

BIENNIAL REPORT

OF THE

Treasurer of State of Iowa

FOR THE

BIENNIAL PERIOD ENDING JUNE 30, 1897.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1897.

ERRATA.

Page 4, line 4, the date should be June 30.

Table I, p. 14, total county levy, '95-97, should be \$3,587,547. Insurance tax, '91-93, should be \$224,302.

Table III, p. 20, civil list, '91-93, should be 569,112. The per cent for incidental expenses, '89-91, should be -4.4. Grand total, '93-95, should be \$3,677,047. The proportion of civil list for 8 years should be -2.2.

Table IV, pp. 24-25, total taxes, '85-87, should be \$2,582,179.27. Fees, 24 years, should be \$84,944.13. Miscellaneous, '95-97, should be \$130,590.11; for second 12 years should be \$69,206.48. Total corporate taxes, '85-87, should be \$291,706.10. Total taxes, '85-87, should be \$3,173,885.37. Total revenue, '91-93, should be \$4,167,849.34. The per cent for disbursements, '89-91, should be -7.1. Judiciary, '81-83, should be \$187,669.91. Institutions, miscellaneous, '83-85, should be \$88,369.90. Total for institutions, '95-97, should be \$3,467,255.56; for second 12 years, \$1,640,531.72; for 24 years, \$2,412,678.69; per cent for the same should be 38.8, 80.8 and 228.8 respectively. Printing, etc., '81-83, should be \$71,466.16, and '91-93, \$103,032.02.

Page 30, line 10, balance should be \$312,854.41.

N B.—The decimal point in the percentage columns of the tables is often indistinct owing to defective type. This has caused many of the omissions corrected above.

NAMES AND TERMS OF SERVICE OF THE TREASURERS OF IOWA FROM 1840 TO JULY 1, 1897.

MORGAN RENO, Johnson County, Territorial Treasurer.....	1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....	1847 to 1851
ISRAEL KISTER, Davis County.....	1851 to 1853
MARTIN L. MORRIS, Polk County.....	1853 to 1859
JOHN W. JONES, Hardin County.....	1859 to 1863
W.M. H. HOLMES, Jones County.....	1863 to 1867
SAMUEL E. RANKIN, Washington County.....	1867 to 1873
WM. CHRISTY, Clarke County.....	1873 to 1877
GEO. W. BEMIS, Buchanan County.....	1877 to 1881
E. H. CONGER, Dallas County.....	1881 to 1885
V. P. TWOMBLY, Van Buren County.....	1885 to 1891
BYRON A. BEESON, Marshall County.....	1891 to 1896
JOHN HERRIOTT, Guthrie County.....	1896 to *

*Term expires January, 1898.

FINANCIAL REPORT.

TREASURY DEPARTMENT, }
STATE OF IOWA, }
DES MOINES.

To Governor F. M. Drake:

I beg to transmit to you the usual biennial report of the transactions of the Treasury Department of the State of Iowa for the past fiscal period, beginning July 1, 1895 and ending June 1, 1897. In the tables which constitute the bulk of this report will be found statements of all funds received and paid out by this department of the state government during the past two years. They present in detail the amounts received on account of the bonds, or loans, of the State Agricultural College at Ames and interest on the same; and the receipts from taxes, consisting of the special levy for the State University, and the regular levies for use as general revenue and for particular purposes, obtained from all sources, such as counties and Insurance, Express, Telephone and Telegraph Companies, from Fees covered into the Treasury by State Officers, and from miscellaneous sources; and they also show the disbursement of these funds to the authorities of the Agricultural College, and in redemption of state warrants.

In view of the great public interest manifested in the operations of the Treasury during the last fiscal year and a half and the general misapprehension as to their character and results, and especially in regard to the condition of the state's finances, I wish to set forth more or less fully facts and comparisons which will show the real nature of the transactions of the Department, and at the same time exhibit the financial status of the state government. I also desire to direct attention to

some defects in the statutes governing the duties of the Treasurer, and to recommend several changes which will obviate the difficulties now standing in the way of prompt and successful execution of the law and complete protection of the people's interest.

In the analysis of the state's finances which I have made in the succeeding pages I have tried to place before the public every fact which relates to the Treasury Department of Iowa, or helps to explain its work, for the fiscal period covered by this report, in such a manner as to enable every citizen of the state, if he desires, to learn the nature and amount of the receipts and expenditures of his state government. The plan pursued is the simple one of setting forth all the facts impartially and fully, just as they occurred. I venture no opinions as to the wisdom of increasing or decreasing the size of our state budget, or of the advisability of cutting down or enlarging particular taxes or appropriations. Further I do not attempt an estimate of the expenditures of the future and the probable drain on the Treasury, as both law and custom make this the particular duty of the Auditor of State. In respect to the problems of the Treasury itself, however, and the law relating to the departmental work and methods of business I do express opinions and recommend changes which, I trust, are clearly and unequivocally presented and, I hope, will prove generally acceptable.

There are two suggestions which I will presume to make to those who are interested in the discussion of the present financial problems of Iowa, and who really desire to understand their significance; but these will be merely mentioned. First; in the public debate on the fiscal burdens sustained by the people of Iowa for the maintenance of their state government and the support of their numerous state institutions "state taxes" should be sharply and constantly distinguished from "county and municipal" taxes. There is an immense difference between the amounts of the former and the latter. Second; the policy of adequately supporting and efficiently carrying on state institutions and other public undertakings should not be confused with the question of how this or that appropriation has been used. The fact that a certain fund or appropriation may have been wrongly used or an undertaking illy carried out is not proof that the object aimed at by the law is bad or an argument that its public support should be abolished, but

simply evidence that greater care and watchfulness should be exercised in seeing that the people's money is honestly and effectually used, as directed by law, by those having its expenditure in charge.

ENDOWMENT FUNDS OF THE AGRICULTURAL COLLEGE.

At the beginning of the fiscal period there was in my possession, as custodian of the bonds and securities of the State Agricultural College, \$490,900.49 in bonds, and \$35.87 in cash, or a total college endowment fund of \$490,936.36. During the past two years the bonds redeemed, viz., loans paid, or bonds sent out for foreclosure proceedings, amounted to \$114,250.90. In addition to this sum received there was paid into the Treasury by the Treasurer of the College \$36,070.14, the proceeds of the sales of lands deeded to the institution by the National government, making a total of \$150,321.04 of endowment fund cash received in the period. Of this amount \$132,934.04 was loaned again by the Financial Agent of the College and returned to the Treasury; \$97,200 being in new mortgage bonds, \$12,584.04 in state warrants endorsed for interest bought by the Treasurer of the College, \$5,500 in debenture bonds purchased of the Security, Loan & Trust Company, of Des Moines, and \$17,650 in old bonds extended and returned to the office. The endowment cash on hand June 30, 1897, was \$5,322.87, the remaining amount, \$12,064.13 at that time unrepresented by bonds being still in the possession of the Financial Agent of the College, through whom the money is loaned out to the people of the state. The actual amount represented in bonds in the Treasury at the present time is \$509,583.63, an increase of \$18,483.14 over the amount two years ago. The increase in the endowment fund during the fiscal period was \$36,070.14 due to the sale of College lands. Viewed in the light of the recent industrial depression it is significant of the safe and stable character of the investments of the funds negotiated by the College that in the last two years no mortgage bonds went delinquent in interest or principle to such an extent that foreclosure proceedings were actually carried out.

The total amount of interest accruing to the College from its bonds, and collected in the past two years,—including the interest on the bonds at 7 per cent, interest on delinquent interest at 8 per cent, and the penalties of bonuses of 2 per cent exacted for the irregular redemption of bonds,—was \$70,756.08.

This entire amount practically, \$69,812.60, was drawn out by the Treasurer of the college for current expenses, leaving a cash balance on June 30th, of \$943.48. Besides this income from its endowment the College received in 1895, \$21,000, and in 1896 \$22,000 from the National government as the result of an act of Congress approved August 30, 1890. This latter source of income increases annually by a thousand dollars until 1899; from that year the College will receive \$25,000 per annum from the Federal government. All of this revenue—more than one-half its regular income—is vouchsafed to the institution at Ames without in any way imposing direct tax burdens upon the people of Iowa.

THE STATE BUDGET OF IOWA.

The transactions of the Treasury which are of most interest and importance both to the people and to the Legislature relate to the receipts and disbursements of state revenue during the biennial fiscal period just closed. The facts and incidents connected with the income and outgo of state funds deserve careful consideration; much more attention than they have received heretofore. The state of Iowa has been increasing in population and wealth, and the governmental needs of the people have been growing in greater proportion. The regular agencies of government have increased, both in number, and in requirements for their effective service; and in addition we are having new instrumentalities of government demanded by the people, and authorized by their representatives and law-makers. This increase in the scope and activities of state functions is more or less inevitable, and more or less beneficent; but it of necessity involves augmenting public expenditures, as we may see in the gradual enlargement of Iowa's state budgets during the past decade or two.

Yet this growth in the size of our state budget—receipts and expenditures—while it means that the people and their representatives are realizing the great and growing demands made upon government in these days, and are attempting to meet them, is, nevertheless, a development which particularly needs to be constantly and sharply scrutinized by the tax-paying citizens and by the people generally. The collection and expenditure of the people's money is the most serious, the most important work of government; and those who contribute taxes to its support should know why, and how, their money is used;

especially should they insist upon its being well and wisely used. The only way for the tax-payer to know whether or not this is so, is to inspect closely the public accounts, to become thoroughly and intelligently acquainted with the nature and amount of the appropriations made by the state, and to observe how they are utilized by those to whom they are given.

During the past year the state finances of Iowa have excited considerable popular discussion. The people's interest in the subject, however, has not been aroused primarily by the total amount, or by the nature and direction of public expenditures, but chiefly by the fact that there has occurred a deficiency of revenue which has been accompanied by certain untoward developments. Because of this latter circumstance popular discussion has produced considerable misconception and confusion rather than enlightenment of the tax-payers and general public as to the real problems involved in our enlarging state budget. The result has been an exaggeration of the amount and significance of the Treasury deficit, and especially a misunderstanding of the real causes bringing it about. It is only by an analysis, tabulation, and comparison of the Treasury's receipts of taxes and the appropriations authorized by the successive Legislatures in the past decade or two, studied in connection with the growth of population and wealth, and the social development of the state, that we can begin to understand the true significance of Iowa's increasing expenditures, and learn whether they are unnecessary, foolish and extravagant, or necessary, wise and economical. Our fiscal statistics fully and properly set forth will go far towards establishing one or the other conclusion.

In that which follows, the facts given will necessarily relate more to the receipts of revenue than to their disbursement, as the work of the department consists, for the most part, in receiving funds. But in order to explain the present situation it is essential to analyze and classify the appropriations of the state in recent years, as shown by warrants drawn on the Treasury and to show what direction state expenditures have taken and what class of expenditures has increased so as to embarrass the state.

I. RECEIPTS OF REVENUE.

The funds on hand in the Treasury available for appropriations on July 1, 1895, amounted to \$312,854.41. The total

receipts of general revenue for the fiscal period of 1895-97 were \$4,101,379.84, making the entire amount applicable to the redemption of general warrants \$4,404,294.25. This sum does not, however, include the special tax collected for the State University during the last quarter of the period from January 1 to June 30, 1897, of \$27,583.72. The total amount of taxes of all kinds received by the Treasury was \$4,128,963.56, which with the balance made the total funds for the period \$4,441,817.97.

The state revenue of Iowa is derived from six general sources, the regular state tax levy upon the property of the citizens in the counties, including the property of Railroads, the taxes upon Insurance, Telegraph, Telephone and Express Companies, Fees of State Officers, and numerous miscellaneous receipts. The proceeds from the "state levy" in the counties which was 2.5 mills in 1895-96 and 2.7 in the last quarter of the period, amounted to \$2,787,709.06. In addition to this "state revenue," as these taxes are termed, there was \$799,889.58 received from the counties, the special tax levies for the support of State Institutions; \$27,583.72 for the State University; 711,006.07 for care of patients in the Insane Hospitals; \$3,288.37 for occupants of the College for the Blind; \$2,262.38 for children at the School for the Deaf and Dumb; \$16,579.60 for support of their feeble minded, and \$39,119.44 for children in the Orphans' Home. These taxes were not, it should be observed, the total amounts appropriated for these state institutions. This revenue, furthermore, although raised for specific purposes, is not set aside as separate funds, but is turned into the Treasury and used as "general revenue." It represents scarcely more than a third of the total amount expended for these institutions by the state. (1)

Foreign Insurance companies doing business in the state paid \$246,565.84, a tax of 2½ per cent upon the gross amount of premiums received in the state in 1895 and 1896. (2) Taxes from Insurance companies will be considerably larger in the future. The new revenue law provides that companies of nations other than the United States shall pay 3½ per cent of the premiums received by them in Iowa; that companies of other States in the Union shall pay 2½ per cent as in the past; and that Iowa companies shall pay ½ per cent of their premiums.

(1) See statement "A." (2) See statement "B."

From Telegraph companies the state received \$30,538.39 in taxes; (3) and from Telephone companies, \$10,488. (4) The rate of tax on these companies is the same as upon railroads and general property. Express companies, as a result of the new law passed by the Twenty-sixth General Assembly, beginning with 1897, for the first time paid taxes into the State Treasury. The tax is 1 per cent upon every \$100 of gross receipts, or business done by them. It netted the state during the last quarter of the fiscal period \$3,000.81. (5) The proceeds from this tax will probably be greater in the future.

The receipts from Fees turned into the Treasury by state officers reached \$121,749.37. The Secretary of State paid in \$28,216.70, received from filing and recording articles of incorporation, notarial commissions and various legal and state papers. The Clerk of the Supreme Court reported \$5,002.60; the Superintendent of Public Instruction, \$1,800.50, fees for teachers' examinations and certificates; the State Oil Inspector, \$6,538.67; the secretary of the Pharmacy Commission for certificates and licenses, \$6,677.90, and the Dairy Commissioner, \$1,057, fees for permits to milk dealers. The Auditor of State paid in \$72,456, fees obtained from Building and Loan, and Insurance Companies. The state will obtain increased revenues from Fees in this next period, 1897-99, as the provisions relating to their payment in the new Code of 1897 in many instances doubles, trebles and sometimes quadruples the amount to be paid state officers for official work done by them for private individuals or corporations. This will be especially true of the returns from filing notarial commissions and issuing licenses to itinerant physicians.

The state received from Miscellaneous sources during the last fiscal period revenue to the amount of \$168,015.69. (1) Some of the items making up the latter receipts are of interest. The Treasury obtained \$64,889.97 from the United States government for the support of the Iowa Soldiers' Home at Marshalltown. This amount, with the \$43,000 previously mentioned in connection with the income of the Agricultural College, makes a total of \$107,889.97 received from the National government during the past two years. From the Wardens of the state penitentiaries at Ft. Madison and Anamosa were received \$11,085.77 and \$10,000 respectively, being surplus earnings and refunds of excess support fund. The Treasurer

(3) and (4) See statement "D."

(1) See statement "E."

of the Soldier's Home made refunds of unused appropriations to the amount of \$15,185.03, and of excess of pensions, \$8,013.14, the total of refunds received from him being \$23,198.17. The entire amount of any character refunded to the state in the period was \$27,774.34.

The total receipts of the Treasury for the last biennium show a small increase over former periods. A comparison of the last four fiscal periods will show from what sources it has come. In the eight years, beginning July 1, 1889, the net increase in the amount of money contributed by the taxpayers of the counties to the state government, reckoned by periods, has been the small sum of \$250,918, or an increase of 9.8 per cent, an insignificant increase in view of the augmenting wealth and population of the state in the interim. The increase of all taxes collected from the counties, including the special levies for occupants of state institutions and the State University since January 1, 1897, has been only \$467,290.68, or 14.9 per cent. The increase in the total of all taxes in the eight years has been but \$618,657.94, or 17.6 per cent. The chief increase in the revenue receipts has been in the taxes collected from Insurance, Telegraph and Telephone Companies, from Fees, and from Miscellaneous sources. The returns from Insurance companies have grown 41.2 per cent; those from Telegraph and Telephone Companies, 3.19 per cent; and those from Fees, 54.54 per cent; and the receipts from Miscellaneous sources, 71.4 per cent.

In the eight years there has been a slight increase in the proportion of taxes obtained from corporations and particular sources, and a decrease in the percentage contributed directly by the people. For 1889-91 the ratio was 88.9 per cent paid by the people and 11.1 per cent from other sources; for 1895-97 it was 86.9 per cent by local tax payers and 13.1 by the companies and from other sources named; a reduction of 2 per cent in the relative amount obtained from the people of the counties in the eight years.

But the people did not contribute directly all of this proportion even. There should be deducted from the county taxes the revenue received from railroads which they pay to the state through the county treasurers. Because of this intermingling of local and railroad state taxes it is not possible to separate them and obtain the exact amount paid by railroads;

this is especially true of the taxes they pay in the "special levies" for charitable institutions. But as railroads usually pay the full amount of their assessment, we can approximate their taxes so far as the state levy is concerned with a fair degree of accuracy. During the past fiscal period railroads contributed in the neighborhood of \$225,000 to the state government as a result of the regular state levy. Subtracting this from the total of all taxes, and the people contributed 81 per cent and corporate and other sources 19 per cent of all the revenues collected between 1895-1897. Could we obtain the exact amounts paid by railroads in the special levies the ratio would be still more favorable to the local taxpayers. Between 1889-91 railroads bore about the same, (perhaps a trifle more), taxes as in the last period.

The actual increase in the tax burdens of Iowa during the past eight years will appear most strikingly if we measure them by the annual amount of taxes borne *per capita*. We may determine this in three ways; first, by the sum of all taxes from all sources; second, by the total tax returns from counties, being the "State Levy" and the taxes raised especially for defraying the expenses of patients at state institutions, contributions which vary exceedingly among the counties; and third, by the amount of the state levy. The latter test is the only one that affords a fairly accurate measurement, since this levy is the only tax which is assessed at the same rate in every county of the state. Measured by the sum of all taxes the citizens of Iowa between 1889 and 1891 sustained an annual tax burden of 91 cents each; and in the last fiscal biennium they paid 99 cents *per capita*, an increase per individual of 8 cents. Reckoned on a basis of all the county levies, the people paid 81 cents in the first period and 86 cents in the last, an addition to their tax burdens for the support of the state of 5 cent. Calculated upon the only basis that gives uniformity for every county, the "State Levy," the *per capita* state tax of Iowa for 1889-91 was 66 cents, and for 1895-97 was 66 cents.

It will be observed in the subjoined table, which gives a summary of the figures from which these deductions have been derived, that there is a decrease in the taxes *per capita* in the period 1891-93. This was due, not to a reduction of state expenditures, for there was a marked increase in disbursements, but to the provision made by the Twenty-second and Twenty-third General Assemblies in 1888 and 1890 for the payment of

the bonded and floating indebtedness of the state. In 1888 the Legislature authorized an increased levy of $\frac{1}{2}$ mill for "the purpose of paying the outstanding indebtedness." (Ch. 193, Acts 22d G. A.) This was collected in 1889 and 1890. By April 22, 1890, all of the floating debt had been paid off. The same Assembly, being informed of the purpose of Congress to refund the direct war tax, ordered (Ch. 194, Acts 22d G. A.) that, when the money should be received, so much as would be necessary should be applied in the payment of the school fund bonds, and the remainder "placed in the general revenue fund of the state." (Sec. 2.) In 1890 the Assembly ordered an additional $\frac{1}{2}$ mill levy for extra appropriations for state institutions; the proceeds of this levy were received in 1891.

Thus, with all the floating debt paid off in the early part of 1890 the Treasury had nearly two-thirds of the proceeds of the $\frac{1}{2}$ mill tax of that year and the entire amount of that of 1891 over and above current expenditures. This gave the Treasury a surplus of almost half a million of dollars (\$488,058.95) at the close of the first period, July 7, 1891, and the state levy consequently could be reduced by the Executive Council to 2 mills. In April, 1892, the state received the refund of the direct war tax, \$384,274.80; and the state's bonded debt of \$234,498.01 was expunged and the biennial interest charge of \$30,000 wiped out. The balance of the refund, \$149,776.79 was available for current expenditures. Hence, the continuance of the 2 mill levy; the balance of \$412,981.45 on hand in the Treasury July 1, 1893; the avoidance of financial embarrassment in the succeeding months; and the reduction of the *per capita* tax burdens of the people to 55 and 56 cents between 1891 and 1895.

TABLE I.

Revenue Receipts, July 1, 1889,—June 30, 1897.

FISCAL PERIOD.	State levy.	Per capita.	Total county levies.	Per capita.	Insurance tax.	Telegraph and telephone tax.	Fees.	Miscellaneous.	Total taxes.	Per capita.
1889-91.....	\$2,536,791	\$.68	\$9,129,297	\$.81	\$174,610	\$39,680	\$ 78,700	\$ 76,175	\$2,835,255	\$.81
1891-93.....	2,177,592	.55	2,829,607	.71	225,308	48,404	95,745	940,540	3,679,790	.68
1893-95.....	2,388,463	.56	3,014,693	.74	241,133	38,964	101,155	122,642	3,519,517	.68
1895-97.....	2,597,700	.66	3,227,540	.80	244,505	41,029	121,749	110,590	4,127,490	.80
Inc. 8 yrs.....	\$ 250,918	+ .08	\$ 467,300	+ .05	\$ 71,565	\$ 1,949	\$ 42,389	\$ 54,413	\$ 818,658	+ .08
Per cent.....	9.8		14.9		41.2	3.19	54.54	71.4	27.6	

*This includes the refund of Direct War Tax, \$384,274.80.

It will prove instructive, before leaving the subject of Revenue receipts, to ascertain what, exactly, the extra three-tenths of a mill, which has been added to the tax rate for state purposes since January 1, 1897, amounts to in dollars and cents. This increased levy was made by the State Board of Taxation, the Executive Council, at its regular meeting in July, 1896, in consequence of acts of the Twenty-sixth General Assembly. One-tenth was ordered levied especially for the State University, the annual proceeds of which, under \$55,000, are set aside exclusively for use in the erection of buildings, this sum being for five years in lieu of all other appropriations previously made for such purposes. (Ch. 114, Acts 26th G. A.) The other two-tenths mill, making the "State Levy" two and seven-tenths mills, was decided upon to obtain the \$1,400,000 ordered raised. (Ch. 109.) This rate was necessary because of a decline in the total assessed valuation of the state some \$5,000,000. We can learn just how much this additional tax has been by comparing the receipts of revenue for the second and fourth quarters of the last fiscal period, viz.: January 1 to June 30, 1896, and January 1 to June 30, 1897, the latter being the only time in which the extra tax has been paid.

The comparison of the receipts from all sources which are set out in the table following (II) shows a decrease of 1.3 per cent in the taxes received from Insurance companies, of 7.9 per cent in the taxes from Telegraph companies, and of 26.2 per cent in the returns from Miscellaneous sources. On the other hand there is an increase of 12.5 per cent in the Telephone taxes; an absolute increase in the revenue obtained from Express companies of \$3,600.81; and of 37.4 per cent in the receipts from Fees. The net increase, however, from all of these sources was only \$532.81, or .2 per cent. There was a gain of 2 per cent in the special taxes for inmates of institutions; but this had no relation to the extra levies. The proceeds of the three-tenths mill are the receipts of University tax and the state levy; which were respectively \$27,583.72 and \$776,349.98; an increase in the case of the state levy of 5.7 per cent. The total increase of all taxes of the fourth quarter over the second quarter was but \$73,848.11 or 6.3 per cent. Subtracting the increase in miscellaneous and special taxes from the total increase and the actual increase in the taxes *per capita* due to the added three-tenths of a mill was the sum of three cents.

TABLE II.

Showing State Taxes Collected, January 1 to June 30, 1896—January 1 to June 30, 1897.

SOURCE OF TAX.	JAN. 1 TO JUNE 30, 1896.	JAN. 1 TO JUNE 30, 1897.	INCREASE— —DECREASE.	PER CENT.
Insurance.....	\$ 124,128.12	\$ 122,436.72	\$ -1,692.40	-1.3
Telegraph.....	15,505.48	14,279.28	-1,226.20	-7.9
Telephone.....	4,935.00	5,533.00	618.00	12.5
Express.....		3,600.81	3,600.81	...
Fees.....	30,830.49	54,704.11	14,873.62	37.4
Miscellaneous.....	50,624.41	43,983.29	-15,641.02	-25.3
Total.....	\$ 244,024.50	\$ 244,507.31	\$ 532.81	0.2
Special University Levy.....		27,583.72	27,583.72	...
Special Levies Charit- able Institutions	196,908.18	202,954.86	6,046.68	3.0
State Levy.....	734,655.08	778,349.98	41,684.90	5.7
Grand Total.....	\$ 1,177,597.76	\$ 1,251,445.87	\$ 73,848.11	6.3

II. DISBURSEMENTS OF REVENUE.

The total disbursements of revenues from the Treasury during the past two years in redemption of state warrants, issued in accordance with the legislative appropriations, amounted to \$4,392,578.08. Of this sum \$16,500 was paid out of the special fund raised for the State University and \$4,371,561.29 in the cancellation of ordinary warrants. The balance of funds remaining in the Treasury on June 30, 1897, was \$47,756.68, of which \$11,083.72 belonged to the University fund and \$36,672.96 to the General Revenue. The total disbursements of General Revenue, \$4,367,561.29, does not, however, represent the total appropriations authorized by the Assembly to be made during the last period and for which the State Auditor issued warrants. This lack of correspondence between Treasury disbursements and appropriations, as shown by state warrants drawn against the Treasury, always occurs, varying more or less as to the amount. This is due to the fact that warrants issued during the last month or two of the period are not all paid until the ensuing period; sometimes because they are not presented for payment; sometimes because there are not sufficient funds to pay all warrants, as was the case from 1886 to 1890 and during the past year. This fact should be kept in mind in studying the tables which exhibit the Receipts and Disbursements.

The entire sum of warrants issued between July 1, 1895, and June 30, 1897, reached \$4,749,264.33. Of this amount there was

outstanding at the close of business, June 30th, unpaid warrants aggregating \$447,500.73. The major portion of the latter, \$363,834.84 had been presented at the Treasury for redemption, but owing to a shortage of funds had been endorsed and made interest-bearing. The remainder, \$83,665.87, the most of which had been issued in the latter part of June, had not been forwarded for payment. Concerning the Treasury deficit, its nature and causes, more will be said in a subsequent section.

Before we can fully understand the relation of these appropriations to the present financial condition and prospects of the Treasury, or appreciate their significance in our state budget, it is essential that they be analyzed and classified, and compared with those of former periods that we may learn their character, the direction they have taken, and wherein there has been an increase, and where a falling off in state expenditures. We must know what proportion has gone to the Institutions of the state, what to the Civil List, and what to the payment of the Incidental Expenses of the state government, in order to be able to know what class of expenditures have played the most important part in embarrassing the Treasury at this time. There can be no real understanding of the financial or political questions involved, nor intelligent and enlightening discussion of the subject of state financial issues until we do know just where the public moneys have gone, and for what purposes they have been ordered disbursed.

Between July 1, 1895, and June 30, 1897, there were warrants drawn on the State Treasury in favor of State Institutions to the amount of \$3,467,255.56. For the same period there were issued to the Civil List, namely, the officers and employees of the Judicial, Legislative and Executive branches, \$780,878.91; while for Incidental Expenses the amount drawn was \$500,129.86. Expressed in terms of percentage, the Institutions received 73 per cent of the total appropriations, the Civil List 16.4 per cent and the Incidental Expenses required 10.6 per cent. These figures again need to be further analyzed and the terms comprising them set out.

The state Institutions may be conveniently classified under five general heads, Educational, Charitable, Penal, Reformatory and Miscellaneous. (See Tables IV and V, in which each institution is listed and classified under an appropriate head.) To the educational institutions, the Agricultural College, the State University, the Normal School, Teachers' Institutes, etc.,

was appropriated \$386,186.05. To the charitable institutions, including those for the insane, deaf and dumb, feeble-minded, blind, orphans, soldiers, etc., was allotted \$2,269,125.32, nearly one-half of the entire state budget. The apportionment made to the penal institutions was \$417,502.04 and to reformatory schools \$176,222.37. To numerous miscellaneous institutions, such as the Fish Commission, State Library, Farmers' Institutes, etc., etc., \$218,218.78 was appropriated. Of the amount that went to the Civil List, \$328,487.37 was for the Judiciary, \$282,951.05 for the Legislature, and \$169,440.49 for the Executive department. The chief items making up the Incidental Expenditures during the last two years were the printing, binding, and stationery accounts, \$155,953.26; the custodian's expenses, Capitol repairs, janitors, etc., \$103,800.65; and innumerable and unclassifiable expenditures which we may denominate sundries, \$240,375.95. For all of these items see Table IV, Pt. II.

As in the case of the revenue collections, we shall be better able to realize the true significance of these items of expenditure made by the state of Iowa in the last fiscal biennium if we view them in the light of similar outlays in previous years, and, as in that instance, the deductions to be made will be fairly accurate and comprehensive if we take for comparison the four periods beginning with 1889-1891. The comparison shows that the grand total of state expenditures has increased from \$3,044,936.58 between 1889 and 1891 up to \$4,748,264.33 during the past two years, an increase of \$1,704,227.75, or 55.9 per cent. The appropriations for the Civil List amounted to \$566,419.08 in the first period and \$780,878.91 in the last, 1895-97, an increase of \$214,458.83, or 37.8 per cent. The outlays authorized for incidental expenses of the state government were \$308,564.05 from 1889-1891, and \$500,129.86 between 1895-1897, an increase in the eight years of \$191,565.81, or 62.1 per cent.

The increase or decrease in expenditures as shown by successive periods may be profitably studied. The amount drawn for institutions in 1889-91 was 10.8 per cent greater than for 1887-89. The increase for 1891-92 was 12.5 per cent more; for 1893-95 it was only 5.3 per cent larger; but for the last period the outlays ordered for institutions advanced 35 per cent. The Civil List cost 3.9 per cent more from 1889-91 than it did the two years previous. For 1891-93 the increase was slight, only .4 per cent; the next period its cost was 6.4 per cent additional;

while for 1895-97, owing to the extra session of the Legislature, 28.8 per cent more was expended for the Civil List. The Incidental expenses of the state government for 1889-91 show an increase of 4.4 per cent; while for the next period, 1891-93, they go up 146.2 per cent, nearly two and a half times as much as in the two years preceding. The reason for this sudden increase was in part the payment of the School Fund bonds, \$234,498.01 and the expenses of the Iowa Columbian Commission, \$110,000. The Incidental Expenses the next two years, 1893-95, were 33.8 per cent less. There was a further reduction in these outlays during the last period of .5 per cent.

The apportionment of the funds of the state among the Civil List, the Institutions and Incidental Expenses in the four periods here considered is worthy of notice. Between 1889-91 the amount going to the Judiciary, Legislative and Executive was 18.6 per cent of the total budget; the next two years these branches required only 15.6 per cent; there was a slight increase from 1893-95 to 16.5 per cent; and a decrease in the last period to 16.4 per cent. Had it not been for the extra session of the Legislature the proportion would have been but 13.3 per cent. The great bulk of the people's money goes, of course, to our State Institutions. For 1889-91 71.2 per cent of all appropriations were made for their support; in 1891-93 it fell off some, the proportion being 64.2 per cent; it rose again in the next two years to 69.8 per cent; and still higher to 73 per cent in the last fiscal period. The increase in the relative amount devoted to them in the past eight years has been 1.8 per cent. The Incidental Expenses eight years ago required 10.2 per cent of all the revenues appropriated; in the last two they took 10.6 per cent. In 1891-93, however, they absorbed 20.2 per cent, dropping to 13.5 per cent in 1893-95. Thus, compared with the period of 1889-91, the people of Iowa during the last two fiscal years paid more for the support of state institutions, less for their governmental or civil service, and a slightly greater amount, four-tenths of one per cent, for Incidental Expenses.

The actual expenditures for the four periods taken above, upon which the percentages given were calculated, are presented in the succeeding table:

TABLE III.

Warrants Drawn on the Treasury July 1, 1889—June 30, 1897.

FISCAL PERIOD.	Civl list.	Per cent.	State institutions.	Per cent.	ex- incidental penes.	Per cent.	Grand total.	Per cent.	PER-CENTAGES.		
									Civl list.	State institutions.	Incidental expenses.
1889-91...	566,479	3.8	2,188,003	10.8	308,964	4.4	3,044,036	7.7	18.6	71.2	10.2
1891-93...	269,115	4	2,438,462	12.8	739,849	141.2	3,795,434	33.8	15.6	64.2	30.2
1893-95...	665,927	6.4	3,568,107	5.8	593,013	-3.8	5,297,047	-54.9	16.5	89.8	13.5
1895-97...	780,878	23.8	3,467,255	35.0	500,129	-5	4,748,262	29.1	16.4	73.0	10.6
Inc Syrs.	2,144,581	37.8	1,908,304	69.7	191,555	102.1	1,744,228	55.9	2.3	1.8	.4

Before one draws conclusions from the increased expenditures of the state exhibited in this showing, several points should be noted. The figures for the last period, owing to several extraordinary events, were considerably larger than they would have been otherwise.

The Legislature in 1896 voted (chapter 56, Acts of Twenty-sixth General Assembly) that the Treasurers of the Insane Hospitals could receive their regular allowances of funds in advance instead of at the close of the quarter, as had been the custom. This was done to enable the Superintendents to take advantage of the markets, and obtain discounts for cash payments in the purchase of supplies. This change, while a desirable and profitable one, added, nevertheless, very considerably to the demands on the Treasury. It crowded five quarterly issues of warrants into the last fiscal year instead of the normal number, four. This meant that \$107,821 was paid the last fiscal year which ordinarily would not have been disbursed until the succeeding year or period.

The month of August, 1896, seemed to be a fateful one to the state's institutions. Losses, more or less serious, occurred to four by reason of fire or storm: to the Penitentiary at Anamosa; to the School for the Deaf at Council Bluffs; to the Normal School at Cedar Falls, and the greatest of all to the Institution for the Feeble-Minded at Glenwood, the total estimated losses sustained being placed at a trifle over \$139,000. To make good in some measure these losses there was appropriated at the extra session of the Legislature \$113,838. Nearly all of this amount, \$112,900, was voted for the restoration of the buildings at Glenwood.

The chief unusual outlay of the last period was that necessitated by the revision of the code of laws of Iowa ordered done by the Twenty-fifth General Assembly in 1894. The expenses of the Code Commission in 1893-95 were \$11,133.03, lessening by so much the Treasury balance on July 1, 1895; and in the first quarter of the period just ended, 1895-97, there was disbursed \$7,632.79 to the same commission and \$4,867.81 for printing and binding their report and proposed code (the "Black Code"). The cost of the extra session convened for the purpose of completing the work of revision was not a little: \$150,364.70 was paid out for members' salaries and mileage, and for officers and clerks; and \$21,195.49 was expended for extra printing, binding, janitors, special appropriations, and for editing and annotating the new revised code. The sum total of disbursements from the Treasury on account of, or relating to, the revision of the code, including those for 1893-95, was \$195,194.82. The necessity for this expense has been truly extraordinary; the need for such an outlay will not come again for many years hence, as it has not occurred for a quarter of a century since. But while necessary and eventually highly beneficial, the immediate result was a heavy drain on the resources of the Treasury.

Finally there was paid out during the past two years a trifle over \$70,000 on the Soldiers' and Sailors' monument, an expenditure which properly belongs to the fiscal period of 1891-93. It was in 1892 that the Legislature voted to erect the monument, but no large payments were made on it until 1893-95 and 1895-97, the state in the interim using the part of the direct war tax refund devoted to the monument in the payment of current expenses. The expenditure of this money during the last two years obviously helped swell the Incidental Expenses, and the grand total of disbursements. Further we may, not improperly, include in these extraordinary expenditures of 1895-97 the \$137,603 for the building of the new, large Hospital for the Insane now in the course of erection at Cherokee; it is not strictly in the nature of a usual or current expense, but is one which, when the work is once done, is done practically for good and all time.

Summing up these extraordinary and, in some respects, unexpected disbursements of state revenue, we have a total of \$626,652.65 (or \$489,049.65 if we exclude those for the Cherokee Hospital) that were made in the last two years. Deducting

them from the grand total of appropriations made in the period we would have had a marked reduction in the amount drawn on the Treasury between July 1, 1895, and June 30, 1897, from \$4,748,264.36 to \$4,121,611.71. The latter amount is only 17.5 per cent greater than the appropriations for 1893-95. The reduction for the Civil List would have been \$150,000 and the increase of its expense over 1893-95 would have been but 4.1 per cent instead of 28.8 per cent. The Incidental Expenses would have been \$104,000 less, making for the two years a decrease of 20.6 per cent in this class of expenditures. While for State Institutions, the increase over the period preceding would have been 17 per cent instead of 35 per cent.

These deductions when made in the comparison of the past eight years show as marked results in the percentages. But for these extraordinary outlays the increase for the Civil List in that time would have been but 11.3 per cent instead of 37.8 per cent; for Institutions it would have been but 44.2 per cent and not 69.7 per cent; and the cost of the Incidental Expenses would have been only 28.2 per cent instead of 62.1 per cent greater; while the increase on the grand total for the four periods would have been \$1,075,575.78 in place of \$1,704,228.78, a decline in the net increase from 55.9 per cent to 49.5 per cent.

The facts just exhibited are set forth not for purposes of extenuation, but simply in the way of explanation. They should be fully taken into account in studying the financial transactions of Iowa's Treasury in recent years and in estimating the probable disbursements in future periods. Conclusions based upon the fiscal operations of the last biennial period alone, either in ignorance or disregard of these extraordinary expenditures, will prove erroneous and misleading. The increase in state expenditures during the last period has been almost entirely for State Institutions. Over 1891-93 the relative amount given to them has increased nearly 10 per cent, while the money ordered disbursed for Incidental Expenses has declined nearly one-half. And in spite of the extra session of the Legislature the relative cost of the Civil List was only eight-tenths of one per cent greater than in 1891-93; while compared with 1893-95 the cost of the past two years has actually declined one-tenth of one per cent.

