1917	184.65		14.23
Eugenia S. McNelly	April 19, 1917	2,137.30	5.00	50.00
John N. Dwyer	June 15, 1917	\$ 927.23	5.00	42.82
Margaret Garrison	July 14, 1917	5,000.00		50.00
C. J. Stromblad	Aug. 11, 1917	828.94		43.16
Rose Scally	Sept. 4, 1917	50.00	1.00	5.00
Mary C. McKinley	Sept. 24, 1917	\$ 18.40		1.84
Peter O'Rourke	Nov. 5, 1917	\$ 168.79	2.00	13.44
P. G. Steinhilf	Nov. 7, 1917	584.28	5.00	32.52
Jno. Dinneen	Nov. 26, 1917	1,350.38	5.00	45.50
Nils Johnson	Dec. 26, 1917	\$ 96.04	4.00	20.30
Anna M. Danielson	Jan. 18, 1918	2,299.12		
Peter A. Forsberg	Jan. 21, 1918	137.70	2.00	11.88
Maurice Gulhaen	Feb. 25, 1918	4,195.55	5.00	30.99
Frank Abel	March 7, 1918	781.06	5.00	39.43
Ellen P. Dawley	May 22, 1918	\$ 55.58	1.00	5.55
Elizabeth Riddle	June 12, 1918	1,380.39	5.00	48.80
Total		\$ 22,583.67	\$ 66.00	\$ 602.79

\*Tax and interest.

## WINNEBAGO COUNTY.

Florence R. Lockwood	Oct. 5, 1916	\$ 260.67	\$ 3.00	\$ 18.03
Martha Hanson	March 26, 1918	547.82	5.00	
Total		\$ 808.49	\$ 8.00	\$ 18.03

## WINNESHIK COUNTY.

Margaret Danforth	Aug. 22, 1916	\$ 1,330.59	\$ 5.00	\$ 48.30
Helga O. Hokaszen	Sept. 6, 1916	1,082.80	5.00	43.82
Catherine McVornick	Sept. 8, 1916	\$ 43.90		4.39
Wm. H. Smith	Nov. 6, 1916	1,469.09	5.00	49.59
Ole O. Holstad	Dec. 8, 1916	\$ 278.25	3.00	18.82
Hans T. Sandage	Jan. 19, 1917	\$ 1,042.43	5.00	43.43
Ole O. Hanzzen	March 10, 1917	161.69	2.00	13.08
Hans O. Johnson	April 30, 1917	69.29	1.00	6.92
Jos. McNevin	April 30, 1917	204.65	5.00	15.00
Albert Orino	Sept. 6, 1917	143.32	2.00	12.16
Hans H. Rogdlett	Sept. 17, 1917	169.50	2.00	13.47
G. J. Riise	Sept. 17, 1917	189.00	2.00	14.90
Wm. M. Child	Dec. 26, 1917	\$ 139.99	2.00	11.93

## WINNESHIK COUNTY—Continued

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
James Courtney	Jan. 4, 1918	5.00	1.00	50.00
Helge S. Olson	Jan. 22, 1918	583.34	5.00	32.44
Annie K. Land	Feb. 9, 1918	\$ 229.24	4.00	21.44
Mathias Battendorf	Feb. 25, 1918	80.83	1.00	8.08
Gertrude O. Neuhelm	March 15, 1918	164.58	2.00	13.22
Moses Perry	March 21, 1918	295.35	3.00	19.77
Anna Johnson	June 26, 1918	889.19	5.00	43.67
Total		\$ 8,649.40	\$ 58.00	\$ 485.80

\*Tax and interest.

