

State of Iowa

1926

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REPORT OF THE

# TREASURER OF STATE

FOR THE

Biennial Period July 1, 1924 to June 30, 1926

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R. E. JOHNSON, Treasurer of State

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Published by  
THE STATE OF IOWA  
Des Moines

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## LETTER OF TRANSMITTAL

Hon. John Hammill, Governor of Iowa:

Sir: I have the honor to transmit herewith, in accordance with the provisions of law, my report as Treasurer of State for the biennial period July 1, 1924 to June 30, 1926.

R. E. JOHNSON,  
Treasurer of State.

Des Moines, October 15, 1926.

TREASURERS OF STATE

Name	County From Which Chosen	Date of First Election or Appointment	Years Served
Morgan Reno	Johnson	October 26, 1846	1846-1850
Israel Kister	Davis	August 5, 1850	1850-1852
Martin L. Morris	Polk	August 2, 1852	1852-1859
John W. Jones	Hardin	October 12, 1858	1859-1862
William H. Holmes	Washington	October 8, 1862	1863-1867
Samuel E. Rankin	Jones	October 9, 1866	1867-1873
William Christy	Clarke	November 5, 1872	1873-1877
George W. Bemis	Buchanan	November 7, 1876	1877-1881
Edwin H. Conger	Dallas	November 2, 1880	1881-1885
Voltaire P. Twombly	Marshall	November 4, 1884	1885-1891
Byron A. Beeson	Van Buren	November 4, 1890	1891-1895
John Herrlott	Guthrie	November 6, 1894	1895-1901
Gilbert S. Gilbertson	Winnebago	November 6, 1906	1907-1913
William W. Morrow	Union	November 5, 1912	1913-1917
William C. Brown	Delaware	May 14, 1917	1917-1921
E. H. Hoyt	Black Hawk	November 2, 1920	1921-1924
W. J. Burbank	Black Hawk	November 2, 1920	1921-1924
R. E. Johnson	Muscatine	November 4, 1924	1925

TREASURER OF STATE'S DEPARTMENT

R. E. Johnson	Treasurer of State	Muscatine
James E. Thomas	Deputy	Montgomery

GENERAL OFFICE

Ida Grund	Cashier	Polk
Marie Kaplan	Bonus Clerk	Polk
LaVida Schmelzer	Collateral Clerk	Muscatine
C. A. Allen	Bookkeeper	Polk
Alta Emmons	General Clerk	Polk
Eva B. Ullrich	Special Clerk	Polk
Gladys Engle	Stenographer	Polk
H. B. Dorrell	Watchman	Polk

INHERITANCE TAX DIVISION

John V. Wicklund	Chief Examiner	Polk
Prudence Peirce	Chief Clerk	Polk
Hattie F. Rose	File Clerk	Polk
Leona Scidmore	Stenographer	Polk
Cocelia McGrevey	Stenographer	Polk
Kathleen Rolley	Stenographer	Polk
Martha Hopper	Stenographer	Polk
E. E. Devor	Trav. Examiner	Black Hawk
L. L. Fisk	Trav. Examiner	Fayette
Edmund L. Brown	Trav. Examiner	Jefferson
W. H. Hamner	Trav. Examiner	Polk

CIGARETTE REVENUE DEPARTMENT

Paul C. Larsen	Superintendent	Polk
Della Irons	Chief Clerk	Polk
Katherine Shields	Order Clerk	Jasper
Paul Sims	Shipping Clerk	Polk
Lillian Stiles	General Clerk	Polk
Mrs. Earl Johnson	Stenographer	Polk
Vivian Barton	Stenographer	Clay
W. M. Price	Inspector	Polk
T. P. Gephart	Inspector	Wapello
J. B. Farrand	Inspector	Polk
W. E. Hawse	Inspector	Grundy
J. A. Preston	Inspector	Ida
J. L. Hicks	Inspector	Jefferson
Geo. B. Hall	Inspector	Polk

GASOLINE TAX DEPARTMENT

G. E. Combs	Auditor	Polk
H. M. Gladfere	Auditor	Keokuk
Roy M. Williams	Auditor	Polk
Neva White	Chief Clerk	Polk
Madeline Burke	Stenographer	Polk
Viola G. Lake	Stenographer	Johnson

REPORT OF TREASURER OF STATE

GASOLINE TAX

Senate File 312, Acts of the 41st G. A., which became effective at midnight on April 15, 1925, imposed a license fee of two cents per gallon or fraction thereof on all gasoline used in the State of Iowa for any purpose whatsoever. The license fee is collected by approximately 500 distributors who report and remit to this department each month.

Provision is made for the reimbursement of the license fee previously paid when the gasoline is used for purposes other than propelling motor vehicles upon the public highway when the application for same is filed within 90 days following the date of purchase and accompanied by the original invoices covering the gasoline purchased. Under the same provisions, reimbursement is authorized to municipalities on gasoline purchased and used by them in the operation of motor vehicles operated for municipal purposes. The collections of this department are set out in Statement No. 25 and the amount apportioned to the various counties are shown in Statement No. 27. The condition of the administration fund, details of the amounts of refunds made and expenditures for salaries and traveling expenses during the period are shown in Statements Nos. 28 and 29.

STATE SINKING FUND FOR PUBLIC DEPOSITS

The 41st G. A., by the enactment of House File 129 (amended by H. F. 393) made provision for the creation of the State Sinking Fund for public deposits, the purpose of which was "to secure the payment of their deposits to state, county, township, municipal, and school corporations having public funds deposited in any bank in this State, when such deposits have been made by authority of and in conformity with the direction of the local governing council or board which is by law charged with the duty of selecting depository banks for said funds." Under the direction of the Treasurer of State all interest earned on public deposits, not exceeding 2½% per annum, has been diverted to the Sinking Fund since August 1, 1925. During the period beginning April 3, 1925, ninety-eight

national, state and private banks have deposits of public funds aggregating \$4,358,282.87 have been closed. As shown by Statements Nos. 31 and 32 reimbursements totaling \$1,469,130.91 have been made to date. The unpaid deposit claims which have been approved by the Superintendent of Banking total \$1,456,239.99, leaving a balance of approximately \$1,432,911.97 in deposits for which claims are yet to be filed.

MOTOR VEHICLE FEES

The 41st G. A., also changed the law to require the County Treasurers to remit to this department each month to cover the 6% of collections of motor vehicle fees for credit to the Motor Vehicle Department maintenance and the Iowa State Highway Commission maintenance. Three and one-half per cent of the collections are credited to the Motor Vehicle Department and 2 1/2% to the Highway Commission, and the amounts received since April 1, 1925 are shown in Statement No. 26 following.

INHERITANCE TAX AND CIGARETTE STAMP TAX

In order that the same may be available to those interested there are appended hereto Statements Nos. 30 and 34 being comparative tables showing the receipts of the indicated divisions of the office since the effective dates of the taxes.

GENERAL BALANCE STATEMENT  
For Period July 1, 1924 to June 30, 1925.

Funds for Which Assets Are Held	Opening Balance July 1, 1924 Credit	Receipts and Credits 1st Year	Receipts and Credits 2nd Year	Total Receipts and Credits (Two Years)	Disbursements 1st Year	Disbursements 2nd Year	Total Disbursements Two Years	Closing Balance June 30, 1925 Credit
<b>Revenue Funds:</b>								
General revenue	\$ 2,299,626.64	\$ 1,651,025.37	\$ 1,232,966.29	\$ 2,883,991.66	\$ 1,751,545.76	\$ 1,149,488.83	\$ 2,899,664.59	\$ 7,181,286.17
Capitol grounds extension	29,725.22	5,222.12	5,101.42	14,626.54	11,741.88	10,779.48	22,521.36	1,111,286.47
Soldiers' bonus (tax)	1,000,000.00	1,782,375.39	1,082,677.42	2,721,452.81	1,099,142.59	1,089,868.75	2,189,011.34	786,104.35
State Highway Commission	624,400.00	96,800.00	111,200.00	208,000.00	37,300.00	109,800.00	147,100.00	674,300.00
Endowment fund bonds	79,350.32	37,300.00	88,728.75	121,028.75	36,300.00	74,100.00	110,400.00	30,682.07
College interest	7,475.91	59,774.36	41,533.70	75,268.06	29,138.27	43,601.10	72,739.37	537.70
Morrill endowment		50,000.00	50,000.00	100,000.00	50,000.00	50,000.00	100,000.00	
State Highway Commission	2,797,835.34	374.50	81.50	356.00	301,549.10	135,378.54	436,927.64	1,858,270.00
Soldiers' bonus bond sale receipts	1,712,673.37	32,014,102.50	11,682,666.37	23,696,769.00	12,205,078.74	11,252,306.29	23,457,385.03	1,603,367.22
Primary road contingent	149,829.05	742,816.59	1,884,556.72	2,670,192.31	723,078.22	1,959,816.69	2,682,894.91	131,066.15
Men's Parole relief	250.00	82.30		82.30	95.50		95.50	
Women's parole relief	107,029.88	110,478.11	137,103.56	247,581.67	270.00		270.00	
Vocational education	3,166.47	22,694.81	20,188.88	42,883.69	92,611.31	114,177.15	206,788.46	154,486.12
Welfare and hygiene of maternity and infancy (Federal)	9,224.32	24,284.17	36,989.73	61,274.10	32,950.50	30,338.91	63,289.41	9,816.15
Welfare and hygiene of maternity and infancy (State)	27,481.84	21,213.69	31,935.00	53,148.73				7,997.61
Gasoline fund for public deposits			1,451,401.80	1,451,401.80	331,438.37	26,668.81	358,107.18	3,387.86
Gasoline (Administration and refund)		347,808.99	4,807,825.95	5,155,634.94	517,893.79	1,425,861.88	1,943,755.67	59,129.94
Primary road	2,254,022.38	8,754,820.46	8,967,271.55	17,721,114.39	1,572.21	6,500,000.00	8,072,072.21	9,652,740.18
Motor vehicle department, maintenance	51,928.34	115,619.97	491,548.21	668,096.52	7,359,696.96	12,800,000.00	20,159,696.96	6,117,082.87
Highway Commission, maintenance	61,379.61	225,442.82	255,442.82	510,885.64	286,871.83		286,871.83	29,532.70
<b>Total</b>	\$1,296,919.06	\$12,707,454.32	\$18,689,346.69	\$31,396,801.01	\$11,554,395.67	\$14,429,328.47	\$25,983,724.14	\$15,671,290.38

## REPORT OF TREASURER OF STATE

GENERAL BALANCE STATEMENT—Continued  
For Period July 1, 1924 to June 30, 1926.

Assets Held	Opening Balance July 1, 1924 Debit	Credits 1st Year	Credits 2nd Year	Total Credits Two Years	Total Debits Two Years	Debits 1st Year	Debits 2nd Year	Total Debits Two Years	Closing Balance June 30, 1926 Debit
Current:									
Cash	\$ 8,286,330.12	\$ 42,698,412.28	\$ 40,442,081.56	\$ 83,011,204.14	\$ 44,047,087.04	\$ 75,390,714.43	\$ 41,107,727.19	\$ 85,155,714.03	\$ 6,919,909.84
County Treasurers (Accounts Receivable) for:	11,451.24	75,410,437.22	78,453,388.80	154,300,093.18	75,390,714.43		78,569,757.31	154,300,471.74	21,094.08
General revenue fund	2,857,368.17	11,367,516.74	10,270,411.71	21,687,998.45	19,029,422.49		9,500,000.00	19,229,422.49	4,905,872.13
Highway grounds extension fund	11,861.28	66,000.00	66,000.00	132,000.00	161,637.78		160.22	161,798.00	
State College of Agriculture and Mechanic Arts endowment fund securities	1,730,375.26	1,730,375.26	1,682,677.42	3,413,052.68	1,671,942.78		2,015,168.17	3,943,670.95	677,781.80
Motor vehicle license fees and penalties	2,461,369.83	9,250,913.19	8,867,271.55	18,303,184.74	8,947,466.70		6,500,000.00	14,547,466.70	6,117,033.87
State College of Agriculture and Mechanic Arts endowment fund securities	624,400.00	90,800.00	111,200.00	286,600.00	27,300.00		120,800.00	128,100.00	674,300.00
Total	\$14,300,949.05	\$140,479,224.72	\$140,722,624.32	\$281,211,850.04	\$128,633,446.42		\$128,594,155.89	\$276,847,602.31	\$18,671,300.88

## REPORT OF TREASURER OF STATE

STATEMENT NO. 1. GENERAL REVENUE FUND—RECEIPTS  
Biennial Period Ended June 30, 1926.

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
Tax Levy—State Revenue: Reported by county treasurers	\$11,397,692.64	\$10,270,411.71	\$21,668,014.35
Special Taxes:			
Insurance companies, Iowa	\$ 114,644.12	\$ 119,712.27	\$ 234,316.39
Insurance companies, others	1,668,172.22	1,229,288.88	2,822,768.10
Equipment car companies	40,800.29	46,146.10	86,946.39
Cigarette stamps	772,834.24	829,174.38	1,602,008.62
Inheritance tax	1,072,362.47	1,121,533.23	2,193,895.70
Total	\$ 3,668,780.34	\$ 3,346,154.86	\$ 6,439,935.20
Judiciary and Judicial Departments: Clerk of the Supreme Court	\$ 5,117.48	\$ 5,194.15	\$ 10,311.63
Total	\$ 5,117.48	\$ 5,194.15	\$ 10,311.63
Militia—Adjutant General: National Guard support	\$ 13.06	\$ 2,030.79	\$ 2,063.85
Camp Dodge maintenance—21B-2B, 41	52.40	32.40	84.80
General fees	3.50	3.50	7.00
Total	\$ 13.06	\$ 2,106.69	\$ 2,119.75
Administrative and Executive—State Officers, Boards, Departments, Commissions, Etc.— Fees:			
Auditor of State: General fees	\$ 12,561.54	\$ 2,246.55	\$ 14,748.11
Building and loan fees	495.00	435.00	860.00
Total	\$ 12,966.86	\$ 2,701.95	\$ 15,668.81
Agricultural Department: General fees	\$ 500,815.92	\$ 219,133.84	\$ 469,651.76
Board of Educational Examiners: Teachers placement and general fees	524.25	918.85	1,443.11
Board of Health: Chiropractic fees	\$ 530.00	\$ 5,396.00	\$ 6,226.00
Dentists fees	3,155.00	4,149.00	7,204.00
Embalmers fees	1,942.00	2,581.75	4,523.75
Nurses fees	2,195.00	5,316.00	7,511.00
Optometrists fees	2,830.00	2,929.00	5,759.00
Osteopathic fees	405.83	1,235.00	1,640.83
Physicians fees	6,499.00	9,175.00	15,584.00
Podiatry fees	31.00	86.00	117.00
Vital statistics	356.75	329.75	686.50
Maternity inspection	110.00		110.00
Total	\$ 19,364.58	\$ 31,197.50	\$ 53,562.08
Board of Mine Examiners: General fees	\$ 398.50	\$ 341.50	\$ 740.00
334-28-40 prior		111.00	111.00
Total	\$ 398.50	\$ 452.50	\$ 851.00
State Entomologist: General fees	\$ 2,065.50	\$ 2,654.50	\$ 4,100.00
Executive Council: General fees	6,609.14	6,547.35	13,546.49