As to the wisdom of the policy of affording better protection to society by making larger provision for the Reform Schools

and for the Penitentiaries, of enlarging and improving the facilities for housing and caring for the insane and feeble-minded, of educating the deaf and dumb and blind, of caring for our old soldiers and their orphans, of increasing the scope and work of our State Normal School and University and of our Agricultural College—as to the wisdom of such a financial policy I shall not presume here to discuss it. But for these particular objects and other institutions have been made the great bulk, practically three-fourths of all the total expenditures authorized by the people of the state of Iowa.

III. STATE BUDGETS SINCE 1873.

Iowa's state finances have become the subject of such spirited public discussion and such interest to the taxpayers that I have had prepared an extended table (IV) giving a complete exhibit of the budgets for twenty-four years past, beginning with 1873. The receipts for taxes and their disbursement for appropriations are analyzed and classified, as far as practicable, so that any citizen can see at a glance just how much and from what source the state has obtained the revenue necessary to carry on its governmental machinery and work, and how much and in what direction the people's money has been expended during any fiscal period in the past quarter of a century. The length of time covered represents the life of a political generation and will show quite accurately the financial operations of the state authorized by the representatives of the people and superintended by the officials of her civil service. It is only when we are able to view our state finances in retrospect that we can appreciate the present or anticipate the future. It is only by comparison of the present with the past that we can intelligently discuss the nature and relative importance of the expenditures of to-day. The relative growth in the population, wealth and the functions of government should all be studied and compared.

The tabular scheme adopted will, I trust, make manifest at sight from what general source every dollar of public money has come and on what general account it has been paid out. Every form of tax is separated and all appropriations of revenue are classified so far as can be from the records of the Treasury Department. Under each heading are given the biennial and duodecennial increase or decrease of taxes and disbursements or appropriations together with the same for

the whole twenty-four years, both the absolute amount in dollars and the percentage of increase or decrease. There will also be found the population and wealth for the twenty-four years for use in comparison and in the last column at the right of the table will be found the proportion in percentage of all revenues collected from the taxpayers in the counties and what has been obtained from corporations and miscellaneous sources; also what has been the percentage of the expenditures appropriated by the Civil List; the proportion allotted to State Institutions and what has been absorbed in the Incidental Expenses. It is to be regretted that the taxes received from railroads can not be separated from the remittances of revenue returned from the counties, but they are indistinguishable from the general receipts. If those inspecting and comparing the several showings of the table will remember the reasons for the discrepancies that exist between the total disbursements and the total appropriations the table will need neither key nor guide. (See p. 16.)

Attention should, however, be directed to several striking facts which are brought out in the table. The most remarkable facts are those shown by the comparison of the growth in population, wealth, and the "state levy." Population increased 61 per cent in the twenty-four years and the state tax levy collected in the counties kept about even pace, not quite keeping up, however, reaching 60 per cent; while the wealth of Iowa has mounted up 163 per cent, nearly three times the increase of population or taxes in the same time. The annual per capita tax sustained by the people is to-day but 3 cents greater than it was twenty-four years ago, calculated upon the basis of the state levy, while the per capita taxes measured from the point of view of the total of all taxes shows an increase from 89 cents in 1873 up to 99 cents in 1897. Consequently the increase of 30 cents, as it is not shown in the state levy, must have come from corporations and miscellaneous sources. This is further proved by the percentages of increase for the first twelve years and for the second twelve. The state levy is 26.4 per cent in the first twelve years and 16.6 per cent, nearly one-half less, in the second; whereas there are very marked increases in the revenue from the corporate and miscellaneous sources. Finally the state levy has increased but 60 per cent and the total taxes have nearly doubled, they being 116.3 per cent greater between 1895-97 than in the fiscal period of 1873-75.

PER CENT.	Annual per cap- ita.	TOTAL AVAILABLE REVENUE	TOT DISB MEN
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Part II of the table, giving the appropriations, will prove equally interesting and instructive. The total for the Civil List shows an increase in both the twelve-year periods; and the same is true for the Judiciary and the Legislature. In the latter instance, however, the extra session of the Twenty-sixth General Assembly explains the decided increase in its expense. The decline in the increase of the cost of the state offices is over 86 per cent, i. e., from 101.8 per cent in the first twelve years to 15.5 per cent in the last twelve. The total appropriations for state institutions show an increase in both the twelve year periods. There is a decrease, however, in the case of all institutions except the charitable, in the second twelve years. The largest increase of state appropriations for any one class of institutions in the twenty-four years has been for educational institutions. Incidental expenses show proportionately larger by far in the first twelve years than during the second. Sundries, it will be seen, fall off greatly; this was due to the fact that the cost of building the capitol is included in the first seven fiscal periods.

The last columns on the right of both tables should be noted. In 1873-75 county taxpayers contributed 91.5 per cent of all taxes, and corporations, etc., 8.5 per cent; in 1895-97 the counties paid 86.9 per cent and corporations 13.1 per cent, a lessening in the twenty-four years of 4.6 per cent of the relative share of tax burdens sustained by the people.

The columns in Part II showing the relative amounts allotted to various expense accounts of the state government exhibit the fact that the Civil List cost less proportionately during 1895-97 than twenty-four years ago; that Incidental Expenses took 30.8 per cent of all the appropriations in 1873-75 and only 10.5 in the last period; and that with one exception the Incidental Expenditures of the state of Iowa were relatively less during the period just closed than in any other in the past quarter of a century. The column that shows where the increasing proportion of the people's money has gone is the second one of that group, State Institutions. It shows almost a steady increase from 52.6 per cent of all appropriations in 1873-75 up to 73 per cent of all authorized expenditures in 1895-97.

For purposes of further comparison I have had prepared another table (V), supplementary to Table IV, which shows the appropriations for each and all state institutions, every one

included in the classification in Part II of Table V, with the percentage of increase, for five biennial periods between 1875-77 and 1895-97 inclusive.

TABLE V.
Appropriations for State Institutions.

	1875-77.	1879-81.	Percentage.	1883-87.	Percentage.	1889-91.	Percentage.	1895-97.	Percentage.	Percentage— 1875-77 to '97.
EDUCATIONAL—										
State University.....	\$7,200	\$1,422	11.4	\$101,270	143.3	\$151,337	40.9	\$167,940	10.6	349.5
State Normal.....	10,000	15,552	75.5	25,256	54.4	39,699	35.2	100,147	152.3	84.9
Teachers' Inst't.....	9,500	9,500	—0.5	10,450	8.5	10,450	1.9	9,500	-7.0	-0.5
Agricultural Col.....	25,753	15,590	-41.7	22,927	47.0	39,458	72.1	60,635	129.7	239.0
Miscellaneous.....	111	297	167.5	615	107.1	1,083	76.1	1,002	-2.9	847.7
Total.....	\$41,754	\$56,361	1.9	\$184,618	50.6	\$242,717	47.4	\$389,684	32.3	336.2
INSANE HOSP.—										
Mt. Pleasant.....	\$201,696	\$184,015	-8.4	\$311,844	60.4	\$307,731	-1.3	\$382,523	24.3	44.5
Independence.....	207,854	177,463	-14.6	302,389	70.3	275,995	-8.6	378,363	37.1	82.0
Clarinda.....	.....	.....	.....	155,699	.....	209,840	31.2	431,711	165.7	171.3
Cherokee.....	.....	.....	.....	.....	.....	.....	.....	157,603	.....	.....
Non-res insane.....	.....	.....	.....	.....	.....	.....	.....	2,562	.....	.....
Total.....	\$412,550	\$361,508	-12.7	\$769,601	112.9	\$793,566	3.1	\$1,321,462	67.9	181.9
CHARITABLE—										
Orphans' Home.....	\$56,239	\$56,119	-0.2	\$71,811	27.7	\$100,991	53.1	\$130,300	18.3	119.8
Soldiers' Home.....	.....	.....	.....	23,828	.....	131,634	408.9	228,713	72.6	785.5
Col'ge for Blind.....	63,147	44,918	-28.8	65,363	45.5	65,789	0.6	76,075	16.5	31.4
Ind. Home Blind.....	.....	.....	.....	.....	.....	13,302	.....	21,263	61.5	64.5
Benedict Home.....	.....	.....	.....	3,800	.....	8,884	61.2	7,776	-12.4	102.1
Pris'rs Aid Assn.....	.....	.....	.....	.....	.....	1,000	.....	.....	.....	.....
School for Deaf.....	99,241	91,385	-7.9	108,322	18.5	144,438	38.4	142,414	-1.4	43.5
Ins. Feeble-Mind.....	12,253	54,158	340.5	121,500	148.7	157,295	56.0	359,293	75.8	279.9
Total.....	\$233,910	\$246,601	5.4	\$369,784	63.1	\$659,419	64.9	\$938,607	42.0	300.4
REFORMATORY—										
Reform Schools.....	\$21,883	\$55,467	25.4	\$118,194	77.8	\$152,714	12.1	\$176,222	15.8	69.7
PENAL—										
Anonymous Pen'ty.....	\$71,997	\$124,450	72.8	\$170,917	37.3	\$117,296	30.9	288,364	144.4	206.5
Pr. Mad. Pen'ty.....	118,356	70,540	-40.4	69,103	-2.0	70,588	2.0	126,127	83.1	9.1
Total.....	\$190,353	\$195,000	2.4	\$240,020	26.1	\$187,884	-21.0	\$414,491	121.4	119.3
MISCELLANEOUS										
Farmers' Inst.....	.....	.....	.....	.....	.....	.....	.....	4,472	.....	.....
Agr. Societies.....	\$3,410	\$3,588	5.2	\$8,042	6.0	\$43,279	13.7	43,952	1.5	31.8
Nat'l Guards.....	1,619	18,220	1184.0	74,386	307.7	72,502	7.0	95,844	30.5	605.4
Fish Comm's.....	8,492	6,500	-23.0	7,287	16.4	3,481	-52.3	9,575	115.0	13.1
Weather Service.....	.....	1,974	.....	2,432	24.3	3,035	48.2	5,383	48.1	172.7
Geol. Survey.....	.....	.....	.....	.....	.....	.....	.....	18,861	.....	.....
State Library.....	4,800	5,377	11.8	5,500	-2.2	12,838	146.8	19,719	58.6	358.6
State Hist. Soc.....	1,000	1,000	0.0	2,600	160.0	2,000	-20.0	2,000	0.0	100.0
State Hist. Col.....	.....	.....	.....	.....	.....	1,302	.....	10,000	700.1	700.1
State Hort. Soc.....	5,000	2,000	-60.0	.....	.....	5,000	-0.0	5,000	50.0	275.0
Total.....	\$50,291	\$70,718	20.7	\$114,267	69.8	\$151,092	12.5	\$218,216	44.4	201.2

IV. THE DEFICIENCY IN THE STATE'S REVENUES.

During the last biennial fiscal period the total receipts of General Revenue from all sources fell short of the amount needed to meet all the demands made on the Treasury. The Treasury balance on July 1, 1895, was \$312,854.41. The total taxes received in the two years following which were applicable to the redemption of any and all general warrants was \$4,101,379.84. (The special tax collected for the State University is not included here, as the receipts from it are set aside as a separate fund for the exclusive revenue of the University, and warrants drawn against it do not affect the general assets of the Treasury.)

The total general revenue available for appropriations during the period amounted to \$4,414,234.25. The sum total of warrants drawn against the Treasury by the Auditor of State in the same time footed up \$4,731,764.33. There were outstanding on July 1, 1895 unpaid warrants, which had been issued in the period of 1893-95 but had not been presented for redemption, to the amount of \$73,950.25. The total liabilities of the state government for the fiscal period of 1895-97, including the interest charges on endorsed warrants of \$19,347.44, was therefore, \$4,725,062.02. These demands were met to the extent of \$4,377,561.29. There was thus outstanding on June 30, 1897, \$447,500.73 of unredeemed warrants. In the Treasury, however, there was a cash balance of General Revenue of \$36,672.96. The net deficit in the revenue of the state on the last day of the last fiscal year was \$410,827.77. As previously stated, \$363,834.84 in warrants had been presented and endorsed because of a lack of funds. The remaining warrants for \$83,665.87 had not been sent in for redemption. But there should be deducted from the amount given above, \$44,085.79 of state revenue that was in the hands of the County Treasurers on June 30. The actual excess of liabilities over the assets of the state on that date was consequently only \$366,741.96.

The causes producing this deficiency in the past year have already been shown to some extent. The chief cause, of course, was the under-estimate of the proceeds of the tax levy when the appropriations were made by the Twenty-sixth General Assembly. But equally effective and, in my own opinion, of as serious consequence, the uneven, uncertain, unbusinesslike method by which the state of Iowa obtains its revenue for meeting its current and contingent expenses has been a potent

factor in producing the deficit and necessitating extra tax burdens to meet the interest charges incurred.

In accounting for the present financial embarrassment we should fully understand the manner in which the state has always made appropriations and the other equally important fact, the course of the inflowing revenue. The Legislature at the close of its biennial session, in addition to the regular "standing" appropriations provided by laws of previous Assemblies, always authorizes what is known as the "extraordinary" appropriations, part of which are to become permanent and part temporary. The major portion of the extraordinary appropriation acts are usually "deemed of immediate importance" and take effect forthwith upon their publication in two daily papers of Des Moines. All other such acts take effect as provided by the constitution (Sec. 26) on July 4th following the session. Now the revenue with which these increased appropriations are to be met, if it does not happen to be in the Treasury at the time, does not begin to come in until the following year, and then it only arrives in monthly installments of uneven and uncertain amounts continued throughout that year and the next. Meantime warrants are issuable against the Treasury to meet the new appropriations deemed of "immediate" importance, and after July 4th, to meet all the others. All appropriations do not, of course, fall due all at once, but are to be drawn at intervals, more or less extended, throughout the succeeding year or years, as the case may be, so that they will correspond with the receipts of revenue.

The Twenty-sixth General Assembly in 1896 passed forty-eight appropriation acts, thirty-five of which took effect "immediately," the rest on July 4, 1896. Twenty-five of these acts related to State Institutions; they authorized by far the greater part of the money appropriated at that time; and all but three took effect between March 31 and May 6, 1896. The remainder with the exception of the act providing for the Clerk funds of the Civil List, pertain to the numerous miscellaneous small expenditures for various objects and persons. The Legislature deemed it proper and wise to increase the appropriations for State Institutions something over \$770,000 more than the amount voted for them by the Twenty-fifth Assembly in 1894. The issue of warrants for the appropriations began in most part with, or very soon after, the passage of the acts.

To meet these drafts on the Treasury the Assembly enacted that the State Board of Assessment and Taxation, the Executive Council, should raise in 1897 \$1,400,000, and the same sum in 1898. The Council in July, 1896, made a levy of two and seven-tenths mills on the state's taxable property in order to raise the necessary amount, having to raise the levy two-tenths of a mill because of the decline of \$5,000,000 in the state's taxable valuation. But not a dollar of this levy came into the Treasury until after January 1, 1897. The taxes received in 1896 were the returns from the two and one-half mill levy assessed in 1895. This fact, that the proceeds of a state levy never come in until the year following the date it was made should always be kept in mind; the oversight of this fiscal custom has produced no little confusion in current popular discussion.

The amount of the State Levy collected from the counties during the last quarter, from January 1 to June 30, 1897, over the same period in 1896, was only \$41,684.90. (See Table II.) This addition to the revenues we may ascribe to the additional two-tenths mill levy. The net increase in the taxes from the Corporate and Miscellaneous sources was but \$532.81, and from the special levies for Charitable Institutions \$4,046.68. The total amount of extra revenue received so far, with which to meet the extra appropriations which began to be made a year and nine months ago, has been \$45,264.39. The collections from the State Levy this last quarter, as compared with the second, fall short six-tenths per cent, or \$8,909.86 when measured by the actual assessment. The percentage of all revenues received in the first half of the years 1895 and 1896 was 58 per cent, and 42 per cent in the second half. The same proportion we may assume for the present year. The extra two-tenths mill will net the state, therefore, some \$30,000 more this year, figured upon a basis of \$41,684.90. But judging from the proceeds of the one-tenth mill returned for the State University, \$27,583.72, it is evident that the County Treasurers apportioned more to this tax than they should have done, if \$41,684.90 is to be taken as representing two-tenths of a mill. The product of this tax, even if it is more correctly apportioned hereafter, will probably fall short of the assessment from \$30,000 to \$35,000. Obviously this small increase in the revenues available for appropriations which were not to be received for nearly a year after the appropriations began was not likely to prove sufficient

to ward off financial embarrassment when there was such an increase in the demands on the Treasury as we have seen (pp. 20-22) unless there happened to be ample balances of cash on hand, or in near prospect, upon which to draw.

The causes leading up to the condition of embarrassment experienced during the past fiscal year can now only be fully appreciated by studying the course of the transactions of the Treasury during the past two years.

The balance of General Revenue on hand July 1, 1895, was \$12,854.41. The total revenue from all sources received from that date up to January 4, 1896, was \$45,823.58, which, added to the balance of July 1, 1895, equalled \$1,158,677.99. The disbursements for this six months were \$1,120,029.97. The available cash on hand in the Treasury January 4, 1896, was \$38,648.02 of General Revenue. The outstanding warrants on that date amounted to \$33,064.45. The state had thus only \$5,583.57 over and above its liabilities. This was just nine days before the opening of the Twenty-sixth General Assembly convened on January 13, 1896.

The revenue collections from January 1st to July 1st reached \$1,187,697.76, while the warrants drawn on the Treasury footed up \$1,086,326.24 for the six months. The balance in favor of the state on July 1, 1896, being \$96,955.09. But from this time to July 1, 1897, the Treasury has been embarrassed for funds. With the exception of the months of October, 1896, and April, 1897, the collections of revenue have been in arrears of warrants issued for appropriations. This state of things was produced by several extraordinary causes—demands which were in many respects unexpected. But even if the Treasury has not been called on to meet extraordinary drains on its resources it would still have been considerably embarrassed.

From the very outset of the last fiscal period the Treasury experienced no little difficulty in meeting the state's obligations. In July, 1895, the receipts of revenue were only \$36,636.53, while the warrants issued amounted to \$208,117.64. The balance of \$312,854.41, on hand July 1, enabled the Treasury to redeem all warrants presented during the three months following and the heavy receipts in October made it possible to avoid endorsing warrants for interest in the next three months. But it was only by resorting to several makeshifts that the state succeeded in avoiding embarrassment. As I have pointed out once before, the Auditor and Treasurer in 1895 were "compelled

to ask the heads of the state institutions to be satisfied with a part of their warrants, which were legally due them, and to try to carry on their work with partial payments. They were forced to make these requests because there was not in the Treasury, at the time their warrants could have been legally demanded and presented, sufficient revenue to meet them. Had the superintendents and officials of our state institutions insisted upon their warrants in full, at the time authorized by law, the Treasurer would have had to stamp them." This necessity was forced on him in April and October of 1895, and January, 1896. The County Treasurers were called on to "anticipate their monthly remittances" and the state's depositories in Des Moines were asked to make temporary advances of funds to supply the most urgent needs of the state institutions, which they did without charge to the state.⁽¹⁾

The cause of the embarrassment in 1895 and 1896 was the uneven and uncertain inflow of revenues into the Treasury to meet the steady outgo of state funds to pay appropriations. The state receives the great bulk, practically one-half of its revenue, in two months, April and October, the other half comes in during the other ten months of the year in very uneven amounts. Of the ten, the first three months of the year show the largest collections, as the Insurance companies, Telegraph and Telephone companies pay in their taxes, and the Fees are also heavier in those months. The condition of the Treasury in consequence of this uncertain inflow of funds fluctuates greatly.

From 1893 to 1895 the receipts of revenue exceeded the warrants drawn in four periods of three months each and fell below in the other four. In the last two years receipts were greater in but three periods and below the amounts drawn in five. The irregularity of the income of the state is more pronounced when we compare the months. The result of this seesaw in the receipts and demands is that even in years when the levies are sufficient ultimately to meet all needs the state may be embarrassed because of this unevenness in its receipts. Treasurers have complained of this source of trouble for years. In 1893 the Treasurer reports:

This [the uncertainty as to the ability of the Treasury to pay out] is true to a greater or less extent with all our settlements. For example, on January 1, 1893, we had on hand \$215,527.70, including \$150,000 Soldiers' Monument Fund provided for by the Twenty-fourth General Assembly, while

¹ See my Report to the House of Representatives, February 7, 1896.

nineteen days later had it not been for the \$150,000 Monument Fund on hand state warrants to the amount of \$64,515.60 would have been stamped "not paid for want of funds." * * *

The quarterly payments due July 1, 1893, October 1, 1893, and January 1, 1894, would probably reduce our present balance and the amount received from October collections so as to render the first payment of salary to the Twenty-fifth General Assembly when due extremely doubtful; and unless the Legislature so amends the law that quarterly payments to state institutions will fall due thirty days later than now, there will not be sufficient revenue on hand April 1, 1894, to pay their warrants when presented.

The extension of the time of quarterly drawings for institutions, as has been several times suggested, will relieve the Treasury somewhat, but considerable study convinces me that some more decided change ought to be made in the method of receiving revenue. The uneven course of receipts is itself a cause of constant trouble. It is unbusinesslike. Revenue should come in more evenly. The bulk of it should come in in large quarterly installments just before the quarterly drawings for institutions instead of, as now, in two monthly payments, six months apart. This might be easily accomplished if a graduated scale of discounts should be offered tax-payers for advance payments of taxes with the penalties as at present for delinquencies. Or, if this change cannot be made, then the state should separate the state from the local sources of revenue, so as to insure more regularity and provide the Treasury with a steady stream of incoming funds. If neither of these plans can be realized, but one of two things remains to be done, one of which is likely to prove unsatisfactory: One is to increase the state tax levies and give the Treasury larger balances of ready funds, the other to cut down appropriations within the state's income. The present way of allowing things to go on is both unbusinesslike and costly.

These conclusions will perhaps be enforced and the variable financial status of the Treasury of Iowa more fully realized if Tables VI and VII are studied. They present by months, quarter years, and biennial periods since July 1, 1893, the Revenue Collections, Warrants issued on the Treasury, those redeemed, and since July 1, 1896, the warrants endorsed for lack of funds. The tables give a bird's-eye view of the work of the Department for four years.

TABLES VI-VII.

IOWA TREASURY'S FINANCIAL TRANSACTIONS.

VI.

July 1, 1893—June 30, 1895.

TREASURY BALANCE, \$412,991.45.

	Revenue Collections.	Warrants Issued.	Warrants Redeemed.
1893.			
July.....	\$ 23,290.04	\$ 185,430.96	\$ 177,795.88
August.....	55,507.29	118,055.98	108,700.01
September.....	46,795.35	114,961.51	124,709.14
Quarter.....	\$ 125,592.69	\$ 418,448.45	\$ 412,205.03
October.....	296,301.02	180,144.29	175,397.83
November.....	118,160.16	79,430.79	95,363.01
December.....	68,143.66	130,592.00	123,495.97
Quarter.....	\$ 472,613.84	\$ 389,167.08	\$ 394,256.81
1894.			
January.....	120,545.08	106,411.90	104,894.60
February.....	124,865.56	136,690.67	129,229.43
March.....	126,631.99	130,725.55	123,333.36
Quarter.....	\$ 411,481.63	\$ 466,108.12	\$ 458,458.40
April.....	429,531.51	277,695.63	265,393.54
May.....	143,791.00	52,810.75	68,759.32
June.....	97,215.01	109,568.96	110,150.64
Quarter.....	\$ 670,537.52	\$ 439,075.34	\$ 444,303.40
July.....	55,514.01	228,598.45	200,973.00
August.....	62,904.45	115,000.11	94,574.61
September.....	64,575.90	119,100.55	91,308.31
Quarter.....	\$ 173,994.36	\$ 452,699.11	\$ 386,855.92
October.....	570,486.56	398,325.54	397,632.00
November.....	97,742.80	111,368.81	108,147.47
December.....	78,815.17	179,398.47	169,936.99
Quarter.....	\$ 747,044.53	\$ 689,092.82	\$ 675,716.46
1895.			
January.....	117,717.81	198,381.47	180,110.61
February.....	165,317.21	165,837.90	118,600.00
March.....	138,617.74	114,463.54	103,153.21
Quarter.....	\$ 421,652.76	\$ 478,682.87	\$ 401,863.82
April.....	589,961.58	296,027.67	282,297.68
May.....	187,236.92	108,054.57	106,001.43
June.....	56,971.64	105,196.19	109,835.05
Quarter.....	\$ 834,170.04	\$ 509,278.43	\$ 498,134.16
Grand total.....	3,594,251.35	3,677,947.36	3,624,378.39

VII.

July 1, 1895—June 30, 1897.

TREASURY BALANCE, \$312,354.41.

	Revenue Collections.	Warrants Issued.	Warrants Redeemed.	Warrants Endorsed.
1895.				
July	\$ 36,696.53	\$ 308,117.64	\$ 300,206.07	
August	59,497.06	113,902.98	109,754.62	
September	82,354.95	130,715.47	137,700.13	
Quarter	\$ 178,488.54	\$ 461,135.79	\$ 456,700.82	
October	437,869.53	290,253.21	320,936.31	
November	121,093.02	156,492.04	148,805.04	
December	94,542.02	129,511.43	110,187.03	
Quarter	\$ 654,000.57	\$ 575,256.68	\$ 579,928.38	
1896.				
January	145,563.41	156,007.30	154,736.00	
February	147,938.80	184,216.43	173,187.09	
March	125,049.59	146,097.58	139,849.32	
Quarter	\$ 418,551.80	\$ 486,321.31	\$ 467,972.41	
April	548,473.28	297,177.96	317,951.95	
May	150,046.43	167,449.98	167,500.57	
June	45,540.79	129,377.09	130,218.97	
Quarter	\$ 744,059.47	\$ 593,005.03	\$ 615,671.49	
July	67,778.03	279,772.33	200,647.04	\$ 50,440.00
August	74,734.33	190,542.20	47,718.72	\$ 127,560.76
September	61,064.09	182,861.83	69,694.79	\$ 145,432.96
Quarter	\$ 203,576.45	\$ 653,176.36	\$ 318,060.55	\$ 323,433.72
October	401,936.61	254,449.32	200,913.91	\$ 205,732.44
November	115,861.25	278,454.39	129,908.80	\$ 201,656.47
December	73,371.89	158,432.57	107,978.34	\$ 167,503.09
Quarter	\$ 591,170.75	\$ 791,336.79	\$ 438,801.05	\$ 574,891.99
1897.				
January	125,304.12	218,135.36	94,547.00	\$ 104,310.36
February	158,103.72	167,980.25	164,012.26	\$ 34.80
March	149,203.34	181,580.23	216,050.06	
Quarter	\$ 432,611.18	\$ 567,711.03	\$ 474,609.32	\$ 139,345.21
April	595,667.91	180,741.63	208,107.57	
May	145,317.87	353,471.31	255,132.17	\$ 187,972.41
June	96,252.69	142,673.73	129,253.73	\$ 68,277.16
Quarter	\$ 781,238.47	\$ 676,886.67	\$ 492,459.47	\$ 256,249.57
Grand total.	\$ 4,301,379.94	\$ 7,231,004.23	\$ 4,277,561.29	\$ 1,303,346.56

The "warrants endorsed" column of Table VII calls for some explanation, lest misapprehension arise on observing the grand total of warrants that have been stamped during the past year and made interest-bearing because there were not sufficient funds in the Treasury to redeem them on presentation. As already stated, the interest-bearing warrants outstanding July 1, 1897, was \$363,834.84. The total amount endorsed in the year, however, reached \$1,265,346.56. Of this amount, \$901,511.72 was called in at four different times during the year. The first call of interest-bearing warrants ordered

in \$258,271.69 for redemption, the interest on them ceasing October 31, 1896. A month and a half later, on December 13, \$120,859.76 more was called in and paid. The next call was on March 20, 1897; it not being deemed advisable to call a large amount because of the uncertainty as to the expenses of the extra session of the Legislature, only \$79,012 were canceled. On May 7, following, \$443,368.77 was ordered in, interest on them ceasing. The total amount of interest paid by the Treasurer on all of these warrants was \$19,347.44. The length of time for which the stamped warrants drew interest was about three months for the first two calls, and for the last two it ranged from six to eight months. In the following table (VIII) the calls of warrants, the dates at which interest ceased, the amount of the warrants, and interest paid, are set out:

TABLE VIII.

The Redemption of Endorsed Warrants.

CALL.	WARRANTS REDEEMED.	INTEREST CEASED.	PRINCIPAL.	INTEREST.	UNRE- DEEMED JULY 1, 1897.
1.....	9910-9915	Oct. 31, 1896	\$ 258,271.69	\$ 2,225.39	
2.....	9786-10018	Dec. 13, 1896	120,859.76	1,060.40	
3.....	10125-10403	Mar. 20, 1897	79,012.00	2,116.79	\$ 1,500.00
4.....	10456-11531	May 7, 1897	443,368.77	22,954.73	1,979.4
Total.....	9940-11531		\$ 881,512.02	\$ 19,347.44	\$ 2,379.49

Endorsed warrants outstanding July 1, 1897, \$363,834.84.

THE ENDORSEMENT AND SALE OF STATE WARRANTS.

On the failure of revenue to come in fast enough to meet the demands on the Treasury, in July, 1896, and subsequently, the state was compelled to endorse its warrants and make them interest-bearing by stamping them "Presented for payment," from the date of which they drew 6 per cent until called in for redemption. The Treasurer is given full discretion with respect to endorsement and redemption. Several problems have presented themselves in connection with this endorsement of warrants which should receive consideration. Some changes are needed in the law governing the jurisdiction of the Treasurer of State at such times of temporary financial embarrassment. The provisions of the code describing his duties and powers are contained in sections 78 and 79:

SECTION 78. He shall pay no money from the treasury but upon the warrants of the Auditor, and only in the order of their issuance; or if there is

no money in the treasury from which such warrant can be paid, he shall, upon request of the holder, indorse upon the warrant the date of its presentation, and sign it, from which time the warrant shall bear interest at the rate of 6 per cent per annum, until the time directed in the next section.

SEC. 79. He shall keep a record of the number and amount of the warrants so presented and indorsed for nonpayment, and *when there are funds in the treasury for their payment to an amount sufficient to render it advisable*, he shall give notice to what number of warrants the funds will extend, or the number which he will pay, by three insertions in a newspaper printed at the seat of government; at the expiration of thirty days from the day of the last publication, interest on the warrants so named as being payable shall cease.¹

As soon as it became necessary to stamp warrants, the Treasurer adopted and carried out as consistently as was practicable the policy of endorsing only warrants for state institutions, and of paying the warrants issued for the monthly payroll of the state, comprising the judiciary, the departmental officers, the clerical and manual employees, and for incidental expenses. This plan was pursued for the reason that state institutions, having warrants of large amounts issued to them, are much more advantageously situated for negotiating their sale than are individual holders of warrants who would often be unable to dispose of them except at considerable sacrifice.

Further, when funds came in in excess of the amount needed to cover the pay-rolls, but not sufficient to justify a call of outstanding interest-bearing warrants, the current issues of warrants for institutions were redeemed on presentation. In this way considerable interest charges were saved to the state; as no warrants called in could have been paid inside of thirty days, and the state meanwhile would have lost the use of its money and stamped the new issues upon which interest would immediately begin to accrue—a saving in each case of two months' interest. Finally in the latter months of the fiscal period a minimum amount was taken, of \$1,000 or \$500, according to the condition and prospects of the Treasury, below which all warrants were redeemed and only those above it were endorsed.

This policy of the department has given rise to some misunderstanding. The warrants of the state drawing interest have been much sought after by parties seeking safe investments. It several times happened that warrants were paid when those presenting them wished them endorsed for interest.

¹ Sections 104 and 105, of Code of 1897.

Serious objection was made, and in one instance a party seemed to contemplate calling upon the courts to compel us to stamp his warrants. It was claimed that warrants should be redeemed "in the order of their issuance" by the Auditor; and it was also contended that if there were any funds in the Treasury they should be applied in the redemption of previous outstanding issues, and not in the payment of current issues.

In opposition to this view it was maintained that insistence upon an absolutely literal interpretation of the clause "in the order of their issuance" meant the stoppage of the entire state government, and a cessation of the work of our state institutions. To attempt to pay warrants only in the numerical order of their issue would be practically impossible. It frequently happens that warrants ranging in amounts from a few cents to hundreds of dollars are not presented for payment for months, and even years. The state would literally be "held up," its activities and immense undertakings suspended, pending the presentation of any insignificant warrants the holders of which might forget, or purposely refrain from forwarding for collection. The law had no such costly and absurd predicament in view. Possible future difficulty from this source has been prevented by the substitution of the word "presentation" for "issuance" in the new revision of the code.

To the objection made against our policy of redeeming rather than stamping current issues when endorsed warrants were still unpaid, it was pointed out that once warrants had been endorsed for interest because of a lack of funds the law leaves it wholly to the option and discretion of the Treasurer as to the time when he may deem it "advisable" to call in and redeem the outstanding warrants. The saving of interest charges alone was sufficient justification, for the course pursued in the present instance, even if the law had been silent on the subject.

The law, however, is not explicit in regard to the Treasurer's range of discretion when the Treasury is embarrassed. The policy of confining the endorsement of warrants to those issued for state institutions was adopted on the Treasurer's own motion; the interests of all seeming to be best promoted in this way. The law should be amended so as to allow him to distinguish classes of warrants. I strongly recommend that whenever there is a failure of revenue, and warrants must be endorsed for interest, the Treasurer be restricted as nearly as practicable to the endorsement of those which are drawn for

state institutions, with authority to establish a minimum below which he need not endorse. The gains from such restriction would be large.

It is highly improbable that there will ever be such a tremendous falling off in revenues that it will be impossible to redeem all the warrants issued for the pay-rolls. If the state should restrict itself to endorsing warrants of institutions it would thus protect all holders of small warrants, and insure full and prompt payment to all its employees, who otherwise, at times of great stringency in the money market, such as occurred last fall prior to the election, might be deprived of a considerable percentage of their wages or salaries in having to sell their warrants at a discount to get needed money. Such restriction as is here urged would greatly lessen the number of the state's warrants to be hawked about among the banks, Loan, Trust, and Security companies, and brokers, as the warrants for the institutions can be drawn in large amounts. But the most important advantage to be derived is the pecuniary gain that will accrue to the state. The rate of discount will be less when money is hard to get, and the rate of premium higher when the money market is easy and people are anxious to find good investments; and the state institutions, or the Treasury, will be the gainer, according as the proceeds of the premiums received are utilized. Other reasons for giving the Treasurer this authority and discretion will appear in connection with a plan to be proposed for the control of the sale of state warrants.

During almost all of the past fiscal year Iowa warrants have sold at a premium because of the general confidence of investors in the credit and integrity of our state government. Not long since I addressed a letter to the Treasurers of our state institutions, asking them, for use in this report, to inform me as to the amount of premiums received by them from July 1, 1896 to June 30, 1897, and the maximum and minimum rate of premium obtained. Nearly all replied to my inquiries, courteously giving particulars.

From their letters I learn that for a month or two prior to the presidential election last November, when the stability of our currency was so seriously threatened, the institutions were unable to realize on their warrants, except at a discount, in some cases of as much as 2 per cent; that immediately after the election warrants sold at a premium varying from $\frac{1}{4}$ to 1 per cent, the average rate for the year being about $\frac{1}{2}$ per

cent; that in several instances the Treasurers received no premiums at all, cashing their warrants at par at their local banks, in some cases the Boards of Managers voting not to demand any premium because of favors rendered their institutions by their banks in the past, and in other cases the Treasurers not being aware that state warrants could be sold at a premium; that but two institutions received any considerable amount of premiums, one about \$200 and the other \$400; and that there seems to be doubt in the minds of a few just how premiums should be applied, whether they are to be accounted for and utilized just as are the proceeds of sales of produce or manufacture, or they are to be refunded to the State Treasury and here used as general revenue.

The facts just brought out and observations made during the past year make it clear that the state of Iowa could have obtained much more from the sale of its warrants than it did. I am thoroughly convinced that the only feasible and satisfactory way for the state to obtain the greatest returns from the sales of its paper is to take complete charge of the whole matter.

The Treasurers of our state institutions, located for the most part in small towns and cities, are not always in a position to know the real condition of the money markets; and their relations with local banking institutions are usually so intimate that for reasons of friendship, business connections, favors rendered the institutions, or consideration of their power and influence, they allow their banks to take their warrants at par and receive no premium, permitting the banks to obtain all the gains that the possession, or sale, of a very high class of commercial paper brings. As a rule such local banks are not able to cash and carry large endorsed warrants reaching from \$20,000 to \$60,000 in amount, and if they receive them they simply sell them at a premium to other banks or investors, or to brokers. The banks may know that state warrants are selling at a premium, and yet be unable or unwilling to supply the institution situated in their locality with funds unless they can get their warrants at a discount, or at par, and obtain the premiums for themselves; they may expect this favor in view of the services they have previously rendered, and Treasurers are likely to grant the implied obligation. This latter view, however, while common and naturally held, is not sufficient justification for the state's giving up all the pecuniary advantages to

be reaped from full control of the sale of its warrants at times of financial embarrassment. The fact that the banks are made the depositories for the institutions and have large amounts of state money in their possession most of the time, more than compensates them for the occasional, indeed very rare, favors they may be called on to do for the institutions. I am glad to be able to enforce these observations further with the fact that some of the Treasurers in their letters to me urged that they be relieved of the trouble of attending to the sale of their warrants.

But more potent than all these reasons for the state's taking entire charge of the sales of its warrants is the fact that only by so doing can it obtain the largest financial returns. The credit of Iowa has ever been unimpeachable; repudiation has never blotted a page of our fiscal history, and our standing in the money markets is high. Iowa warrants, with the exception of a short time last fall, when no city, nor even state, in the Union could obtain money, have sold at a premium. Our institutions have received as high as 1 per cent; but this was after the commissions of the bankers and brokers, who acted as middlemen for eastern parties, had been deducted. So that the total premiums which might have been obtained from the sale of our warrants, had we been able to negotiate directly with investors, would have been almost, if not fully, 2 per cent. The total amount of warrants endorsed for interest during the past year was \$1,265,346.57. A premium of 2 per cent on this would have been \$25,306.46. The state could have received this amount of premiums if the sale of warrants could have been controlled by the Treasury Department. This is not merely fanciful or optimistic supposition; a prominent banker of Chicago informed me that he would readily have taken warrants at 4 per cent, or a premium of 2 per cent, if he could have obtained large amounts running for a certain time. Compared with the sum that might have been obtained the amount the state did receive was insignificant.