## WOODBURY COUNTY.

Jno. Cornwall	July 26, 1916	\$ 231.25	\$ 3.00	\$ 16.56
Almirin C. Stone	Sept. 16, 1916	17.50		
Rebecca H. Hutchins	Oct. 18, 1916	1,126.75	5.00	46.26
Thos. S. Martin	Oct. 20, 1916	50.00	1.00	5.00
Lillian M. McKee	Nov. 14, 1916	161.88	2.00	10.99
Delphis Payette	Nov. 15, 1916	462.02	5.00	28.10
Jas. Lyons	Dec. 4, 1916	\$ 6.23	1.00	.62
Carl Mowitz	Dec. 22, 1916	25.75	1.00	2.57
Geo. W. Conitt	Dec. 28, 1916	457.23	5.00	27.80
Horace M. Wyckoff	Jan. 31, 1917	25.00	1.00	2.50
Samuel E. Smith	March 6, 1917	4.60	1.00	.46
Mary Farley	March 17, 1917	325.00	4.00	21.25
Anna L. Pinckney	March 24, 1917	223.04	3.00	16.15
Daniel W. Connole	April 5, 1917	\$ 92.35	1.00	3.23
Patrick Bradley	April 24, 1917	25.10	1.00	2.51
Kate D. Kennedy	April 28, 1917	\$ 74.20		
Esther Tone	May 1, 1917	30.00	1.00	3.00
John Amoler	May 18, 1917	2,028.70	5.00	60.00
Chas. H. Dicks	June 2, 1917	77.75		
Isabelin Liddle	June 3, 1917	123.72	2.00	11.18
Gustaf A. Noble	June 9, 1917	\$ 43.86	1.00	3.38
Sarah Palmer	July 7, 1917	56.64	1.00	5.66
Eli O. Van Blaracom	July 30, 1917	73.23	1.00	7.32
Mary A. Greenwald	Aug. 28, 1917	\$ 276.67		18.83
Elizabeth M. Benham	Aug. 28, 1917	\$ 7.10	1.00	
Margaret McQuillan	Oct. 8, 1917	378.43	4.00	23.93
Jno. Lippold	Nov. 28, 1917	\$ 22.25	1.00	2.22
E. B. Martin	Dec. 24, 1917	1,949.11	5.00	50.00
Sarah C. McElrath	Jan. 18, 1918	552.09	5.00	20.00
W. O. Beauphin	Feb. 8, 1918	126.29	2.00	11.31
Alexander Larson	Feb. 26, 1918	\$ 7.10		
Carl Ludwig	March 21, 1918	159.45	2.00	12.52
W. T. Russell	March 27, 1918	351.43	4.00	22.57
Edw. Clark	April 1, 1918	\$ 94.21		9.42
Lina Simon	April 6, 1918	\$ 689.45	5.00	35.68
Wm. Edw. Bender	April 13, 1918	3,675.01	5.00	
Joseph Stuel	May 3, 1918	\$ 135.82		12.69
M. Frederic Kroeger	May 6, 1918	275.36	3.00	18.76
Mary Kolen	May 18, 1918	71.87	1.00	7.18
F. X. Balow	May 24, 1918	\$ 201.29	5.00	15.06
Thos. R. Deignan	June 8, 1918	234.05	3.00	16.70
Geo. A. Jodyrn	June 18, 1918	174.38	2.00	13.72
Hans Erickson	June 28, 1918	416.08	3.00	25.80
Total		\$ 16,312.09	\$ 99.00	\$ 559.07

\*Tax and interest.

## WORTH COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
John Karf	Sept. 4, 1917	\$ *192.73	\$ 2.00	\$ 14.63
Mary Prybi	Sept. 5, 1917	*228.80	3.00	16.44
Benton Havenscott	Oct. 29, 1917	*341.60		22.08
Merton E. Lilly	April 29, 1918	399.00	2.00	20.00
Wm. Freeman	May 15, 1918	604.50	5.00	33.14
Wm. Freeman	May 17, 1918	326.58		9.79
Total		\$ 1,994.21	\$ 12.00	\$ 116.08

\*Tax and interest.

## WRIGHT COUNTY.

Estate	Date of Payment	Tax	Fees Paid	
			Reporting	Legal
M. F. McInerney	Aug. 21, 1917	\$ 269.50	\$ 3.00	\$ 28.48
Eva M. Gee	Aug. 11, 1917	1,129.32		46.29
Jennie L. Higgins	Sept. 19, 1917	452.29	5.00	37.62
C. Ahman	Oct. 26, 1917	2,112.43		59.00
Choster Henry	Feb. 7, 1918	150.00		12.50
Karl K. Keith	March 18, 1918	981.95	5.00	44.45
Total		\$ 5,095.50	\$ 13.00	\$ 209.34