## STATEMENT NO. 1. GENERAL REVENUE FUND—RECEIPTS—Continued

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
<b>Fish and Game Warden:</b>			
General fees	\$ 246.90		\$ 246.90
Clamming license	349.00		349.00
Total	\$ 595.90		\$ 595.90
<b>Governor of Iowa:</b>			
Certification fees	\$ 49.00	\$ 82.00	\$ 131.00
Extradition fees	74.75	84.00	158.75
Notary fees	23,330.00	5,710.00	29,040.00
Total	\$ 23,453.75	\$ 5,833.00	\$ 29,316.75
<b>Insurance Commissioner:</b>			
General fees	\$ 127,163.32	\$ 132,830.08	\$ 260,022.40
Examinations	46,123.93	43,632.98	89,776.91
Total	\$ 173,287.25	\$ 176,463.06	\$ 349,750.31
<b>Pharmacy Commission:</b>			
General fees	\$ 38,276.50	\$ 37,932.00	\$ 76,208.50
<b>Secretary of State:</b>			
General fees	\$ 176,579.20	\$ 169,295.98	\$ 345,875.18
Blue sky	6,489.20	7,070.00	13,559.20
Total	\$ 183,068.40	\$ 176,365.98	\$ 359,434.38
Total administrative and executive fees	\$ 661,456.59	\$ 652,901.53	\$ 1,314,418.00
<b>Administrative and Executive—State Officers, Boards, Departments, Commissions, Etc.— Refunds Agricultural Department:</b>			
H. F. 65-60-40	\$ 85.87		\$ 85.87
Traveling expense prior 331-32-40		\$ 113.67	113.67
Traveling expense 218-30-41		922.43	922.43
Total	\$ 85.87	\$ 1,036.10	\$ 1,121.97
<b>Attorney General:</b>			
Miscellaneous	\$ 52.50	\$ 163.40	\$ 215.90
<b>Auditor of State:</b>			
County examinations	\$ 37,228.62	\$ 66,338.10	\$ 103,566.72
Municipal examinations	22,292.90	28,790.73	51,092.63
Escaped prisoners—24-13335	97.30		97.30
Refund advertised laws—30-2-40 Ex.	2.69		2.69
3-7-16-40	4.94		4.94
218-6B-41		470.81	470.81
218-46A-41		65.07	65.07
218-13B-41		.96	.96
Total	\$ 100,606.36	\$ 95,664.67	\$ 205,321.03
<b>Banking Department:</b>			
Miscellaneous		\$ 1.00	\$ 1.00
<b>Board of Control:</b>			
Coal mined at fair grounds	\$ 5,200.11	\$ 5,439.58	\$ 10,649.69
Miscellaneous	6.93	2,365.00	2,971.23
Traveling expense—36B-11-41		200.00	200.00
Total	\$ 5,207.04	\$ 8,004.58	\$ 14,000.92
<b>Board of Health:</b>			
H. F. 290-25-40 Ex.	\$ 12.50		\$ 12.50
Federal aid—B. V. D. Control	568.54		568.54
Laboratory supplies medication—218-21B-41		167.80	167.80
Total	\$ 581.04	\$ 167.80	\$ 748.84

## STATEMENT NO. 1. GENERAL REVENUE FUND—RECEIPTS—Continued

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
<b>Board of Education:</b>			
234-15-60—per diem, salary	\$ 16.00		\$ 16.00
Miscellaneous	16,217.21		16,217.21
Total	\$ 16,227.21		\$ 16,227.21
<b>Board of Vocational Education:</b>			
Miscellaneous	\$ 21.99		\$ 21.99
<b>Executive Council:</b>			
Miscellaneous 207-15-40	\$ 2,815.33	\$ 1,302.12	\$ 4,117.45
1-105-40 Ex.		3.05	3.05
218-17-41		3,643.62	3,643.62
State parks	12,256.24	34,978.78	47,235.02
Total	\$ 15,068.59	\$ 40,217.58	\$ 55,286.17
<b>Budget Director:</b>			
218-2B-41		\$ 44.24	\$ 44.24
<b>Governor of Iowa:</b>			
1-72-40 Iowa Child Welfare Commission	\$ 603.22		\$ 603.22
<b>Historical Department:</b>			
Miscellaneous	296.50	287.89	584.39
<b>Industrial Commission:</b>			
Workmen's compensation—218-27B-41		22.11	22.11
<b>Iowa State Highway Commission:</b>			
Miscellaneous	\$ 2,371.03	\$ 2,590.37	\$ 4,971.40
Express, freight and cartage	8.97	17.68	26.65
Total	\$ 2,380.00	\$ 2,618.05	\$ 4,998.05
<b>Pharmacy Commission:</b>			
34-2460	\$ 20.00		\$ 20.00
218-35A-41		\$ 60.00	\$ 60.00
Total	\$ 20.00	\$ 60.00	\$ 80.00
<b>Printing Department:</b>			
Miscellaneous	\$ 70,830.31	\$ 30,599.99	\$ 101,790.30
		\$ 80.00	\$ 80.00
<b>Railroad Commission:</b>			
218-4B-41		\$ 29.60	\$ 29.60
Grain warehouse		9.00	9.00
Total		\$ 38.60	\$ 38.60
<b>State Geologist:</b>			
Sale of reports	\$ 27.87	\$ 67.32	\$ 105.19
<b>State Library:</b>			
H. F. 114-23-40 Ex.		45.00	45.00
<b>Superintendent of Public Instruction:</b>			
Appeal fees	\$ 373.00		\$ 373.00
Review fees	62.00		62.00
Board of Educational Examiners, Interest	52.98		52.98
Rehabilitation 235-1-40 and 218-47B-41	14,098.35	\$ 14,694.82	28,793.17
236-40		1,804.76	1,804.76
Total	\$ 14,586.33	\$ 16,589.58	\$ 31,175.91
<b>Miscellaneous Refunds:</b>			
Advertising refunds	\$ 14.65	\$ 47.50	\$ 62.15
General		19.00	19.00
U. S. District Court		10.00	10.00
Total	\$ 14.65	\$ 76.50	\$ 91.15
Total Administrative and Executive re- funds	\$ 256,432.18	\$ 196,091.11	\$ 452,453.29

## STATEMENT NO. 1. GENERAL REVENUE FUND—RECEIPTS—Continued

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
State Schools and Colleges:			
Iowa State Teachers' College, Cedar Falls: 292-1-39 Purchase of land.....	\$ 3,415.25		\$ 3,415.25
Commission for the Blind, Vinton: 75-8-11.....		\$ 31.00	31.00
State University of Iowa, Iowa City: Water examinations.....	\$ 2,906.20	\$ 2,672.20	\$ 5,578.40
Psychopathic hospital.....	14,471.11	9,778.32	24,249.43
Total.....	\$ 17,467.31	\$ 12,481.52	\$ 29,948.83
Total State Schools and Colleges.....	\$ 20,882.56	\$ 12,479.52	\$ 33,362.08
State Institutions under the Board of Control:			
Iowa Soldiers' Home, Marshalltown: Support.....	\$ 3,064.75	\$ 6,416.12	\$ 9,480.87
Federal aid.....	35,490.00	33,330.00	68,820.00
Total.....	\$ 38,554.75	\$ 39,846.12	\$ 78,400.87
Institution for Feeble-minded Children, Glen- wood General revenue.....	\$ 252.00	\$ 252.00	\$ 504.00
Support.....	5,095.51	11,121.35	16,216.86
Total.....	\$ 5,947.51	\$ 11,373.35	\$ 17,320.86
Iowa Soldiers' Orphans' Home, Davenport: Support.....	\$ 8,728.83	\$ 7,638.40	\$ 16,367.23
Iowa State Sanatorium, Oakdale: Support.....	9,943.45	21,501.81	30,545.26
Juvenile Home—Polk: Special.....	\$ 25.00		\$ 25.00
Support.....	3,262.14	3,624.23	6,886.37
Total.....	\$ 3,287.14	\$ 3,624.23	\$ 6,911.37
State Hospital and Colony for Epileptics, Woodward: General revenue.....	\$ 2,681.00	\$ 1,880.40	\$ 4,561.40
Support.....	46,230.92	34,031.27	80,262.19
Total.....	\$ 49,011.92	\$ 36,481.67	\$ 85,493.59
Cherokee State Hospital, Cherokee: General revenue.....	\$ 518.41	\$ 181.66	\$ 700.07
Support.....	23,626.46	15,282.64	38,909.10
Total.....	\$ 24,144.87	\$ 15,464.30	\$ 39,609.17
Clarinda State Hospital, Clarinda: General revenue.....	\$ 363.00	\$ 307.93	\$ 670.93
Support.....	15,633.63	30,764.38	46,398.01
Total.....	\$ 15,996.63	\$ 31,072.31	\$ 47,068.94
Independence State Hospital, Independence: General revenue.....	\$ 529.33	\$ 215.56	\$ 744.89
Support.....	19,318.09	13,419.09	32,737.18
Railway switch fund.....		1,008.00	1,008.00
Total.....	\$ 11,067.33	\$ 14,642.65	\$ 25,709.98
Mt. Pleasant State Hospital, Mt. Pleasant: Support.....	\$ 21,078.88	\$ 22,058.58	\$ 43,137.46
Contingent and repair.....		254.98	254.98
Total.....	\$ 21,078.88	\$ 22,313.56	\$ 43,392.44

## STATEMENT NO. 1. GENERAL REVENUE FUND—RECEIPTS—Continued

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
Training School for Girls, Mitchellville: Support.....	\$ 3,314.01	\$ 2,600.61	\$ 5,914.62
Training School for Boys, Eldora: Purchase of land 17-38 G. A.....	\$ 577.50	\$ 577.50	\$ 1,155.00
Support.....	14,881.21	10,616.40	25,497.61
Contingent and repair.....		1,070.00	1,070.00
Total.....	\$ 15,452.71	\$ 12,264.50	\$ 27,717.21
Women's Reformatory—Rockwell City: General revenue.....	\$ 5,968.00	\$ 1,751.00	\$ 7,719.00
Support.....	5,258.75	3,974.18	9,232.93
Total.....	\$ 11,226.75	\$ 5,725.18	\$ 16,951.93
Men's Reformatory, Anamosa: General revenue.....	\$ 10,809.45	\$ 4,714.10	\$ 15,523.55
Transportation of prisoners and gift money.....	1,537.62	1,002.66	2,540.28
Gate receipts.....	1,176.75	948.75	2,125.50
Establishment and maintenance of industries, Support.....	295,878.00	330,146.54	626,024.54
	41,231.27	39,307.07	80,538.34
Total.....	\$ 261,733.18	\$ 376,119.12	\$ 637,852.30
State Penitentiary, Fort Madison: Cell house and repairs.....	\$ 2,394.10	\$ 414.18	\$ 2,808.28
Contingent and repair.....	288.13		288.13
Gate receipts.....	2,035.25	1,944.40	3,979.65
Establishment and maintenance of industries, Support.....	389,572.16	538,873.39	928,445.55
	17,077.60	33,957.58	51,035.18
Total.....	\$ 411,367.33	\$ 575,185.06	\$ 986,552.39
Paid by Counties for:			
Insane.....	\$ 1,103,351.61	\$ 1,116,235.26	\$ 2,219,586.87
Institutions for Feeble-minded Children.....	41,149.16	37,150.62	78,300.78
Soldiers' Orphans' Home.....	69,241.90	70,711.21	139,953.11
State Sanatorium.....	219,281.35	211,996.11	431,277.46
Juvenile Home.....	29,918.60	38,869.65	68,788.25
Hospital and Colony for Epileptics.....	56,442.88	11,731.74	68,174.62
Total.....	\$ 1,521,385.50	\$ 1,486,094.59	\$ 3,007,480.09
Total State Institutions under the Board of Control.....	\$ 2,410,389.79	\$ 2,662,550.46	\$ 5,072,940.25
Paid by Counties for State Schools and Colleges: School for the Deaf—Clothing.....	\$ 4,363.71	\$ 4,261.05	\$ 8,624.76
School for the Blind—Clothing.....	1,423.70	1,528.46	2,952.16
Total for State Schools and Colleges.....	\$ 6,357.41	\$ 5,792.51	\$ 12,149.92
Miscellaneous.....			
Interest on bank balances.....	\$ 147,400.35	\$ 30,027.38	\$ 177,427.73
Total general revenue fund.....	\$17,949,432.37	\$17,183,679.92	\$35,133,112.29

STATEMENT NO. 2. TRUST FUNDS—RECEIPTS  
Biennial Period Ended June 30, 1926.

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
<b>Trust Funds—Other Than Road Accounts:</b>			
Board of Accountancy: Examinations.....	\$ 590.00	\$ 365.00	\$ 955.00
Adjutant General: Permanent improvement.....	19.55	75.00	94.55
Board of Chiropractors: Chiropractic fees.....	728.80		728.80
Board of Dental Examiners: Dental fees.....	2,261.10		2,261.10
Board of Educational Examiners: County life certificates and state fees.....	\$ 11,701.00	\$ 11,409.75	\$ 23,110.75
Examination fees, county.....	10,119.50	9,308.00	19,427.50
Total.....	\$ 21,830.50	\$ 20,767.75	\$ 42,598.25
Board of Engineering Examiners: 8-1865-24 Code.....	\$ 1,067.58	\$ 514.00	\$ 1,611.58
Board of Health: Embalmers fees.....	\$ 523.00		\$ 523.00
Nurses fees.....	1,564.00		1,564.00
Optometrists fees.....	1,026.00		1,026.00
Physicians fees.....	1,907.00		1,907.00
Plumbers fees.....	47.75		47.75
Podiatrists.....	141.00		141.00
Total.....	\$ 5,208.75		\$ 5,208.75
Board of Parole: Men's relief fund.....	\$ 89.58	\$ 99.00	\$ 188.58
Banking Department: General fees.....	139,002.62	124,426.58	263,429.20
Clerk of the Supreme Court: Examination of Court Reporters.....		128.15	128.15
Fish and Game Warden: Boundary waters.....	\$ 2,000.50		\$ 2,000.50
Fees collected by counties and warden.....	183,243.30	\$ 200,697.22	386,940.58
Total.....	\$ 185,243.86	\$ 200,697.22	\$ 388,941.08
Pumping Code: Fees.....		\$ 22.75	\$ 22.75
Railroad Commission: Motor carriers' maintenance 4-9A-41.....	\$ 9,363.29	\$ 9,362.99	\$ 9,362.99
Motor carriers' county allotment 4-9B-41.....	37,456.10	37,456.10	74,912.20
Total.....	\$ 46,820.15	\$ 46,820.15	\$ 93,640.30
Total trust funds other than road accounts.....	\$ 349,662.34	\$ 306,915.90	\$ 742,077.94
<b>Road Accounts:</b>			
Draws on county treasurers.....	\$ 7,911,050.91	\$ 6,500,000.00	\$ 13,544,050.91
Motor vehicle department fees.....	136,772.84	144,619.65	281,392.49
Interest on bank balances.....	19,847.38	4,273.32	24,120.70
Federal aid.....	1,839,007.52	1,179,173.37	3,018,080.89
Refunds by Highway Commission.....	1,005,296.04	553,445.53	1,618,741.57
Total primary road fund.....	\$10,105,914.72	\$ 8,381,516.77	\$ 18,487,431.49

## STATEMENT NO. 2. TRUST FUNDS—RECEIPTS—Continued

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
<b>Motor Vehicle Department:</b>			
Maintenance from draws on county treasurers.....	\$ 401,548.05		\$ 401,548.05
Maintenance from motor vehicle department.....	5,002.62	\$ 3,303.37	10,485.99
Distribution of 6% (3½% of M. V. license fees).....	24,138.58	348,627.61	372,766.22
Total.....	\$ 430,777.25	\$ 354,021.01	\$ 784,798.26
<b>Highway Commission:</b>			
Maintenance from draws on county treasurers.....	\$ 286,821.71		\$ 286,821.71
Maintenance from motor vehicle department.....	3,637.56	\$ 3,846.24	7,483.80
Refunds.....	466,099.23	376,676.53	1,042,775.76
Distribution of 6% (2¼% of M. V. license fees).....	17,240.20	249,019.60	266,259.80
Total.....	\$ 773,798.80	\$ 829,542.46	\$ 1,603,341.25
<b>Federal Aid Engineering Fund:</b>			
Draw on county treasurers.....	\$ 315,000.00		\$ 315,000.00
Total road accounts.....	\$11,625,490.86	\$ 9,565,080.24	\$21,190,571.10
Grand total trust fund receipts.....	\$11,971,553.20	\$ 9,961,906.94	\$21,033,549.04

STATEMENT NO. 3. SPECIAL FUNDS—RECEIPTS  
Biennial Period Ended June 30, 1926.