But the state should have received every cent of premium that it was possible to obtain. The pressure of financial embarrassment should be reduced as much as can be and subserve all interests. Had the Treasury Department had complete control of the sale of warrants during the past year I think it reasonably safe to say that the interest payments on the endorsed warrants redeemed could have been more than

met by the premiums. Provision should be made to enable the state government to secure all such returns in the future. Temporary embarrassments, such as Iowa has been experiencing, and will experience for a short time, may occur at any period. Revenue receipts may fall off from any one of several causes; estimates of income may be in excess of actual receipts, and appropriations increase in accordance with estimates; calamities, such as fires or storms, that destroy state property, may bring unexpected drafts upon the Treasury to make good the losses; and other unforeseen expenditures, more or less imperative in character, may cause casual deficits. The State Treasury was embarrassed between 1886 and 1890 in much the same way that it has been the past fiscal year, and for much the same reasons. In 1886, \$661,203.53 were stamped for lack of funds; in 1887, \$595,343.91; in 1888, \$550,860.02; in 1889, \$381,664.23, and in 1890, \$149,003, the total amount endorsed for interest in the five years being \$2,338,074.69. The total interest charges during these years were \$181,269.14. The financial history of all states shows that be the budgetary estimates never so careful and conservative, and the financial administration never so efficient, deficiencies will occur and floating indebtedness be incurred. It is, therefore, only the part of wisdom and sound finance to provide means for relieving the exigencies of the State Treasury as much as possible at such times, and to obtain the greatest possible returns from the sale of the state's obligations.

I strongly urge that the law specifying the duties of the Treasurer of State in the matter of endorsing warrants for interest be amended and enlarged, in addition to restricting him as suggested, to those issued for state institutions, so as to give him charge of the disposal of such warrants; that he be empowered to advertise for bids; that he be required to open all bids in the presence of either the Governor and the Auditor of State, or the Executive Council; that a record of all bids be kept and filed; that he dispose of the endorsed warrants to the highest bidders; that he pay direct into the Treasury all premiums so received to be utilized as general revenue; the Auditor, however, to reappportion to those institutions whose warrants may have failed to sell at par, *pro rata*, the amount necessary to make up the full quota of their appropriations. I further suggest that a time limit of nine months or a year be made before which stamped warrants will

not be redeemed. Other incidental but necessary changes need not be mentioned here.

The separation of the warrants, and the redemption of all those issued to officers, employes, and to private individuals will greatly reduce the number of warrants endorsed, and will enable the state to control the warrants for institutions and obtain the premiums, which it could not do in case of those which it is proposed to exclude from endorsement. The fact that the Treasurer has charge of the sale, that he can advertise, and deal more nearly directly with investors, will give full opportunity to all desiring excellent investments to bid, which is not now the case, and induce sharper and more extensive competition and higher premiums. Higher prices will be offered for warrants if the state guarantees a definite minimum duration for them to run, of at least nine months or a year. Uncertainty as to the length of time their investment will continue deters most investors from bidding as high as they otherwise would. As a rule state warrants stamped for interest run from six to nine months. The fact that the bulk of our revenue comes into the Treasury in April and October tends to insure this length of time. But if a definite time is guaranteed the investor will be reckoning with a certainty, an exceedingly important factor in financial calculations, tending always in such transactions to promote better offers for warrants. It is, in fact, almost necessary to guarantee a definite time for warrants to run in order to get capitalists to bid high.

If objection is made that the plan here proposed places too much power in the hands of the Treasurer, the answer is: The Treasurer has always had more power than is here asked for; he has had the authority to endorse warrants for interest whenever the funds have run short, and he has had the authority to call them in for redemption whenever he deems it "advisable;" he has the power to injure or seriously involve the state; but he is powerless to protect the Treasury or to obtain the best prices for the state's obligations when the revenues go delinquent.

The safeguards suggested, as to the manner of opening and recording bids, and disposing of warrants, will be a protection to the state and to the Treasurer. For, as the law now is, the state has no protection against the misuse of his discretionary power by the Treasurer, and the Treasurer has no authority by which he can insure himself against the importunities of those

who press him to use his power and stamp warrants so that they may get a good investment, or defense against charges of favoritism, or of arbitrary action, or, even, of corruption which parties dissatisfied with the policy he pursues in endorsing warrants may bring against him. His power at such times is large, and peculiarly liable to misuse, and, unless he is hedged about with definite authority, protection and publicity, the state may be at sometime seriously involved by a reckless, indifferent, or corrupt official.

THE LAW TAXING COLLATERAL INHERITANCES AND ITS ADMINISTRATION.

Another matter of great importance to which I wish to direct the particular attention of the General Assembly is the law imposing a tax on collateral inheritances and the duties in relation thereto devolving upon the Treasurer of State. By the provisions of this law (sections 4, 7, 9, 11, 14, 15, chapter 28, laws Twenty-sixth General Assembly) it has been made the duty of the Treasurer to attend to the collection of the tax. The statute, however, places a large responsibility but fails notably to provide the one charged with the work of executing the law with authority, power, or means to accomplish it in a complete and satisfactory manner. Before the Treasurer of State can properly supervise the execution of this important law and secure for the state the large income which can easily be obtained from this source without in any way adding heavier burdens to the active industries of the commonwealth, the present law will have to be materially amended, particularly in respect to the administrative features of the statute.

By the provisions of this law all estates passing to collateral heirs, exceeding one thousand dollars (\$1,000) after all debts owing by the decedent have been deducted, are taxed 5 per cent. This tax is appropriated entire by the state for its own use. Administrators, executors and trustees, as soon as they are authorized to enter upon their duties or are appointed by the courts, are required (section 2) to file an inventory of the real estate with the clerk of the court to secure a lien against the property. Within thirty days after their appointment the estate must be appraised and the tax calculated upon the basis of the appraisal. (3) Within six months they must file a description of the real estate with the Treasurer, giving location and the parties to whom it passes. (12) As soon as the

property has been appraised the administrator, executor or trustee, or in case they have been discharged, the clerk of court, must file with the Treasurer of State a copy of such appraisal and the amount of the tax due the state. (13) The tax may be paid immediately by the devisee or legatee; but if payment is deferred fifteen months from the date of appraisal the court shall collect the tax by distress of sale. (3) In case, however, of an estate passing to both direct and collateral heirs or strangers to the blood, the duty of collecting the tax upon the remainder is not definitely placed; the court, or the Treasurer, may attend to the appraisal and collection. (4) In these latter instances the tax must be paid within sixty days; but if at the expiration of that time it is unpaid the court must sell with due process so much of the estate as may be necessary to pay the tax. (4 and 5) If a legacy or bequest is made the tax may be paid to the administrator, executor, trustee or Treasurer of State, and in case it goes delinquent either one may collect by process, either having the option of applying to the court for an order to sell enough of the property to pay the tax. (7) Those taxes which are first made payable to the trustees or executor must be paid within a year. (5, 8, 14) All taxes are payable ultimately to the Treasurer of State. In the revision of the code, soon to take effect, there are no material changes made in the law: the courts are allowed to give more time in which to pay the tax if they deem it best. (1)

The resume just given will afford an accurate notion of the character of the administrative features of the present Iowa law imposing a tax upon collateral inheritances. A number of points deserve serious consideration and a short initial experience in attempting to get the law into force emphasizes the need of several important amendments.

To any one familiar with the necessities of efficient and successful fiscal administration, the defects of the Iowa law are serious. They may be succinctly described as a lack of responsible, central, and systematic control and supervision of the enforcement of the law. No one officer, no one body, is held in any particular sense or in any definite manner, responsible for the collection of the tax on collateral inheritances. The administrator or executor or trustee, the judge of the district court, the clerk of the court, the Treasurer of State, each at some time or at some stage in the process of the descent of

(1) See sections 1467-1481, Tit. vii, ch. 4, Code of 1897.

property is charged with something of responsibility; the courts in the main, however, being given the major part of the work of seeing that the tax is collected. One official may act if another, who should have acted, fails to do his duty; but if the first fails, or refuses to act, the second can scarcely accomplish anything because he knows little, or nothing, about the premises.

The latter situation is precisely the condition in which the law leaves the Treasurer of State. Inasmuch as the state appropriates the entire proceeds of the tax, and especially as the Treasurer of State is the only fiscal officer of the state government mentioned in the act who is charged with any sort of responsibility respecting the collection of the tax, it is fair to presume that the law contemplated giving the Treasurer sufficient authority and power to enable him to attend to the execution of this law in a thorough manner.

But the Legislature has failed to provide the Treasurer with the authority, or the means, with which he can fully superintend and compel the collection of this tax. He has no sufficient resource for ascertaining when estates or bequests pass to collateral heirs, or strangers to the blood. If he does happen to learn of such descent he has no effective means given him of securing a full and accurate appraisal of the property and prompt payment of the tax, since he can not attend to the matter himself, nor work through an authorized agent of the department acting in his name and by his authority. Administrators, executors and trustees may, or may not, know of the law, and no one has it especially put upon him to inform them; but should they know of the law they may easily be derelict in the matter of transmitting full information to the Treasury as to the character of the estate and its apportionment. The clerk of the court may call their attention to the law, and likewise, the judge of the district court may see to it that administrators carefully attend to the appraisal of the property and the collection of the tax. Yet with the multiplicity of affairs coming regularly within their jurisdiction it is not likely that they, particularly the courts, will take the initiative in seeing that all the property, especially personal property, is accurately listed, and returned and appraised, or look sharply after the payment of the tax with the law as it is. What is more, they should not be burdened with such administrative duties. Clerks of courts are not required to report such

collateral estates to the Treasury department except when administrators and executors have failed to do so and have been discharged, and then they simply report the appraisal and the amount of taxes due; and the courts are not charged with the duty of compelling them to file their statements except upon complaint.

If the Treasurer does gain some knowledge of such estates subject to the collateral inheritance tax he cannot obtain needed information concerning them that will enable him to act properly, except through the courtesy of the county officials and the court. It is an act of grace on their part and not a performance of an official duty such as the Treasurer can compel by warrant of law. Should they neglect, or not desire, to answer interrogatories, they can do so at their discretion under our present law. As important as any of these—indeed more important—is the fact that as the statute now stands there is no means provided for sustaining the expenses incident to the Treasurer's attending to the execution of the law, such as ascertaining whether all property is correctly reported, listed and appraised, applying to the courts for writs, seeking through them to compel administrators to perform their duties relative to the department, and entering and contesting suits that may arise in collecting the tax.

Consequently, while the law expects the Treasurer of State to attend to the collection of the collateral inheritance tax, it fails to give him the requisite authority and means to perform this important duty fully and satisfactorily. He is unable to learn when the rights of the state are not fulfilled, and it is practically impossible to protect or enforce them when they are evaded or infringed except at great and unnecessary expense. When cases are reported he can not except by troublesome and roundabout methods obtain a full knowledge of the premises in each case arising under the law to enable him to act effectively and protect the interests of the Treasury. He cannot maintain or secure uniformity and system in the appraisal of property for the purposes of this tax and he is not given funds to defray the expenses of supervision and litigation more or less involved. Sufficient proof of the truth of these observations is afforded in the brief experience of the department since the law was passed last year.

The act went into effect July 4, 1896. In the year that it has been in force but five estates have been reported. Just what

their value is, or what the Treasury will receive from them, it is not possible to state at present. Settlement with heirs and administrators has been suspended until we learn the nature of a court decision soon to be reached upon some contested points relative to the first estate reported to the Department. The total value of the real estate listed in the inventories filed by administrators amounts to \$86,020.50. This does not include the personal property which in one instance has nearly twice the value of the real estate. From the entire amount of these estates must be deducted, of course, first the indebtedness of the decedents, and, second, the \$1,000 of exemption. In one case the debts bid fair to eat up the assets, leaving neither the heirs nor the state anything. Assuming that the exemption applies to the estate as a whole and not to the share of each heir, and estimating the liabilities at, say one-third to one-half, and deducting them, we have a taxable value of \$48,000 or \$35,000, according as the indebtedness varies, upon which the state can levy 5 per cent, obtaining \$2,400 or \$1,750.

The experience of the Department, brief and meagre as it has been, brings out prominently several important facts:

First.—Only five estates were reported as passing to collateral heirs in a year. This in a state the size of Iowa, with a population of over 2,000,000 of people, with wealth approximating now \$3,000,000,000, is an absurdly small showing. In 1896 the state of Connecticut derived \$135,836.50 from 108 estates; Massachusetts obtained \$275,573.24 from 279 collateral successions; Pennsylvania received \$931,942.30 from 2,685 estates; New Jersey, \$82,247.47 from 234, and New York, \$1,265,978.38 from 1,623 estates, together with \$776,195.15 from 1,243 direct successions. The receipts from such estates have been much greater in some of these states in other years, as in Pennsylvania and New York in 1895, and great fluctuations will take place from year to year, but the number of estates probated remain about the same. These figures probably represent but from one-half to a third of the entire number of estates that actually passed to collateral heirs, as the debts, exemptions and expenses of transmission absorb about this proportion of those reported, the state getting no tax from them at all. The exemption is \$500 in all of the states but Connecticut, where \$1,000 is allowed, and in Pennsylvania, where \$250 is the limit. A recent investigation conducted by Mr. Horace Wadlin, Chief of the Bureau of Statistics of Massachusetts, into the "Dis-

tribution of Wealth," as demonstrated by the probate inventories of that state, shows that from 1889 to 1891 25,200 estates were registered for probate, or an annual average of 8,400.¹

Now in proportion to the population there should be more estates reported in Iowa than in California, Connecticut, or New Jersey, nearly as many as in Massachusetts, and one-half to three-fifths the number returned in New York and Pennsylvania. In view of the fact that but five have been returned the only deduction to be made is that such estates in Iowa have not been reported. There is no other conclusion. It was practically substantiated recently by a letter of an attorney to the Treasurer: "I know," he writes, "of an estate in which there should go to the state of Iowa about \$400 collateral inheritance tax. * * * * * I am in a position to look after this matter for you and would be pleased to do so on a percentage of such an amount as would be equitable." The department has heard nothing of this estate so far and letters will have to be sent to several counties to find it.

Second.—The short experience of the department already demonstrates the impossibility under the present law of establishing uniformity in the listing and appraisal of property, and system and adequate control in the supervision of the tax collections. The matter of appraisement illustrates this in a striking way. The first estate reported comprised valuable properties in the city of Davenport and Scott county. The first notice that the department received of this property was accompanied by a check for what the administrator had computed to be the inheritance tax. Inspection of the valuation of the lands and lots showed that the tax had been reckoned on the "assessed" valuation and not upon an "appraised" valuation. Ninety acres of farm lands in Monroe county were reported at \$3.88 an acre and 320 acres in Iowa county were listed at \$2.71 per acre, the latter farm being within a few miles of Marengo. Such valuations for property located in some of the most prosperous and richly endowed localities in the state manifestly are not those contemplated by the law. Somewhat later reports of appraisers were received from Pottawattamie county where valuations ranging from \$24 to \$36 were given, from Carroll \$25, and from Marion \$14.44. To what degree these valuations correspond with real market

¹See Twenty-fifth Annual Report of Bureau of Statistics of Labor, p. 66, *et passim*.

values the Treasurer of State is unable to ascertain; and he cannot learn, whether or not, the location and condition of the lands justify such divergencies in the appraised valuations. There is no one present especially representing the state when such estates are valued for purposes of collecting this tax; and the sympathies of appraisers, selected as they usually are from neighbors of the decedent, are naturally inclined to favor the heirs of the deceased, rather than to see that the state gets equitable treatment.

Third.—The heirs of the first estate reported have put forth the claim that the exemption of \$1,000 applies to the share of each heir and not to the estate as a whole. Thus, if there was a property of a clear value of \$20,000 over all liabilities, and there were fifteen collateral heirs and legatees, all equally benefited, the state, according to their contention, would only have a right to 5 per cent of \$5,000, or \$250, instead of 5 per cent of \$19,000, or a tax of \$950. Whatever opinion the courts may hand down in regard to this case I think the law should be amended so as to make the exemption apply solely to the entire estate and not to individual allotments. This is manifestly just because it is the estate as a whole which the state has protected for its owner by its police and judicial officers and the tax or premium exacted upon the transfer of the property to collateral heirs is to be regarded as applying to the entire property which the state guards irrespective of the number of heirs.¹

These and other defects in the Iowa law imposing a tax upon estates going to collateral heirs should be remedied. If the interests of the state and the people are to be protected and the large revenue possible from this source is to be obtained they simply will have to be removed. The officer charged with the responsibility of executing this law will have to be given sufficient power and means to accomplish it. I do not speak ill-advisedly in this matter; an investigation of the laws and experience of Massachusetts, New York and Pennsylvania, where laws taxing successions have been in force for a num-

¹Since the above was written Judge P. B. Wolfe of the Seventh Judicial district has delivered an opinion sustaining the law and this view, declaring that the tax must be reckoned upon an "appraised" and not an "assessed" valuation; that the exemption applies simply to the entire estate and not to the shares of the heirs. The case may be appealed, however and other suits relating to the constitutionality of the law may be brought.

ber of years, demonstrate conclusively the need of centralized control, or supervision, of the administration of this law.

Massachusetts since 1891 has imposed a tax on collateral inheritances. The law in many respects was similar to the present Iowa law in the provisions relating to the procedure of execution. The Treasurer in his report for 1891 points out that the statute actually had been "inoperative," owing to the inability of the Treasurer to learn when estates had descended to collateral heirs, and to the division of the responsibility of collecting the tax among the administrators, executors and trustees, the probate courts and the Treasurer. He declares:

It is not easy to understand how the Treasurer is to know who has died leaving an estate whole or in part taxable under this law, unless information comes from the probate courts, where all estates of decedents have to go for power of administration. It seems to me the law needs some supplementary legislation to make it effective. (1)

In his report for 1892 he again emphasizes the need of amendments to the law of Massachusetts, going more into detail:

There is a decided indisposition in the probate courts to initiate the proceedings necessary to enable the Treasurer to know what taxable estates have appeared in said courts, and the law is clear only as to the duty of such courts to file inventories of such estates in this department. It seems to me that as all estates come into the probate courts, and as the probate courts under the act have jurisdiction as to all questions arising under the operation of the law, the probate courts should have the original determination of the tax to be paid on each estate, and should certify the same to this department for collection, which should be the only function of this department under the law. * * * I therefore recommend that the law be so amended as to require executors, administrators and trustees of estates to furnish to the probate court in which such estate is settled all the information needed for determining whether the estate, or any part of it, is taxable, and if so, how much; and providing that the probate courts shall in each case certify to this department what taxes are due and payable, that the same may be collected. (2)

By 1895 the work of collecting the tax had increased to such an extent that a special clerk was placed in charge of it; but the Treasurer still continues to urge modifications of the law. He says:

There are now on file in this department 960 copies of inventories of estates which, it appears to the registers of probate, might become liable for the tax, and the number would become much larger if an uniform practice prevailed in the making of returns to this office.

(1) Report of Treasurer and Receiver General (1891), p. 12.

(2) Report of Treasurer and Receiver General (1892), p. 12.

In more than 600 of these cases no tax nor further information has been received, and, while it is fair to presume that some of these estates have been reduced to the exemption limit, a very large proportion of the remainder may be expected to prove a source of income. * * *

I concur in the opinion of my predecessors, that a system of certification of the tax should be adopted between this office and the probate court; at present we virtually receive what is tendered, and receipt, *on account*, therefor.

It would also seem advisable to provide the necessary means to secure the keeping by the registers of probate of a strict docket of all cases arising in their respective counties, which would show the final disposition of each matter. (3)

The experience of New York has been like that of Massachusetts. The observations of the State Comptroller upon some of the problems of administration in New York are very pertinent to the question before us in Iowa.

Some surrogates do not exhibit a disposition to aid in the enforcement of these taxes. I believe that there is a large amount of money due the state in the different counties upon property and estates liable to pay the tax that have been permitted thus far to escape liability. A thorough examination should be made under direction of this department of the records and proceedings of the several surrogates' courts since the original law was enacted for the purpose of making discovery of property and estates that are liable to pay these taxes and have thus far escaped taxation, and such examinations should be made at least once in every two years. I have authorized such examinations to be made during the past year in several counties with satisfactory results. (4)

Substantial amendments incorporating these and other amendments had been made to the law by 1895, and in his report for that year the Comptroller, Mr. James A. Roberts, who has achieved noteworthy success in his execution of the laws taxing succession and collateral transfers of property, writes as follows upon the successful outcome of increasing the administrative powers of those having the law in charge:

The department feels that no inconsiderable portion of this increase [of taxes] was due to the attention given the appraisal of estates by representatives of the department, preventing thereby an undervaluation of estates or their complete escape of taxation. Experience seems to demonstrate that it is for the interests of this state, in its large counties, to have a reliable person to attend every appraisal. * * *

The last Legislature amended chapter 399 of the laws of 1892, giving the Comptroller authority, with the approval of the Attorney-General, and a Justice of the Supreme Court of the judicial district in which the decedent resided, to compromise and settle the amount of tax where controversies

(3) Report (1896), p. 16-17.

(4) Report of Comptroller of New York (1892), p. XXIX.

have arisen, or may hereafter arise, as to the relationship of the beneficiary to the former owner thereof. * * * The Legislature also gave the Comptroller power, if he believes an appraisal, assessment, or determination have been fraudulently, collusively or erroneously made, to make application to a Justice of the Supreme Court of the judicial district in which the decedent resided for a reappraisal of the estate, provided, that such application is made within two years after the entry of the order by the surrogate. Several cases are now pending under this last named act, and in one the report has been filed showing a tax due on over \$200,000 of securities. (5)

To secure the complete and accurate returns of property subject to this tax that is necessary to the successful execution of Iowa's inheritance law, greater administrative power and control should be given the Treasurer of State, who, more particularly, represents the state government in the enforcement of this law. In attaining this object one of two plans may be followed; or parts of both may be combined with good results.

One, in outline simply, is greatly to enlarge the powers of the Treasurer, giving him authority to call upon all clerks of courts, or judges of courts, for monthly and quarterly statements of all properties probated in their local jurisdictions, including descriptions of their character, and allowing him power, if he deems it necessary or expedient, to attend to any case in person, or through an agent, in order to see that all property is properly listed and correctly appraised, and to compel the payment of the tax. In other words, give the Treasurer power to act directly and immediately rather than, as at present, in an indirect and roundabout manner that is both slow-going and expensive.

The other plan is to place the practical work of collecting the tax in the hands of the county officials, granting the counties a commission, or percentage, of 5 or 10 per cent on the amount collected, as compensation for the trouble involved, and as an inducement to them to be alert and active in enforcing the law. This latter plan is in vogue in Pennsylvania.

Parts of both plans may be taken, however; the counties may be given the work and the Treasurer still be permitted to exercise authoritative supervision and control over the county and testamentary officials. Judging from the experience of the eastern states the best results follow when the officer who represents the state is clothed with predominate authority to superintend the collections of the succession taxes.

(5) Report of Comptroller (1896), p. XIII.

There are grave constitutional objections, as well as administrative reasons, against burdening our courts with the duty of looking after the execution of this law, as is the case in some states, and is partially so in Iowa. The work of collecting the tax on inheritances is primarily executive or administrative in character, and to impose it upon our judiciary is directly against our constitutional theory of the separation of the executive and judicial functions. In some recent instances in the east where administrative duties have been put upon the courts, they have been declared unconstitutional because they have violated this fundamental principle in our constitutional law of separate powers. The enforcement of the law taxing collateral inheritances is distinctively a work of execution, and should be performed entirely by administrative officers. The courts should simply stand ready to see that the law is thoroughly and equitably carried out. Otherwise confusion and conflict will result.

I have set forth the defects of the present law with some detail and emphasized the need of several important changes in its provisions because it seems to me that the state has lost, and so long as the law remains unchanged, will continue to lose a very large revenue which can be obtained in a way which bears the least heavily of all taxes collected from the people. The property which goes to the collateral heirs comes to them as an unexpected good fortune. The tax collected from such estates in no way embarrasses the heirs. They, as a rule, have not had, like direct heirs, an expectancy upon which their material condition depends, or upon which they may have based certain business enterprises or speculations. Such wealth comes almost always as a gift, a piece of good luck, for which they neither toil nor risk. From such estates, therefore, the state can obtain a very considerable revenue without infringing or burdening current industry, without injury or inconvenience to individuals, and with but little outlay or trouble to the state. The state of New York has obtained in one year from this source twice as much revenue as the total annual state taxes collected in the counties of Iowa amount to; Pennsylvania received one and one-half times, and Massachusetts about two-fifths of our annual state levy. There is no reason why the state of Iowa in proportion to its population and wealth should not enjoy similar returns, and our state tax levies be, by just so much, reduced, and the fiscal burdens of the people

lightened. Consequently possessing such revenue-producing qualities, as this principle and mode of taxation does, it is highly expedient to amplify the present law, and remedy its defects so as to forestall the endless, useless, costly losses, delays and litigations which are inevitable with the law as it is.

Respectfully submitted,

JOHN HERRIOTT,

Treasurer of State.

September 7, 1897.

REPORT OF THE TREASURER OF STATE.

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa*
from July 1, 1895, to June 30, 1897, inclusive.

GENERAL REVENUE FUND.

		Drs.
July 1, 1895.	1. To cash on hand last report.....	179,894.41
Oct. 1.	1. To cash received from July 1 to date.....	379,894.41
Jan. 1, 1896.	1. To cash received from October 1 to date.....	964,080.57
April 1.	1. To cash received from January 1 to date.....	474,38.59
July 1.	1. To cash received from April 1 to date.....	144,950.47
Oct. 1.	1. To cash received from July 1 to date.....	264,187.55
Jan. 1, 1897.	1. To cash received from October 1 to date.....	634,173.75
April 1.	1. To cash received from January 1 to date.....	44,147.14
June 30.	1. To cash received from April 1 to date, inclusive.....	781,539.97
	Total.....	\$4,414,334.25
Oct. 1, 1895.	1. By state warrants redeemed.....	\$ 456,700.83
Jan. 1, 1896.	1. By state warrants redeemed.....	695,160.58
April 1.	1. By state warrants redeemed.....	460,271.81
July 1.	1. By state warrants redeemed.....	619,810.50
Oct. 1.	1. By state warrants redeemed.....	319,370.55
Jan. 1, 1897.	1. By state warrants redeemed.....	494,962.21
Jan. 1.	1. By interest paid on same.....	3,878.93
April 1.	1. By state warrants redeemed.....	464,499.01
April 1.	1. By interest paid on same.....	2,119.31
June 30.	1. By state warrants redeemed, inclusive.....	77,494.27
June 30.	1. By interest paid on same.....	13,359.20
June 30.	Cash on hand.....	56,672.96
	Total.....	\$4,414,334.25

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1895, to June 30, 1897, inclusive.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

		Drs.
July 1, 1895.	1. To balance on hand last report.....	\$ 35.87
July 3.	1. To cash from Herman Knapp, agent.....	3,212.46
July 23.	1. To cash from Herman Knapp, agent.....	25.00
Aug. 6.	1. To cash from Herman Knapp, agent.....	2,940.00
Aug. 4.	1. To cash from Herman Knapp, agent.....	1,697.95
Sept. 19.	1. To cash from bond No. 298, redeemed.....	2,006.00
Sept. 23.	1. To cash from Herman Knapp, agent.....	2,192.20
Sept. 23.	1. To cash from bond No. 298, redeemed.....	500.00
Sept. 23.	1. To cash from bond No. 298, redeemed.....	500.00
Oct. 1.	1. To cash from bond No. 298, redeemed.....	500.00
Oct. 1.	1. To cash from bond No. 298, redeemed.....	1,500.00

1885.			
Dec. 1.	To bond No. 696		\$ 1,600.00
Dec. 7.	To bond No. 697		1,000
Dec. 7.	To bond No. 698		1,600.00
Dec. 30.	To bond No. 699		2,000.00
1896.			
Jan. 7.	To bond No. 699		2,500
Jan. 8.	To bond No. 610		2,500
Jan. 15.	To bond No. 611		3,000
Jan. 18.	To bond No. 612		1,250
Jan. 18.	To bond No. 613		9,200.00
Feb. 10.	To bond No. 613		5,000
Feb. 10.	To bond No. 614		1,000
Feb. 13.	To bond No. 617		1,800
March 25.	To bond No. 618		1,000
March 25.	To bond No. 619		2,300
March 25.	To bond No. 620		1,500
March 25.	To bond No. 621		5,000
March 25.	To bond No. 622		2,300
April 15.	To bond No. 623		8,100
April 15.	To transfer debenture bonds.		10,000.00
April 15.	To bond No. 624		2,500
April 30.	To bond No. 625		2,300
April 30.	To bond No. 626		1,600
April 30.	To bond No. 627		1,600
April 30.	To bond No. 628		7,500.00
April 30.	To bond No. 629		2,500.00
June 18.	To bond No. 630		4,000.00
June 30.	To bond No. 631		2,000.00
June 30.	To bond No. 632		6,000.00
Aug. 15.	To state warrants bought.		3,400.00
Aug. 22.	To state warrants bought.		1,122.50
Aug. 22.	To state warrants bought.		300.00
Sept. 1.	To state warrants bought.		1,009.80
Sept. 12.	To state warrants bought.		600.00
Sept. 12.	To state warrants bought.		1,250.00
Oct. 30.	To state warrants bought.		43,250.00
Dec. 7.	To bond No. 631		2,000.00
Dec. 7.	To bond No. 632		2,500.00
1897.			
Jan. 7.	To bond No. 633		7,000.00
Jan. 18.	To bond No. 634		2,500.00
Jan. 25.	To bond No. 257, returned		5,000.00
Feb. 10.	To bond No. 257, returned		800.00
Feb. 9.	To bond No. 535, returned		1,000.00
Feb. 9.	To bond No. 270, returned		4,000.00
Feb. 13.	To bond No. 525, returned		700.00
Feb. 13.	To bond No. 273, returned		4,700.00
March 2.	To bond No. 241, returned		4,000.00
March 2.	To bond No. 635		1,500.00
March 13.	To bond No. 636		1,800.00
March 13.	To bond No. 637		1,900.00
March 13.	To bond No. 638		3,500.00
March 13.	To bond No. 639		2,000.00
March 13.	To bond No. 640		700.00
March 13.	To bond No. 257, returned		14,000.00
			560.00

Total	84,524.53
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AGRICULTURAL COLLEGE ENDOWMENT FUND.

BONDS—MORTGAGE.

[illegible]

1896.				\$1,000 =	\$1,000 =
Jan.	1	By bond No. 325, redeemed	900	1,100.00	4,100.00
Jan.	2	By bond No. 326, redeemed	900		
Jan.	3	By bond No. 328, redeemed	900	1,300.00	2,200.00
Jan.	4	By bond No. 338, redeemed	900	200.00	2,300.00
Jan.	5	By bond No. 339, redeemed	900		
Jan.	6	By bond No. 341, redeemed	900		1,400.00
Jan.	7	By bond No. 342, redeemed	900		1,700.00
Jan.	8	By bond No. 343, redeemed	900		2,000.00
Jan.	22	By bond No. 289, redeemed	900		10.00
Feb.	10	By bond No. 344, redeemed	900		1,100.00
March	1	By bond No. 345, redeemed	900		
March	31	By payment on debenture bond No. 11	2,500		
March	31	By bond No. 346, redeemed (balance)	2,500		
April	1	By bond No. 347, redeemed	800	4,200.00	
April	15	By bond No. 348, redeemed	800		4,200.00
April	15	By bond No. 349, redeemed	800		4,400.00
April	17	By bond No. 350, redeemed	800		4,600.00
April	17	By bond No. 351, redeemed	800		4,800.00
Oct.	5	By bond to No. 440, redeemed	100		100.00
Oct.	20	By state warrants redeemed	100		111.74
Nov.	2	By bond No. 637, redeemed	100		100.00
Nov.	16	By state warrants redeemed	100		100.00
Nov.	16	By state warrants redeemed	100		100.00
Nov.	23	By bond No. 361, redeemed	100		100.00
Nov.	27	By bond No. 362, redeemed	100		100.00
Dec.	1	By bond No. 363, redeemed	100		100.00
Dec.	18	By bond No. 371, redeemed	100		100.00
Dec.	18	By bond No. 372, redeemed	100		100.00
Dec.	20	By bond No. 373, redeemed	100		100.00
Dec.	20	By bond No. 374, redeemed	100		100.00
Dec.	20	By bond No. 375, redeemed	100		100.00
Dec.	20	By bond No. 376, redeemed	100		100.00
Dec.	20	By bond No. 377, redeemed	100		100.00
Dec.	20	By bond No. 378, redeemed	100		100.00
Dec.	20	By bond No. 379, redeemed	100		100.00
Dec.	20	By bond No. 380, redeemed	100		100.00
Dec.	20	By bond No. 381, redeemed	100		100.00
Dec.	20	By bond No. 382, redeemed	100		100.00
Dec.	20	By bond No. 383, redeemed	100		100.00
Dec.	20	By bond No. 384, redeemed	100		100.00
Dec.	20	By bond No. 385, redeemed	100		100.00
Dec.	20	By bond No. 386, redeemed	100		100.00
Dec.	20	By bond No. 387, redeemed	100		100.00
Dec.	20	By bond No. 388, redeemed	100		100.00
Dec.	20	By bond No. 389, redeemed	100		100.00
Dec.	20	By bond No. 390, redeemed	100		100.00
Dec.	20	By bond No. 391, redeemed	100		100.00
Dec.	20	By bond No. 392, redeemed	100		100.00
Dec.	20	By bond No. 393, redeemed	100		100.00
Dec.	20	By bond No. 394, redeemed	100		100.00
Dec.	20	By bond No. 395, redeemed	100		100.00
Dec.	20	By bond No. 396, redeemed	100		100.00
Dec.	20	By bond No. 397, redeemed	100		100.00
Dec.	20	By bond No. 398, redeemed	100		100.00
Dec.	20	By bond No. 399, redeemed	100		100.00
Dec.	20	By bond No. 400, redeemed	100		100.00
Dec.	20	By bond No. 401, redeemed	100		100.00
Dec.	20	By bond No. 402, redeemed	100		100.00
Dec.	20	By bond No. 403, redeemed	100		100.00
Dec.	20	By bond No. 404, redeemed	100		100.00
Dec.	20	By bond No. 405, redeemed	100		100.00
Dec.	20	By bond No. 406, redeemed	100		100.00
Dec.	20	By bond No. 407, redeemed	100		100.00
Dec.	20	By bond No. 408, redeemed	100		100.00
Dec.	20	By bond No. 409, redeemed	100		100.00
Dec.	20	By bond No. 410, redeemed	100		100.00
Dec.	20	By bond No. 411, redeemed	100		100.00
Dec.	20	By bond No. 412, redeemed	100		100.00
Dec.	20	By bond No. 413, redeemed	100		100.00
Dec.	20	By bond No. 414, redeemed	100		100.00
Dec.	20	By bond No. 415, redeemed	100		100.00
Dec.	20	By bond No. 416, redeemed	100		100.00
Dec.	20	By bond No. 417, redeemed	100		100.00
Dec.	20	By bond No. 418, redeemed	100		100.00
Dec.	20	By bond No. 419, redeemed	100		100.00
Dec.	20	By bond No. 420, redeemed	100		100.00
Dec.	20	By bond No. 421, redeemed	100		100.00
Dec.	20	By bond No. 422, redeemed	100		100.00
Dec.	20	By bond No. 423, redeemed	100		100.00
Dec.	20	By bond No. 424, redeemed	100		100.00
Dec.	20	By bond No. 425, redeemed	100		100.00
Dec.	20	By bond No. 426, redeemed	100		100.00
Dec.	20	By bond No. 427, redeemed	100		100.00
Dec.	20	By bond No. 428, redeemed	100		100.00
Dec.	20	By bond No. 429, redeemed	100		100.00
Dec.	20	By bond No. 430, redeemed	100		100.00
Dec.	20	By bond No. 431, redeemed	100		100.00
Dec.	20	By bond No. 432, redeemed	100		100.00
Dec.	20	By bond No. 433, redeemed	100		100.00
Dec.	20	By bond No. 434, redeemed	100		100.00
Dec.	20	By bond No. 435, redeemed	100		100.00
Dec.	20	By bond No. 436, redeemed	100		100.00
Dec.	20	By bond No. 437, redeemed	100		100.00
Dec.	20	By bond No. 438, redeemed	100		100.00
Dec.	20	By bond No. 439, redeemed	100		100.00
Dec.	20	By bond No. 440, redeemed	100		100.00
Dec.	20	By bond No. 441, redeemed	100		100.00
Dec.	20	By bond No. 442, redeemed	100		100.00
Dec.	20	By bond No. 443, redeemed	100		100.00
Dec.	20	By bond No. 444, redeemed	100		100.00
Dec.	20	By bond No. 445, redeemed	100		100.00
Dec.	20	By bond No. 446, redeemed	100		100.00
Dec.	20	By bond No. 447, redeemed	100		100.00
Dec.	20	By bond No. 448, redeemed	100		100.00
Dec.	20	By bond No. 449, redeemed	100		100.00
Dec.	20	By bond No. 450, redeemed	100		100.00
Dec.	20	By bond No. 451, redeemed	100		100.00
Dec.	20	By bond No. 452, redeemed	100		100.00
Dec.	20	By bond No. 453, redeemed	100		100.00
Dec.	20	By bond No. 454, redeemed	100		100.00
Dec.	20	By bond No. 455, redeemed	100		100.00
Dec.	20	By bond No. 456, redeemed	100		100.00
Dec.	20	By bond No. 457, redeemed	100		100.00
Dec.	20	By bond No. 458, redeemed	100		100.00
Dec.	20	By bond No. 459, redeemed	100		100.00
Dec.	20	By bond No. 460, redeemed	100		100.00
Dec.	20	By bond No. 461, redeemed	100		100.00
Dec.	20	By bond No. 462, redeemed	100		100.00
Dec.	20	By bond No. 463, redeemed	100		100.00
Dec.	20	By bond No. 464, redeemed	100		100.00
Dec.	20	By bond No. 465, redeemed	100		100.00
Dec.	20	By bond No. 466, redeemed	100		100.00
Dec.	20	By bond No. 467, redeemed	100		100.00
Dec.	20	By bond No. 468, redeemed	100		100.00
Dec.	20	By bond No. 469, redeemed	100		100.00
Dec.	20	By bond No. 470, redeemed	100		100.00
Dec.	20	By bond No. 471, redeemed	100		100.00
Dec.	20	By bond No. 472, redeemed	100		100.00
Dec.	20	By bond No. 473, redeemed	100		100.00
Dec.	20	By bond No. 474, redeemed	100		100.00
Dec.	20	By bond No. 475, redeemed	100		100.00
Dec.	20	By bond No. 476, redeemed	100		100.00
Dec.	20	By bond No. 477, redeemed	100		100.00
Dec.	20	By bond No. 478, redeemed	100		100.00
Dec.	20	By bond No. 479, redeemed	100		100.00
Dec.	20	By bond No. 480, redeemed	100		100.00
Dec.	20	By bond No. 481, redeemed	100		100.00
Dec.	20	By bond No. 482, redeemed	100		100.00
Dec.	20	By bond No. 483, redeemed	100		100.00
Dec.	20	By bond No. 484, redeemed	100		100.00
Dec.	20	By bond No. 485, redeemed	100		100.00
Dec.	20	By bond No. 486, redeemed	100		100.00
Dec.	20	By bond No. 487, redeemed	100		100.00
Dec.	20	By bond No. 488, redeemed	100		100.00
Dec.	20	By bond No. 489, redeemed	100		100.00
Dec.	20	By bond No. 490, redeemed	100		100.00
Dec.	20	By bond No. 491, redeemed	100		100.00
Dec.	20	By bond No. 492, redeemed	100		100.00
Dec.	20	By bond No. 493, redeemed	100		100.00
Dec.	20	By bond No. 494, redeemed	100		100.00
Dec.	20	By bond No. 495, redeemed	100		100.00
Dec.	20	By bond No. 496, redeemed	100		100.00
Dec.	20	By bond No. 497, redeemed	100		100.00
Dec.	20	By bond No. 498, redeemed	100		100.00
Dec.	20	By bond No. 499, redeemed	100		100.00
Dec.	20	By bond No. 500, redeemed	100		100.00
Dec.	20	By bond No. 501, redeemed	100		100.00
Dec.	20	By bond No. 502, redeemed	100		100.00
Dec.	20	By bond No. 503, redeemed	100		100.00
Dec.	20	By bond No. 504, redeemed	100		100.00
Dec.	20	By bond No. 505, redeemed	100		100.00
Dec.	20	By bond No. 506, redeemed	100		100.00
Dec.	20	By bond No. 507, redeemed	100		100.00
Dec.	20	By bond No. 508, redeemed	100		100.00
Dec.	20	By bond No. 509, redeemed	100		100.00
Dec.	20	By bond No. 510, redeemed	100		100.00
Dec.	20	By bond No. 511, redeemed	100		100.00
Dec.	20	By bond No. 512, redeemed	100		100.00
Dec.	20	By bond No. 513, redeemed	100		100.00
Dec.	20	By bond No. 514, redeemed	100		100.00
Dec.	20	By bond No. 515, redeemed	100		100.00
Dec.	20	By bond No. 516, redeemed	100		100.00
Dec.	20	By bond No. 517, redeemed	100		100.00
Dec.	20	By bond No. 518, redeemed	100		100.00
Dec.	20	By bond No. 519, redeemed	100		100.00
Dec.	20	By bond No. 520, redeemed	100		100.00
Dec.	20	By bond No. 521, redeemed	100		100.00
Dec.	20	By bond No. 522, redeemed	100		100.00
Dec.	20	By bond No. 523, redeemed	100		100.00
Dec.	20	By bond No. 524, redeemed	100		100.00
Dec.	20	By bond No. 525, redeemed	100		100.00
Dec.	20	By bond No. 526, redeemed	100		100.00
Dec.	20	By bond No. 527, redeemed	100		100.00
Dec.	20	By bond No. 528, redeemed	100		100.00
Dec.	20	By bond No. 529, redeemed	100		100.00
Dec.	20	By bond No. 530, redeemed	100		100.00
Dec.	20	By bond No. 531, redeemed	100		100.00
Dec.	20	By bond No. 532, redeemed	100		100.00
Dec.	20	By bond No. 533, redeemed	100		100.00
Dec.	20	By bond No. 534, redeemed	100		100.00
Dec.	20	By bond No. 535, redeemed	100		100.00
Dec.	20	By bond No. 536, redeemed	100		100.00
Dec.	20	By bond No. 537, redeemed	100		100.00
Dec.	20	By bond No. 538, redeemed	100		100.00
Dec.	20	By bond No. 539, redeemed	100		100.00
Dec.	20	By bond No. 540, redeemed	100		100.00
Dec.	20	By bond No. 541, redeemed	100		100.00
Dec.	20	By bond No. 542, redeemed	100		100.00
Dec.	20	By bond No. 543, redeemed	100		100.00
Dec.	20	By bond No. 544, redeemed	100		100.00
Dec.	20	By bond No. 545, redeemed	100		100.00
Dec.	20	By bond No. 546, redeemed	100		100.00
Dec.	20	By bond No. 547, redeemed	100		100.00
Dec.	20	By bond No. 548, redeemed	100		100.00
Dec.	20	By bond No. 549, redeemed	100		100.00
Dec.	20	By bond No. 550, redeemed	100		100.00
Dec.	20	By bond No. 551, redeemed	100		100.00
Dec.	20	By bond No. 552, redeemed	100		100.00
Dec.	20	By bond No. 553, redeemed	100		100.00
Dec.	20	By bond No. 554, redeemed	100		100.00
Dec.	20	By bond No. 555, redeemed	100		100.00
Dec.	20	By bond No. 556, redeemed	100		100.00
Dec.	20	By bond No. 557, redeemed	100		100.00
Dec.	20	By bond No. 558, redeemed	100		100.00
Dec.	20	By bond No. 559, redeemed	100		100.00
Dec.	20	By bond No. 560, redeemed	100		100.00
Dec.	20	By bond No. 561, redeemed	100		100.00
Dec.	20	By bond No. 562, redeemed	100		100.00
Dec.	20	By bond No. 563, redeemed	100		100.00
Dec.	20	By bond No. 564, redeemed	100		100.00
Dec.	20	By bond No. 565, redeemed	100		100.00
Dec.	20	By bond No. 566, redeemed	100		100.00
Dec.	20	By bond No. 567, redeemed	100		100.00
Dec.	20	By bond No. 568, redeemed	100		100.00
Dec.	20	By bond No. 569			

