

BIENNIAL REPORT  
OF THE  
AUDITOR OF STATE,

TO THE  
GOVERNOR OF THE STATE OF IOWA.

OCTOBER 1, 1879.

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BUREN R. SHERMAN,  
AUDITOR OF STATE.

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*(PRINTED BY ORDER OF THE GENERAL ASSEMBLY.)*

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## AUDITOR'S REPORT.

STATE OF IOWA, }  
 OFFICE OF THE AUDITOR OF STATE, }  
 DES MOINES, October 7, 1879. }

To HON. JOHN H. GEAR, *Governor of Iowa*:

SIR—The following report of the financial affairs of the state, and of the public revenues and expenditures, for the biennial term commencing October 1, 1877, and ending September 30, 1879, both days inclusive, is hereby respectfully submitted.

## GENERAL REVENUE.

The receipts of the state treasury during the fiscal term ending on the 30th day of September, 1879, have been the sum of two millions two hundred and sixty thousand three hundred and thirty-six dollars and fifty-four cents, from the following general sources, viz:

From state tax levy and interest.....	\$ 1,713,529.91
From counties for insane dues.....	262,093.44
From insurance companies, fees and taxes.....	119,909.88
From coupon and temporary school fund.....	83,057.78
From United States for swamp land script.....	27,791.25
From all other sources.....	53,354.28
Total amount.....	\$ 2,260,336.54

A statement in full detail of the items comprising the above, is hereinafter given in Table No. 1. To this amount should be added the balances in the treasury at the close of the previous biennial period, September 30, 1877, which was \$73,737.39, and the grand aggregate of two millions three hundred and thirty-four thousand seventy-three dollars and ninety-three cents (\$2,334,073.93) is the total receipts of the term. Of this gross amount, the sum of \$2,143,077.99 was credited to the general revenue fund, and is an increase upon my estimates of two years since of \$51,077.99, or less than 2½ per centum of the whole amount, which is chiefly attributable to closer tax collections by county treasurers, and also to more prompt payment of insane expenses by counties chargeable therewith.

The entire expenditures during the same period, in redemption of auditor's warrants, swamp land payments to counties, and interest upon all state indebtedness, have been the sum of two millions two hundred and fifty-nine thousand eight hundred and eighty-six dollars and fifty-six cents (2,259,886.56) leaving a balance in the hands of the treasurer of state, September 30, 1879, of seventy-four thousand one hundred and eighty-seven dollars and thirty-seven cents, distributed as follows:

Agricultural College endowment fund.....	\$ 71,742.87
Permanent school fund.....	2,226.65
Coupon fund.....	217.85
Total.....	\$ 74,187.37

Of the total amount disbursed as above, the sum of two millions one hundred and forty-three thousand seventy-seven dollars and ninety-nine cents (\$2,143,077.99) was chargeable to the general revenue, pursuant to the appropriations of the general assembly, and consumed the entire amount of that fund, which had been received at the treasury.

The amount of state funds belonging to the general revenue, held by county treasurers and not yet paid over, on the 30th day of September, is reported to me to be the sum of \$116,817.09. From this aggregate should be deducted the state warrants issued, payable from the general revenue, but not yet presented for payment, amounting to \$96,993.54, and the remainder is the sum of \$19,823.55, which is the real balance of general fund on hand.

I have estimated the receipts to the treasury on account of the general fund for the ensuing term ending September 30, 1881, to be the sum of \$2,077,575.00, an amount reached after a careful review of the previous financial history of the state, and my experience therewith, which I deem as nearly accurate as possible for estimates of such character to be. These are necessarily based upon the laws as now in force, and unless radical change be made therein, no material increase upon the total estimate can be expected. As has been correctly stated, taxes have been generally better paid during the last term than previously, and as a consequence, the delinquent lists are much less in aggregate.

In my last report, it was shown that the delinquent state tax for all years, due on first of June, 1877, was the sum of \$332,483.99, of which sixty per cent was for the year 1876 alone. The whole amount of the delinquent list, state taxes, to June first of the present year, was but \$315,445.81, although it comprises two more years than are included in the previous report. Of this aggregate about sixty per cent is for the tax of the last year, sixteen per cent for the years 1877 and 1876, and the residue for 1875 and all previous years.

No reliance can be placed upon collections upon the last named lists. Experience proves, that after the lapse of three years from the date the tax becomes delinquent, the prospect for collection thereof is remote; indeed, too inconsiderable for dependence. It is, presumably true that treasurers have performed their duty, and when the taxes due were a lien upon real estate, it has been sold as the law requires: and therefore that the delinquent lists, of three years' or more standing,



represent in most part the taxes levied upon personalty assessments alone, which after that time has elapsed, are almost entirely uncollectible.

Of the balance, that due for the years 1876-7 and 1878, I estimate that at least thirty-five per cent will prove a total loss, while the collections of the remainder will be extended through and beyond the biennial period now commenced.

The statements appended hereto, showing separately the levies for the past two years, as originally made, the additions by subsequent assessments, and the collections thereof, substantiating the above, will be found interesting, and I trust will receive serious attention.

Again, in the report of two years since, the balances due from the counties on account of insane expenses was stated to be \$121,607.26; for clothing furnished the pupils in the college for the blind, \$3,933.15; for clothing for the deaf and dumb, \$1,132.47; and for expenses of orphan children, \$2,446.32; a total sum due of \$129,119.20. The several amounts due at this date are as follows, as shown by the detailed statement hereafter given, viz:

Insane hospital expenses due.....	\$ 75,224.24
Clothing for the blind.....	3,057.01
Clothing for deaf and dumb.....	613.89
Expenses of children at Orphans' Home .....	2,956.50
Total due.....	\$ 81,851.64

Being nearly \$50,000 less than for the same items due at the beginning of the term.

It will thus readily be seen that the sums likely to be realized from the delinquent tax lists, of more than one year's standing, and from the other sources named, are comparatively small, and little reliance can be placed respecting the same. Hence, in estimating the probable receipts to the treasury, from the tax levies made and to be made, and from the other items, regard has been had to all these facts, and the aggregate amount stated is believed to be the utmost probably receivable from these sources.

The estimates for the expenditures for the two years ending September 30, 1881, I have placed at the sum of two millions, thirty-nine thousand, five hundred and eighty dollars (\$2,039,580.00), being \$37,995 less than the probable receipts. This is inclusive of the amount necessary to redeem the war and defense bonds of 1861, amounting to \$300,000, the whole of which mature on the first day of

July, 1881, and for payment of which provision must be made in the tax levy of 1880, for the reason that the levy for 1881 cannot be made available until long after these bonds have become due.

Should it be deemed advisable to levy a tax for the payment of the war bonds, the per centum of levy should not be less than one mill upon the entire valuation of the state for next year, from which sufficient would doubtless be realized to redeem the bonds at the time the same become payable; and the small residue, when thereafter collected, can be converted into the general fund. In my judgment, a special levy as above will be found the best, with provision for the disposition of the surplus, as suggested; otherwise no special appropriations can be made for improvements at our various state institutions, and we would also find ourselves, at the close of the term, with a large amount of warrants outstanding beyond the ability of the state to pay, thus leaving a legacy of debt to be provided for during the ensuing fiscal period. If, therefore, a *special* levy be made, and I earnestly recommend that it be special, in order that every tax payer may thus know the reason for the increase of his state tax, it will be found imperative to make the rate at one mill, because at the time of the maturity of the bonds, only three-fourths of the levy of 1880 will have been collected, and it will require fully seventy-five per cent of a one mill tax to make the payment.

The suggestion has been made by many that the legislature may lawfully authorize the refunding of these war obligations in a new bond bearing a lower rate of interest, and by extending the time of payment, say for ten or twenty years, it would scarcely be noticed, in view of the rapid advancement the state is now making in every material respect. While it may be true that such a course would be within the constitutional powers possessed by the general assembly, and if so, I am clear in opinion that a non-taxable refunding bond could readily be sold even at so low a rate of interest as four per cent, I yet doubt the wisdom of such action, believing it for the best interest of the state to submit to the small increase of tax required, and thus secure the entire extinguishment of the debt, rather than to extend time of payment even at the low rate of interest mentioned.

If the plan above outlined be adopted, it will leave a surplus of about the sum of \$337,995.00 subject to the special appropriations of the general assembly, within which all such appropriations must be limited, otherwise state warrants will be indorsed for interest, and large interest payments be inevitable. Even then the amounts which



may be drawn from the treasury must be limited, by apportionment for each year of the term, in order to secure an equitable division of funds among all the subjects of legislative appropriation. No funds should be withdrawn from the treasury until required for actual use, and the maximum amount which may be drawn at any one time being fixed, the sum drawn should be accounted for in proper vouchers, before any additional warrants could issue. I am of opinion that duplicate vouchers should be required to be taken for all expenditures of state funds, whether by state institutions or otherwise; and that one of these should be filed in the office of the auditor of state. This is not now the case with all of our institutions.

The law makes it the duty of the auditor of state to suggest to the general assembly plans for the improvement and management of the public revenue and property. To this end, I have heretofore directed attention to various matters connected with the general subject, which I conceived of public benefit, and which, if adopted, would unquestionably tend to public advantage. Prominent among them was the

#### ASSESSMENT OF PROPERTY.

which has not generally been made strictly in accordance with law, inasmuch as the law requires assessments shall be based upon true cash values, but which, through sanction of a custom which has obtained throughout the state for a long series of years, has been upon less than one-half, and quite frequently not more than one-third, the real valuation. I have heretofore believed, and yet hold to the opinion, that if the law was adhered to, it would be better for the people than the pernicious custom which now prevails; an opinion, which I am gratified to know, is shared very generally by those who have given study to the subject, and especially by officers who have had practical experience therewith.

No additional legislation, however, is necessary, the law now being sufficiently explicit. We have only patiently to wait the time, sure to come, when after free and full discussion of the whole subject, the quickened public conscience will demand a more rigid adherence to the letter of the law, which would inevitably tend to a more equal distribution of the public burden.

When once it becomes thoroughly understood that legal valuations do not necessarily mean an increase of taxes, there will be little difficulty in enforcing the statutory requirements. An increase in valuations relates only to the per centum of levy; the rate being reduced in

proportion as the valuations advance; and ought not, nor would not, in the hands of honest and efficient boards, operate to swell the volume of taxes. It is easy to see that real estate cannot escape taxation, and that through the intervention of the several boards of equalization the same is as nearly equitably distributed as possible; in fact, an examination of the record shows that the relative values of the counties are substantially correct, and no cause for complaint exists. The most serious injustice, however, is in the assessments of

#### THE PERSONAL PROPERTY.

in respect to which greatest irregularity prevails. Not only is it true that the valuations of the same class of property in even adjoining counties assume the widest range, but it is also conspicuously true that not even the half of the personalty is assessed at all! And this, not through the fault or connivance of the assessor, but because the owners do not report it, and by reason of the peculiar character of much of this property, it is impossible for the most diligent assessor to ascertain its nature or value.

The following statement shows the aggregate of all the personal property assessments in the state for the years named, being the same in which the realty was also valued:

Total personalty, 1871.....	\$75,201,885
Total personalty, 1873.....	71,685,367
Total personalty, 1875.....	79,032,896
Total personalty, 1877.....	79,971,680
Total personalty, 1879.....	79,618,995

That is to say, the valuation for the present year is but \$586,099 more than for four years ago, and *less* by the sum of \$352,685 than two years since; notwithstanding the fact, which all concede, that the last few years have witnessed an astonishing advancement in the material growth of the state. Nor is this all. An examination of the assessment rolls shows that the entire valuations of the personalty, is but a trifle more than one-fourth of the real estate. No pretense can be made that these relative values are even approximately correct; and the injustice done the general public, and especially the owners of real estate, is readily apparent. There is a wrong here which needs correction. So long as taxation is necessary to the maintenance of government, it is the natural desire of every citizen that it be made to rest equally upon the people. The holder of real estate, however insignifi-



cant in value, is compelled to contribute to the payment of public expenses; there is no opportunity for escape. Why not the fortunate possessor of personality?

To remedy this matter, I recommended the last general assembly to so amend the law that each tax payer be required to state, on a printed blank to be furnished him, a list of his personal estate, subscribed by himself, from which the assessor should deduct the legal exemptions, and placing a proper valuation upon the residue, enter the sum thereof upon his books for taxation. Subsequent reflection, and consultation with citizens and tax payers in all parts of the state, has tended to confirm the opinion, that legislation of some such general character is needed in order to preserve a proper equilibrium among the tax payers, and I am satisfied would result in a large increase to the tax lists, and thus contribute to a reduction of the rate of tax levies. No citizen can object to any plan for the improvement of the public revenue, and if it shall be found on consideration of this subject, that it would tend to the general advantage, the law-making power cannot hesitate to inaugurate such real reform.

I am satisfied, also, that the law needs amendment respecting the office of assessor, and the time within which he is required to perform the duties of his office. At present, he is expected to commence his work on the third Monday in January, and must complete the same by the first Monday in April. In our larger cities, this is absolutely impossible, especially in those years when realty is valued, and where the assessor in the conscientious discharge of his duty desires personal acquaintance with the property he undertakes to assess. The time is much too short for thorough examination of the thousands of separate and valuable parcels, and the result is that either the work is delayed beyond the allotted time, thus causing inconvenience to boards of equalization, or the rolls are returned in an unfinished and unsatisfactory condition, to the mutual annoyance of both assessor and assessed.

The law now requires the plat-book to be delivered to the assessor on or before the 15th of January, just in time to enable him to begin, as above stated. If the law authorized real estate assessments to be commenced at an earlier date, say on the 15th of November, it would afford ample time for a careful assessment and careful comparison of values, which would result much better than as at present obtained. Such a provision need not apply except as to cities of ten thousand or more inhabitants, and then only in the year when realty is

subject to assessment. In such case, provision must be made authorizing the assessor to enter upon his office immediately after his election. I am clearly of opinion, too, that the term of office of the assessor should be extended to comprise at least two years of service, as is the case with the great majority of public officers, and so adjusting the time of his election that his first year should be that in which personality is alone assessed, thus preparing him for the graver duties of the year when the real estate must also be valued. The office is one of the most important in our whole system, and I should like to see it so advanced, both as to duration and compensation, that it would command an improved business talent.

Immediately connected with this general subject of valuations, is the kindred one of taxation, and I cannot refrain from again directing attention to the propriety of so amending the law, that

#### SEMI-ANNUAL PAYMENT OF TAXES

may be permitted, at the option of the citizen. The law imposes heavy penalties upon delinquent tax payers, and even goes so far as to compel a sale of real estate in cases where the taxes levied thereon, or upon personality owned by the same party, are not paid within the time fixed by statute. Notwithstanding these heavy penalties, each year witnesses large sales both of real estate and personal property, in satisfaction of tax liens, thus adding further costs to an amount already too large for the delinquent to pay. There can be but one cause for this, and that in the majority of cases because the party is absolutely unable to pay his taxes when due. If, at his option, he could pay one-half the amount at the time taxes become delinquent under the present law, and the remainder by the first of September, without interest or penalty, I am satisfied the annual tax sales would be reduced more than one-half in amount, and the costs required of the willing, but unfortunate tax payer, decrease in like proportion.

Under such a system the public treasuries would not be filled to overflowing with funds, a large portion of which must there remain absolutely idle for half the year, but instead, large amounts would remain in the hands of the people, employed in active business, and thus doing public service, while the amounts collected would be amply sufficient to satisfy all the ordinary demands of government.

Again, it is undeniably true, that in nearly every case of misappropriation of public funds, it has been upon a full treasury, where the



belief was reasonably cherished that a large, uncalled-for balance could be expected to be held, and therefore little risk incurred in using a portion thereof; and yet, owing to untoward circumstances, the amount could not be replaced when required, and a defalcation actually occurred, when nothing of that nature was originally intended or feared. With semi-annual payments of taxes, and consequently less amounts in the hands of public officers, the inducements to use the same would be greatly diminished, the losses become trivial, and the community spared the mortification attendant upon every such violation of trust.

There would be some additional expense incurred in the preparation of tax lists, and in the collection of taxes, under such an improved system; but the increase would be small indeed, and in no respect to be compared to the advantages which would result therefrom. I am convinced the plan has real merit, having been in vogue in other states for a long period of years and yet growing in popular favor, and cannot but commend itself to every one who will bestow upon it careful and patient examination.

During the last three years, more than hitherto, the general subject of the revenue, especially that of the assessment of property and collection of taxes, has engaged much of public attention, and elicited serious and intelligent discussion, whereat every good citizen should be heartily rejoiced. The necessity for changes in the law respecting the same, more in keeping with the rapid advancement of the state, is becoming more clearly apparent, and the time is not far distant when certain modifications will be imperative. In order, therefore, that the whole subject shall receive that studious attention its great importance demands, and that legislation thereon shall be had only after mature deliberation, I respectfully suggest the advisability of a commission of competent and experienced citizens who shall undertake an examination of these subjects, and report their conclusions to the succeeding general assembly. In no other way can these questions receive as thorough consideration, and their findings, if approved by the general assembly, would go far towards the settlement of public opinion touching these important matters.

#### THE MILITARY.

Chapter 147 of the Acts of 1878, required the auditor of state to make payment to certain of the state militia which had been ordered into service in anticipation of threatened riots, and appropriated four

thousand dollars for that purpose. Under this authority, the sum appropriated was used, as far as it would reach, in settlement of those claims, but it was insufficient to pay all the companies entitled. Therefore, as required by law in all cases where a just claim was presented for which no appropriation existed, I certified the pay-rolls of the following companies, viz:

Battery C, 1st Regiment.....	Capt. W. H. Hess.....	Clinton.
Company D, 4th Regiment.....	Capt. Theo. Brown.....	McGregor.
Company I, 4th Regiment.....	Capt. F. C. Merrill.....	Jasper.
Company A, 5th Regiment.....	Capt. J. Fleming.....	Ottumwa.
Company D, 5th Regiment.....	Capt. S. C. Farmer, Jr.....	Fairfield.
Company B, 7th Regiment.....	Capt. G. Haverling.....	Le Mars.

These several certificates were made on the 26th day of October, 1878, and on presentation thereof to the general assembly appropriations should be made in satisfaction of the same.

The amount appropriated to carry into active effect the provisions of

#### THE MILITARY CODE

was five thousand dollars, which has proved sufficient to this date, and there yet remains undrawn the sum of \$1,080.96, the whole of which will doubtless be required before the close of the appropriation year. It should be borne in mind, however, that at the time of the passage of the act, the militia of the state was comparatively unorganized, and in the short time which has elapsed a thorough enrollment has been impossible. I am advised by officers cognizant of the facts, that the mustering in of new companies is progressing constantly, and that large additions to the force have been made, and more expected. Again, while the law contemplates an annual drill of the guard, and provides a meagre compensation therefor, no such parades have yet been held, and no payments required. If, therefore, the reasonable expectations of the officers are realized, and the service made effective, as it should be, the expenditures on that account will necessarily be increased. In this view, I have estimated the total expenses for the biennial term at twenty thousand dollars, an amount none too large, and almost certain to be required, if due consideration be given the importance of this subject. If the militia are to be maintained at all, let it be well done, and in a manner creditable to the state, as well as honorable to the service.

The suggestions in my former report relative to the assessment and taxation of

#### TELEGRAPH COMPANIES.

which were embodied into a law, have proved beneficial, and the law adequate to the purpose. The taxes levied have been three per cent upon the valuation as fixed by the executive council, which have been promptly paid directly into the state treasury. No change in the law is advised. The provisions of that statute might well be adopted in relation to the taxation of

#### RAILROAD COMPANIES

for the expenses incident to the maintenance of the railroad commission. Under the present law, a vast amount of circumlocution attends the recovery of these expenses, which can easily be avoided. The commissioners now certify to the executive council the expenses of the commission, and the council apportions the same among the different railroads in the state, in proportion to the number of miles of each company in each county, which is thereupon certified to the proper counties. The tax thus certified, when paid into the county treasury, must be kept as a separate fund, distinct from the ordinary tax collections, and as such paid into the state treasury, and there maintained separately, subject to the drafts authorized by law.

I suggest the law be so amended, that the taxes as apportioned among the several companies, shall be paid directly into the state treasury, the same as the taxes levied upon telegraph property, and thus relieve the auditors and treasurers of counties of a troublesome and unnecessary matter. No good reason can be urged for a continuance of the present circuitous method of collecting these taxes, but on the contrary, every consideration is favorable to a change, as outlined above.

#### THE SESSION LAWS AND CODE.

The act passed at the last session, changing the manner of distribution of the laws, has received the hearty commendations of all officers having such duties to perform. The books now remain in the custody of the secretary of state until required for actual use, losses and depreciations are avoided, and the accounts thereof between the counties and the state so simplified that future complications are impossible.

In this connection permit me to call attention to the fact, that the edition of the CODE is nearly exhausted, and the state is unable longer to furnish all those for which requisition is made. To meet the requirements of public officers, and the people as well, it is necessary that a new edition be ordered at once. Even then, before the reprint can be ready for delivery, the stock now in hand will have been entirely exhausted. My opinion is, that in the present exigency, a new codification of the laws would be opportune, and be hailed with real satisfaction throughout the state. The expense could not be very heavy, and would add but little to the amount required for a reprint of the Code, whereas the advantages of codification are readily apparent.

#### THE ORPHANS' HOME.

In the report of two years since, it was estimated that the expense of maintaining the soldiers' orphans for the ensuing term would be \$24,000, based upon the experience of previous years as to the natural decrease of children in attendance at the home; that amount being largely less than the expenditures for the same purpose during the previous biennial period. The sum actually expended has been \$24,449.97.

In the estimates now submitted, I have placed the probable average attendance at eighty—a number which is likely to be maintained throughout the term; and if so, the law remaining as heretofore, the expenditures will reach the sum stated in the appropriate table.

The law authorizing the trustees to receive orphan children other than those of soldiers, has not been taken advantage of to the extent that was expected. The average attendance for the past two years has been but forty-two, whereas, in the report for 1877, the calculation as to expenses was based upon an average attendance of one hundred; and even then it was believed by many familiar with the large number of orphans in the state that the estimate was too small. The present law allows ten dollars per month for the support of each orphan, and requires that the amounts shall be charged back to those counties having wards at the home. Here is the difficulty in the whole matter. Many boards of supervisors hold the opinion that such orphans can be supported cheaper at home, and in far too many cases the children are sent to the county poor houses; therefore, the attendance at the home is exceedingly limited. This is not as it should be. The state has a solemn duty to perform in this respect, and should provide for the comfortable support of the orphans committed to its care, precisely as



for many of its other wards; and if that feature of the law, the charge to the counties, was abandoned, I am confident such action by the legislature would be immediately followed by numerous accessions to the roll of children at the home, where they would be much better cared for than in the great majority of the county houses throughout the state. There is no good reason why the county should be held to payment for the support of an orphan child, and released from responsibility for the maintenance of a pupil in the college for the blind, or in the asylum for the feeble-minded, or at the soldiers' home itself. Indeed, I have ever been of opinion that the expenses of all such classes, including the patients in the hospitals for the insane, should be borne by the state at large, without re-charge to the counties, and recourse had only upon the estates of the pupil or patient, or upon their relatives, where they are able to make return for these advancements. As a general proposition the county poor houses are not the best places to which to consign the youth of the state; and if the law was amended as indicated, I am convinced the result would be a considerable increase in the attendance at the home, to the undoubted advantage of the children themselves, and a consequent dismissal of the same number from county control.

#### THE HOSPITALS FOR THE INSANE.

The expense attending the support of the patients in the two insane hospitals for the two years just ended has been \$311,328.01, an amount considerably less than was estimated, and is attributable to two principal causes. First, the reduction of one-fifth in the monthly allowance ordered by the last general assembly, whereby but sixteen dollars per month has been paid for each public patient, instead of twenty dollars as theretofore; and, second, the withdrawal of large numbers of patients, supported at public charge, and their confinement in county asylums and poor houses. The trustees have also been compelled to order some discharges, to make room for recent and violent cases. For these, with doubtless other reasons equally good, the expenditures have been less than was anticipated.

The average attendance of patients at both hospitals for the two years has been 912. With the increased accommodations about to be afforded at Independence, it is believed the total number of patients will be considerably increased during the ensuing term; and the estimated expenditures necessary for their support has been based upon an

average attendance ten per cent greater than the number now under treatment, which cannot be considered an extravagant or unlikely increase.

The total amount of these expenses charged back to the counties for the biennial period was the sum of \$388,735.52.

The whole sum paid into the treasury by the several counties has been \$262,093.44, and the whole amount of that fund yet in the hands of county treasurers, but belonging to the state, is \$25,918.26.

#### INSURANCE.

The number of insurance companies authorized to do business in the state remains substantially the same as at the date of the last insurance report, April 1st, 1879. Complete lists of their names and locations are hereinafter given. No failures of any of these have occurred during the biennial term, and the people have been furnished with reliable indemnity at probably reasonable rates.

The department receives occasional information that agents of other companies, not admitted to the state, make frequent hurried visits into the country, securing more or less of insurance, and then beat a hasty retreat, lest they fall into the hands of the officers of the law, and receive that just measure of punishment such cowardice and knavery deserves; and the poor dupe who has been inveigled by them, finds out when too late, that he has been cheated, his money gone into the pockets of adventurers, and his insurance the veriest fraud, because issued by companies which are unable to comply with the reasonable requirements of our statute. The only safe way is for the citizen to demand the authority of the agent, and if he has none, refuse his confidence. The law requires every agent shall be supplied with a certificate of authority from this office, which must be renewed annually; and if he has such, it is evidence that the company he represents has made full compliance with the requirements of the Iowa law, and is presumably entitled to public confidence.

Whether or not further legislation is needed in relation to the general subject is for the wisdom of the general assembly to determine. Complaints, frequently well founded, but quite as often otherwise, are of common occurrence in insurance, the same as in all other kinds of business. Disputes will arise, especially in case of loss, between insurer and assured, as to the liabilities of the parties under the contract which, unless otherwise satisfactorily adjusted, must necessarily be re-

ferred to the arbitration of the courts, the common forum for the settlement of all legal disagreements. Manifestly, it is impossible for laws, general in their nature, to undertake the regulation of every particular question, which may arise even under their own operation, or the conducting vast and varied business interests. This is especially true in reference to insurance, which has grown into really large proportions, and in respect to which so much of the material interests of the state are centered. In late years it has become quite common to propose legislation touching this subject, variously intended for the advantage of the companies, and again designed for their injury in certain regards.

I trust no hasty legislation will be had, but that deliberate and careful consideration be given the entire matter, to the end that while the companies shall be protected in the enjoyment of every right and reasonable privilege, the interests of the public may also be secure against imposition and extortion.

#### THE STATE BANKS.

The supervision of those banking associations incorporated under state law is committed to the auditor of state, who is authorized, as often as he may deem proper, to make an examination into their condition, or may, at his option, call for a report of their state and business, not to exceed however, four times in any one year.

This requirement of the statute has been strictly followed, and both examinations had and reports made, in conformity with law; the last showing of condition having been on the 27th day of September, 1879, which has been tabulated and is published herewith, and to which the attention of the general assembly, and public, is earnestly invited.

At the date of my last report, the whole number of these institutions was fifty-one, twenty of which were savings banks operating under the act of the 15th general assembly, and thirty-one which had been organized under the general incorporation law. The aggregate of their capital at that time (September 1st, 1877) was \$2,376,152.54, divided as follows: Savings banks, \$792,500; other banks, \$1,583,652.54; and the total assets reported was the sum of \$7,091,272.60, to-wit: Savings banks, \$3,790,063.15; other banks, \$3,301,209.45.

Since that date one of the savings banks—the Mahaska County—has voluntarily retired, and been converted into a national bank; and one new one—the Grinnell Savings—has been organized, the number remaining as heretofore.

Among the state banks three have also voluntarily ceased business, viz: Farmers' and Merchants', of Lineville, the Moulton, of Moulton, and the Union Bank of Cedar Rapids. The following new banks have been organized and certified: Capital City, of Des Moines; Citizens', of Centerville; Farmers' & Traders', of Oskaloosa; Monroe County, of Albia; and Union, of Wilton; thus making a net gain of two since last report. Applications are also on file for the organization of two additional ones, which will doubtless be approved as soon as proper examination can be made of their capital.

The whole amount of paid up capital possessed by the fifty-three banks is now reported as \$2,321,605.12, and the grand aggregate of assets shown to be the sum of \$7,944,813.32, an increase of \$853,540.72 during the biennial period. No failures of any character have occurred, and the fact that the business of these associations has advanced to this large extent proves them to be firmly established in public confidence. During the term careful examinations were made into the standing and business of all these banks, in which I was ably assisted by Hon. Louis Case, U. S. Bank Examiner, Hon. B. F. Elbert, of Albia, and W. A. McGrew, Esq., of Ottumwa, all of whom are thorough accountants, and familiar with such business; the results of which were satisfactory to the department, and creditable to the banks themselves. Altogether, their business seemed to be conducted in a manner conducive to the integrity of these much-needed institutions.

The Savings Bank Act has now been in successful operation for five years and seems to meet every reasonable requirement to insure safety and stability to banks organized thereunder; and if some of the provisions of that act were extended to banks operating under the general law, it would be better for all concerned.

I again renew the suggestion made in my former report, that in view of the peculiar relation of banker and depositor, it would be well to require all persons engaged in such business, where deposits of funds are solicited and representations of solvency made, to make occasional reports of condition, that through the same the public may be able to determine the degree of confidence which might safely be extended to such bank or banker.

#### THE SCHOOL FUND.

The aggregate of the Permanent School Fund has been increased during the biennial term in the sum of \$25,325.78, from the following sources, viz:



By sales of school lands in counties .....	\$ 10,788.41
By re-sales of foreclosed contract lands.....	8,456.50
By estates, escheated to the state.....	1,223.34
	<hr/>
	\$ 20,468.25
Deduct lands bid in on contract foreclosure .....	1,142.47
	<hr/>
	\$ 25,325.78

The grand total reaches the sum of three million, four hundred and eighty-four thousand, four hundred and eleven dollars and eighteen cents (\$3,484,411.18), all of which, save the sum of \$8,561.65, is interest bearing. The amount held in the counties, subject to loan, is \$3,221,402.93, having been increased within the two years as shown above. The interest upon this sum at eight per cent is semi-annually apportioned to all the school districts in the state, in proportion to the number of persons therein between the ages of five and twenty-one years, and during the present fiscal term amounted to \$560,231.88, inclusive of interest on state and Eads' loans, being an annual average of fifty cents to each individual as above. Full statements of the several semi-annual apportionments are hereafter given.

Under the present law the counties are held to payment of interest on the amount of fund in each county at the rate of eight per cent annually, regardless of the fact of their collections, which serves to compel promptness on the part of the county authorities. I am glad to be able to state, that in this respect the requirements of the law have been quite fully met, and the amount of delinquent interest is small indeed.