	Year Ended June 30, 1925	Year Ended June 30, 1926	Total
Capitol grounds extension sales.....	\$ 8,619.79	\$ 5,091.20	\$ 13,660.99
College interest.....	33,774.36	41,333.70	75,308.06
Gasoline tax.....	547,898.99	4,807,823.93	5,355,722.92
Gasoline refunds.....		25.54	25.54
Primary road contingent fund.....	742,816.50	1,884,555.72	2,627,372.21
Soldier bonus refunds and forgeries.....	274.50	81.50	356.00
Federal aid vocational education.....	116,478.11	126,169.59	232,647.70
Vocational education.....		1,000.00	1,000.00
Federal aid vocational rehabilitation.....	22,904.81	19,128.88	41,143.69
Vocational rehabilitation.....		1,000.00	1,000.00
Federal aid maternity and infancy hygiene.....	24,160.60	36,927.30	61,087.90
Maternity and infancy hygiene, state.....	21,213.00	21,213.60	42,427.30
Maternity and infancy hygiene, interest.....	123.37	62.53	185.10
Morrill endowment.....	50,000.00	50,000.00	100,000.00
Endowment fund.....	37,300.00	82,728.75	121,028.75
State sinking fund for public deposits.....		1,481,091.82	1,481,091.82
Men's parole relief fund.....	82.50		82.50
Soldiers' bonds, draws on county treasurers.....	1,027,902.78	2,015,768.17	3,043,670.95
Capitol extension, draws on county treasurers.....	16,637.78	103.22	16,741.00
Total.....	\$ 2,619,337.98	\$10,586,125.35	\$13,225,463.33



## STATEMENT NO. 4. CAPITOL GROUNDS EXTENSION FUND

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 39,783.49	
<b>RECEIPTS—</b>				
Tax collected by county treasurers.....	\$ 772.33	\$ 103.22	875.55	
Sales.....	8,649.79	5,001.30	13,650.99	
Total receipts.....				\$ 54,310.03
<b>DISBURSEMENTS—</b>				
For warrants redeemed.....	\$ 11,741.88	\$ 10,779.68	\$ 22,521.56	
Total disbursements.....				22,521.56
Closing balance June 30, 1926.....				\$ 31,788.47

## STATEMENT NO. 5. PRIMARY ROAD CONTINGENT FUND

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 149,989.15	
<b>RECEIPTS—</b>				
Return of advance payments.....	\$ 742,816.59	\$ 1,884,355.72	2,627,172.31	
Total receipts.....				\$ 2,777,161.46
<b>DISBURSEMENTS—</b>				
Warrants redeemed.....	\$ 733,965.22	\$ 1,909,810.09	\$ 2,643,775.31	
Total disbursements.....				2,643,775.31
Closing balance June 30, 1926.....				\$ 133,386.15

## STATEMENT NO. 6. SOLDIERS' BONUS FUND

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 2,797,818.34	
<b>RECEIPTS—</b>				
Refunds.....	\$ 274.50	\$ 81.50	356.00	
Total receipts.....				\$ 2,798,174.34
<b>DISBURSEMENTS—</b>				
Warrants redeemed.....	\$ 804,546.10	\$ 135,338.24	\$ 939,904.34	
Total disbursements.....				939,904.34
Closing balance June 30, 1926.....				\$ 1,858,270.00

## STATEMENT NO. 7. SOLDIERS' BONUS TAX FUND

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 1,000,084.79	
<b>RECEIPTS—</b>				
Tax collected by county treasurers.....	\$ 1,739,378.39	\$ 1,982,077.42	3,721,455.81	
Total receipts.....				\$ 4,722,146.60
<b>DISBURSEMENTS—</b>				
Bonds paid.....	\$ 1,100,000.00	\$ 1,100,000.00	\$ 2,200,000.00	
Interest on bonds paid.....	86,142.59	839,898.75	1,796,041.34	
Total disbursements.....				3,996,041.34
Closing balance June 30, 1926.....				\$ 796,104.35

## STATEMENT NO. 8. SOLDIERS' BONUS BONDS

	First Year	Second Year	Total	
Bonds outstanding July 1, 1924.....			\$ 20,300,000.00	\$ 20,300,000.00
<b>DEBITS—</b>				
Bonds paid and retired.....	\$ 1,100,000.00	\$ 1,100,000.00	\$ 2,200,000.00	
Total debits.....				2,200,000.00
Bonds outstanding June 30, 1926.....				\$ 18,700,000.00

## STATEMENT NO. 9. VOCATIONAL EDUCATION FUND—FEDERAL

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 107,026.88	
<b>RECEIPTS—</b>				
From federal government.....	\$ 116,478.11	\$ 137,109.59	253,647.70	
Total receipts.....				\$ 361,274.58
<b>DISBURSEMENTS—</b>				
Treasurer's checks.....	\$ 92,611.31	\$ 114,177.15	\$ 206,788.46	
Total disbursements.....				206,788.46
Closing balance June 30, 1926.....				\$ 154,486.12

## STATEMENT NO. 10. VOCATIONAL REHABILITATION FUND—FEDERAL

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 3,166.47	
<b>RECEIPTS—</b>				
From federal government.....	\$ 22,004.81	\$ 20,138.88	42,143.69	
Total receipts.....				\$ 45,310.16
<b>DISBURSEMENTS—</b>				
Treasurer's checks.....	\$ 13,879.29	\$ 21,614.81	\$ 35,494.01	
Total disbursements.....				35,494.01
Closing balance June 30, 1926.....				\$ 9,816.15

## STATEMENT NO. 11. WELFARE AND HYGIENE OF MATERNITY AND INFANCY FUND—FEDERAL

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 9,923.52	
<b>RECEIPTS—</b>				
From federal government.....	\$ 24,284.17	\$ 36,969.73	61,273.90	
Total receipts.....				\$ 71,197.42
<b>DISBURSEMENTS—</b>				
Treasurer's checks.....	\$ 32,920.90	\$ 30,368.51	\$ 63,289.41	
Total disbursements.....				63,289.41
Closing balance June 30, 1926.....				\$ 7,907.61

## STATEMENT NO. 12. WELFARE AND HYGIENE OF MATERNITY AND INFANCY FUND—STATE

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	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 20,481.84	
<b>RECEIPTS—</b>				
From general revenue fund of state.....	\$ 21,213.60	\$ 21,213.60	42,427.20	
Refund .....		10.00	10.00	
Total receipts .....				\$ 62,919.04
<b>DISBURSEMENTS—</b>				
Treasurer's checks .....	\$ 33,438.37	\$ 26,092.81	\$ 59,531.18	
Total disbursements .....				59,531.18
Closing balance June 30, 1926.....				\$ 3,387.86

## STATEMENT NO. 13. MEN'S PAROLE RELIEF FUND

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 853.00	
<b>RECEIPTS—</b>				
Repayment of advances.....	\$ 82.50		82.50	
Total receipts .....				\$ 935.50
<b>DISBURSEMENTS—</b>				
Transferred to trust fund.....		\$ 935.50	\$ 935.50	
Total disbursements .....				935.50
Closing balance June 30, 1926.....				None

## STATEMENT NO. 14. WOMEN'S PAROLE RELIEF FUND

	First Year	Second Year	Total	
Opening balance July 1, 1924.....			\$ 250.00	
<b>RECEIPTS—</b>				
Repayment of advances.....	None	None	None	
Total credit .....				\$ 250.00
<b>DISBURSEMENTS—</b>				
Transferred to trust fund.....		\$ 250.00	\$ 250.00	
Total disbursements .....				250.00
Closing balance June 30, 1926.....				None

STATEMENT NO. 15. COLLEGE INTEREST FUND  
Biennial Period Ending June 30, 1926.

	Year Ending June 30, 1925	Year Ending June 30, 1926	Total	
July 1, 1924—Opening balance (cash on hand).....				\$ 7,475.01
<b>RECEIPTS—</b>				
Interest received .....	\$ 33,774.36	\$ 41,533.70	\$ 75,308.06	
Total receipts .....				\$ 75,308.06
<b>DISBURSEMENTS—</b>				
Paid to college treasurer.....	\$ 39,188.27	\$ 43,061.10	\$ 82,249.37	
Total disbursements .....				82,249.37
June 30, 1926—Closing balance.....				\$ 533.70

REPORT OF TREASURER OF STATE

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**STATEMENT NO. 16. ENDOWMENT FUND BONDS—(ACCOUNT)**  
**Biennial Period Ending June 30, 1926.**

	Year Ending June 30, 1925	Year Ending June 30, 1926	Total	
July 1, 1924—Opening balance (invested in loans).....				\$ 624,400.00
<b>CREDITS—</b>				
Loans made during the years.....	\$ 96,800.00	\$ 111,200.00		
Total bonds received on new loans.....			\$ 208,000.00	208,000.00
Total opening balance and credits.....				\$ 832,400.00
<b>DEBITS—</b>				
Loans retired by payment.....	\$ 37,300.00	\$ 120,800.00		
Total loans retired.....			\$ 158,100.00	158,100.00
June 30, 1926—Closing balance (amount of bonds held for the fund).....				\$ 674,300.00

**STATEMENT NO. 17. ENDOWMENT FUND CASH—(ACCOUNT)**  
**Biennial Period Ending June 30, 1926.**

	Year Ending June 30, 1925	Year Ending June 30, 1926	Total	
July 1, 1924—Opening balance (cash on hand).....				\$ 70,553.22
<b>RECEIPTS—</b>				
Additions to fund:				
January 9, 1926—Received from college treasurer.....		\$ 28.75	\$ 28.75	
From repayment of loans.....	\$ 37,300.00	\$ 83,760.00	\$ 121,060.00	
Total receipts.....	\$ 37,300.00	\$ 83,728.75	\$ 121,028.75	121,028.75
Total opening balance and receipts.....				\$ 191,582.07
<b>DISBURSEMENTS—</b>				
Paid for new loans or increased amount on previous loans.....	\$ 96,800.00	\$ 74,100.00	\$ 170,900.00	
Total disbursements.....				\$ 170,900.00
June 30, 1926—Closing balance (cash on hand) subject to being loaned.....				\$ 20,682.07

**STATEMENT NO. 18. MORRILL ENDOWMENT FUND**  
**Biennial Period Ending June 30, 1926.**

	Year Ending June 30, 1925	Year Ending June 30, 1926	Total	
July 1, 1924—Opening balance.....				None
<b>RECEIPTS—</b>				
Received from treasurer of United States.....	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	
Total receipts.....				\$ 100,000.00
<b>DISBURSEMENTS—</b>				
Paid to college treasurer.....	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	
Total disbursements.....				\$ 100,000.00
June 30, 1926—Closing balance.....				None

STATEMENT NO. 19. GENERAL REVENUE FUND

County Treasurers' Reports of Collections.  
County Treasurers' Reports—Charges—Draws—Balances.

Name of County	Balance July 1, 1924	Charges	Total	Draws	Balance July 1, 1926
Adair	\$ 20,306.16	165,437.12	185,763.28	\$ 151,280.38	\$ 34,502.90
Adams	14,968.29	119,181.70	134,139.96	107,751.15	26,388.81
Allamakee	15,729.79	154,080.86	172,810.65	189,177.73	36,632.92
Appanoose	17,476.67	189,645.11	167,121.15	125,788.19	51,332.99
Audubon	19,031.67	156,047.82	175,079.49	141,378.71	33,700.78
Benton	33,554.13	256,303.18	288,947.31	229,727.88	59,219.43
Black Hawk	48,293.87	354,078.56	402,344.43	320,801.46	81,542.97
Boone	39,280.86	228,259.23	238,650.11	206,208.27	53,831.84
Bremer	22,133.21	170,991.77	195,124.98	153,190.32	39,923.66
Buchanan	22,324.65	172,102.06	194,516.71	155,180.37	39,256.34
Buena Vista	26,327.89	219,033.82	245,361.68	202,800.81	43,000.87
Butler	24,700.64	192,515.22	217,275.86	172,987.11	44,288.75
Calhoun	26,937.48	221,388.17	248,305.65	196,477.96	51,827.69
Carrroll	29,234.41	271,237.43	290,471.44	250,471.44	44,434.26
Cass	29,280.77	202,666.88	232,047.65	185,071.31	46,976.14
Cedar	30,409.41	232,506.32	243,062.73	194,148.33	48,914.70
Cerro Gordo	35,484.77	273,310.79	308,795.56	250,660.49	58,135.07
Cherokee	38,008.68	295,343.79	329,352.47	283,542.46	45,810.01
Cheickasaw	18,118.73	144,078.73	162,197.45	131,325.54	30,871.91
Clarke	13,745.74	108,534.48	122,280.22	97,900.56	24,289.66
Clay	27,254.43	192,886.36	220,140.79	182,768.12	37,372.67
Clayton	28,193.43	222,287.06	251,243.49	198,213.90	53,029.59
Clinton	39,915.68	309,306.18	349,220.89	276,855.37	72,885.52
Crawford	33,610.65	288,533.57	317,163.62	253,185.48	63,978.14
Dallas	31,185.64	216,820.28	248,005.92	197,242.45	50,763.47
Davis	14,043.63	111,067.71	125,111.84	99,667.67	25,143.67
Decatur	15,782.36	139,106.07	154,890.43	124,481.91	30,408.52
Dellaware	21,667.26	172,836.85	194,504.11	154,178.63	40,325.48
Des Moines	34,463.30	295,239.29	329,702.58	270,733.58	58,968.99
Dickinson	15,748.76	142,701.13	158,449.89	129,578.92	28,870.97
Dubuque	56,486.79	305,119.54	451,606.33	357,522.21	94,084.12
Emmet	16,129.56	121,755.65	137,876.21	110,123.63	27,752.58
Payette	30,584.90	241,980.72	272,565.62	216,685.80	55,880.82
Floyd	21,546.62	176,739.63	198,286.25	150,151.69	38,017.17
Franklin	24,692.55	185,638.42	210,330.97	166,628.28	43,702.69
Fremont	18,642.12	145,928.07	164,570.19	131,816.06	32,754.13
Greene	26,515.77	198,289.90	224,805.76	179,591.37	45,214.39
Grundy	28,977.54	189,563.12	218,540.66	176,584.32	41,956.34
Guthrie	30,739.01	171,422.77	202,161.78	162,422.66	40,004.70
Hamilton	24,008.24	199,788.06	223,829.32	181,148.41	42,737.91
Hancock	19,908.23	160,897.26	180,465.51	141,347.27	39,148.14
Hardin	28,569.53	222,169.26	250,728.91	200,533.53	50,194.98
Harrison	14,781.01	208,782.98	223,564.99	186,832.07	45,714.92
Henry	19,249.39	166,739.05	185,988.44	152,021.68	33,892.36
Howard	14,751.38	137,800.10	152,551.48	129,861.69	21,889.49
Humboldt	17,746.18	145,875.09	163,622.17	129,941.16	33,681.01
Ia	21,112.47	168,230.35	189,414.67	148,824.47	40,590.10
Iowa	39,529.42	308,379.60	347,904.97	285,086.71	62,818.26
Jackson	24,639.96	151,518.54	176,158.50	139,037.42	37,121.08
Jasper	38,894.72	274,806.33	313,641.05	259,797.42	53,843.63
Jefferson	19,207.33	147,813.81	167,021.14	133,887.34	33,133.80
Johnson	32,906.55	245,466.94	278,373.49	222,372.01	56,001.48
Jones	25,359.42	177,350.91	202,710.33	158,784.62	43,925.71
Keokuk	29,488.33	193,486.33	222,974.66	179,990.30	42,984.36
Kossuth	42,102.07	271,343.58	313,505.65	248,884.54	64,621.09
Lee	33,938.07	280,488.13	320,376.20	247,514.13	72,812.07
Linn	55,196.86	512,202.95	567,402.81	458,069.79	109,303.02
Louis	16,164.25	130,066.33	146,230.58	116,828.98	29,401.60
Lucas	14,647.89	110,473.89	125,121.78	99,874.65	24,774.58
Lyon	30,630.35	224,511.61	255,141.96	202,495.69	52,646.27

STATEMENT NO. 19. GENERAL REVENUE FUND—Continued

Name of County	Balance July 1, 1924	Charges	Total	Draws	Balance July 1, 1926
Madison	21,173.25	171,320.65	192,493.90	153,731.00	38,762.90
Mahaska	27,248.25	213,670.54	242,918.79	194,805.26	48,023.53
Marion	24,146.37	180,144.57	204,290.94	163,147.45	41,143.49
Marshall	32,286.38	253,540.21	285,826.59	228,419.89	57,406.70
Mills	17,489.21	139,550.14	153,839.65	122,741.64	31,068.01
Mitchell	19,294.49	145,929.54	165,274.03	131,828.64	33,445.39
Monona	23,167.37	182,087.06	205,255.03	163,922.68	41,332.35
Monroe	14,662.25	110,950.83	125,613.08	90,476.82	26,136.26
Montgomery	29,296.67	159,414.79	179,651.56	143,902.52	35,749.04
Muscumbe	25,791.08	232,119.38	257,910.46	186,209.91	41,640.55
O'Brien	23,271.31	233,168.89	256,440.20	207,511.59	53,928.61
Osceola	16,392.78	129,990.66	146,383.44	117,724.62	28,858.82
Page	26,794.55	205,183.11	231,977.66	185,187.48	46,790.18
Palo Alto	15,743.70	173,689.45	189,433.15	152,630.32	35,812.83
Plymouth	41,380.33	290,507.79	331,888.14	267,753.07	73,144.47
Pocahontas	23,045.06	193,472.86	216,517.92	172,806.86	44,611.07
Polk	152,403.68	1,082,307.43	1,234,711.11	974,774.80	259,936.31
Pottawattamie	52,859.00	421,501.81	474,360.81	378,614.38	95,836.58
Poweshiek	31,638.33	227,275.33	258,913.66	206,525.18	52,408.48
Ringgold	16,880.18	136,631.57	153,511.75	122,443.81	31,077.94
Sac	32,465.47	239,702.06	272,167.53	215,331.10	48,277.32
Seely	93,341.27	507,194.55	600,535.82	470,977.42	129,558.40
Shelby	26,963.97	210,482.59	237,446.56	190,334.09	47,112.47
Sioux	45,394.71	303,975.06	349,370.67	278,977.29	70,393.47
Story	39,517.17	355,090.80	394,607.97	289,927.50	56,110.47
Tama	34,966.93	294,232.65	329,200.58	288,898.16	59,870.42
Taylor	21,596.93	152,073.93	173,670.86	138,709.83	34,961.03
Union	16,929.24	137,386.49	154,312.73	124,163.50	30,149.23
Van Buren	15,067.52	115,426.54	130,494.06	104,090.19	26,483.87
Wapello	24,039.42	223,137.09	247,166.51	199,584.27	48,481.34
Warren	25,972.13	188,197.07	214,169.20	173,112.15	44,057.05
Washington	28,014.10	221,959.63	249,973.73	199,389.95	50,563.84
Wayne	18,288.21	156,744.37	175,032.58	141,600.05	33,432.53
Webster	28,555.32	226,499.48	255,054.80	202,466.63	52,588.15
Winnebago	17,843.19	139,382.87	157,226.06	118,456.88	39,779.18
Winnesboro	25,044.03	194,809.49	219,853.52	175,167.79	44,775.73
Woodbury	84,955.38	730,819.84	815,775.22	640,139.58	169,614.84
Worth	14,328.56	111,233.71	125,562.27	99,791.55	26,030.72
Wright	26,887.74	203,624.02	230,511.76	182,456.18	48,066.18
<b>Totals</b>	<b>\$ 2,827,308.17</b>	<b>\$21,037,428.45</b>	<b>\$24,465,296.62</b>	<b>\$19,829,423.49</b>	<b>\$ 4,635,873.13</b>