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 See vice
Adair	2,508.41	9.00	131.59
Adams	1,148.87	11.00	70.56
Allamakee	758.65	75.00	378.06
Appanoose	3,312.23	18.00	136.82
Audubon	1,080.66	7.00	68.89
Benton	29,533.01	69.00	441.19
Black Hawk	14,938.18	170.22	694.96
Boone	7,166.33	33.00	363.51
Bremner	3,983.21	33.49	207.49
Buchanan	3,626.74	28.00	187.55
Egona Vista	2,317.26	18.00	
Butler	3,989.93	19.00	138.56
Calhoun	2,304.88	1.00	112.33
Carroll	1,716.28	13.00	90.93
Cass	7,341.29	39.00	301.71
Cedar	23,292.78	44.00	311.68
Cerro Gordo	7,996.86	43.00	313.19
Cherokee	5,213.33	31.00	256.12
Chickasaw	4,281.95	23.00	228.23
Clarke	1,900.47	20.00	129.89
Clay	271.96	8.00	49.14
Clayton	3,999.90	34.00	348.67
Clinton	17,288.72	112.00	705.94
Crawford	4,738.25	24.00	199.75
Dallas	6,412.94	39.00	170.89
Davis	1,917.81	8.00	63.72
Decatur	799.00		38.07
Dela ware	9,399.94	107.90	428.86
Des Moines	26,346.60	114.00	918.48
Dickinson	970.65	9.00	53.93
Dubuque	32,259.92	178.00	1,500.33
Emmet	2,909.99	13.00	91.76
Fayette	11,262.76	55.00	346.69
Floyd	4,621.46	23.00	45.43
Franklin	2,580.60	37.00	148.79
Fremont	11,697.96	26.00	259.96
Greene	14,010.53	44.00	254.34
Grundy	4,322.09	17.00	152.98
Guthrie	4,638.80	20.00	165.41
Hamilton	5,435.63	29.00	295.20
Hancock	799.04		28.16
Hardin	16,694.33	61.00	523.22
Harrison	7,530.11	41.00	314.28
Henry	7,964.79	45.00	335.13
Howard	2,518.91	10.47	211.27
Humboldt	10,181.71	28.00	
Iowa	9,480.16	5.00	123.95
Iowa	4,067.95	26.00	237.04
Jackson	10,916.57	78.00	342.51
Jasper	23,685.45	95.00	479.23
Jefferson	2,384.13	26.00	113.11
Johnson	13,945.66	81.00	675.86
Jones	6,409.45	44.00	274.96
Keokuk	9,299.83	54.00	417.86
Kossuth	1,785.35	20.00	122.19
Lee	12,995.04	70.00	575.01
Linn	30,268.96	159.00	1,103.26
Louis	2,468.11	12.00	94.21
Louis	2,881.93	21.75	135.72
Lynn	14,206.89	10.00	336.59
Madison	3,247.57	12.00	196.41
Madison	13,760.22	125.00	195.66
Marion	5,694.95	40.00	291.41
Marshall	12,046.16	35.00	308.41
Mills	5,171.62	32.00	254.68
Mitchell	8,234.30	36.00	323.60
Monroe	2,674.76	17.00	128.72
Monroe	5,278.82	36.00	278.83
Montgomery	8,643.98	47.00	335.26

Counties	Tax Collected	Fees Paid	
		Reporting	Legal Service
Muscatine.....	21,345.45	111.00	726.05
O'Brien.....	14,389.53	47.00	310.67
Osceola.....	2,561.88	16.00	110.08
Pagr.....	13,818.65	43.00	493.90
Palo Alto.....	4,240.69	29.00	227.69
Plymouth.....	19,031.61	44.00	315.59
Po-skonia.....	5,830.80	10.00	90.42
Polk.....	21,961.16	131.65	988.87
Pottawattamie.....	9,641.17	63.00	549.13
Poweshiek.....	9,262.86	56.15	416.62
Ringgold.....	1,564.93	29.00	113.19
Sac.....	4,990.42	34.00	258.64
Scott.....	36,134.93	181.00	1,364.24
Shelby.....	4,514.57	26.00	216.82
Sionx.....	4,009.38	16.00	302.85
Story.....	10,331.91	44.00	375.24
Tama.....	8,244.42	68.00	496.69
Taylor.....	8,063.92	26.00	345.52
Union.....	1,551.43	5.00	106.32
Van Buren.....	4,628.80	56.00	272.28
Wacello.....	10,444.68	59.00	424.59
Warren.....	4,332.94	26.00	188.79
Washington.....	10,738.65	55.00	361.40
Wayne.....	1,044.39	12.00	74.14
Webster.....	22,583.67	66.00	602.79
Winnebago.....	808.49	8.00	18.03
Winne-shiek.....	8,849.49	58.00	483.80
Woodbury.....	16,312.69	99.00	559.07
Worth.....	1,994.21	12.00	116.08
Wright.....	5,995.50	13.00	209.34
<b>Totals.....</b>	<b>\$ 873,394.28</b>	<b>\$ 4,142.23</b>	<b>\$ 30,667.49</b>

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