The amount of the permanent fund mentioned above as non-interest bearing is made up of the following items, viz:

Cash in state treasury, not apportioned.....	\$ 2,226.65
Estimated real estate from Eads' foreclosures .....	6,335.00

The fund will also be further increased on sale of the school lands held by the state, of which there is yet considerable quantity. All this property is believed to be readily saleable, except a portion of the "Eads" realty, for which no offers have been made for many years. The tables appended to this report show the exact amount of the fund invested in each county, to which attention is respectfully directed.

Heretofore, and until within the last two years, no difficulty has been experienced in readily loaning out the fund to the people at the statutory rate of interest—ten per cent. Latterly, however, the opportunities therefor are becoming somewhat infrequent, owing to the

fact that money can be elsewhere obtained at a lower rate of interest. In many of the counties it is impossible to make further loans, and the auditors thereof are notifying me to transfer their surplus under the provisions of Sec. 1883 of the Code, but which I have not been able to do save in a few cases, because no others seem to require it.

Inasmuch as it is not desirable to have any considerable portion of this fund remain idle in the hands of the counties, of which there seems to be present danger, I suggest, for consideration by the general assembly, whether or not it would be advisable to reduce the rate of interest, charging the counties seven per cent, and authorizing loans to the people at eight. The difference to the state would be but one per cent, and the one per cent of surplus would amply compensate the counties for the trouble and expense of caring for the fund, while the reduction to the borrowers would be two per cent. This done, in my judgment the entire amount can be constantly at interest.

No losses have been reported to me, and so far as my knowledge extends, none have occurred; for which gratifying fact, the State is indebted in largest degree to the painstaking care of the county auditors, who are charged with the general care of the fund and assume the responsibility thereof; but who in addition to the various other exacting duties of their offices, have yet managed to bestow careful and safe attention to this great trust. With the single exception named, of inability to loan the entire aggregate, the fund is in most excellent and satisfactory condition.

BUREN R. SHERMAN,

*Auditor of State.*

## CONDITION OF TREASURY AT DATE OF LAST REPORT.

The balance remaining in the state treasury at the close of the fiscal term September 30, 1877, was \$73,737.39, and was distributed among the several funds as follows:

General Revenue.....	\$ 25.56
Agricultural College Endowment Fund.....	68,160.00
Coupon Fund.....	245.85
Swamp Land Fund.....	5,305.98
Total.....	<u>\$73,737.39</u>

There has been received into the state treasury during the past fiscal term, the sum of \$2,260,336.54, which amount added to the above balance on hand, makes the sum of \$2,334,073.93, and disbursements by the state treasurer during the same period amounted to \$2,259,886.56, leaving in the state treasury September 30, 1879, a balance of \$74,187.37, which was distributed among the several funds as follows:

Agricultural College Endowment Fund.....	\$71,742.87
Coupon Fund.....	217.85
Permanent School Fund.....	2,226.65
Total.....	<u>\$74,187.37</u>

## TABLE NO. 1.

## GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS.

## RECEIPTS.

The receipts were derived from the following sources:  
General revenue—

From state tax levy.....	\$1,686,662.19
From interest on delinquent taxes.....	26,867.72
From insane dues from counties.....	262,093.44
From orphans' home dues from counties.....	10,349.95
From peddlers' licenses.....	1,214.47
From sale of laws, codes, and revisions.....	3,352.82
From insurance companies for taxes.....	85,948.88
From insurance companies for fees, by Auditor of State.....	33,961.00
From Register of State Land Office, for fees.....	355.25
From Secretary of State, for fees.....	5,826.09
From Shaw notes (Dyer property).....	2,000.71
From Rankin defalcation.....	1,262.00
From Orwig defalcation.....	1,072.00
From Telegraph Companies, for taxes.....	2,887.80
From sale of arms, ammunition, etc., by Adjutant-General....	412.26
From Iowa State Penitentiary, by warden.....	15,001.59
From Clerk of the Supreme Court, for fees.....	3,445.57
From sale of old furniture, waste paper, and stationery.....	364.25
	<u>\$2,143,077.99</u>

## Other sources—

Agricultural College Endowment Fund—from sale of lands.....	\$ 3,582.87
Coupon Fund—transferred from general revenue.....	42,000.00
Swamp Land Fund—from United States.....	27,791.25
Permanent School Fund.....	2,226.65
Temporary School Fund.....	41,657.78

Balance on hand September 30, 1877.....	<u>\$2,260,336.54</u>
	73,737.39
Total.....	<u>\$2,334,073.93</u>



## DISBURSEMENTS.

The disbursements were for the following purposes:

## General Revenue—

Redemption of Auditor's warrants.....	\$2,115,775.19
Interest allowed on same.....	27,328.36
Total.....	\$2,143,103.55

## Other purposes—

Coupon Fund.....	\$ 42,028.00
Swamp Land Fund—paid to counties.....	33,097.23
Temporary School Fund—apportioned to counties.....	41,657.78
	\$2,259,886.56
Balance in treasury September 30, 1879.....	74,187.37
Total.....	\$2,334,073.93

## STATE INDEBTEDNESS.

War and Defense Fund 7 per cent bonds issued under chapter 16, acts of extra session of 1861, due July 1st, 1881.....\$300,000.00

The Revenue Fund has also become responsible to the School Fund for the following bonds:

Bond No. 1, issued to the Permanent School Fund of the State, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent, for.....	\$122,295.75
Bond No. 2, issued to Permanent School Fund of the State, dated March 2, 1868, interest payable on the first days of January and July in each year, at 8 per cent, for.....	\$112,202.26
Bond No. 3, issued to the Permanent School Fund of the State, dated November 1, 1871, interest payable on the first days of January and July in each year, at 8 per cent, for.....	\$ 8,558.14
Bond No. 4, issued to the Permanent School Fund of the State, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent, for.....	\$ 2,379.04

(Bonds Nos. 3 and 4 were issued for losses to the Permanent School Fund, in accordance with article 7, section 3, of new constitution, and of section 2, chapter 134, acts of 1864.)

Total bonded indebtedness.....	\$545,435.19
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## STATEMENT.

Showing the amount of warrants issued, and to what account charged, and other expenditures of general revenue during the fiscal term ending September 30, 1879:

<i>Accounts.</i>	<i>Amount Expended.</i>
Accountant of the Board of Capitol Commissioners.....	\$ 600.00
Adjutant-General's salary.....	2,572.07
Adjutant-General's Ordnance Sergeant's salary.....	300.00
Attorney-General's salary and per diem.....	3,995.00
Auditor of State's salary.....	4,428.83
Auditor of State's Deputy's salary.....	2,400.00
Auditor of State's Clerk's fund.....	4,717.75
Adjutant-General's Clerk's fund and Q. M. General expenses.....	524.00
Clerk of the Supreme Court's salary.....	2,731.00
Clerk of the Supreme Court's Clerk's fund.....	1,521.90
Circuit Judge's salary, 1st Circuit, 1st District.....	4,400.02
Circuit Judge's salary, 2d Circuit, 1st District.....	2,749.95
Circuit Judge's salary, 2d District.....	5,316.57
Circuit Judge's salary, 3d District.....	4,216.59
Circuit Judge's salary, 4th District.....	4,216.59
Circuit Judge's salary, 1st Circuit, 5th District.....	4,033.26
Circuit Judge's salary, 2d Circuit, 5th District.....	2,749.95
Circuit Judge's salary, 6th District.....	4,399.92
Circuit Judge's salary, 1st Circuit, 7th District.....	4,583.26
Circuit Judge's salary, 2d Circuit, 7th District.....	2,566.62
Circuit Judge's salary, 8th District.....	4,583.99
Circuit Judge's salary, 9th District.....	4,399.92
Circuit Judge's salary, 10th District.....	3,850.00
Circuit Judge's salary, 11th District.....	4,583.25
Circuit Judge's salary, 12th District.....	4,399.92
Circuit Judge's salary, 13th District.....	4,399.92
Circuit Judge's salary, 14th District.....	4,583.25
District Judge's salary, 1st District.....	4,216.60
District Judge's salary, 2d District.....	4,216.70
District Judge's salary, 3d District.....	3,849.95
District Judge's salary, 4th District.....	4,399.93
District Judge's salary, 5th District.....	4,216.70
District Judge's salary, 6th District.....	4,217.04
District Judge's salary, 7th District.....	4,583.26
District Judge's salary, 8th District.....	4,399.99

<i>Accounts.</i>	<i>Amount Expended.</i>
District Judge's salary, 9th District.....	\$ 4,399.93
District Judge's salary, 10th District.....	4,399.92
District Judge's salary, 11th District.....	4,193.11
District Judge's salary, 12th District.....	4,399.92
District Judge's salary, 13th District.....	4,583.25
District Judge's salary, 14th District.....	4,399.92
District Attorney's salary, 1st District.....	1,250.00
District Attorney's salary, 2d District.....	1,550.00
District Attorney's salary, 3d District.....	1,250.00
District Attorney's salary, 4th District.....	1,195.00
District Attorney's salary, 5th District.....	1,150.00
District Attorney's salary, 6th District.....	1,300.00
District Attorney's salary, 7th District.....	1,200.00
District Attorney's salary, 8th District.....	1,200.00
District Attorney's salary, 9th District.....	1,250.00
District Attorney's salary, 10th District.....	1,200.00
District Attorney's salary, 11th District.....	1,150.00
District Attorney's salary, 12th District.....	1,250.00
District Attorney's salary, 13th District.....	1,200.00
District Attorney's salary, 14th District.....	1,200.00
Executive Council's additional salary.....	1,800.00
Governor's salary and room rent.....	7,150.00
Governor's Contingent Fund.....	3,330.09
Governor's Private Secretary's salary.....	2,400.00
Janitor and Night Watch fund.....	4,380.00
Railroad Commissioner's salary, James W. McDill.....	4,500.00
Railroad Commissioner's salary, Peter A. Dey.....	4,500.00
Railroad Commissioner's salary, Cyrus C. Carpenter.....	1,250.00
Railroad Commissioner's salary, Marcus C. Woodruff.....	3,000.00
Railroad Commissioner's Secretary's salary, J. S. Cameron.....	2,107.15
Register of State Land Office's salary.....	4,033.67
Register of State Land Office Deputy's salary.....	2,066.00
Register of State Land Office Clerk's fund.....	454.00
Secretary of State's salary.....	4,400.66
Secretary of State's Deputy's salary.....	2,400.00
Secretary of State's Clerk's fund.....	2,162.00
State Librarian's salary.....	2,150.00
State Treasurer's salary.....	4,229.62
State Treasurer's Deputy's salary.....	2,400.00
State Treasurer's Clerk's fund.....	1,917.16
State Superintendent of Weights and Measure's salary.....	100.00
State Fish Commissioners' salary.....	2,300.00
Superintendent of Public Instruction's salary.....	4,399.99

<i>Accounts.</i>	<i>Amount expended.</i>
Superintendent of Public Instruction's deputy's salary.....	\$ 2,400.00
Superintendent of Public Instruction's clerk's fund.....	2,184.00
Superintendent of Public Instruction's contingent fund.....	254.00
Supreme Judge's salary, Austin Adams.....	7,666.59
Supreme Judge's salary, Joseph M. Beck.....	7,666.60
Supreme Judge's salary, James G. Day.....	7,666.60
Supreme Judge's salary, James H. Rothrock.....	7,999.92
Supreme Judge's salary, Wm. H. SeEVERS.....	7,999.92
Supreme Court contingent fund.....	5,837.95
Agricultural College for improvements and repairs.....	3,972.25
Agricultural College for Board of Trustees mileage.....	1,858.50
Agricultural Societies.....	32,314.33
Arrest of fugitives.....	9,115.88
Asylum for feeble minded children, support.....	25,333.65
Asylum for feeble minded children, Trustees mileage.....	1,056.40
Asylum for feeble minded children, improvements and repairs.....	14,100.00
Blind Institution, clothing account.....	1,345.04
Blind Institution, improvements.....	2,200.00
Blind Institution, support and pupilage.....	47,600.00
Centennial Exposition.....	301.45
Deaf and Dumb Institution, clothing account.....	509.54
Deaf and Dumb Institution, building and improvements.....	46,168.13
Deaf and Dumb Institution, support and pupilage.....	46,500.00
Des Moines River Lands.....	441.29
Distributing, House and Senate Journal's 17th G. A.....	1,200.00
Gray Uniform Claims.....	114.00
Hospital for Insane, at Independence, building and improvements.....	71,312.92
Hospital for Insane, at Independence, Trustees' expenses.....	1,369.50
Hospital for Insane, at Independence, county dues.....	119,164.01
Hospital for Insane, at Mt. Pleasant, county dues.....	192,164.00
Hospital for Insane, at Mt. Pleasant, improvements.....	24,800.00
Hospital for Insane, at Mt. Pleasant, Trustees' expenses.....	1,503.05
Interest on School Fund Loans.....	40,058.69
Interest on War and Defense Bonds.....	42,000.00
Iowa Soldiers Orphans' Home, improvements.....	5,875.00
Iowa Soldiers Orphans' Home, support.....	24,449.97
Iowa Orphans' Home, county dues.....	9,336.46
Iowa Soldiers Orphans' Home, Trustees' expenses.....	313.60
Iowa Weather Service.....	1,751.40
Miscellaneous expenditures.....	19,798.41
New Capitol Building.....	348,339.94



<i>Accounts.</i>	<i>Amount Expended.</i>
Penitentiary at Anamosa, building and improvements.....	\$ 35,278.18
Penitentiary at Anamosa, Commissioners' salaries.....	150.00
Penitentiary at Anamosa, support.....	35,172.46
Penitentiary at Anamosa, Warden's salary.....	3,750.04
Penitentiary at Anamosa, clerk's salary.....	1,579.98
Penitentiary at Anamosa, physicians' salary.....	900.00
Penitentiary at Anamosa, teachers' salary.....	1,365.00
Penitentiary at Anamosa, guards pay, hospital steward and turnkey's salaries.....	25,691.84
Penitentiary at Ft. Madison, support.....	6,092.35
Penitentiary at Ft. Madison, improvements.....	15,158.69
Penitentiary at Ft. Madison and Anamosa, visitors expenses.....	32.60
Penitentiary at Ft. Madison, warden's salary.....	3,750.06
Penitentiary at Ft. Madison, deputy warden's salary.....	2,400.00
Penitentiary at Ft. Madison, clerk's salary.....	1,579.98
Penitentiary at Ft. Madison, physician's salary.....	1,020.00
Penitentiary at Ft. Madison, chaplain and teacher's salary.....	1,725.00
Penitentiary at Ft. Madison, guards pay, hospital steward and turnkey's salaries.....	45,885.00
Penitentiary at Ft. Madison, transportation of discharged convicts.....	439.61
Propagation of Fish.....	5,322.06
Providential contingencies.....	443.63
Relief of Metz.....	480.00
School Journal.....	333.98
State Binding.....	17,512.31
State Historical Society.....	1,000.00
State Horticultural Society.....	2,000.00
State Library.....	2,000.00
State Printing.....	32,267.55
State Normal School, support and contingent expenses.....	12,750.00
State Normal School, Directors' expenses.....	760.70
State Reform School, Girls' Department, repairs and rent.....	1,625.00
State Reform School, Boys' Department improvements.....	1,200.00
State Reform School, support.....	45,615.00
State Reform School, Trustees' mileage.....	1,580.40
State University, support.....	17,796.40
State University, Regents' mileage.....	2,196.70
State University, Endowment Fund.....	25,000.00
State University, improvements and repairs.....	10,000.00
Stationery.....	12,185.99
Supreme Court Reports.....	10,000.00
Seventeenth General Assembly, Members' and Officers' salaries.....	94,582.00

<i>Accounts.</i>	<i>Amount Expended.</i>
Seventeenth General Assembly, Members' mileage.....	\$ 7,458.14
Seventeenth General Assembly, expenses of Visiting Committees.....	769.39
Seventeenth General Assembly, special appropriations.....	19,137.87
Teachers' Institutes.....	9,850.00
Transportation of Arms, Armory rent, and other Military expenses..	3,919.04
War and Defense Fund Revenue.....	117.39
Total amount of Warrants issued during the Fiscal Term.....	\$1,944,992.42
Interest paid on Revenue Warrants redeemed.....	27,328.36
Mileage paid to County Treasurers and Banks.....	1,517.15
Total expenditures.....	\$1,973,837.93

MISCELLANEOUS EXPENDITURES.

Warrants issued for "Allowances by Executive Council," as per Section 120, Code of 1873.

Date of warrant.	No. of warrant.	TO WHOM ISSUED. -	ON WHAT ACCOUNT.	AMOUNT.
1877.				
Oct.	123429	C. A. Evans	Janitor at Arsenal one month	\$ 19.00
Oct.	123431	A. B. Gunn	Telegraph messages	4.90
Oct.	223439	Des Moines Post-office	Drawer rent and postage stamps	287.30
Oct.	223440	Bolton Bros	Bill of hardware	25.50
Oct.	223441	Gust. Newlen	Repairing chairs	2.50
Oct.	223442	D. G. Perkins	Boxes for packing purposes (books, etc.)	1.70
Oct.	223443	H. F. Getchell & Sons	Bill of lumber	33.77
Oct.	1023497	W. R. Stimson	Services as mail-carrier	20.00
Oct.	1323503	Capital City Gas Light Co.	Gas bill for September, 1877	15.30
Oct.	1323504	Robt. McNulty	Washing towels, etc.	3.00
Oct.	1323506	United States Express Co.	Bills for August and September, 1877	52.82
Oct.	1323507	A. M. Drake	Repairing flues and well (brick work)	2.00
Oct.	1323508	C. & L. Harbach	Window shades for Auditor's office	4.83
Oct.	1323509	John Meldoom	Repairing well	15.00
Oct.	1323525	Carter, Hussey & Curl	One record of pardons—Governor's office	20.00
Oct.	1323526	City of Des Moines	Bridge tickets	18.00
Oct.	1323527	Capital City Gas Light Co.	Bills for August, 1877	14.40
Oct.	1323528	Keokuk & Des Moines R'y Co.	Bill for freight on paper	9.30
Oct.	1523530	W. R. Stimson	Services as mail-carrier, 5 days	10.00
Oct.	1623542	S. Riggs	Repairing sidewalk	10.50
Oct.	1923568	D. W. Johnson	Repairing stairs, well, sidewalk, and painting hall	36.00
Oct.	2023569	W. R. Stimson	Services as mail-carrier, 5 days	10.00
Oct.	2023571	W. H. Peterson	One dozen brooms	2.50
Oct.	3023660	Des Moines Coal Co.	Five tons Lehigh range coal for Arsenal	50.00
Oct.	3123679	W. R. Stimson	Services as mail-carrier, 11 days	22.00
Nov.	623736	Western Union Telegraph Co.	Messages in October, 1877	12.00
Nov.	623754	Teachout & Clark	Ice bill for 1877	59.70
Nov.	623756	Bolton Bros	Bill, hardware, for repairing	31.40
Nov.	623757	C. R. I. & P. R. R. Co.	Freight on books for library	2.60
Nov.	623758	C. H. Ward & Co.	Bill of paints and oils for repairing	.95
Nov.	623759	Chicago Lumber Co.	Bill of lumber for repairing	34.69
Nov.	623760	Capital City Gas Light Co.	Gas bill for October, 1877	24.30
Nov.	823764	United States Express Co.	Express bills for October, 1877	20.80
Nov.	1023778	W. R. Stimson	Services as mail-carrier, 10 days	20.00
Nov.	1023786	F. W. Young	Clerk of canvassing board, 2½ days	7.50
Nov.	1023787	R. W. Russell	Clerk of canvassing board, 2½ days	7.50
Nov.	1423805	Ingalls & Young	Toilet soap and blacking	2.55
Nov.	2023824	W. R. Stimson	Services as mail-carrier, 10 days	20.00
Nov.	2123826	H. F. Getchell & Sons	Bill of lumber for repairing Arsenal	2.26
Nov.	2123837	Capitol Commission	Brick for repairing well	25.23
Nov.	2123867	D. W. Johnson	Bill for repairs and material for various offices	27.50
Nov.	2623888	V. Mount	Bill for telegraph messages	4.50
Nov.	3023927	W. R. Stimson	Services as mail-carrier, 10 days	20.00
Nov.	3023947	C. A. Ryden	One gallon soft soap	.25
Dec.	123953	C. A. Evans	Services at Arsenal as janitor, one month	19.00
Dec.	123958	Western Union Telegraph Co.	Messages, bills for November, 1877	6.00
Dec.	123959	United States Express Co.	Express bills for November, 1877	22.00
Dec.	123962	City of Des Moines	300 2-horse bridge tickets	20.00
Dec.	123963	L. H. Kurtz & Bro.	Bill of repairs on stoves	24.50
Dec.	123964	Ingalls & Young	Soap, pail and pitcher	2.60
Dec.	123965	C. & L. Harbach	Bill for repairs, Governor's office	3.08
Dec.	123966	S. Green	Bill for stove rings and grates	7.92
Dec.	523964	Capital City Gas Light Co.	Gas bill for November, 1877	39.90
Dec.	524009	Ingalls & Young	Wash-basin and soap-dish	1.25
Dec.	624023	Des Moines Post-office	Stamps, postal cards and wrappers	143.60
Dec.	624024	C. & L. Harbach	Bill for carpet and matting	14.12
Dec.	1024033	W. R. Stimson	Services as mail-carrier, 10 days	20.00
Dec.	1324068	C. H. Ward & Co.	Paints, oils, etc., for repairs	7.50
Dec.	1324069	Weaver & Maish	Empty boxes for packing purposes	3.50
Dec.	1324070	W. R. Stimson	Material for and making one dozen towels	2.00
Dec.	1724107	C. R. I. & P. R. R. Co.	Freight on books for library	10.05
Dec.	1724108	C. & L. Harbach	Bill of curtains and fixtures, Governor's office	20.34



MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1877.				
Dec. 20	24124	W. R. Stimson	Services as mail-carrier, 10 days.	20.00
Dec. 24	24178	C. H. Johnson	Five days labor, cleaning House and Senate chambers	7.50
Dec. 26	24189	J. R. Thomas	Bill for repairs (blacksmithing)	3.15
Dec. 29	24229	C. H. Johnson	Six days labor, cleaning house.	9.00
Dec. 29	24230	James Crystal	Eight and one-half days, cleaning house.	12.75
Dec. 31	24237	W. R. Stimson	Services as mail-carrier, 11 days.	22.00
Dec. 31	24251	Mathias Jensen	Janitor of Arsenal, one month.	19.00
1878.				
Jan. 2	24265	S. Green	Staves for furnace	21.00
Jan. 2	24296	N. L. Goldstone	Toweling, 25 yards at 16c per yard	4.00
Jan. 2	24280	C. H. Ward & Co.	Soap, paint, sponges and brush.	3.95
Jan. 2	24286	Western Union Telegraph Co.	Messages, bills for December, 1877.	14.30
Jan. 5	24385	Thos. L. Smith	Whitewashing and papering Governor's office.	11.00
Jan. 5	24366	Capital City Gas Light Co.	Gas bills for December, 1877.	32.10
Jan. 5	24367	United States Express Co.	Express bills December, 1877.	7.55
Jan. 5	24368	E. Griffith	Sawing wood	6.70
Jan. 5	24369	E. W. Sales	Repairing plastering, 12½ days.	31.25
Jan. 5	24370	F. A. Warner	Chairs, 7 dozen; 1 picture frame.	72.50
Jan. 5	24371	James Crystal	Labor, cleaning house, 6 days.	9.00
Jan. 5	24372	C. H. Johnson	Labor, cleaning house, 6 days.	9.00
Jan. 5	24373	Redhead & Wellslager	Stationery for various offices.	19.20
Jan. 9	24388	F. R. Thurber	Repairs in Post-office of House and Senate.	4.70
Jan. 10	24389	W. R. Stimson	Services as mail-carrier, 10 days.	20.00
Jan. 10	24371	E. W. Sales	Repairing plastering and material for same.	42.50
Jan. 15	24389	James Crystal	Labor, cleaning house, 6 days.	9.00
Jan. 15	24401	A. T. Stimson	Labor, cleaning house, 7 days.	10.50
Jan. 15	24402	W. R. Stimson, Jr.	Labor, cleaning house, 10 days.	15.00
Jan. 15	24403	Ed. Entwistle	Labor on furnace, 7 days.	17.50
Jan. 15	24404	A. Scholes	Extra Janitor, 6½ days.	9.75
Jan. 19	24501	D. W. Johnson	Labor and material, repairing various offices.	20.30
Jan. 19	24502	C. H. Johnson	Repairing House and Senate.	17.60
Jan. 19	24503	H. S. Stocker	Repairing House and Senate.	15.20
Jan. 21	24504	W. R. Stimson	Services as mail-carrier, 10 days.	20.00
Jan. 21	24507	Entwistle & O'Dea	Bill of hardware, repairing, etc.	67.49
Jan. 21	24508	C. & L. Harbach	Window shades and carpet. Treasurer's office.	5.20
Jan. 21	24509	C. & L. Harbach	Carpets and furniture, for House and Senate.	395.02
Jan. 21	24510	Des Moines Post-office	Stamps, stamped envelopes, drawer rent, etc.	16.04
Jan. 21	24514	G. W. McCall	Repairing cistern, labor and material.	1.50
Jan. 21	24515	Weaver & Maish	Three thermometers.	2.90
Jan. 21	24516	C. R. I. & P. R. Co.	Freight on books for library.	2.90
Jan. 21	24517	Gus Smith	Bill of candles, brooms, matches, etc.	4.50
Jan. 25	24663	H. S. Stocker	Repairing House and Senate halls.	22.80
Jan. 26	24671	C. H. Johnson	Repairing House and Senate halls.	25.20
Jan. 30	24721	L. D. Swainson	Painting and material for House and Senate.	35.25
Jan. 31	24727	W. R. Stimson	Services as mail-carrier, 11 days.	22.00
Jan. 31	24742	Compard & Stark	Bill of hardware.	6.05
Jan. 31	24743	Des Moines Coal Co.	Twelve tons hard coal.	132.00
Jan. 31	24744	Des Moines Coal Co.	Coal for Arsenal, 20,000 pounds.	119.00
Jan. 31	24745	Baker & Vinmedge	One dozen brooms and one dozen pails.	4.90
Jan. 31	24746	Peel & Patterson	Two gavels, at 50 c.	1.00
Jan. 31	24747	C. H. Ward & Co.	20 pounds coppers, at 7 c.	1.40
Jan. 31	24748	L. D. Swainson	Painting and material for House and Senate.	31.50
Jan. 31	24749	Battle & Knight	Reseating 3 chairs.	2.70
Jan. 31	24750	Chicago Lumber Co.	Bill of lumber for repairs.	51.15
Jan. 31	24751	Iowa State Reporter	Publishing notice of pardon.	5.00
Jan. 31	24752	Falk & Wilson	Bill of sundries.	1.40
Jan. 31	24753	N. W. Hunter	One mail bag.	2.00
Jan. 31	24754	Osgood, Wyman & Harris	One table cover.	4.00
Jan. 31	24755	Nick E. Walsh	Six Argand chimneys and 1 shade.	2.40
Jan. 31	24756	Ingalls & Young	Baskets, tub, brushes and soap.	6.05
Jan. 31	24757	Compard & Stark	One set feed-rings, for stoves.	3.00
Jan. 31	24758	L. H. Kurtz & Bro.	Castings for stoves.	4.50
Feb. 1	24781	R. A. Winston	One dozen brooms.	2.50
Feb. 1	24782	C. H. Ward & Co.	Paint, wall paper and duster.	8.54
Feb. 1	24784	M. Jensen	Janitor at Arsenal, one month.	19.00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
Feb.	124785	M. Jensen	Cleaning arms at Arsenal.	\$ 6.00
Feb.	924903	Joseph Wolford	Wood for State, \$5.50 per cord	150.00
Feb.	924904	Joseph Wolford	Wood for State, \$5 per cord.	136.87
Feb.	924905	Des Moines Post-office	5,000, 3 c., No. 7 envelopes	172.00
Feb.	924906	Western Union Telegraph Co.	Messages for January, 1878.	4.60
Feb.	1124910	Capital City Gas Light Co.	Gas bill for January, 1878.	39.00
Feb.	1124911	C. H. Ward & Co.	Paint for repairing.	.75
Feb.	1124912	Chicago Lumber Co.	Lumber bill, for repairing.	21.01
Feb.	1124913	United States Express Co.	Express charges on various packages.	10.25
Feb.	1124914	H. S. Stocker	Carpenter work in House of Representatives.	4.00
Feb.	1124915	Hiram Robinson	Gas fixtures and repairs in House and Senate.	23.00
Feb.	1124916	Alpheus Davison	Publishing notice of pardon, Governor's office.	7.50
Feb.	1224923	L. D. Swainson	Painting and material for House and Senate.	20.22
Feb.	1425033	C. & L. Harbach	3/4 yards oil cloth, Governor's office.	.35
Feb.	1425034	Ingalls & Young	One pitcher.	.75
Feb.	1425035	United States Express Co.	Express bills for January, 1878.	10.95
Feb.	1425036	W. R. Stimson	Services as mail-carrier, 14 days.	28.00
Feb.	2325322	Mills & Co.	Bill of Stationery	111.40
Feb.	2325323	Mills & Co.	Two letter-books, Superintendent Public Instruction's office.	14.00
Feb.	2325324	Mills & Co.	1,500 lithographed letter-heads, State Land Office.	10.00
Feb.	2325325	Frank Malone	Sawing 12 3/4 cords wood, at 70 c. per cord.	9.00
Feb.	2325326	United States Express Co.	Charges on various packages.	27.10
Feb.	2325327	Hiram Robinson	Gas fixtures and labor, Governor's office.	7.15
Feb.	2825372	W. R. Stimson	Services as mail-carrier, 14 days.	28.00
March	425414	Western Union Telegraph Co.	Messages for February, 1878.	7.65
March	425415	R. D. Bennett	Forty bushels soft coal.	5.60
March	425416	City of Des Moines	Three hundred 2-horse tickets	20.00
March	425417	M. Jensen	Janitor at Arsenal one month.	19.00
March	425423	D. W. Johnson	Carpenter work and material, repairs.	6.90
March	425421	E. Griffith	Sawing wood, \$80. per cord.	13.29
March	425422	Plumb Brothers.	Repairing clocks, House and Senate, etc.	8.00
March	925475	Iowa State Leader.	Publishing notice of suspension of Insurance Co.	5.00
March	1125478	Hiram Robinson	Gas fixtures and labor, Superintendent of Public Instruction office.	11.00
March	1125481	C. & L. Harbach	Carpets, etc., for various offices.	23.20
March	1125482	Robt. McNulty	Washing and ironing for night watchers.	1.68
March	1125483	Capital City Gas Light Co.	Gas bill for February, 1878.	81.00
March	1125484	United States Express Co.	Express bills for February, 1878.	2.10
March	1625584	L. D. Swainson	Painting and material for House and Senate.	27.93
March	1925595	W. R. Stimson	Services as mail-carrier 15 days.	30.00
March	1925596	A. T. Stimson.	Sawing 18 3/4 cords of wood, at 70c.	12.77
March	2725997	W. R. Stimson	Washing and making towels.	16.99
March	2725998	W. R. Stimson	Services as mail-carrier 11 days.	22.00
March	2826002	Redhead & Wellslager.	Wall paper for Governor's office.	21.96
March	2826003	Bolton Brothers.	Hardware bill, for repairs.	76.55
March	3026040	M. Jensen	Janitor at Arsenal one month.	19.00
April	526128	Howard Russell.	Labor in State Library.	1.00
April	526129	C. H. Ward.	Half gallon varnish.	2.00
April	526130	Western Union Telegraph Co.	Messages, bills for March, 1878.	15.45
April	526131	Mills & Co.	Stationery for Auditor's office.	5.70
April	526132	Acres, Blackmar & Co.	One 6 qr. journal, Governor's office.	9.09
April	526133	C. & L. Harbach	One glass and 10 yards wire, Governor's office.	1.50
April	526135	J. E. Christy	Temporary messenger for House 3 days.	6.00
April	626146	Jno. T. Hume	Services as messenger for Executive Council, 11 weeks.	55.00
April	926162	C. A. Ryden.	Cleaning room for Railroad Commissioners.	17.50
April	1826221	R. P. Clarkson	Postal cards and printing.	16.75
April	1926229	Iowa State Leader.	Publishing laws.	183.66
April	1926230	P. W. Starkweather.	Services of Battery "M" for inauguration ceremonies.	10.95
April	2026234	J. D. Seeburger.	One letter balance, Auditor's office.	3.50
April	2026235	Des Moines Post-office.	Stamps, postal cards, box rent, etc.	341.88
April	2026236	Nonpareil Printing Co.	Publishing amendment to Sec. 2, Ch. 123, 16th General Assembly.	.67
April	2026237	United States Express Co.	Express bills for March, 1878.	1.95
April	2026238	Capital City Gas Light Co.	Gas bills for March, 1878.	60.90
April	2026239	George W. McCall.	Material and labor, office of Railroad Commissioners.	76.75
April	2026240	G. W. McCall.	Material and labor on out building.	1.50
April	2026244	United States Express Co.	Express bills for March, 1878, balance.	5.38