## REPORT OF TREASURER OF STATE

## STATEMENT NO. 20. SOLDIERS' BONUS TAX FUND

## County Treasurers' Reports of Collections.

Name of County	Charges	Draws	Balance July 1, 1926
Adair	\$ 27,211.53	\$ 25,115.61	\$ 4,095.92
Adams	29,215.42	27,117.22	5,098.20
Allamakee	25,784.55	21,822.75	3,961.80
Appanoose	22,395.35	19,361.01	3,034.34
Audubon	26,878.31	22,637.81	4,240.50
Black Hawk	46,739.01	39,344.34	7,394.67
Boone	69,304.79	56,232.55	13,072.24
Brewer	37,981.05	32,056.73	5,924.32
Buchanan	33,099.13	27,085.37	5,013.76
Buena Vista	30,375.85	25,768.42	4,607.43
Butler	38,160.12	32,328.95	5,731.17
Calhoun	37,321.46	31,549.78	5,771.68
Carroll	36,298.93	33,895.39	3,403.54
Cass	37,923.16	28,408.09	9,515.06
Cedar	36,905.39	29,454.81	7,450.58
Cerro Gordo	42,612.29	39,166.68	3,445.61
Cherokee	46,811.54	37,430.53	9,381.01
Chickasaw	31,950.82	26,682.61	4,968.21
Clarke	24,518.88	20,967.19	3,551.69
Clay	18,288.86	15,216.09	3,072.77
Clayton	30,643.72	25,468.81	5,174.91
Clinton	41,254.87	34,478.06	6,776.81
Crawford	32,516.91	43,677.41	8,879.50
Dallas	46,507.88	39,701.01	6,806.87
Davis	35,632.39	28,923.58	6,708.81
Decatur	19,126.35	16,162.31	3,024.04
Delaware	22,684.31	19,116.54	3,567.77
Des Moines	32,109.47	26,929.57	5,179.90
Dickinson	43,024.31	34,160.16	8,864.15
Dubuque	20,331.99	17,172.39	3,159.60
Emmet	69,296.55	48,639.87	20,656.68
Fayette	17,437.81	14,716.88	2,720.93
Floyd	42,304.19	35,621.33	6,682.86
Franklin	30,639.75	24,734.65	5,895.10
Fremont	26,321.99	20,654.96	5,667.03
Greene	24,291.49	20,414.38	3,787.11
Grundy	32,014.16	25,013.12	7,001.04
Guthrie	33,523.10	28,078.00	5,445.10
Hamilton	31,712.81	27,456.74	4,256.07
Hancock	34,781.22	29,718.04	5,063.18
Hardin	16,989.84	13,490.92	3,498.92
Harrison	42,069.21	35,452.98	6,516.23
Henry	31,829.75	25,587.08	6,242.67
Howard	31,995.61	26,653.78	5,341.83
Humboldt	22,296.00	19,121.60	3,174.40
Ia	23,798.05	17,361.74	6,436.31
Ida	22,047.38	20,808.27	1,239.11
Iowa	40,988.40	34,850.01	6,138.39
Jackson	32,788.82	26,622.64	6,166.18
Jasper	35,673.11	29,534.85	6,138.26
Jefferson	26,939.49	22,211.74	4,727.75
Johnson	45,476.18	37,975.29	7,500.89
Jones	29,994.23	23,068.77	6,925.46
Kossuth	39,003.96	32,854.24	6,149.72
Lee	42,240.38	30,839.62	11,400.76
Linn	30,719.85	28,518.16	2,201.69
Louis	35,733.85	33,829.84	1,904.01
Louisiana	22,830.97	18,466.65	4,364.32
Lyon	19,745.89	14,677.67	5,068.22
Madison	33,976.59	28,265.54	5,711.05
	30,308.45	25,461.58	4,746.87

## REPORT OF TREASURER OF STATE

## STATEMENT NO. 20. SOLDIERS' BONUS TAX FUND—Continued

Name of County	Charges	Draws	Balance July 1, 1926
Mahaska	39,154.32	33,239.72	5,914.60
Marion	35,217.81	29,225.06	5,992.75
Marshall	47,636.10	39,009.55	7,756.55
Mills	20,745.54	17,223.61	3,521.93
Mitchell	28,163.56	23,092.81	4,170.75
Monona	26,868.62	22,739.89	4,128.73
Montro	17,684.96	14,536.32	3,148.64
Montgomery	31,039.54	25,033.82	5,985.72
Muscataine	37,491.59	32,046.27	5,445.32
Muriel	37,711.44	30,644.24	7,067.20
Osceola	28,294.00	15,965.32	12,328.68
Page	39,448.88	33,165.52	6,283.36
Palo Alto	25,726.74	21,044.33	4,682.41
Plymouth	48,297.41	40,101.29	8,196.12
Pocahontas	29,251.48	24,847.09	4,404.39
Polk	207,748.56	161,046.86	46,701.70
Pottawattamie	72,977.29	56,849.52	16,127.77
Poweshiek	41,655.24	34,347.92	7,307.32
Ringgold	20,750.06	17,051.83	3,698.23
Sac	38,744.06	32,039.03	6,705.03
Scott	111,026.07	87,270.31	23,755.76
Shelby	24,869.01	20,653.16	4,215.85
Siou	50,449.78	41,450.92	8,998.86
Story	42,124.94	35,553.49	6,571.45
Tama	47,997.44	40,479.88	7,517.56
Taylor	28,038.55	23,078.67	4,959.88
Union	33,770.21	19,381.51	14,388.70
Van Buren	19,311.82	16,243.63	3,068.19
Wapello	33,776.04	27,676.24	6,079.80
Warren	36,708.15	30,114.41	6,593.74
Washington	43,736.38	36,542.72	7,193.66
Wayne	24,742.11	19,306.42	5,435.69
Webster	51,982.20	44,057.09	7,925.11
Winneshago	19,299.88	16,266.39	3,033.49
Winnebuck	34,397.64	28,854.38	5,543.26
Woodbury	117,391.54	85,038.81	32,352.73
Worth	19,904.95	16,306.56	3,598.39
Wright	34,505.24	28,669.47	5,835.77
Totals	\$3,721,435.81	\$3,043,070.95	\$ 678,364.86

## STATEMENT NO. 21. CAPITOL GROUNDS EXTENSION FUND

## County Treasurers' Reports of Collections.

Name of County	Balance July 1, 1924	Charges	Total	Draws
Adair.....	\$ 69.59		\$ 99.20	\$ 99.50
Adams.....	31.91		31.91	31.91
Albany.....	117.79		117.79	117.79
Appanoose.....	90.69	\$ 4.76	95.36	95.36
Ashtabula.....	54.81		54.81	54.81
Black Hawk.....	85.41	8.81	94.22	94.22
Boone.....	413.46	61.06	474.52	474.52
Bremer.....	81.66	11.37	92.43	92.43
Buchanan.....	23.07		23.07	23.07
Buena Vista.....	107.25	28.12	135.37	135.37
Butler.....	62.80	4.60	67.80	67.80
Calhoun.....	51.79		55.35	55.35
Calhoun.....	45.07		45.07	45.07
Carrroll.....	43.39		43.36	43.36
Cedar.....	318.44	1.81	320.25	320.25
Cerro Gordo.....	51.62		51.62	51.62
Cherokee.....	322.03	5.11	327.14	327.14
Chickasaw.....	59.08		11.92	11.92
Clarke.....	70.71	2.58	79.29	79.29
Clay.....	77.07		77.07	77.07
Clayton.....	184.88		184.88	184.88
Clinton.....	61.65		64.65	64.65
Crawford.....	112.20	1.89	114.09	114.09
Dallas.....	111.87		112.05	112.05
Davis.....	153.62	25.32	178.94	178.94
Deatur.....	57.92	.40	58.32	58.32
Delaware.....	137.36	4.77	142.13	142.13
Des Moines.....	61.65	4.31	69.92	69.92
Dekinson.....	386.11	5.34	394.45	394.45
Dubuque.....	176.06	2.47	159.13	159.13
Emmet.....	635.25	20.02	655.27	655.27
Fayette.....	178.47	6.21	184.68	184.68
Floyd.....	139.40		94.82	94.82
Franklin.....	87.06		139.49	139.49
Fremont.....	46.31	21*	86.85	86.85
Greene.....	83.17		46.31	46.31
Grundy.....	38.32	13.66	96.83	96.83
Guthrie.....	164.20	5.00	43.32	43.32
Hamilton.....	91.20	2.80	167.00	167.00
Hancock.....	55.83	7.88	63.71	63.71
Hardin.....	87.60	1.40	89.06	89.06
Harrison.....	109.58	17.41	129.99	129.99
Henry.....	69.89		69.89	69.89
Howard.....	83.29	4.45	89.74	89.74
Humboldt.....	71.77	.98	73.45	73.45
Iowa.....	35.34		35.34	35.34
Jackson.....	121.40	2.05	123.45	123.45
Jasper.....	59.20		59.20	59.20
Jefferson.....	254.96	31.44	276.40	276.40
Johnson.....	77.03	.04	77.07	77.07
Jones.....	178.49	6.05	184.54	184.54
Keokuk.....	50.50	14.87	65.37	65.37
Kossuth.....	76.12		76.12	76.12
Lac.....	125.60		125.60	125.60
Linn.....	73.46		73.46	73.46
Louisa.....	1,125.84	29.24	1,155.08	1,155.08
Lucas.....	134.22	5.10	137.32	137.32
Lucas.....	122.96	1.55	124.51	124.51
Lyon.....	66.49	2.99	69.48	69.48
Madison.....	80.20	2.90	83.10	83.10

## STATEMENT NO. 21. CAPITOL GROUNDS EXTENSION FUND—Continued

Name of County	Balance July 1, 1924	Charges	Total	Draws
Mahaska.....	98.77		98.77	98.77
Marion.....	105.97		105.97	105.97
Marshall.....	90.72	6.45	97.17	97.17
Mills.....	49.28	12.02	61.30	61.30
Mitchell.....	42.91	.11	43.02	43.02
Monona.....	134.00	4.55	138.55	138.55
Monroe.....	55.18		55.18	55.18
Montgomery.....	43.14	45.02	88.16	88.16
Muscataine.....	37.22	1.66	38.98	38.98
O'Brien.....	69.18	3.20	72.38	72.38
Osceola.....	100.80	3.26	104.06	104.06
Page.....	53.78	5.75	59.53	59.53
Palo Alto.....	295.61	7.34*	298.27	298.27
Plymouth.....	82.86		82.86	82.86
Pocahontas.....	82.50	7.06	89.56	89.56
Polk.....	2,009.68	132.40	2,741.48	2,741.48
Pottawattamie.....	182.01	90.65	272.04	272.04
Poweshiek.....	135.96	12.40	148.36	148.36
Ringgold.....	62.91		62.91	62.91
Sac.....	46.32		46.32	46.32
Saunders.....	246.60	11.06	251.66	251.66
Scott.....	71.93		71.93	71.93
Shelby.....	60.65		60.65	60.65
Sioux.....	153.30	6.85	160.15	160.15
Story.....	232.89	9.11	242.00	242.00
Tama.....	105.20		105.20	105.20
Taylor.....	83.58	1.90	85.48	85.48
Union.....	66.15	3.01	69.16	69.16
Van Buren.....	295.09		330.04	330.04
Wapello.....	106.33	15.04	121.37	121.37
Washington.....	114.33	4.47	119.00	119.00
Wayne.....	79.58	4.13	83.73	83.73
Webster.....	149.16	13.96	163.12	163.12
Winnebago.....	63.12		63.12	63.12
Winneshiek.....	84.68	2.87	87.55	87.55
Woodbury.....	1,315.57	83.20	1,398.77	1,398.77
Worth.....	47.32	.17	47.60	47.60
Wright.....	84.15		84.15	84.15
Totals.....	\$ 15,891.28	\$ 877.27	\$ 16,761.00	\$ 16,761.00

\*Credit balance.





STATEMENT NO. 23. STATE SINKING FUND FOR PUBLIC DEPOSITS

Diverted Interest Received August 1, 1925, to June 30, 1926.

Adair.....	\$ 7,583.74	Keokuk.....	10,821.95
Adams.....	5,254.27	Kossuth.....	21,617.21
Allamakee.....	5,421.57	Lee.....	12,949.96
Appanoose.....	8,460.55	Linn.....	39,009.32
Audubon.....	9,085.50	Louisia.....	8,111.40
Benton.....	14,764.43	Lucas.....	6,830.18
Black Hawk.....	27,556.52	Lyon.....	11,602.31
Boone.....	11,600.72	Madison.....	8,680.23
Bremer.....	9,110.00	Mahaska.....	12,560.09
Buchanan.....	11,219.66	Marion.....	12,501.31
Buena Vista.....	11,117.34	Marshall.....	13,385.56
Butler.....	10,239.52	Mills.....	8,300.98
Calhoun.....	14,495.56	Mitchell.....	8,310.16
Carroll.....	10,469.86	Monona.....	9,339.33
Cass.....	11,152.22	Monroe.....	7,738.82
Cedar.....	10,270.33	Montgomery.....	9,105.85
Cerro Gordo.....	19,217.32	Muscatine.....	8,906.46
Cherokee.....	10,733.65	O'Brien.....	15,834.36
Chickasaw.....	6,254.52	Osceola.....	6,597.12
Clarke.....	3,920.50	Page.....	11,180.72
Clay.....	9,511.50	Palo Alto.....	10,800.21
Clayton.....	12,084.77	Plymouth.....	15,208.18
Clinton.....	17,876.62	Pocahontas.....	10,848.71
Crawford.....	13,494.92	Polk.....	71,817.18
Dallas.....	10,248.80	Pottawattamie.....	25,007.70
Davis.....	6,343.74	Poweshiek.....	9,006.45
Decatur.....	5,741.85	Ringgold.....	6,802.91
Delaware.....	8,108.50	Sac.....	11,759.78
Des Moines.....	11,813.41	Scott.....	34,136.84
Dickinson.....	10,273.65	Shelby.....	11,404.32
Dubaque.....	22,344.01	Sioux.....	14,601.23
Emmet.....	7,208.80	Story.....	20,506.71
Payette.....	12,202.97	Tama.....	16,358.30
Floyd.....	10,594.40	Taylor.....	8,343.34
Franklin.....	11,001.73	Union.....	9,216.62
Fremont.....	7,669.98	Van Buren.....	6,651.31
Greene.....	10,045.02	Wapello.....	13,458.85
Grundy.....	11,011.52	Warren.....	12,168.43
Guthrie.....	8,273.47	Washington.....	12,242.72
Hamilton.....	12,341.27	Wayne.....	7,291.83
Hancock.....	11,976.73	Webster.....	23,372.13
Hardin.....	14,647.94	Winnebago.....	6,841.00
Harrison.....	11,855.91	Winnesiek.....	9,516.35
Henry.....	9,140.12	Woodbury.....	37,857.97
Howard.....	5,322.52	Worth.....	6,233.45
Humboldt.....	11,612.87	Wright.....	13,796.08
Ida.....	8,066.12		
Iowa.....	15,020.31	Total from counties.....	\$ 1,252,776.92
Jackson.....	11,438.69	Total on deposit of state funds.....	117,636.53
Jasper.....	18,004.54		
Jefferson.....	7,639.74	Grand total diverted interest.....	\$ 1,370,413.45
Johnson.....	14,070.44		
Jones.....	8,228.85		

STATEMENT NO. 24. GENERAL REVENUE FUND Receipts from Counties—Special Accounts.