Total -
 \$ State in account with the State of Iowa.

JOHN HERBIOTT, Treasurer of State, in account with the State of Iowa.
from July 1, 1895, to June 30, 1897, inclusive.

AGRICULTURAL COLLEGE INTEREST FUND.

Aug.	1	To interest collected during July.....	4,789.64
Sept.	1	To interest collected during August.....	4,789.64
Oct.	1	To interest collected during September.....	4,789.64
Nov.	1	To interest collected during October.....	4,789.64
Dec.	1	To interest collected during November.....	4,789.64
		Total.....	\$23,948.32
1896.			
Jan.	1	To interest collected during December.....	11,941.16
Feb.	1	To interest collected during January.....	1,706.54
March	1	To interest collected during February.....	1,706.54
April	1	To interest collected during March.....	1,706.54
May	1	To interest collected during April.....	1,706.54
		To interest collected during May.....	1,706.54
		Total.....	\$20,077.26

SPECIAL UNIVERSITY TAX.

1897.			CR.
May 8.	By state auditor's warrant No. 1, redeemed	\$	10 000.00
June 4.	By state auditor's warrant No. 2, redeemed		6 500.00
June 30.	Balance, cash on hand		11,083.72
	Total	\$	27,583.72

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa, from July 1, 1895, to June 30, 1897, inclusive.*

PERMANENT SCHOOL FUND.

1896.			Dr.
Oct. 17.	To cash, C. G. McCarthy, auditor of state, escheat to state of Davis estate	\$	1,604.00
Oct. 20.	By transfer to Dickinson county, order of auditor of state	\$	1 604.00

STATE TREASURER'S CONTINGENT FUND.

Disbursed by JOHN HERRIOTT, Treasurer of State.

	Paid Laura Conger, bookkeeper, from July 1, 1895, to June 30, 1897	\$	3,000.00
	Paid Della Herriott, clerk, from June 17, 1896, to September 15, 1896		224.10
	Paid F. I. Herriott, clerk, from September 16, 1896, to December 31, 1896		261.50
	Paid D. B. Davidson, clerk, January, 1897		100.00
	Paid N. M. Smith, clerk, May and June, 1897		125.00
	Total	\$	3,711.60

TABULATED STATEMENT.

Showing in detail the receipts of "General Revenue" into the Treasury from all sources during the biennial period from July 1, 1895, to June 30, 1897, inclusive.

STATEMENT "A,"

Receipts from Counties.

STATEMENT "B,"

Taxes from Insurance Companies.

STATEMENT "C,"

Fees from State Officers.

STATEMENT "D,"

Receipts from Miscellaneous Sources.

STATEMENT "E,"

Transfers from "Temporary School Fund," order State Auditor.

STATEMENT "F,"

Recapitulation.

STATEMENT "A."

REVENUE RECEIPTS FROM COUNTIES.

ADAIR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 25, 1895.	\$	148.55						\$ 148.55
Aug. 15, 1895.		2.88						28.83
Sept. 15, 1895.		492.97						492.97
Oct. 4, 1895.		2,000.00						2,108.87
Oct. 18, 1895.		1,591.58						1,598.84
Nov. 18, 1895.		467.39						467.39
Dec. 18, 1895.		396.33						396.33
Jan. 18, 1896.		396.33						396.33
Feb. 15, 1896.		174.50						174.50
March 10, 1896.		478.49						478.49
April 15, 1896.		2,462.99						2,462.99
May 14, 1896.		177.60	897.50					1,075.10
June 19, 1896.		128.67						128.67
July 15, 1896.		178.90	1,136.71					1,315.61
Aug. 15, 1896.		503.08						503.08
Sept. 23, 1896.		323.97	953.56					1,277.53
Oct. 21, 1896.		538.19						538.19
Nov. 18, 1896.		339.61						339.61
Dec. 17, 1896.		315.99						315.99
Jan. 25, 1897.		113.36						113.36
Feb. 12, 1897.		973.76	983.40					1,957.16
March 15, 1897.		3,184.29						3,184.29
April 17, 1897.		113.36						113.36
May 17, 1897.		127.88						127.88
June 17, 1897.								
Total.....	\$	12,356.18	3,902.71		\$	187.69	70.20	\$ 16,516.78

ADAMS COUNTY.

July 18, 1895.	\$	111.91	25.31					\$ 137.22
Aug. 15, 1895.		254.27	872.35	5.29	1.42			1,133.33
Sept. 15, 1895.		1,000.00	490.00					1,490.00
Oct. 4, 1895.		1,151.74	108.96					1,260.70
Oct. 16, 1895.		473.48	721.49					1,194.97
Nov. 21, 1895.		273.56	73.11					346.67
Dec. 18, 1895.		141.91	39.40					181.31
Jan. 15, 1896.		149.54	39.40					188.94
Feb. 8, 1896.		435.62	85.12					520.74
March 15, 1896.		2,443.09	459.44					2,902.53
April 21, 1896.		743.50	800.19					1,543.69
May 18, 1896.		87.37						87.37
July 26, 1896.		86.30						86.30
Aug. 15, 1896.		353.94						353.94
Sept. 25, 1896.		2,826.89						2,826.89
Oct. 30, 1896.		607.45						607.45
Nov. 18, 1896.		403.91						403.91
Dec. 23, 1896.		115.98	827.79					943.77
Jan. 23, 1897.		117.71	21.90					139.61
Feb. 12, 1897.		439.49	79.34					518.83
March 17, 1897.		2,796.25	136.35					2,932.60
April 29, 1897.		367.42	23.59					391.01
May 21, 1897.		321.00	42.04					363.04
June 11, 1897.								
Total.....	\$	16,369.94	5,114.53	\$	25.00	\$	129.56	\$ 21,639.03

STATEMENT "A"—CONTINUED.

ALLAMAKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 20, 1895.	\$ 289.45							\$ 289.45
Aug. 10, 1895.	100.11							100.11
Oct. 7, 1895.	1,030.00							1,030.00
Oct. 22, 1895.	1,923.42							1,923.42
Nov. 6, 1895.		\$ 1,970.07						1,970.07
Dec. 2, 1895.	516.17							516.17
Jan. 2, 1896.	218.89							218.89
Jan. 21, 1896.	190.77							190.77
Feb. 10, 1896.	322.38							322.38
March 13, 1896.	878.20							878.20
April 16, 1896.	3,043.20							3,043.20
May 11, 1896.	832.48							832.48
June 15, 1896.	195.88							195.88
July 28, 1896.	161.19							161.19
Aug. 11, 1896.	98.55							98.55
Aug. 27, 1896.		629.47						629.47
Sept. 9, 1896.	305.42	133.46						438.88
Oct. 11, 1896.	2,360.81	800.00						3,160.81
Nov. 24, 1896.	456.06							456.06
Dec. 12, 1896.	275.77							275.77
Jan. 2, 1897.	322.43	307.94						630.37
Jan. 9, 1897.		300.00						300.00
Feb. 10, 1897.	546.15	300.00			\$ 14.43			840.58
March 10, 1897.	1,869.69	145.31			43.90			2,058.90
April 15, 1897.	3,559.42	162.39			11.97			3,733.78
May 13, 1897.	273.29				12.14			285.43
June 10, 1897.	211.56				6.49			218.05
Total....	\$ 19,345.35	\$ 3,448.45				\$ 101.83		\$ 22,895.63

APPANOOSE COUNTY.

July 18, 1895.	\$ 124.97							\$ 124.97
Aug. 19, 1895.	131.21							131.21
Sept. 18, 1895.	403.23							403.23
Oct. 26, 1895.	3,265.35							3,265.35
Dec. 2, 1895.	976.62							976.62
Dec. 15, 1895.	842.04							842.04
Jan. 27, 1896.	333.61							333.61
Feb. 15, 1896.	432.96							432.96
March 27, 1896.	1,700.01	\$ 900.53			43.32			2,643.86
May 6, 1896.	4,786.89				4,786.89			9,573.78
May 18, 1896.	170.50				170.50			341.00
June 17, 1896.	81.21							81.21
July 15, 1896.	85.44	4,907.54			130.80			5,123.78
Aug. 24, 1896.	131.10							131.10
Sept. 10, 1896.	441.70							441.70
Nov. 19, 1896.	3,956.19							3,956.19
Dec. 15, 1896.	492.95							492.95
Jan. 13, 1897.	413.70							413.70
Feb. 11, 1897.	272.62	940.83			21.82			1,235.27
March 13, 1897.	770.92							770.92
April 28, 1897.	4,862.48							4,862.48
May 15, 1897.	294.40	1,419.14			67.00			1,770.54
June 15, 1897.	160.40				5.12			165.52
Total....	\$ 23,933.88	\$ 8,267.04			\$ 28.99			\$ 32,230.98

AUDUBON COUNTY.

July 15, 1895.	\$ 65.83					\$ 33.94		\$ 99.77
Aug. 27, 1895.	233.65					10.87		244.52
Sept. 24, 1895.	566.51					566.51		1,133.02
Nov. 7, 1895.	4,150.90					30.34		4,181.24
Nov. 20, 1895.	107.51	300.00			8.75			416.26
Dec. 30, 1895.	301.09					16.67		317.76
Jan. 20, 1896.	173.61					16.97		190.58
Feb. 15, 1896.	163.53					222.90		386.43
March 11, 1896.	263.05					16.67		279.72
April 30, 1896.	2,850.30					16.67		2,866.97

STATEMENT "A"—CONTINUED.

AUDUBON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
May 16, 1896.	\$ 96.20	\$ 302.00			\$ 5.55	\$ 16.67		\$ 470.42
June 16, 1896.	324.19				5.45			329.64
July 14, 1896.	123.20					20.34		143.54
Aug. 11, 1896.	108.84				4.50			113.34
Sept. 10, 1896.	349.50							349.50
Oct. 20, 1896.	3,623.14	426.00						4,049.14
Nov. 10, 1896.	949.65				8.60			958.25
Dec. 15, 1896.	180.20							180.20
Jan. 15, 1897.	180.20	896.00						1,076.20
Feb. 16, 1897.	25.77				5.10			30.87
March 15, 1897.	171.17							171.17
April 18, 1897.	2,697.42	412.00						3,109.42
May 22, 1897.	87.69							87.69
June 14, 1897.	534.15							534.15
Total....	\$ 18,264.64	\$ 2,066.37			\$ 28.80	\$ 383.41	\$ 117.82	\$ 21,760.80

BENTON COUNTY.

July 10, 1895.	\$ 97.50							\$ 97.50
July 10, 1895.		\$ 1,864.81						1,864.81
Aug. 16, 1895.	151.75							151.75
Sept. 16, 1895.		1,158.27						1,158.27
Oct. 18, 1895.	6,023.25							6,023.25
Nov. 18, 1895.	641.54							641.54
Dec. 12, 1895.	3,563.59							3,563.59
Jan. 12, 1896.	153.04							153.04
Feb. 8, 1896.	933.35							933.35
March 7, 1896.	1,055.35							1,055.35
April 17, 1896.	8,531.63							8,531.63
June 8, 1896.	448.76							448.76
July 7, 1896.	167.08							167.08
Aug. 6, 1896.	2,350.50							2,350.50
Sept. 8, 1896.	190.45							190.45
Oct. 18, 1896.	5,097.46							5,097.46
Nov. 17, 1896.	830.75							830.75
Dec. 11, 1896.	546.97							546.97
Jan. 3, 1897.	345.75							345.75
Feb. 3, 1897.	2,025.46							2,025.46
Feb. 4, 1897.	324.43							324.43
March 6, 1897.	1,595.44							1,595.44
April 15, 1897.	8,969.54							8,969.54
May 22, 1897.	481.59							481.59
June 17, 1897.	324.37							324.37
June 22, 1897.	1,491.25							1,491.25
Total....	\$ 37,740.02	\$ 4,493.41	\$ 1.10		\$ 269.82			\$ 42,504.35

BLACK HAWK COUNTY.

July 20, 1896.	\$ 374.61	\$ 705.90			\$ 14.23	\$ 56.35		\$ 1,150.99
Oct. 4, 1896.	2,892.00							2,892.00
Oct. 24, 1896.	1,816.69	708.90			8.77	41.58		2,575.00
Nov. 18, 1896.	605.83				10.07	16.66		622.56
Dec. 19, 1896.	425.27							425.27
Feb. 8, 1897.	416.59	717.73				33.34		1,147.66
March 27, 1897.	5,000.00							5,000.00
April 24, 1897.	3,275.00				4.30	50.01		3,329.31
May 12, 1897.	222.54	749.93						972.47
July 16, 1897.	309.14	809.54				33.34		1,111.92
Aug. 28, 1897.	225.97							225.97
Sept. 17, 1897.	385.76				2.00	41.68		429.44
Oct. 7, 1897.	4,000.00							4,000.00
Oct. 21, 1897.	629.53	871.27						1,500.80
Nov. 18, 1897.	683.26							683.26
Dec. 16, 1897.	308.43				1.30	55.00		364.73
Jan. 11, 1897.	289.01							289.01
Feb. 17, 1897.	434.03	940.65				26.38	\$ 15.80	1,416.86
April 13, 1897.	7,000.00				5.22			7,005.22
April 25, 1897.	1,648.11							1,648.11
April 24, 1897.	424.03							424.03
May 12, 1897.	441.10							441.10
June 16, 1897.	294.46							294.46
Total....	\$ 33,864.73	\$ 6,705.07	\$ 14.30		\$ 115.58	\$ 308.08	\$ 400.56	\$ 41,038.34

STATEMENT "A"—CONTINUED.

BOONE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 5, 1895.	\$ 172.23							\$ 172.23
Aug. 28, 1895.	150.42	42.00						232.42
Sept. 26, 1895.	1,235.56	1,451.00	2.00					2,688.56
Oct. 22, 1895.	4,441.73	1,295.00						5,736.73
Nov. 17, 1895.	895.91							895.91
Dec. 19, 1895.	254.37							254.37
Jan. 18, 1896.	181.41		2.45					183.86
Feb. 19, 1896.	352.58	42.00						394.58
March 14, 1896.	1,916.46							1,916.46
April 30, 1896.	4,907.65	2,588.60						7,496.25
May 12, 1896.	273.45	42.00						315.45
June 11, 1896.	114.96							114.96
July 17, 1896.	323.83	42.00						365.83
Aug. 22, 1896.	115.77							115.77
Sept. 22, 1896.	1,693.62							1,693.62
Oct. 22, 1896.	4,090.70	2,480.86						6,571.56
Nov. 15, 1896.	628.08							628.08
Dec. 18, 1896.	255.61							255.61
Jan. 7, 1897.	339.07							339.07
Feb. 18, 1897.	1,589.18	42.00						1,631.18
March 19, 1897.	1,589.18							1,589.18
April 30, 1897.	4,784.54	1,421.90						6,206.44
May 17, 1897.	1,022.84	1,060.14						2,082.98
June 9, 1897.	201.84							201.84
Total.....	\$30,514.61	\$10,541.04	\$2.45	\$8.78	\$142.29	\$400.08	\$255.42	\$42,044.67

BREMER COUNTY.

July 15, 1895.	\$ 152.00							\$ 152.00
Aug. 18, 1895.	145.61	\$ 307.05			\$ 1.82			454.48
Sept. 11, 1895.	531.54							531.54
Oct. 10, 1895.	3,240.06							3,240.06
Nov. 12, 1895.	984.43	344.07			4.37			1,332.87
Dec. 12, 1895.	180.29							180.29
Jan. 7, 1896.	53.42	235.00						288.42
Feb. 8, 1896.	274.81				10.83			285.64
March 17, 1896.	1,398.47							1,398.47
April 17, 1896.	4,867.67							4,867.67
May 12, 1896.	225.48	235.30		\$ 2.60	14.95			463.33
June 9, 1896.	107.25							107.25
July 10, 1896.	97.77							97.77
Aug. 10, 1896.	91.49				5.84			97.33
Sept. 9, 1896.	291.65							291.65
Oct. 15, 1896.	3,441.21							3,441.21
Nov. 13, 1896.	331.59	204.00			5.75			537.34
Dec. 14, 1896.	184.45							184.45
Jan. 11, 1897.	110.04							110.04
Feb. 9, 1897.	288.28	361.30			17.59			667.17
March 9, 1897.	729.31							729.31
April 13, 1897.	4,868.62	373.33						5,241.95
May 17, 1897.	181.74				4.87			186.61
June 15, 1897.	100.88							100.88
Total.....	\$21,282.46	\$2,314.05		\$2.60	\$55.72			\$23,654.83

BUCHANAN COUNTY.

July 10, 1895.	\$ 349.23				\$ 7.80	50.03		\$ 407.06
July 20, 1895.		\$ 1,243.66			21.66			1,265.32
Oct. 30, 1895.	185.73			\$ 7.00		25.00		217.73
Oct. 19, 1896.	5,515.84	1,214.13				44.17		6,774.14
Dec. 10, 1896.	821.82					33.34		855.16
Jan. 15, 1896.	331.10	1,219.36				16.67		1,567.13
Feb. 15, 1896.	481.23		\$ 6.38			16.67		494.28
March 20, 1896.	728.88					16.67		745.55
April 25, 1896.	5,118.86	1,101.85				6,223.39		11,443.06
May 12, 1896.	246.54					263.25		509.79
June 10, 1896.	137.43				1.30	143.32		282.05
July 10, 1896.		1,173.19				1,189.86		2,363.05
July 28, 1896.	85.77					105.06		190.83
Aug. 11, 1896.	210.96							210.96

STATEMENT "A"—CONTINUED.

BUCHANAN COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Sept. 27, 1896.	\$ 251.72							\$ 251.72
Oct. 27, 1896.	6,308.58	1,047.31						7,355.89
Nov. 8, 1896.	493.61							493.61
Dec. 11, 1896.	184.07							184.07
Jan. 15, 1897.	229.46	915.13						1,144.59
Feb. 18, 1897.	409.85							409.85
April 3, 1897.	904.76							904.76
April 17, 1897.	5,541.54	1,144.85						6,686.39
May 15, 1897.	208.02							208.02
June 12, 1897.	222.33							222.33
Total.....	\$27,779.95	\$9,545.90	\$6.48	\$7.60	\$45.47	\$452.60	\$260.41	\$37,855.50

BUENA VISTA COUNTY.

July 17, 1895.	\$ 127.01							\$ 127.01
Aug. 18, 1895.	54.09	787.87						841.96
Sept. 16, 1895.	187.87							187.87
Oct. 19, 1895.	1,000.00	787.87						1,787.87
Nov. 4, 1895.	2,115.69							2,115.69
Dec. 16, 1895.	353.34							353.34
Jan. 20, 1896.	489.22							489.22
Feb. 17, 1896.	696.78							696.78
Mar. 20, 1896.	164.49							164.49
Apr. 10, 1896.	116.74							116.74
May 7, 1896.	1,061.55							1,061.55
June 10, 1896.	3,514.00	501.26						4,015.26
July 1, 1896.	188.24							188.24
Aug. 10, 1896.	57.51							57.51
Sept. 8, 1896.	165.39							165.39
Oct. 8, 1896.	864.54							864.54
Nov. 7, 1896.	95.80							95.80
Dec. 8, 1896.	170.01							170.01
Jan. 24, 1897.	3,671.43	749.60						4,421.03
Feb. 11, 1897.	454.15							454.15
Mar. 7, 1897.	252.14							252.14
Apr. 8, 1897.	230.14							230.14
May 1, 1897.	758.00							758.00
June 10, 1897.	80.00							80.00
July 23, 1897.								
Aug. 6, 1897.	1,093.60							1,093.60
Sept. 30, 1897.	3,780.31							3,780.31
Oct. 10, 1897.	170.45	819.47						989.92
Nov. 10, 1897.	107.40							107.40
Dec. 10, 1897.	291.65							291.65
Total.....	\$21,350.72	\$5,388.69	\$25.85	\$1.25	\$23.13			\$26,779.64

BUTLER COUNTY.

July 3, 1895.	\$ 64.43							\$ 64.43
Aug. 5, 1895.	114.55							114.55
Sept. 4, 1895.	285.29							285.29
Oct. 3, 1895.	3,250.49							3,250.49
Nov. 8, 1895.	1,794.00	303.26						2,097.26
Dec. 7, 1895.	245.35							245.35
Jan. 6, 1896.	139.07	638.50						777.57
Feb. 17, 1896.	341.61							341.61
March 21, 1896.	752.25							752.25
April 25, 1896.	4,175.74	416.36						4,592.10
May 9, 1896.	375.72							375.72
June 15, 1896.	344.04							344.04
July 17, 1896.	183.45							183.45
Aug. 22, 1896.	86.65							86.65
Sept. 18, 1896.	239.78							239.78
Oct. 10, 1896.	6,094.07	406.67						6,500.74
Nov. 23, 1896.	894.41							894.41
Dec. 7, 1896.	381.36							381.36
Jan. 15, 1897.	301.30							301.30
Feb. 10, 1897.	51.31							51.31
March 20, 1897.	722.77							722.77
April 30, 1897.	4,673.79	623.05						5,296.84
May 18, 1897.	213.31							213.31
June 24, 1897.	105.06							105.06
Total.....	\$22,880.90	\$3,124.24	\$27.00					\$25,932.14

STATEMENT "A"—CONTINUED.

CALHOUN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 15, 1895.	\$ 146.86							\$ 146.86
Aug. 17, 1895.	75.61	\$ 744.90						820.51
Sept. 16, 1895.	823.54							823.54
Oct. 22, 1895.	1,985.95	717.97						4,003.83
Nov. 25, 1895.	1,159.15							1,159.15
Dec. 21, 1895.	377.98							377.98
Jan. 16, 1896.	271.49	748.54						1,019.97
Feb. 13, 1896.	225.60							225.60
March 10, 1896.	1,129.75							1,129.75
April 20, 1896.	1,068.79							1,068.79
May 15, 1896.	741.34							741.34
June 11, 1896.	129.52							129.52
July 18, 1896.	107.88	702.53						810.41
Aug. 15, 1896.	106.41							106.41
Sept. 19, 1896.	394.47							394.47
Oct. 23, 1896.	2,748.26	804.60						3,552.86
Nov. 21, 1896.	814.13							814.13
Dec. 21, 1896.	804.99							804.99
Jan. 18, 1897.	423.40	775.60						1,199.00
Feb. 8, 1897.	117.72							117.72
March 8, 1897.	1,065.10							1,065.10
April 12, 1897.	3,201.82	709.87						3,911.69
April 19, 1897.	563.75							563.75
May 7, 1897.	307.30							307.30
June 14, 1897.	103.76							103.76
Total....	\$ 22,560.00	\$ 6,084.88		\$ 6.25			\$ 170.80	\$ 28,857.44

CARROLL COUNTY.

July 10, 1895.	\$ 158.42				25.00			\$ 183.42
Aug. 10, 1895.	200.71			11.52	35.00			247.23
Sept. 16, 1895.	200.71				35.00			235.71
Oct. 16, 1895.	4,417.80	\$ 520.82			23.00			4,961.63
Nov. 15, 1895.	913.46			5.30	35.00			953.76
Dec. 14, 1895.	303.84				25.00			328.84
Jan. 14, 1896.	325.50				25.00			350.50
Feb. 14, 1896.	433.59				25.00			458.59
March 13, 1896.	3,002.21	634.00			25.00			3,661.21
April 15, 1896.	121.01			5.64	25.00			151.65
May 11, 1896.	74.58				25.00			99.58
June 14, 1896.	165.71	687.50			25.00			858.21
Aug. 10, 1896.	94.37			7.60	25.00			126.97
Sept. 14, 1896.	252.18				25.00			277.18
Oct. 15, 1896.	3,668.39	780.20			35.00			4,483.59
Nov. 16, 1896.	730.69			9.77	25.00			765.46
Dec. 11, 1896.	333.13				25.00			358.13
Jan. 15, 1897.	314.71				25.00			339.71
Feb. 13, 1897.	111.77	1,237.50	\$ 28.45	11.60	25.00			1,394.32
March 13, 1897.	334.71				25.00			359.71
April 15, 1897.	3,627.36	720.00			35.00			4,382.36
May 12, 1897.	94.70			3.50	25.00			123.20
June 15, 1897.	97.74				25.00			122.74
Total....	\$ 20,122.67	\$ 6,081.33	\$ 29.45	\$ 22.52	\$ 60.07	\$ 600.00	\$ 65.41	\$ 26,980.08

CASS COUNTY.

July 9, 1895.	\$ 128.52	\$ 644.00			\$ 22.96	66.00		\$ 821.48
Aug. 9, 1895.	178.50							178.50
Sept. 9, 1895.	43.80							43.80
Oct. 1, 1895.	4,000.00							4,000.00
Nov. 15, 1895.	1,683.14							1,683.14
Dec. 8, 1895.	1,084.20							1,084.20
Jan. 11, 1896.	400.42							400.42
Feb. 11, 1896.	325.46							325.46
March 11, 1896.	188.83	1,170.00				300.54		1,659.37
April 4, 1896.	1,134.18					25.00		1,159.18
May 1, 1896.	4,680.00							4,680.00
June 1, 1896.	2,977.86					25.00		3,002.86
July 1, 1896.	625.90							625.90

STATEMENT "A"—CONTINUED.

CASS COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 2, 1896.		600.25				30.50		\$ 630.75
Oct. 15, 1896.	1,500.00	702.50				87.50		2,290.00
Nov. 16, 1896.	723.44							723.44
Dec. 11, 1896.	341.64	675.00						1,016.64
Jan. 12, 1897.	1,279.47							1,279.47
Feb. 4, 1897.	329.63	720.50			120.45	60.00	8.07	1,238.65
March 11, 1897.	1,068.00	335.50				39.94	27.71	1,471.15
April 6, 1897.	4,000.00							4,000.00
April 16, 1897.	1,943.70	700.00				9.17	319.61	2,652.48
May 10, 1897.	356.03						14.17	370.20
June 10, 1897.	180.70						6.51	187.21
Total....	\$ 21,000.00	\$ 3,570.00			\$ 25.00	\$ 98.04	\$ 65.01	\$ 24,738.04

CEDAR COUNTY.

July 13, 1895.	\$ 145.00							\$ 145.00
Aug. 14, 1895.	96.15							96.15
Sept. 14, 1895.	450.00							450.00
Oct. 11, 1895.	300.10							300.10
Nov. 28, 1895.	34.53							34.53
Dec. 18, 1895.	4,869.00							4,869.00
Jan. 15, 1896.	553.90							553.90
Feb. 12, 1896.	600.00							600.00
Mar. 27, 1896.	745.50				9.55			755.05
Apr. 8, 1896.	404.58							404.58
May 25, 1896.	840.94							840.94
June 5, 1896.					27.50			27.50
July 12, 1896.	877.18							877.18
Aug. 10, 1896.	1,446.88							1,446.88
Sept. 15, 1896.	7,542.70							7,542.70
Oct. 15, 1896.	267.87							267.87
Nov. 27, 1896.	707.53				19.90			727.43
Dec. 6, 1896.	94.92							94.92
Jan. 14, 1897.	130.70							130.70
Feb. 11, 1897.	83.30							83.30
Mar. 12, 1897.	897.31				31.54			928.85
Apr. 11, 1897.	624.47							624.47
May 13, 1897.	4,810.07							4,810.07
June 19, 1897.	633.00							633.00
July 18, 1897.	675.26				19.21			694.47
Aug. 15, 1897.	330.00							330.00
Sept. 11, 1897.	353.75							353.75
Oct. 10, 1897.	705.40							705.40
Nov. 11, 1897.	412.40							412.40
Dec. 13, 1897.	1,382.00				13.23			1,395.23
Jan. 13, 1898.	3,341.00							3,341.00
Feb. 13, 1898.	730.90							730.90
Mar. 13, 1898.	1,567.00				15.40			1,582.40
Apr. 11, 1898.	235.18							235.18
May 11, 1898.	27.50							27.50
June 8, 1897.	27.50							27.50
Total....	\$ 34,165.35	\$ 5,910.07			\$ 154.38		\$ 315.00	\$ 40,244.80

CERRO GORDO COUNTY.

July 15, 1895.	\$ 165.50							\$ 165.50
Aug. 16, 1895.	108.20							108.20
Sept. 13, 1895.	193.42							193.42
Oct. 8, 1895.	1,000.00							1,000.00
Nov. 24, 1895.	300.00							300.00
Dec. 2, 1895.	2,675.12	575.41			8.29			3,258.82
Jan. 23, 1896.	527.15							527.15
Feb. 21, 1896.	1,080.20							1,080.20
Mar. 21, 1896.	355.84	750.00						1,105.84
Apr. 14, 1896.	551.17							551.17
May 23, 1896.	2,857.86				44.52			2,902.38
June 12, 1896.	2,097.02				10.17			2,107.19
July 15, 1896.	242.70							242.70
Aug. 15, 1896.	156.45							156.45
Sept. 15, 1896.	90.86				21.00			111.86

STATEMENT "A"—CONTINUED.

CERRO GORDO COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Sept. 21, 1896.	\$ 202.11							\$ 202.11
Oct. 24, 1896.	1,532.00	816.56						2,348.56
Dec. 1, 1896.	2,488.53				13.41			2,501.94
Dec. 22, 1896.	383.62							383.62
Jan. 19, 1897.	312.63	723.89						1,036.52
Feb. 17, 1897.	163.31			88.32	13.86	5.90		221.48
March 17, 1897.	502.96				16.67	20.83		539.47
April 27, 1897.	5.0	5.46			145.66	192.20		348.32
May 22, 1897.	2,452.77	334.60			4.15	60.80		2,848.32
June 21, 1897.	309.96					11.25		321.21
Total.....	\$21,309.54	\$4,050.97			\$ 164.31	\$1,555.25	\$29.07	\$27,083.43

CHEROKEE COUNTY.

July 8, 1896.	\$ 169.00							\$ 169.00
Aug. 8, 1896.	94.80	481.00	13.18					588.98
Sept. 13, 1896.	2,037.78							2,037.78
Oct. 22, 1896.	4,172.00							4,172.00
Nov. 18, 1896.	1,042.91	505.60			4.86			1,553.37
Dec. 9, 1896.	815.00							815.00
Jan. 9, 1897.	18.92							18.92
Feb. 14, 1897.	214.81	522.67	1.60		1.40			740.48
March 18, 1897.	1,469.10							1,469.10
April 27, 1897.	3,802.80							3,802.80
May 9, 1897.	254.44	501.86						756.30
June 8, 1897.	160.72							160.72
July 11, 1897.	189.94	483.97						673.91
Aug. 10, 1897.	59.81		17.50		6.93			84.24
Sept. 14, 1897.	210.62							210.62
Oct. 29, 1897.	4,499.98	503.56						4,993.54
Nov. 13, 1897.	701.78				3.15			704.93
Dec. 17, 1897.	2,067.71							2,067.71
Jan. 18, 1897.	396.08							396.08
Feb. 20, 1897.	140.16	501.69			21.61			663.45
March 13, 1897.	1,306.65					10.75		1,317.40
April 27, 1897.	4,441.31	562.87				164.00		5,168.18
May 14, 1897.	228.00				1.40	8.00		237.40
June 12, 1897.	180.22					13.18		193.40
Total.....	\$24,428.80	\$4,175.07	\$22.30		\$ 48.54	\$ 198.81	\$ 28.83	\$28,883.42

CHICKASAW COUNTY.