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MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
April	25	26260 F. W. Young.....	Expenses in assessing Railroads.....	\$ 30 00
April	25	26264 W. H. Shaw.....	Seal for office of Adjutant General.....	20.00
April	25	26265 United States Express Co.....	Charges on several packages.....	17.50
April	25	26266 Jos. Eibœck.....	Publishing Ch. 50, Act 17th General Assembly.....	1.00
April	25	26267 W. H. Shaw.....	Repairing locks and seals.....	19.10
April	27	26301 J. H. Womeldorf.....	Arrest of R. D. Arthur, by order of Governor.....	105.18
April	27	26302 Iowa State Register.....	Publishing laws, etc.....	207.77
May	4	26365 Western Union Telegraph Co.....	Messages, bills for April, 1878.....	22.10
May	4	26366 J. K. & W. H. Gilcrest.....	Lumber bill for Railroad Commissioners' office.....	119.42
May	4	26367 Bolton Bros.....	Hardware bill for Railroad Commissioners' office.....	9.68
May	4	26368 Kirk Moore.....	Painting bill for Railroad Commissioners' office.....	24.07
May	4	26369 J. R. Crawshaw.....	Carpenters' bill for Railroad Commissioners' office.....	94.50
May	4	26370 M. Jensen.....	Janitor at Arsenal one month.....	19.00
May	4	26377 United States Express Co.....	Express bills for April, 1878.....	47.65
May	4	26378 C. J. Hammer.....	Hauling books and papers.....	17.25
May	4	26379 Capital City Gas Light Co.....	Gas bills for April, 1878.....	19.50
May	4	26380 Mills & Co.....	Stationery for Adjutant General's office.....	43.10
May	4	26381 Mills & Co.....	Stationery by Secretary of State.....	21.80
May	4	26383 American Express Co.....	Express bill for April, 1878.....	83.55
May	9	26459 Robt. McNulty.....	Hauling 20 loads paper, boxes, etc.....	5.00
May	9	26460 American Express Co.....	Express bills for April, 1878.....	6.05
May	9	26486 American Express Co.....	Express bills for April, 1878.....	3.90
May	14	26502 United States Express Co.....	Express bills for April, 1878.....	10.00
May	16	26508 American District Telegraph Co.....	Bills for April, 1878.....	7.50
May	24	26544 Des Moines Post-office.....	Stamps and stamped envelopes.....	302.00
May	24	26545 Robt. McNulty.....	Washing and ironing towels, etc.....	3.00
May	24	26546 Perkins & Gray.....	Two cuspadors for Railroad Commissioners' office.....	2.00
May	24	26547 J. F. McJunkin.....	Five hundred 3c. stamped envelopes.....	16.50
June	4	26637 Jno. T. Hume.....	Services as messenger 8 weeks.....	40.00
June	6	26681 Western Union Telegraph Co.....	Messages, bills for May, 1878.....	6.80
June	6	26682 American District Telegraph Co.....	Messages, bills for May, 1878.....	5.50
June	6	26683 Chas. Buettner.....	One office chair, Governor's office.....	7.50
June	6	26684 United States Express Co.....	Express bills for May, 1878.....	10.00
June	8	26699 American Express Co.....	Express bills for May, 1878.....	14.35
June	8	26701 M. Jensen.....	Janitor at arsenal, one month.....	19.00
June	8	26715 Capital City Gas Light Co.....	Gas bills for May, 1878.....	16.20
June	8	26716 O. B. Lundahl.....	Cleaning house, 2 days.....	2.50
June	8	26717 Robinson and Atherton.....	Gas fixtures and labor for Railroad Commissioners' Office.....	18.21
June	8	26718 Robt. McNulty.....	Hauling 23 loads, books and papers.....	5.75
June	8	26719 J. A. Levin.....	Cleaning house, 4 days.....	5.00
June	25	26844 C. R. I. & P. R'y Co.....	Freight bills on books.....	18.82
June	28	26926 J. R. McKnight & Co.....	Stationery for Auditor's office.....	39.00
June	28	26927 C. & L. Harbach.....	Carpets, curtains, etc., for Governor's office.....	56.23
June	28	26928 Paul Lange & Co.....	Printing 10,000 pamphlets.....	56.00
June	28	26929 C. & L. Harbach.....	Carpets and furniture for Railroad Commissioners' office.....	254.96
June	28	26935 Jno. H. Gear.....	Expenses of Ex-Council to Anamosa and return.....	32.15
June	28	26937 Harter & Claus.....	Empty boxes for packing purposes.....	1.40
June	28	26938 Matthews & Ledlie.....	Empty boxes for packing purposes.....	2.40
June	28	26939 Patterson & Peel.....	Repairing three chairs.....	3.00
June	28	26940 C. R. I. & P. R'y Co.....	Freight bills on books.....	2.89
June	28	26941 J. Mandelbaum.....	Empty boxes for packing purposes.....	2 00
June	28	26942 Ayres & Co.....	One slop jar for the Library.....	4.00
June	28	26943 Ayres & Co.....	Ewer and basin, tumbler and dish, Railroad Commissioners' office.....	1.50
June	28	26944 Weaver & Maish.....	Oil and chimneys for lamps, etc., for arsenal.....	2.50
June	29	26951 C. R. I. & P. R'y Co.....	Freight bills on books.....	7.08
June	29	26953 M. Jensen.....	Janitor at arsenal, one month.....	19 00
June	29	26956 H. H. Parmer.....	Two and one-half days work, boxing laws.....	4.37
June	29	26957 J. A. Murphy.....	Four days work, boxing laws.....	7.00
July	1	26981 Keokuk & D. M. R'y Co.....	Freight bills on books.....	5.45
July	1	26982 Mrs. Corey and sister.....	Four days work, cleaning Library.....	5.00
July	1	26983 J. A. Crystal and J. R. Frame.....	Seven days work, cleaning library.....	8.75
July	1	26985 Jno. T. Hume.....	Services as messenger, 4 weeks.....	20.00
July	1	26997 Western Union Telegraph Co.....	Messages, bills for June, 1878.....	3.10
July	2	26998 American Express Co.....	Express bills for June, 1878.....	11.00
July	3	27002 Redhead & Wellslager.....	Stationery, by Secretary of State.....	25.15



MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
July	3 27003	Redhead & Wellslager.....	Letter press for Railroad Commissioners.....	\$6 10.70
July	3 27008	Des Moines & Ft. D. R'y Co.....	Freight bills on books.....	18.49
July	6 27047	Robt. McNulty.....	Hauling 40 loads, books, papers, etc.....	10.00
July	8 27052	Keokuk & D. M. R'y Co.....	Transportation of military stores.....	5.87
July	8 27053	Des Moines Post-office.....	Stamped envelopes for Railroad Commissioners.....	100.40
July	8 27054	American District Telegraph Co.....	Night watch signals.....	4.00
July	8 27055	American Express Co.....	Express bills for June, 1878.....	2.60
July	8 27056	Des Moines Post-office.....	Stamps, cards, envelopes, etc.....	822.73
July	8 27057	Capital City Gas Light Co.....	Gas bills for June, 1878.....	15.00
July	12 27124	Western Union Telegraph Co.....	Messages, bills for June, 1878, Governor's office.....	8.16
July	12 27125	Mills & Co.....	Blank receipt books, Treasurer's office.....	20.00
July	31 27215	Jno. T. Hume.....	Services as messenger, 4 weeks.....	20.00
Aug.	1 27221	Robt. McNulty.....	Hauling 20 loads, paper, etc.....	5.00
Aug.	1 27234	Bolton Brothers.....	Hardware bill for Governor's and Treasurer's office.....	8.16
Aug.	1 27235	S. Green.....	Repairing chair and press.....	3.00
Aug.	1 27236	Parrott, Girtton & Sherman.....	Blank books for clerk of Supreme Court.....	38.80
Aug.	1 27237	M. Jensen.....	Services as janitor at Arsenal one month.....	25.00
Aug.	1 27238	D. W. Johnson.....	Carpenter work and material, Governors office.....	2.40
Aug.	1 27239	D. W. Johnson.....	Carpenter work and material, Treasurers' office.....	3.60
Aug.	1 27240	McDonald & Johnson.....	One No. 7 stylograph, Governor's office.....	3.00
Aug.	1 27241	Keokuk & Des Moines R'y Co.....	Freight bills on books.....	11.10
Aug.	5 27285	Redhead & Wellslager.....	Empty boxes for packing purposes.....	8.00
Aug.	5 27286	Acres, Blackmar & Co.....	Blank registers, Governor's office.....	21.00
Aug.	5 27287	United States Express Co.....	Express bills for July, 1878.....	6.30
Aug.	5 27288	American Express Co.....	Express bills for July, 1878.....	6.70
Aug.	5 27289	Western Union Telegraph Co.....	Messages, bills for July, 1878.....	26.20
Aug.	26 27414	D. W. Johnson.....	Making towels, window curtains, etc.....	11.60

Aug.	26 27415	S. A. Branson.....	Repairing carpet in Treasurers' office.....	50
Aug.	30 27434	Ingalls & Young.....	Soap, brooms, brushes, etc.....	10.40
Aug.	30 27435	Chicago lumber Co.....	Lumber for repairs on Arsenal.....	64.48
Aug.	30 27436	Geo. W. McAdam.....	Publishing laws.....	1.66
Aug.	30 27437	C. A. Ryden.....	Sewing carpent, etc., for clerk's office.....	80
Aug.	30 27438	Bolton Bros.....	Hardware bill for general repairs.....	5.20
Aug.	30 27439	J. K. & W. H. Gilcrist.....	Lumber bill for general repairs.....	3.61
Aug.	30 27440	Chas. Hammer.....	Repairing west entrance to capitol.....	5.00
Aug.	30 27441	Comparet & Stark.....	Hardware bill for repairs on Arsenal.....	6.20
Aug.	30 27442	Des Moines Post-office.....	Stamps, wrappers, etc.....	180.60
Aug.	30 27443	Capital City Gas Light Co.....	Gas bills for July, 1878.....	8.70
Aug.	30 27444	Carter, Hussey & Curl.....	One quart violet ink, Secretary's office.....	1.50
Aug.	30 27445	C. H. Ward & Co.....	Paints, oils, etc., for general repairs.....	4.60
Aug.	30 27446	I. N. Hartzell.....	Repairing sidewalk at Arsenal.....	6.00
Aug.	31 27461	American Express Co.....	Express bills for Railroad Commission.....	85
Aug.	31 27463	Western Union Telegraph Co.....	Messages for Railroad Commission.....	4.75
Aug.	31 27464	Bolton Bros.....	Water cooler, stove and pipe, etc., for Railroad Commission.....	9.63
Sept.	3 27516	W. C. Thompson.....	Freight and drayage on laws to various counties.....	2.44
Sept.	3 27517	J. B. Warring.....	Freight and drayage on laws to various counties.....	1.45
Sept.	3 27518	E. M. Evans.....	Freight and drayage on laws to various counties.....	2.42
Sept.	3 27519	D. W. Foote.....	Freight and drayage on laws to various counties.....	1.75
Sept.	3 27520	Jno. A. Head.....	Freight and drayage on laws to various counties.....	1.19
Sept.	3 27521	H. Rust.....	Freight and drayage on laws to various counties.....	1.10
Sept.	3 27522	Geo. B. Warne.....	Freight and drayage on laws to various counties.....	1.35
Sept.	3 27523	Robt. Cummings.....	Freight and drayage on laws to various counties.....	80
Sept.	3 27524	R. L. Chase.....	Freight and drayage on laws to various counties.....	1.35
Sept.	3 27525	A. N. Jack.....	Freight and drayage on laws to various counties.....	.75
Sept.	3 27526	H. E. Russell.....	Freight and drayage on laws to various counties.....	1.06
Sept.	3 27527	M. Carroll.....	Freight and drayage on laws to various counties.....	2.30
Sept.	3 27528	H. H. Sheppard.....	Freight and drayage on laws to various counties.....	1.05
Sept.	3 27529	Leo Chapman.....	Freight and drayage on laws to various counties.....	1.75
Sept.	3 27530	F. M. Kyte.....	Freight and drayage on laws to various counties.....	1.45
Sept.	3 27531	A. Hubbard.....	Freight and drayage on laws to various counties.....	1.60
Sept.	3 27532	M. Garber.....	Freight and drayage on laws to various counties.....	2.65
Sept.	3 27533	A. A. Wagner.....	Freight and drayage on laws to various counties.....	4.25
Sept.	3 27534	A. D. Malony.....	Freight and drayage on laws to various counties.....	1.55
Sept.	3 27535	L. Swearingen.....	Freight and drayage on laws to various counties.....	.75
Sept.	3 27536	J. B. Boggs.....	Freight and drayage on laws to various counties.....	1.27



Date of war- rant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
Sept.	327537	T. J. Copp	Freight and drayage on laws to various counties.	\$ 2.20
Sept.	327538	F. McLaughlin	Freight and drayage on laws to various counties.	1.90
Sept.	327539	J. H. Lakin	Freight and drayage on laws to various counties.	3.40
Sept.	327540	Joe S. Trigg	Freight and drayage on laws to various counties.	2.05
Sept.	327541	A. P. Stafford	Freight and drayage on laws to various counties.	1.85
Sept.	327542	C. W. Gibson	Freight and drayage on laws to various counties.	1.65
Sept.	327543	H. K. Dawey	Freight and drayage on laws to various counties.	.70
Sept.	327544	Chas. Wickware	Freight and drayage on laws to various counties.	.70
Sept.	327545	J. W. Elder	Freight and drayage on laws to various counties.	.90
Sept.	327546	Steph Whitel	Freight and drayage on laws to various counties.	.81
Sept.	327547	R. M. Tshaw	Freight and drayage on laws to various counties.	2.45
Sept.	327548	W. C. Gregory	Freight and drayage on laws to various counties.	1.65
Sept.	327549	Robt. Dott	Freight and drayage on laws to various counties.	3.42
Sept.	327550	J. C. Blackburn	Freight and drayage on laws to various counties.	2.87
Sept.	327551	Sam'l Daniels	Freight and drayage on laws to various counties.	2.23
Sept.	327552	J. B. Gibbonney	Freight and drayage on laws to various counties.	1.40
Sept.	327553	J. Lee Brown	Freight and drayage on laws to various counties.	1.50
Sept.	327554	P. M. Rutland	Freight and drayage on laws to various counties.	1.05
Sept.	327555	Geo. A. Ross	Freight and drayage on laws to various counties.	1.75
Sept.	327556	C. H. Robinson	Freight and drayage on laws to various counties.	1.60
Sept.	327557	A. N. French	Freight and drayage on laws to various counties.	1.80
Sept.	327558	J. R. Prime	Freight and drayage on laws to various counties.	1.11
Sept.	327559	J. K. McKaskey	Freight and drayage on laws to various counties.	1.25
Sept.	327560	W. M. Alexander	Freight and drayage on laws to various counties.	1.75
Sept.	327561	Jno. J. Robbins	Freight and drayage on laws to various counties.	.95
Sept.	327562	G. Haering	Freight and drayage on laws to various counties.	.95
Sept.	327563	A. O. Garlock	Freight and drayage on laws to various counties.	.95

Sept.	327564	H. B. Muscott	Freight and drayage on laws to various counties.	70
Sept.	327565	A. D. Peck	Freight and drayage on laws to various counties.	70
Sept.	327566	Jno. E. Wyatt	Freight and drayage on laws to various counties.	1.40
Sept.	327567	J. R. Hayes	Freight and drayage on laws to various counties.	1.24
Sept.	327568	R. G. McIntire	Freight and drayage on laws to various counties.	1.40
Sept.	327569	M. B. Myers	Freight and drayage on laws to various counties.	1.42
Sept.	327570	Thos. Elder	Freight and drayage on laws to various counties.	1.35
Sept.	327571	Engene Secor	Freight and drayage on laws to various counties.	1.12
Sept.	327572	M. L. Sloan	Freight and drayage on laws to various counties.	1.30
Sept.	327609	M. Jensen	Janitor at Arsenal, one month.	25.00
Sept.	327619	Jno. T. Hume	Services as messenger, 5 weeks.	25.00
Sept.	327640	D. W. Johnson	Moving old safes, carpenter work, etc.	3.00
Sept.	327641	Western Union Telegraph Co.	Messages, bills for August, 1878.	19.15
Sept.	327642	American District Telegraph Co.	Night-watch signals, for August, 1878.	4.00
Sept.	327643	Jno. H. Gear	Sundry telegraph despatches, election canvass.	6.75
Sept.	1427682	Robt. McNulty	Hauling 11 loads books, paper, etc.	2.76
Sept.	1276791	Capital City Gas Light Co.	Gas bills for August, 1878.	13.20
Sept.	1276792	Chicago Lumber Co.	Lumber bill, for general repairs.	17.00
Sept.	1276793	Redhead & Wellslager	Two rolls wall paper, for Treasurer's office.	.40
Sept.	1276794	C. & L. Harbach	Curtains and fixtures, various offices.	4.95
Sept.	1276795	United States Express Co.	Express bills for August and September, 1878.	13.00
Oct.	127765	M. Jensen	Services as janitor at Arsenal one month.	25.00
Oct.	327779	Jno. T. Hume	Services as messenger, one month.	20.00
Oct.	327780	Mills & Co.	Blank letter-heads, and State warrants, Auditor's office.	100.00
Oct.	427786	American Express Co.	Express bills for September, 1878.	39.85
Oct.	427787	Parsons & Dear	Two keys.	1.00
Oct.	427788	Entwistle & O'Dea	Hardware bills, for general repairs.	14.50
Oct.	427789	H. A. Perkins	Binding and ruling for Railroad Commissioners.	1.70
Oct.	427790	H. A. Perkins	Ruling and material for various offices.	143.35
Oct.	1127843	Western Union Telegraph Co.	Night-watch signals, one month.	4.00
Oct.	1127844	Western Union Telegraph Co.	Messages, bills for September, 1878.	15.45
Oct.	1127846	Teachout & Clark	Ice bill for 1878.	49.85
Oct.	1627879	United States Express Co.	Express bills for September, 1878.	7.80
Oct.	1627880	C. H. Ward & Co.	Paint and oil, for general repairs.	4.35
Oct.	1627881	Capital City Gas Light Co.	Gas bills for September, 1878.	18.00
Oct.	1627885	United States Express Co.	Express charges on box of books.	3.25
Oct.	1627886	United States Express Co.	Express charges on various packages.	11.25
Oct.	1927921	Des Moines Post-office.	Stamps, postal-cards, box rent, etc.	237.62

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war- rant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
Oct. 19	27922	N. E. Walsh	Gas fixtures and labor	
Oct. 25	27990	Robt. McNulty	Hauling 10 loads paper, etc.	6.43
Oct. 25	27993	Hyland & Hammer	Hauling 66 bundles paper to State Printer	2.50
Oct. 26	27995	R. P. Clarkson	Four reams paper for Railroad Commissioners	2.25
Oct. 26	27997	C. & L. Harbach	Glass-plate and curtains, various offices	88.00
Oct. 28	28010	R. P. Clarkson	Printing Railroad Commissioners' Reports, 1878	2.27
Oct. 31	28081	Jno. T. Hume	Services as messenger, 5 weeks	191.23
Nov. 2	28102	M. Jensen	Services as janitor at Arsenal, one month	25.00
Nov. 4	28113	Western Union Telegraph Co	Messages, bills for October, 1878	25.00
Nov. 5	28135	Sam'l L. Pillsbury	Freight on laws to Dickinson county	11.10
Nov. 5	28136	Isaac Kuhn	Three yards flannel, for Arsenal	2.00
Nov. 5	28137	Merrill, Keeney & Co.	Carpet paper, for Governor's office	1.00
Nov. 5	28138	Western Union Telegraph Co.	Message, for Railroad Commissioners	3.55
Nov. 5	28139	The Papyrograph Co.	One bottle color, Superintendent Public Instruction	.50
Nov. 5	28140	C. & L. Harbach	Carpet, curtains, etc., various offices	16.42
Nov. 5	28141	Patterson & Peel	Repairing chair	1.00
Nov. 6	28160	American District Telegraph Co.	Night-watch signals, one month	4.00
Nov. 6	28161	Carter, Hussey & Carl	Blank record, Commissions, etc., Governor's office	23.50
Nov. 9	28171	American Express Co.	Express bills for October, 1878	3.00
Nov. 11	28181	United States Express Co.	Express bills for October, 1878	4.60
Nov. 11	28182	Capital City Gas Light Co.	Gas bills for October, 1878	23.40
Nov. 20	28232	Mills & Co.	Large letter-press, Auditor's office	4.60
Nov. 20	28235	Andrew Murray	Hauling wood, 1/2 day	18.00
Nov. 21	28237	Ingalls & Young	One case matches	1.50
Nov. 27	28257	Geo. W. Bemis	Expenses visiting penitentiaries	6.50
Nov. 30	28289	D. W. Johnson	Making two book-cases, for library	11.00
Nov. 30	28290	Jno. T. Hume	Services as messenger, 4 weeks	7.70
				20.00
Nov. 30	28300	F. W. Young	Services as clerk of State Canvassing Board	9.00
Dec. 5	28342	M. Jensen	Services as janitor at Arsenal one month	25.00
Dec. 6	28347	R. S. Miller	Repairing roof of Arsenal	5.00
Dec. 6	28350	American Express Co.	Express bills for November, 1878	2.40
Dec. 6	28351	J. P. Bushnell	Two Polk County Directories	6.00
Dec. 6	28352	N. E. Walsh	Gas bill, general repairs	5.64
Dec. 6	28353	C. H. Ward & Co.	Sponge, paints, and general repairs	1.65
Dec. 6	28354	F. G. Hale	Freight on laws to Winneshiek county	2.30
Dec. 6	28355	J. B. Hatch	One stylographic pen, Governor's office	3.25
Dec. 6	28356	Chicago Lumber Co.	Lumber for repairing fence at Governor's square	3.15
Dec. 6	28357	Western Union Telegraph Co.	Messages, bills for November, 1878	10.80
Dec. 6	28358	Bolton Brothers	Hardware for general repairs	17.85
Dec. 6	28359	Robert McNulty	Hauling 20 loads paper, etc.	5.00
Dec. 7	28384	Bushnell & Co.	One Polk County Directory	3.00
Dec. 10	28387	Ingalls & Young	Soap and blacking, general use	3.55
Dec. 13	28412	Capital City Gas Light Co.	Gas bills for November, 1878	34.80
Dec. 13	28413	Des Moines Post-office	Services as Sergeant at Arms of Senate	8.00
Dec. 31	28562	Jno. T. Hume	Stamps, stamped envelopes, etc.	150.40
			Services as messenger 4 weeks	20.00
1879.				
Jan. 4	28652	Western Union Telegraph Co.	Messages, bills for December, 1878	9.10
Jan. 4	28653	Western Union Telegraph Co.	Message for Railroad Commissioners	.95
Jan. 4	28654	American Express Co.	Express bills for December, 1878	3.45
Jan. 6	28665	D. W. Johnson	Carpenter work and material, general repairs	4.88
Jan. 6	28666	C. & L. Harbach	One mat, for Governor's office	1.00
Jan. 6	28667	Entwistle & O'Dea	Stovepipe, etc., for Library	8.35
Jan. 6	28668	N. L. Goldstone	27 1/2 yards toweling	5.50
Jan. 6	28669	Bolton Brothers	Hardware for general use	16.01
Jan. 6	28670	City of Des Moines	240 two horse bridge tickets	20.00
Jan. 8	28715	United States Express Co.	Express charges, one package	.40
Jan. 8	28747	Galusha Parsons	Legal services in State of Iowa vs. Craig	635.00
Jan. 8	28748	Galusha Parsons	Legal services in State of Iowa vs. Craig	800.00
Jan. 25	28891	Des Moines Post-office	Stamps, stamped envelopes, drawer rent, etc.	431.98
Jan. 28	28897	Capital City Gas Light Co.	Gas bills for December, 1878	37.80
Jan. 28	28898	United States Express Co.	Charges on packages from Governor's offices	13.05
Jan. 28	28899	Ayres Brothers	Two cuspidors and one sponge cup	1.80
Jan. 28	28900	Patterson & Peel	Repairing four chairs	4.00
Jan. 28	28901	John H. Gear	Amount paid for sundry telegrams	4.20



MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
Jan. 28	28902	Robert McNulty	Washing and ironing for night watchers	\$ 4.13
Jan. 31	28934	D. W. Johnson	Washing and ironing towels	11.50
Jan. 31	28935	Robert McNulty	Hauling 21 loads books, paper, etc.	5.25
Jan. 31	28936	Jos. Wolford	25% cords wood at \$4.50 per cord	115.30
Jan. 31	28947	Jno. T. Hume	Services as messenger, 5 weeks	25.00
Feb. 1	28972	American Express Co.	Express bills for January, 1879	16.45
Feb. 1	28973	American Express Co.	Express bills for Railroad Commissioners	1.15
Feb. 1	28980	Western Union Telegraph Co.	Messages and night watch signals	10.75
Feb. 6	29036	C. D. Hart	Two gross pens, for Treasurer's office	3.00
Feb. 13	29069	Geo. C. Baker & Co.	Sash cord, general repairs	.55
Feb. 13	29070	Capital City Gas Light Co.	Gas bills for January, 1879	32.70
Feb. 14	29071	C. J. Youngquist	Sawing and piling wood	8.31
March 3	29158	Jno. T. Hume	Services as messenger, 4 weeks	20.00
March 3	29166	Mills & Co.	Stationery for various offices	150.61
March 3	29167	Mills & Co.	Stationery for Treasurer's office	3.25
March 3	29168	American District Telegraph Co.	Night watch signals	4.00
March 3	29170	Geo. C. Baker & Co.	Two granite basins	1.75
March 3	29171	United States Express Co.	Express bills for January, 1879	1.95
March 3	29172	E. Griffith	Sawing and piling 14 cords of wood	8.40
March 3	29173	C. J. Youngquist	Sawing and piling 13% cords of wood, etc.	7.81
March 3	29174	W. H. Hatch	One coin tester, Treasurer's office	2.00
March 3	29176	Ingalls & Young	One dozen brooms	2.25
March 3	29177	Western Union Telegraph Co.	Messages, bills for February, 1879	4.85
March 4	29183	American Express Co.	Express, bills for February, 1879	1.65
March 4	29185	N. E. Walsh	Gas fixtures, for general use	26.00
March 4	29188	M. S. Chamberlain	Reward for criminal by Governor	200.00
March 6	29196	S. E. Gray	Wood for general use	150.75

March 12	26232	American District Telegraph Co.	Delivering messages	.60
March 13	29236	Capital City Gas Light Co.	Gas bill, general use for February, 1879	23.10
March 13	29237	Kountze Rrothers.	Commission of redemption of Coupons	21.57
March 15	29257	Capital City Gas Light Co.	Gas bill for State Land Office, February, 1879	3.30
March 19	29281	Weaver & Maish	Oil, floor duster, matches, etc.	2.40
March 19	29282	Redhead & Wellslager	Rubber bands for general use	5.00
March 19	29283	Chas. E. Risser	One bed quilt for night watch	2.00
March 19	29284	W. B. Mitchell & Co.	One mail bag	4.50
March 19	29285	Geo. F. Cram	Three thousand Iowa maps for Railroad Commissioners	325.00
March 31	29348	Jno. T. Hume	Services as messenger, 4 weeks	20.00
March 31	29373	Dubuque Times Co.	Two thousand letter heads for Railroad Commissioners	15.00
March 31	39374	C. H. Ward & Co.	One dozen soap	2.00
March 31	29375	Redhead & Wellslager	Stationery for general use	88.35
March 31	29376	J. D. Seeberger	One call bell	2.00
March 31	29377	Des Moines Post-office	Stamps, stamped envelopes, etc.	466.34
April 1	29387	Robt. McNulty	Hauling 31 loads paper, etc.	7.75
April 2	29390	Western Union Telegraph Co.	Messages, for Railroad Commissioners	3.55
April 2	29391	Western Union Telegraph Co.	Messages, bills for March, 1879	20.90
April 2	29414	United States Express Co.	Express bills for March, 1879	39.00
April 3	29415	American Express Co.	Express bills for March, 1879	32.10
April 4	29422	United States Express Co.	Express bills for Railroad Commissioners	10.85
April 4	29423	United States Express Co.	Express bills for March, 1879	5.65
April 14	29503	Capital City Gas Light Co.	Gas bills for March, 1879	24.60
April 14	29504	Des Moines Post-office	Stamps, stamped envelopes, etc.	954.53
April 14	29505	Carter, Hussey & Curl	Stationery for general use	19.50
April 14	29506	L. K. Scotford	Rubber stamp, with date, Clerk Supreme Court	14.00
April 14	29507	E. Griffith	Sawing and piling 18 cords of wood	14.17
April 14	29508	C. J. Youngquist	Sawing and piling 16% cords of wood	16.75
April 23	29538	Galusha Parsons	Legal services in case of State of Iowa v. Craig	300.00
April 23	29539	Wesley Redhead	Coal for Adjutant-General's office	67.40
April 30	29590	Jno. T. Hume	Services as messenger, 4 weeks	20.00
May 2	29614	Geo. C. Baker & Co.	Hardware for general use	2.60
May 2	29615	Redhead & Wellslager	Stationery for general use	4.81
May 2	29616	C. H. Ward & Co.	One dozen dusters, etc.	32.30
May 5	29631	United States Express Co.	Express bills April, 1879	86.15
May 5	29632	Western Union Telegraph Co.	Messages, bills for April, 1879	13.90
May 9	29663	American Express Co.	Express bills for April, 1879	108.30
May 9	29664	Ayres & Co.	One cuspadore for Land Office	1.75



MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1879.				
May	9 29665	United States Express Co.	Packages to Iowa City.	\$ 1.50
May	9 29666	Capital City Gas Light Co.	Gas bills for April, 1879.	15.90
May	23 29724	Redhead & Wellslager.	Four reams book paper.	18.43
May	23 29725	Patterson & Peel.	Repairing 5 chairs.	5.00
May	28 29734	Galusha Parsons.	Legal services in case of State of Iowa v. S. Craig.	238.30
May	28 29735	Galusha Parsons.	Legal services in Case of State of Iowa v. Craig.	400.00
May	28 29737	Aiton Brothers.	Five thousand envelopes.	5.00
May	31 29788	Jno. T. Hume.	Services as messenger, 5 week.	25.00
June	3 29802	J. R. Frame.	Cleaning house, 8½ days.	12.75
June	6 29837	Western Union Telegraph Co.	Stationery for general use.	18.40
June	7 29860	Mills & Co.	Paints, oils, etc., for general repairs.	65.95
June	7 29861	C. H. Ward & Co.	Carpets, oil cloth, etc., for various offices.	21.37
June	7 29862	L. Harbach.	Painting and papering, for Governor's and Secretary's office.	33.94
June	7 29863	S. Addington.	Express bills for May, 1879.	28.97
June	12 29887	United States Express Co.	Examining banks, for Auditor of State.	45.00
June	12 29888	B. F. Elbert.	Washing and ironing 20 dozen towels.	10.00
June	12 29889	D. W. Johnson.	Hauling 34 loads of paper, etc.	8.50
June	12 29890	Robt. McNulty.	Stamps, books, etc., for Railroad Commissioners.	4.15
June	13 29896	J. S. Cameron.	Express bills for May, 1879.	854.88
June	13 29897	Des Moines Post-office.	Gas bills for May, 1879.	1.40
June	13 29898	American Express Co.	Postal cards, card board, paper, etc.	15.00
June	13 29899	Capital City Gas Light Co.	One Shipman's letter copy book, Auditor's office.	11.00
June	28 29969	R. P. Clarkson.	Services as messenger for four weeks.	4.50
June	30 29976	J. S. Trigg.	Stationery for sundry offices.	20.00
July	2 30025	Jno. T. Hume.	Messages, bills for June, 1879.	78.30
July	2 30026	Redhead & Wellslager.		9.85
July	2 30026	Western Union Telegraph Co.		