County and Year	Insane	Blind	Deaf	Feeble-minded	Orphans' Home	Tuber-culosis	Juvenile Home	Epileptic	Total
Adair—									
First year.....	5,763.99			\$ 289.81				\$ 296.46	6,053.86
Second year.....	4,033.29			293.13				40.11	4,326.42
Adams—									
First year.....	6,393.99		43.52	98.41				199.39	6,745.91
Second year.....	6,112.40		37.33	113.02		21.60		51.36	6,347.15
Allamakee—									
First year.....	2,987.07		11.88	211.03		456.61	651.12	86.94	4,407.67
Second year.....	6,297.35			361.33		5,005.78	653.19	64.79	10,255.52
Appanoose—									
First year.....	16,441.98		201.56	323.68	\$ 2,062.40	4,131.25	132.46	432.42	21,601.34
Second year.....	17,176.79		231.96	289.62	1,591.30	6,113.51		129.71	25,286.35
Audubon—									
First year.....	8,110.01		29.45	78.29		1,362.09		246.43	9,817.47
Second year.....	9,456.40			87.06		423.59		42.77	9,929.87
Benton—									
First year.....	13,312.68			828.07	430.28	1,838.02	1,274.26	1,655.02	18,769.61
Second year.....	12,352.07			756.41	453.37	1,598.88	3,197.89	186.72	18,227.25
Black Hawk—									
First year.....	13,222.47	\$ 59.01	18.15	597.09	2,901.78	3,022.90	778.51	1,392.59	22,245.23
Second year.....	13,068.67	27.31	2.05	582.18	3,492.91	6,129.33	691.65	335.89	21,872.62
Boone—									
First year.....	11,508.00	23.33	39.18	353.96	145.01	6,635.31	814.59	1,269.25	20,019.33
Second year.....	8,069.24		47.84	295.47	582.94	1,809.23	1,597.23	249.59	12,423.42
Bremer—									
First year.....	5,309.54	1.28		171.45				273.66	5,685.23
Second year.....	5,393.67		4.13	89.82				127.17	5,596.39
Buchanan—									
First year.....	5,379.99		52.89	230.11	166.68	870.23	297.42	856.64	7,145.66
Second year.....	5,846.13		28.10	198.30			29.05	85.18	7,260.86
Butler—									
First year.....	13,203.63	2.75	7.17	166.19			2,327.24	292.79	16,462.22
Second year.....	13,781.13			161.70			1,774.38	140.34	15,917.89
Butler—									
First year.....	7,397.82	1.61	6.72	111.57	26.40		1,549.51	601.96	9,795.88
Second year.....	3,644.30		13.39	98.78			1,396.97	102.11	5,299.34

STATEMENT NO. 24. GENERAL REVENUE FUND—Continued

County and Year	Insane	Blind	Deaf	Feeble-minded	Orphans' Home	Tuberculosis	Juvenile Home	Epileptic	Total
Calhoun—									
First year.....	11,890.66	67.25		228.70		1,991.98		444.51	14,476.10
Second year.....	12,359.96	.65		92.65		1,882.01		143.31	14,171.38
Carroll—									
First year.....	8,795.11			209.19		472.33		715.28	10,251.83
Second year.....	9,814.79			417.97				36.03	10,238.79
Cass—									
First year.....	10,645.25	89.61		246.82		33.55	531.26	278.72	11,904.55
Second year.....	10,517.80	206.00	1.45	492.41		481.34	1,022.09	32.90	12,827.59
Cedar—									
First year.....	4,047.12		14.79	214.18	291.27	227.42	745.04	296.53	5,931.25
Second year.....	4,149.34		11.78	136.24	348.68	971.27	391.12	77.98	6,006.41
Cerro Gordo—									
First year.....	9,775.97	28.24	256.23	496.99	661.61	2,479.79		393.52	13,992.29
Second year.....	7,346.46	39.29	152.98	681.70	557.16	5,749.19	250.90	216.98	14,871.57
Cherokee—									
First year.....	10,922.00		25.13	163.81		2,566.68		172.82	13,800.44
Second year.....	10,747.71		52.45	183.79	300.00	1,636.55		19.86	12,910.42
Chickasaw—									
First year.....	6,499.32			116.00		1,199.55		872.60	8,588.47
Second year.....	6,648.69	26.23	4.98	71.54		939.74		111.98	7,790.13
Clarke—									
First year.....	6,599.34			252.58	291.27	1,254.31	47.74	145.83	8,551.07
Second year.....	5,835.02			248.27	398.68	2,016.15	132.70	42.42	8,631.00
Clay—									
First year.....	5,549.92		41.98	884.43		1,011.80		618.00	8,307.13
Second year.....	7,362.34		35.45	485.69		2,376.25		193.23	10,541.00
Clayton—									
First year.....	6,856.09	13.88	52.68	111.56	969.68	501.09		347.87	8,854.83
Second year.....	5,782.98	71.76	58.57	214.26	572.31	468.93		24.94	7,163.78
Clinton—									
First year.....	21,657.36		17.31	479.10	3,787.40	7,274.59	979.93	761.94	31,294.65
Second year.....	23,379.64		2.05	547.90	4,476.37	9,013.42	322.59	217.56	37,699.59
Crawford—									
First year.....	11,948.08			9.72	240.75		411.91	192.59	12,902.89
Second year.....	11,467.77			5.35	545.69		62.83	94.41	12,175.45
Dallas—									
First year.....	9,449.15		84.37	324.65	129.37	3,211.35		1,444.11	14,009.68
Second year.....	6,643.66		52.15	221.89	354.22	3,727.91		77.45	11,163.28

Davis—									
First year.....	7,639.67			63.49		698.24	236.65	5.00	8,632.85
Second year.....	7,579.85			77.25		998.26	167.43	4.54	8,796.83
Decatur—									
First year.....	10,664.66	96.19		274.48		1,339.15	230.64	359.49	12,363.61
Second year.....	9,708.85	128.25		249.89		917.86	361.12	53.35	11,512.32
Delaware—									
First year.....	8,841.99	24.98	217.92	282.19	297.81	1,421.46		324.03	11,319.51
Second year.....	6,773.37	59.48	163.89	239.08	137.12	1,529.43		61.95	8,876.93
Des Moines—									
First year.....	16,297.81		3.65	759.78	1,781.54	6,349.15	591.55	292.88	25,887.16
Second year.....	17,384.68		.84	563.74	1,599.99	5,113.77	749.46	124.91	25,446.49
Dickinson—									
First year.....	5,775.50		7.07	158.79		865.33		165.69	6,912.29
Second year.....	6,196.49		5.99	93.93	9.35	424.99		24.75	6,745.41
Dubuque—									
First year.....	36,228.51			463.75	359.72	556.77	463.11	1,659.47	39,792.33
Second year.....	37,739.54		17.11	945.59	598.49		217.43	279.45	39,808.61
Emmet—									
First year.....	5,487.87			16.87	435.90	71.29	437.68	421.93	6,861.94
Second year.....	5,628.17			29.97	318.56	527.84	438.68	39.56	7,003.78
Fayette—									
First year.....	7,497.99			227.85	270.47	615.93		677.58	9,359.82
Second year.....	7,478.64		.49	438.96	539.56	852.01		163.56	9,463.96
Floyd—									
First year.....	11,474.29		14.87	179.79	103.92	3,118.29		61.75	14,965.31
Second year.....	12,039.12		5.59	155.28		2,777.94	9.26	25.35	15,953.29
Franklin—									
First year.....	6,462.63			177.38		69.12	911.40	953.39	8,574.95
Second year.....	4,989.81			89.13		321.38	723.24	147.62	6,161.18
Freunt—									
First year.....	8,614.67			364.92		734.69		217.38	9,217.07
Second year.....	8,437.45			335.68		376.68		38.84	9,204.91
Greene—									
First year.....	4,739.76	65.75	15.30	246.22		957.81	48.77	461.73	6,635.34
Second year.....	6,874.82	124.59		259.37		1,954.97	189.64	149.10	9,592.49
Grundy—									
First year.....	4,769.67		1.55	342.86	928.01			319.59	6,322.59
Second year.....	4,004.29		33.97	268.31	914.36		72.56	84.45	5,377.94
Guthrie—									
First year.....	3,233.32	84.36		157.29		1,043.79		715.18	5,331.65
Second year.....	4,017.56			78.42		99.23		167.81	4,395.94
Hamilton—									
First year.....	7,678.27	23.15	345.58	353.49	548.89	1,765.48	351.46	161.44	11,249.76
Second year.....	7,297.08	9.40	351.99	241.45	468.02	627.38	189.56	74.24	9,245.12
Hancock—									
First year.....	5,467.38		9.30	79.82	89.13			5.85	5,642.35
Second year.....	5,333.94		7.82	99.03	189.56			25.33	5,685.72

## STATEMENT NO. 24. GENERAL REVENUE FUND—Continued

County and Year	Insane	Blind	Deaf	Feeble-minded	Orphans' Home	Tuberculosis	Juvenile Home	Epileptic	Total
Hardin—									
First year	13,100.79		115.58	269.22		1,130.23	612.65	1,011.91	16,321.43
Second year	12,440.50			232.43		856.94	673.12	145.88	14,348.90
Harrison—									
First year	9,074.68		8.84	334.53	133.25	556.27	492.24	524.41	12,024.22
Second year	10,701.80		106.61	288.68	96.50	200.84	480.90		13,121.15
Henry—									
First year	8,736.37			123.23	36.20	1,117.58		432.00	10,435.28
Second year	8,352.71			81.78	580.01	1,188.80	80.02	98.97	10,394.29
Howard—									
First year	7,911.34			172.72	145.64	1,480.61		213.41	9,929.72
Second year	8,049.71			112.48	134.34	1,505.42			9,877.39
Humboldt—									
First year	7,222.30			201.55		2,627.14		28.18	10,079.17
Second year	7,084.51		21.54	189.84		1,177.86		92.97	8,566.72
Ida—									
First year	7,077.88		16.79	153.86	342.51	619.66	328.16	190.91	8,738.77
Second year	7,162.21		17.65	146.32	197.45	1,230.74	251.01	169.17	9,274.55
Iowa—									
First year	16,324.15		95.95	519.00	327.79	584.65	430.84	232.77	18,445.15
Second year	13,437.00		33.54	269.92	154.34	148.39	502.89	72.31	14,728.29
Jackson—									
First year	3,804.01			321.75	1,157.23	2,335.66		9.51	7,715.16
Second year	4,178.31		10.84	340.48	1,080.38	3,084.81	11.21	19.17	8,722.29
Jasper—									
First year	9,416.71		68.38	528.16	768.16	3,453.33		625.72	14,880.46
Second year	8,839.06		48.24	350.90	1,232.77	1,318.28		178.15	11,867.47
Jefferson—									
First year	6,781.30		15.00	338.49	145.63	1,279.19	328.16	172.83	9,060.60
Second year	6,516.88		27.00	272.78	458.22	826.39	361.12	7.70	8,476.00
Johnson—									
First year	13,330.40	9.85	169.28	463.80	583.65	7,570.24	217.78	723.47	23,106.47
Second year	12,004.81		196.12	324.98	719.92	7,120.58	229.36	133.61	21,728.34
Jones—									
First year	7,557.35		90.58	607.83	1,317.31	2,967.58	283.26	766.84	13,554.53
Second year	5,973.77		58.15	314.60	713.11	1,468.47	49.76	86.31	8,631.17
Keokuk—									
First year	9,023.97			236.17	433.42		21.67		9,725.23
Second year	11,779.11		15.00	310.91	778.44	1,300.11	639.04		14,742.61

Kossuth—									
First year	12,197.00	22.67	.30	492.77	374.95	322.51	492.24	13.65	14,026.00
Second year	13,220.51	.90	.36	293.44	308.68	1,377.63	541.68	27.12	15,776.26
Lee—									
First year	27,014.27		66.81	727.71	904.70	5,370.22	333.92	651.13	35,008.76
Second year	27,811.31	11.10		956.63	1,829.37	4,037.27	296.83		35,178.73
Linn—									
First year	38,082.00		186.29	1,379.70	7,997.72	20,733.58	1,614.19	3,816.76	73,200.24
Second year	39,361.28	13.68	273.81	1,146.72	6,406.13	16,630.49	1,227.57	668.21	66,767.80
Louisia—									
First year	4,807.68			82.05	1,001.89	1,497.88	360.94	856.80	9,297.33
Second year	4,940.31			50.92	1,806.99	3,286.05	294.69	115.82	10,554.78
Lucas—									
First year	4,870.55			326.51		3,944.43	164.08	192.48	8,598.05
Second year	5,629.36		142.43	351.22		977.84	189.56	114.43	7,405.83
Lyon—									
First year	5,855.53			322.37		254.76		333.50	6,766.26
Second year	6,044.97		.40	284.39		23.83		18.02	6,372.18
Madison—									
First year	9,420.68		2.30	285.87		3,683.59	164.08	222.80	13,829.41
Second year	10,225.48		6.19	280.47		4,650.82	945.11	77.24	16,275.49
Mahaska—									
First year	13,115.31	94.31		685.88	1,094.24	1,230.66	308.56	1,248.11	17,777.07
Second year	13,017.29	52.22		745.65	1,831.00	3,376.92	347.35	101.41	19,460.24
Marion—									
First year	15,947.52		157.50	436.53	414.80	1,161.69	523.46	605.13	19,536.23
Second year	16,923.20		131.29	254.72	308.68	3,228.14	1,065.50	219.15	22,139.78
Marshall—									
First year	8,771.23			550.01	856.39	3,258.36	731.54	581.10	15,048.63
Second year	6,200.86		43.57	500.01	422.31	1,806.71	1,419.48	227.10	10,770.04
Mills—									
First year	9,643.96			522.43			164.08	303.16	10,723.63
Second year	9,191.37			525.67			30.70	279.97	10,056.65
Mitchell—									
First year	10,516.08			236.33		110.50	164.08	333.48	11,361.07
Second year	10,387.65			136.30	49.42		437.39	60.50	11,072.26
Monona—									
First year	9,431.60		119.81	378.75	145.63	149.26		190.73	10,415.88
Second year	9,009.80		79.42	430.57	154.34	28.17		27.73	9,700.68
Monroe—									
First year	14,022.47		33.54	623.61		1,469.88	456.20	1,241.65	17,868.25
Second year	10,704.98		13.55	441.59		1,653.26	684.64	70.26	13,028.28
Montgomery—									
First year	6,735.99			284.65		677.26	95.06	517.99	8,320.89
Second year	7,436.85			275.94		1,342.13	280.48	306.76	9,744.68
Muscataine—									
First year	17,204.65		63.28	772.01	951.69	6,740.54	15.97	161.09	25,849.29
Second year	17,712.76		33.84	640.63	1,371.68	6,135.25	523.75	70.79	26,488.35

## STATEMENT NO. 24. GENERAL REVENUE FUND—Continued

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County and Year	Insane	Blind	Deaf	Feeble-minded	Orphans' Home	Tuberculosis	Juvenile Home	Epileptic	Total
O'Brien—									
First year.....	7,055.32		8.30	76.71		1,066.60	126.15	165.00	9,188.07
Second year.....	7,074.75		17.00	54.36		427.09	902.89		8,476.00
Osceola—									
First year.....	3,065.84	43.34		118.79				218.24	3,476.21
Second year.....	2,085.40			75.53				28.72	2,189.67
Page—									
First year.....	16,601.34	112.46	9.54	477.59		462.20	656.32	333.00	18,653.05
Second year.....	16,786.03	74.29		496.04		2,227.03	569.99	31.98	20,185.36
Palo Alto—									
First year.....	6,944.26			167.88		759.18	12.19	410.24	8,233.75
Second year.....	6,476.74		40.74	131.01		2,138.20	189.56	114.36	9,085.11
Plymouth—									
First year.....	13,855.99	34.28		397.70		1,414.54		64.00	15,767.21
Second year.....	14,131.63	36.13		344.14		772.23		39.94	15,344.07
Pocahontas—									
First year.....	6,822.36			69.00	21.18	1,682.86			918.37
Second year.....	6,388.90			112.76		2,710.71		88.87	9,451.33
Polk—									
First year.....	54,829.67	14.00	423.49	5,003.42	17,051.41	16,805.64	2,453.52	4,375.96	96,557.29
Second year.....	49,506.51		63.02	2,929.24	10,444.68	6,533.16	4,331.43	1,229.41	79,937.45
Pottawattamie—									
First year.....	31,045.33	267.72	527.28	1,102.63		5,157.21	1,221.93	1,247.13	40,569.36
Second year.....	31,146.20	34.63	375.37	1,000.68		11,189.66	1,722.18	218.02	45,967.00
Poweshiek—									
First year.....	7,217.34			267.02	1,405.02	3,240.76	148.84	178.28	12,457.86
Second year.....	7,139.07		.25	362.07	824.01	3,125.26	171.15	38.39	11,660.20
Ringold—									
First year.....	7,217.90			315.47	73.70	1,428.57	1,275.65	69.68	10,421.36
Second year.....	6,716.37		.80	294.33	269.20	1,018.08		88.55	8,407.89
Sac—									
First year.....	10,360.70		7.35	81.68		808.47	328.16	1,248.01	13,924.57
Second year.....	8,715.99			153.13		1,914.04	219.07	70.96	11,081.19
Scott—									
First year.....	37,218.07	49.54	110.59	2,193.37	9,159.67	2,209.48		1,116.85	52,477.57
Second year.....	37,422.23	45.69	102.27	1,380.20	9,217.90	2,723.19		440.27	51,301.15