July 17, 1896.	\$ 111.43							\$ 111.43
Aug. 16, 1896.	109.91	104.93			7.89			222.73
Sept. 5, 1896.	217.61							217.61
Oct. 17, 1896.	3,371.94							3,371.94
Nov. 18, 1896.	266.63							266.63
Dec. 18, 1896.	204.86	871.00			0.29			1,076.15
Jan. 6, 1897.	242.61							242.61
Feb. 7, 1897.	303.58	488.12			12.27			793.97
March 9, 1897.	698.28							698.28
April 15, 1897.	2,628.69							2,628.69
May 7, 1897.	2,002.23	432.21			2.15			2,436.59
June 11, 1897.	149.60							149.60
July 9, 1897.	122.31							122.31
Aug. 8, 1897.	65.47	319.19			6.55			391.21
Sept. 10, 1897.	187.71							187.71
Oct. 19, 1897.	3,142.22							3,142.22
Nov. 18, 1897.	511.56	479.48			1.77			992.81
Dec. 10, 1897.	217.54							217.54
Jan. 6, 1897.	124.32					1.42		125.74
Feb. 1, 1897.	62.40							62.40
March 11, 1897.	910.31	403.06			18.17			1,321.54
April 12, 1897.	387.86					30.31		418.17
May 17, 1897.	3,383.89					126.10		3,509.99
June 14, 1897.	191.14	504.98			3.72	3.46		699.30
July 12, 1897.	127.47					4.40		131.87
Total.....	\$16,082.40	\$3,431.80			\$ 38.81	\$ 167.37	\$ 19.70	\$19,740.23

STATEMENT "A"—CONTINUED.

CLARKE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 8, 1896.	\$ 76.88							\$ 76.88
Aug. 7, 1896.	368.04							368.04
Sept. 11, 1896.	368.06							368.06
Oct. 16, 1896.	2,722.90	5.40						2,728.30
Nov. 15, 1896.	944.74							944.74
Dec. 13, 1896.	337.40					4.06		341.46
Jan. 9, 1897.	180.89							180.89
Feb. 10, 1897.		5.40						5.40
March 14, 1897.	1,003.20					0.44		1,003.64
April 13, 1897.	1,063.12	6.15						1,069.27
May 12, 1897.	144.42				4.50			148.92
June 3, 1897.	88.19							88.19
July 13, 1897.	135.08	600.50						735.58
Aug. 10, 1897.	91.97				10.52			102.49
Sept. 12, 1897.								318.25
Oct. 1, 1897.	2,832.70							2,832.70
Nov. 24, 1897.	816.00	6.38						822.38
Dec. 25, 1897.	230.74							230.74
Jan. 18, 1897.	193.27	59.50						252.77
Feb. 10, 1897.	477.70							477.70
March 19, 1897.	1,190.74				19.58			1,210.32
April 24, 1897.	3,063.51	601.20						3,664.71
May 23, 1897.	253.91							253.91
June 13, 1897.	111.19							111.19
Total.....	\$18,883.31	\$4,797.50	\$ 4.20	\$ 15.55	\$ 7.09		\$ 164.77	\$23,802.42

CLAY COUNTY.

July 15, 1896.	\$ 54.63							\$ 54.63
Aug. 12, 1896.	46.87	206.47	11.50					264.84
Sept. 14, 1896.	118.18							118.18
Oct. 24, 1896.	2,467.88							2,467.88
Nov. 18, 1896.	1,217.47	391.69						1,609.16
Dec. 17, 1896.	194.92							194.92
Jan. 17, 1897.	2,543.43	257.47						2,800.90
Feb. 7, 1897.	1,115.00							1,115.00
March 10, 1897.	1,115.00							1,115.00
April 20, 1897.	2,450.74	73.00						2,523.74
May 26, 1897.	121.56	229.37						350.93
June 18, 1897.					21.80			21.80
July 22, 1897.	123.89							123.89
Aug. 10, 1897.	80.14	261.34						341.48
Sept. 14, 1897.	44.23							44.23
Oct. 21, 1897.	85.69							85.69
Nov. 21, 1897.	3,109.22							3,109.22
Dec. 15, 1897.	392.67							392.67
Jan. 15, 1897.	168.82							168.82
Feb. 17, 1897.	68.90							68.90
March 8, 1897.	1,572.52							1,572.52
April 24, 1897.	2,529.13	479.27						3,008.40
May 10, 1897.	134.12							134.12
June 18, 1897.	131.22							131.22
Total.....	\$16,807.04	\$3,311.50	\$ 16.18	\$ 20.80				\$20,155.52

CLAYTON COUNTY.

July 12, 1896.	\$ 119.10				12.36	5.54		\$ 137.00
Aug. 14, 1896.	253.22							253.22
Sept. 11, 1896.	289.17				25.23	3.72		318.12
Oct. 17, 1896.	8,749.40							8,749.40
Nov. 12, 1896.	697.90	898.30						1,596.20
Dec. 9, 1896.	147.43							147.43
Jan. 11, 1897.	1,601.84							1,601.84
Feb. 1, 1897.	2,448.84				10.25			2,459.09
March 18, 1897.	4,638.99	503.01						5,142.00
April 15, 1897.	188.75							188.75
May 4, 1897.	128.32	893.01						1,021.33
June 9, 1897.	97.01				3.00			100.01
Total.....	\$16,807.04	\$3,311.50	\$ 16.18	\$ 20.80				\$20,155.52

STATEMENT "A"—CONTINUED.

CLAYTON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 6, 1896.	\$ 231.73	\$ 832.53				\$ 25.00		\$ 1,089.26
Sept. 12, 1896.	332.13					25.00		357.13
Oct. 19, 1896.	3,413.08					25.00		3,438.08
Nov. 16, 1896.	963.00	561.87		\$ 27.78	\$ 8.06	25.00		1,585.80
Dec. 7, 1896.	83.23				3.52	25.00		121.75
Jan. 6, 1897.	225.04					25.00		250.04
Feb. 3, 1897.	1,035.08	680.20				25.00		1,740.28
March 1, 1897.	2,774.70					25.00	136.81	2,936.51
April 14, 1897.	4,965.10					25.00	192.00	5,182.10
May 7, 1897.	150.80	149.41				25.00	6.70	331.91
June 16, 1897.	150.02					25.00	3.18	217.20
Total.....	\$ 27,723.93	\$ 6,967.43		\$ 65.37	\$ 56.51	\$ 600.00	\$ 345.21	\$ 34,638.47

CLINTON COUNTY.

July 22, 1896.	\$ 180.20		\$ 23.70		\$ 58.33			\$ 262.23
Aug. 17, 1896.	100.00	\$ 2,320.30		\$ 25.24	58.33			2,503.87
Sept. 14, 1896.	431.97				58.33			490.30
Oct. 28, 1896.	4,661.06				58.33			4,719.39
Nov. 27, 1896.	735.01	2,392.03			50.00			3,177.04
Dec. 20, 1896.	737.95				50.00			787.95
Jan. 23, 1897.	338.13				50.00			388.13
Feb. 13, 1897.	240.43	3,374.39			113.25			3,728.07
March 21, 1897.	3,384.81				66.67			3,451.48
April 25, 1897.	8,825.11				66.67			8,891.78
May 10, 1897.	712.55	2,421.21			66.67			3,199.43
June 17, 1897.	238.61		20.10		66.67			305.38
July 16, 1897.	187.50				66.67			254.17
Aug. 31, 1897.	164.57	2,412.54	14.34		58.33			2,649.78
Oct. 29, 1897.	4,848.70	2,557.79			133.34			7,539.83
Nov. 18, 1897.	875.48				98.87			974.35
Dec. 18, 1897.	347.86				66.67			414.53
Jan. 23, 1897.	612.85	2,630.14	12.13		3,255.13			6,500.25
Feb. 19, 1897.	238.86			65.62	133.31	\$ 8.40		346.59
March 22, 1897.	1,964.20				58.33	451.18	12,877.71	13,491.42
April 26, 1897.	9,740.40	2,578.80			58.33	21.87	713.42	12,394.79
May 22, 1897.	694.66			\$ 6.35	51.67	7.00	239.43	799.44
June 16, 1897.	150.69							150.69
Total.....	\$ 32,542.64	\$ 19,520.52	\$ 78.07	\$ 6.35	\$ 349.62	\$ 1,532.14	\$ 860.09	\$ 61,603.03

CRAWFORD COUNTY.

July 16, 1896.	\$ 57.60							\$ 57.60
Aug. 3, 1896.	228.00	\$ 184.95						412.95
Sept. 13, 1896.	1,144.63	150.00						1,294.63
Oct. 14, 1896.	4,874.15	2,430.85						7,305.00
Nov. 14, 1896.	156.05	65.70						221.75
Dec. 12, 1896.	1,081.46	496.82						1,578.28
Jan. 6, 1897.	412.14	496.35						908.49
Feb. 19, 1897.	43.55							43.55
March 12, 1897.	1,606.67	120.00						1,726.67
April 15, 1897.	4,731.58	3,000.00						7,731.58
May 12, 1897.	41.72							41.72
June 3, 1897.	373.91							373.91
July 10, 1897.	91.53							91.53
Aug. 11, 1897.	3,750.31	303.16		\$ 2.86	138.15			3,994.48
Sept. 5, 1897.	264.82							264.82
Oct. 12, 1897.	5,539.41	1,129.50						6,668.91
Nov. 13, 1897.	1,077.85							1,077.85
Dec. 11, 1897.	447.73							447.73
Jan. 9, 1897.	52.00							52.00
Feb. 8, 1897.	52.00	1,118.50		1.00	16.50			1,182.00
March 12, 1897.	1,812.40							1,812.40
April 12, 1897.	5,374.30	1,187.50						6,561.80
May 10, 1897.	129.00							129.00
June 8, 1897.	420.30							420.30
Total.....	\$ 30,255.62	\$ 11,088.90	\$ 1.69	\$ 2.86	\$ 161.24		\$ 233.49	\$ 41,745.54

STATEMENT "A"—CONTINUED.

DALLAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 9, 1896.	\$ 149.61							\$ 149.61
Aug. 23, 1896.		\$ 788.00						\$ 788.00
Sept. 11, 1896.	187.02							187.02
Oct. 10, 1896.	3,000.00	770.00						3,770.00
Nov. 18, 1896.	2,974.79							2,974.79
Dec. 21, 1896.	48.07							48.07
Jan. 9, 1897.	48.07							48.07
Feb. 10, 1897.	1,686.10							1,686.10
Mar. 10, 1897.	458.75							458.75
Apr. 2, 1897.	430.14							430.14
May 3, 1897.	13.53							13.53
June 8, 1897.	704.50							704.50
July 12, 1897.	598.58							598.58
Aug. 13, 1897.	404.13							404.13
Sept. 12, 1897.	825.50							825.50
Oct. 25, 1897.	42.00							42.00
Nov. 20, 1897.	6,421.50							6,421.50
Dec. 18, 1897.								
Jan. 6, 1898.	445.45							445.45
Feb. 6, 1898.	166.67							166.67
Mar. 6, 1898.	356.61							356.61
Apr. 9, 1898.	42.00							42.00
May 11, 1898.	831.50							831.50
June 30, 1898.								
July 11, 1898.								
Aug. 5, 1898.	170.30							170.30
Sept. 8, 1898.	577.99							577.99
Oct. 8, 1898.	945.50							945.50
Nov. 10, 1898.	5,397.00							5,397.00
Dec. 29, 1898.								
Jan. 14, 1899.	505.73							505.73
Feb. 15, 1899.	364.50							364.50
Mar. 3, 1899.	353.17							353.17
Apr. 9, 1899.	902.30							902.30
May 16, 1899.	6,580.00							6,580.00
June 3, 1899.								
July 12, 1899.	299.79							299.79
Total.....	\$ 33,312.10	\$ 1,111.11						\$ 34,423.21

DAVIS COUNTY.

Aug. 3, 1896.	\$ 221.30							\$ 221.30
Sept. 5, 1896.	123.15	\$ 8.50						131.65
Oct. 3, 1896.	318.00							318.00
Nov. 3, 1896.	2,309.84							2,309.84
Dec. 11, 1896.	707.39	804.24						1,511.63
Jan. 3, 1897.	156.12							156.12
Feb. 11, 1897.	91.18							91.18
Mar. 10, 1897.	473.67							473.67
Apr. 7, 1897.	926.91							926.91
May 13, 1897.	3,453.51							3,453.51
June 13, 1897.	141.97							141.97
July 4, 1897.								
Aug. 5, 1897.	160.96							160.96
Sept. 3, 1897.	243.25							243.25
Oct. 3, 1897.	185.44							185.44
Nov. 9, 1897.	669.74							669.74
Dec. 12, 1897.	3,602.41							3,602.41
Jan. 21, 1898.								
Feb. 7, 1898.	454.75							454.75
Mar. 3, 1898.	267.17							267.17
Apr. 13, 1898.	3,068.81							3,068.81
May 4, 1898.	160.96							160.96
June 1, 1898.	243.25							243.25
July 1, 1898.	185.44							185.44
Aug. 3, 1898.	669.74							669.74
Sept. 12, 1898.	3,602.41							3,602.41
Oct. 21, 1898.								
Nov. 2, 1898.	454.75							454.75
Dec. 3, 1898.	267.17							267.17
Jan. 7, 1899.	174.63							174.63
Feb. 8, 1899.	419.44							419.44
Mar. 5, 1899.	225.63	718.21						943.84
Apr. 6, 1899.	3,895.96							3,895.96
May 5, 1899.	455.44							455.44
June 11, 1899.	177.78							177.78
Total.....	\$ 30,084.50	\$ 2,596.66						\$ 32,681.16

STATEMENT "A"—CONTINUED.

DECATUR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 8, 1895.	\$ 95.00							\$ 95.00
Aug. 6, 1895.	143.00							143.00
Sept. 16, 1895.	336.07							336.07
Oct. 18, 1895.	3,730.60	\$ 2,074.00						5,804.60
Nov. 15, 1895.	873.20							873.20
Dec. 17, 1895.	329.32							329.32
Jan. 18, 1896.	225.74	1,170.50	\$ 18.11					1,414.35
Feb. 15, 1896.	301.32							301.32
March 13, 1896.	1,945.86							1,945.86
April 20, 1896.	3,499.24	1,064.00						4,563.24
May 7, 1896.	263.44							263.44
June 9, 1896.	125.72							125.72
July 18, 1896.	114.75	1,101.50						1,216.25
Aug. 6, 1896.	110.22							110.22
Sept. 8, 1896.	251.05							251.05
Oct. 10, 1896.	4,094.88	1,170.00						5,264.88
Nov. 18, 1896.	294.48							294.48
Dec. 19, 1896.	294.48							294.48
Jan. 19, 1897.	411.44	1,183.50						1,594.94
Feb. 10, 1897.	135.00							135.00
March 10, 1897.	2,001.00							2,001.00
April 19, 1897.	3,653.99	1,170.00						4,823.99
May 8, 1897.	288.95							288.95
June 16, 1897.	150.47							150.47
Total.....	\$ 24,196.78	\$ 8,992.50	\$ 28.04					\$ 33,217.32

DELAWARE COUNTY.

July 3, 1895	\$ 122.25	34.47					\$ 156.72
Aug. 20, 1895	147.82	41.55					189.37
Sept. 5, 1895	318.59	87.94					406.53
Sept. 10, 1895			\$ 16.87				423.40
Oct. 4, 1895	3,001.14	893.08					3,894.22
Oct. 10, 1895	724.94						724.94
Nov. 4, 1895	692.31	191.84					884.15
Dec. 6, 1895	177.41	425.41					602.82
Jan. 1, 1896	53.95	14.88					68.83
Feb. 4, 1896	453.45	126.95					580.40
March 5, 1896	974.94	27.97					1,002.91
April 8, 1896	4,922.57	1,759.45					6,682.02
May 2, 1896	297.45	83.30					380.75
June 2, 1896			49.31				109.06
July 2, 1896	71.44	20.60					92.04
Aug. 2, 1896	227.33	63.82					291.15
Sept. 3, 1896	182.78	37.78					220.56
Oct. 5, 1896	320.80	84.10					404.90
Nov. 5, 1896	2,631.61	930.09					3,561.70
Dec. 4, 1896	1,100.10	81.44					1,181.54
Jan. 4, 1897	107.37	53.19					160.56
Feb. 4, 1897	66.51	18.73					85.24
March 4, 1897	299.78	84.06					383.84
April 7, 1897	1,014.45	292.95					1,307.40
May 13, 1897	5,987.45	1,020.50					6,997.95
June 2, 1897	300.93	264.39	36.58				601.90
July 2, 1897	165.14	42.50					207.64
Aug. 2, 1897							
Sept. 2, 1897							
Oct. 2, 1897							
Nov. 2, 1897							
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STATEMENT "A"—CONTINUED.

EMMETT COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 8, 1895	\$ 43.85							\$ 43.85
Aug. 3, 1895	40.72	207.47						207.47
Sept. 15, 1895	101.69							101.69
Oct. 15, 1895	2,238.54							2,238.54
Nov. 11, 1895	277.23	412.07						689.30
Dec. 12, 1895	339.45							339.45
Jan. 20, 1896	224.05							224.05
Feb. 8, 1896	63.25	409.13						472.38
March 11, 1896	272.87							272.87
April 15, 1896	2,760.29							2,760.29
May 6, 1896	127.10	378.47						505.57
June 12, 1896	109.52							109.52
July 7, 1896	119.21							119.21
Aug. 4, 1896	55.33	408.38						463.71
Sept. 8, 1896	144.46							144.46
Oct. 10, 1896	2,416.36							2,416.36
Nov. 17, 1896	338.44	371.79						710.23
Dec. 15, 1896	210.41							210.41
Jan. 8, 1897	78.81	300.13	2.50					379.44
Feb. 8, 1897	218.96						\$ 11	229.97
March 8, 1897	2,908.83						67.24	2,976.07
April 15, 1897	92.66	430.00					2.46	524.12
May 8, 1897	145.00						2.33	147.33
June 11, 1897								
Total.....	\$ 13,522.40	\$ 3,108.39	\$ 2.50				\$ 81.33	\$ 16,814.62

FAYETTE COUNTY.

July 16, 1895	\$ 175.02							\$ 175.02
Aug. 9, 1895	151.14	1,432.21		\$ 873	7.70	66.50		1,678.44
Sept. 16, 1895	300.27							300.27
Oct. 4, 1895	2,000.00							2,000.00
Oct. 25, 1895	2,000.00				13.86	99.99		2,113.85
Nov. 26, 1895	994.39	1,402.40		14.40		66.50		2,518.29
Dec. 17, 1895	289.75							289.75
Jan. 11, 1896	129.65							129.65
Feb. 13, 1896	422.13	1,484.46			5.15	66.50		1,918.24
March 10, 1896	1,459.83							1,459.83
April 26, 1896	5,774.36							5,774.36
May 16, 1896	763.97	1,471.27			15.92	76.81		2,251.97
June 9, 1896	219.15							219.15
July 16, 1896	194.50							194.50
Aug. 11, 1896	498.94	1,544.07						2,043.01
Sept. 10, 1896	4,189.79							4,189.79
Oct. 24, 1896	880.12	1,589.47			2.70	75.00		2,497.31
Nov. 21, 1896	225.37							225.37
Dec. 15, 1896	225.37							225.37
Jan. 16, 1897	271.31	1,533.54						1,804.85
Feb. 15, 1897	440.57							440.57
March 13, 1897	1,331.76							1,331.76
April 26, 1897	6,620.96							6,620.96
May 17, 1897	610.11	1,547.00						2,157.11
June 17, 1897	319.51				30.12	125.00		474.63
Total.....	\$ 30,618.65	\$ 12,115.62		\$ 23.22	\$ 79.25	\$ 67.50	\$ 333.67	\$ 43,548.99

FLOYD COUNTY.

Oct. 21, 1895	\$ 3,583.50							\$ 3,583.50
Dec. 24, 1895	1,863.29							1,863.29
Feb. 17, 1896	293.45							293.45
March 12, 1896	1,847.57							1,847.57
April 18, 1896	2,410.74							2,410.74
May 11, 1896	1,188.01							1,188.01
June 8, 1896	123.13							123.13
July 21, 1896		4,582.21						4,582.21
Aug. 14, 1896	91.23							91.23
Oct. 25, 1896	2,494.07							2,494.07
Dec. 4, 1896	1,510.89							1,510.89
Dec. 10, 1896	298.92							298.92
Total.....	\$ 15,583.50	\$ 4,582.21						\$ 20,165.71

STATEMENT "A"—CONTINUED.

FLOYD COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Dec. 29, 1896		\$ 1,991.56						\$ 1,991.56
Jan. 11, 1897		207.49						207.49
Feb. 18, 1897		128.94						128.94
March 17, 1897		952.39						952.39
April 15, 1897		2,519.62						2,519.62
May 18, 1897		1,749.06						1,749.06
June 10, 1897		124.21						124.21
Total.....	\$ 19,851.19	\$ 6,579.96			\$.90		\$ 216.16	\$ 26,648.25

FRANKLIN COUNTY.

Aug. 12, 1895	\$ 622.07							\$ 622.07
Oct. 5, 1895	1,091.36							1,091.36
Nov. 12, 1895	690.34							690.34
Jan. 15, 1896	1,081.11							1,081.11
Feb. 15, 1896	418.57							418.57
March 19, 1896	651.07							651.07
April 20, 1896	3,794.57							3,794.57
June 20, 1896	218.61							218.61
July 16, 1896		588.00						588.00
Aug. 19, 1896	157.29							157.29
Sept. 22, 1896	593.11							593.11
Oct. 19, 1896	3,312.25	580.13						3,892.38
Dec. 19, 1896	439.13							439.13
Jan. 25, 1897	491.12	544.14						1,035.26
Feb. 20, 1897	150.03					\$.50		150.53
March 15, 1897	431.09							431.09
April 19, 1897	4,463.00							4,463.00
June 11, 1897	383.69	528.78				7.70		919.17
Total.....	\$ 19,769.15	\$ 4,511.62				\$ 8.00	\$ 201.15	\$ 24,490.92

FREMONT COUNTY.

July 8, 1895	\$ 102.64							\$ 102.64
Sept. 8, 1895	74.60							74.60
Oct. 15, 1895	549.16							549.16
Oct. 23, 1895	4,193.44	\$ 875.50			\$ 13.40			5,082.34
Nov. 18, 1895	656.36	847.00			30.95			1,534.31
Dec. 25, 1895	407.40							407.40
Jan. 10, 1896	290.25							290.25
Feb. 10, 1896	427.88	900.00			15.41			1,343.29
March 9, 1896	1,065.93							1,065.93
April 17, 1896	4,921.97							4,921.97
May 15, 1896	246.01							246.01
June 18, 1896		670.20						670.20
July 6, 1896	104.59							104.59
Aug. 13, 1896	108.07							108.07
Sept. 8, 1896	962.00							962.00
Sept. 17, 1896	620.00				9.69			629.69
Oct. 22, 1896	4,657.78							4,657.78
Nov. 12, 1896	488.16							488.16
Nov. 19, 1896	660.50				7.40			1,093.96
Dec. 11, 1896	414.74							414.74
Jan. 18, 1897	534.33							534.33
Jan. 27, 1897	962.00							962.00
Feb. 18, 1897	383.06							383.06
March 15, 1897	648.36							648.36
April 20, 1897	6,041.40	858.00			12.35			6,911.75
May 10, 1897	154.45							154.45
June 16, 1897	189.15							189.15
Total.....	\$ 27,190.50	\$ 7,081.20			\$ 107.75		\$ 245.43	\$ 34,524.88

STATEMENT "A"—CONTINUED.

GREENE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 16, 1895.	\$ 250.28	\$ 495.00			10.01			\$ 745.28
Aug. 12, 1895.	98.51							117.55
Sept. 17, 1895.	514.88							514.88
Oct. 16, 1895.	4,192.77	534.00						4,726.77
Nov. 19, 1895.	9.22							9.22
Dec. 16, 1895.	353.77							353.77
Jan. 11, 1896.	166.80	570.00						736.80
Feb. 5, 1896.	272.9							272.9
March 6, 1896.	74.95							74.95
April 16, 1896.	4,781.25	578.50						5,359.75
May 11, 1896.	164.59							164.59
June 12, 1896.	165.55							165.55
July 16, 1896.	156.64	580.00						736.64
Aug. 14, 1896.	91.24				\$ 11.15			102.39
Sept. 15, 1896.	379.69							379.69
Oct. 15, 1896.	4,330.50	620.50						4,951.00
Nov. 17, 1896.	867.48							867.48
Dec. 16, 1896.	305.10	550.00			1.10			856.20
Jan. 16, 1897.	307.83				1.70			309.53
Feb. 11, 1897.	237.50							237.50
March 13, 1897.	740.99							740.99
April 16, 1897.	4,744.01	602.00						5,346.01
May 15, 1897.	281.01							281.01
June 22, 1897.	155.95							155.95
Total....	\$ 25,524.85	\$ 4,567.00			\$ 19.01	\$ 17.00		\$ 30,127.86

GRUNDY COUNTY.

July 16, 1895.	\$ 118.02				\$ 12.59			\$ 130.61
Aug. 9, 1895.	26.00	440.07						466.07
Sept. 28, 1895.	138.88							138.88
Oct. 5, 1895.	1,500.00							1,500.00
Oct. 17, 1895.	1,418.77	501.20						1,920.00
Nov. 19, 1895.	352.54							352.54
Dec. 16, 1895.	186.72							186.72
Jan. 9, 1896.	131.24	602.00						733.24
Feb. 7, 1896.	290.46	447.33			39.92			777.71
March 9, 1896.	725.20							725.20
April 17, 1896.	4,053.25							4,053.25
May 7, 1896.	173.62				27.33			200.95
June 5, 1896.	90.30				14.33			104.63
July 6, 1896.	39.48							39.48
Aug. 10, 1896.	39.48							39.48
Sept. 8, 1896.	173.75				15.09			188.84
Oct. 16, 1896.	8,038.56							8,038.56
Nov. 10, 1896.	351.73				9.00			360.73
Dec. 5, 1896.	73.32	459.67						532.99
Jan. 14, 1897.	144.11				13.80			157.91
Feb. 10, 1897.	254.22	472.73						726.95
March 10, 1897.	839.66							839.66
April 17, 1897.	4,165.34							4,165.34
May 10, 1897.	101.12	594.53						695.65
June 14, 1897.	106.21							106.21
Total....	\$ 18,691.02	\$ 4,224.73			\$ 110.78			\$ 23,026.53

GUTHRIE COUNTY.

July 5, 1895.	\$ 154.34							\$ 154.34
Aug. 14, 1895.	186.78							186.78
Sept. 14, 1895.	131.77	615.00			\$ 19.38			766.15
Oct. 6, 1895.	374.88							374.88
Nov. 4, 1895.	442.00							442.00
Dec. 5, 1895.	467.98	501.50			23.54			993.02
Jan. 6, 1896.	749.63							749.63
Feb. 6, 1896.	749.63							749.63
March 17, 1896.	245.05	465.00			17.04			727.09
April 5, 1896.	160.24				56.61			216.85
May 7, 1896.	688.65							688.65
June 13, 1896.	4,582.04	460.00						5,042.04
July 5, 1896.	270.00				17.64			287.64

STATEMENT "A"—CONTINUED.

GUTHRIE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
June 8, 1896.	\$ 102.85							\$ 102.85
July 6, 1896.	175.51							175.51
Aug. 5, 1896.	40.70	388.50	18.00		\$ 30.30			577.50
Sept. 8, 1896.	384.72							384.72
Oct. 19, 1896.	4,108.10	905.50						5,013.60
Nov. 9, 1896.	230.87				20.98		10.00	261.85
Dec. 16, 1896.	531.86							531.86
Jan. 6, 1897.	51.38							51.38
Feb. 5, 1897.	119.76			19.00				138.76
March 8, 1897.	96.84				20.00		15.88	132.72
April 23, 1897.	4,949.24	703.00					183.00	5,735.24
May 10, 1897.	173.57				34.79		1.92	209.28
June 4, 1897.	207.49						6.43	213.92
Total....	\$ 14,924.46	\$ 4,021.50	\$ 79.78		\$ 222.34	10.00	\$ 229.00	\$ 20,545.08

HAMILTON COUNTY.

July 15, 1895.	\$ 125.40				\$ 15.86			\$ 141.26
Aug. 30, 1895.	74.15				799.86		\$ 11.38	885.39
Sept. 23, 1895.	429.25							429.25
Oct. 4, 1895.	2,000.00							2,000.00
Oct. 21, 1895.	2,411.09							2,411.09
Nov. 14, 1895.	914.59						4.41	919.00
Dec. 13, 1895.	212.15							212.15
Dec. 14, 1895.	695.34							695.34
Jan. 11, 1896.	207.61							207.61
Feb. 13, 1896.	211.25			10.43			8.89	230.57
March 10, 1896.	714.15							714.15
April 17, 1896.	659.55							659.55
May 11, 1896.	235.64				\$ 12.43		28.88	276.94
June 10, 1896.	40.25							40.25
July 11, 1896.	184.74	72.74						257.48
Aug. 15, 1896.	172.74			11.32			7.80	191.86
Sept. 9, 1896.	230.02							230.02
Oct. 16, 1896.	4,151.80	820.87					6.79	4,979.46
Nov. 14, 1896.	909.50							909.50
Dec. 13, 1896.	234.64							234.64
Jan. 12, 1897.	898.88							898.88
Feb. 10, 1897.	895.73			7.08			17.00	902.81
March 11, 1897.	516.00						\$ 11.90	527.90
April 19, 1897.	915.18						2.90	918.08
May 14, 1897.	182.65						7.50	190.15
June 10, 1897.	81.59							81.59
Total....	\$ 24,708.95	\$ 5,517.87	\$ 844.75	\$ 12.43	\$ 92.83		\$ 219.80	\$ 31,966.58

HANCOCK COUNTY.

July 15, 1895.	\$ 88.00							\$ 88.00
Aug. 15, 1895.	30.00	480.07					\$ 11.58	599.65
Sept. 20, 1895.	228.00							228.00
Oct. 22, 1895.	648.97							648.97
Nov. 15, 1895.	535.16						3.45	538.61
Dec. 17, 1895.	295.13							295.13
Jan. 15, 1896.	156.35							156.35
Jan. 19, 1896.	644.94							644.94
Feb. 13, 1896.	461.00						17.49	478.49
March 12, 1896.	578.73							578.73
April 17, 1896.	2,431.00	679.83						3,110.83
May 9, 1896.	147.12						2.90	150.02
June 24, 1896.	78.67							78.67
July 15, 1896.	616.47							616.47
Aug. 14, 1896.	158.00						16.79	174.79
Sept. 16, 1896.	108.00							108.00
Oct. 21, 1896.	1,983.42	631.88						2,615.30
Nov. 20, 1896.	545.00							545.00
Dec. 11, 1896.	250.00							250.00
Jan. 15, 1897.	285.00							285.00
Feb. 11, 1897.	394.87	561.82					\$ 5.00	956.69
March 11, 1897.	50.00							50.00
April 20, 1897.	2,814.74	517.00					97.71	3,429.45
May 17, 1897.	229.70						6.93	236.63
June 7, 1897.	511.00						8.00	519.00
Total....	\$ 14,251.75	\$ 4,809.59			\$ 53.23		\$ 132.84	\$ 19,277.58

STATEMENT "A"—CONTINUED.

HARDIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 5, 1895.	106.25	\$ 1,369.47						\$ 1,475.72
Aug. 1, 1895.	100.25							100.25
Sept. 1, 1895.	231.85	1,302.42						1,534.27
Oct. 1, 1895.	1,000.00							1,000.00
Nov. 1, 1895.	2,354.15					\$ 116.60		2,470.75
Dec. 1, 1895.	400.95							400.95
Jan. 1, 1896.	214.18							214.18
Feb. 1, 1896.	255.77							255.77
March 1, 1896.	554.91	1,335.14						1,890.05
April 1, 1896.	4,861.75							4,861.75
May 1, 1896.	362.87	1,347.73						1,710.60
June 1, 1896.	166.77							166.77
July 1, 1896.	94.99							94.99
Aug. 1, 1896.	195.73							195.73
Sept. 1, 1896.	3,407.80	1,405.85						4,813.65
Oct. 1, 1896.	145.15							145.15
Nov. 1, 1896.	859.40							859.40
Dec. 1, 1896.	327.59							327.59
Jan. 1, 1897.	377.55	1,385.63						1,763.18
Feb. 1, 1897.	242.61							242.61
March 1, 1897.	611.07	1,334.23						1,945.30
April 1, 1897.	3,774.88							3,774.88
May 1, 1897.	313.24							313.24
June 1, 1897.	155.16							155.16
Total.	\$ 35,212.78	\$ 9,368.33				\$ 116.60	\$ 251.84	\$ 44,950.55

HARRISON COUNTY

July	15, 1895	\$ 35.30	1,044.50	\$ 19.88	42.63	\$ 1,144.25
Aug.	15, 1895	187.90				327.85
Sept.	15, 1895	354.40				284.90
Oct.	24, 1895	2,365.00	2,132.50	16.28	3.38	5,410.65
Nov.	27, 1895	1,080.07				4,328.58
Dec.	31, 1895	740.24				4,588.82
Jan.	30, 1896	744.24				734.24
Feb.	7, 1896	200.10				717.67
March	14, 1896	767.85				6,639.72
April	18, 1896	537.87				3,877.87
May	7, 1896	637.87				3,977.87
June	6, 1896	251.58	2,417.35	55.90	108.00	2,824.43
July	10, 1896	277.50				303.93
Aug.	18, 1896	277.50				3,311.43
Sept.	10, 1896	444.74				3,756.17
Oct.	20, 1896	3,902.58				7,658.75
Nov.	13, 1896	1,259.00				8,917.75
Dec.	1894	447.15				1,375.00
Jan.	14, 1897	728.84				447.15
Feb.	9, 1897	99.07				70.00
March	1897	447.15				99.07
April	24, 1897	6,114.86				419.95
May	18, 1897	666.01	4,005.00	16.70	105.22	6,604.11
June	15, 1897	333.51				5,763.55
Total.....	\$ 29,177.24	\$ 10,551.50	\$ 33.13	\$ 48.46	\$ 364.00	\$ 289.35 \$ 46,437.11

HENRY COUNTY.

July	8, 1865,	\$ 113 50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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STATEMENT "A"—CONTINUED.

HENRY COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREELY-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
March 9, 1896.	1,372.82			\$ 2.12				1,374.94
April 16, 1896.	1,362.33	1,376.66						2,738.99
April 8, 1896.	351.46			5.83	24.99			382.28
June 8, 1896.	172.84			2.65				175.49
July 1, 1896.	124.91							124.91
Aug. 6, 1896.	103.13	1,489.75		6.51	16.03			1,605.42
Sept. 8, 1896.	470.82			1.00				471.82
Oct. 1, 1896.	114.14							114.14
Nov. 12, 1896.	603.50							603.50
Dec. 7, 1894.	286.63			9.45	41.05			336.13
Jan. 1, 1897.	114.14							114.14
Jan. 15, 1897.		1,100.95						1,100.95
Jan. 21, 1897.		1,284.27						1,284.27
Feb. 1, 1897.	829.50			6.00	16.90	5.23		851.63
March 10, 1897.	540.61			4.80		9.69		555.10
April 16, 1897.	6,031.78					225.00		6,256.78
April 16, 1897.		1,361.75						1,361.75
May 1, 1897.	122.14					12.00		134.14
May 8, 1897.	330.69			3.51	26.90	5.25		366.45
Total.	\$25,915.41	\$10,234.86		\$ 71.47	199.92	\$25.10		\$36,095.64

HOWARD COUNTY.

July	11, 1885	\$ 129.94																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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HUMBOLDT COUNTY.

[illegible]

STATEMENT "A"—CONTINUED.

HUMBOLDT COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Dec. 15, 1896	200.50							200.50
Jan. 15, 1897	103.50							103.50
Feb. 15, 1897	8.80	605.80			8.71			613.31
March 15, 1897	207.75							207.75
April 15, 1897	1,411.45	653.90			127.45			2,192.80
May 15, 1897	102.02		1.75		24.42			128.19
June 15, 1897	94.34							94.34
Total	16,036.78	8,410.32	1.75		91.58			24,539.43

IDA COUNTY.

July 1, 1895	31.40							31.40
Aug. 1, 1895	53.49	7.52			20.81	25.32		105.14
Sept. 1, 1895	142.70							142.70
Oct. 1, 1895	3,116.00							3,116.00
Nov. 1, 1895	450.00							450.00
Dec. 1, 1895	425.82							425.82
Jan. 1, 1896	125.11							125.11
Feb. 1, 1896	90.50							90.50
March 1, 1896	361.97							361.97
April 1, 1896	3,174.52							3,174.52
May 1, 1896	147.75	625.00			5.41	23.32		799.48
June 1, 1896	44.60							44.60
July 1, 1896	162.33							162.33
Aug. 1, 1896	70.72	675.00						745.72
Sept. 1, 1896	130.25							130.25
Oct. 1, 1896	3,149.92	600.50						3,750.42
Nov. 1, 1896	427.70							427.70
Dec. 1, 1896	324.18				27.70	10.20		362.08
Jan. 1, 1897	218.74							218.74
Feb. 1, 1897	100.74							100.74
March 1, 1897	300.74							300.74
April 1, 1897	2,608.82				27.60	42.00		2,678.42
May 1, 1897	161.65	675.00						836.65
June 1, 1897	69.31							69.31
Total	16,706.64	5,700.50			219.18	238.22	551.60	22,906.54

IOWA COUNTY.