July	2 30027	Carter, Hussey & Curl.	One dozen bottles scarlet ink.	2.25
July	2 30028	Wm. Christy.	Carpenter work, repairing Land Office.	9.00
July	2 30029	Baker & Vinmedge.	Brooms, toilet soap, etc., general use.	9.65
July	5 30072	J. R. Frame.	Cleaning house, 10½ days.	15.75
July	8 30085	Ayres & Co.	Tumblers, wash-basin, etc.	2.00
July	8 30086	L. Harbach.	Carpets, etc., for sundry offices.	196.94
July	8 30087	Iowa State Journal	Publishing proposals for stationery.	20.00
July	8 30088	Western Lithograph Co.	Letter-heads for Treasurer's office.	38.64
July	14 30146	Mills & Co.	Blank insurance receipts, Auditor's office.	15.00
July	14 30147	Redhead & Wellslager.	Eighty pounds Manila paper, State Bindery.	8.00
July	14 30148	Des Moines Post-office.	Stamps, drawer rent, etc.	198.01
July	14 30149	Geo. C. Baker & Co.	Hardware, etc., general repairs.	41.07
July	14 30150	Capital City Gas Light Co.	Gas Bills for June, 1879.	14.70
July	14 30151	United States Express Co.	Express bills for June, 1879.	1.05
July	15 30153	American Express Co.	Express bills for June, 1879.	.45
July	16 30165	J. A. T. Hull.	Expenses of Ex. Council to Anamosa and return.	10.50
July	31 30273	J. A. T. Hull.	Postage stamps.	60.87
July	31 30274	Robt. McNulty.	Hauling 17 loads paper, etc.	4.25
July	31 30275	Jno. T. Hume.	Services as messenger, 4 weeks.	20.00
Aug	1 30285	Chicago Lumber Co.	Lumber for general repairs.	49.56
Aug	1 30286	Henry Plumb.	Repairing clock in library.	3.00
Aug	1 30287	C. H. Ward & Co.	Paints, oils, etc., for general repairs.	6.25
Aug	1 30289	Mills & Co.	Stationery for Adjutant General.	14.90
Aug	1 30289	C. B. Worthington.	Preparing assessment against railroads.	7.00
Aug	1 30301	Western Union Telegraph Co.	Messages, bills for July, 1879.	11.05
Aug	1 30302	Mills & Co.	Stationery and books for Governor's office.	19.50
Aug	1 30303	Des Moines Post-office.	Stamps, etc., for general use.	174.46
Aug	2 30314	Patterson & Peel.	Repairing chairs.	2.50
Aug	4 30321	American Express Co.	Express bills for July, 1879.	22.15
Aug	4 30325	C. W. Riggs.	Repairing sidewalk.	5.00
Aug	15 30398	J. B. Shannon.	Repairing plastering, Auditor's office.	10.00
Aug	30 30466	S. Addington.	Painting and papering, Auditor's office.	18.62
Aug	30 30472	J. N. Hartzell.	Laying carpet in Auditor's office.	1.50
Aug	30 30473	A. Strand.	Cleaning house, 11 days.	16.50
Aug	30 30474	Jno. T. Hume.	Services as messenger, 5 weeks.	25.00
Aug	30 30475	United States Express Co.	Express bills for July, 1879.	44.50
Sept	1 30482	Western Union Telegraph Co.	Messages, bills for August, 1879.	15.15
Sept	5 30538	Des Moines Post-office.	Stamped envelopes, stamps, etc.	59.03



MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of warrant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1879.				
Sept.	5 30540	Gazette Printing Co.....	Publishing Joint Resolution, 17th G. A.....	\$ 21.00
Sept.	5 30541	Nonpariel Printing Co.....	Publishing Joint Rusolution, 17th G. A.....	19.75
Sept.	5 30542	Hawkeye Publishing Co.....	Publishing Joint Resolution, 17th G. A.....	25.00
Sept.	5 30543	The Cerro Gordo Republican.....	Publishing Joint Resolution, 17th G. A.....	26.00
Sept.	5 30544	McGregor News.....	Publishing Joint Resolution, 17th G. A.....	35.00
Sept.	5 30545	Western Lithograph Co.....	Five reams letter heads, Governor's office.....	31.25
Sept.	5 30546	Capital City Gas Light Co.....	Gas bill for July and August, 1879.....	23.10
Sept.	5 30547	L. Harbach.....	Carpet, moulding, chairs, etc.....	173.35
Sept.	5 30548	Geo. H. Powers.....	Publishing Joint Resolution, 17th G. A.....	28.00
Sept.	5 30549	Kountz Bros.....	Commission for paying State interest.....	21.79
Sept.	6 30559	Geo. C. Baker & Co.....	Hardware bill for general use.....	10.55
Sept.	9 30575	Kountz Bros.....	Commission for paying State interest.....	.39
Sept.	12 30586	The Marshall Republican.....	Publishing Joint Resolution, 17th G. A.....	21.00
Sept.	12 30587	Perkins Bros.....	Publishing Joint Resolution, 17th G. A.....	21.00
Sept.	30 30674	Jno. T. Hume.....	Services as messenger, one month.....	20.00
		Total.....		\$19,798.41

CENTENNIAL EXPENSES.

Date of warrant.	No. of warrant.	TO WHOM ISSUED	ON WHAT ACCOUNT.	AMOUNT.
1877.				
Oct.	13	United States Express Co.....	Charges on two packages from Philadelphia.....	\$ 1.00
Dec.	13	B. R. Sherman.....	Expenses at, to and from Philadelphia.....	147.10
1878.				
Jan.	8	Alex. Shaw.....	Balance salary due as manager.....	31.25
Jan.	8	Alex. Shaw.....	Cash paid for sundry items.....	14.20
Jan.	8	Alex. Shaw.....	Cash paid for Telegrams.....	7.90
Feb.	16	D. G. Perkins.....	Services in preparing report.....	100.00
		Total.....		\$301.45



PROVIDENTIAL CONTINGENCIES.

Amount appropriated as per section 7, chapter 170, Acts of 1878.....	\$ 6,000.00
Amount expended during the past fiscal term.....	443.63
	5,556.36
Balance unexpended September 30, 1879.....	\$ 5,556.36

RAILROAD PROSECUTIONS.

Unexpended balance September 30, 1877.....	\$ 5,475.00
No warrants were issued on this fund during the past fiscal term.	

HOSPITAL FOR INSANE, AT MOUNT PLEASANT—(COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county, on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal term ending September 30, 1879, amounted in the aggregate to..... \$160,429.87

Under section 1390, Code of 1873, Auditor's warrants have issued to the Treasurer of the Hospital during the same period amounting to..... 192,164.00

Showing a deficiency of..... \$ 31,734.13

HOSPITAL FOR INSANE, AT INDEPENDENCE—(COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county, on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal term ending September 30, 1879, amounted in the aggregate to..... \$117,010.47

Under section 1319, Code of 1873, Auditor's warrants have been issued to the Treasurer of the Hospital during the same period, amounting to..... 119,164.91

Showing a deficiency of..... \$ 2,153.54

TABLE NO. 2.

ESTIMATED RECEIPTS.

For the fiscal term commencing October 1, 1879, and ending on the 30th day of September, 1881.

General Revenue—

From State taxes, two-mill levy.....	\$1,620,000.00
From interest.....	25,000.00
From insane dues, from counties.....	250,000.00
From Orphan's Home dues, from counties.....	10,000.00
From sales of Laws.....	2,000.00
From peddler's licences.....	1,200.00
From insurance companies, for taxes.....	75,000.00
From insurance companies, for fees by Auditor.....	30,000.00
From Secretary of State, for fees.....	3,000.00
From Register of State Land Office, for fees.....	300.00
From special taxes account of Railroad Commission expenses	46,075.00
From special taxes, from telegraph companies.....	7,000.00
From Clerk of Supreme Court, for fees.....	6,000.00
From all other sources.....	2,000.00
	\$2,077,575.00
Total.....	\$2,077,575.00



TABLE NO. 3.

ESTIMATED EXPENDITURES.

For the Fiscal Term commencing September 30, 1879, and ending September 30, 1881, exclusive of Extraordinary Appropriations; also, estimated appropriations required to pay salaries and other expenses until April 1, 1882.

ACCOUNTS.	Estimated Expenditures.	Amount of appropriation required to pay to April 1, 1882.
Adjutant General's salary	\$ 2,000 00	\$ 2,000 00
Adjutant General's Ordnance Sergeant	800 00	800 00
Attorney General's salary	3,000 00	3,000 00
Attorney General's per diem	1,200 00	General Law.
Auditor of State's salary	4,400 00	4,400 00
Auditor of State's Deputy's salary	2,400 00	2,400 00
Auditor of State's clerk's fund	5,000 00	5,000 00
Accountant to Board of Capitol Commissioners	600 00	600 00
Clerk of the Supreme Court's salary	4,400 00	4,400 00
Clerk of the Supreme Court's clerk's fund	2,400 00	2,400 00
Circuit Judges' salaries	74,800 00	74,800 00
District Judges' salaries	61,600 00	61,600 00
District Attorneys' salaries	16,800 00	16,800 00
Governor's salary and house rent	7,200 00	7,200 00
Governor's contingent fund	4,000 00	4,000 00
Governor's Private Secretary, salary	2,400 00	2,400 00
Janitors' and night watchers' pay	5,000 00	5,000 00
Railroad Commissioners' salary	18,000 00	18,000 00
Railroad Commissioners' secretary's salary	3,000 00	3,000 00
Railroad Commission, current expenses	7,500 00	7,500 00
Register of the State Land Office's salary	4,000 00	4,000 00
Register of the State Land Office's Deputy's salary	2,000 00	2,000 00
Secretary of State's salary	4,400 00	4,400 00
Secretary of State's Deputy's salary	2,400 00	2,400 00
Secretary of State's clerk's fund	2,000 00	2,000 00
State Fish Commissioner's salary	2,400 00	2,400 00
State Librarian's salary	2,000 00	2,000 00
State Treasurer's salary	4,400 00	4,400 00
State Treasurer's Deputy's salary	2,400 00	2,400 00
State Treasurer's clerk's fund	2,000 00	2,000 00
State Superintendent of Weights and Measures' salary	100 00	100 00
Superintendent of Public Instruction's salary	4,400 00	4,400 00
Superintendent of Public Instruction's Deputy's salary	2,400 00	2,400 00
Superintendent of Public Instruction's clerk's fund	2,000 00	2,000 00
Supreme Judges' salaries	40,000 00	40,000 00
Supreme Court contingent expenses	6,000 00	6,000 00
Agricultural College Trustees' expenses	2,000 00	General Law.
Agricultural Societies	35,000 00	General Law.
Arrest of fugitives	10,000 00	General Law.
Asylum for Feeble Minded Children, support	30,000 00	General Law.
Asylum for Feeble Minded Children, Trustees' expenses	1,200 00	General Law.
Blind Institution, for clothing	1,500 00	General Law.
Blind Institution, for support	16,000 00	General Law.
Blind Institution, for pupilage	33,000 00	General Law.
Deaf and Dumb Institution, for clothing	1,000 00	General Law.
Deaf and Dumb Institution, for support	16,000 00	General Law.
Deaf and Dumb Institution, for pupilage	36,000 00	General Law.
Eighteenth General Assembly, expenses	110,000 00	General Law.
Hospitals for Insane, county dues	375,000 00	General Law.
Hospitals for Insane, Trustees' expenses	3,000 00	General Law.

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated Expenditures.	Amount of Appropriation required to pay to April 1, 1882.
Interest on School Fund loans	\$ 40,000 00	\$40,000 00
Interest on War Bonds	42,000 00	42,000 00
Iowa Orphans' Home, county dues	20,000 00	General Law.
Iowa Soldiers' Orphans' Home support	19,000 00	General Law.
Iowa Soldiers' Orphans' Home Trustees' expenses	500 00	General Law.
Iowa Weather Service	2,000 00	2,000 00
Miscellaneous Expenditures	25,000 00	General Law.
Military Expenses	20,000 00	General Law.
New Capitol Building	250,000 00	General Law.
Penitentiary at Ft. Madison, guards' pay	47,000 00	General Law.
Penitentiary at Ft. Madison, officers' salaries	10,500 00	General Law.
Penitentiary at Anamosa, guards' pay	30,000 00	General Law.
Penitentiary at Anamosa, officers' salaries	8,000 00	General Law.
Penitentiary at Anamosa, support	41,000 00	General Law.
Provisional Contingencies	5,000 00	5,000 00
Relief of Metz	480 00	General Law.
School Journal	300 00	General Law.
State Binding	16,000 00	General Law.
State Historical Society	1,000 00	General Law.
State Horticultural Society	2,000 00	General Law.
State Library	2,000 00	General Law.
State Printing	30,000 00	General Law.
State Normal School, support	13,500 00	General Law.
State Normal School, directors' expenses	880 00	General Law.
State Reform School, support	52,800 00	General Law.
State Reform School, trustees' expenses	2,000 00	General Law.
State University, Endowment Fund	40,000 00	General Law.
State University, regents' expenses	2,200 00	General Law.
Stationery	15,000 00	General Law.
Supreme Court Reports	12,500 00	General Law.
Teachers' Institutes	9,900 00	General Law.
War and Defense Bonds	300,000 00	300,000 00
<b>Total Estimated Expenses</b>	<b>\$2,039,580 00</b>	



WARRANTS—REVENUE.

Amount of warrants outstanding Oct. 1, 1877.....	\$ 267,776.31
Amount issued from Oct. 1, 1877, to Sept. 30, 1879.....	1,944,992.42
	<u>\$2,212,768.73</u>
Deduct amount redeemed from Oct. 1, 1877, to Sept. 30, 1879.....	2,115,775.19
Leaves outstanding September 30, 1879.....	\$ 96,993.54

WAR AND DEFENSE FUND, WARRANTS.

Amount of warrants outstanding Oct. 1, 1877.....	\$135.43
(None issued or redeemed during this fiscal term.)	

WAR AND DEFENSE FUND, REVENUE.

The following warrants were issued in accordance with the provisions of Chapter 81, Section 1, Acts of 1864; and Chapter 63, Section 2, Acts of 1866.

Date of war-rant.	No. of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT ISSUED	Amount.
1879.				
April 4	29424	Geo. A. Gray.....	These warrants were issued to pay certain soldiers of the Sixth Regiment, Iowa Infantry, for the time served between the time of enlisting in the State service to time of mustering into U. S. service.	\$ 9.10
April 4	29425	Jno. McDonald.....		9.10
April 4	29426	Jno. A. Clark.....		6.93
April 4	29427	Jno. A. Gunn.....		6.93
April 4	29428	Mathias Mitchell.....		6.93
April 4	29429	Jno. Pierce.....		6.93
April 9	29472	Jno. Grundy.....		6.93
April 9	29473	Jos. Perrigo.....		6.93
April 9	29474	J. C. Black.....		6.93
April 9	29475	H. N. Graves.....		6.93
April 10	29481	Geo. W. Williams.....		6.93
April 10	29482	Henry M. Howe.....		6.93
April 23	29532	Samuel W. Bower.....		6.93
April 30	29592	Geo. H. Wightman.....		6.93
May 23	29726	Wm. Henderson.....		9.10
June 24	29924	Chas. Austin.....	6.93	
				<u>\$117.39</u>

*Disbursement of the Auditor of State's Clerk Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To L. E. Ayres, clerk.....	\$2,400.00
To Robt. W. Russell, clerk.....	1,800.00
To extra clerks.....	675.00
Total.....	<u>\$4,875.00</u>

*Disbursement of the Governor's Contingent Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To Noble Warwick, clerk.....	\$ 731.95
To W. F. Hayden, clerk.....	23.29
To C. S. Watkins, clerk.....	35.00
To C. B. Worthington, clerk.....	1,483.65
To Robert Aiton, clerk.....	457.10
To Jno. H. Gear.....	54.25
To Wm. H. Fleming.....	544.85
Total.....	<u>\$3,330.09</u>

*Disbursement of the Register of the State Land Office's Clerk Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To L. Vinnedge, clerk.....	\$ 180.00
To P. Secor, clerk.....	210.00
To L. Hill, clerk.....	34.00
To F. E. Secor, clerk.....	30.00
Total.....	<u>\$ 454.00</u>

*Disbursement of the Secretary of State's Clerk Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To D. W. Young, clerk.....	\$1,059.00
To F. W. Young, clerk.....	200.00
To Hattie Raybourne, clerk.....	37.50
To Nellie C. Young, clerk.....	87.50
To Henry Young, clerk.....	12.00
To Belle Vinnedge, clerk.....	34.00
To Mary E. Young, clerk.....	12.00
To W. T. Hammond, clerk.....	720.00
Total.....	<u>\$2,162.00</u>

*Disbursements of the Treasurer of State's Clerk Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To H. S. Josselyn.....	\$1,583.83
To May Bemis.....	333.33
Total.....	<u>\$1,917.16</u>



*Disbursements of the Superintendent of Public Instruction's Clerk Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To Theo. and Carl von Cœlln, clerks.....	\$ 6.00
To J. B. McGorrisk, clerk.....	1,846.00
To C. L. von Cœlln, clerk.....	332.00
Total.....	<u>\$2,184.00</u>

*Disbursements of the Superintendent of Public Instruction's Contingent Fund, showing the amount of warrants issued on said fund from October 1, 1877, to September 30, 1879.*

To C. W. von Cœlln.....	\$ 254.00
Total.....	<u>\$ 254.00</u>

REPORT OF EXPENDITURE OF GOVERNOR'S CONTINGENT FUND.

STATE OF IOWA,  
EXECUTIVE DEPARTMENT,  
Des Moines, October 1, 1879. }

HON. BUREN R. SHERMAN, Auditor of State:

SIR:—I have the honor to submit the following report of the disbursements of the contingent fund of the executive office for the fiscal term ended the thirtieth day of September last, under Section 5 of Chapter 142, Acts of the Sixteenth General Assembly:

By Governor Joshua G. Newbold—

For pay of Noble Warwick, clerk.....	\$250.44
For pay of Wm. H. Fleming, for extra services.....	300.00
For expenses of trip to Penitentiary.....	14.95—\$ 565.39

By the present Governor—

For pay of Noble Warwick, clerk.....	\$250.00
For pay of Ella Spangler, <i>et al.</i> , copying.....	20.00—\$ 270.00

\$ 835.39

Expenditures previously reported..... 3,037.61

\$3,873.00

Amount of appropriation..... 5,000.00

Amount unexpended..... \$1,127.00

Under section 4, chapter 170, act of the Seventeenth General Assembly.

By the present Governor—

For pay of Noble Warwick, clerk.....	\$ 250.00
For pay of C. B. Worthington, clerk.....	1,440.00
For pay of Wm. H. Fleming for extra services.....	250.00
For pay of Robt. Aiton, <i>et al.</i> , copying.....	463.00
For expenses of delegate Social Science Congress.....	35.00
For expenses of visiting and examining State institutions.....	101.19—\$2,539.19

To meet this expenditure warrants were obtained from the Auditor of State to the amount of..... \$2,533.14

Fees for copying paid..... 6.05

\$2,539.19

Amount of appropriation..... 4,000.00

Amount drawn..... 2,533.14

Balance of appropriation remaining..... \$1,466.86



Of the expenditures of the term ended March 31, 1878, the amount of \$38.44 was met by that sum remaining in the hands of my predecessor, of which he turned over to me \$23.05, the balance remaining when he retired from office. The expenditures of the office for the first six months reported above therefore exceed the amount of warrants drawn by \$38.44.

Very respectfully,

JNO. H. GEAR,

Governor of Iowa.

STATEMENT "A."

Showing the balances on the books of this office, due from the several counties, on account of the different funds, as therein stated, on the thirtieth day of September, 1879.

COUNTIES.	Insane Hospital county dues.	Blind Institution clothing account.	Deaf and Dumb Institution clothing account.	Orphans' Home county dues.	TOTAL.
Adair.....	\$ 334 37				\$ 334 37
Adams.....	Overpaid. \$ 271 11	\$ 271 11	\$ 131 48		402 59
Allamakee.....	387 34				387 34
Appanoose.....	466 60				466 60
Audubon.....	37 79				37 79
Benton.....	2,687 73	49 05		\$ 568 31	3,305 09
Black Hawk.....	2,206 21		98 98		2,305 19
Boone.....	152 67				152 67
Bremer.....	55 15				55 15
Buchanan.....	18 81	3 50		47 65	69 96
Buena Vista.....	Overpaid.				
Butler.....	867 33		4 05		871 38
Calhoun.....	19 30	10 70			30 00
Carroll.....	75 87				75 87
Cass.....	288 60			50 00	338 60
Cedar.....	345 30			1 38	346 68
Cerro Gordo.....	213 67				213 67
Cherokee.....	137 67				137 67
Chickasaw.....	700 94	50 40			751 34
Clarke.....	712 28		5 30		717 58
Clay.....	Overpaid.	20 37			20 37
Clayton.....	730 04	77 90	Overpaid.	296 68	1,104 62
Clinton.....	1,398 58	16 94		300 00	1,715 52
Crawford.....	259 93				259 93
Dallas.....	820 93				820 93
Davis.....	Overpaid.			100 31	100 31
Decatur.....	Overpaid.	329 91	99 75		429 66
Delaware.....	718 66			Overpaid.	718 66
Des Moines.....	770 70	2 15			772 85
Dickinson.....	Overpaid.	Overpaid.	1 59		1 59
Dubuque.....	4,162 38				4,162 38
Emmet.....	1,084 38				1,084 38
Fayette.....	Overpaid.			51 68	51 68
Floyd.....	2 3 95				233 95



## STATEMENT "A"—CONTINUED.

COUNTIES.	Insane Hospital, county dues.	Blind Institution, clothing account.	Deaf and Dumb In- stitution, clothing account.	Orphans' Home, county dues.	TOTAL.
Franklin.....	\$ 1,058 09				\$ 1,058 09
Fre蒙特.....	1,707 38				1,707 38
Greene.....	221 33			Overpaid.	221 33
Grundy.....	631 64				631 64
Guthrie.....	210 15	\$	27 30		237 45
Hamilton.....	326 93				326 93
Hancock.....					
Hardin.....	289 06				289 06
Harrison.....	185 86	\$ 76 20	7 90		269 96
Henry.....	2,242 01				2,242 01
Howard.....	2,095 51				2,095 51
Humbolt.....	516 35				516 35
Ida.....	Overpaid.				
Iowa.....	1,105 88	37 93			1,143 81
Jackson.....	1,430 29	42 84		\$ 56 68	1,529 81
Jasper.....	713 93			96 00	809 93
Jefferson.....	Overpaid.				
Johnson.....	607 41				607 41
Jones.....	606 74	34 02		50 00	657 41
Keokuk.....	385 77				385 77
Kossuth.....	737 96	5 61			743 57
Lee.....		2 55			2 55
Linn.....	944 62	6 18			950 80
Louis.....	Overpaid.	702 55	117 55	71 68	1,022 48
Louis.....	306 21	Overpaid.		438 66	1,258 79
Lucas.....	606 61	33 10			639 71
Lyon.....			70		70
Madison.....	2,453 37				2,453 37
Mahaska.....	1,271 05		40		1,311 05
Marion.....	283 57	389 22		200 00	672 79
Marshall.....	490 42	120 83		Overpaid.	611 25
Mills.....	684 78		4 55		689 33
Mitchell.....	104 07	16 00			120 07
Monona.....	26 62		5 20		31 82
Monroe.....	358 61				358 61
Montgomery.....	523 04	12 11			535 15
Muscataine.....	1,320 67	3 41			1,324 08
O'Brien.....	63 75				63 75
Osceola.....					
Page.....	Overpaid.	27 12	11 68		38 80

## STATEMENT "A"—CONTINUED.

COUNTIES.	Insane Hospital, county dues.	Blind Institution, clothing account.	Deaf and Dumb In- stitution, clothing account.	Orphans' Home, county dues.	TOTAL.
Palo Alto.....	\$ 226 60				\$ 226 60
Plymouth.....	90 00				90 00
Pocahontas.....	398 99				398 99
Polk.....	5,390 27	\$ 523 41		\$ 79 16	5,992 84
Pottawattamie.....	805 54	44 25			849 79
Poweshiek.....	144 91				144 91
Ringgold.....	126 84		\$ 35 75		162 59
Sac.....	342 03				342 03
Scott.....	1,676 35			224 99	1,901 34
Shelby.....	414 91	17 01			431 92
Sioux.....	404 75	33 80			438 55
Story.....	80 69			323 32	404 01
Tama.....	502 39				502 39
Taylor.....	427 64		2 90		430 54
Union.....	238 44				238 44
Van Buren.....	9,687 09	12 03			9,699 12
Wapello.....	2,473 80	14 80	36 15		2,524 75
Warren.....	973 73				973 73
Washington.....	105 01				105 01
Wayne.....	350 70		6 12		356 82
Webster.....	2,330 72				2,330 72
Winnebago.....	34 12				34 12
Winnesiek.....	2,147 86	70 01	16 54		2,234 41
Woodbury.....	249 33				249 33
Worth.....	211 07				211 07
Wright.....	984 60				984 60
TOTALS.....	\$75,224 24	\$3,057 01	\$ 613 89	\$2,956 50	\$81,851 64

## STATEMENT "B."

Showing the balances due from Ex-County Treasurers at the close of the fiscal term September 30, 1879.

Howard County (revenue) Kyte, Treasurer.....	\$ 898.47
Lyon County (revenue) Wagner, Treasurer.....	19 71
Warren County (revenue) Henderson, Treasurer.....	4,699.10
Webster County (revenue) Hutchinson, Treasurer.....	2,394.03
Wright County (revenue) Rowen, Treasurer.....	1,555.28
Total.....	\$9,566.59

## STATEMENT "C."

Showing the amount of the several State Funds in the hands of County Treasurers on the first day of October, 1879, as reported by said County Treasurers.

COUNTIES.	State Revenue	Insane Hospital.	Blind Institution.	Deaf and Dumb Institution.	Orphans' Home.	Warrants.
Adair.....	\$ 1,946 87	\$ 401 39				
Adams.....	1,470 40	189 03				
Allamakee.....	2,228 00	2,361 08				\$ 50 00
Appanoose.....	358 33	206 40				
Audubon.....	540 41					50 00
Benton.....	82 50	4,874 33				
Black Hawk.....	1,131 20	2,589 19				1,687 50
Boone.....	352 74					
Bremer.....	1,359 77	2,148 58				
Buchanan.....	3,062 68	1,390 52			\$ 47 65	
Buena Vista.....	511 62	274 51				
Butler.....	1,560 35					306 90
Calhoun.....	429 40					
Carroll.....	446 21					
Cass.....	2,789 82	132 65			104 00	783 32
Cedar.....	320 84					507 36
Cerro Gordo.....	820 40					
Cherokee.....	1,000 28					
Chickasaw.....	730 87	357 60				39 70
Clarke.....	1,970 57					50 00
Clay.....	270 64	781 89				
Clayton.....	321 08				100 00	401 66
Clinton.....	64 26	932 47			100 00	
Crawford.....	1,017 73					50 00
Dallas.....	1,082 28	380 30				183 33
Davis.....	139 08	359 49				
Decatur.....	2,277 35	303 67				
Delaware.....	115 26	75 05			18 71	
Des Moines.....	Overpaid					
Dickinson.....	547 34	92 98				
Dubuque.....	Overpaid	4,378 48				
Emmet.....	619 86	144 00				
Fayette.....	2,122 59	288 95			25 00	
Floyd.....						