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Shelby—									
First year.....	10,830.01			145.11		749.52	164.08	419.83	12,314.55
Second year.....	10,518.59			163.90		1,523.74	178.89	107.00	12,492.81
Sioux—									
First year.....	6,890.58		95.88	215.88		25.16		217.48	7,434.98
Second year.....	7,162.26		62.13	226.13		1,000.12		49.50	8,459.14
Story—									
First year.....	4,542.01		46.07	300.20	292.07	2,465.79	820.40	381.72	8,988.35
Second year.....	3,981.00		18.13	308.39	635.72	4,002.04	774.74	82.85	9,912.96
Tama—									
First year.....	11,110.56	51.72	25.45	294.65	363.27	927.92	1,307.74	532.15	14,584.36
Second year.....	9,389.49	38.53	33.77	209.08	302.84	500.23	1,019.81	77.20	11,667.73
Taylor—									
First year.....	4,755.07	37.30	55.63	238.29	541.69	1,638.64	328.16	757.93	8,322.71
Second year.....	8,831.08	1.32	47.71	269.71	617.36	1,111.39	361.12	75.64	11,255.53
Union—									
First year.....	10,755.31		70.19	414.65		549.36	61.79	49.29	11,900.59
Second year.....	12,016.92		9.15	358.12		1,470.44	180.56	51.35	14,086.54
Van Buren—									
First year.....	8,171.82		86.57	343.19		132.51			8,734.00
Second year.....	7,733.49			368.21					8,001.70
Wapello—									
First year.....	8,636.00			711.22	1,008.97	349.22	129.91	629.25	11,491.76
Second year.....	36,491.09		59.56	1,916.47	3,406.38		587.34	497.30	32,808.94
Warren—									
First year.....	7,954.01	45.59	110.40	119.33	97.38	1,551.19	328.16	525.91	10,732.19
Second year.....	8,029.92	8.67	93.44	62.11		244.55	313.82	49.98	8,802.49
Washington—									
First year.....	7,427.58		24.35	231.31	809.04	1,412.98	789.49	281.50	11,075.25
Second year.....	8,299.40	8.65	274.23	274.23	984.53	449.19	221.58	63.72	10,829.70
Wayne—									
First year.....	3,678.66			262.71		2,600.19	141.79	33.44	6,905.79
Second year.....	3,023.70		44.25	150.67	111.07	1,582.01	8.17	104.08	5,023.56
Webster—									
First year.....	17,331.79		156.60	755.02	3,095.73	6,189.37	497.92	733.63	25,730.46
Second year.....	19,171.92	137.53	85.56	610.84	2,909.47	6,904.61	417.70	295.45	29,753.68
Winnebago—									
First year.....	6,939.48			176.09		1,967.09	126.24	188.17	9,386.88
Second year.....	8,374.08			218.45		2,783.31	215.43	82.71	11,022.98
Winnebuck—									
First year.....	8,410.67	6.38	9.26	27.51	13.53	5,026.93			13,499.28
Second year.....	8,518.45		26.36	66.64		1,862.07			10,733.53
Woodbury—									
First year.....	53,669.75	46.06	305.19	2,402.94	2,202.11	13,730.12	1,836.02	2,277.63	77,699.83
Second year.....	55,900.72	105.72	288.59	2,173.32	2,694.42	9,869.97	2,516.42	229.11	73,629.27

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## STATEMENT NO. 24. GENERAL REVENUE FUND—Continued

County and Year	Insane	Blind	Deaf	Feeble-minded	Orphan's Home	Tuber-culosis	Juvenile Home	Epileptic	Total
Worth—									
First year.....	7,662.26	45.30	100.61	270.80	142.19	176.08	8,705.43		
Second year.....	7,447.62	43.13	57.14	41.20	2,621.17	39.80	9,550.06		
Wright—									
First year.....	10,450.74	129.65	369.52	369.52	2,760.00	782.41	11,672.69		
Second year.....	11,379.43	131.07	131.07	333.03	2,638.94	61.37	14,723.88		
First years' totals.....	\$1,105,331.61	\$ 4,933.71	\$ 41,149.16	\$ 60,241.00	\$219,231.35	\$ 29,918.60	\$ 56,442.88	\$ 1,037,742.01	
Second years' totals.....	1,116,233.20	1,228.46	4,264.05	70,711.21	211,996.11	38,800.65	11,731.74	1,697,487.10	
Biennial period totals.....	\$2,221,564.81	\$ 2,652.16	\$ 9,197.76	\$ 78,368.78	\$133,933.11	\$431,577.46	\$ 68,779.25	\$ 68,174.62	\$ 3,000,339.01

STATEMENT NO. 25. GASOLINE LICENSE FEES  
Collections and Disposition.

For Month of	Collections		Credited to Primary Road Fund		Remitted to Counties		Credited to Administration Account	
	1925	1925-26	1925	1925-26	1925	1925-26	1925	1925-26
July.....		\$ 502,614.01		\$ 161,000.00		\$ 238,000.00		\$ 10,614.01
August.....		321,490.64		164,000.00		228,000.00		29,400.64
September.....		452,823.22		150,000.00		300,000.00		2,823.22
October.....		416,674.60		132,000.00		300,000.00		29,674.60
November.....		323,078.04		110,000.00		229,000.00		23,078.04
December.....		388,700.13		90,000.00		188,000.00		1,700.13
January.....		283,419.58		91,000.00		188,000.00		1,419.58
February.....		322,734.34		105,000.00		246,000.00		13,734.34
March.....		414,067.27		41,000.00		364,000.00		18,067.27
April.....	\$ 127,682.39		\$ 41,000.00		\$ 82,000.00		\$ 4,682.39	
May.....	420,216.00		150,000.00		280,114.40		300,000.00	
June.....	495,866.48		150,000.00		285,114.40		300,000.00	
Totals.....	\$ 978,855.47	\$ 4,832,084.38	\$ 321,144.40	\$ 1,558,000.00	\$ 642,288.80	\$ 2,116,000.00	\$ 15,422.27	\$ 178,094.78
Grand totals.....		\$5,389,009.85		\$1,879,114.40		\$2,758,388.80		\$ 101,506.55

The collections for the month shown were received during the following month and the disposition indicated was made on the first day of the succeeding month, i. e., the collections for the month of April, 1925, were received during the month of May and apportioned on the first of June.

STATEMENT NO. 26. RECEIPTS FROM COUNTIES—6% OF  
MOTOR VEHICLE LICENSE FEES(3 1/2 % Credited to Motor Vehicle Department and 2 1/4 % Credited  
to State Highway Commission.)

County	First Year	Second Year	Total
Adair	176.44	3,255.90	3,432.34
Adams	96.84	2,946.41	3,043.25
Allamakee	243.37	3,291.29	3,534.66
Appanoose	272.30	4,591.87	4,864.17
Audubon	171.45	3,141.36	3,312.81
Benton	346.45	5,948.62	6,295.07
Black Hawk	1,116.47	15,654.97	16,771.44
Boone	432.43	7,049.88	7,482.31
Bremer	249.42	4,817.09	5,066.51
Buchanan	282.15	4,269.47	4,551.62
Buena Vista	362.81	5,691.89	6,054.70
Butler	369.42	4,448.49	4,817.91
Calhoun	262.73	4,285.80	4,548.53
Carroll	326.37	5,622.59	5,948.96
Cass	304.43	5,170.77	5,475.20
Central	249.48	4,081.58	4,331.06
Cerro Gordo	1,070.38	9,693.82	10,764.20
Cherokee	313.72	5,420.77	5,734.49
Chickasaw	235.95	3,461.65	3,697.60
Clarke	134.87	2,667.43	2,802.30
Clay	315.21	4,287.64	4,602.85
Clayton	385.09	6,074.98	6,460.07
Clinton	676.61	10,612.39	11,289.00
Crawford	223.29	5,141.39	5,364.68
Dallas	448.29	6,874.09	7,322.38
Davis	184.56	2,896.40	3,080.96
Decatur	184.24	2,671.70	2,855.94
Delaware	237.41	4,222.44	4,459.85
Des Moines	749.84	8,572.34	9,322.18
Dickinson	249.21	2,831.25	3,080.46
Dubuque	1,015.61	12,688.06	13,703.67
Emmet	251.24	3,376.74	3,627.98
Fayette	510.28	7,066.18	7,576.46
Floyd	373.28	4,887.64	5,260.92
Franklin	256.59	4,339.69	4,596.28
Fremont	224.91	3,482.79	3,707.70
Greene	252.04	4,223.80	4,475.84
Grundy	215.42	4,149.29	4,364.71
Guthrie	243.37	4,060.82	4,304.19
Hamilton	381.73	5,439.88	5,821.61
Hancock	315.63	3,705.35	4,020.98
Hardin	373.05	6,126.61	6,499.66
Harrison	415.89	5,245.72	5,661.61
Henry	311.84	4,065.11	4,376.95
Howard	226.80	3,026.68	3,253.48
Humboldt	229.69	3,491.66	3,721.35
Ida	258.29	3,596.54	3,854.84
Iowa	294.35	4,370.48	4,664.83
Jackson	299.66	4,297.96	4,597.62
Jasper	439.26	7,098.24	7,537.50
Jefferson	255.50	3,780.09	4,035.59
Johnson	501.52	7,966.64	8,468.16
Jones	290.33	4,232.74	4,523.07
Keokuk	317.79	4,370.45	4,688.24
Kossuth	444.04	6,384.73	6,828.77
Lee	785.36	8,414.99	9,200.35
Linn	1,374.59	19,799.53	21,174.12
Louis	229.54	2,581.99	2,811.53
Lucas	211.92	3,291.72	3,503.64
Lyon	227.15	3,376.23	3,603.38

STATEMENT NO. 26. RECEIPTS FROM COUNTIES—6% OF MOTOR  
VEHICLE LICENSE FEES—Continued

County	First Year	Second Year	Total
Madison	177.89	3,639.67	3,817.56
Mahaska	483.53	6,012.57	6,496.10
Marion	413.28	5,319.91	5,733.19
Marshall	641.86	8,284.57	8,926.43
Mills	209.55	3,417.90	3,627.45
Mitchell	217.43	3,776.94	3,994.37
Monona	387.99	3,927.99	4,315.98
Monroe	256.50	3,254.62	3,511.12
Montgomery	239.34	4,378.60	4,617.94
Muscatine	463.39	7,109.22	7,572.61
O'Brien	239.42	5,302.96	5,542.38
Osceola	153.40	2,606.30	2,759.70
Page	490.11	5,037.49	5,527.60
Palo Alto	307.94	3,768.60	4,076.54
Plymouth	489.96	7,948.83	8,438.79
Pocahontas	330.83	4,481.44	4,812.27
Polk	3,260.43	43,067.82	46,328.25
Pottawattamie	1,185.29	13,399.23	14,584.52
Poweshiek	299.74	4,639.59	4,939.33
Ringgold	119.04	2,389.76	2,508.80
Sac	254.98	5,163.17	5,418.15
Scott	1,339.41	19,196.29	20,535.70
Shelby	225.14	4,244.65	4,469.79
Sioux	414.80	6,967.63	7,382.43
Story	437.38	7,606.12	8,043.50
Tama	357.35	6,175.70	6,533.05
Taylor	160.59	3,399.00	3,559.59
Union	275.63	3,736.37	4,012.00
Van Buren	188.51	2,765.29	2,953.80
Wapello	707.03	8,030.45	8,737.48
Warren	222.52	4,005.74	4,228.26
Washington	324.87	4,774.76	5,100.63
Wayne	159.90	2,822.69	2,982.59
Webster	797.76	10,430.54	11,228.30
Winnebago	281.40	3,390.73	3,672.13
Winnesbick	252.37	4,868.47	5,120.84
Woodbury	2,116.97	23,181.78	25,298.75
Worth	227.93	2,862.37	3,090.30
Wright	391.01	5,392.53	5,783.54
Totals	\$ 41,376.97	\$ 507,047.33	\$ 548,424.30

STATEMENT NO. 27. GASOLINE LICENSE FEES  
Apportionment to Counties.

County	1925	1925-26	Total
Adair	\$ 3,695.81	\$ 31,597.56	\$ 35,293.37
Adams	2,754.11	23,546.31	26,300.42
Allamore	4,827.50	37,001.30	41,828.80
Annapoosie	3,308.51	28,288.65	31,597.16
Appubon	2,857.22	24,429.60	27,286.82
Benton	4,592.35	39,302.19	43,894.54
Black Hawk	3,450.47	31,211.23	34,661.70
Boone	3,728.06	31,872.95	35,601.01
Bremer	2,799.27	23,932.30	26,731.57
Buonhann	3,057.12	31,296.39	34,353.51
Buena Vista	3,740.96	31,983.29	35,724.25
Butler	3,721.61	31,817.82	35,539.43
Calhoun	3,682.91	31,486.96	35,169.86
Carroll	3,689.36	31,542.08	35,231.44
Cass	3,637.76	31,100.90	34,738.66
Cedar	3,728.06	31,872.94	35,601.00
Cerro Gordo	3,708.71	31,707.52	35,416.23
Cherokee	3,666.81	31,597.26	35,264.07
Chickasaw	3,205.61	27,406.37	30,611.98
Clarke	2,790.57	23,001.45	25,792.02
Clay	3,695.81	31,597.26	35,293.07
Clayton	5,065.45	45,663.42	50,728.87
Clinton	4,573.00	39,006.70	43,579.70
Crawford	4,611.70	39,427.62	44,039.32
Dallas	3,818.38	32,644.90	36,463.28
Davis	3,337.87	27,682.06	31,019.93
Decatur	3,457.82	29,391.52	32,849.34
Delaware	3,682.92	31,486.96	35,169.88
Des Moines	2,767.08	23,656.59	26,423.67
Dickinson	2,659.93	22,691.01	25,350.94
Dubuque	3,973.16	33,968.42	37,941.58
Emmet	2,689.62	22,964.69	25,654.31
Fayette	4,669.75	39,923.94	44,593.69
Floyd	3,192.72	27,296.04	30,488.76
Franklin	3,728.06	31,872.95	35,601.01
Fremont	3,299.57	28,784.93	32,084.50
Greene	3,715.49	31,765.68	35,481.17
Grundy	3,231.42	27,632.92	30,864.34
Guthrie	3,850.61	32,929.71	36,780.32
Hamilton	3,676.46	31,431.82	35,108.28
Hancock	3,695.81	31,597.26	35,293.07
Hardin	3,670.01	31,376.66	35,046.67
Harrison	4,592.35	39,292.21	43,884.56
Henry	2,754.12	23,546.32	26,300.44
Howard	3,018.57	25,807.19	28,825.76
Humboldt	2,799.27	23,932.30	26,731.57
Ida	2,773.47	23,711.72	26,485.19
Iowa	3,759.31	32,148.67	35,907.98
Jackson	4,186.00	35,788.14	40,974.14
Jasper	4,708.45	40,254.79	44,963.24
Jefferson	2,779.92	23,796.96	26,576.88
Johnson	3,940.91	33,695.68	37,636.59
Jones	3,970.61	31,376.66	35,347.27
Keokuk	3,728.06	31,872.95	35,601.01
Keosau	6,282.23	58,706.81	64,989.04
Lee	3,515.22	30,033.23	33,548.45
Linn	4,624.60	39,337.52	43,962.12
Lousa	2,747.47	23,491.16	26,238.63
Lucas	2,786.28	23,822.02	26,608.30
Lyon	3,753.86	32,069.52	35,823.38
Madison	3,681.31	31,043.79	34,725.10
Mahaska	3,708.71	31,707.52	35,416.23
Marion	3,721.61	31,817.82	35,539.43

## STATEMENT NO. 27. GASOLINE LICENSE FEES—Continued

County	1925	1925-26	Total
Marshall	\$ 3,689.56	\$ 31,542.08	\$ 35,231.64
Mills	2,883.12	24,649.16	27,532.28
Mitchell	2,986.32	25,531.47	28,517.79
Monona	4,466.55	39,641.64	44,108.19
Monroe	2,792.83	23,877.15	26,670.98
Montgomery	2,734.77	23,386.85	26,121.62
Muscatine	2,934.72	25,099.30	28,034.02
O'Brien	3,670.01	31,376.66	35,046.67
Oceola	2,547.73	21,781.71	24,329.44
Page	3,434.91	29,391.52	32,826.43
Palo Alto	3,682.96	31,542.08	35,225.04
Plymouth	5,553.29	47,478.57	53,031.86
Pocahontas	3,749.96	31,983.28	35,733.24
Polk	3,844.16	32,865.57	36,709.73
Pottawattamie	6,179.03	52,827.51	59,006.54
Poweshiek	3,740.96	31,983.28	35,724.24
Ringgold	3,482.96	29,777.49	33,260.45
Sac	3,715.16	31,769.68	35,484.84
Scott	3,031.47	25,917.48	28,948.95
Shelby	2,799.01	23,479.33	26,278.34
Sioux	4,901.55	41,909.10	46,810.65
Story	3,657.12	31,296.39	34,953.51
Tama	4,643.96	39,708.35	44,352.31
Taylor	5,444.26	29,446.62	34,890.88
Union	2,754.12	23,546.32	26,300.44
Van Buren	3,100.47	27,020.51	30,120.98
Wapello	2,825.68	24,152.80	26,978.48
Warren	3,682.92	31,486.96	35,169.87
Washington	3,605.51	30,825.24	34,430.75
Wayne	3,579.78	28,805.22	32,385.00
Webster	4,963.30	39,693.76	44,657.06
Winnebago	2,573.52	22,692.38	25,265.90
Winnebuck	4,424.65	37,828.45	42,253.10
Woodbury	5,963.04	48,416.05	54,379.09
Worth	2,573.52	22,692.38	25,265.90
Wright	5,728.60	51,872.95	57,601.55
Totals	\$ 302,144.40	\$3,096,144.40	\$ 3,408,288.80

STATEMENT NO. 28. GASOLINE LICENSE FEES  
Administration Account.