July 1, 1895	311.97							311.97
Aug. 1, 1895	165.42	865.67			19.20			1,046.36
Sept. 1, 1895	462.70							462.70
Oct. 1, 1895	1,603.80	820.60						2,424.40
Nov. 1, 1895	863.90							863.90
Dec. 1, 1895	1,369.53				13.60			1,383.13
Jan. 1, 1896	120.64	790.13						910.77
Feb. 1, 1896	1,126.00							1,126.00
March 1, 1896	894.72							894.72
April 1, 1896	4,515.17	842.72			8.64			5,366.53
May 1, 1896	600.47							600.47
June 1, 1896	301.61							301.61
July 1, 1896	10.00							10.00
Aug. 1, 1896	212.36	860.30			13.10			1,085.76
Sept. 1, 1896	142.91							142.91
Oct. 1, 1896	1,176.01	792.81			10.81			1,979.63
Nov. 1, 1896	790.44							790.44
Dec. 1, 1896	1,263.26							1,263.26
Jan. 1, 1897	233.89	802.37			18.10			1,054.36
Feb. 1, 1897	1,661.27							1,661.27
March 1, 1897	5,742.01	873.30						6,615.31
April 1, 1897	140.51							140.51
May 1, 1897	284.29							284.29
June 1, 1897								
Total	20,033.60	6,727.49			39.22	67.00	1,089.56	27,949.87

STATEMENT "A"—CONTINUED.

JACKSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FREBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 1, 1895	68.57							68.57
Aug. 1, 1895	167.65	141.47			34.97	5.81		350.90
Sept. 1, 1895	1,000.00							1,000.00
Oct. 1, 1895	550.70	125.87				9.56		686.13
Nov. 1, 1895	500.00							500.00
Dec. 1, 1895	500.00							500.00
Jan. 1, 1896	500.00							500.00
Feb. 1, 1896	500.00							500.00
March 1, 1896	500.00							500.00
April 1, 1896	500.00							500.00
May 1, 1896	500.00							500.00
June 1, 1896	500.00							500.00
July 1, 1896	500.00							500.00
Aug. 1, 1896	500.00							500.00
Sept. 1, 1896	500.00							500.00
Oct. 1, 1896	500.00							500.00
Nov. 1, 1896	500.00							500.00
Dec. 1, 1896	500.00							500.00
Jan. 1, 1897	500.00							500.00
Feb. 1, 1897	500.00							500.00
March 1, 1897	500.00							500.00
April 1, 1897	500.00							500.00
May 1, 1897	500.00							500.00
June 1, 1897	500.00							500.00
Total	13,179.91	3,149.53			34.97	175.60	1,007.16	17,546.17

JASPER COUNTY.

July 1, 1895	140.50							140.50
Aug. 1, 1895	111.50							111.50
Sept. 1, 1895	200.10							200.10
Oct. 1, 1895	8,004.70							8,004.70
Nov. 1, 1895	74.34							74.34
Dec. 1, 1895	200.00							200.00
Jan. 1, 1896	200.00							200.00
Feb. 1, 1896	434.00	1,807.50			128.18	102.87		2,372.55
March 1, 1896	921.90							921.90
April 1, 1896	1,116.54							1,116.54
May 1, 1896	200.00							200.00
June 1, 1896	200.00							200.00
July 1, 1896	172.00							172.00
Aug. 1, 1896	150.44	2,458.88			84.52	80.20		2,774.04
Sept. 1, 1896	407.00							407.00
Oct. 1, 1896	7,000.00							7,000.00
Nov. 1, 1896	514.40							514.40
Dec. 1, 1896	200.00							200.00
Jan. 1, 1897	307.70							307.70
Feb. 1, 1897	4,000.00							4,000.00
March 1, 1897	9.00	2,100.87			58.75	100.00	33.64	2,298.26
April 1, 1897	9,411.87							9,411.87
May 1, 1897	100.00							100.00
June 1, 1897	224.30							224.30
Total	41,500.00	5,000.11			351.50	246.19	400.70	47,508.50

JEFFERSON COUNTY.

July 1, 1895	60.72							60.72
Aug. 1, 1895	1,116.01							1,116.01
Sept. 1, 1895	200.00							200.00
Oct. 1, 1895	2,000.00	2,000.00						4,000.00
Nov. 1, 1895	1,741.00							1,741.00
Dec. 1, 1895	1,116.01							1,116.01
Jan. 1, 1896	601.11							601.11
Feb. 1, 1896	1,116.01							1,116.01
March 1, 1896	1,116.01							1,116.01
April 1, 1896	1,116.01							1,116.01
May 1, 1896	1,116.01							1,116.01
June 1, 1896	1,116.01							1,116.01
July 1, 1896	1,116.01							1,116.01
Total	11,116.01	2,000.00						13,116.01

STATEMENT "A"—CONTINUED.

JEFFERSON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Aug. 8, 1896.	\$ 194.83							\$ 194.83
Sept. 11, 1896.	432.32	1,400.45						1,832.77
Oct. 14, 1896.	3,493.26							3,493.26
Nov. 22, 1896.	1,310.32							1,310.32
Dec. 5, 1896.	357.11	1,405.36			1.40			1,763.76
Jan. 14, 1897.	114.77				19.66			134.43
Feb. 8, 1897.	772.94	1,949.74			5.96			2,728.64
March 10, 1897.	1,734.47				82.24			1,816.71
April 14, 1897.	4,516.90				10.65			4,527.55
May 6, 1897.	702.43							702.43
June 14, 1897.	149.37							149.37
Total	\$ 25,916.16	\$ 9,277.70			\$ 54.45	\$ 207.92	\$ 281.37	\$ 36,181.50

JOHNSON COUNTY.

July 9, 1895.	\$ 200.34							\$ 200.34
Aug. 6, 1895.	242.94							242.94
Sept. 10, 1895.	637.05	7.90						644.95
Oct. 13, 1895.	2,102.25	2,710.90						4,813.15
Nov. 13, 1895.	1,479.40							1,479.40
Dec. 9, 1895.	431.96							431.96
Jan. 15, 1896.	277.17							277.17
Feb. 11, 1896.	845.53							845.53
March 10, 1896.	1,145.88							1,145.88
April 11, 1896.	5,362.47	4,345.13						9,707.60
May 11, 1896.	541.85							541.85
June 5, 1896.	195.53							195.53
July 9, 1896.	399.78							399.78
Aug. 6, 1896.	174.89							174.89
Sept. 9, 1896.	873.29	2,920.80						3,794.09
Oct. 9, 1896.	5,864.75							5,864.75
Nov. 12, 1896.	1,131.02							1,131.02
Dec. 5, 1896.	507.84							507.84
Jan. 16, 1897.	309.71							309.71
Feb. 8, 1897.	478.92							478.92
March 11, 1897.	1,229.15							1,229.15
April 15, 1897.	3,555.06							3,555.06
May 12, 1897.	692.57	2,431.55						3,124.12
June 23, 1897.	346.19							346.19
Total	\$ 40,383.00	\$ 13,793.71			\$ 66.24	\$ 54.13	\$ 432.82	\$ 54,240.80

JONES COUNTY.

July 15, 1895.	\$ 103.06							\$ 103.06
Aug. 9, 1895.	114.27	1,104.13						1,218.40
Oct. 1, 1895.	2,028.70							2,028.70
Oct. 15, 1895.	2,572.21							2,572.21
Dec. 10, 1895.	902.48	30.14						932.62
Jan. 14, 1896.	84.02	889.17						973.19
Feb. 12, 1896.	359.88							359.88
March 18, 1896.	810.60							810.60
April 15, 1896.	7,010.53	10.26						7,020.79
May 12, 1896.	545.87	585.07						1,130.94
June 16, 1896.	30.61							30.61
July 15, 1896.	117.31	370.50						487.81
Aug. 18, 1896.	121.38							121.38
Oct. 15, 1896.	4,209.14	911.87						5,121.01
Nov. 17, 1896.	519.02							519.02
Dec. 14, 1896.	532.04							532.04
Jan. 12, 1897.	242.59							242.59
Feb. 9, 1897.	390.00	1,011.25						1,401.25
March 9, 1897.	1,040.00							1,040.00
April 17, 1897.	7,903.11	1,004.74						8,907.85
May 7, 1897.	394.40							394.40
June 14, 1897.	137.00							137.00
Total	\$ 31,036.11	\$ 6,625.15	\$ 41.37	\$ 29.60	\$ 82.54	\$ 766.70	\$ 364.60	\$ 38,949.10

STATEMENT "A"—CONTINUED.

KEOKUK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 5, 1896.	\$ 159.16							\$ 159.16
Aug. 5, 1896.	172.90	793.00						965.90
Sept. 6, 1896.	643.30							643.30
Oct. 13, 1896.	623.97	914.40						1,538.37
Nov. 5, 1896.	1,000.30							1,000.30
Dec. 7, 1896.	335.90							335.90
Jan. 9, 1897.	243.96							243.96
Feb. 12, 1897.	493.44	147.10						640.54
March 14, 1897.	1,204.61							1,204.61
April 21, 1897.	7,111.61	861.30						7,972.91
May 9, 1897.	308.40							308.40
June 6, 1897.	114.00							114.00
July 9, 1897.	172.92							172.92
Aug. 10, 1897.	210.38	1,017.32						1,227.70
Sept. 11, 1897.	399.83							399.83
Oct. 21, 1897.	4,317.06							4,317.06
Nov. 17, 1897.	998.61	1,063.98						2,062.59
Dec. 9, 1897.	417.15							417.15
Jan. 11, 1897.	379.80							379.80
Feb. 12, 1897.	398.71	971.12						1,369.83
March 19, 1897.	951.03							951.03
April 20, 1897.	5,630.00							5,630.00
May 15, 1897.	524.04	845.87						1,369.91
June 11, 1897.	231.66							231.66
Total	\$ 32,795.824	\$ 7,394.826	\$ 70.25					\$ 40,260.914,063.41

KOSSUTH COUNTY.

July 10, 1895.	\$ 513.18							\$ 513.18
Aug. 8, 1895.	105.48							105.48
Sept. 15, 1895.	1,712.14							1,712.14
Oct. 8, 1895.	2,000.00							2,000.00
Oct. 12, 1895.	1,000.00							1,000.00
Oct. 24, 1895.	515.90							515.90
Nov. 25, 1895.	891.71							891.71
Dec. 8, 1895.	498.51							498.51
Jan. 30, 1896.	428.26							428.26
Feb. 8, 1896.	281.70	2,335.91						2,617.61
March 10, 1896.	781.61							781.61
April 30, 1896.	6,677.62							6,677.62
May 19, 1896.	39.92							39.92
June 5, 1896.	127.46							127.46
July 4, 1896.	155.66	594.68						750.34
Aug. 12, 1896.	156.60							156.60
Sept. 21, 1896.	219.11							219.11
Oct. 27, 1896.	1,216.91							1,216.91
Nov. 20, 1896.	1,117.71	535.91						1,653.62
Dec. 7, 1896.	492.83							492.83
Jan. 15, 1897.	564.16							564.16
Feb. 5, 1897.	114.24	374.80						489.04
March 6, 1897.	568.08							568.08
April 21, 1897.	3,714.00	1,406.55						5,120.55
May 7, 1897.	668.72							668.72
June 12, 1897.	220.30							220.30
Total	\$ 30,178.37	\$ 6,734.51						\$ 36,912.88

LEE COUNTY.

July 11, 1895.	\$ 641.31							\$ 641.31
Sept. 12, 1895.	1,256.00	3,738.16						4,994.16
Oct. 1, 1895.	6,327.30							6,327.30
Nov. 13, 1895.	1,119.00							1,119.00
Dec. 15, 1895.	668.72							668.72
Jan. 15, 1896.	278.78	2,545.14						2,823.92
Feb. 14, 1896.	643.54							643.54
March 15, 1896.	1,494.53	2,225.53						3,720.06
April 14, 1896.	5,790.96							5,790.96
May 14, 1896.	599.78							599.78
June 15, 1896.	45.92	2,497.32						2,543.24
Total	\$ 30,178.37	\$ 6,734.51						\$ 36,912.88

STATEMENT "A"—CONTINUED.

LEE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBERLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 27, 1896.	\$ 359.47							\$ 359.47
Aug. 17, 1896.	718.84							718.84
Sept. 15, 1896.	718.84							718.84
Oct. 16, 1896.	6,291.85	\$ 2,594.82						8,886.67
Nov. 10, 1896.	834.70							834.70
Dec. 15, 1896.	356.92							356.92
Jan. 15, 1897.	346.20							346.20
Feb. 11, 1897.	701.85	2,307.13			65.17	8.38		3,082.53
March 15, 1897.	1,918.04							1,918.04
April 15, 1897.	8,900.68							8,900.68
May 13, 1897.	431.77							431.77
June 14, 1897.	175.29	2,405.79			47.60	33.32		2,661.99
Total	\$ 42,003.83	\$ 18,555.69						\$ 60,559.52

LYNN COUNTY.

July 6, 1895.	\$ 258.94	\$ 166.00			\$ 116.67			\$ 541.61
Aug. 6, 1895.	418.40				125.22			543.62
Sept. 7, 1895.	912.81	42.00			2,000.00			3,054.81
Oct. 5, 1895.	4,000.00							4,000.00
Nov. 10, 1895.	1,093.10	1,309.24						2,402.34
Dec. 10, 1895.	1,893.48	563.84						2,457.32
Jan. 13, 1896.	700.12	379.84						1,079.96
Feb. 10, 1896.	802.11	128.23						930.34
March 27, 1896.	2,407.78	529.56						2,937.34
April 23, 1896.					90.21			90.21
May 6, 1896.	10,819.78	2,629.84						13,449.62
May 15, 1896.	1,497.51							1,497.51
June 10, 1896.	765.28				\$ 112.68			877.96
July 7, 1896.	430.28				90.04			520.32
Aug. 6, 1896.	464.62				92.92			557.54
Sept. 10, 1896.	1,171.62				204.36			1,375.98
Oct. 10, 1896.	5,203.40	1,515.78						6,719.18
Nov. 10, 1896.	1,897.08	317.01						2,214.09
Dec. 9, 1896.	816.15	163.94						980.09
Jan. 11, 1897.	1,038.42	307.37						1,345.79
Feb. 8, 1897.	735.64							735.64
March 15, 1897.	2,301.31							2,301.31
April 23, 1897.	11,769.60							11,769.60
May 12, 1897.	981.56							981.56
June 24, 1897.	363.97							363.97
Total	\$ 54,751.81	\$ 8,406.82			\$ 112.66			\$ 63,271.29

LOUISA COUNTY.

July 17, 1895.	\$ 61.11							\$ 61.11
Aug. 14, 1895.		\$ 2,000.00						2,000.00
Sept. 13, 1895.	85.81							85.81
Oct. 3, 1895.	1,116.01							1,116.01
Nov. 10, 1895.	2,000.00							2,000.00
Dec. 10, 1895.	1,034.84							1,034.84
Jan. 15, 1896.	419.94							419.94
Feb. 28, 1896.	246.50							246.50
Mar. 15, 1896.	69.40							69.40
Apr. 22, 1896.	220.36							220.36
May 10, 1896.	91.68							91.68
June 17, 1896.	3,765.46							3,765.46
July 15, 1896.	130.71							130.71
Aug. 15, 1896.	82.94							82.94
Sept. 15, 1896.	2,000.00							2,000.00
Oct. 15, 1896.	61.04							61.04
Nov. 15, 1896.	66.89							66.89
Dec. 15, 1896.	80.41							80.41
Jan. 15, 1897.	2,026.26							2,026.26
Feb. 15, 1897.	387.79							387.79
Mar. 15, 1897.	283.22							283.22
Apr. 15, 1897.	307.46							307.46
May 15, 1897.	1,173.21							1,173.21
June 15, 1897.	301.74							301.74
July 15, 1897.	4,264.36							4,264.36
Aug. 15, 1897.	222.46							222.46
Sept. 15, 1897.	90.32							90.32
Total	\$ 18,179.37	\$ 4,000.00			\$ 30.56			\$ 22,209.93

STATEMENT "A"—CONTINUED.

LUCAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBERLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 8, 1895.	\$ 83.88							\$ 83.88
Aug. 8, 1895.	83.84							83.84
Sept. 8, 1895.	838.37							838.37
Oct. 8, 1895.	2,467.81							2,467.81
Nov. 8, 1895.	1,309.21							1,309.21
Dec. 8, 1895.	373.10	300.00						673.10
Jan. 10, 1896.	394.50							394.50
Feb. 10, 1896.	250.40							250.40
March 13, 1896.	606.65	1,000.00						1,606.65
April 18, 1896.	3,121.70	1,128.00						4,249.70
May 14, 1896.	253.06	435.62						688.68
June 16, 1896.	109.09							109.09
July 11, 1896.	115.97							115.97
Aug. 14, 1896.	167.29							167.29
Sept. 14, 1896.	412.10							412.10
Oct. 19, 1896.	2,041.00	2,130.00						4,171.00
Nov. 18, 1896.	470.00							470.00
Dec. 15, 1896.	150.00							150.00
Jan. 15, 1897.	150.00							150.00
Feb. 10, 1897.	272.18	1,000.00						1,272.18
March 13, 1897.	600.00							600.00
April 10, 1897.	3,498.24	2,130.00						5,628.24
May 17, 1897.	519.19							519.19
June 19, 1897.	131.55	1,118.32						1,249.87
Total	\$ 18,800.26	\$ 10,801.46						\$ 29,601.72

LYON COUNTY.

July 14, 1895.	\$ 154.75							\$ 154.75
Aug. 9, 1895.		\$ 405.00			\$ 5.45	6.78		\$ 417.23
Sept. 14, 1895.	315.30							315.30
Oct. 14, 1895.	4,511.52							4,511.52
Nov. 15, 1895.	1,188.49	438.20				1.23		1,627.92
Dec. 20, 1895.	921.36							921.36
Jan. 15, 1896.	375.06							375.06
Feb. 13, 1896.	50.85					18.82		69.67
March 13, 1896.	2,668.96							2,668.96
April 15, 1896.	2,668.96							2,668.96
May 11, 1896.	114.80	343.00				4.05		451.85
June 18, 1896.	107.65							107.65
July 18, 1896.	50.15	515.00						565.15
Aug. 12, 1896.	56.14					7.99		64.13
Sept. 11, 1896.	2,205.81							2,205.81
Oct. 14, 1896.	2,440.41	386.53						2,826.94
Nov. 18, 1896.	1,000.31							1,000.31
Dec. 14, 1896.	208.99							208.99
Jan. 16, 1897.	113.61							113.61
Feb. 12, 1897.	40.19					13.37		53.56
March 13, 1897.	2,553.43							2,553.43
April 15, 1897.	303.36							303.36
May 13, 1897.	191.13					7.50		198.63
June 14, 1897.	232.08							232.08
Total	\$ 20,000.29	\$ 2,746.79			\$ 5.40	\$ 54.06		\$ 22,806.54

MADISON COUNTY.

July 25, 1895.	\$ 109.64							\$ 109.64
Aug. 15, 1895.	109.55							109.55
Sept. 17, 1895.	200.41							200.41
Oct. 1, 1895.	1,500.00							1,500.00
Nov. 1, 1895.	2,236.21	300.00						2,536.21
Dec. 14, 1895.	1,017.02							1,017.02
Jan. 16, 1896.	475.50							475.50
Feb. 17, 1896.	391.57							391.57
Mar. 15, 1896.	265.68							265.68
Apr. 15, 1896.	4,408.05							4,408.05
May 16, 1896.	262.17	1,000.00				211.00		1,473.17
June 16, 1896.	332.42							332.42
Total	\$ 10,940.52	\$ 1,300.00				\$ 211.00		\$ 12,451.52

STATEMENT "A"—CONTINUED.

MADISON COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVER-SITY.	TOTAL.
July 15, 1893.	160.79							160.79
Aug. 12, 1896.	251.92	1,205.00	21.21	5.00	33.94		401.00	2,067.13
Sept. 16, 1895.	302.30							302.30
Oct. 17, 1896.	6,166.25							6,166.25
Nov. 10, 1896.	729.00							729.00
Dec. 14, 1896.	291.04							291.04
Jan. 12, 1897.	349.61							349.61
Feb. 24, 1897.	261.00							261.00
March 12, 1897.	741.15							741.15
Apr. 10, 1897.	4,507.45							4,507.45
May 11, 1897.	8,306.00	8.50			96.50	1,800.47		9,211.47
June 22, 1897.	542.73							542.73
Total.	21,033.02	5,261.50	100.50	5.00	367.75	4,609.74	210.10	35,508.23

MAHASKA COUNTY.

July 11, 1895.	184.91	1,322.33						1,507.24
Aug. 9, 1895.	139.18	1,834.23		21.93	12.00			1,997.14
Sept. 16, 1895.	512.00							512.00
Oct. 20, 1895.	5,190.41							5,190.41
Nov. 20, 1895.	939.87							939.87
Dec. 30, 1895.	891.50							891.50
Jan. 17, 1896.	261.00							261.00
Feb. 15, 1896.	322.75							322.75
March 30, 1896.	1,903.88							1,903.88
April 13, 1896.	5,530.00							5,530.00
May 4, 1896.	841.27	1,182.00						2,023.27
June 30, 1896.	264.44	1,150.19						1,414.63
July 9, 1896.	126.00							126.00
Aug. 8, 1896.	170.63							170.63
Sept. 11, 1896.	159.14	1,015.80						1,174.94
Oct. 23, 1896.	487.97							487.97
Nov. 30, 1896.	939.93	1,190.82						2,130.75
Dec. 11, 1896.	332.18							332.18
Jan. 16, 1897.	361.78							361.78
Feb. 19, 1897.	484.69							484.69
March 20, 1897.	1,409.39	1,205.40						2,614.79
April 17, 1897.	5,500.00							5,500.00
May 10, 1897.	3,275.39							3,275.39
June 18, 1897.	800.25							800.25
July 11, 1897.	210.18	1,205.93						1,416.11
Total.	33,128.67	11,044.07		22.23	118.44	4,819.49	210.10	49,338.97

MARION COUNTY.

July 16, 1893.	115.99							115.99
Aug. 13, 1893.	201.00	1,253.53						1,454.53
Sept. 11, 1893.	400.00							400.00
Oct. 25, 1893.	4,086.85	1,123.13						5,210.00
Nov. 16, 1893.	677.60							677.60
Dec. 17, 1893.	319.95							319.95
Jan. 19, 1894.	185.81	1,122.20						1,308.01
Feb. 8, 1894.	314.99							314.99
March 11, 1894.	1,265.11							1,265.11
April 22, 1894.	6,100.31	1,201.80						7,302.11
May 5, 1894.	241.25							241.25
June 30, 1894.	312.48							312.48
July 30, 1894.	307.87							307.87
Aug. 8, 1894.	190.88	1,228.90						1,419.78
Sept. 11, 1894.	403.60							403.60
Oct. 22, 1894.	4,524.81	1,209.46						5,734.27
Nov. 14, 1894.	723.53							723.53
Dec. 11, 1894.	269.46							269.46
Jan. 19, 1895.	250.81	1,193.74						1,444.55
Feb. 12, 1895.	1,261.90							1,261.90
March 26, 1895.	7,000.00	1,233.00						8,233.00
April 26, 1895.	209.96							209.96
May 8, 1895.	231.10							231.10
June 14, 1897.								
Total.	31,038.70	8,814.19	68.50		136.69	719.12	210.10	42,739.07

STATEMENT "A"—CONTINUED.

MARSHALL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVER-SITY.	TOTAL.
July 12, 1893.	147.91							147.91
Aug. 10, 1893.	172.58							172.58
Sept. 17, 1893.	503.44							503.44
Oct. 7, 1893.	3,001.60							3,001.60
Nov. 18, 1893.	3,650.20							3,650.20
Dec. 21, 1893.	616.84							616.84
Jan. 18, 1894.	216.60							216.60
Feb. 13, 1894.	112.15							112.15
March 18, 1894.	1,822.92							1,822.92
April 22, 1894.	6,640.80	1,708.14						8,348.94
May 14, 1894.	320.20							320.20
June 17, 1894.	205.44							205.44
July 13, 1894.	142.55							142.55
Aug. 14, 1894.	1,977.50							1,977.50
Sept. 11, 1894.	94.00							94.00
Oct. 15, 1894.	614.01							614.01
Nov. 15, 1894.	691.64							691.64
Dec. 21, 1894.	633.11							633.11
Jan. 22, 1895.	138.10	897.37						1,035.47
Feb. 11, 1895.	182.51							182.51
March 12, 1895.	211.00							211.00
April 21, 1895.	8,118.96							8,118.96
May 30, 1895.	828.93							828.93
June 18, 1895.	274.84							274.84
Total.	31,731.80	4,607.17	870.84	17.14	194.43	489.00	217.14	40,249.60

MILLS COUNTY.

July 8, 1893.	210.74							210.74
Sept. 8, 1893.	244.00							244.00
Sept. 23, 1893.	1,200.00							1,200.00
Oct. 23, 1893.	2,926.53							2,926.53
Nov. 23, 1893.	258.88							258.88
Dec. 12, 1893.	179.78							179.78
Jan. 16, 1894.	55.12							55.12
Feb. 15, 1894.	244.00							244.00
March 7, 1894.	52.07							52.07
April 25, 1894.	205.54							205.54
May 10, 1894.	1,236.00							1,236.00
June 13, 1894.	139.44	2,000.00						2,139.44
July 15, 1894.	94.22							94.22
Aug. 25, 1894.	1,000.00							1,000.00
Sept. 15, 1894.	70.14							70.14
Oct. 25, 1894.	375.00							375.00
Nov. 23, 1894.	9,957.60							9,957.60
Dec. 20, 1894.	643.71	3,800.00						4,443.71
Jan. 16, 1895.	223.91							223.91
Feb. 15, 1895.	128.52							128.52
March 16, 1895.	671.54							671.54
April 28, 1895.	5,231.19							5,231.19
May 1, 1895.	2,229.73							2,229.73
June 1, 1895.	291.81							291.81
July 11, 1895.	159.43							159.43
Total.	35,710.91	12,229.73			193.18	611.36		48,745.18

MITCHELL COUNTY.

July 8, 1893.	91.90							91.90
Aug. 13, 1893.	63.61							63.61
Sept. 8, 1893.	190.25							190.25
Oct. 23, 1893.	2,700.41							2,700.41
Nov. 18, 1893.	1,577.21							1,577.21
Dec. 15, 1893.	1,233.00	696.13						1,929.13
Total.	7,456.38	696.13						8,152.51

STATEMENT "A"—CONTINUED.

MITCHELL COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBRUARY-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Dec. 11, 1895	\$ 163.87				1.61			165.48
Jan. 17, 1896	66.35							66.35
Feb. 10, 1896	189.05							189.05
March 15, 1896	630.20							1,274.11
May 1, 1896	2,570.26							2,571.12
May 11, 1896	975.88							1,954.81
June 15, 1896	102.56							102.56
July 14, 1896	118.84							189.77
Aug. 14, 1896	85.94							55.95
Sept. 18, 1896	279.94							279.94
Oct. 15, 1896	1,068.40							1,068.40
Nov. 17, 1896	1,041.65							1,041.65
Dec. 17, 1896	609.02				61.18			670.20
Jan. 15, 1897	113.04							113.04
Feb. 16, 1897	771.86							771.86
March 22, 1897	472.31	1,078.00			1.98			1,552.29
April 20, 1897	2,718.00				2.40			2,720.40
May 10, 1897	1,029.00				8.42			1,037.42
June 16, 1897	92.46							92.46
Total.....	\$ 61,149.10	\$ 6,191.74			\$ 79.04			\$ 67,420.88

MONONA COUNTY.

July 15, 1895	\$ 135.22	\$ 100.00						\$ 235.22
Aug. 14, 1895	75.75	100.00						175.75
Sept. 17, 1895	131.51	300.00						431.51
Oct. 23, 1895	2,551.00	300.00						2,851.00
Nov. 10, 1895	152.50	100.00						252.50
Dec. 18, 1895	325.00	100.00						425.00
Jan. 16, 1896	363.32	300.00						663.32
Feb. 5, 1896	161.92	150.00						311.92
March 11, 1896	449.54	300.00						749.54
April 20, 1896	4,474.14	500.00						4,974.14
May 8, 1896	300.00							300.00
June 5, 1896	58.44	1,500.00						1,558.44
July 11, 1896	95.00							95.00
Aug. 5, 1896	131.26							131.26
Sept. 14, 1896	181.38							181.38
Oct. 23, 1896	2,415.00	354.50						2,769.50
Nov. 15, 1896	201.83	314.00						515.83
Dec. 11, 1896	201.83	314.00						515.83
Jan. 13, 1897	168.60							168.60
Feb. 8, 1897	178.73	625.97						804.70
March 8, 1897	331.92							331.92
April 21, 1897	3,354.60	598.00						3,952.60
May 11, 1897	219.04							219.04
June 15, 1897	173.81							173.81
Total.....	\$ 18,613.60	\$ 6,107.47			\$ 4.95	\$ 205.72		\$ 24,931.74

MONROE COUNTY.

July 15, 1895	\$ 169.61							\$ 169.61
Aug. 10, 1895	104.01							273.62
Sept. 21, 1895	973.04							1,146.66
Oct. 30, 1895	523.00							1,669.66
Nov. 18, 1895	2,749.40							2,749.40
Dec. 18, 1895	737.28							3,486.68
Jan. 14, 1896	303.78							3,790.46
Feb. 12, 1896	214.62							3,995.08
March 7, 1896	1,370.91							5,366.00
April 15, 1896	4,449.50							9,815.50
May 11, 1896	241.32							10,056.82
June 10, 1896	92.84	2,464.02						12,520.84
July 10, 1896	88.76							12,609.60
Aug. 11, 1896	93.14							12,702.74
Sept. 8, 1896	241.65							12,944.39
Oct. 16, 1896	2,346.19							15,290.58

STATEMENT "A"—CONTINUED.

MONROE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEBRUARY-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Nov. 16, 1896	\$ 481.74							481.74
Dec. 8, 1896	170.62							652.36
Jan. 5, 1897	149.30							801.66
Feb. 13, 1897	493.09	1,147.07						1,640.16
March 13, 1897	1,483.41							3,123.57
April 17, 1897	3,639.21							6,762.83
May 8, 1897	21.94							6,784.77
May 30, 1897		1,307.50						8,092.27
June 9, 1897	137.70							8,230.00
Total.....	\$ 23,956.91	\$ 6,377.47						\$ 30,334.38

MONTGOMERY COUNTY.

July 15, 1895	\$ 73.48							\$ 73.48
Aug. 10, 1895		\$ 1,018.50						1,092.01
Sept. 7, 1895	102.99							1,194.99
Oct. 4, 1895	2,000.00							2,000.00
Nov. 11, 1895	2,417.61	984.50						3,402.11
Dec. 5, 1895	519.73							3,921.84
Jan. 11, 1896	272.98	1.50						3,923.32
Feb. 15, 1896	290.80	43.00						4,257.12
March 15, 1896	544.99							4,802.11
April 19, 1896	5,907.25	940.00						5,742.11
May 11, 1896	406.30	43.00						6,148.41
June 12, 1896	131.28							6,279.69
July 10, 1896	161.29							6,440.98
Aug. 14, 1896	95.70	1,141.00						7,581.98
Sept. 13, 1896	373.15							7,955.13
Oct. 22, 1896	4,481.15							12,436.28
Nov. 4, 1896	681.30	1,153.00						13,610.58
Dec. 18, 1896	291.83							13,902.41
Jan. 15, 1897	434.44							14,336.85
Feb. 19, 1897	49.75	45.00						14,386.60
March 19, 1897	569.12							14,955.72
April 10, 1897	5,307.63							20,263.35
May 12, 1897	163.30							20,426.65
June 12, 1897	240.47							20,667.12
Total.....	\$ 25,696.15	\$ 3,164.00						\$ 28,860.15

MUNICATINE COUNTY.

July 15, 1895	\$ 92.50							\$ 92.50
Aug. 13, 1895	90.44	505.00						595.44
Sept. 16, 1895	234.82							830.26
Oct. 23, 1895	4,857.82							5,688.08
Nov. 18, 1895	443.87	350.00						6,037.95
Dec. 17, 1895	254.30							6,292.25
Jan. 15, 1896	213.29							6,505.54
Feb. 14, 1896	631.64							7,137.18
March 15, 1896	1,672.01							8,809.19
April 22, 1896	2,167.71	394.50						9,203.90
May 13, 1896	101.74							9,305.64
June 20, 1896		373.97						9,679.61
July 8, 1896	200.01							9,879.62
Aug. 15, 1896	70.13							9,949.75
Sept. 16, 1896	138.78							10,088.53
Oct. 18, 1896	2,167.71	265.25						10,353.78
Nov. 18, 1896	311.88	311.00						10,665.66
Dec. 11, 1896	274.53							10,940.19
Jan. 18, 1897	2,727.18							13,667.37
Feb. 17, 1897	699.61	604.46						14,271.83
March 16, 1897	2,588.79							16,860.62
April 12, 1897	5,737.18							22,597.80
May 17, 1897	173.81	790.07						23,387.87
June 15, 1897	109.72							23,497.59
Total.....	\$ 35,109.62	\$ 3,907.93						\$ 39,017.55

STATEMENT "A"—CONTINUED.

O'BRIEN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 15, 1895	\$ 50.11					\$ 33.33		\$ 83.44
Aug. 15, 1895	118.50	\$ 81.93				35.81		236.24
Sept. 14, 1895	3.90							84.90
Sept. 28, 1895	1,957.79					1,953.79		3,911.58
Sept. 18, 1895	3,617.36					16.67		3,634.03
Nov. 20, 1895	284.58	294.00				33.34		911.92
Dec. 16, 1895	4,022.59					16.67		4,039.26
Jan. 18, 1896	398.55							263.55
Feb. 14, 1896	124.34	323.86			\$ 2.17	93.34		458.71
March 14, 1896	383.89					16.67		399.56
April 15, 1896	5,895.35					16.67		5,912.02
May 14, 1896	128.60	414.40						543.00
June 17, 1896	84.40				5.00	16.67		105.16
July 10, 1896	67.80					16.67		84.47
Aug. 10, 1896	65.51	513.81			5.10			584.42
Sept. 8, 1896	112.57					16.67		129.24
Oct. 22, 1896	5,325.06					16.67		5,341.73
Nov. 19, 1896	572.01					16.67		588.68
Dec. 21, 1896	261.55							394.63
Jan. 9, 1897	195.79	558.39				30.34		784.53
Feb. 17, 1897	60.38	830.13				16.67	1.43	914.61
March 16, 1897	243.8						9.10	252.90
April 21, 1897	6,143.8					138.70		6,282.50
May 11, 1897	283.18					16.60		299.78
June 17, 1897	113.51					4.35		117.86
Total	\$ 27,165.71	\$ 3,238.62			\$ 22.30	\$ 335.81	\$ 184.18	\$ 30,924.05

OSCEOLA COUNTY.

July 17, 1893	\$ 66.43							\$ 66.43
Aug. 14, 1893	24.81	\$ 51.25		\$ 0.67				112.68
Sept. 18, 1893	103.23							103.23
Oct. 14, 1893	3,880.19							3,189.79
Nov. 18, 1893	502.18	109.25						611.38
Dec. 13, 1893	196.25							296.25
Jan. 78, 1894	144.03							144.03
Feb. 17, 1894	49.35	93.33						142.73
March 17, 1894	252.61							252.61
April 17, 1894	8,613.96							8,613.96
May 14, 1894	77.37	81						158.37
June 16, 1894	51.60							51.60
July 16, 1894	44.51							44.51
Aug. 14, 1894	29.65							29.65
Sept. 18, 1894	71.60							71.60
Oct. 19, 1894	3,388.41							3,388.41
Nov. 18, 1894	434.62							434.62
Dec. 18, 1894	232.01	217.94						449.97
Jan. 18, 1895	243.01							243.01
Feb. 15, 1895	63.13						\$ 1.18	64.31
March 11, 1895	150.05						8.18	158.23
April 17, 1895	3,073.17						61.10	3,134.27
May 17, 1895	106.11						3.68	109.79
June 15, 1895	71.61	180.60					1.97	253.18
Total	\$ 17,111.32	\$ 775.6		\$ 6.65			\$ 76.34	\$ 17,975.93

PAGE COUNTY.

July 12, 1895	\$ 169.13							\$ 169.13
Aug. 12, 1895	188.12	\$ 1,409.56		\$ 4.63		27.29		1,719.63
Sept. 18, 1895	629.67							629.67
Oct. 18, 1895	6,348.81	1,493.00				11.60		7,817.81
Nov. 18, 1895	1,440.90							1,432.03
Dec. 14, 1895	917.56							917.56
Jan. 16, 1896	219.52	1,485.00						1,704.52
Feb. 14, 1896	407.56							407.56
March 16, 1896	911.00							911.00
April 17, 1896	6,780.72	1,081.00	\$ 17.35			21.70		8,400.77
May 11, 1896	300.64							300.64
June 13, 1896	178.59		6.90	12.11		51.75		246.35

STATEMENT "A"—CONTINUED

PAGE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 17, 1896	\$ 152.79	\$ 1,717.00						\$ 1,869.79
Aug. 15, 1896	247.03							247.03
Sept. 16, 1896	707.60							707.60
Oct. 7, 1896	5,732.60							5,732.60
Nov. 18, 1896	1,038.43	1,038.50	\$ 0.05			\$ 67.84		2,144.82
Dec. 17, 1896	322.70							322.70
Jan. 18, 1897	1,463.33							1,463.33
Feb. 17, 1897	371.90	1,738.00						\$ 2,110.90
March 17, 1897	1,437.65							1,437.65
April 17, 1897	6,747.94							6,747.94
May 17, 1897	473.45	1,800.00						\$ 2,273.45
June 18, 1897	234.94					57.82		292.76
Total	\$ 38,667.54	\$ 12,958.00	\$ 0.15	\$ 0.10	\$ 0.10	\$ 267.82	\$ 311.34	\$ 52,234.19

PALO ALTO COUNTY.