## STATEMENT "C"—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution.	Deaf and Dumb Institution.	Orphans' Home.	Warrants.
Franklin.....	206 70	\$ 799 43				
Fremont.....	Overpaid.	112 61				
Greene.....	1,377 58					
Grundy.....	1,999 05	938 38				
Guthrie.....	776 16					
Hamilton.....	3,181 96	180 00				
Hancock.....	600 02					
Hardin.....	651 86	885 00				
Harrison.....	671 96	1,543 53				
Henry.....	107 14	142 59				
Howard.....	3,017 05					
Humboldt.....	201 17					
Ida.....	110 14	77				
Iowa.....	3,657 65	678 83	\$ 32 23		\$ 300 00	
Jackson.....	37 20	747 31			\$ 48 34	
Jasper.....	2,648 31	1,000 00				651 34
Jefferson.....	761 31	6 29				
Johnson.....	376 36					
Jones.....	525 40	308 40				
Keokuk.....	344 45	1,166 84				
Kossuth.....	286 22					
Lee.....	Overpaid.					
Linn.....	562 01	1,337 06				18 50
Louisa.....	520 80					200 00
Lucas.....	328 65					
Lyon.....	124 30					50 00
Madison.....	706 61					
Mahaska.....	1,015 13	714 85			175 00	1,630 03
Marion.....	Overpaid.	93 88				
Marshall.....	103 22					
Mills.....	667 67	3,703 02				
Mitchell.....	366 01		16 00	5 20		
Monona.....	720 93	108 77				
Monroe.....	57 58	1,313 23				200 00
Montgomery.....	1,508 16					
Muscataine.....	Overpaid.	831 67	3 41			183 33
O'Brien.....	573 00					
Osceola.....	129 79	260 36				
Page.....	2,139 38	7 93				

## STATEMENT "C"—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution.	Deaf and Dumb Institution.	Orphans' Home.	Warrants.
Palo Alto.....	\$ 628 65	\$ 709 29				\$ 50 00
Plymouth.....	702 39					
Pocahontas.....	563 85				\$ 16 66	516 66
Polk.....	1,724 17					
Pottawattamie.....	2,621 90	695 02				
Poweshiek.....	1,926 29					
Ringgold.....	1,139 46	82 74				
Sac.....	No report.				177 99	
Scott.....	Overpaid.	1,000 10				50 00
Shelby.....	993 17	2 67				
Sioux.....	519 29					
Story.....	1,901 26					
Tama.....	3,780 72	318 40				78 00
Taylor.....	2,103 79					150 00
Union.....	302 58	1,629 83				183 33
Van Buren.....	836 19	188 89				
Wapello.....	267 27					
Warren.....	2,230 20	3,243 95				
Washington.....	176 38	6 00				
Wayne.....	1,346 45	146 25				50 00
Webster.....	827 26	173 38				50 00
Winnebago.....	281 23	120 49				
Winneshiek.....	2,305 46	1,637 87				
Woodbury.....	231 67					
Worth.....	675 72	104 40				
Wright.....	491 75	123 35				
TOTALS.....	\$91,328 76	\$49,725 94	\$51 64	\$5 20	\$813 35	\$8,470 96



STATEMENT "D."

Showing the amount of State Tax for 1877, as originally levied, the collections, additional assessments, interest collected, tax remitted and delinquent on the second day of June, 1879; also the amount of tax yet delinquent for 1876, and all previous years.

COUNTIES.	Tax of 1877.	Tax of 1877, collected to June 2, 1879.	Tax of 1877, interest collected.	Tax of 1877, additional assessments.	Tax of 1877, remitted and unavailable.	Tax of 1877, delinquent June 2, 1879.	Tax of 1874 and previous years—delinquent June 2, 1879.	Tax of 1876 and 1876—delinquent, June 2, 1879.
Adair	5,652 78	5,550 67	280 77	13 91	8 29	107 73	206 01	107 73
Adams	5,692 52	5,432 20	203 08			260 32	297 15	260 32
Allamakee	6,893 05	6,609 82	108 62			283 23	837 78	283 23
Appanoose	8,375 65	8,117 90	226 14	74		358 49	1,418 70	358 49
Audubon	3,904 13	3,809 51	105 67			94 62	86 39	94 62
Benton	13,652 43	13,227 75	385 89	5 55	19 18	411 05	89 62	411 05
Black Hawk	10,535 78	10,320 55	303 47			215 23	3,520 80	215 23
Boone	7,808 31	7,760 95	226 51			42 72	350 94	42 72
Bremer	5,780 49	5,720 77	202 47	7 48	4 64	61 63	174 77	61 63
Buchanan	10,146 60	9,832 86	392 85	5 77	5 15	214 36	675 49	214 36
Buena Vista	3,244 17	3,293 30	83 82	51 45		2 32	101 23	2 32
Butler	6,715 48	6,583 66	301 04			331 82	2,810 22	331 82
Calhoun	3,309 39	3,260 18	81 78			49 21	42 20	49 21
Carroll	5,503 62	5,345 38	202 47	36 78		295 02	1,023 84	295 02
Cass	8,466 83	8,352 77	363 84			114 06	575 72	114 06
Cedar	11,582 97	11,460 05	189 63	17 56	22 08	118 40	66 29	118 40
Cerro Gordo	6,123 91	6,073 75	158 79	8 90	5 53	63 53	44 81	63 53
Cherokee	4,153 90	4,019 17	141 88	9 04	12 65	131 12	106 70	131 12
Chickasaw	5,498 43	4,868 85	247 61			629 68	1,361 63	629 68
Clarke	7,145 04	6,852 50	217 69		4 00	288 54	314 91	288 54
Clay	1,559 59	1,453 67	49 30			105 92	513 03	105 92
Clayton	12,106 90	11,914 80	208 23			192 10	225 77	192 10
Clinton	17,885 10	17,814 75	69 89	40 80	46 14	65 01	379 85	65 01
Crawford	6,365 44	5,993 06	188 28			372 38	204 47	372 38
Dallas	10,291 32	9,969 49	369 05			321 83	332 15	321 83
Davis	7,914 04	7,420 34	201 68			493 70	725 72	493 70
Decatur	6,597 69	6,450 78	209 55	9 94	39 31	117 54	85 20	117 54
Delaware	9,354 15	9,247 75	256 88	6 32	20 13	92 59	95 52	92 59
Des Moines	19,291 89	18,851 08	274 63	39 20	153 89	326 12	653 13	326 12
Dickinson	1,069 87	899 25	29 12	3 74	174 36			
Dubuque	18,326 31	18,034 30	187 23	7 77	50 77	249 01	647 55	249 01
Emmet	No report.							
Fayette	10,535 14	10,236 72	302 49	3 31	147 45	154 28	422 22	154 28
Floyd	6,762 00	6,568 13	196 61			203 87	271 25	203 87
Franklin	5,861 08	5,595 97	67 91			265 11	1,566 92	265 11
Fremont	8,530 56	8,028 75	340 82		02	471 79	3,471 06	471 79
Greene	6,497 10	6,438 75	203 94		17 82	40 53	163 19	40 53
Grundy	4,547 08	4,303 87	210 94	1 80	4 20	240 81	224 55	240 81
Guthrie	6,604 96	6,477 58	238 17			127 38	712 60	127 38
Hamilton	5,269 48	5,012 09	168 20	3 00	20 17	210 22	878 21	210 22
Hancock	2,947 24	2,881 80	63 74		2 54	62 90	337 41	62 90
Hardin	7,570 33	7,397 92	235 19	26	40	172 27	325 04	172 27
Harrison	8,791 12	8,446 79	213 27		23 08	321 25	987 62	321 25
Henry	10,961 45	10,757 37	271 98			204 08	405 58	204 08
Howard	5,644 22	5,521 09	350 70			123 13	1,192 57	123 13
Humboldt	2,229 64	1,987 05	64 89	10 00		252 59	959 06	252 59
Iowa	No report.							
Jackson	8,935 80	8,764 13	351 73			171 67	3,893 44	171 67
Jasper	9,688 02	9,541 36	156 59			146 66	238 62	146 66
Jefferson	15,115 02	14,657 45	562 50			457 57	761 55	457 57
	9,380 71	9,293 58	150 76	43 47	21 09	109 51	229 70	109 51

STATEMENT "D"—CONTINUED.

COUNTIES.	Tax of 1877.	Tax of 1877, collected to June 2, 1879.	Tax of 1877, interest collected.	Tax of 1877, additional assessments.	Tax of 1877, remitted and unavailable.	Tax of 1877, delinquent June 2, 1879.	Tax of 1874, and previous years, delinquent June 2, 1879.	Tax of 1876 and 1876, delinquent June 2, 1879.
Johnson	\$ 15,073 93	\$ 14,847 83	\$ 297 21		\$ 3 42	\$ 222 68	\$ 289 19	\$ 418 21
Jones	10,766 54	10,684 66	152 29		27 11	28 87	220 87	69 50
Keokuk	10,116 19	9,691 56	300 46	4 50	149 59	279 54		185 31
Kossuth	No report							
Lee	17,489 44	17,040 98	291 81			448 44	2,592 80	1,006 71
Linn	19,132 50	18,853 18	501 29	25 70	28 50	276 52	471 38	493 87
Louisa	7,381 68	7,212 40	159 21	6 08	6 34	169 02	3,854 10	329 98
Lucas	7,278 13	7,118 30	238 69		3 34	156 49	301 29	246 71
Lyon	1,773 12	1,700 57	39 41			72 55	19 53	16 35
Madison	9,552 24	9,297 45	370 88	1 60	13 84	242 55	106 11	150 81
Mahaska	13,131 75	12,260 21	370 39			871 54	533 35	463 65
Marion	12,436 36	12,031 78	321 58	7 28		411 86	982 59	676 04
Marshall	10,438 32	10,270 93	255 69			167 39	220 60	172 07
Mills	8,480 62	8,276 55	191 09			204 07	2,673 43	363 18
Mitchell	5,717 92	5,629 34	211 46		3 04	85 54	128 47	171 48
Monona	4,314 32	4,186 21	122 55	1 25	20 76	108 60	25 98	51 22
Monroe	7,404 10	7,123 53	286 81	15 02	15 88	279 71		439 59
Montgomery	6,857 76	6,711 89	326 55	37 36	29 82	153 41	390 73	227 68
Muscataine	12,820 78	12,594 32	200 05	13 60	120 23	119 63	358 50	281 92
O'Brien	1,880 37	1,335 04	17 32		1 06	544 27		194 06
Osceola	1,489 83	723 08	21 19	3 08	1 73	768 10		1,687 52
Page	9,569 88	9,249 71	534 92			320 17	917 14	509 08
Palo Alto	1,821 05	1,799 55	60 85	49 41	31 38	39 53	40 22	25 62
Plymouth	5,028 04	4,858 51	94 05		32 70	136 83	79 76	281 07
Pocahontas	2,538 84	2,451 78	46 68			87 06	160 51	70 45
Polk	22,603 08	21,932 11	760 36			670 97	2,191 04	1,274 36
Pottawattamie	19,428 08	18,705 17	541 18	50 92	90 00	683 83	1,854 69	1,010 11
Poweshiek	10,043 17	9,752 60	427 10	15 90	5 42	301 05	505 01	474 29
Ringgold	5,694 85	4,872 57	255 01	58		822 86	1,492 29	540 36
Sac	3,589 40	2,994 64	96 28	24	238 71	356 29	307 97	763 19
Scott	20,546 22	20,250 97	347 25	16 44	18 77	292 92	229 58	534 79
Shelby	5,733 17	5,537 28	185 55			195 89	77 99	334 60
Sioux	2,695 26	2,667 25	61 89			28 01		7 06
Story	7,370 25	7,124 14	316 05			246 11	146 61	414 56
Tama	12,202 82	11,896 19	487 86			306 63	2,077 50	478 75
Taylor	7,556 11	7,390 96	315 31			165 15	297 40	207 77
Union	6,972 04	6,950 97	308 86			21 07	528 88	312 48
Van Buren	11,643 25	11,166 36	168 71			476 89	4,832 13	754 10
Wapello	12,496 35	11,949 73	260 78			546 62	301 39	482 81
Warren	9,979 82	9,785 34	377 59			194 48	577 47	389 55
Washington	11,195 51	10,966 82	107 61	4 51	42 51	190 69		58 23
Wayne	7,340 42	7,066 72	253 04	33 90	20 39	287 21	1,757 70	564 22
Webster	7,006 24	6,252 21	197 98	40		754 43	3,383 90	646 14
Winneshiek	*1,967 22	1,803 20	74 31			164 02		139 17
Woodbury	10,317 82	10,206 50	153 31		75 04	36 28	682 73	65 73
Worth	6,606 84	6,114 55	132 80		15 50	376 79	2,128 52	2,518 03
Wright	3,110 09	3,055 81	78 29			54 28	44 44	44 85
	*2,927 28	2,739 84	82 52		26 94	160 50	215 76	214 14
Totals	\$798,237 73	\$773,333 55	\$21,948 12	\$641 67	\$1,832 24	\$23,713 61	\$68,207 43	\$37,015 87

\* Reports show collections, etc., to January, 1879, only.



STATEMENT "E."

Showing the amount of State Tax for 1878 as originally levied, the collections, additional assessments, interest collected, tax remitted and delinquent on the second day of June, 1879; also the amount of tax yet delinquent for 1877 and all previous years.

Table with columns: COUNTIES., Tax of 1878, Tax of 1878 collected, Tax of 1878, interest collected, Tax of 1878, additional assessments, Tax of 1878, remitted and unavailable, Tax of 1878, delinquent June 2, 1879, Tax of 1878 and previous years, delinquent June 2, 1879, Tax of 1878 and 1877, delinquent June 2, 1879.

STATEMENT "E"—CONTINUED.

Table with columns: COUNTIES., Tax of 1878, Tax of 1878 collected, Tax of 1878, interest collected, Tax of 1878, additional assessments, Tax of 1878, remitted and unavailable, Tax of 1878, delinquent June 2, 1879, Tax of 1878 and previous years, delinquent June 2, 1879, Tax of 1878 and 1877, delinquent June 2, 1879.

\*Reports show collections, etc., to January, 1879, only.



STATEMENT "F,"

Showing the amount of State and Local Taxes levied in the several counties for the year 1877, as returned to the Auditor of State by the County Auditors, in compliance with section 844 of the Code of 1873.

COUNTIES.	State Tax, two mills.	County Tax.	Inmate Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	TOTAL TAX.
Adair	5,652 78	15,545 10	1,413 15	8,479 16	2,826 38	41,258 78	7,081 40	1,531 52		1,242 82	85,031 09
Adams	5,692 52	17,079 44	710 63	8,538 76	2,845 76	36,839 05	4,255 30			1,161 60	77,123 06
Allamakee	6,893 05	13,786 10	6,893 05	10,339 58	3,446 52	33,489 83	5,010 05	4,289 21		2,669 07	85,816 47
Appanoose	8,375 65	18,637 21	4,187 75	5,025 32	4,187 75	31,202 87	2,787 35	4,224 06		3,411 03	83,038 99
Audubon	3,904 13	11,712 40		1,952 06	1,952 06	19,405 08	4,249 78				43,175 51
Benton	13,652 43	27,304 86	3,413 10	17,065 53	6,836 22	61,546 22	9,352 90			3,345 02	142,506 28
Black Hawk	10,635 78	23,350 12	2,633 96	15,803 72	5,267 90	62,492 18	3,374 25			14,293 82	149,714 16
Boone	7,808 31	15,616 65	1,952 08	8,856 21	3,904 15	46,420 48	6,559 44	16,198 85	6,584 84	5,016 13	109,331 30
Bremer	5,780 49	17,341 76	1,445 25	8,670 80	2,890 25	30,229 04	3,532 62	3,169 27	7,225 77	1,272 80	81,558 05
Buchanan	10,146 60	22,183 70	2,536 65	15,219 90	5,073 30	42,151 17	3,628 79	4,862 72	1,268 33	5,024 94	112,096 10
Buena Vista	3,244 17	8,110 19		4,866 55	1,622 08	31,274 40	4,595 39	947 08		1,160 90	69,935 05
Butler	6,715 48	16,788 71	3,357 74	10,073 22	3,357 74	38,962 35	7,856 00				88,272 14
Calhoun	3,309 39	9,928 18		4,964 12	3,309 39	19,892 79	5,117 90	90 69			46,612 46
Carroll	5,503 62	13,759 06		8,255 43	2,751 81	39,010 61	8,580 10				94,995 46
Cass	8,466 83	25,399 25	1,061 25	12,706 35	4,229 63	56,420 59	7,200 71	309 09	17,154 83	3,572 78	118,366 58
Cedar	11,582 97	17,874 46	5,791 48	14,478 71	5,791 48	50,945 09	3,758 33	5,791 48		2,558 08	118,062 08
Cerro Gordo	6,123 91	15,311 00		9,185 79	3,061 93	37,080 27	7,425 78	416 37		922 81	79,527 86
Cherokee	4,153 90	12,461 71	1,038 48	6,230 85	2,076 93	31,557 14	4,484 99	484 25	10,165 58	900 31	73,554 14
Chickasaw	5,498 43	16,495 13		8,247 61	2,749 20	34,680 02	4,535 56	2,781 83		475 70	75,454 48
Clarke	7,145 04	11,946 06	1,786 31	5,358 83	3,572 52	25,059 37	4,781 96	5,358 83		1,083 59	66,692 51
Clay	1,559 59	4,678 78		1,559 58	779 80	14,542 98	2,237 62	46 03	2,339 38		27,763 76
Clayton	12,106 90	24,213 79	6,053 42	18,160 44	6,053 42	55,185 86	3,271 74	6,053 42			131,098 99
Clinton	17,885 10	35,770 20	8,942 56	17,885 10	8,942 56	90,318 32	10,195 16	21,631 31		31,048 52	242,618 84
Crawford	6,865 44	15,361 77	6,144 71	9,217 07	3,072 36	43,194 91	6,577 12	2,039 67		841 97	92,815 02
Dallas	10,291 32	15,437 23		15,437 18	5,145 56	64,409 81	6,956 54		5,145 63	2,211 42	125,034 69
Davis	7,914 04	15,828 08	3,957 02	7,914 04	3,957 02	17,045 63		17,806 59			74,422 42
Decatur	6,397 69	19,793 52	1,649 41	3,298 74	3,298 74	28,196 97	4,897 85	1,649 41		1,079 08	70,461 41
Delaware	9,354 15	20,469 07	1,872 23	11,696 13	4,679 39	44,177 41	2,387 27	1,872 70		3,602 71	100,111 06
Des Moines	19,291 89	38,583 80	4,822 97	14,468 93	9,645 94	54,183 76	4,167 46	9,645 94		104,104 84	258,915 53
Dickinson	1,069 87	3,209 60	267 47	1,069 87	534 92	9,674 54	1,840 47	534 92	8,941 92		27,143 58
Dubuque	18,326 31	36,652 62	13,744 74	18,326 31	9,163 16	72,977 97	6,860 79	41,234 21			217,286 11

Emmet	1,120 43	3,361 30	560 22	1,680 65	1,680 65	4,912 21	1,937 69	560 22	2,801 09		18,614 40
Fayette	10,635 14	21,070 34	2,633 75	15,809 96	5,267 51	45,639 33	7,783 28	5,898 52		2,046 33	116,677 16
Floyd	6,762 00	15,214 61	3,381 58	10,143 41	3,381 53	39,739 19	6,043 50	3,670 31	6,762 92	902 06	96,001 11
Franklin	5,861 08	14,652 80	2,930 62	8,791 65	2,930 62	36,214 20	6,484 54	3,832 96	2,780 06	13,057 33	97,535 80
Freemont	8,530 56	21,326 39		8,530 56	4,265 28	55,596 25	6,487 57	8,839 49		2,842 72	116,418 82
Greene	6,497 10	12,994 10	3,248 58	6,497 11	3,248 57	42,143 79	6,215 40	506 78	2,050 98	1,618 65	85,031 06
Grundy	4,547 08	10,230 97		2,273 53	2,273 53	33,139 31	4,289 56			19,248 49	76,002 47
Guthrie	6,604 96	19,814 84		6,604 94	3,302 48	42,591 42	5,726 78	3,651 12		265 14	88,551 68
Hamilton	5,269 48	15,808 44	1,317 35	7,904 16	2,634 74	33,482 26	6,188 69	471 78		713 09	73,789 99
Hancock	2,947 24	8,843 72		4,423 76	1,473 62	15,442 77	6,081 12	3,253 72			42,465 95
Hardy	7,570 33	15,140 77	1,892 60	11,355 46	3,785 16	48,163 94	7,125 67	9,462 87		16,158 74	120,654 74
Harrison	8,791 12	21,977 80	2,197 78	13,186 68	8,791 12	43,668 05	8,981 17	6,611 43	4,395 56	392 04	118,992 95
Henry	10,961 45	18,829 73	5,480 72	10,961 46	5,480 73	38,033 12	2,011 96	5,480 71		34,732 91	131,972 79
Howard	5,644 22	15,521 49	1,411 01	5,644 22	2,822 09	31,428 56	4,936 82	158 82	1,411 01	2,581 94	71,560 18
Humboldt	2,229 64	6,688 92	1,114 82	4,458 28	1,114 82	25,408 49					41,015 97
Ida	2,096 60	6,197 58		3,098 80	2,065 87	13,620 27	2,801 11	517 03	5,164 67		35,361 93
Iowa	8,935 80	17,871 56	8,935 78	13,403 66	4,467 90	45,075 83	1,853 50	13,403 70		33,855 19	147,732 92
Jackson	9,688 02	19,376 05	14,532 03	14,532 03	4,844 01	46,569 04	6,426 88	3,779 17	4,844 01	3,500 11	128,091 35
Jasper	15,115 02	22,673 62	3,778 68	15,115 06	7,557 43	61,124 14	7,511 36	3,778 68		4,258 21	140,912 20
Jefferson	9,380 71	15,243 65	4,690 36	9,380 71	4,690 36	28,248 21	5,223 81	3,517 76		3,528 85	83,904 42
Johnson	15,073 93	24,866 15	7,537 17	18,843 22	7,537 17	45,328 02	4,371 97	8,308 40		26,501 04	158,367 27
Jones	10,766 54	21,533 07	5,383 27	16,149 80	5,383 27	45,255 37	5,002 21	1,437 26		5,076 39	116,987 09
Keokuk	10,116 19	17,752 24		7,587 15	5,058 10	37,871 40	4,063 37	10,505 63	5,058 10	1,156 01	99,168 19
Kossuth	3,525 70	8,814 22		5,288 53	1,762 82	26,608 32	7,362 81	1,762 82	10,577 06	1,343 18	67,045 46
Lee	17,489 44	34,978 88	8,744 72	13,117 08	8,744 72	53,393 82	4,196 59	13,271 85	78,702 48	22,062 66	254,702 24
Lien	19,132 50	38,265 00	4,783 13	28,698 10	9,566 25	81,432 27	9,335 79			6,698 85	197,911 89
Louisia	7,381 68	22,145 04	3,690 84	9,227 10	3,690 84	25,665 80	3,229 33	3,690 84	11,072 52	3,760 63	95,554 62
Lucas	7,278 13	21,834 40	727 81	2,911 25	3,639 07	30,042 25	4,416 62			22,149 43	92,998 96
Lyon	1,773 12	4,432 86		1,773 13	2,659 66	19,704 08	3,548 96	2,193 08	27,898 66		63,983 55
Madison	9,552 24	19,104 48		7,163 52	4,776 12	43,498 37	5,053 41	33,476 56		4,077 01	120,701 71
Mahaska	13,131 75	19,697 82	6,565 93	19,697 78	6,565 95	63,141 27	6,350 30	7,203 93	3,283 11	12,967 15	158,604 99
Marion	12,436 36	15,545 44	3,109 09	15,545 44	6,218 18	48,695 27	6,542 68	9,327 28		5,159 12	122,578 86
Marshall	10,438 32	20,876 64	5,219 16	13,048 06	5,219 16	77,874 52	7,642 93	11,226 94		11,387 82	162,933 55
Mills	8,480 62	23,446 62	4,240 83	12,722 32	4,240 83	33,663 17	4,623 31	454 27		1,876 76	101,748 73
Mitchell	5,717 92	17,153 91		8,576 92	2,858 95	33,853 80	4,324 37	2,858 93	8,576 91		83,921 71
Monona	4,314 32	10,216 46	1,078 57	4,314 32	2,157 15	29,806 93	6,020 87	58 06		836 71	58,832 39
Monroe	7,404 10	14,808 21	1,851 03	3,702 05	3,702 05	27,087 07	4,161 82	3,915 63		1,352 78	67,985 64
Montgomery	6,857 76	17,144 45		8,572 18	3,428 87	40,475 96	7,502 38	3,428 87	6,857 91	4,493 04	99,061 42
Muscatine	12,820 78	27,852 06	9,615 58	9,615 58	6,410 39	61,689 42			32,051 95	53,152 91	213,208 67
O'Brien	1,880 37	5,641 12	2,038 65	2,820 56	940 18	23,827 86	2,103 78	940 18	32,906 54		73,999 24
Osceola	1,489 83	4,469 41	745 01	2,234 71	1,489 78	14,596 76	2,896 07	745 01	18,622 59	81 20	47,370 37
Page	9,569 88	19,139 76	2,392 47	11,962 35	4,784 94	53,462 87	4,887 21	9,569 88			115,769 36
Palo Alto	1,821 05	5,463 14	910 52	1,821 05	910 52	21,852 54	3,913 46	1,282 26	6,373 67		44,548 21
Plymouth	5,028 04	15,084 30	2,516 16	7,542 08	2,514 02	32,767 97	7,428 89	258 06			78,280 57
Pocahontas	2,538 84	7,616 66	1,268 37	3,805 19	1,268 37	18,204 21	4,962 94	1,655 38			41,229 96
Polk	22,603 08	48,933 66	5,650 77	33,904 62	11,301 54	114,758 17	6,778 24	64,145 80	19,479 76	59,115 02	386,672 66
Pottawattamie	19,428 08	38,876 15	4,857 03	24,285 18	9,714 08	99,111 03	24,243 36	16,763 31	51,984 47	23,805 55	313,648 25
Poweshiek	10,043 17	20,086 47		10,043 19	5,022 07	50,755 80	6,908 02	445 96		14,864 31	118,168 99
Ringgold	5,694 85	14,237 12		2,847 42	2,847 42	32,068 03	4,869 95	1,513 25			64,078 64
Sac	3,589 40	10,447 67		1,741 31	1,741 32	29,632 05	5,524 27	5,223 75	5,223 75		62,123 52



STATEMENT "F"—CONTINUED.

COUNTIES.	State Tax, two mills.	County Tax.	Inmate Hospital.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond.	Corporation Tax.	Total Tax.
Scott	\$ 39,545 22	\$ 5,953 28	\$ 15,192 94	\$ 13,877 04	\$ 13,877 04	\$ 10,729 37	\$ 6,429 07	\$ 10,699 69	\$ 6,429 07	\$ 60 19	\$ 101,601 69
Shelby	5,783 17	15,192 94	1,433 28	8,599 79	3,856 60	38,160 25	6,429 07	6,447 47	13,479 32	.....	78,479 51
Shoxx	2,696 26	8,088 80	1,347 44	2,696 26	2,696 26	17,784 48	5,979 43	2,046 84	13,479 32	.....	56,899 29
Tazewell	1,299 22	34,459 59	4,499 59	1,299 22	1,299 22	1,299 22	1,299 22	1,299 22	1,299 22	.....	48,399 22
Taylor	7,566 11	20,298 79	1,888 96	3,153 13	3,153 13	44,929 63	7,922 49	8,418 34	7,570 25	2,970 12	133,725 25
Union	6,972 04	17,439 19	1,439 19	10,438 06	3,778 00	37,985 39	5,119 83	4,350 74	13,484 76	1,416 80	101,701 75
Vernon	12,486 35	24,972 72	2,497 24	10,484 89	6,248 17	50,022 28	4,099 11	2,347 16	.....	5,334 06	185,339 50
Warren	9,979 82	22,029 87	2,494 37	9,979 82	4,989 92	39,292 12	4,639 58	4,989 92	13,484 76	20,243 70	142,105 90
Washington	1,140 44	11,010 26	1,140 44	1,140 44	1,140 44	11,010 26	1,140 44	1,140 44	1,140 44	.....	104,630 44
Webster	7,006 24	22,438 72	2,438 72	7,006 24	3,503 12	44,555 27	8,542 76	3,770 00	7,543 88	31,181 27	134,400 13
Winnebago	1,897 22	5,901 66	491 80	2,399 53	983 61	10,811 81	4,298 06	13,479 32	13,484 76	.....	41,889 75
Wood	6,006 84	15,629 24	1,562 84	6,006 84	3,003 42	15,629 24	3,003 42	3,003 42	3,003 42	.....	42,400 16
Worth	3,110 09	9,330 28	777 62	3,110 09	3,110 09	9,330 28	9,076 97	14,937 17	16,956 90	13,685 90	132,400 29
Wright	2,937 28	8,883 70	732 28	3,671 12	1,465 05	17,447 07	4,729 59	4,767 78	777 52	2,999 13	45,110 47
Totals	\$84,080 46	\$1,756,389 59	\$253,255 84	\$946,788 08	\$493,029 14	\$4,026,105 02	\$332,732 27	\$248,854 60	\$330,470 08	\$738,920 91	\$10,601,694 89

STATEMENT "G."

Showing the amount of State and Local Taxes levied in the several counties for the year 1878, as returned to the Auditor of State by the County Auditors, in compliance with Section 84 of the Code of 1873.