	Credits		Refunds		Salaries and Traveling Expense	
	1925	1925-26	1925	1925-26	1925	1925-26
	July.....			\$ 8,830.46		\$ 774.53
August.....	\$ 10,739.88		4,778.53		579.66	
September.....	10,614.91		15,700.13		776.70	
October.....	39,469.64		10,978.33		792.43	
November.....	2,822.22		19,818.39		707.92	
December.....	20,674.60		5,113.01		836.73	
January.....	5,028.94		17,735.09		667.00	
February.....	22,779.04		15,395.56		850.29	
March.....	3,188.71		8,145.41		811.09	
April.....	13,754.34		7,527.10		906.55	
May.....	18,067.27		9,354.58		860.50	
June.....	\$4,682.39		\$ 850.26	13,964.23	\$1,062.18	856.99
Total.....	\$4,682.39	\$103,607.33	\$ 850.26	\$131,340.79	\$1,062.18	\$ 9,423.73
Grand total.....		\$108,289.72		\$132,191.05		\$ 10,475.93
Balance on hand June 30, 1926.....		\$ 25,622.74				

STATEMENT NO. 29. GASOLINE LICENSE FEES  
Refunds Approved and Paid

	To Municipalities		To Others		Totals	
	1925	1925-26	1925	1925-26	1925	1925-26
	July.....			\$ 4,740.04		\$ 8,830.46
August.....	\$ 4,000.42		4,778.53		4,778.53	
September.....	3,741.88		8,968.25		12,709.13	
October.....	3,381.38		7,596.95		10,978.33	
November.....	4,311.37		15,507.02		19,818.39	
December.....	1,487.87		3,625.14		5,113.01	
January.....	3,431.55		14,303.51		17,735.06	
February.....	3,272.16		9,123.40		12,395.56	
March.....	2,199.20		5,955.21		8,154.41	
April.....	1,454.77		4,072.33		5,527.10	
May.....	2,246.07		7,108.51		9,354.58	
June.....	\$ 647.80	\$ 2,447.25	\$ 302.46	11,516.98	\$ 850.26	13,964.23
Total.....	\$ 647.80	\$ 22,545.13	\$ 302.46	\$ 98,795.66	\$ 850.26	\$ 131,340.79
Grand total.....		\$ 23,192.93		\$ 98,008.12		\$ 132,191.05

STATEMENT NO. 30. CIGARETTE STAMP TAX  
Comparative Sales Statement—July 4, 1921, to June 30, 1926

	1921-22	1922-23	1923-24	1924-25	1925-26
July.....	\$ 80,391.63	\$ 37,831.89	\$ 68,503.63	\$ 73,334.21	\$ 78,867.25
August.....	33,577.43	61,556.78	68,053.94	70,091.50	75,965.95
September.....	51,932.92	56,044.21	59,272.41	68,017.55	73,834.50
October.....	44,078.19	31,969.25	61,208.26	66,548.45	67,114.77
November.....	43,322.92	48,336.55	56,549.24	58,699.01	62,818.67
December.....	44,302.48	52,381.81	61,491.69	62,635.05	71,663.28
January.....	38,362.56	49,414.56	49,405.30	57,716.80	58,438.78
February.....	39,314.70	42,338.21	48,842.15	52,435.46	57,200.21
March.....	48,354.32	46,970.45	48,784.55	39,590.46	62,816.86
April.....	41,567.63	48,545.50	54,389.50	62,741.50	66,417.00
May.....	30,741.85	57,006.27	59,818.32	66,074.11	69,928.19
June.....	58,894.20	68,025.29	64,538.53	79,503.89	83,107.68
Totals.....	\$397,279.74	\$404,733.80	\$700,078.12	\$777,338.99	\$ 828,236.13

Grand total, \$3,530,743.87.

STATEMENT NO. 31. STATE SINKING FUND FOR PUBLIC  
DEPOSITS

Receipts and Claims Certified for Payment.

	Receipts 1925-1926			Deposit Claims Certified for Reim- bursement
	Interest	Dividends	Total	
	July.....			
August.....				
September.....	\$ 114,281.45		\$ 114,281.45	
October.....	119,944.89		109,944.89	\$ 224,065.69
November.....	163,482.60		163,482.60	
December.....	142,024.71	\$ 1,966.56	143,991.27	\$ 307,632.44
January.....	131,046.80	2,915.93	133,962.73	135,776.97
February.....	125,816.96		125,816.96	136,027.19
March.....	107,113.73	67,567.57	174,681.30	174,569.43
April.....	127,600.86	15,359.97	142,960.83	142,328.82
May.....	180,981.17	16,964.56	197,945.73	189,223.02
June.....	168,930.39	6,812.78	175,743.17	171,538.00
Total.....	\$1,370,413.45	\$ 111,538.87	\$1,481,952.32	\$ 1,469,139.91



STATEMENT NO. 32. SINKING FUND FOR PUBLIC DEPOSITS  
Claims Filed and Paid to June 30, 1926.

Claim No.	Claimant	County	Amount
1	Bremer County	Bremer	\$ 2,909.00
2	Frederika Township	Bremer	1,407.44
3	Town of Frederika	Bremer	705.05
4	Clarke County	Clarke	4,746.84
5	Ind. School Dist. of Frederika	Bremer	17,117.72
6	City of Mason City	Cerro Gordo	105,341.99
7	City of Massena	Cass	2,063.99
8	Ind. School Dist. of Massena	Cass	5,802.26
9	Hamilton Township	Decatur	1,955.95
10	Decatur County	Decatur	5,281.54
11	Woodland Twp. School Dist.	Decatur	209.12
12	Bath Township	Cerro Gordo	5,861.57
13	Ind. School Dist. of Kinnear	Hancock	2,903.11
14	Avery Twp. School Dist.	Hancock	3,434.81
15	Liberty Twp. School Dist.	Hancock	371.70
16	Ell Twp. School Dist.	Hancock	2,201.05
17	Hancock County	Hancock	38,588.67
18	Montgomery County	Montgomery	8,813.15
19	Pottawattamie County	Pottawattamie	4,997.80
20	Cons. Ind. School Dist. of Elliott	Montgomery	6,127.98
21	Town of Elliott	Montgomery	9,379.00
22	Harrison County	Harrison	14,677.81
23	Cerro Gordo County	Cerro Gordo	151,055.36
24	Cons. Ind. School Dist. of Delaware Twp.	Sac	20,186.59
25	Cons. Ind. School Dist. of Franklin Twp.	Greene	22,855.90
26	Town of Garner	Hancock	4,285.85
27	Hancock County	Hancock	10,265.82
28	Hancock County	Hancock	75,065.80
29	Britt Township	Hancock	1,591.70
30	Erin Township	Hancock	1,612.93
31	Orchel Township	Hancock	2,188.79
32	Erin Twp. School District	Hancock	4,438.89
33	Ind. School Dist. of Britt Twp.	Hancock	40,959.22
34	Grove Township	Shelby	1,059.30
35	Grove Twp. School Dist. No. 2	Shelby	3,134.69
36	Harrison Township	Harrison	1,838.45
37	Jesup Cons. School	Buchanan	12,409.34
38	Barclay Township	Buchanan	2,700.91
39	Fox Twp. School Dist.	Black Hawk	1,291.74
40	Willow Twp. School Dist.	Monona	630.24
41	Douglas School Dist. No. 1	Harrison	1,236.90
42	Willow Township	Monona	288.16
43	Incorporated Town of Dunlap	Harrison	6,970.87
44	Ind. School Dist. of Dunlap	Harrison	10,469.11
45	Buchanan County	Buchanan	18,597.24
46	Town of Jesup	Buchanan	1,013.36
47	Town of Churdan	Greene	10,898.89
48	Highland Twp. School District	Greene	2,807.63
49	Cons. School Dist. of Swaledale, Iowa	Cerro Gordo	7,891.02
50	School Township of Eden	Sac	8,675.00
51	Town of Nemaha	Sac	1,145.19
52	Delaware Township	Sac	3,983.86
53	Ind. School Dist. of Alton	Sioux	10,319.29
54	Town of Alton	Sioux	6,339.90
55	Sioux County	Sioux	1,912.84
56	Washington Township	Sioux	615.28
57	Town of Iretzo	Sioux	3,815.00
58	Center Twp. School District	Sioux	6,347.00
59	Engle Township	Sioux	474.02
60	Sioux County	Sioux	5,470.95
61	Ind. School Dist. of Jefferson	Greene	2,716.67
62	City of Jefferson	Greene	14,343.56

STATEMENT NO. 32. SINKING FUND FOR PUBLIC DEPOSITS—Continued

Claim No.	Claimant	County	Amount
63	Perry Twp. School Dist.	Buchanan	3,977.29
64	Liberty School Dist. of Union Twp.	Boone	236.83
65	Greene County	Greene	8,862.81
66	Greene County	Greene	22,082.28
67	Greene County	Greene	37,159.29
68	Ind. School Dist. of Lineville	Wayne	4,549.72
69	Ind. School Dist. of Sac City	Sac	43,576.13
70	School Twp. of Douglas	Sac	3,074.73
71	Ind. Rural School Dist. No. 3, Cedar Township	Sac	579.95
72	Jackson Township	Sac	192.08
73	Ind. Rural School Dist. No. 9, Cedar Township	Sac	517.08
74	Ind. Rural School Dist. No. 2, Cedar Township	Sac	621.86
75	Ind. Rural School Dist. No. 4, Cedar Township	Sac	598.28
76	School Dist. No. 4, Hardin Twp.	Greene	379.55
77	Cons. Ind. School Dist. of Linden	Dallas	8,512.47
78	City of Tama	Tama	4,153.39
79	City of Jefferson	Greene	7,914.98
80	Ind. School Dist. of Jefferson	Greene	44,332.22
81	Sch. Dist. No. 6, Hardin Township	Greene	781.31
82	Greene County	Greene	69,074.27
83	Cons. Ind. School Dist. of Silver Lake Twp.	Palo Alto	39,000.00
84	Town of Linden	Dallas	1,299.36
85	Sch. Twp. of Jackson	Sac	3,769.02
86	Buchanan County	Buchanan	13,087.77
87	Hazleton Township	Buchanan	776.09
88	Coffins Grove School Township	Delaware	1,868.38
89	Coffins Grove Township	Delaware	943.97
90	Town of Masonville	Delaware	536.14
91	Eureka Ind. Sch. Dist., Fremont Twp.	Buchanan	467.84
92	Jefferson Ind. Sch. Dist., Fremont Twp.	Buchanan	330.83
93	Delaware County	Delaware	6,538.75
94	Palo Alto County	Palo Alto	30,000.00
95	Excelsior Sch. Dist., Union Twp.	Boone	686.29
96	Union Township	Boone	2,779.68
97	Ind. Sch. Dist. of Perry	Dallas	41,461.04
98	Guthrie Township	Guthrie	6,703.06
99	Cons. Ind. Sch. Dist. of Bayard	Guthrie	15,710.45
100	Willow Township	Greene	4,703.28
101	Ind. Sch. Dist. of Forest City	Winnebago	33,630.50
102	Sch. Dist. of West Emmet Twp.	Emmet	609.76
103	Estherville Township	Emmet	3,697.54
104	Town of Brooklyn	Poweshiek	9,760.14
105	Winnebago County	Winnebago	12,014.89
106	Inc. Town of Leland	Winnebago	1,122.36
107	Leland Ind. Sch. Dist. of Leland	Winnebago	4,028.18
108	Douglas Township	Clay	3,804.53
109	Inc. Town of Newhall	Benton	3,375.28
110	Benton County	Benton	6,791.71
111	Emmet County	Emmet	50,000.00
112	Newhall Cons. Ind. Sch. Dist.	Benton	10,992.44
113	Eldorado Township	Benton	4,418.06
114	Sch. Dist. No. 3, Columbia Twp.	Tama	374.61
115	Sch. Dist. No. 3, Sheridan Twp.	Poweshiek	389.00
116	Madison District Township	Poweshiek	8,999.27
117	Ind. Sch. Dist. No. 6, Sheridan Twp.	Poweshiek	805.74
118	Poweshiek County	Poweshiek	30,792.71
119	Ind. Sch. Dist. No. 1, Wall Lake Twp.	Sac	962.36
120	Clear Lake Township	Cerro Gordo	1,532.71
121	Cerro Gordo County	Cerro Gordo	8,880.83
122	Union Twp. Ind. Sch. Dist. No. 1	Cerro Gordo	292.06
123	Yentura District	Cerro Gordo	28,954.08
124	Grant Twp. Ind. Sch. Dist. No. 4	Cerro Gordo	822.28
125	Madison Township	Poweshiek	810.54
126	Cons. Ind. Sch. Dist. of Plymouth	Cerro Gordo	6,990.03
127	Cerro Gordo County	Cerro Gordo	12,585.25
128	Waren District Township	Poweshiek	2,050.11
130	Ind. Sch. Dist. of Oak Grove	Dallas	877.37

## STATEMENT NO. 22. SINKING FUND FOR PUBLIC DEPOSITS—Continued

Claim No.	Claimant	County	Amount
131	Houton Ind. School District	Dallas	542.78
132	Ind. Sch. Dist. No. 1, Lincoln Twp.	Pocahontas	328.97
133	Grant Township	Pocahontas	400.72
134	Center Township	Pocahontas	860.45
135	Town of Pocahontas	Pocahontas	25,492.16
136	Pocahontas County	Pocahontas	1,401.28
138	Rural Ind. Sch. Dist. No. 7, Otter Creek Township	Tama	969.26
140	Jackson Township	Wayne	1,883.46
141	Howard Township	Wayne	448.56
143	Ind. Sch. Dist. of Mt. Ayr	Wayne	807.32
	Total		\$ 1,400,180.96

## STATEMENT NO. 33. SINKING FUND FOR PUBLIC DEPOSITS

Claims Filed and Unpaid on June 30, 1926.