July 8, 1895	\$ 71.72							\$ 71.72
Aug. 17, 1895	81.63	\$ 279.54			\$ 2.00			363.23
Sept. 19, 1895	185.19							185.19
Oct. 16, 1895	3,031.99							3,031.99
Nov. 19, 1895	777.89							777.89
Dec. 21, 1895	260.45							260.45
Jan. 24, 1896	318.50	262.00						580.50
Feb. 17, 1896	125.38	256.60			16.61			398.59
March 14, 1896	256.59							256.59
April 30, 1896	3,269.55				8.65			3,278.20
May 21, 1896	141.48	354.20						495.68
June 15, 1896	53.30							53.30
July 15, 1896	97.03							97.03
Aug. 13, 1896	90.64	250.35			12.05			453.04
Sept. 10, 1896	254.39							254.39
Oct. 15, 1896	8,890.11							8,890.11
Nov. 19, 1896	32.97							32.97
Dec. 10, 1896	142.41				7.98			150.39
Jan. 13, 1897	343.96							343.96
Feb. 18, 1897	59.94	406.95						466.89
March 13, 1897	254.16							254.16
April 13, 1897	3,434.16				9.64			3,443.80
May 17, 1897	148.41	400.37						548.78
June 15, 1897	160.54							160.54
Total	\$ 17,085.92	\$ 2,787.92			\$ 94.61			\$ 20,000.80

PLYMOUTH COUNTY.

July 10, 1893	\$ 300.19							\$ 300.19
Aug. 25, 1893	1,287.45							1,287.45
Sept. 24, 1893	144.73	\$ 30.10			\$ 16.57			1,668.85
Oct. 21, 1893	2,064.89							2,064.89
Nov. 15, 1893	5,568.61							5,568.61
Dec. 25, 1893	784.01	1,180.47			2.50			9,035.59
Jan. 13, 1894	629.81							629.81
Feb. 17, 1894	613.21							613.21
March 17, 1894	745.99							745.99
April 17, 1894	8,572.66	1,187.20						9,759.86
May 18, 1894	331.70	1,180.00						1,511.70
June 22, 1894	125.80							125.80
July 25, 1894	257.83							257.83
Aug. 13, 1894	149.40							149.40
Sept. 18, 1894	437.80							437.80
Oct. 11, 1894	7,169.29	3,556.47						10,725.76
Nov. 23, 1894	660.70							660.70
Dec. 26, 1894	1,432.03							1,432.03
Jan. 18, 1895	577.47							577.47
Feb. 17, 1895	188.41	1,392.20						1,580.61
March 19, 1895	835.25							835.25
April 25, 1895	8,868.57							8,868.57
May 17, 1895	313.28	1,334.67			28.25	16.30		4,552.40
June 14, 1895	238.40							238.40
Total	\$ 40,638.62	\$ 16,008.21	\$ 89.35	\$ 16.60	\$ 100.01			\$ 56,852.79

STATEMENT "A"—CONTINUED.

POCAHONTAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Oct. 9, 1895		\$ 1,238.15	\$ 11.90		\$ 44.41	\$ 99.95		\$ 1,394.41
Jan. 12, 1896		1,234.42						2,544.42
Jan. 27, 1896	\$ 595.79							595.79
Feb. 17, 1896	1,500.00							1,500.00
Feb. 25, 1896	2,000.00							2,000.00
March 3, 1896	2,000.00							2,000.00
March 12, 1896	2,636.08							2,636.08
April 23, 1896	4,756.58							4,756.58
May 20, 1896	138.30							138.30
June 8, 1896		605.27	25.43		14.90	90.96		806.56
July 10, 1896		11.15						11.15
Aug. 19, 1896		72.60						72.60
Sept. 21, 1896		118.92						118.92
Nov. 17, 1896		2,639.02						2,639.02
Dec. 15, 1896		463.10						463.10
Dec. 24, 1896		253.27						253.27
Dec. 26, 1896		1,883.27						1,883.27
Jan. 27, 1897		828.38						828.38
Feb. 6, 1897		2,046.36						2,046.36
March 17, 1897		418.23					\$ 15.49	433.72
March 29, 1897		1,489.68						1,489.68
April 15, 1897		754.60						754.60
May 11, 1897		125.46						125.46
June 15, 1897		3,348.51						3,348.51
June 29, 1897		618.19					6.33	624.53
Total.....	\$25,342.20	\$ 6,076.01	\$ 39.33		\$ 69.31	\$ 109.92	\$ 150.88	\$1,767.71

POLK COUNTY.

July 17, 1895	\$ 401.61				\$ 75.54			\$ 477.15
Aug. 14, 1895	447.41	2,582.54			80.90			3,109.95
Sept. 17, 1895	1,117.68				74.9			1,192.58
Oct. 4, 1895	15,000.00				61.86			15,061.86
Oct. 20, 1895	1,843.44		\$ 35.52	41.76	145.38			2,025.10
Nov. 15, 1895	2,869.56				71.67			2,941.23
Dec. 27, 1895	2,314.82	2,721.89			79.80			5,096.51
Jan. 10, 1896	3,769.84				150.00			3,919.84
Feb. 28, 1896	1,723.33				75.00			1,798.33
March 30, 1896	19,282.00				101.11			19,383.11
May 22, 1896	1,615.11	2,009.11			210.65			3,834.87
June 22, 1896	867.54	2,807.21			120.82			3,795.57
July 23, 1896	515.41	6.97			116.67			639.05
Aug. 20, 1896	823.41				116.67			940.08
Sept. 20, 1896	1,019.35				1,019.35			2,038.70
Nov. 3, 1896	10,193.93	3,504.19			19,696.12			33,394.24
Nov. 19, 1896	2,448.61	3,853.69			6,302.30			12,604.60
Dec. 31, 1896	2,129.26	3,520.71			5,649.97			11,299.94
Jan. 30, 1897	3,425.73				123.00			3,548.73
Feb. 25, 1897	764.81	55.86			82.66			899.33
March 24, 1897	1,876.24				246.67	60.72		2,183.63
April 30, 1897	20,553.01		14.60		188.39	847.74		21,503.74
May 18, 1897	1,625.81				15.78	1,583.00		3,224.59
June 18, 1897	945.70	4,165.47			343.89	39.66		5,594.72
Total.....	102,499.68	\$20,096.14	\$ 75.72	\$ 41.76	\$ 87.51	\$ 2,617.02	\$ 1,076.85	\$13,205.18

POTTAWATTAMIE COUNTY.

July 9, 1895	\$ 697.14						\$ 697.14
Aug. 7, 1895	507.19						1,204.33
Sept. 11, 1895	730.72						1,935.05
Sept. 27, 1895		922.03			\$ 43.36	\$ 996.68	2,857.44
Oct. 24, 1895	11,747.59						11,747.59
Nov. 13, 1895	1,177.02						1,177.02
Dec. 18, 1895	1,728.19	1,106.50					2,856.40
Jan. 15, 1896	1,372.82				21.64	66.67	1,477.48
Feb. 13, 1896	318.61	1,061.50	56.90	38.41		200.01	1,475.42
March 16, 1896	835.46						1,038.47
May 9, 1896	13,200.19						13,200.19
Total.....	\$ 20,537.00	\$ 2,832.00	\$ 52.50	\$ 80.36	\$ 266.63	\$ 241.70	\$ 24,229.29

STATEMENT "A"—CONTINUED.

POTTAWATTAMIE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
May 25, 1896		722.40						722.40
June 20, 1896		155.90						155.90
July 18, 1896		800.36						800.36
July 24, 1896		520.17						520.17
Aug. 25, 1896		1,974.47	10.00					1,984.47
Sept. 15, 1896		759.60						759.60
Nov. 8, 1896		1,719.64						1,719.64
Dec. 19, 1896		808.81						808.81
Jan. 8, 1897		1,900.13						1,900.13
Feb. 10, 1897		261.74						261.74
March 20, 1897		795.73						795.73
May 1, 1897		1,347.51						1,347.51
May 18, 1897		1,660.02	5.00	1.35				1,666.37
June 14, 1897		440.55						440.55
Total.....	\$5,970.70	\$ 8,654.92	\$ 69.10	\$ 58.41	\$ 421.92	\$ 1,983.39	\$ 629.25	\$17,877.69

POWESHIE COUNTY.

Oct. 15, 1895	\$ 6,279.95							\$ 6,279.95
Nov. 18, 1895		2,500.87						2,500.87
Nov. 23, 1895		498.19						498.19
Dec. 19, 1895		230.90						230.90
Jan. 28, 1896		72.00						72.00
Feb. 17, 1896		239.13						239.13
March 11, 1896		494.82						494.82
April 16, 1896		7,291.71						7,291.71
May 10, 1896		25.16						25.16
June 19, 1896		68.97						68.97
July 15, 1896		111.43						111.43
Aug. 29, 1896		139.99						139.99
Sept. 18, 1896		453.99	4,043.11	1.15		35.40		4,533.65
Oct. 17, 1896		2,708.19						2,708.19
Nov. 15, 1896		555.62						555.62
Dec. 16, 1896		196.18						196.18
Jan. 16, 1897		213.12						213.12
Feb. 1, 1897		1,443.40				5.91		1,449.31
Feb. 19, 1897		212.19						212.19
March 16, 1897		491.11						491.11
April 19, 1897		7,596.11						7,596.11
May 18, 1897		177.38						177.38
June 23, 1897		160.08						160.08
Total.....	\$1,557.71	\$ 7,847.38	\$ 1.15		\$ 62.58			\$ 9,469.82

RINGGOLD COUNTY.

July 14, 1895	\$ 160.00	445.00						\$ 605.00
Aug. 15, 1895	130.71							130.71
Sept. 18, 1895	317.67							317.67
Oct. 2, 1895	2,281.66							2,281.66
Oct. 13, 1895	97.60	400.56						498.16
Nov. 15, 1895	1,088.37							1,088.37
Dec. 16, 1895		546.54						546.54
Jan. 13, 1896	225.15	400.00						625.15
Feb. 13, 1896	139.20							139.20
March 14, 1896	94.45							94.45
April 18, 1896	3,098.06							3,098.06
May 15, 1896	246.43	465.00						711.43
June 18, 1896								
July 14, 1896	136.90	354.50						491.40
Aug. 21, 1896	139.71							139.71
Sept. 15, 1896	257.66							257.66
Oct. 15, 1896	2,257.72	423.00						2,680.72
Nov. 18, 1896								
Dec. 20, 1896	480.72							480.72
Jan. 15, 1897	77.65	400.00						477.65
Feb. 15, 1897	176.60							176.60
March 15, 1897	1,175.62							1,175.62
April 19, 1897	3,868.18	400.00						4,268.18
May 15, 1897	213.89							213.89
June 15, 1897	109.14							109.14
Total.....	\$ 20,537.00	\$ 2,832.00			\$ 52.50	\$ 266.63	\$ 151.70	\$24,229.29

STATEMENT "A"—CONTINUED.

SAC COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 15, 1890.	\$ 318.30							\$ 318.30
Aug. 27, 1890.						9.11		9.11
Oct. 25, 1890.	3,056.65	953.50						4,010.15
Nov. 20, 1890.	97.47							97.47
Jan. 21, 1891.		263.00						263.00
Feb. 28, 1891.	819.30							819.30
Feb. 11, 1891.	104.00				4.30			108.30
March 15, 1891.	7.00							7.00
May 1, 1891.		296.00						296.00
May 12, 1891.	4,438.04							4,438.04
May 20, 1891.	82.60							82.60
May 21, 1891.	97.50							97.50
Aug. 2, 1891.	340.30							340.30
Aug. 21, 1891.					2.50			2.50
Dec. 5, 1891.	4,503.17							4,503.17
Dec. 30, 1891.		606.36						606.36
Jan. 28, 1892.	340.72							340.72
Feb. 25, 1892.	94.11							94.11
Dec. 3, 1892.	771.79							771.79
Jan. 2, 1893.	300.00							300.00
Feb. 25, 1893.	4,398.92							4,398.92
May 1, 1893.	83.34							83.34
May 28, 1893.	145.07							145.07
June 16, 1893.								
Total.	\$ 20,494.30	\$ 4,644.00				\$ 13.90		\$ 25,149.10

SCOTT COUNTY.

July 11, 1890.	\$ 192.66							\$ 192.66
Aug. 14, 1890.	211.75							211.75
Sept. 15, 1890.	926.72	2,540.54			79.37			3,446.53
Oct. 15, 1890.	5,313.45							5,313.45
Nov. 15, 1890.	640.01							640.01
Dec. 15, 1890.	454.90	2,391.80			63.56			3,300.26
Jan. 15, 1891.	204.78							204.78
Feb. 15, 1891.	489.09							489.09
April 10, 1891.	12,900.41	2,478.58			98.13			15,477.12
May 1, 1891.	528.76							528.76
June 17, 1891.	306.47	1,063.13						1,369.60
July 15, 1891.	305.26							305.26
Aug. 17, 1891.	720.51							720.51
Sept. 15, 1891.	631.91	2,161.67			107.56			3,001.14
Oct. 15, 1891.	5,443.74							5,443.74
Nov. 26, 1891.	631.69							631.69
Dec. 15, 1891.	610.53	2,102.40			64.31			3,177.24
Jan. 15, 1892.	412.82							412.82
Feb. 15, 1892.	303.90							303.90
March 15, 1892.	1,676.92							1,676.92
April 15, 1892.	11,520.77							11,520.77
May 1, 1892.	603.40	2,303.37			111.47			3,018.24
June 15, 1892.	603.25	2,379.06			50.94			3,033.25
June 25, 1892.								
Total.	\$ 44,613.35	\$ 13,792.17			\$ 564.94			\$ 58,970.46

SHELBY COUNTY.

Oct. 14, 1890.	\$ 256.33							\$ 256.33
Oct. 21, 1890.	2,899.21							2,899.21
Dec. 14, 1890.	2,105.29							2,105.29
Jan. 7, 1891.	481.14							481.14
Feb. 22, 1891.	146.38							146.38
April 21, 1891.	2,274.03							2,274.03
May 15, 1891.	960.80							960.80
June 10, 1891.	103.46							103.46
July 16, 1891.	300.00							300.00
Aug. 10, 1891.	131.54	3,125.56						3,257.10
Sept. 8, 1891.	202.90							202.90
Oct. 19, 1891.	2,600.90							2,600.90
Nov. 23, 1891.	1,904.74							1,904.74
Dec. 19, 1891.	240.35							240.35
Jan. 12, 1892.	394.83							394.83
Feb. 24, 1892.	712.25							712.25
March 5, 1892.	2,379.91	2,003.50			60.72			4,444.13
April 12, 1892.	856.72							856.72
May 12, 1892.	181.00							181.00
June 22, 1892.								
Total.	\$ 20,900.50	\$ 5,029.06			\$ 120.65			\$ 26,050.21

STATEMENT "A"—CONTINUED.

SIOUX COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 15, 1890.	\$ 192.31							\$ 192.31
Aug. 3, 1890.	190.52							190.52
Aug. 16, 1890.		1,500.14			2.00	30.25		1,532.39
Sept. 30, 1890.	147.67							147.67
Oct. 10, 1890.	8,810.36							8,810.36
Nov. 19, 1890.	979.18							979.18
Dec. 24, 1890.	929.40							929.40
Jan. 17, 1891.		1,193.40			8.91			1,202.31
Feb. 23, 1891.	119.27							119.27
Mar. 11, 1891.	264.41							264.41
Apr. 15, 1891.	776.36							776.36
May 15, 1891.	411.92							411.92
June 15, 1891.	308.64							308.64
July 15, 1891.	101.14							101.14
Aug. 6, 1891.	154.79							154.79
Sept. 10, 1891.	437.25							437.25
Oct. 30, 1891.	6,470.15							6,470.15
Nov. 10, 1891.	1,094.70							1,094.70
Dec. 14, 1891.	437.25							437.25
Jan. 30, 1892.	591.41							591.41
Feb. 6, 1892.	174.31							174.31
Mar. 17, 1892.		2,425.90						2,425.90
Apr. 21, 1892.	161.57							161.57
May 11, 1892.	8,007.43							8,007.43
June 23, 1892.	311.53							311.53
Total.	\$ 28,026.42	\$ 3,908.54			\$ 11.91	\$ 61.50	\$ 13.35	\$ 32,011.72

STORY COUNTY.

July 13, 1890.	\$ 174.87							\$ 174.87
Aug. 8, 1890.	169.73							169.73
Sept. 13, 1890.	1,112.91							1,112.91
Oct. 8, 1890.	2,000.00							2,000.00
Nov. 21, 1890.	2,564.55							2,564.55
Dec. 19, 1890.	753.48							753.48
Jan. 16, 1891.	221.34							221.34
Feb. 12, 1891.	1,110.41				9.56			1,120.00
Mar. 10, 1891.	269.64							269.64
Apr. 10, 1891.	740.79							740.79
May 15, 1891.	5,663.88	1,000.32						6,664.20
June 15, 1891.	699.36							699.36
July 15, 1891.	180.49							180.49
Aug. 10, 1891.	1,390.31							1,390.31
Sept. 10, 1891.	204.74							204.74
Oct. 10, 1891.	1,200.00							1,200.00
Nov. 10, 1891.	1,400.00							1,400.00
Dec. 10, 1891.	1,400.00							1,400.00
Jan. 10, 1892.	1,400.00							1,400.00
Feb. 10, 1892.	1,400.00							1,400.00
Mar. 10, 1892.	1,400.00							1,400.00
Apr. 10, 1892.	1,400.00							1,400.00
May 10, 1892.	1,400.00							1,400.00
June 10, 1892.	1,400.00							1,400.00
July 10, 1892.	1,400.00							1,400.00
Aug. 10, 1892.	1,400.00							1,400.00
Sept. 10, 1892.	1,400.00							1,400.00
Oct. 10, 1892.	1,400.00							1,400.00
Nov. 10, 1892.	1,400.00							1,400.00
Dec. 10, 1892.	1,400.00							1,400.00
Jan. 10, 1893.	1,400.00							1,400.00
Feb. 10, 1893.	1,400.00							1,400.00
Mar. 10, 1893.	1,400.00							1,400.00
Apr. 10, 1893.	1,400.00							1,400.00
May 10, 1893.	1,400.00							1,400.00
June 10, 1893.	1,400.00							1,400.00
July 10, 1893.	1,400.00							1,400.00
Aug. 10, 1893.	1,400.00							1,400.00
Sept. 10, 1893.	1,400.00							1,400.00
Oct. 10, 1893.	1,400.00							1,400.00
Nov. 10, 1893.	1,400.00							1,400.00
Dec. 10, 1893.	1,400.00							1,400.00
Jan. 10, 1894.	1,400.00							1,400.00
Feb. 10, 1894.	1,400.00							1,400.00
Mar. 10, 1894.	1,400.00							1,400.00
Apr. 10, 1894.	1,400.00							1,400.00
May 10, 1894.	1,400.00							1,400.00
June 10, 1894.	1,400.00							1,400.00
July 10, 1894.	1,400.00							1,400.00
Aug. 10, 1894.	1,400.00							1,400.00
Sept. 10, 1894.	1,400.00							1,400.00
Oct. 10, 1894.	1,400.00							1,400.00
Nov. 10, 1894.	1,400.00							1,400.00
Dec. 10, 1894.	1,400.00							1,400.00
Jan. 10, 1895.	1,400.00							1,400.00
Feb. 10, 1895.	1,400.00							1,400.00
Mar. 10, 1895.	1,400.00							1,400.00
Apr. 10, 1895.	1,400.00							1,400.00
May 10, 1895.	1,400.00							1,400.00
June 10, 1895.	1,400.00							1,400.00
July 10, 1895.	1,400.00							1,400.00
Aug. 10, 1895.	1,400.00							1,400.00
Sept. 10, 1895.	1,400.00							1,400.00
Oct. 10, 1895.	1,400.00							1,400.00
Nov. 10, 1895.	1,400.00							1,400.00
Dec. 10, 1895.	1,400.00							1,400.00
Jan. 10, 1896.	1,400.00							1,400.00
Feb. 10, 1896.	1,400.00							1,400.00
Mar. 10, 1896.	1,400.00							1,400.00
Apr. 10, 1896.	1,400.00							1,400.00
May 10, 1896.	1,400.00							1,400.00
June 10, 1896.	1,400.00							1,400.00
July 10, 1896.	1,400.00							1,400.00
Aug. 10, 1896.	1,400.00							1,400.00
Sept. 10, 1896.	1,400.00							1,400.00
Oct. 10, 1896.	1,400.00							1,400.00
Nov. 10, 1896.	1,400.00							1,400.00
Dec. 10, 1896.	1,400.00							1,400.00
Jan. 10, 1897.	1,400.00							1,400.00
Feb. 10, 1897.	1,400.00							1,400.00
Mar. 10, 1897.	1,400.00							1,400.00
Apr. 10, 1897.	1,400.00							1,400.00
May 10, 1897.	1,400.00							1,400.00
June 10, 1897.	1,400.00							1,400.00
July 10, 1897.	1,400.00							1,400.00
Aug. 10, 1897.	1,400.00							1,400.00
Sept. 10, 1897.	1,400.00							1,400.00
Oct. 10, 1897.	1,400.00							1,400.00
Nov. 10, 1897.	1,400.00							1,400.00
Dec. 10, 1897.	1,400.00							1,400.00
Jan. 10, 1898.	1,400.00							1,400.00
Feb. 10, 1898.	1,400.00							1,400.00
Mar. 10, 1898.	1,400.00							1,400.00
Apr. 10, 1898.	1,400.00							1,400.00
May 10, 1898.	1,400.00							1,400.00
June 10, 1898.	1,400.00							1,400.00
July 10, 1898.	1,400.00							1,400.00
Aug. 10, 1898.	1,400.00							1,400.00
Sept. 10, 1898.	1,400.00							1,400.00
Oct. 10, 1898.	1,400.00							1,400.00
Nov. 10, 1898.	1,400.00							1,400.00
Dec. 10, 1898.	1,400.00							1,400.00
Jan. 10, 1899.	1,400.00							1,400.00
Feb. 10, 1899.	1,400.00							1,400.00
Mar. 10, 1899.	1,400.00							1,400.00
Apr. 10, 1899.	1,400.00							1,400.00
May 10, 1899.	1,400.00							1,400.00
June 10, 1899.	1,400.00							1,400.00
July 10, 1899.	1,400.00							1,400.00
Aug. 10, 1899.	1,400.00							1,400.00
Sept. 10, 1899.	1,400.00							1,400.00
Oct. 10, 1899.	1,400.00							1,400.00
Nov. 10, 1899.	1,400.00							1,400.00
Dec. 10, 1899.	1,400.00							1,400.00
Jan. 10, 1900.	1,400.00							1,400.00
Feb. 10, 1900.	1,400.00							1,400.00
Mar. 10, 1900.	1,400.00							1,400.00
Apr. 10, 1900.	1,400.00							1,400.00
May 10, 1900.	1,400.00							1,400.00
June 10, 1900.	1,400.00							1,400.00
July 10, 1900.	1,400.00							1,400.00
Aug. 10, 1900.	1,400.00							1,400.00
Sept. 10, 1900.	1,400.00							1,400.00
Oct. 10, 1900.	1,400.00							1,400.00
Nov. 10, 1900.	1,400.00							1,400.00
Dec. 10, 1900.	1,400.00							1,400.00
Jan. 10, 1901.	1,400.00							1,400.00
Feb. 10, 1901.	1,400.00							1,400.00
Mar. 10, 1901.	1,400.00							1,400.00
Apr. 10, 1901.	1,400.00							1,400.00
May 10, 1901.	1,400.00							1,400.00
June 10, 1901.	1,400.00							1,400.00
July 10, 1901.	1,400.00							1,400.00
Aug. 10, 1901.	1,400.00							1,400.00
Sept. 10, 1901.	1,400.00							1,400.00
Oct. 10, 1901.	1,400.00							1,400.00
Nov. 10, 1901.	1,400.00							1,400.00
Dec. 10, 1901.	1,400.00							1,400.00
Jan. 10, 1902.	1,400.00							1,400.00
Feb. 10, 1902.	1,400.00							1,400.00
Mar. 10, 1902.	1,400.00							1,400.00
Apr. 10, 1902.	1,400.00							1,400.00
May 10, 1902.	1,400.00							1,400.00
June 10, 1902.	1,400.00							1,400.00
July 10, 1902.	1,400.00							1,400.00
Aug. 10, 1902.	1,400.00							1,400.00
Sept. 10, 1902.	1,400.00							1,400.00
Oct. 10, 1902.	1,400.00							1,400.00
Nov. 10, 1902.	1,400.00							1,400.00
Dec. 10, 1902.	1,400.00							1,400.00
Jan. 10, 1903.	1,400.00							1,400.00
Feb. 10, 1903.	1,400.00							1,400.00
Mar. 10, 1903.	1,400.00							1,400.00
Apr. 10, 1903.	1,400.00							1,400.00
May 10, 1903.	1,400.00							1,400.00
June 10, 1903.	1,400.00							1,400.00
July 10, 1903.	1,400.00							1,400.00
Aug. 10, 1903.	1,400.00							1,400.00
Sept. 10, 1903.	1,400.00							1,400.00
Oct. 10, 1903.	1,400.00							1,400.00
Nov. 10, 1903.	1,400.00							1,400.00
Dec. 10, 1903.	1,400.00							1,400.00
Jan. 10, 1904.	1,400.00							1,400.00
Feb. 10, 1904.	1,400.00							1,400.00
Mar. 10, 1904.	1,400.00							1,400.00
Apr. 10, 1904.	1,400.00							1,400.00
May 10, 1904.	1,400.00							1,400.00
June 10, 1904.	1,400.00							1,400.00
July 10, 1904.	1,400.00							1,400.00
Aug. 10, 1904.	1,400.00							1,400.00
Sept. 10, 1904.	1,400.00							1,400.00
Oct. 10, 1904.	1,400.00							1,400.00
Nov. 10, 1904.	1,400.00							1,400.00
Dec. 10, 1904.	1,400.00							1,400.00
Jan. 10, 1905.	1,400.00							1,400.00
Feb. 10, 1905.	1,400.00							1,400.00
Mar. 10, 1905.	1,400.00							1,400.00
Apr. 10, 1905.	1,400.00							

STATEMENT "A"—CONTINUED.

TAMA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 15, 1898.	\$ 750.00	760.25			\$ 5.00	217.35		1,732.60
Aug. 14, 1898.	134.43		17.35					171.78
Sept. 14, 1898.	430.99	430.58			8.00	99.99		1,369.56
Nov. 1, 1898.	6,558.72							6,558.72
Dec. 22, 1898.	513.75							513.75
Jan. 16, 1899.	337.75							337.75
Nov. 14, 1898.	255.67	207.60			15.76	66.60		735.63
Feb. 13, 1899.	493.44	263.34						756.78
March 13, 1899.	1,013.06							1,013.06
April 27, 1898.	1,736.15		1.50		138.11	133.30		2,009.06
May 15, 1898.	232.07							232.07
June 13, 1898.	204.47							204.47
July 13, 1898.	214.98							214.98
Aug. 12, 1898.	34.40	332.73			20.23	66.60		453.93
Sept. 12, 1898.	473.98		1.30			99.99		575.27
Oct. 27, 1898.	6,315.93	309.12			21.00			6,646.05
Nov. 19, 1898.	580.10							580.10
Dec. 30, 1898.	255.57				13.50	66.60		335.67
Jan. 14, 1899.	303.43	206.79				66.60		576.82
Feb. 15, 1899.	334.61	437.94						772.55
March 13, 1899.	1,309.12				16.30			1,325.42
April 24, 1897.	7,795.24					99.99		7,895.23
May 14, 1897.	478.24	180.55				9.50		668.29
June 19, 1897.	235.98							235.98
Total	\$ 36,981.90	\$ 3,510.25	\$ 31.20		\$ 249.41	\$ 263.89	\$ 203.92	\$ 42,430.86

TAYLOR COUNTY.

July 16, 1898.	\$ 153.74							\$ 153.74
Aug. 15, 1898.	132.57							132.57
Sept. 16, 1898.	231.04	546.50			\$ 3.50			781.04
Oct. 4, 1898.	2,500.00							2,500.00
Oct. 16, 1898.	1,100.00							1,100.00
Nov. 16, 1898.	1,100.76							1,100.76
Dec. 16, 1898.	615.14	408.00			1.47			1,024.61
Jan. 17, 1899.	110.00	467.50						577.50
Feb. 22, 1899.	774.80							774.80
March 20, 1899.	967.64							967.64
April 17, 1899.	3,125.94							3,125.94
May 11, 1899.	1,530.49							1,530.49
June 8, 1899.	139.72							139.72
July 9, 1899.	204.35	1,306.25						1,510.60
Aug. 24, 1899.	153.94				32.75			186.69
Sept. 9, 1899.	703.18							703.18
Oct. 12, 1899.	2,460.01							2,460.01
Nov. 16, 1899.	1,906.14							1,906.14
Dec. 16, 1899.	9,436.00							9,436.00
Jan. 16, 1900.	9,436.00							9,436.00
Feb. 16, 1900.	219.42							219.42
March 15, 1900.	1,407.50				18.80			1,426.30
April 15, 1900.	3,059.12				113.30			3,172.42
May 17, 1900.	1,615.91				61.15			1,677.06
June 8, 1900.	249.44				8.00			257.44
July 25, 1900.	722.50				13.00			735.50
Total	\$ 33,720.37	\$ 5,018.25			\$ 80.15			\$ 38,818.77

UNION COUNTY.

July 8, 1895.	\$ 151.88							\$ 151.88
Aug. 7, 1895.	177.15	509.00						686.15
Sept. 8, 1895.	265.75							265.75
Oct. 8, 1895.	2,000.00							2,000.00
Nov. 18, 1895.	1,941.68	549.00						2,490.68
Dec. 11, 1895.	730.44				13.60			744.04
Jan. 8, 1896.	280.50							280.50
Feb. 10, 1896.	294.14	302.00						596.14
Mar. 7, 1896.	187.71	42.00						229.71

STATEMENT "A"—CONTINUED.

UNION COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
March 15, 1896.	\$ 244.37							\$ 244.37
April 17, 1896.	8,099.00	519.00						8,618.00
May 1, 1896.	227.00							227.00
June 8, 1896.	443.61							443.61
Aug. 5, 1896.	213.00							213.00
Oct. 10, 1896.	184.01	203.50				21.91		389.42
Nov. 10, 1896.	463.70	663.00						1,126.70
Nov. 17, 1896.	726.39							726.39
Dec. 8, 1896.	279.94							279.94
Jan. 10, 1897.	307.16	197.00						504.16
Feb. 10, 1897.	179.78	84.00						263.78
March 30, 1897.	429.26							429.26
April 17, 1897.	313.79	771.50						1,085.29
May 1, 1897.	253.40							253.40
June 18, 1897.	105.18							105.18
Total	\$ 21,391.14	\$ 4,390.50				\$ 23.81	\$ 117.45	\$ 25,844.90

VAN BUREN COUNTY.

Nov. 26, 1897.	\$ 3,000.84							\$ 3,000.84
Dec. 31, 1897.	1,750.00							1,750.00
Jan. 8, 1898.	203.80							203.80
Feb. 17, 1898.	1,063.60							1,063.60
March 10, 1898.	1,184.77							1,184.77
April 17, 1898.	1,033.87							1,033.87
May 1, 1898.	4,200.15							4,200.15
June 27, 1898.	300.50							300.50
Aug. 2, 1898.	994.00							994.00
Aug. 20, 1898.	2,535.30							2,535.30
Oct. 30, 1898.	5,530.30							5,530.30
Nov. 13, 1898.	410.00							410.00
Dec. 21, 1898.	10,100.00							10,100.00
Jan. 7, 1899.	105.00							105.00
Feb. 18, 1899.	1,312.99							1,312.99
April 15, 1899.	1,132.91							1,132.91
May 1, 1899.	1,007.30							1,007.30
May 28, 1899.	5,240.00							5,240.00
June 18, 1899.	111.80							111.80
Total	\$ 22,120.24	\$ 4,190.40				\$ 23.81	\$ 117.45	\$ 26,451.90

WAPELLO COUNTY.

July 5, 1895.	\$ 141.10							\$ 141.10
Aug. 5, 1895.	790.20	1,853.45	11.30	1.50	23.00			2,679.45
Sept. 6, 1895.	201.87							201.87
Oct. 14, 1895.	8,915.01							8,915.01
Nov. 10, 1895.	500.00	750.84						1,250.84
Dec. 14, 1895.	639.78							639.78
Jan. 15, 1896.	217.47							217.47
Feb. 15, 1896.	1,804.15							1,804.15
March 13, 1896.	1,044.28				37.50			1,081.78
April 12, 1896.	5,342.52							5,342.52
May 1, 1896.	255.78	1,503.00						1,758.78
June 8, 1896.	291.84							291.84
July 6, 1896.	102.15							102.15
Aug. 1, 1896.	1,503.01	10.80						1,513.81
Sept. 11, 1896.	214.00							214.00
Oct. 22, 1896.	6,203.00							6,203.00
Nov. 1, 1896.	794.17	1,512.50						2,306.67
Dec. 5, 1896.	629.73							629.73
Jan. 11, 1897.	809.14							809.14
Feb. 5, 1897.	30.21							30.21
March 8, 1897.	704.18							704.18
April 12, 1897.	8,935.44							8,935.44
May 1, 1897.	577.00	2,007.13						2,584.13
June 31, 1897.	295.00							295.00
Total	\$ 40,845.60	\$ 15,129.80	\$ 14.70	\$ 7.25	\$ 110.80			\$ 56,007.15

STATEMENT "A"—CONTINUED.

WARREN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 5, 1895.	\$	147.08						147.08
Aug. 2, 1895.		175.41						175.41
Sept. 11, 1895.		372.42						372.42
Oct. 24, 1895.		1,177.14						1,177.14
Nov. 5, 1895.		1,178.86						1,178.86
Dec. 9, 1895.		919.98						919.98
Jan. 15, 1896.		185.59						185.59
Jan. 17, 1896.		3,604.97						3,604.97
Feb. 5, 1896.		338.00						338.00
March 7, 1896.		716.35						716.35
April 24, 1896.		5,139.15						5,139.15
May 2, 1896.		271.45						271.45
May 4, 1896.		507.26			\$ 59.77			567.03
June 12, 1896.		308.28						308.28
July 9, 1896.		173.11						173.11
July 26, 1896.		921.29						921.29
Aug. 10, 1896.		185.19						185.19
Sept. 9, 1896.		412.02						412.02
Oct. 21, 1896.		3,359.99						3,359.99
Nov. 14, 1896.		1,912.12						1,912.12
Dec. 15, 1896.		710.83						710.83
Jan. 18, 1897.		484.40						484.40
Feb. 16, 1897.		237.22						237.22
March 2, 1897.		640.12						640.12
April 25, 1897.		6,710.49						6,710.49
May 5, 1897.		1,502.94						1,502.94
May 8, 1897.		990.16						990.16
June 21, 1897.		443.18						443.18
Total	\$	25,984.49	\$	3,865.71		\$ 59.77		\$ 29,909.97

WASHINGTON COUNTY.

July 11, 1895.	\$	94.63			\$ 3.30			97.93
Aug. 6, 1895.		94.01						94.01
Sept. 9, 1895.		287.93						287.93
Oct. 10, 1895.		870.13	\$	14.46				884.59
Oct. 8, 1895.		450.00			3.00			453.00
Oct. 7, 1895.		3,330.00						3,330.00
Oct. 17, 1895.		1,585.12						1,585.12
Nov. 15, 1895.		597.04			6.25			603.29
Dec. 13, 1895.		309.86						309.86
Jan. 10, 1896.		130.19						130.19
Feb. 6, 1896.		633.44			9.31			642.75
March 7, 1896.		1,465.02						1,465.02
April 15, 1896.		7,677.74						7,677.74
May 18, 1896.		224.79			1.25			226.04
June 3, 1896.		197.98						197.98
July 5, 1896.		112.21						112.21
Aug. 4, 1896.		51.75						51.75
Sept. 14, 1896.		9,036.62			7.80			9,044.42
Oct. 13, 1896.		5,845.38						5,845.38
Nov. 13, 1896.		618.12						618.12
Dec. 12, 1896.		363.90			10.30			374.20
Jan. 19, 1897.		182.18						182.18
Feb. 10, 1897.		549.19			25.41			574.60
March 12, 1897.		1,369.75						1,369.75
April 17, 1897.		6,409.34						6,409.34
May 10, 1897.		404.69			1,070.99			1,475.68
June 10, 1897.		159.33						159.33
Total	\$	35,878.15	\$	6,838.02	\$ 41.42		\$ 70.83	\$ 42,828.42

WAYNE COUNTY.

July 5, 1895.	\$	104.81						104.81
Aug. 3, 1895.		104.73			\$ 16.42			121.15
Sept. 4, 1895.		441.68						441.68
Oct. 5, 1895.		2,609.81						2,609.81
Oct. 12, 1895.		1,051.85						1,051.85
Nov. 6, 1895.		773.47			5.37			778.84
Dec. 5, 1895.		811.83						811.83
Jan. 8, 1896.		113.72						113.72

STATEMENT "A"—CONTINUED.

WAYNE COUNTY—CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
Feb. 8, 1896.	\$	411.58				\$ 32.82		\$ 444.40
March 7, 1896.		1,821.50						1,821.50
April 16, 1896.		641.00						641.00
May 13, 1896.		291.21				8.35		299.56
June 8, 1896.		145.41						145.41
Aug. 12, 1896.		133.65						133.65
July 1, 1896.		726.30				14.43		740.73
Sept. 9, 1896.		968.11						968.11
Oct. 1, 1896.		4,403.31						4,403.31
Nov. 16, 1896.		766.09				5.55	12.78	784.42
Dec. 12, 1896.		255.79					16.07	271.86
Jan. 8, 1897.		151.41						151.41
Jan. 11, 1897.		343.65				9.40	33.24	386.29
March 10, 1897.		1,867.18					12.04	1,879.22
April 18, 1897.		2,028.28					28.38	2,056.66
May 8, 1897.		244.87					16.07	260.94
June 7, 1897.		141.39					16.07	157.46
Total	\$	26,137.73	\$	5,861.00		\$ 107.11	\$ 112.90	\$ 32,118.74

WEBSTER COUNTY.