COUNTIES.	State Tax, two mills.	County Tax.	Inmate Hospital.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond.	Corporation Tax.	Total Tax.
Adair	\$ 6,637 40	\$ 14,137 37	\$ 8,498 17	\$ 8,498 17	\$ 2,938 74	\$ 41,791 89	\$ 4,456 81	\$ 233 77	\$ 2,828 74	\$ 24,229 74	\$ 109,813 13
Adams	7,019 89	16,809 64	714 17	8,449 81	2,816 61	27,886 37	6,965 81	1,016 24	.....	2,055 41	85,037 87
Atchison	8,097 88	14,659 99	5,294 95	10,329 99	3,510 00	25,824 64	3,185 24	8,088 96	.....	2,665 41	77,667 69
Audubon	11,852 52	11,852 52	1,773 55	3,223 71	2,147 11	20,183 33	3,754 86	.....	.....	.....	52,042 53
Bandana	13,569 52	27,139 04	2,713 52	13,569 52	6,794 76	55,588 45	5,996 37	.....	.....	3,163 96	128,462 53
Barber	10,743 20	21,486 42	2,085 99	11,831 83	3,944 01	43,596 25	6,537 68	5,558 02	8,057 37	14,863 04	142,183 27
Barton	8,819 26	17,488 29	1,454 86	8,729 17	2,959 70	29,044 74	3,269 32	.....	.....	4,269 62	101,000 00
Bastard	3,267 01	16,833 15	4,689 19	14,999 19	1,639 22	20,610 64	4,942 50	2,023 03	12,395 29	7,137 36	113,364 92
Bay	11,825 28	10,023 78	3,397 83	10,110 49	3,397 83	36,558 64	7,844 45	1,309 09	.....	1,749 59	67,215 92
Beaumont	5,516 81	15,171 11	1,555 12	5,516 81	2,559 93	3,341 25	35,364 35	181 29	15,428 48	6,698 16	89,696 92
Bellevue	11,825 28	17,432 92	5,998 82	11,825 28	4,220 62	52,294 75	8,159 10	217 43	.....	4,299 10	109,525 07
Benton	6,295 17	18,739 27	9,442 70	6,295 17	3,047 36	32,440 00	3,047 36	1,143 00	.....	796 63	67,749 34
Berks	4,074 06	18,856 87	3,859 55	4,074 06	2,869 55	29,899 90	4,588 44	3,048 15	3,627 35	3,887 09	87,775 92
Black Hawk	6,844 66	13,196 86	1,239 24	6,844 66	3,422 26	14,229 47	2,284 66	2,294 26	2,697 70	26,908 67	67,693 14
Boone	11,852 52	6,609 97	6,074 07	18,222 19	6,074 07	54,980 19	5,440 70	6,074 07	.....	26,908 67	104,630 44
Boyd	17,133 91	33,977 82	8,876 96	17,133 91	5,069 16	49,102 01	7,114 94	.....	.....	114,894 53	213,402 56
Boyd	6,441 16	15,329 15	3,676 65	6,441 16	5,014 97	3,676 65	11,416 41	.....	2,125 99	14,057 99	79,436 35
Boyd	10,288 49	13,989 39	3,299 25	10,288 49	3,299 25	41,892 04	4,859 70	.....	.....	10,062 60	70,969 62
Boyd	6,088 49	18,989 37	3,299 25	6,088 49	3,299 25	41,892 04	4,859 70	.....	.....	10,062 60	70,969 62
Boyd	1,897 22	48,207 37	9,274 23	1,897 22	9,274 23	48,207 37	9,274 23	.....	.....	16,055 11	210,913 52
Boyd	1,689 17	5,441 66	544 10	1,689 17	544 10	5,441 66	7,282 26	.....	.....	9,943 96	24,510 93
Boyd	18,744 14	37,468 28	18,744 14	14,068 11	9,572 07	74,566 91	7,282 65	31,546 28	.....	7,941 94	249,533 82







STATEMENT "H,"

Showing the number of Cattle, Horses, Mules, Sheep and Swine assessed, and the value thereof in the several Counties for the year 1878.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Adair.....	8,763	94,230	5,394	145,476	414	13,104	1,333	1,731	16,116	47,808	302,439
Adams.....	10,877	99,784	5,491	180,032	460	16,412	1,850	1,859	16,603	31,185	329,272
Allamakee.....	14,717	112,512	8,160	221,515	126	3,788	3,603	2,185	16,664	21,324	361,324
Appanoose.....	14,754	189,212	7,463	236,604	696	23,633	6,529	7,911	14,967	42,406	439,786
Audubon.....	5,027	63,648	2,442	95,662	279	14,876	676	1,002	8,393	22,571	197,759
Benton.....	24,690	334,577	12,925	459,594	631	24,103	1,697	2,432	58,844	129,245	959,951
Black Hawk.....	22,563	154,524	10,359	209,622	330	9,064	2,296	2,036	41,758	51,133	426,399
Boone.....	18,945	142,207	8,081	152,471	514	11,119	1,705	1,129	29,009	49,823	356,749
Bremer.....	18,119	104,171	7,559	148,436	115	2,651	1,345	1,047	29,460	39,736	296,041
Buchanan.....	24,280	239,218	9,201	267,233	285	9,139	2,170	1,411	32,407	84,854	601,855
Buena Vista.....	4,341	36,744	2,510	43,699	120	2,470	524	264	6,800	7,961	91,138
Butler.....	15,046	108,806	7,585	193,601	161	4,134	1,646	977	27,273	41,654	349,172
Calhoun.....	6,287	78,330	2,156	67,114	157	5,464	548	533	5,829	12,194	163,635
Carroll.....	6,650	46,046	4,393	59,393	320	4,518	640	412	16,517	5,844	116,213
Cass.....	12,186	131,268	7,579	170,507	741	23,036	1,403	1,406	28,530	34,491	360,708
Cedar.....	26,072	211,970	11,193	256,074	769	24,302	4,299	4,253	73,397	121,598	618,197
Cerro Gordo.....	7,546	68,019	4,360	142,399	108	4,078	1,398	747	7,796	9,812	225,055
Cherokee.....	4,549	83,912	3,085	93,917	167	5,329	1,064	1,064	9,623	11,444	166,606
Chickasaw.....	15,804	134,878	7,019	227,283	151	5,595	1,769	1,756	9,148	17,728	387,240
Clarke.....	12,731	151,748	5,905	189,791	468	18,552	1,960	1,639	17,297	40,470	402,200
Clay.....	4,029	38,595	1,435	41,211	91	3,085	311	162	3,385	9,635	92,688
Clayton.....	20,489	173,117	10,811	328,668	607	22,208	5,246	5,877	28,314	37,581	567,451
Clinton.....	32,885	294,626	13,468	427,953	426	14,280	3,298	1,703	69,167	150,504	889,066
Crawford.....	9,384	102,286	4,899	130,159	289	10,500	6,154	3,415	16,038	16,615	262,975
Dallas.....	20,020	270,756	8,363	322,547	817	33,454	2,313	2,302	29,996	55,972	685,931
Davis.....	14,885	185,720	7,538	209,002	1,112	32,631	11,993	14,007	16,822	41,251	482,611
Decatur.....	15,804	185,136	7,270	231,239	561	20,584	8,032	8,645	16,381	39,802	485,406
Delaware.....	24,961	298,335	9,124	239,519	295	10,688	2,360	2,463	36,546	58,837	519,842
Des Moines.....	14,225	161,313	7,990	225,904	739	27,882	4,219	4,879	20,675	56,618	476,596
Dickinson.....	1,839	16,547	656	20,037	21	690	359	429	399	990	38,693
Dubuque.....	23,360	214,457	10,788	251,596	519	16,588	5,811	6,629	49,970	68,475	657,745

REPORT OF THE AUDITOR OF STATE. [No. 3.]

Emmet.....	2,639	13,254	635	10,743	10	213	1,046	685	439	509	25,404
Fayette.....	25,503	187,925	10,360	321,841	340	12,495	7,111	5,424	25,550	63,591	591,276
Floyd.....	12,618	88,436	7,637	184,974	125	3,395	1,462	737	14,936	18,920	296,462
Franklin.....	9,399	55,607	4,643	108,993	186	4,525	1,205	888	18,362	21,215	191,233
Fremont.....	19,303	224,083	7,593	251,796	1,465	55,346	2,147	2,114	24,449	34,706	568,045
Greene.....	11,791	108,765	5,094	128,744	422	14,917	2,285	1,552	18,373	33,818	287,796
Grundy.....	15,491	109,402	7,603	128,773	340	6,363	891	538	41,710	35,073	280,149
Guthrie.....	13,140	99,494	6,065	192,556	388	15,647	1,631	1,031	18,326	23,480	332,208
Hamilton.....	13,266	123,593	4,676	143,634	177	6,395	576	417	12,433	21,046	295,085
Hancock.....	2,366	16,690	1,071	23,109	72	1,585	175	135	1,030	1,435	42,954
Hardin.....	14,596	135,683	7,305	194,786	289	8,981	1,828	1,782	30,206	40,574	381,906
Harrison.....	20,221	284,371	7,535	294,117	372	19,995	619	948	18,061	46,339	645,770
Henry.....	16,293	169,991	9,403	249,419	862	27,101	7,836	7,706	24,056	57,237	511,454
Howard.....	11,064	85,981	5,734	170,892	91	3,051	844	764	6,520	9,369	270,077
Howard.....	6,288	47,829	1,985	50,994	79	2,243	734	449	5,505	6,025	107,540
Humboldt.....	1,827	21,976	1,131	43,435	69	3,122	909	909	3,239	3,827	73,269
Iowa.....	23,897	208,976	9,686	267,186	472	15,791	4,876	5,437	34,364	80,264	577,654
Jackson.....	22,004	172,824	9,960	267,713	347	10,852	3,893	2,954	39,168	71,129	525,472
Jasper.....	28,958	344,365	14,413	481,094	1,121	46,357	3,724	3,693	53,192	127,282	1,002,761
Jefferson.....	14,801	119,796	8,272	187,440	656	17,268	9,937	8,340	20,901	29,532	362,976
Johnson.....	25,535	251,031	11,233	347,627	952	37,560	7,502	8,329	54,722	86,828	731,375
Jones.....	26,943	232,426	9,371	296,140	453	17,543	3,270	4,050	57,408	142,078	692,237
Keokuk.....	21,160	229,912	11,115	344,206	745	28,119	4,822	4,771	36,579	77,897	684,907
Kossuth.....	8,097	55,885	2,169	43,951	60	1,362	758	795	4,237	4,971	106,964
Lee.....	18,876	229,630	9,202	313,065	1,035	36,365	7,724	7,724	19,339	54,337	643,721
Linn.....	31,672	298,697	13,356	387,636	693	22,885	3,958	4,686	54,450	141,173	855,138
Louisa.....	10,486	207,193	7,164	250,826	411	17,229	1,640	2,035	25,934	66,056	543,339
Lucas.....	13,636	156,243	6,147	178,585	504	18,264	2,477	2,308	15,278	36,190	391,550
Lyon.....	1,446	8,088	608	7,965	46	701	175	44	646	191	16,987
Madison.....	18,929	207,957	8,714	287,934	820	32,456	2,547	2,752	31,052	74,205	605,298
Mahaska.....	22,005	290,674	10,695	351,664	869	31,366	12,470	12,332	37,029	93,464	779,500
Marion.....	20,012	178,441	10,842	309,914	951	38,206	8,477	5,377	35,647	65,836	687,774
Marshall.....	24,004	203,096	10,296	236,027	471	12,395	1,787	1,822	45,444	78,608	532,550
Mills.....	10,678	254,877	7,478	287,134	814	34,353	1,006	1,438	18,650	39,168	616,970
Mitchell.....	9,337	61,963	7,118	139,386	154	5,056	1,888	1,626	7,248	8,725	271,355
Monroe.....	14,021	126,189	4,319	129,670	203	7,105	5,130	5,130	16,038	12,032	280,026
Mourne.....	14,159	172,943	5,835	201,060	503	20,268	6,496	7,341	13,644	38,516	449,128
Moutgomery.....	10,988	137,738	6,619	192,203	681	22,399	463	529	23,093	32,880	385,745
Muscataine.....	17,152	173,629	9,260	298,230	642	24,490	2,532	2,537	32,194	58,745	561,531
O'Brien.....	1,008	12,116	1,196	13,490	128	1,562	None	Nothing	None	None	27,168
Osceola.....	1,636	11,239	825	17,540	33	815	102	51	472	475	30,120
Page.....	16,713	249,256	8,830	349,038	1,108	58,699	3,643	3,250	33,833	90,564	750,787
Palo Alto.....	7,024	50,338	1,461	23,447	64	1,075	251	115	3,425	4,436	79,411
Plymouth.....	5,485	27,810	3,417	61,810	210	4,295	77	34	7,194	3,597	97,546
Pocahontas.....	5,070	32,385	1,346	24,681	76	1,514	181	184	3,948	4,819	63,583
Polk.....	23,395	379,288	11,291	556,682	825	52,326	2,295	3,323	39,798	128,511	1,120,130
Pottawattamie.....	22,463	249,338	11,556	306,281	780	31,195	1,003	1,436	29,481	54,516	717,379
Poweshiek.....	24,186	347,838	10,509	424,147	708	35,660	2,191	2,213	35,104	105,331	915,189
Ringgold.....	13,442	160,771	5,930	207,164	684	30,970	2,253	3,039	16,962	45,859	447,803
Sac.....	5,561	57,482	3,270	102,693	182	6,895	1,783	1,471	10,895	21,414	189,955

1880.] REPORT OF THE AUDITOR OF STATE. 75



STATEMENT "H"—CONTINUED.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Scott	20,294	234,485	10,231	356,934	815	35,899	1,996	2,100	42,986	62,100	701,518
Shelby	10,726	139,099	5,580	185,922	402	18,140	871	1,125	21,851	46,799	382,085
Sioux	3,031	19,808	1,945	84,457	129	2,625	536	324	1,865	1,404	58,623
Story	19,907	174,545	7,873	218,070	526	17,343	1,677	1,512	29,974	46,555	458,025
Tama	24,007	277,605	11,819	367,553	546	21,383	1,124	1,327	45,919	92,809	760,687
Taylor	15,031	159,515	7,647	209,643	753	22,552	2,054	2,267	26,771	62,805	456,582
Union	11,778	141,946	5,313	181,181	422	18,329	691	879	17,780	38,007	380,342
Van Buren	17,259	193,583	7,804	306,248	744	34,163	17,375	26,246	15,481	61,136	621,376
Wapello	15,529	184,100	8,420	271,725	782	32,363	8,041	10,006	21,183	62,270	561,964
Wayne	20,950	285,280	10,344	354,931	647	25,541	4,234	5,536	35,280	90,434	761,622
Washington	22,040	218,877	10,581	259,651	803	25,220	4,820	2,422	42,269	74,736	580,906
Webster	17,228	171,940	7,879	240,819	639	23,757	3,340	3,355	18,825	40,856	480,729
Winnebago	17,272	182,901	5,736	120,005	440	11,505	1,094	1,032	15,303	22,975	288,418
Winneshiek	4,252	33,140	1,337	29,173	75	2,485	737	363	760	604	65,765
Woodbury	18,833	118,396	11,398	331,354	124	4,066	4,222	3,164	17,497	15,751	473,731
Woodworth	9,965	71,437	3,937	79,403	256	6,534	3,168	3,211	9,982	4,991	165,576
Worth	7,344	62,366	3,489	98,045	121	4,038	876	1,354	3,106	4,730	170,533
Wright	6,078	60,139	2,340	64,301	98	3,050	197	197	8,208	9,562	137,249
Totals	1,461,256	\$14,757,563	678,790	\$20,329,705	44,489	\$1,634,913	288,228	\$290,520	2,250,300	\$4,404,750	\$41,417,451

STATEMENT "I,"

Showing the number of Cattle, Horses, Mules, Sheep and Swine assessed, and the value thereof in the several Counties for the year 1879.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Audair	9,300	\$120,796	5,633	\$209,317	418	\$18,321	1,325	\$1,925	20,407	\$37,574	\$387,933
Adams	11,074	102,711	5,550	177,797	463	16,500	1,894	1,625	18,997	25,608	324,271
Allamakee	15,174	100,267	7,720	172,509	127	2,958	3,517	2,536	18,098	20,283	298,553
Appanoose	16,466	231,023	7,147	228,735	610	21,341	6,848	9,383	16,774	34,838	525,320
Arkansas	6,005	79,064	2,708	92,796	293	14,302	671	741	10,895	25,518	212,421
Audubon	25,583	335,146	12,853	440,652	502	19,881	1,617	1,660	63,148	115,679	913,018
Benton	23,974	264,658	9,839	334,381	296	13,177	2,030	2,805	39,922	62,260	677,281
Black Hawk	19,932	188,913	8,009	187,418	516	15,761	1,622	2,085	29,693	48,240	442,417
Boone	18,454	114,340	7,420	149,435	85	1,825	1,165	967	22,662	26,849	293,406
Bremer	24,650	242,577	8,559	241,132	258	9,064	1,738	1,758	32,548	54,569	549,100
Buchanan	6,283	48,409	2,850	45,185	111	1,995	600	303	10,083	11,710	107,602
Buena Vista	15,700	104,356	7,679	162,088	154	3,631	1,791	1,791	27,340	34,844	306,710
Butler	7,472	86,126	2,403	72,373	136	5,284	660	660	7,294	12,135	176,578
Calhoun	8,284	56,038	5,022	70,855	324	5,310	395	211	20,009	6,379	138,793
Carroll	12,353	192,117	7,398	275,537	754	36,348	1,366	1,847	34,875	64,543	570,392
Cass	24,454	211,265	10,577	236,832	702	21,982	4,459	4,636	70,145	109,391	584,106
Cedar	8,456	79,340	4,755	158,547	133	4,915	1,494	1,514	10,478	10,157	254,474
Cerro Gordo	5,851	49,108	3,488	84,999	191	4,960	1,463	1,466	12,672	13,171	153,700
Cherokee	15,420	107,926	6,790	187,275	127	3,863	1,740	1,261	7,995	7,911	308,236
Chickasaw	12,781	158,018	5,500	180,219	411	17,722	2,619	2,236	21,509	39,086	397,261
Clarke	5,384	43,922	1,707	41,938	98	2,532	1,055	581	4,103	7,532	96,595
Clay	21,045	169,733	10,311	281,371	521	15,927	5,728	6,329	28,257	36,483	509,843
Clayton	34,745	289,206	13,133	369,112	400	11,788	3,679	3,527	62,049	97,279	770,912
Clinton	12,313	123,341	5,725	137,928	315	11,620	8,318	4,684	19,852	20,994	298,567
Crawford	19,256	251,717	8,066	313,279	785	34,135	2,061	2,055	32,652	43,400	644,586
Dallas	13,819	203,683	7,108	217,874	963	31,531	11,216	16,393	17,742	46,490	515,971
Davis	16,861	184,565	6,670	206,275	525	18,082	7,538	8,974	17,926	27,685	445,581
Decatur	28,247	207,364	9,114	187,673	266	7,720	2,490	2,832	35,801	46,695	452,284
Delaware	14,387	154,760	7,888	215,875	693	27,807	4,621	5,112	20,545	39,765	443,319
Des Moines	2,138	21,583	771	27,576	27	1,017	555	795	533	1,022	51,994
Dickinson	25,639	180,043	10,559	193,028	514	12,922	6,082	6,652	46,310	49,152	440,797



STATEMENT "I"—CONTINUED.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Emmet.....	3,155	\$ 25,114	699	\$ 21,405	12	\$ 320	951	\$ 951	592	\$ 592	\$ 48,382
Fayette.....	21,336	194,835	9,805	301,638	324	10,889	7,560	5,977	25,493	52,700	566,039
Floyd.....	11,770	73,129	7,779	155,930	125	2,844	1,598	860	11,933	8,315	241,078
Franklin.....	9,901	48,110	4,951	105,008	181	4,173	1,592	793	19,872	16,361	174,445
Fremont.....	19,729	243,996	7,217	239,390	1,539	57,190	2,299	2,302	27,117	35,881	578,669
Greene.....	12,762	117,592	5,314	134,033	413	13,730	2,811	1,854	21,832	35,105	302,314
Grundy.....	17,367	115,370	7,528	129,022	317	6,133	1,377	524	41,956	18,842	269,891
Guthrie.....	14,158	155,836	6,291	205,413	388	14,784	1,310	1,457	24,786	43,781	421,271
Hamilton.....	13,412	109,005	4,957	124,425	151	4,997	717	533	8,890	13,210	252,171
Hancock.....	2,591	18,984	1,243	26,943	63	1,740	164	119	1,184	1,434	49,230
Harrison.....	15,999	141,545	7,217	176,735	284	8,307	1,113	1,066	26,395	30,447	358,100
Henry.....	22,877	325,020	7,688	375,936	399	18,388	716	930	32,003	30,342	650,616
Howard.....	17,823	194,559	8,687	353,799	780	26,064	8,020	11,131	32,543	44,975	530,528
Humboldt.....	9,739	68,275	6,031	158,866	83	2,370	834	847	4,233	4,340	231,698
Ida.....	6,917	48,329	2,156	50,447	94	2,349	720	407	7,463	4,527	106,059
Iowa.....	2,356	17,312	1,460	44,565	91	3,407	1,395	1,395	4,488	5,771	72,450
Jackson.....	23,088	228,505	9,128	251,081	468	15,525	4,964	5,116	38,752	43,310	543,537
Jasper.....	23,410	180,159	9,314	270,450	297	10,280	4,276	4,227	35,193	40,263	505,379
Jefferson.....	29,447	340,496	12,710	431,187	964	48,372	3,668	5,122	55,720	103,507	928,764
Johnson.....	15,084	206,284	7,638	311,776	588	30,451	9,507	14,604	20,208	44,388	607,503
Jones.....	25,488	265,114	11,205	346,902	848	35,646	7,592	9,114	49,710	59,485	716,261
Keokuk.....	28,125	300,977	8,866	312,905	403	16,395	3,800	4,798	49,779	91,437	726,532
Kossuth.....	20,362	216,492	10,791	305,578	675	23,747	5,495	5,475	35,368	67,778	619,070
Lee.....	9,892	64,798	2,579	46,434	77	1,663	828	811	5,236	6,355	120,071
Linn.....	19,820	219,017	8,684	280,072	1,021	37,349	7,444	7,569	17,818	31,257	575,264
Louisia.....	34,798	304,061	13,003	335,867	632	18,146	4,660	5,304	56,353	71,807	735,185
Lucas.....	15,948	171,663	6,477	232,120	384	16,947	1,502	1,455	20,689	37,564	459,749
Lyon.....	14,227	199,000	5,824	172,934	491	17,593	3,319	3,475	17,905	40,874	433,876
Madison.....	1,384	9,195	684	9,162	53	917	150	59	961	311	19,644
Mahaska.....	18,198	183,548	8,508	236,815	768	27,225	1,874	1,825	32,012	48,540	497,953
Marion.....	22,328	285,558	9,993	314,957	796	27,159	12,267	12,310	39,264	50,485	690,470
Marshall.....	20,722	182,606	10,373	306,587	891	29,501	8,761	6,440	38,235	49,860	574,994
Mills.....	25,806	395,855	9,896	395,331	483	24,071	2,339	3,329	40,014	78,653	897,239
Mitchell.....	17,170	228,820	7,242	241,324	804	37,708	1,007	1,197	21,738	30,833	539,882
Monona.....	9,152	47,744	7,379	169,883	178	5,161	1,949	1,744	5,834	6,047	230,579
Totals.....	15,588	139,842	4,508	121,716	213	7,090	6,596	6,739	16,622	16,139	291,526
Monroe.....	13,770	178,330	5,397	188,722	511	21,657	6,319	7,485	14,525	27,107	423,301
Montgomery.....	10,960	172,033	6,067	224,976	639	29,399	599	774	23,918	46,066	473,248
Muscataine.....	18,631	210,831	8,538	279,105	589	21,253	2,823	2,825	28,429	44,381	558,395
O'Brien.....	1,583	12,427	1,367	16,952	114	1,748	.....	.....	29	58	31,185
O'ceola.....	1,816	18,582	1,119	30,497	49	1,595	209	169	694	779	51,622
Page.....	17,056	210,517	8,904	312,331	1,102	48,579	3,071	2,495	38,562	54,547	628,469
Palo Alto.....	7,901	45,878	1,678	24,654	67	1,927	372	137	3,992	2,394	74,090
Plymouth.....	6,996	58,668	4,730	106,501	228	7,054	780	465	9,881	6,717	179,405
Pocahontas.....	6,229	38,581	1,586	26,331	84	1,581	244	251	5,272	4,311	71,055
Polk.....	22,899	325,704	11,174	456,684	806	39,708	1,914	2,747	36,012	74,317	899,160
Pottawattamie.....	27,745	302,869	12,293	331,149	1,001	36,133	917	1,365	37,453	49,825	721,341
Poweshiek.....	24,793	264,284	10,381	345,582	649	25,591	2,030	2,018	42,530	62,615	720,090
Ringgold.....	14,447	164,870	5,857	189,804	532	27,939	2,282	2,629	19,042	34,370	419,612
Sac.....	6,986	59,717	3,695	92,972	194	5,368	2,819	2,083	14,515	15,510	175,650
Scott.....	21,814	232,403	10,259	328,555	764	31,721	2,592	2,524	28,723	48,287	643,490
Shelby.....	11,802	129,777	5,977	213,480	414	17,930	809	967	29,282	45,333	407,487
Sioux.....	3,549	23,380	2,543	46,410	150	3,060	188	131	2,298	1,519	74,500
Story.....	19,360	250,963	7,782	270,201	482	20,924	1,671	1,553	26,064	48,145	591,786
Tama.....	25,227	254,692	11,467	318,805	542	18,360	1,192	1,020	48,319	76,298	669,085
Taylor.....	15,492	150,199	7,605	203,635	743	25,316	1,850	2,072	31,009	38,289	419,592
Union.....	11,177	144,039	5,307	174,560	415	16,440	581	653	17,217	29,917	365,600
Van Buren.....	17,196	182,995	7,319	263,889	698	28,091	17,986	26,875	16,884	45,219	547,069
Wapello.....	16,044	175,985	8,132	246,825	707	26,715	8,258	10,280	20,776	49,173	508,978
Warren.....	20,543	270,431	10,470	315,618	614	21,570	4,039	4,073	41,231	52,931	664,623
Washington.....	21,700	190,650	10,300	238,939	717	21,660	5,050	3,827	40,835	51,209	506,285
Wayne.....	20,727	247,714	7,463	249,728	690	25,153	3,851	5,719	21,741	47,371	575,685
Webster.....	17,915	142,504	5,980	144,213	444	12,881	993	829	17,720	22,665	323,092
Winnebago.....	4,480	26,658	1,577	40,099	87	2,632	712	412	922	551	70,352
Winneshieck.....	18,413	111,016	11,406	294,595	140	3,532	4,170	3,364	18,179	17,408	429,915
Woodbury.....	11,492	126,306	3,820	128,099	230	7,650	4,882	9,590	9,628	5,116	276,761
Worth.....	7,041	52,910	3,878	111,418	162	5,635	884	1,204	3,600	4,499	175,666
Wright.....	5,916	44,753	2,207	59,950	82	2,445	293	166	5,563	5,506	112,820
Totals.....	1,528,109	\$15,589,508	673,055	\$19,671,807	42,662	\$1,583,199	301,752	\$330,945	2,313,226	\$3,475,223	\$40,650,682



Showing the number of Live Stock and the assessed value of the same, for a period of thirteen years.

STATEMENT "J."

Year.	No. of Cattle.	Value of Cattle.	No. of Horses.	Value of Horses.	No. of Mules.	Value of Mules.	No. of Sheep.	Value of Sheep.	No. of Swine over six months.	Value of Swine.
1867.	696,109	\$ 8,628,941	343,504	\$16,532,925	17,297	\$1,126,410	1,384,608	\$3,084,476	776,412	\$1,488,245
1868.	729,124	8,769,997	373,026	17,334,072	21,250	1,238,995	1,238,692	3,234,478	652,552	1,409,972
1869.	841,925	10,406,410	449,322	18,477,898	41,250	1,618,071	1,028,707	530,422	679,306	2,153,002
1870.	867,904	11,170,534	449,322	19,172,052	44,638	1,719,873	860,717	530,422	679,306	2,153,002
1871.	969,690	11,832,349	498,489	19,944,269	50,234	1,918,159	657,161	378,741	1,008,671	2,683,681
1872.	1,095,893	11,827,307	533,486	18,996,087	53,533	1,465,194	516,160	514,551	1,244,085	2,521,594
1873.	1,178,017	12,911,307	533,486	19,041,691	53,533	1,367,478	523,089	510,073	1,290,302	2,723,586
1874.	1,322,102	14,698,453	538,821	19,754,491	53,339	1,392,894	470,899	510,073	1,380,914	2,600,766
1875.	1,436,459	15,858,848	538,821	19,810,125	56,673	1,435,235	305,457	482,298	1,380,914	3,275,342
1876.	1,504,813	16,446,016	638,600	20,705,572	41,172	1,669,015	373,616	415,921	1,383,129	3,867,242
1877.	1,462,646	14,898,841	650,385	20,100,283	42,887	1,670,154	318,439	345,827	1,654,708	3,860,301
1878.	1,461,266	14,757,659	678,730	20,359,705	44,489	1,634,913	288,228	290,520	2,250,300	4,404,750
1879.	1,628,109	15,689,508	678,085	19,671,807	42,652	1,583,199	301,752	330,945	2,313,236	3,475,223

STATEMENT "K,"

Showing the number of Acres of Land Assessed, the Average Value per Acre, and the Aggregate Valuation after Equalization; also the Aggregate Value of Town Property, Railroad Property, and of Personal Property, and Total Valuation of Taxable Property, and State Tax thereon, in each County, for the year 1879.

COUNTIES.	No. Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Increase per cent.	Decrease per cent.	Reported value of lands and town lots.	Equalized value of lands and town lots.	Value of personally.	Value of railroad property.	Reported total value.	Equalized total value.	State tax, at two mills on the dollar.
Adair	367,310	7 98	7 98	2,932,300	287,694			3,219,994	3,219,994	517,111	101,016	3,838,121	3,838,121	7,676 24
Adams	265,995	6 87	7 21	1,827,840	181,834			2,009,674	2,110,157	433,384	332,928	2,775,986	2,876,469	5,752 93
Allamakee	403,760	4 88	6 57	1,972,382	382,838			2,355,220	3,179,547	560,271	165,957	3,081,448	3,905,775	7,811 55
Appanoose	324,595	7 26	7 26	2,356,947	421,737			2,778,684	2,778,684	1,061,542	249,721	4,089,947	4,089,947	8,179 89
Audubon	283,102	6 30	5 67	1,797,154	64,119			1,861,273	1,675,146	282,580	32,720	2,176,573	1,990,446	3,980 89
Benton	446,816	10 23	9 72	4,574,368	859,545		10	5,433,913	5,162,218	1,582,537	420,752	7,437,202	7,165,507	14,331 01
Black Hawk	351,937	12 04	10 24	4,317,069	1,422,271		15	5,739,340	4,878,439	1,330,774	304,882	7,374,996	6,514,095	13,029 19
Boone	355,838	7 28	7 28	2,592,491	462,270			3,054,761	3,054,761	1,095,670	301,559	4,361,990	4,361,990	8,723 98
Bremer	273,471	7 08	7 47	1,934,488	200,936		05	2,135,424	2,242,195	570,458	76,384	2,782,266	2,889,037	5,778 07
Buchanan	352,200	8 93	8 93	3,146,503	659,484			3,805,987	3,805,987	1,122,180	194,509	5,122,676	5,122,676	10,245 35
Buena Vista	337,696	3 91	4 30	1,341,355	110,144			1,451,499	1,596,648	177,563	134,673	1,763,735	1,908,884	3,817 77
Butler	366,265	5 32	6 65	1,947,621	221,578		25	2,169,199	2,711,499	438,116	222,108	2,829,423	3,371,723	6,743 45
Calhoun	358,576	4 23	3 59	1,517,736	46,265		15	1,564,001	1,329,401	232,439	78,705	1,640,545	1,640,545	3,281 09
Carroll	365,224	4 95	5 44	1,808,598	259,811		10	2,068,409	2,275,249	240,559	283,320	2,592,288	2,739,128	5,598 25
Cass	360,237	9 95	8 96	3,585,804	563,160		10	4,148,964	3,734,068	989,194	335,012	5,473,170	5,058,274	10,116 55
Cedar	347,746	10 33	10 84	3,593,313	382,042		05	3,975,355	4,174,122	1,181,890	406,026	5,563,271	5,762,038	11,524 08
Cerro Gordo	360,410	6 17	5 87	2,224,876	398,495		05	2,623,371	2,492,203	439,476	252,249	3,315,096	3,183,928	6,367 85
Cherokee	357,577	4 27	4 27	1,527,835	129,305			1,657,140	1,657,140	231,990	157,940	2,047,070	2,047,070	4,094 14
Chickasaw	316,070	5 82	6 40	1,839,836	156,362			1,996,198	2,196,114	460,718	108,006	2,565,192	2,764,838	5,529 67
Clarke	274,936	6 68	7 34	1,836,255	232,537		10	2,068,792	2,308,671	587,595	317,388	3,063,775	3,213,654	6,427 31
Clay	241,894	3 03	3 18	733,013	21,761			754,774	792,512	130,677	80,223	965,674	1,063,412	2,066 81
Clinton	483,988	6 26	7 82	3,029,605	544,526			3,574,131	4,467,664	1,173,196	443,054	5,190,381	6,083,914	12,167 83
Clyton	430,680	10 51	10 51	4,525,440	1,762,430			6,287,870	6,287,870	1,534,527	655,993	8,478,390	8,478,390	16,956 78
Crawford	458,333	4 70	4 94	2,155,617	138,751		05	2,294,368	2,409,086	390,330	325,068	3,069,766	3,124,484	6,248 97



STATEMENT "K" - CONTINUED.