Claim No.	Claimant	County	Amount
128	City of Eatherville	Emmet	\$ 50,000.00
130	Pocahontas County (Additional)	Pocahontas	11.08
137	Pocahontas County	Pocahontas	73,182.10
139	Cons. Ind. School Dist. of Sewal	Wayne	9,178.04
142	Dallas County	Dallas	7,787.42
144	City of Eagle Grove	Wright	21,065.50
145	Wright County	Wright	45.00
146	Wright County	Wright	24,286.06
147	Ind. Sch. Dist. of Troy Twp.	Wright	6,581.28
148	Troy Township	Wright	176.04
149	Ind. Sch. Dist. of Eagle Grove	Wright	55,000.00
150	Ottawa Sch. Dist. No. 1, Sheridan Twp.	Poweshiek	216.66
151	Boone County	Boone	3,482.19
152	Boone County	Boone	3,110.76
153	Otter Creek Township	Tama	1,492.37
154	Spring Valley Township	Dallas	2,626.70
155	Tama Township	Tama	583.99
156	Franklin Township	Greene	650.43
157	Sac County	Sac	2,497.65
158	Coon Valley Township	Sac	1,228.51
159	Cons. Ind. Sch. Dist., Coon Valley Twp.	Sac	8,445.25
160	Ind. Dist. No. 2, Wall Lake Twp.	Sac	980.13
161	Ind. Sch. Dist. No. 3, Coon Valley Twp.	Sac	350.26
162	Sac County	Sac	26,138.37
163	Westburg Twp. Sch. District	Buchanan	5,686.81
164	Westburg Township	Buchanan	569.72
165	Tama County	Tama	30,916.55
166	Palo Alto County	Palo Alto	32,335.94
167	School Township of Grant	Greene	5,733.44
168	Keokuk County	Keokuk	19,816.50
169	Ben Butler Sch. Dist. No. 2, Highland Township	Wapello	1,419.46
170	Highland Township	Wapello	2,042.40
171	Sch. Dist. No. 4, Steady Run Twp.	Keokuk	738.41
172	Inc. Town of Hedrick	Keokuk	2,064.05
173	Ind. Sch. Dist. of Mason City	Cerro Gordo	15,017.82
174	City of Mason City	Cerro Gordo	39,526.23
175	Wayne County	Wayne	4,063.46
176	Sch. Twp. of Mt. Vernon	Cerro Gordo	14,653.44
177	Ind. Sch. Dist. of Portland Twp. No. 6	Cerro Gordo	1,443.17
178	Portland Township	Cerro Gordo	2,827.61
179	Mt. Vernon Township	Cerro Gordo	2,040.05
180	Rural Ind. Dist. No. 2, Sheridan Twp.	Poweshiek	700.49
181	Rural Ind. Sch. Dist. No. 5, Hardin Twp.	Greene	625.56
182	Ind. Sch. Dist. No. 8, Hardin Twp.	Greene	487.68
183	West Bend Township	Palo Alto	326.90
184	Cons. Ind. Sch. Dist. of Hedrick	Keokuk	14,540.82
185	Cerro Gordo County	Cerro Gordo	962.26
186	Hardin Township	Greene	1,486.34
187	Grant Township	Greene	754.73
188	Rural Ind. Sch. Dist. No. 9, Hardin Twp.	Greene	1,748.90
189	Sch. Dist. No. 4, Columbia Twp.	Tama	592.21
190	Cons. Ind. Sch. Dist. of Spirit Lake	Dickinson	27,143.89
191	Dallas County	Dallas	7,237.39
192	Lakeville Township	Dickinson	2,529.76
193	Wayne County	Wayne	4,160.64
194	Inc. Town of Graettinger	Palo Alto	2,427.03
195	Dickinson County	Dickinson	60,706.70
196	Ludlow Township	Allamakee	880.71
197	Jefferson Twp. Sch. Dist.	Allamakee	232.25
198	Allamakee County	Allamakee	22,070.85
199	Jefferson Township	Allamakee	749.79

## STATEMENT NO. 33. SINKING FUND FOR PUBLIC DEPOSITS—Continued

Claim No.	Claimant	County	Amount
200	Linton Township Schools.....	Allamakee	3,719.39
201	Ludlow Township Schools.....	Allamakee	5,022.39
202	Makee Township.....	Allamakee	285.21
203	Ind. Sch. Dist. of Waukon.....	Allamakee	1,401.22
204	Chickasaw County.....	Chickasaw	16,974.22
205	Sch. Dist. No. 1, Dayton Township.....	Chickasaw	586.22
206	Dresden Twp. Cons. Sch. Dist.....	Chickasaw	2,138.22
207	Dayton Township.....	Chickasaw	890.22
208	City of New Hampton.....	Chickasaw	6,054.22
209	New Hampton Township.....	Chickasaw	1,000.22
210	Washington Twp. Sch. Dist.....	Webster	5,328.22
211	Ind. Sch. Dist. of Duncombe.....	Webster	1,794.22
212	Union Plaine Twp. Schools, S. W.....	Allamakee	67.22
213	Sac County.....	Sac	33,643.22
214	Buena Vista County.....	Buena Vista	9,751.24
215	Scott Township.....	Buena Vista	2,305.24
216	Winnebago County.....	Winnebago	54,111.24
217	Ind. Sch. Dist. of Oelwein.....	Fayette	10,000.24
218	Fayette County.....	Fayette	10,513.24
219	Rural Ind. Sch. Dist. No. 2, Hardin Twp.....	Greene	500.24
220	Rural Ind. Sch. Dist. No. 3, Hardin Twp.....	Greene	302.24
221	Bear Creek Twp. School Dist.....	Poweshiek	10,000.24
222	Town of Pocahontas.....	Pocahontas	21,541.24
223	Taylor County.....	Taylor	1,452.24
224	Works Ind. Sch. District.....	Taylor	501.24
225	Plattville Ind. Sch. Dist.....	Taylor	390.24
226	Jefferson Township.....	Taylor	150.24
227	Town of Abelian.....	Taylor	214.24
228	Athelstan Ind. Sch. Dist.....	Taylor	2,300.24
229	Liberty Ind. School District.....	Taylor	681.24
230	Dist. No. 4, Big Springs Ind. Sch.....	Taylor	1,294.24
231	King Twp. Sch. District.....	Winnebago	624.24
232	Eden Twp. School Dist. No. 5.....	Winnebago	1,435.24
233	King Township.....	Winnebago	2,559.24
234	Worth County.....	Worth	1,210.24
235	Lincoln Township.....	Worth	6,890.24
236	Ind. Sch. District of Manley.....	Worth	10,000.24
237	Lincoln Twp. Sch. District.....	Worth	740.24
238	Ind. Sch. Dist. No. 6, Danville Twp.....	Worth	5,128.24
239	Town of Manly.....	Worth	7,073.24
240	Worth County.....	Worth	1,967.24
241	Linden Township.....	Winnebago	1,967.24
242	Story County.....	Story	14,171.24
243	Colo Cons. Ind. Sch. District.....	Story	8,546.24
244	Sherman Twp. Sch. Dist. No. 6.....	Story	1,225.24
245	Sherman Twp. Sch. Dist. No. 5.....	Story	619.24
246	Town of Colo.....	Story	3,000.24
247	Center Twp. Schools.....	Allamakee	6,053.24
248	Waterville Cons. School.....	Allamakee	12,749.24
249	Allamakee County.....	Allamakee	6,539.24
250	Paint Creek Township.....	Allamakee	9,211.24
251	Linton Township.....	Allamakee	1,051.24
252	Town of Ayrshire.....	Allamakee	319.24
253	Summerhill School.....	Palo Alto	30.00
254	West Prairie School.....	Jackson	64.00
255	Howard County.....	Clinton	2,465.24
256	Otho Township.....	Howard	671.24
257	Otho Twp. Sch. District.....	Webster	7,484.24
258	Webster County.....	Webster	10,000.00
259	Beaver School Dist. No. 1.....	Grundy	438.00
260	Beaver Township.....	Butler	3,074.00
261	Town of New Hartford.....	Butler	5,988.22
262	Butler County.....	Butler	16,953.22
263	Ind. Cons. School Dist.....	Butler	41,234.00
264	Winnebago County.....	Winnebago	20,071.00
265	Page County.....	Page	20,071.00
266	New Albany Township.....	Story	2,414.22
267	Sherman Twp. Sch. Dist. No. 7.....	Story	624.22
268	City of Shenandoah.....	Story	14,022.00
269	Ind. Sch. Dist. of Grand Mound.....	Page	2,401.21
270	Colfax Township.....	Clinton	942.00
		Webster	

## STATEMENT NO. 33. SINKING FUND FOR PUBLIC DEPOSITS—Continued

Claim No.	Claimant	County	Amount
271	Marion Township.....	Marshall	365.08
272	Sch. Dist. No. 1, Timber Creek Twp.....	Marshall	359.80
273	Sch. Dist. No. 2, Marietta Twp.....	Marshall	658.49
274	Sch. Dist. No. 2, Timber Creek Twp.....	Marshall	460.17
275	Taylor Township.....	Marshall	2,400.77
276	Timber Creek Twp. Sch. Dist. No. 2.....	Marshall	1,441.24
277	School Dist. No. 4, Marion Twp.....	Marshall	1,407.46
278	Pocahontas County.....	Pocahontas	52,702.33
279	Roosevelt Township.....	Pocahontas	57,399.36
280	Sch. Twp. of Sherman.....	Pocahontas	6,000.00
281	Sch. Twp. of Roosevelt.....	Pocahontas	1,433.83
282	Ind. Cons. School Dist. of Ware.....	Pocahontas	3,988.58
283	Center Township.....	Pocahontas	4,156.87
284	Ind. Sch. Dist. No. 5, Lincoln Twp.....	Pocahontas	622.29
285	Ind. Sch. Dist. No. 4, Lincoln Twp.....	Pocahontas	379.66
286	Town of Gilmore City.....	Pocahontas	665.23
287	Lake Sch. Twp. No. 1.....	Pocahontas	2,907.21
288	Town of Thompson.....	Pocahontas	3,870.37
289	City of Sioux City.....	Pocahontas	5,413.13
290	Woodbury County.....	Woodbury	10,000.00
291	Eden Sch. Dist. No. 7, Eden Twp.....	Woodbury	10,421.50
292	Perry Township.....	Woodbury	725.70
293	Hancock Township School.....	Benton	1,191.00
294	Perry Twp. School.....	Plymouth	1,794.28
295	Hancock Township.....	Plymouth	6,483.55
296	Fayette County.....	Plymouth	1,148.23
297	Town of Manilla.....	Plymouth	849.46
298	Crawford County.....	Fayette	13,160.73
299	Ind. Sch. Dist. of Manilla.....	Crawford	12,768.18
300	Emmet Township.....	Crawford	3,675.88
301	City of Estherville.....	Emmet	3,063.31
302	Emmet County.....	Emmet	10,705.74
303	Emmet County.....	Emmet	1,322.56
304	Emmet County.....	Emmet	8,758.91
305	Emmet County.....	Emmet	10,117.95
306	Emmet County.....	Emmet	37,909.61
307	Emmet County.....	Emmet	49,888.31
308	Ind. Cons. School of Alta.....	Emmet	33,591.13
309	Fairview Cons. School Dist.....	Buena Vista	7,288.11
310	Town of Preston.....	Boone	1,501.90
311	Town of Alta.....	Jackson	17,880.26
		Buena Vista	
	Total.....		\$ 1,456,239.99

STATEMENT NO. 34. INHERITANCE TAX  
Comparative Receipts—October, 1897, to June 30, 1926.

	1897-8	1898-9	1899-1900	1900-01	1901-02	1902-3	1903-4	1904-5	1905-6	1906-7
July		\$ 146.91	\$ 3,286.64	\$ 9,055.21	\$ 15,201.04	\$ 12,250.91	\$ 5,339.48	\$ 4,610.41	\$ 14,234.05	\$ 26,203.53
August		2,576.78	5,143.35	4,339.81	4,720.96	7,639.24	6,861.12	8,864.75	5,341.98	6,104.56
September		1,639.10	3,324.80	4,849.54	5,985.45	15,627.12	30,131.74	4,639.05	13,572.64	6,475.20
October		4,189.92	6,908.93	7,168.72	5,909.02	13,916.25	7,930.99	11,611.76	16,423.44	9,272.63
November	\$ 98.32	2,809.57	5,000.12	8,056.93	7,950.05	9,909.09	5,978.09	14,930.72	10,701.66	18,545.46
December	54.37	3,294.32	3,507.07	9,540.19	10,965.11	6,818.16	17,200.24	13,985.01	48,633.71	15,615.64
January	156.39	7,709.08	11,221.14	13,385.92	8,316.08	13,577.19	7,648.88	9,520.79	10,437.01	11,382.14
February	1,316.91	4,477.78	21,054.35	2,338.85	7,330.81	7,234.48	6,696.63	23,568.37	8,746.40	12,381.86
March	159.03	4,923.91	10,251.26	5,372.92	7,438.82	14,710.32	9,707.43	8,636.22	20,220.39	17,334.91
April	2,903.53	6,806.99	12,339.48	14,504.98	14,361.55	8,683.84	9,233.85	12,341.37	11,302.73	16,648.85
May	1,369.28	1,136.98	9,774.26	8,999.15	6,255.73	7,331.66	9,522.44	19,572.33	10,967.89	13,717.13
June	1,563.94	3,009.32	9,271.93	10,000.29	9,736.35	8,889.79	9,883.88	26,514.37	22,040.33	9,330.77
Totals	\$ 9,266.00	\$ 43,602.50	\$ 90,112.90	\$ 97,451.61	\$103,030.67	\$23,636.87	\$126,187.30	\$157,455.27	\$100,687.62	\$ 163,973.47

	1907-8	1908-9	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
July	\$ 8,300.93	\$ 8,304.84	\$ 12,259.10	\$ 11,333.54	\$ 12,405.33	\$ 14,136.96	\$ 23,897.16	\$ 42,612.65	\$ 30,906.19	\$ 26,126.82
August	6,536.94	11,373.91	30,006.22	17,108.73	15,729.53	11,214.47	11,254.74	15,225.31	17,570.24	27,720.15
September	13,553.27	6,254.63	13,074.70	14,583.14	12,389.26	15,442.03	17,098.07	41,911.72	14,109.29	29,767.54
October	15,627.67	16,779.98	13,040.11	21,963.28	20,877.47	28,803.22	11,765.96	20,187.90	33,153.65	29,688.79
November	14,377.70	14,035.91	27,507.19	33,145.79	24,309.92	11,449.32	72,909.48	18,507.93	18,689.71	17,248.37
December	20,320.29	26,146.22	17,325.45	24,716.91	31,005.76	33,402.87	20,233.01	45,497.28	32,194.65	45,500.42
January	13,318.13	18,757.83	22,190.85	14,038.45	29,631.59	33,696.57	31,929.91	19,967.39	17,771.44	19,284.65
February	22,309.75	22,027.35	13,513.37	24,000.84	30,402.36	16,914.73	45,149.23	29,435.38	24,183.61	27,169.44
March	25,403.62	20,322.04	32,564.47	18,806.73	25,199.69	25,208.69	28,271.52	29,756.63	35,000.97	42,828.45
April	21,245.51	18,065.56	14,276.37	24,199.25	22,393.31	31,637.70	30,555.06	27,470.21	42,296.09	49,038.61
May	14,574.04	18,921.25	28,619.99	23,745.32	28,904.52	18,612.89	17,919.06	19,386.42	29,811.39	51,556.39
June	13,282.91	50,812.45	19,347.37	12,517.25	15,385.66	29,165.44	44,707.59	32,101.29	49,038.16	44,113.48
Totals	\$88,296.49	\$231,706.25	\$215,473.02	\$240,964.20	\$249,846.50	\$281,733.80	\$315,375.59	\$332,190.28	\$265,178.29	\$ 400,929.51

STATEMENT NO. 34. INHERITANCE TAX—Continued

	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26
July	\$ 45,881.53	\$ 27,574.47	\$ 25,386.07	\$ 41,089.65	\$ 60,577.85	\$ 54,605.50	\$ 91,579.49	\$ 101,242.15	\$ 94,783.45
August	37,382.96	57,329.83	41,229.73	70,749.91	51,277.92	57,323.33	84,312.31	62,518.15	62,082.13
September	31,447.41	24,424.29	47,396.57	54,699.31	34,102.01	49,535.21	90,063.17	121,136.72	66,487.07
October	36,889.52	46,065.32	57,776.29	60,319.85	59,273.89	75,719.35	88,965.27	98,005.22	117,002.09
November	32,118.78	29,182.71	56,504.00	62,031.61	44,347.59	74,935.10	109,004.59	85,045.04	71,581.89
December	46,767.00	81,789.04	75,911.40	46,187.48	44,823.61	69,127.95	71,529.96	72,252.13	99,335.25
January	37,308.76	59,734.56	48,953.46	37,706.38	60,740.74	103,721.35	70,634.62	62,252.13	99,335.25
February	35,919.99	35,587.90	27,500.01	28,246.66	56,900.27	68,151.94	73,560.10	56,738.00	83,675.17
March	44,158.89	71,088.71	64,044.22	48,546.22	38,635.14	93,612.39	101,690.38	118,499.59	128,957.23
April	42,027.82	31,731.89	93,682.72	60,239.49	63,856.10	77,019.55	119,795.19	97,247.04	79,435.00
May	34,272.06	53,922.09	51,842.47	40,108.91	68,479.46	60,326.49	58,594.46	73,991.84	72,595.12
June	35,559.11	58,643.04	59,159.67	76,297.22	77,378.82	117,497.33	59,913.03	112,409.64	139,339.96
Totals	\$72,494.77	\$75,340.64	\$68,872.04	\$67,206.05	\$91,157.74	\$95,354.17	\$1,031,313.41	\$1,073,090.43	\$ 1,121,523.23