July 16, 1895.	\$	109.10	\$	1,560.47		\$ 17.55		\$ 1,687.12
Aug. 19, 1895.		118.25						118.25
Sept. 17, 1895.		207.30						207.30
Oct. 16, 1895.		5,198.35				4.30	7.70	5,210.35
Nov. 16, 1895.		1,045.34						1,045.34
Dec. 19, 1895.		429.51						429.51
Jan. 18, 1896.		1,376.00				2.55		1,378.55
Feb. 17, 1896.		1,817.70						1,817.70
March 18, 1896.		613.06						613.06
April 18, 1896.		5,136.00						5,136.00
May 18, 1896.		1,627.15				10.41		1,637.56
June 18, 1896.		217.79						217.79
July 17, 1896.		1,837.74				6.31		1,844.05
Aug. 17, 1896.		14.20						14.20
Oct. 16, 1896.		5,234.00				3.35		5,237.35
Nov. 23, 1896.		1,401.15						1,401.15
Dec. 16, 1896.		251.50						251.50
Jan. 16, 1897.		387.46						387.46
Feb. 16, 1897.		119.35				.50		120.35
March 16, 1897.		467.94						467.94
April 17, 1897.		5,333.86						5,333.86
May 19, 1897.		1,191.19				1.11		1,192.30
June 16, 1897.		879.08						879.08
Total	\$	31,321.57	\$	13,853.93		\$ 3.37	\$ 67.33	\$ 45,186.93

WINNEBAGO COUNTY.

July 16, 1895.	\$	118.79						\$ 118.79
Aug. 16, 1895.		12.50						12.50
Sept. 14, 1895.		56.00				4.49		60.49
Oct. 13, 1895.		87.00						87.00
Nov. 12, 1895.		5,648.38						5,648.38
Dec. 11, 1895.		618.12						618.12
Jan. 14, 1896.		299.39				.50		299.89
Feb. 14, 1896.		151.19						151.19
Mar. 14, 1896.		249.44				1.05		250.49
Apr. 13, 1896.		2,080.52						2,080.52
May 13, 1896.		1,788.47						1,788.47
June 16, 1896.		148.07						148.07
July 21, 1896.		32.67						32.67
Aug. 21, 1896.		96.34						96.34
Sept. 17, 1896.		328.25						328.25
Oct. 7, 1896.		43.00				2.22		45.22
Nov. 7, 1896.		99.43						99.43
Dec. 12, 1896.		1,211.21						1,211.21
Jan. 12, 1897.		2,043.19				.80		2,043.99
Feb. 12, 1897.		200.86						200.86
Mar. 12, 1897.		138.30				2.57		140.87
Apr. 12, 1897.		373.80						373.80
May 12, 1897.		2,456.81						2,456.81
June 12, 1897.		107.64				.50		108.14
July 12, 1897.		138.67						138.67
Total	\$	14,215.00	\$	6,148.21		\$ 3.49		\$ 20,366.70

STATEMENT "A"—CONTINUED.

WINNEBIEG COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	UNIVERSITY.	TOTAL.
July 3, 1895.	\$ 132.64							132.64
Aug. 5, 1895.		\$ 405.12						405.12
Sept. 12, 1895.		95.70						95.70
Oct. 12, 1895.	2,560.15							2,560.15
Nov. 5, 1895.	2,011.09							2,011.09
Dec. 8, 1895.		622.07						622.07
Jan. 15, 1896.	218.38					17.33		235.71
Feb. 2, 1896.						3.38		3.38
March 12, 1896.	702.80	\$ 31.75				84.85		819.40
April 12, 1896.						24.71		24.71
May 12, 1896.	266.97					70.97		337.94
June 12, 1896.	1,838.28					1,588.38		3,426.66
July 7, 1896.	513.02					5,130.02		5,643.04
Aug. 12, 1896.	222.38					122.38		344.76
Sept. 12, 1896.	1,840.59					30.65		1,871.24
Oct. 12, 1896.	177.96					177.96		355.92
Nov. 12, 1896.	156.15					501.45		657.60
Dec. 12, 1896.	476.45	27.50				11.50		515.45
Jan. 12, 1897.	144.00					144.00		288.00
Feb. 12, 1897.	334.02					334.02		668.04
March 12, 1897.	3,175.38					3,175.38		6,350.76
April 12, 1897.	310.81					310.81		621.62
May 12, 1897.	773.11					9.41		782.52
June 12, 1897.	276.21					276.21		552.42
July 12, 1897.	330.31	84.10				12.84		427.25
Aug. 12, 1897.	697.85					25.85		723.70
Sept. 12, 1897.	5,248.33					82.70		5,331.03
Oct. 12, 1897.	308.60					5,664.04		6,000.64
Nov. 12, 1897.	217.64					210.15		427.79
Dec. 12, 1897.						22.15		22.15
Jan. 12, 1898.						13.42		13.42
Feb. 12, 1898.						8.98		8.98
March 12, 1898.						13.42		13.42
April 12, 1898.						13.42		13.42
May 12, 1898.						13.42		13.42
June 12, 1898.						13.42		13.42
July 12, 1898.						13.42		13.42
Aug. 12, 1898.						13.42		13.42
Sept. 12, 1898.						13.42		13.42
Oct. 12, 1898.						13.42		13.42
Nov. 12, 1898.						13.42		13.42
Dec. 12, 1898.						13.42		13.42
Jan. 12, 1899.						13.42		13.42
Feb. 12, 1899.						13.42		13.42
March 12, 1899.						13.42		13.42
April 12, 1899.						13.42		13.42
May 12, 1899.						13.42		13.42
June 12, 1899.						13.42		13.42
July 12, 1899.						13.42		13.42
Aug. 12, 1899.						13.42		13.42
Sept. 12, 1899.						13.42		13.42
Oct. 12, 1899.						13.42		13.42
Nov. 12, 1899.						13.42		13.42
Dec. 12, 1899.						13.42		13.42
Jan. 12, 1900.						13.42		13.42
Feb. 12, 1900.						13.42		13.42
March 12, 1900.						13.42		13.42
April 12, 1900.						13.42		13.42
May 12, 1900.						13.42		13.42
June 12, 1900.						13.42		13.42
July 12, 1900.						13.42		13.42
Aug. 12, 1900.						13.42		13.42
Sept. 12, 1900.						13.42		13.42
Oct. 12, 1900.						13.42		13.42
Nov. 12, 1900.						13.42		13.42
Dec. 12, 1900.						13.42		13.42
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Feb. 12, 1901.						13.42		13.42
March 12, 1901.						13.42		13.42
April 12, 1901.						13.42		13.42
May 12, 1901.						13.42		13.42
June 12, 1901.						13.42		13.42
July 12, 1901.						13.42		13.42
Aug. 12, 1901.						13.42		13.42
Sept. 12, 1901.						13.42		13.42
Oct. 12, 1901.						13.42		13.42
Nov. 12, 1901.						13.42		13.42
Dec. 12, 1901.						13.42		13.42
Jan. 12, 1902.						13.42		13.42
Feb. 12, 1902.						13.42		13.42
March 12, 1902.						13.42		13.42
April 12, 1902.						13.42		13.42
May 12, 1902.						13.42		13.42
June 12, 1902.						13.42		13.42
July 12, 1902.						13.42		13.42
Aug. 12, 1902.						13.42		13.42
Sept. 12, 1902.						13.42		13.42
Oct. 12, 1902.						13.42		13.42
Nov. 12, 1902.						13.42		13.42
Dec. 12, 1902.						13.42		13.42
Jan. 12, 1903.						13.42		13.42
Feb. 12, 1903.						13.42		13.42
March 12, 1903.						13.42		13.42
April 12, 1903.						13.42		13.42
May 12, 1903.						13.42		13.42
June 12, 1903.						13.42		13.42
July 12, 1903.						13.42		13.42
Aug. 12, 1903.						13.42		13.42
Sept. 12, 1903.						13.42		13.42
Oct. 12, 1903.						13.42		13.42
Nov. 12, 1903.						13.42		13.42
Dec. 12, 1903.						13.42		13.42
Jan. 12, 1904.						13.42		13.42
Feb. 12, 1904.						13.42		13.42
March 12, 1904.						13.42		13.42
April 12, 1904.						13.42		13.42
May 12, 1904.						13.42		13.42
June 12, 1904.						13.42		13.42
July 12, 1904.						13.42		13.42
Aug. 12, 1904.						13.42		13.42
Sept. 12, 1904.						13.42		13.42
Oct. 12, 1904.						13.42		13.42
Nov. 12, 1904.						13.42		13.42
Dec. 12, 1904.						13.42		13.42
Jan. 12, 1905.						13.42		13.42
Feb. 12, 1905.						13.42		13.42
March 12, 1905.						13.42		13.42
April 12, 1905.						13.42		13.42
May 12, 1905.						13.42		13.42
June 12, 1905.						13.42		13.42
July 12, 1905.						13.42		13.42
Aug. 12, 1905.						13.42		13.42
Sept. 12, 1905.						13.42		13.42
Oct. 12, 1905.						13.42		13.42
Nov. 12, 1905.						13.42		13.42
Dec. 12, 1905.						13.42		13.42
Jan. 12, 1906.						13.42		13.42
Feb. 12, 1906.						13.42		13.42
March 12, 1906.						13.42		13.42
April 12, 1906.						13.42		13.42
May 12, 1906.						13.42		13.42
June 12, 1906.						13.42		13.42
July 12, 1906.						13.42		13.42
Aug. 12, 1906.						13.42		13.42
Sept. 12, 1906.						13.42		13.42
Oct. 12, 1906.						13.42		13.42
Nov. 12, 1906.						13.42		13.42
Dec. 12, 1906.						13.42		13.42
Jan. 12, 1907.						13.42		13.42
Feb. 12, 1907.						13.42		13.42
March 12, 1907.						13.42		13.42
April 12, 1907.						13.42		13.42
May 12, 1907.						13.42		13.42
June 12, 1907.						13.42		13.42
July 12, 1907.						13.42		13.42
Aug. 12, 1907.						13.42		13.42
Sept. 12, 1907.						13.42		13.42
Oct. 12, 1907.						13.42		13.42
Nov. 12, 1907.						13.42		13.42
Dec. 12, 1907.						13.42		13.42
Jan. 12, 1908.						13.42		13.42
Feb. 12, 1908.						13.42		13.42
March 12, 1908.						13.42		13.42
April 12, 1908.						13.42		13.42
May 12, 1908.						13.42		13.42
June 12, 1908.						13.42		13.42
July 12, 1908.						13.42		13.42
Aug. 12, 1908.						13.42		13.42
Sept. 12, 1908.						13.42		13.42
Oct. 12, 1908.						13.42		13.42
Nov. 12, 1908.						13.42		13.42
Dec. 12, 1908.						13.42		13.42
Jan. 12, 1909.						13.42		13.42
Feb. 12, 1909.						13.42		13.42
March 12, 1909.						13.42		13.42
April 12, 1909.						13.42		13.42
May 12, 1909.						13.42		13.42
June 12, 1909.						13.42		13.42
July 12, 1909.						13.42		13.42
Aug. 12, 1909.						13.42		13.42
Sept. 12, 1909.						13.42		13.42
Oct. 12, 1909.						13.42		13.42
Nov. 12, 1909.						13.42		13.42
Dec. 12, 1909.						13.42		13.42
Jan. 12, 1910.						13.42		13.42
Feb. 12, 1910.						13.42		13.42
March 12, 1910.						13.42		13.42
April 12, 1910.						13.42		13.42
May 12, 1910.						13.42		13.42
June 12, 1910.						13.42		13.42
July 12, 1910.						13.42		13.42

STATEMENT "B."

[illegible][illegible]

STATEMENT "B"—CONTINUED.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1906.		
February 7	Metropolitan Life Insurance Company of New York, New York.	\$ 746.82
February 7	Mercantile Fire and Marine Insurance Company of Boston, Massachusetts.	101.03
February 7	Williamsburg City Fire Insurance Company of New York, New York.	231.45
February 7	Continental Insurance Company of New York, New York.	4,103.28
February 7	Springfield Fire and Marine Insurance Company of Springfield, Massachusetts.	1,257.10
February 7	Lloyds Plate Glass Insurance Company of New York, New York.	133.63
February 7	Rochester German Insurance Company of Rochester, New York.	137.26
February 7	Phoenix Insurance Company of Brooklyn, New York.	2,024.52
February 7	New York Plate Glass Insurance Company of New York, New York.	5.25
February 7	Connecticut General Life Insurance Company of Hartford, Connecticut.	73.71
February 7	Etna Life Insurance Company of Hartford, Connecticut.	84.44
February 7	Manchester Fire Insurance Company (U. S. Branch) of Chicago, Illinois.	613.71
February 7	Home Life Insurance Company of New York, New York.	214.92
February 7	London Assurance Corporation of New York, New York.	367.51
February 7	American Surety Company of New York, New York.	151.30
February 7	Germania Life Insurance Company of Boston, Massachusetts.	131.30
February 7	National Life Insurance Company of Montpelier, Vermont.	781.37
February 7	The Pacific Mutual Insurance Company of San Francisco, California.	154.00
February 7	Western Assurance Company of Toronto, Canada.	72.33
February 7	American Insurance Company of Hartford, Connecticut.	72.33
February 7	Pacific Fire Insurance Company of New York, New York.	277.51
February 7	Mutual Benefit Life Insurance Company of Newark, New Jersey.	2,971.33
February 7	National Fire Insurance Company of Portland, Maine.	1,350.44
February 7	Penn Mutual Life Insurance Company of Philadelphia, Pennsylvania.	109.35
February 7	Provident Savings Life Assurance Society of Chicago, Illinois.	1,117.14
February 7	Connecticut Fire Insurance Company (Branch) of Chicago, Illinois.	546.17
February 7	Massachusetts Mutual Life Insurance Company of Springfield, Massachusetts.	1,423.86
February 7	The Palatine Insurance Company (Limited) of Manchester, England.	386.53
February 7	Michigan Mutual Life Insurance Company of Detroit, Michigan.	322.73
February 7	Citizens Insurance Company of London, England (U. S. Branch) Boston, Massachusetts.	1,224.85
February 7	Union Casualty and Surety Company of St. Louis, Missouri.	210.08
February 7	Phoenix Mutual Life Insurance Company of Hartford, Connecticut.	251.00
February 7	Citizens Insurance Company of New York, New York.	251.00
February 7	Union Central Life Insurance Company of Cincinnati, Ohio.	822.07
February 7	American Union Life Insurance Company of New York, New York.	44.21
February 7	Washington Life Insurance Company of New York, New York.	44.21
February 7	Metropolitan Life Insurance Company of Newark, New Jersey.	1,108.83
February 7	The Standard Life and Accident Insurance Company of Detroit, Michigan.	713.78
March 2	Connecticut Mutual Life Insurance Company of Hartford, Connecticut.	1,977.54
March 2	Firemen's Liability Assurance Corporation of London, England (U. S. Branch) Boston, Massachusetts.	970.95
March 7	The Prudential Insurance Company of America of Newark, New Jersey.	
March 9	Guarantee Company of North America of Montreal, Canada.	36.30
March 12	Equitable Life Assurance Society of New York, New York.	6,572.42
March 12	Canadian Life Insurance Company of New York, New York.	357.54
April 1	Mutual Life Insurance Company of New York, New York.	13,058.09
May 15	Farmers Co-operative Hall Association of Montevideo, Minnesota.	147.47
July 16	Minnesota Farmers Hall Insurance Company of Minneapolis, Minnesota.	91.52
1907.		
January 13	Phoenix Insurance Company of Hartford, Connecticut.	1,444.44
January 20	Westchester Fire Insurance Company of New York, New York.	274.87
January 21	Newman Insurance Company of New York, New York.	274.87
January 21	Metropolitan Plate Glass Insurance Company of New York, New York.	44.96
January 21	The Milwaukee Mechanics Insurance Company of Milwaukee, Wisconsin.	915.45
January 21	Swedish Insurance Company of New York, New York.	1,045.45
January 21	Buffalo German Insurance Company of Buffalo, New York.	231.72
January 21	Security Insurance Company of New Haven, Connecticut.	348.45
January 21	Home Insurance Company of Chicago, Illinois.	964.07
January 21	Newark Fire Insurance Company of Newark, New Jersey.	33.08
January 21	Northwestern National Insurance Company of Milwaukee, Wisconsin.	1,027.01
January 21	New Hampshire Fire Insurance Company of Manchester, New Hampshire.	607.21
January 21	The Farmers Fire Insurance Company of York, Pennsylvania.	330.00
January 21	Firemen's Insurance Company of Newark, New Jersey.	210.55
January 21	German Insurance Company of Freeport, Illinois.	3,408.21
January 21	Harford Fire Insurance Company of Hartford, Conn.	2,734.56
January 21	New Jersey Plate Glass Insurance Company of Newark, New Jersey.	81.85
January 21	American Central Insurance Company of St. Louis, Missouri.	725.85
January 21	Home Insurance Company of New York, New York.	2,715.11
January 21	The Eagle Fire Insurance Company of New York, New York.	138.45
January 21	The Franklin Fire Insurance Company of Philadelphia, Pennsylvania.	214.81
January 21	Grand Rapids Fire Insurance Company of Grand Rapids, Michigan.	458.01
January 21	Concordia Insurance Company of Milwaukee, Wisconsin.	532.97
January 21	Swedish Insurance Company of New York, New York.	2,807.78
January 21	Harford Steam Boiler Inspection and Insurance Company of Hartford, Connecticut.	96.72
January 21	United States Fire Insurance Company of New York, New York.	3.33
January 21	The Traders Insurance Company of Baltimore, Maryland.	3.33
January 21	St. Paul Fire and Marine Insurance Company of St. Paul, Minnesota.	780.87
January 21	Scottish Union and National Insurance Company of Hartford, Connecticut.	273.19
January 21	Swedish Union Fire Insurance Company of New York, New York.	273.19
January 21	Hanover Fire Insurance Company of New York, New York.	273.19
January 21	The City Trust, Safe Deposit and Surety Company of Philadelphia, Pennsylvania.	441.98
January 21	The Traders Insurance Company of Chicago, Illinois.	175.11
January 21	Phoenix Assurance Company (U. S. Branch) of New York, New York.	231.14
January 21	Agricultural Insurance Company of Watertown, New York.	231.14
January 21	Friswell National Insurance Company (U. S. Branch) of Chicago, Illinois.	231.14
January 21	Firemen's Fund Insurance Company of Chicago, Illinois.	69.62
January 21	Manufacturers and Merchants Insurance Company of Pittsburgh, Pennsylvania.	139.79
January 21	Swedish Insurance Company of Philadelphia, Pennsylvania.	139.79
January 21	Union Insurance Company of Philadelphia, Pennsylvania.	139.79
January 21	Northern Assurance Company of Chicago, Illinois.	434.08

STATEMENT "B"—CONTINUED.

110

REPORT OF THE STATE TREASURER.

[A]

196.]

REPORT OF THE STATE TREASURER.

111

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1897.		
January 30	New York Life Insurance Company of New York, New York.....	\$ 12,400.28
January 30	Hamburg-Bremen Insurance Company (U. S. Branch) of Chicago, Illinois.....	274.38
February 1	Detroit Fire and Marine Insurance Company of Detroit, Michigan.....	135.94
February 1	San Insurance Company (U. S. Branch) of New York, New York.....	225.91
February 1	Citizens Insurance Company of Pittsburg, Pennsylvania.....	77.54
February 1	Commercial Union Assurance Company (U. S. Branch) of Chicago, Illinois.....	846.24
February 1	London Assurance Corporation (U. S. Branch) of New York, New York.....	226.81
February 1	Queen Insurance Company of Chicago, Illinois.....	441.71
February 1	Merchants Insurance Company of Newark, New Jersey.....	270.41
February 1	London and Lancashire Insurance Company (U. S. Branch) of Chicago, Illinois.....	371.53
February 1	Union Assurance Society, London, England (U. S. Branch), of New York, New York.....	292.39
February 1	American Fire Insurance Company of Philadelphia, Pennsylvania.....	364.10
February 1	United States Life Insurance Company.....	416.78
February 1	National Fire Insurance Company of Hartford, Connecticut.....	1,802.08
February 1	Scottish Union and National Insurance Company of Hartford, Connecticut.....	226.93
February 1	Travelers Life Insurance Company of Hartford, Connecticut.....	840.50
February 1	Travelers Accident Insurance Company of Providence, Rhode Island.....	1,854.88
February 1	Provident Savings and Life Assurance Company of New York, New York.....	225.44
February 1	Provident Washington Insurance Company of Lincoln, Nebraska.....	344.92
February 1	Atlas Assurance Company (U. S. Branch) of Chicago, Illinois.....	317.74
February 1	Manchester Fire Insurance Company (U. S. Branch) of Chicago, Illinois.....	540.42
February 1	Phenix Insurance Company of Brooklyn, New York.....	1,723.38
February 1	Michigan Fire and Marine Insurance Company of Detroit, Michigan.....	112.45
February 1	Mercantile Fire and Marine Insurance Company of Boston, Massachusetts.....	89.00
February 1	German-American Insurance Company of New York, New York.....	66.61
February 1	Caledonian Insurance Company, Scotland (U. S. Branch), of New York, New York.....	1,136.53
February 1	Equitable Fire and Marine Insurance Company of Providence, Rhode Island.....	379.51
February 1	Mercantile Insurance Company of Providence, Rhode Island.....	53.13
February 1	United States Industrial Insurance Company of Newark, New Jersey.....	53.13
February 1	New York Plate Glass Insurance Company of New York, New York.....	37.09
February 1	The Guarantee Company of North America of Montreal, Canada.....	37.09
February 1	Liverpool and London and Globe Insurance Company (U. S. Branch) of Chicago, Illinois.....	35.96
February 1	Home Life Insurance Company of New York, New York.....	243.15
February 1	Continental Insurance Company of New York, New York.....	1,728.45
February 1	Provident Life and Trust Company of Philadelphia, Pennsylvania.....	369.13
February 1	Niagara Fire Insurance Company of New York, New York.....	657.81
February 1	Pennsylvania Fire Insurance Company of Philadelphia, Pennsylvania.....	530.94
February 1	Alliance Hall and Cyclone Mutual Insurance Company of Austin, Minnesota.....	109.43
February 5	Williamsburg City Fire Insurance Company of New York, New York.....	223.00
February 5	Agricultural Insurance Company of Watertown, New York.....	16.17
February 5	Oriental Insurance Company of Hartford, Connecticut.....	447.97
February 5	Metropolitan Fire Insurance Company of New York, New York.....	262.33
February 5	Fire Association of Philadelphia, Pennsylvania.....	1,231.83
February 5	Royal Exchange Assurance Company of London, England (Branch), of Davenport, Iowa.....	57.29
February 5	Northwestern Mutual Life Insurance Company of Milwaukee, Wisconsin.....	15,416.80
February 5	Western Assurance Company of Milwaukee, Wisconsin.....	547.63
February 5	British America Assurance Company of Milwaukee, Wisconsin.....	367.28
February 5	Mutual Fire Insurance Company of New York, New York.....	729.29
February 5	Metropolitan Life Insurance Company of New York, New York.....	729.29
February 5	Imperial Insurance Company of London (U. S. Branch) of Chicago, Illinois.....	251.85
February 5	Rochester German Insurance Company of Rochester, New York.....	1,054.00
February 5	British Mercantile Insurance Company of New York, New York.....	81.75
February 5	Atlas Life Insurance Company—Accident Department—of Hartford, Connecticut.....	1,504.71
February 5	Atlas Life Insurance Company of Hartford, Connecticut.....	82.50
February 5	Germania Fire Insurance Company of New York, New York.....	672.11
February 5	Lancashire Insurance Company (U. S. Branch) of Chicago, Illinois.....	341.70
February 5	Union Casualty and Surety Company of St. Louis, Missouri.....	17.27
February 5	Massachusetts Mutual Life Insurance Company of Springfield, Massachusetts.....	370.48
February 5	Pacific Mutual Life Insurance Company of San Francisco, California.....	109.19
February 5	Lloyds Plate Glass Insurance Company of New York, New York.....	108.10
February 5	Employers Liability Assurance Corporation, London (U. S. Branch), of Boston, Massachusetts.....	125.22
February 5	Fidelity Fire Insurance Company of New York, New York.....	109.13
February 5	Fidelity and Casualty Company of New York, New York.....	19.40
February 5	Life Insurance Clearing Company of St. Paul, Minnesota.....	1,234.40
February 5	Springfield Fire and Marine Insurance Company of Springfield, Massachusetts.....	733.40
February 5	Lawyers Surety Company of New York, New York.....	405.20
February 5	Netherland Life Insurance Company (U. S. Branch) of New York, New York.....	1,200.00
February 5	Nichigan Mutual Life Insurance Company of Detroit, Michigan.....	405.20
February 5	Connecticut Fire Insurance Company of Hartford, Connecticut.....	1,200.00
February 5	Delaware Insurance Company of Philadelphia, Pennsylvania.....	361.71
February 5	Reliance Insurance Company of Philadelphia, Pennsylvania.....	193.21
February 5	Germania Life Insurance Company of New York, New York.....	30.74
February 5	Minnesota Farmers Hall Insurance Company of Minneapolis, Minnesota.....	12.51
February 5	Cal Life Insurance Company of Omaha, Nebraska.....	28.00
February 5	Connecticut General Life Insurance Company of Hartford, Connecticut.....	73.90
February 5	Norwood Insurance Company of New York, New York.....	118.37
February 5	Washington Life Insurance Company of New York, New York.....	81.00
February 5	Palatine Insurance Company of Manchester, England (U. S. Branch), of Chicago, Illinois.....	315.72
February 5	Citizens Insurance Company of New York, New York.....	26.06
February 5	American Union Life Insurance Company of New York, New York.....	10.87
February 5	Security Trust and Life Insurance Company of Philadelphia, Pennsylvania.....	248.74
February 5	Union Mutual Life Insurance Company of Portland, Maine.....	74.79
February 5	Phenix Mutual Life Insurance Company of Hartford, Connecticut.....	74.79
February 5	Washington Life Insurance Company of New York, New York.....	114.08
February 5	Prudential Insurance Company of Newark, New Jersey.....	

STATEMENT "B"—CONTINUED.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1897.		
March 2	American Surety Company of New York, New York.....	\$ 154.16
March 2	Standard Life and Accident Insurance Company of Detroit, Michigan.....	563.33
March 2	Union Central Life Insurance Company of Cincinnati, Ohio.....	780.07
March 2	Union Central Life Insurance Company of Newark, New Jersey.....	2,815.88
March 2	Penn Mutual Life Insurance Company of Philadelphia, Pennsylvania.....	1,467.32
March 9	Mutual Benefit Life Insurance Company (additional premiums) of Newark, New Jersey.....	979.35
March 11	Mutual Benefit Life Insurance Company of Hartford, Connecticut.....	1,940.82
March 11	Connecticut Mutual Life Insurance Company of New York, New York.....	6,218.88
March 17	Equitable Life Assurance Society of the United States of New York, New York.....	37.96
March 25	National Surety Company of Kansas City, Missouri.....	721.19
March 29	National Life Insurance Company of Montpelier, Vermont.....	9.65
March 29	Union Marine Insurance Company of Liverpool, England (U. S. Branch), of New York, New York.....	11,327.49
April 1	Mutual Life Insurance Company of New York, New York.....	102.14
April 2	United States Casualty Company.....	239.63
April 16	North German Fire Insurance Company of Chicago, Illinois.....	129.63
April 19	Trans-Atlantic Insurance Company of Hamburg, Germany (U. S. Branch), of Chicago, Illinois.....	\$ 246,565.94
	Total.....	

STATEMENT "C."

FEES RECEIVED FROM STATE OFFICERS.

DATE OF PAYMENT.	FROM WHOM RECEIVED.	SECY OF STATE.	AUDITOR OF STATE.	CLERK OF SUPREME COURT.	SUPERINTENDENT OF PUBLIC INSTRUCTION.	STATE OIL INSPECTOR.	COMMISSIONER OF FARM CV.	DAIRY COMMISSIONER.	TOTAL.
1896.									
July 2	Hon. C. G. McCarthy.....	\$ 975.45	\$ 935.50						\$ 908.50
July 6	Hon. W. M. McFarland.....				\$ 437.00				375.45
July 25	Hon. Henry Sabin.....								417.00
July 26	Hon. W. K. Boardman.....							\$ 491.00	491.00
August 2	Hon. C. G. McCarthy.....		756.00						756.00
August 7	Hon. W. M. McFarland.....	\$ 548.15							548.15
September 5	Hon. C. T. Jones.....			\$ 322.56					322.56
September 5	Hon. C. G. McCarthy.....		771.00						771.00
September 6	Hon. C. T. Jones.....			88.00					88.00
September 14	Hon. W. M. McFarland.....								423.00
October 2	Hon. Henry Sabin.....				251.00				251.00
October 3	Hon. C. G. McCarthy.....		801.00						801.00
October 16	Hon. Luther A. Brewer.....					\$ 579.50			579.50
October 16	Hon. W. M. McFarland.....	\$ 372.00							372.00
November 2	Hon. C. G. McCarthy.....		405.50						405.50
November 11	Hon. C. T. Jones.....			391.00					391.00
November 11	Hon. C. T. Jones.....			301.50					301.50
November 13	Hon. W. M. McFarland.....	448.55							448.55
November 17	Hon. Luther A. Brewer.....					\$ 377.50			377.50
December 3	Hon. C. T. Jones.....			307.45					307.45
December 4	Hon. C. G. McCarthy.....		844.00						844.00
December 15	Hon. W. M. McFarland.....	\$ 410.25							410.25
1896.									
January 2	Hon. C. G. McCarthy.....		415.30						415.30
January 3	Hon. Luther A. Brewer.....				\$ 389.65				389.65
January 17	Hon. C. T. Jones.....			185.50					185.50
January 17	Hon. C. T. Jones.....			234.80					234.80
January 23	Hon. W. M. McFarland.....	\$ 692.90							692.90
February 3	Hon. C. G. McCarthy.....		10,000.00						10,000.00
February 3	Hon. Luther A. Brewer.....					704.06			704.06
February 15	Hon. W. M. McFarland.....	\$ 320.50							320.50
March 3	Hon. C. G. McCarthy.....		1,862.00						1,862.00
March 10	Hon. W. M. McFarland.....	\$ 84.55							84.55
March 16	Hon. C. T. Jones.....			310.65					310.65
March 16	Hon. C. T. Jones.....			144.00					144.00
March 20	Hon. Henry Sabin.....				207.50				207.50

STATEMENT "C"—CONTINUED.

DATE OF PAYMENT.	FROM WHOM RECEIVED.	STATE OF TEXAS.	ACTING CLERK OF STATE COURT.	SUPERVISOR OF PUBLIC INSTRUCTION.	STATE OF TEXAS.	COMMISSIONER OF PUBLIC INSTRUCTION.	DAIRY CATTLE.	TOTAL.
1905.			\$ 7,504.00					\$ 7,504.00
April	Hon. C. G. McCarthy	534.25						534.25
April	Hon. C. T. Jones							140.00
April	Hon. Fletcher Howard	505.25						505.25
May	Hon. W. M. McFarland	679.35	2,340.00					3,019.35
May	Hon. W. M. McFarland							1,411.25
June	Hon. C. T. Jones		1,415.25					1,415.25
June	Hon. C. T. Jones	992.50						992.50
June	Hon. W. M. McFarland		950.00					950.00
July	Hon. C. G. McCarthy							560.00
July	Hon. C. T. Jones							1,200.00
July	Hon. Lathan A. Brewer	1,423.25						1,423.25
August	Hon. W. M. McFarland		731.50					731.50
August	Hon. C. G. McCarthy		200.00					200.00
August	Hon. C. T. Jones	5,274.40	125.00					5,400.00
August	Hon. W. M. McFarland		400.00					400.00
September	Hon. C. G. McCarthy							1,200.00
September	Hon. Henry Sabig							273.00
September	Hon. C. T. Jones	1,022.00						1,022.00
September	Hon. C. G. McCarthy		150.00					150.00
October	Hon. C. T. Jones		400.50					400.50
October	Hon. C. G. McCarthy							400.25
October	Hon. C. T. Jones							400.25
October	Hon. Lathan A. Brewer	1,149.15						1,149.15
October	Hon. W. M. McFarland							110.00
October	Hon. C. G. McCarthy		500.25					500.25
November	Hon. C. T. Jones							221.00
November	Hon. Lathan A. Brewer	1,115.85						1,115.85
November	Hon. C. G. McCarthy		80.00					80.00
December	Hon. C. T. Jones		415.00					415.00
December	Hon. W. M. McFarland							1,301.50
December	Hon. Lathan A. Brewer	1,311.00						1,311.00

Month	Day	Name	Age	Sex	Religion	Marital Status	Occupation	Income	Assets	Liabilities	Net Worth
December	11	Hom. C. O. McCarthy	22	M	Catholic	Single	Student	\$25.00			\$25.00
January	1	Hom. C. McCarthy	23	M	Catholic	Single	Student	996.98			996.98
February	1	Hom. W. M. McFarland	24	M	Methodist	Single	Student	1,022.55			1,022.55
March	1	Hom. H. H. Sabin	25	M	Episcopal	Single	Student	2,647.25			2,647.25
April	1	Hom. C. O. McCarthy	26	M	Catholic	Single	Student	6,983.00			6,983.00
May	1	Hom. L. A. Brewer	27	M	Episcopal	Single	Student	445.00			445.00
June	1	Hom. S. C. McCarthy	28	M	Catholic	Single	Student	139.41			139.41
July	1	Hom. J. J. Jones	29	M	Episcopal	Single	Student	158.00			158.00
August	1	Hom. C. O. McCarthy	30	M	Catholic	Single	Student	14.00			14.00
September	1	Hom. C. O. McCarthy	31	M	Catholic	Single	Student	2,975.92			2,975.92
October	1	Hom. C. O. McCarthy	32	M	Catholic	Single	Student	30,000.00			30,000.00
November	1	Hom. H. H. Sabin	33	M	Episcopal	Single	Student	1,989.45			1,989.45
December	1	Hom. C. O. McCarthy	34	M	Catholic	Single	Student	1,027.26			1,027.26
January	1	Hom. C. O. McCarthy	35	M	Catholic	Single	Student	5,231.10			5,231.10
February	1	Hom. C. O. McCarthy	36	M	Catholic	Single	Student	15.00			15.00
March	1	Hom. C. O. McCarthy	37	M	Catholic	Single	Student	4,051.96			4,051.96
April	1	Hom. C. O. McCarthy	38	M	Catholic	Single	Student	317.25			317.25
May	1	Hom. C. O. McCarthy	39	M	Catholic	Single	Student	17.00			17.00
June	1	Hom. C. O. McCarthy	40	M	Catholic	Single	Student	1,132.46			1,132.46
July	1	Hom. C. O. McCarthy	41	M	Catholic	Single	Student	2,569.00			2,569.00
August	1	Hom. C. O. McCarthy	42	M	Catholic	Single	Student	601.35			601.35
September	1	Hom. C. O. McCarthy	43	M	Catholic	Single	Student	77,054.00			77,054.00
October	1	Hom. C. O. McCarthy	44	M	Catholic	Single	Student	28,215.25			28,215.25
November	1	Hom. C. O. McCarthy	45	M	Catholic	Single	Student	5,000.00			5,000.00
December	1	Hom. C. O. McCarthy	46	M	Catholic	Single	Student	1,140.10			1,140.10
January	1	Hom. C. O. McCarthy	47	M	Catholic	Single	Student	6,496.00			6,496.00
February	1	Hom. C. O. McCarthy	48	M	Catholic	Single	Student	3,338.47			3,338.47
March	1	Hom. C. O. McCarthy	49	M	Catholic	Single	Student	1,057.49			1,057.49
April	1	Hom. C. O. McCarthy	50	M	Catholic	Single	Student	117,749.27			117,749.27
May	1	Hom. C. O. McCarthy	51	M	Catholic	Single	Student	100.00			100.00
June	1	Hom. C. O. McCarthy	52	M	Catholic	Single	Student				

STATEMENT "E."

JOHN HERRIOTT, *Treasurer of State, in account with the State of Iowa, from July 1, 1895, to June 30, 1897, inclusive.*

TEMPORARY SCHOOL FUND.

Sept. 1, 1895.	To auditor of state's apportionment order	Dr. \$ 825.06
March 5, 1896.	To auditor of state's apportionment order	318.79
Sept. 5, 1896.	To auditor of state's apportionment order	335.79
March 5, 1897.	To auditor of state's apportionment order	351.97
Total		\$1,431.61
Sept. 1, 1895.	By transfer to general revenue	Dr. \$ 523.06
March 5, 1896.	By transfer to general revenue	318.79
Sept. 5, 1896.	By transfer to general revenue	355.79
March 5, 1897.	By transfer to general revenue	381.97
Total		\$1,431.61

STATEMENT "F."

GENERAL REVENUE RECEIVED FROM ALL SOURCES—RECAPITULATION.

FROM WHAT SOURCE RECEIVED.	GENERAL REVENUE.	HOSPITALS FOR THE INSANE.	COLLEGE FOR THE BLIND.	SCHOOL FOR THE DEAF.	HOME FOR FEEBLE-MINDED CHILDREN.	ORPHANS' HOME.	TOTAL.
Total from counties, Statement "A".....	\$2,787,709.06	\$ 711,006.07	\$ 3,288.37	\$ 2,361.38	\$ 16,379.60	\$ 39,119.44	\$ 3,550,954.92
Total tax from insurance companies, Statement "B".....	24,505.84						24,505.84
Total from state officers' Statement "C".....	131,749.57						131,749.57
Total miscellaneous, Statement "D".....	177,616.50						177,616.50
Total transfers from temporary school fund, Statement "E".....	1,431.21						1,431.21
Total.....	\$3,229,133.98	\$ 711,006.07	\$ 3,288.37	\$ 2,361.38	\$ 16,379.60	\$ 39,119.44	\$ 4,101,379.84
Total general revenue received from all sources from July 1, 1895, to June 30, 1897, inclusive.....							\$4,101,379.84
Balance from last report.....							312,854.41
Total.....							\$4,414,234.25
Total State Auditor's warrants redeemed.....							\$4,308,313.38
Interest paid on the same.....							19,347.44
Cash balance at close of business, June 30, 1897.....							86,573.43
Total.....							\$4,414,234.25