Table with columns: County, Acres of land, Reported value per acre, Equalized value per acre, Reported value of town lots, Increase per cent, Decrease per cent, Reported value of lands and town lots, Equalized value of lands and town lots, Value of railroad property, Reported total value, Equalized total value, State tax, at two mills on.

Totals. \$46,970,290 \$54,384,461 \$800,254,754 \$800,381,498 \$79,618,996 \$22,540,904 \$492,414,653 \$465,541,397 \$811,092,79

\*It is the general average value of the lands in the State.

Table with columns: County, Acres of land, Reported value per acre, Equalized value per acre, Reported value of town lots, Increase per cent, Decrease per cent, Reported value of lands and town lots, Equalized value of lands and town lots, Value of railroad property, Reported total value, Equalized total value, State tax, at two mills on.

Totals. \$46,970,290 \$54,384,461 \$800,254,754 \$800,381,498 \$79,618,996 \$22,540,904 \$492,414,653 \$465,541,397 \$811,092,79

\*It is the general average value of the lands in the State.



STATEMENT "L,"

Showing the amount of fees received from Life and Accident Insurance Companies transacting business in Iowa, from the 1st day of October, 1877, to the 1st day of October, 1879.

NAMES.	LOCATION.	AMOUNT.
Etna.....	Connecticut.....	\$ 68 00
Centennial Mutual.....	Iowa.....	77 50
Charter Oak.....	Connecticut.....	51 00
Connecticut General.....	Connecticut.....	95 00
Connecticut Mutual.....	Connecticut.....	110 00
Continental.....	Connecticut.....	46 00
Equitable.....	Iowa.....	57 50
Equitable.....	New York.....	92 00
Germania.....	New York.....	102 00
Hartford Life & Annuity.....	Connecticut.....	83 00
Home.....	New York.....	60 00
Homeopathic Mutual.....	New York.....	58 00
Iowa.....	Iowa.....	19 00
John Hancock Mutual.....	Massachusetts.....	58 00
Manhattan.....	New York.....	56 00
Massachusetts Mutual.....	Massachusetts.....	50 00
Metropolitan.....	New York.....	44 00
Mutual Benefit.....	New Jersey.....	86 00
Mutual.....	New York.....	300 00
National.....	Vermont.....	48 00
National.....	District of Columbia.....	58 00
New England Mutual.....	Massachusetts.....	60 00
New York.....	New York.....	82 00
Northwestern Mutual.....	Wisconsin.....	188 00
Pacific Mutual.....	California.....	24 00
Penn Mutual.....	Pennsylvania.....	56 00
Phoenix Mutual.....	Connecticut.....	154 00
Provident Savings.....	New York.....	72 00
Railway Passenger.....	Connecticut.....	318 00
Travelers.....	Connecticut.....	772 00
Union Central.....	Ohio.....	94 00
Union Mutual.....	Maine.....	98 00
United States.....	New York.....	46 00
Washington.....	New York.....	66 00
Total.....		\$ 3,649 00

STATEMENT "M,"

Showing the amount of fees received from Fire and Marine Insurance Companies transacting business in Iowa from the first day of October, 1877, to the first day of October, 1879.

NAMES.	LOCATION.	AMOUNT.
Etna.....	Connecticut.....	\$ 678 00
Amazon.....	Ohio.....	198 00
Amity.....	New York.....	36 00
American.....	Illinois.....	1,492 00
American.....	Pennsylvania.....	334 00
American Central.....	Missouri.....	716 00
Atlantic.....	New York.....	132 00
Atlantic F. & M.....	Rhode Island.....	160 00
Boylston Mutual.....	Massachusetts.....	66 00
British America.....	Canada.....	344 00
Buffalo German.....	New York.....	92 00
Burlington.....	Iowa.....	212 00
Cedar Rapids.....	Iowa.....	304 50
Citizens'.....	Missouri.....	60 00
Clinton.....	New York.....	68 00
Commerce.....	New York.....	36 00
Commercial.....	New York.....	198 00
Commercial Union.....	England.....	240 00
Commonwealth.....	Massachusetts.....	140 00
Connecticut.....	Connecticut.....	352 00
Continental.....	New York.....	958 00
Eliot.....	Massachusetts.....	86 00
Equitable F. & M.....	Rhode Island.....	164 00
Fairfield.....	Connecticut.....	86 00
Faneuil Hall.....	Massachusetts.....	190 00
Farmers'.....	Iowa.....	202 50
Fire Association.....	Pennsylvania.....	382 00
Fireman's Fund.....	California.....	432 00
Firemen's.....	Massachusetts.....	86 00
Firemen's.....	Ohio.....	124 00
Franklin F. & M.....	Missouri.....	90 00
Franklin.....	Pennsylvania.....	226 00
French Ins. Corporation.....	France.....	216 00
German.....	Illinois.....	466 00
German American.....	New York.....	584 00
Germania.....	New Jersey.....	30 00
Germania.....	New York.....	516 00
German Mutual.....	Iowa.....	12 00
Girard.....	Pennsylvania.....	306 00
Glens Falls.....	New York.....	188 00
Globe.....	New York.....	66 00
Hamburg-Bremen.....	Germany.....	122 00
Hamburg-Magdeburg.....	Germany.....	76 00



STATEMENT "M"—CONTINUED.

NAMES.	LOCATION.	AMOUNT.
Hanover .....	New York.....	\$ 516 00
Hartford.....	Connecticut.....	1,438 00
Hawkeye.....	Iowa.....	535 50
Hoffman.....	New York.....	116 00
Home.....	Ohio.....	258 00
Home.....	New York.....	1,284 00
Howard.....	New York.....	124 00
Humboldt.....	New Jersey.....	30 00
Imperial.....	England.....	368 00
Ins. Co. of North America.....	Pennsylvania.....	552 00
Iowa State.....	Iowa.....	136 00
Jefferson.....	Missouri.....	116 00
Knickerbocker.....	New York.....	66 00
Lancashire.....	England.....	184 00
Liverpool & London & Globe.....	England.....	212 00
London Assurance.....	England.....	154 00
London & Lancashire.....	England.....	70 00
Manhattan.....	New York.....	194 00
Manufacturers & Builders'.....	New York.....	66 00
Manufacturers' F. & M.....	Massachusetts.....	130 00
Mercantile Mutual.....	New York.....	92 00
Merchants'.....	New Jersey.....	132 00
Merchants'.....	Rhode Island.....	160 00
Meriden.....	Connecticut.....	306 00
Milwaukee Mechanics'.....	Wisconsin.....	266 00
Mississippi Valley.....	Tennessee.....	43 00
Mobile Fire Department.....	Alabama.....	100 00
Mutual Hail.....	Wisconsin.....	158 00
National.....	Connecticut.....	182 00
Newark.....	New Jersey.....	167 00
New Hampshire.....	New Hampshire.....	163 00
New York City.....	New York.....	76 00
Niagara.....	New York.....	490 00
North British & Mercantile.....	England.....	406 00
Northern Assurance.....	England.....	368 00
Northern.....	New York.....	72 00
North German.....	Germany.....	120 00
Northwestern National.....	Wisconsin.....	338 00
Orient.....	Connecticut.....	284 00
Pennsylvania.....	Pennsylvania.....	264 00
People's (Newark).....	New Jersey.....	112 00
People's (Trenton).....	New Jersey.....	104 00
Phenix.....	New York.....	906 00
Phoenix.....	Connecticut.....	890 00
Providence Washington.....	Rhode Island.....	160 00
Queen.....	England.....	270 00
Resolute.....	New York.....	36 00

STATEMENT "M"—CONTINUED.

NAMES.	LOCATION.	AMOUNT.
Revere.....	Massachusetts.....	\$ 62 00
Rochester German.....	New York.....	92 00
Roger Williams.....	Rhode Island.....	118 00
Royal.....	England.....	276 00
Royal Canadian.....	Canada.....	258 00
Saint Joseph F. & M.....	Missouri.....	290 00
Saint Nicholas.....	New York.....	70 00
Saint Paul F. & M.....	Minnesota.....	284 00
Scottish Commercial.....	Scotland.....	400 00
Security.....	Connecticut.....	94 00
Shawmut.....	Massachusetts.....	172 00
Springfield F. & M.....	Massachusetts.....	932 00
Standard.....	New Jersey.....	80 00
Standard.....	New York.....	30 00
Star.....	New York.....	144 00
State.....	Iowa.....	462 00
Sterling.....	New York.....	66 00
Trade.....	New Jersey.....	88 00
Traders'.....	Illinois.....	350 00
Tradesmen's.....	New York.....	64 00
Union.....	Pennsylvania.....	120 00
Washington.....	Massachusetts.....	86 00
Watertown.....	New York.....	506 00
Westchester.....	New York.....	220 00
Western Assurance.....	Canada.....	188 00
Williamsburg City.....	New York.....	76 00
Forty-one local Mutual Companies, \$2.50 each.....		102 50
Total fees from Fire Companies.....		\$30,312 00
Total fees from Life Companies.....		3,649 00
Total fees received from Fire and Life Companies.....		\$33,961 00



## STATEMENT "N."

Showing the amount of taxes paid by Life and Accident Insurance Companies, being two and one-half per cent on premiums received in Iowa, for the years 1877 and 1878.

NAME OF COMPANY.	Tax of 1877.	Tax of 1878.	Total tax.
Aetna .....	\$ 1,004 75	\$ 782 21	\$ 1,786 96
Connecticut General .....		20 29	20 29
Connecticut Mutual .....	2,443 46	2,293 09	4,736 55
Continental .....	104 07	22 61	126 68
Equitable (N. Y.) .....	280 64	1,018 78	1,299 42
Germania .....	197 16	129 40	326 56
Hartford L. and A .....		2 41	2 41
Home .....	34 00	165 35	199 35
Homeopathic Mutual .....	33 34	29 77	63 11
John Hancock Mutual .....	31 50	33 65	65 15
Manhattan .....	18 34	14 29	32 63
Massachusetts Mutual .....	97 77	80 61	178 38
Metropolitan .....	57 12	42 36	99 48
Mutual Benefit .....	1,354 04	1,261 31	2,615 35
Mutual .....	2,945 82	2,508 69	5,454 51
National (Vermont.) .....	7 90	4 91	12 81
National (D. C.) .....	98 22	75 38	173 60
New England Mutual .....	374 22	297 66	671 88
New York .....	657 49	503 28	1,160 77
Northwestern Mutual .....	2,424 18	2,299 58	4,723 76
Pacific Mutual .....	106 38		106 38
Penn Mutual .....	162 48	120 79	283 27
Phoenix Mutual .....	435 97	258 65	694 62
Railway Passenger Assurance .....	60 72		60 72
Travelers .....	653 62	643 58	1,297 20
Union Central .....	129 40	45 77	175 17
Union Mutual .....	149 27	195 55	344 82
United States .....	30 73	16 31	47 04
Washington .....	594 74	516 81	1,111 55
Totals .....	\$ 14,487 33	\$ 13,383 09	\$ 27,870 42

## STATEMENT "O."

Showing the amount of taxes paid by Fire and Marine Insurance Companies, being two and one-half per cent on premiums received in Iowa, for the year 1877 and 1878.

NAME OF COMPANY.	Tax of 1877.	Tax of 1878.	Total tax.
Aetna .....	\$ 1,848 70	\$ 1,311 17	\$ 3,159 87
Amazon .....	143 81	64 23	208 04
American (Ills.) .....	1,633 54	1,331 49	2,965 03
American (Pa.) .....	328 22	307 44	635 66
American Central .....	414 22	343 82	758 04
Amity .....	7 57		7 57
Atlantic (N. Y.) .....	115 00	98 75	213 75
Atlantic (R. I.) .....	22 01	13 93	35 94
British America .....	287 75	214 52	502 27
Buffalo German .....	57 81	77 29	135 10
Citizens (Mo.) .....	52 35		52 35
Commerce .....	97		97
Commercial .....		15 88	15 88
Commercial Union, U. S. Branch .....	180 31	228 86	409 17
Commonwealth .....	115 63	94 81	210 44
Connecticut .....	179 75	176 17	355 92
Continental .....	1,379 08	1,387 21	2,766 29
Equitable F. & M. .....	22 01	13 93	35 94
Fairfield .....	41 14	25 35	66 49
Faneuil Hall .....	97 41	92 99	190 40
Fire Association .....	571 24	555 80	1,127 04
Firemans Fund .....	358 78	322 99	681 77
Firemens .....	38 90	39 06	77 96
Franklin (Mo.) .....	93 74		93 74
Franklin (Pa.) .....	554 11	440 51	994 62
French Insurance Corporation, U. S. Branch .....	92 06	147 01	239 07
German .....	852 51	746 25	1,598 76
German American .....	953 50	852 55	1,806 05
Germania (N. J.) .....	24 21		24 21
Germania (N. Y.) .....	487 77	379 14	866 91
Girard .....	590 03	449 81	1,039 84
Glens Falls .....	187 54	163 81	351 35
Hamburg Bremen, U. S. Branch .....	100 57	112 97	213 54
Hanover .....	487 77	379 14	866 91
Hartford .....	1,765 74	1,561 64	3,327 38
Hoffman .....		4 89	4 89
Home (Ohio) .....	171 86	95 45	267 31
Home (N. Y.) .....	2,383 78	2,158 55	4,542 33
Howard .....	59 02	66 08	125 10
Humboldt .....	39 81		39 81
Imperial, U. S. Branch .....	225 14	228 70	453 84
Insurance Company of North America .....	1,828 21	1,682 87	3,511 08
Jefferson .....	23 73	14 44	38 17
Lancashire, U. S. Branch .....	221 54	485 10	706 64
Liverpool and London and Globe, U. S. Branch .....	564 90	506 73	1,071 63
London Assurance, U. S. Branch .....	107 18	133 43	240 61
Manhattan .....	58 05	61 47	119 52



STATEMENT "O"—CONTINUED.

NAME OF COMPANY.	Tax of 1877.	Tax of 1878.	Total Tax.
Manufacturers' F. & M.	\$ 37 40	\$ 55 82	\$ 93 22
Merchants (N. J.)	230 87	132 27	363 14
Merchants (R. I.)	22 01	13 93	35 94
Mercantile Mutual	58 74	46 59	105 33
Meriden	116 48	176 17	292 65
Milwaukee Mechanics	240 11	270 55	510 66
Mississippi Valley	22 44		22 44
Mobile Fire Department	30 05		30 05
Mutual Hail	36 28	135 95	172 23
National	158 10	154 67	312 77
Newark Fire		47 56	47 56
New Hampshire	15 02	45 18	60 20
Niagara	494 93	338 44	833 37
North British and Mercantile, U. S. Branch	824 94	741 85	1,566 79
Northern Assurance, U. S. Branch (Eng.)	225 14	228 70	453 84
Northern (N. Y.)	36 89	35 20	72 09
North German, U. S. Branch		15 53	15 53
Northwestern National	382 55	314 29	696 84
Orient	96 65	107 16	203 81
Pennsylvania	465 81	433 70	899 51
People's (Newark, N. J.)	132 04	85 85	217 89
People's (Frenton, N. J.)	80 35	39 10	119 45
Phenix (N. Y.)	1,289 82	1,151 38	2,441 20
Phenix (Conn.)	1,252 70	1,071 58	2,324 28
Providence Washington	22 01	13 93	35 94
Queen, U. S. Branch	269 38	289 82	559 20
Resolute	97		97
Revere	5 88	12 84	18 72
Rochester German	90 76	81 70	172 46
Roger Williams	44 74	43 90	88 64
Royal, U. S. Branch	435 88	420 18	856 06
Royal Canadian	203 15	182 69	385 84
St. Joseph F. & M.	136 50	133 11	269 61
St. Nicholas	29 79	26 11	55 90
St. Paul F. & M.	384 31	247 43	631 74
Scottish Commercial, U. S. Branch	331 11	314 75	645 86
Security	48 58	22 58	71 16
Shawmut	47 80	29 36	77 16
Springfield F. & M.	806 37	1,012 98	1,819 35
Standard (N. Y.)	28 91		28 91
Standard (N. J.)	94 12	26 25	120 37
Star		10 18	10 18
Trade	1 00	7 59	8 59
Traders'	128 78	59 04	187 82
Union	4 68	19 75	24 43
Watertown	884 52	752 36	1,636 88
Westchester	460 44	404 11	864 55
Western Assurance	235 43	144 76	380 19
Williamsburg City	37 00	44 94	81 94
Totals	\$30,750 40	\$27,328 06	\$58,078 46

STATEMENT "P."

Statement of Resources and Liabilities of the several Savings Banks in Iowa doing business under the laws of the State, up to and including September 27, 1879, made to the Auditor of State as required by Chapter 9, Title XI., of the Code of 1873.

RESOURCES.

NAMES.	Loans and discounts.	U. S. Bonds.	Other stocks, bonds, etc.	Over drafts.	Real estate.	Other investments.	Due from banks.	Expenses.	Specie.	Legal tender, national bank notes, silver and subd-inary coin.	Cash items.
Allamakee County, Lansing.	\$ 25,638 04				\$ 3,680 03		\$ 4,550 01	\$ 147 47		\$ 3,994 40	
Bank of New Hampton	15,978 49				1,680 49	601 60	2,289 20	3,778 40	400 00		
Clayton County, McGregor	23,364 10				3,064 49		542 12	3,084 19			
Council Bluffs	93,624 56	41,345 80	15,021 38	4,759 67	10,483 90	2,802 67	36,617 51	2,622 71	10,434 75	21,546 92	1,340 02
Clinton	76,691 00		5,450 00	4,717 03		49,641 96	49,641 96	1,703 26	600 00	2,120 49	
Citizens, Elgin	31,045 57	30,800 00		273 63	4,594 33	1,072 50	3,721 96	42 35		13,621 50	338 94
Davenport	565,081 33					827 16	58,738 69	607 35	170 64	1,991 74	2,201 50
Floyd County, Charles City	32,947 00		145 40		1,099 59	1,000 00	41,489 06	29,529 45	726 34	5,350 27	1,092 78
Farmers and Citizens, Clinton	83,329 55	8,000 00			1,931 25	600 91	600 91	1,958 62			
Fayette County, West Union	50,961 85	60,000 00	50 00		1,547 36	443 04	49,944 46	2,124 96		13,975 32	
German American, Burlington	111,487 55				9,801 86				6,019 50	54,978 14	38,893 76
Grinnell	57,475 43		13,904 60	3 41		1,400 00	2,727 06	291 47	6,040 19	6,040 19	106 31
Iowa State, Burlington	155,853 45		1,388 97		10,175 00	1,500 00	89,888 66	19 70	1,187 00	6,750 69	
Johnson County, Iowa City	220,723 07	25,000 00	6,649 04	6,675 52	34,942 95	5,241 87	43,633 14	2,068 42	2,286 88	23,103 96	3,396 48
Keokuk	169,976 43		42,104 90	939 50	2,952 16	35,080 40	35,080 40	1,233 84	1,758 25	39,543 61	1,450 10
Keokuk	11,550 00		5,441 56	300 88		325 00	2,083 14	2,597 66	200 00	1,397 05	
Stour City	35,375 84				1,623 00		14,588 97	1,097 45	400 00	2,094 97	62 60
Savings Bank of Decorah	69,609 22			1,062 33	7,568 34	1,689 75	9,640 58	1,731 67	530 00	10,322 50	82 60
Toledo	64,167 25	5,000 00	630 90							8,573 69	
Washington County											
Totals	\$2,759,472 25	\$170,145 80	\$90,135 86	\$16,362 37	\$94,984 75	\$23,314 94	\$445,538 26	\$56,521 66	\$27,470 36	\$218,409 44	\$ 50,490 02







## STATEMENT "Q"—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 8.]

NAME.	Loans and discounts.	U. S. Bonds.	Other stocks and bonds.	Over drafts.	Real estate.	Other investments.	Due from banks.	Expenses.	Spends.	Capital (under national bank notes, national treasury notes, etc.)	Cash Items.
Plymouth County (Le Mars).....	\$ 61,932 92				\$ 4,156 88	\$ 1,818 10	\$ 29,921 36			\$ 13,149 97	
Shell Rock Valley (Greene).....	29,848 80			\$ 4,103 46	1,948 25	1,049 07	1,783 50	3,114 94		3,789 06	
Bank of Nashua.....	25,324 92		\$ 4,771 28	1,487 22	25,881 35	4,541 60	6,227 17	2,032 09	150 00	1,875 71	\$ 108 10
Union (Sigourney).....	47,793 33				14,427 00		7,741 37	312 25	2,200 00	19,737 96	
Union (Wilton).....	59,825 09			17,982 57		928 94	1,136 53	77 18		2,694 27	102 00
West Branch.....	65,306 89			3,188 12	4,000 00	2,610 80	8,814 37	2,729 17		6,730 30	
Wayne County (Corrydon).....	89,217 23			3,754 48		1,915 00	7,482 72	12 15	50 00	6,945 74	
Total.....	\$2,555,641 21	\$105,059 29	\$87,092 96	\$119,641 75	\$225,190 01	\$51,309 37	\$446,454 12	\$58,380 83	\$16,306 88	\$304,958 53	\$24,892 67

## STATEMENT "Q"—CONTINUED.

[1880.]

REPORT OF THE AUDITOR OF STATE.

95

## LIABILITIES.

NAME.	Capital stock.	Unpaid dividends.	Deposits.	Due to banks and bankers.	Undivided profits.	Liabilities of stockholders and Directors.
Appanoose County (Centerville).....	\$ 25,000 00		\$ 12,141 29		\$ 2,418 65	\$ 6,000 00
Bank of Iowa Falls.....	33,750 00		20,582 41		6,934 66	
Bank of Nashua.....	50,000 00		29,208 42		18,218 43	
Bank of F. Madison.....	50,000 00	\$ 2,222 04	119,287 14		4,299 02	
Bank of Keota.....	35,000 00	17,000 00	38,435 15		7,149 08	2,281 00
Bank of Waverly.....	50,000 00	168 75	87,314 62		9,030 43	9,005 00
Bremer County (Waverly).....	50,000 00	40,000 00	990 25		4,254 85	
Butler County (Clarkeville).....	50,000 00		34,095 70	\$ 1,472 61	6,293 68	12,302 99
Case County (Atlantic).....	30,000 00		36,630 29		5,564 05	6,715 00
Citizen's (Centerville).....	30,000 00		71,545 57		5,156 59	7,712 25
Citizen's (Hampton).....	50,000 00	15 00	54,587 69	1,165 85	1,496 34	
Commercial (Keokuk).....	50,000 00		31,773 70	3,000 00	6,306 29	7,122 48
Charles City.....	60,000 00	12,000 00	161,133 62	757 46	4,825 47	17,959 17
Case County (Atlantic).....	50,000 00	22,969 37	70,820 94		2,576 44	
Citizen's (Centerville).....	60,000 00		61,969 94	78 24	17,778 00	6,700 00
Delaware County (Manchester).....	50,000 00	830 00	101,418 17		7,407 45	3,901 95
Dubuque County (Dubuque).....	30,000 00		17,432 82	3,800 00	11,295 42	
Farmers' Exchange (Steamboat Rock).....	50,000 00	21,671 51	27,935 34	210 33		
Farmers' and Citizens' (Wilton).....	50,000 00	20 98	53,566 55	5,000 00	8,486 38	7,788 00
Farmers and Traders' (Okaloosa).....	120,000 00	20 00	296,493 22	310 69	27,414 73	34,560 00
German (Dubuque).....	50,000 00		13,834 06		3,836 82	840 00
Ham-Old County (Hamboldt).....	50,000 00	10,000 00	33,137 33		2,810 79	689 00
Hardin County (Eldora).....	100,000 00		113,376 07		21,551 29	2,900 00
Monticello.....	50,000 00		27,791 62		6,830 55	1,000 00
Monroe County (Albia).....	60,000 00		63,663 90		8,358 93	12,992 00
Kossuth County (Algona).....	75,000 00	330 50	70,394 66	164 53	7,725 40	1,939 00
People's (West Liberty).....	25,000 00		81,190 73		5,538 46	
Plymouth County (Le Mars).....	24,250 00		14,925 60		3,810 42	1,425 00
Shell Rock Valley (Greene).....	40,000 00	1,952 47	22,650 71	11,297 60	1,188 86	26 00
Storm Lake.....	20,000 00	15,968 29	48,950 80		1,272 43	6,000 00
Union (Sigourney).....	56,450 00	11,000 00	41,664 96		125 60	3,505 07
Union (Wilton).....	50,000 00		38,466 93	1,582 21	3,383 45	5,912 45
West Branch.....	52,223 12	933 13	45,900 33		329 99	7,540 00
Wayne County (Corrydon).....						
Total.....	\$1,626,305 12	\$182,103 04	\$2,032,844 99	\$28,165 12	\$224,059 35	\$161,291 29



Statement of resources and liabilities of the banks doing business in Iowa under the general banking law as provided by Chapter 9, Title XI, of the Code of 1873. Made to the Auditor of State, up to and including September 27th, 1879.

TWENTY BANKS, SAVINGS.	RESOURCES.
Loans and discounts	\$ 2,758,472.25
United States bonds	170,145.80
Other stocks and bonds	90,135.85
Over-drafts	16,362.37
Real estate	94,984.75
Other investments	23,314.94
Due from banks	445,538.26
Expenses	56,521.66
Specie	27,470.36
Legal tender, bank notes, etc.	218,409.44
Cash items	50,480.02
<b>Total</b>	<b>\$ 3,951,835.70</b>
	<b>LIABILITIES.</b>
Capital stock	\$ 795,300.00
Unpaid dividends	9,951.93
Deposits	2,868,375.60
Due to banks and bankers	23,307.34
Undivided profits	254,900.83
<b>Total</b>	<b>\$ 3,951,835.70</b>

THIRTY-THREE BANKS OTHER THAN SAVINGS.	RESOURCES.
Loans and discounts	\$ 2,555,641.21
United States bonds	105,059.29
Other stocks and bonds	87,092.96
Over-drafts	119,641.75
Real estate	223,190.01
Other investments	51,359.37
Due from banks	446,454.12
Expenses	58,380.83
Specie	16,306.88
Legal tender, bank notes, subsidiary, coin, etc.	304,958.53
Cash items	24,892.67
<b>Total</b>	<b>\$ 3,992,977.62</b>
	<b>LIABILITIES.</b>
Capital stock	\$ 1,526,305.12
Unpaid dividends	182,103.04
Deposits	2,032,344.99
Due to banks and bankers	28,165.12
Undivided profits	224,059.35
<b>Total</b>	<b>\$ 3,992,977.62</b>

SCHOOL FUND.

RECEIPTS ON ACCOUNT OF PERMANENT FUND.

GEORGE W. BEMIS, Treasurer of State.

1878.			
Jan. 3.	To amount received from Eads' loans	\$	375.00
March 6.	To amount received from Eads' loans		166.66
March 9.	To amount received from Eads' loans		333.33
Dec. 26.	To amount received from Eads' loans		166.66
1879.			
Jan. 15.	To amount received from Eads' loans		100.00
April 19.	To amount received from Eads' loans		375.00
April 19.	To amount received from Eads' loans		150.00
May 3.	To amount received from Eads' loans		160.00
May 7.	To amount received from Eads' loans		100.00
June 24.	To amount received from Eads' loans		50.00
June 24.	To amount received from Eads' loans		250.00

Total amount received now in hands of State Treasurer. \$ 2,226.65

TEMPORARY SCHOOL FUND.

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF TEMPORARY FUND.

GEORGE W. BEMIS, Treasurer of State.

1879.			
Sept. 30.	To amount received from interest on Eads' loans for the fiscal term ending this day	\$	1,599.09
Sept. 30.	To amount received from interest on State loans for the fiscal term ending this day		40,058.69
	<b>Total</b>		<b>\$41,657.78</b>

DISBURSEMENTS.

1878.			
March 4.	By amount included in apportionment of March, 1878	\$	11,562.98
Sept. 2.	By amount included in apportionment of September, 1878		12,682.18
1879.			
March 3.	By amount included in apportionment of March, 1879		3,673.81
Sept. 1.	By amount included in apportionment of September, 1879		13,738.81
	<b>Total</b>		<b>\$41,657.78</b>



## STATEMENT "R,"

Showing the amount of the Permanent School Fund in the several Counties, as shown by the Auditor of State's Books, on September 30, 1879.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair.....	\$ 29,408.69	Johnson.....	\$ 31,198.40
Adams.....	31,431.56	Jones.....	58,756.53
Allamakee.....	93,071.08	Keokuk.....	22,459.56
Appanoose.....	21,392.05	Kossuth.....	22,205.22
Antonson.....	15,017.65	Lee.....	33,358.15
Black Hawk.....	45,336.98	Linn.....	38,602.10
Boone.....	45,827.49	Louisa.....	20,789.57
Bremer.....	35,523.58	Lucas.....	18,089.48
Buchanan.....	49,505.36	Lyon.....	3,652.88
Buena Vista.....	29,669.16	Madison.....	26,531.22
Butler.....	18,758.60	Mahaska.....	34,896.79
Calhoun.....	26,807.34	Marion.....	33,029.01
Carroll.....	11,834.45	Marshall.....	35,709.73
Cass.....	22,500.00	Mills.....	30,668.85
Cedar.....	63,502.70	Mitchell.....	15,652.49
Cerro Gordo.....	41,765.43	Monona.....	21,204.18
Cherokee.....	19,914.71	Monroe.....	20,312.41
Chickasaw.....	25,391.34	Montgomery.....	34,142.96
Clarke.....	28,057.37	Muscatine.....	27,821.68
Clay.....	37,797.21	O'Brien.....	12,800.00
Clayton.....	11,556.00	Osceola.....	9,500.00
Clinton.....	57,092.69	Page.....	70,112.44
Crawford.....	58,410.45	Palo Alto.....	19,442.56
Dallas.....	20,322.09	Plymouth.....	24,735.14
Davis.....	41,333.74	Pocahontas.....	17,140.91
Decatur.....	26,878.91	Polk.....	44,814.08
Delaware.....	77,795.92	Pottawattamie.....	63,774.31
Des Moines.....	30,532.07	Poweshiek.....	63,566.66
Dickinson.....	42,424.77	Ringgold.....	25,945.80
Dubque.....	7,878.75	Sac.....	14,292.43
E Emmet.....	33,055.00	Scott.....	13,624.21
Fayette.....	16,892.80	Shelby.....	18,319.40
Floyd.....	75,208.49	Sioux.....	6,544.00
Franklin.....	29,705.46	Story.....	44,455.97
Fremont.....	17,426.33	Tama.....	58,584.55
Greene.....	42,288.46	Taylor.....	42,168.61
Grundy.....	34,504.58	Union.....	55,178.46
Guthrie.....	37,943.44	Van Buren.....	23,908.53
Hamilton.....	21,155.07	Wapello.....	27,873.13
Hancock.....	34,884.59	Warren.....	28,408.18
Hardin.....	16,668.28	Washington.....	38,737.03
Harrison.....	27,969.90	Wayne.....	41,473.30
Henry.....	41,728.37	Webster.....	40,211.91
Howard.....	19,390.07	Winnebago.....	5,512.25
Humboldt.....	49,188.40	Winneshiak.....	53,363.93
Ia.....	24,676.46	Woodbury.....	23,776.00
Iowa.....	7,880.00	Worth.....	21,416.00
Jackson.....	81,422.90	Wright.....	17,445.94
Jasper.....	37,160.84		
Jefferson.....	43,859.08	Totals.....	\$3,221,402.93
	26,493.33		

## STATEMENT "S,"

EADS' LOANS AND SURETIES.

List of Notes and Mortgages remaining unpaid September 30, 1879.

NOTES BELONGING TO EADS' LOANS.

NAMES.	AMOUNT.	REMARKS.
L. J. Swartz & B. Swartz, balance.....	\$ 2,400.00	Judgment in Lee Co., 1865.
W. G. Crawford & McCorkle.....	643.92	Worthless.
John W. Stanton & Shaw, balance.....	200.00	Worthless.
Geo. S. Hampton.....	5,000.00	Worthless.
W. J. Gilbert & McBride.....	600.00	Worthless.
T. J. Cannon.....	6,318.87	Worthless.
Total.....	\$16,345.99	

NOTES BELONGING TO EADS' SURETIES.

NAMES.	AMOUNT.	REMARKS.
Benj. Grossman, balance.....	\$ 750.00	Judgment in Lee Co., 1865.
R. W. Rothrock, balance.....	1,185.90	Judgment in Iowa Co., 1867.
W. H. Leach, balance.....	1,705.25	Judgment in Lee Co., 1866.
Leech & McFarland.....	3,000.00	Worthless — no consideration.
J. A. Goodrich.....	734.50	Judgment in Lee Co., 1865.
Boyles, Stampel & Hugal, balance.....	3,207.62	No judgment.
B. Hugel, balance.....	641.39	Judgment in Lee Co., 1865.
T. J. Cannon.....	1,000.00	Worthless.
W. H. White, balance.....	65.85	Judgment in Johnson Co.
Thomas Snyder.....	1,500.00	Worthless.
H. F. King, balance.....	76.15	Judgment in Johnson Co.
Geo. Andrews.....	1,250.00	No mortgage secures this note.
James D. Eads, balance.....	5,873.50	.....mortgage secures this note.....
Total.....	\$21,049.26	



## STATEMENT "T."

*Of Contract Notes, taken in part payment for Lands and Lots, sold by the State for the benefit of the School Fund; said Lands and Lots having been bought in by the State on foreclosure of mortgages belonging to the "Eads' Loans."*

DATE.	NAMES.	WHEN DUE.	AMOUNT.
Dec. 5, 1867	Arnold, Ransom, G. & John D.	Five years..	\$ 907.40
Feb. 5, 1872	Allyn, Frank	Five years..	900.00
June 1, 1874	Bennett, W. S.	Five years..	1,666.67
May 12, 1871	Greene, Abby M.	Ten years..	1,000.00
June 12, 1876	Lewis, M. C.	Eight years..	350.00
May 1, 1874	Mardis, Thomas F.	Five years..	500.00
March 23, 1872	McQueen, John	Ten years..	500.02
June 12, 1874	McNulty, Robert	Ten years..	200.00
April 28, 1876	Manwell, Thomas L. & John	Ten years..	546.66
April 28, 1876	Manwell, A. & John	Ten years..	546.66
June 1, 1874	Moore, W. W.	Ten years..	500.00
Nov. 4, 1868	Scott, Mary S.	Five years..	1,344.00
Jan. 13, 1879	Gilcrest, J. K. & W. H.	Ten years..	50.00
	Total		\$9,011.41

## STATEMENT "U."

*Description of Real Estate bid in and still held by the State for the use of the School Fund, on foreclosure of mortgages and judgments on Eads' Loans, September 30, 1877, also the estimated value of the same.*

Description of property bid in by the State on judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

## ESTIMATED VALUE.

Block 18, lying west of a north and south line running through the center of block 31, and produced through said block 18, six and a half acres	\$ 200.00
Sw qr block 28, two and a half acres; w hf block 22, five acres; e hf block 27, five acres	405.00
Lots 13, 14, 15, and 16, block 6, Nassau's addition to Keokuk	40.00
Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8	
Lots 1, 2, 3, 4, 9, 10, 12, block 9	
Lots 5, 6, 7, 8, 15, 16, block 10	
Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11	
Lots 1, 2, 5, 6, 9, 10, block 12	
Lots 1, 2, 3, 4, 5, 8, 9, block 13	
Lots 5 and 6, block 14	
Fractional block 16, Nassau's addition to Keokuk	500.00

Description of property bid in by the State on judgments, vs. Reid & Anderson, and S. J. & H. T. Reid:

Lots 5, 6, 7, 8, block 6; lots 1 and 2, block 7; all in Nassau's addition to the city of Keokuk.....\$ 40.00

Also lots 7, 8, 9, 10, 11, 12, block 60, lying partly in Mason's lower addition, and partly in Ried's addition to Keokuk..... 450.00

Description of property bid in by the State on judgments, vs. A. T. Walling:

Undivided one-third of, commence on se cor. of sw qr sec. 1, T. 65, R. 5; thence w on s line of said qr sec. to sw cor. of said qr; thence n on w line of said qr, 11 chains, 42 links, to stone; thence e parallel to s line of said qr sec., 30 chains, 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said qr sec., 9 chains, 50 links, to post; thence s 50 links, to beginning, containing 35 acres, in Lee county..... 250.00

Except the following tract sold to W. W. Belknap, in 1868, as follows:

Undivided one third of, beginning at a point on west bank of Mississippi river, 33 feet n of the s line of sec. 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul Railway; thence southerly 33 feet parallel with said railway to the s line of said sec.; thence e about 420 feet along the s line of said sec. to the w bank of said river; thence up said river to place of beginning, being in the s half of sec. 1, township 65 north, range 5 west. Also nw qr of sw qr and ne qr sw qr, sec. 3, T. 91, R. 26—80 acres, in Wright county..... 400.00

Description of land bid in by State on judgment of foreclosure, vs. E. J. Toof, et al., in Lucas county:

W hf of nw qr and se qr nw qr, sec. 20, township 71, range 21, containing 120 acres..... 600.00

Description of real estate bid in by and still belonging to the State for school fund, on foreclosure of mortgage given by the Medical Department of the State University at Keokuk:

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk..... 2,900.00

Lot 8, block 5, Scott's addition to Des Moines..... 400.00

Total estimated value of School Fund lands and lots not yet sold and under the control of the Executive Council.....\$6,335.00



## STATEMENT "V."

Amount of Permanent School Fund, and how invested, September 30, 1879.

This fund is composed of the following sums, as near as can be determined from the reports received and the books in this office, to-wit:

Amount in counties, as shown by statement "R".....	\$3,221,402.93
Amount held by the State on bonds drawing 8 per cent interest.....	245,435.19
Amount of contracts on hand for real estate sold, as per statement "T".....	9,011.41
Real estate bought in by the State for use of the School Fund, on foreclosure of mortgages belonging to Eads' loans and not yet re-sold, estimated.....	6,335.00
Amount in hands State Treasurer.....	2,236.65
Total.....	\$3,484,411.18

## STATEMENT "W."

Of contract notes belonging to the General Revenue, being proceeds of Lots sold by State, the same having been deeded to State to balance a deficiency of Ex-Treasurer S. M. Dyer, of Polk county; also statement of Notes received from sale of Orwig Property.

DATE.	CONTRACTOR.	RATE OF INTEREST.	AMOUNT.
1874.			
May 1873.	W. H. Shaw, Dyer property.....	10 per cent..	\$ 750.00
Jan. 1875.	S. Mellinger, Orwig property.....	8 per cent..	6,700.00
Dec. 21	Maria S. Orwig and S. F. Spofford, Orwig property.....	6 per cent..	2,650.00
Dec. 28	Maria S. Orwig, Orwig property.....	10 per cent..	1,000.00
Dec. 28	Maria S. Orwig, Orwig property.....	10 per cent..	1,500.00
Dec. 28	Maria S. Orwig, Orwig property.....	10 per cent..	2,500.00
	Total.....		\$15,100.00

## STATEMENT "W"—CONTINUED

List of Notes belonging to General Revenue, on account of the Rankin Defalcation.

DATE OF NOTE.	NAME.	RATE OF INTEREST.	AMOUNT.
1874.			
Nov. 7	J. W. Crawford.....	10 per cent..	\$ 800.00
1873.			
Aug. 16	District township of Saylorville.....	10 per cent..	77.70
1876.			
Sept. 26	Russell & Harper, two notes at \$100.00 each..	10 per cent..	200.00
1874.			
June 11	Wile Kent.....	10 per cent..	700.00
1875.			
Nov. 1	Jackson Wisehart and wife, four notes at \$500.00 each.....	10 per cent..	2,000.00
	Total.....		\$4,831.70

Aggregate Notes belonging to General Revenue.....\$21,181.70

The State is also the owner of the following real estate, received from that source, viz:

South part nw qr of ne qr, 30 acres; and north part of sw qr of ne qr, 10 acres; all in section 27, township 74, range 6, in Washington county; the whole estimated to be worth \$300. Sections 28 and 29, and ne qr of section 21, and so qr of section 30, all in township 100, range 48, in Lyon county, 1,600 acres; estimated to be worth \$5,000.

The east half of se qr of section 28, township 88, range 22; 80 acres, in Hardin county; estimated to be worth \$500.

Also, the sw qr of section 1, township 97, range 40; 160 acres, in O'Brien county; estimated to be worth \$500.

Total estimated value of real estate now remaining unsold, \$6,300.

## DESCRIPTION OF REAL ESTATE BELONGING TO THE GENERAL REVENUE FUND.

Description of property bid in and still held by the State on foreclosure of mortgage, in case of the State of Iowa for the use of Boone and other counties, vs. R. G. Orwig, et al., to-wit:

Commencing at the northeast corner of the northwest quarter of section 8, township 78, range 24 west, thence west 6 chains and 73 links, thence south 10 degrees 30 minutes, east 11 chains, thence north 68 degrees, east 4 chains and 80 links, thence north 9 chains and 24 links to place of beginning, containing five and 87-100 acres.....\$8,000.00

All other real estate bid in by the State under this foreclosure has been re-sold.

Total estimated value of real estate belonging to the general revenue of the State, not yet sold.....\$8,000.00



STATEMENT

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the fourth day of March, A. D. 1878, as provided by Sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of 25 cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due, as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	3869	27.03		1,155.47	1,155.47	967.25		188.22
Adams	3815	593.26	14.10	1,257.26	1,271.36	953.75		317.61
Allamakee	8255	511.31	24.40	3,725.02	3,749.42	2,063.75		1,685.67
Appanoose	7089			855.68	855.68	1,772.25	916.57	
Audubon	1403			600.71	600.71	350.75		249.96
Benton	9388	217.34		1,821.48	1,821.48	2,347.00	525.52	
Black Hawk	8563	502.08		2,233.65	2,233.65	2,140.75		92.90
Boone	6799	57.26		1,420.94	1,420.94	1,699.75	278.81	
Bremer	5564	147.85		1,980.21	1,980.21	1,391.00		589.21
Buchanan	7001			1,326.77	1,326.77	1,750.25	423.48	
Buena Vista	1741			1,059.89	1,059.89	435.25		624.64
Butler	5102	242.08	99.01	1,059.73	1,158.74	1,275.50	116.76	
Calhoun	1547			463.38	463.38	386.75		76.63
Carroll	3089	10.00		900.00	900.00	772.25		127.75
Cass	4733			2,400.70	2,400.70	1,183.25		1,217.45
Cedar	7226	133.00		1,670.62	1,670.62	1,806.50	135.88	
Cerro Gordo	3148			788.87	788.87	787.00		1.87
Cherokee	1987	16.00		963.52	963.52	496.75		466.77
Chickasaw	5338	109.05	49.88	1,122.29	1,172.17	1,334.50	162.33	
Clarke	4265			1,511.89	1,511.89	1,066.25		445.64
Clay	1133	.29	43.89	462.24	506.13	283.25		222.88

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Clayton	11209	50.00	28.51	2,283.71	2,312.22	2,802.25	490.03	
Clinton	13480		23.44	2,518.41	2,541.85	3,370.00	828.15	
Crawford	3096	42.50		812.88	812.88	774.00		38.88
Dallas	6547			1,653.35	1,653.35	1,636.75		16.60
Davis	6351			1,075.15	1,075.15	1,587.75	512.60	
Decatur	5934	55.17	82.25	3,110.92	3,193.17	1,483.50		1,709.67
Delaware	6359			1,285.28	1,285.28	1,589.75	304.47	
Des Moines	12064			1,696.99	1,696.99	3,016.00	1,319.01	
Dickinson	608			207.59	207.59	152.00		55.59
Dubuque	18058			1,583.12	1,583.12	4,514.50	2,931.38	
Emmet	557			675.71	675.71	139.25		536.46
Fayette	8865	876.39	89.02	2,976.44	3,065.46	2,216.25		849.21
Floyd	5348		150.00	1,188.22	1,338.22	1,337.00		1.22
Franklin	3024	74.71	80.00	697.05	777.05	756.00		21.05
Fremont	5935	15.00		1,691.54	1,691.54	1,483.75		207.79
Greene	3626			1,380.18	1,380.18	906.50		473.68
Grundy	3549	126.40		1,517.74	1,517.74	887.25		630.49
Guthrie	4451			846.20	846.20	1,112.75	266.55	
Hamilton	2546			1,385.01	1,385.01	636.50		748.51
Hancock	844		192.37	580.07	772.44	211.00		561.44
Hardin	6831			1,104.63	1,104.63	1,707.75	603.12	
Harrison	5271	196.21		1,629.14	1,629.14	1,317.75		311.39
Henry	8178			775.60	775.60	2,044.50	1,268.90	
Howard	3662			1,927.54	1,927.54	915.50		1,012.04
Humboldt	1534	849.19		907.06	907.06	383.50		523.56
Ida	540			307.20	307.20	135.00		172.20
Iowa	7018	682.50		3,256.91	3,256.91	1,754.50		1,502.41
Jackson	9165			1,486.43	1,486.43	2,291.25	804.82	
Jasper	10198			1,754.36	1,754.36	2,549.50	795.14	
Jefferson	6653			1,139.74	1,139.74	1,663.25	523.51	
Johnson	10839			1,247.94	1,247.94	2,709.75	1,461.81	
Jones	8924			2,350.26	2,350.26	2,081.00		269.26
Keokuk	8261			898.38	898.38	2,065.25	1,166.87	
Kossuth	1703	1,330.30	623.03	890.65	1,513.68	425.75		1,087.93
Lee	14470	1,068.82		1,334.32	1,334.32	3,617.50	2,283.18	
Linn	13330			1,544.09	1,544.09	3,332.50	1,788.41	
Louisa	5045			831.58	831.58	1,261.25	429.67	
Lucas	5033			803.58	803.58	1,258.25	454.67	



COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due, as per section 1882, Code of 1873.	Total interest apportioned.	Total interest to be apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Lyon.....	577			80.00	80.00	144.25	64.25	
Madison.....	6844			1,061.25	1,061.25	1,711.00	649.75	
Mahaska.....	9792	250.00		1,395.87	1,395.87	2,448.00	1,052.13	
Marion.....	10684			1,189.16	1,189.16	2,671.00	1,481.84	
Marshall.....	8130			1,488.39	1,488.39	2,032.50	544.11	
Mills.....	4752	20.85		1,226.75	1,226.75	1,188.00		38.75
Mitchell.....	4733		16.00	576.66	592.66	1,183.25	590.59	
Monona.....	2762	7.50	45.84	824.00	869.84	690.50		179.34
Monroe.....	5448	199.34		780.70	780.70	1,362.00	581.30	
Montgomery.....	4434			1,225.72	1,225.72	1,108.50		117.22
Muscatine.....	8310	279.75	100.00	1,112.86	1,212.86	2,077.50	864.64	
O'Brien.....	920			217.33	217.33	230.00	12.67	
Osceola.....	574			280.00	280.00	143.50		136.50
Page.....	6186			2,804.78	2,804.78	1,546.50		1,258.28
Palo Alto.....	1300			777.70	777.70	325.00		452.70
Plymouth.....	2335			861.40	861.40	583.75		277.65
Pocahontas.....	1016			340.50	340.50	254.00		86.50
Polk.....	13102	17.06	92.00	1,792.56	1,884.56	3,275.50	1,390.94	
Pottawattamie.....	9645			2,363.49	2,363.49	2,411.25	47.76	
Poweshiek.....	7264			2,542.62	2,542.62	1,816.00		726.62
Ringgold.....	4025			1,037.83	1,037.83	1,006.25		31.58
Sac.....	1880	309.93		571.70	571.70	470.00		101.70
Scott.....	15229			582.63	582.63	3,807.25	3,224.62	
Shelby.....	3171			732.77	732.77	792.75	59.98	
Sioux.....	1589			178.56	178.56	397.25	218.69	

Story.....	6017	72.65		1,777.99	1,777.99	1,504.25		273.74
Tama.....	7353	60.00		2,423.38	2,423.38	1,838.25		585.13
Taylor.....	5180	142.00		1,646.74	1,646.74	1,295.00		351.74
Union.....	4518			1,407.14	1,407.14	1,129.50		277.64
Van Buren.....	6444	307.51		959.94	959.94	1,611.00	651.06	
Wapello.....	8648	94.75	22.20	1,088.51	1,110.71	2,162.00	1,051.29	
Warren.....	7612			1,136.33	1,136.33	1,903.00	766.67	
Washington.....	8167			1,549.48	1,549.48	2,041.75	492.27	
Wayne.....	6272			1,658.93	1,658.93	1,568.00		90.93
Webster.....	5236	384.37	286.80	1,569.17	1,855.97	1,309.00		546.97
Winnebago.....	1525	13.30	153.30	220.49	373.79	381.25	7.46	
Winneshiek.....	9291	76.00		2,134.56	2,134.56	2,322.75	188.19	
Woodbury.....	3715	1,705.00		977.68	977.68	928.75		48.93
Worth.....	2259			798.86	798.86	564.75		234.11
Wright.....	1526			697.76	697.76	381.50		316.26
Totals.....	568026	\$11,867.75	\$2,216.04	\$128,227.48	\$130,443.52			\$23,168.87
Interest on Eads' Loans.....			526.75		526.75			526.75
Interest on State Loans.....			11,036.23		11,036.23			11,036.23
Grand totals.....			\$13,779.02	\$128,227.48	\$142,006.50	\$142,006.50	\$34,731.85	\$34,731.85



STATEMENT

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the second day of September, A. D. 1878, as provided by sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of 25 cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	3869		27.03	1,155.47	1,182.50	967.25		215.25
Adams.....	3815	587.98	5.28	1,257.26	1,262.54	953.75		308.79
Allamakee.....	8255	468.31	43.00	3,725.02	3,768.02	2,063.75		1,704.27
Appanoose.....	7089			855.68	855.68	1,772.25	916.57	
Audubon.....	1403			600.71	600.71	350.75		249.96
Benton.....	9388	217.34		1,821.48	1,821.48	2,347.00	525.52	
Black Hawk.....	8563	502.08		2,233.65	2,233.65	2,140.75		92.90
Boone.....	6799	57.26		1,420.94	1,420.94	1,699.75	278.81	
Bremer.....	5564	120.47	27.38	1,980.21	2,007.59	1,391.00		616.59
Buchanan.....	7001			1,326.77	1,326.77	1,750.25	423.48	
Buena Vista.....	1741			1,059.89	1,059.89	435.25		624.64
Butler.....	5102	242.08		1,059.73	1,059.73	1,275.50	215.77	
Calhoun.....	1547			463.38	463.38	386.75		76.63
Carroll.....	3089	10.00		900.00	900.00	772.25		127.75
Cass.....	4733			2,400.70	2,400.70	1,183.25		1,217.45
Cedar.....	7226	37.50	95.50	1,670.62	1,766.12	1,806.50	40.38	
Cerro Gordo.....	3148			788.87	788.87	787.00		1.87
Cherokee.....	1987	7.00	9.00	963.52	972.52	496.75		475.77
Chickasaw.....	5338	95.62	13.43	1,122.29	1,135.72	1,334.50	198.78	
Clarke.....	4265			1,511.89	1,511.89	1,066.25		445.64
Clay.....	1133	.29		462.24	462.24	283.25		178.99

Clayton.....	11209	50.00		2,283.71	2,283.71	2,802.55	518.54	
Clinton.....	13480			2,518.41	2,518.41	3,370.00	851.59	
Crawford.....	3096	42.50		812.88	812.88	774.00		38.88
Dallas.....	6547			1,653.35	1,653.35	1,636.75		16.60
Davis.....	6351			1,075.15	1,075.15	1,587.75	512.60	
Decatur.....	5934		55.17	3,110.92	3,166.09	1,483.50		1,682.59
Delaware.....	6359			1,285.28	1,285.28	1,589.75	304.47	
Des Moines.....	12064			1,696.99	1,696.99	3,016.00	1,319.01	
Dickinson.....	608			207.59	207.59	152.00		55.59
Dubuque.....	18058			1,583.12	1,583.12	4,514.50	2,931.38	
Emmet.....	557			675.71	675.71	139.25		536.46
Fayette.....	8865	657.97	218.42	2,976.44	3,194.86	2,216.25		978.61
Floyd.....	5348			1,188.22	1,188.22	1,337.00	148.78	
Franklin.....	3024	72.71	2.00	697.05	699.05	756.00	56.95	
Fremont.....	5935	15.00		1,691.54	1,691.54	1,483.75		207.79
Greene.....	3626			1,380.18	1,380.18	906.50		473.68
Grundy.....	3549	126.40		1,517.74	1,517.74	887.25		630.49
Guthrie.....	4451			846.20	846.20	1,112.75	266.55	
Hamilton.....	2546			1,385.01	1,385.01	636.50		748.51
Hancock.....	844			580.07	580.07	211.00		369.07
Hardin.....	6831			1,104.63	1,104.63	1,707.75	603.12	
Harrison.....	5271	196.21		1,629.14	1,629.14	1,317.75		311.39
Henry.....	8178			775.60	775.60	2,044.50	1,268.90	
Howard.....	3662			1,927.54	1,927.54	915.50		1,012.04
Humboldt.....	1534	799.19	50.00	907.06	957.06	383.50		573.56
Ida.....	540			307.20	307.20	135.00		172.20
Iowa.....	7018	682.50		3,256.91	3,256.11	1,754.50		1,502.41
Jackson.....	9165			1,486.43	1,486.43	2,291.25	804.82	
Jasper.....	10198	1,244.46		1,754.36	1,754.36	2,549.50	795.14	
Jefferson.....	6653			1,139.74	1,139.74	1,663.25	523.51	
Johnson.....	10839			1,247.94	1,247.94	2,709.75	1,461.81	
Jones.....	8324			2,350.26	2,350.26	2,081.00		269.26
Keokuk.....	8261			898.38	898.38	2,065.25	1,166.87	
Kossuth.....	1703	1,330.30		890.65	890.65	425.75		464.90
Lee.....	14470	1,038.82	30.00	1,334.32	1,364.32	3,617.50	2,253.18	
Linn.....	13330			1,544.09	1,544.09	3,332.50	1,788.41	
Louisa.....	5045			831.58	831.58	1,261.25	429.67	
Lucas.....	5033			803.58	803.58	1,258.25	454.67	



STATEMENT—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Lyon	577			80.00	80.00	144.25	64.25	
Madison	6844			1,061.25	1,061.25	1,711.00	649.75	
Mahaska	9792		250.00	1,395.87	1,645.87	2,448.00	802.13	
Marion	10684			1,189.16	1,189.16	2,671.00	1,481.84	
Marshall	8130			1,488.39	1,488.39	2,032.50	544.11	
Mills	4752	98.55		1,226.75	1,226.75	1,188.00		38.75
Mitchell	4733			576.66	576.66	1,183.25	606.59	
Monona	2762		7.50	824.00	831.50	690.50		141.00
Monroe	5448	199.34		780.70	780.70	1,362.00	581.30	
Montgomery	4434			1,225.72	1,225.72	1,108.50		117.22
Muscatine	8310	279.75		1,112.86	1,112.86	2,077.50	964.64	
O'Brien	920			217.33	217.33	230.00	12.67	
Osceola	574			280.00	280.00	143.50		136.50
Page	6186			2,804.78	2,804.78	1,546.50		1,258.28
Palo Alto	1300			777.70	777.70	325.00		452.70
Plymouth	2335			861.40	861.40	583.75		277.65
Pocahontas	1016			340.50	340.50	254.00		86.50
Polk	13102	17.00		1,792.56	1,792.56	3,275.50	1,482.94	
Pottawattamie	9645			2,363.49	2,363.49	2,411.25	47.76	
Poweshiek	7264			2,542.62	2,542.62	1,816.00		726.62
Ringgold	4025			1,037.83	1,037.83	1,006.25		31.58
Sac	1880	399.93		571.70	571.70	470.00		101.70
Scott	15229			582.63	582.63	3,807.25	3,224.62	
Shelby	3171			732.77	732.77	792.75	59.98	
Sioux	1589			178.56	178.56	397.25	218.69	

Story	6017	72.65		1,777.99	1,777.99	1,504.25		273.74
Tama	7353	60.00		2,423.38	2,423.38	1,838.25		585.13
Taylor	5180	116.40	25.60	1,646.74	1,672.34	1,295.00		377.34
Union	4518			1,407.14	1,407.14	1,129.50		277.64
Van Buren	6444	139.98	167.53	959.94	1,127.47	1,611.00	483.53	
Wapello	8648	94.75		1,088.51	1,088.51	2,162.00	1,073.49	
Warren	7612			1,136.33	1,136.33	1,903.00	766.67	
Washington	8167			1,549.48	1,549.48	2,041.75	492.27	
Wayne	6272			1,658.93	1,658.93	1,568.00		90.93
Webster	5236	384.37		1,569.17	1,569.17	1,309.00		260.17
Winnebago	1525	13.30		220.49	220.49	381.25	160.76	
Winneshiek	9291		70.00	2,134.56	2,204.56	2,322.75	118.19	
Woodbury	3715	1,705.00		977.68	977.68	928.75		48.93
Worth	2259			798.86	798.86	564.75		234.11
Wright	1526			697.76	697.76	381.50		316.26
Totals	568026	\$12,093.01	\$ 1,096.84	\$128,227.48	\$129,324.32			\$22,213.28
Interest on Eads' Loans			282.77		282.77			282.77
Interest on State Loans			12,399.41		12,399.41			12,399.41
Grand totals			\$13,779.02	\$128,227.48	\$142,006.50	\$142,006.50	\$34,895.46	\$34,895.46



STATEMENT

Of the apportionment of the interest of the Permanent Schol Fund made by the Auditor of State on the third day of March, A. D. 1879, as provided by Sections 66, 1852, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of 23 cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	4001	.....	.....	1,158.71	1,158.71	920.23	.....	238.48
Adams.....	3990	569.26	18.62	1,257.26	1,275.88	917.70	.....	358.18
Allamoree.....	8288	448.31	20.00	3,724.84	3,744.84	1,906.24	.....	1,838.60
Appanose.....	6582	.....	.....	855.68	855.68	1,513.86	658.18	.....
Autubon.....	1675	.....	.....	600.71	600.71	385.25	.....	215.46
Benton.....	9304	205.34	12.00	1,813.48	1,825.48	2,139.92	314.44	.....
Black Hawk.....	8778	502.08	.....	1,990.79	1,990.79	2,018.94	28.15	.....
Boone.....	7410	57.26	.....	1,420.94	1,420.94	1,704.20	283.26	.....
Bremer.....	5520	120.47	.....	1,980.21	1,980.21	1,269.60	.....	710.61
Buchanan.....	7005	.....	.....	1,279.55	1,279.55	1,611.15	331.60	.....
Buena Vista.....	2022	.....	.....	750.34	750.34	465.06	.....	285.28
Butler.....	5082	226.08	16.00	1,072.28	1,088.28	1,168.86	80.58	.....
Calhoun.....	1647	.....	.....	470.88	470.88	378.81	.....	92.07
Carroll.....	3281	.....	10.00	900.00	910.00	754.63	.....	155.37
Cass.....	5627	.....	.....	2,512.49	2,512.49	1,294.21	.....	1,218.28
Cedar.....	6974	.....	37.50	1,670.62	1,708.12	1,604.02	.....	104.10
Cerro Gordo.....	3549	.....	.....	796.23	796.23	816.27	20.04	.....
Cherokee.....	2264	7.00	.....	1,004.00	1,004.00	520.72	.....	484.08
Chickasaw.....	5513	4.65	90.97	1,122.29	1,213.26	1,267.99	54.73	.....
Clarke.....	4303	.....	.....	1,511.89	1,511.89	989.69	.....	522.20
Clay.....	1122	29	.....	462.24	462.24	258.06	.....	204.18

Clayton.....	11066	25.00	25.00	2,283.71	2,308.71	2,545.18	236.47	.....
Clinton.....	13414	.....	.....	2,484.61	2,484.61	3,085.22	600.61	.....
Crawford.....	3365	.....	.....	812.88	812.88	773.95	.....	38.93
Dallas.....	6490	.....	.....	1,653.35	1,653.35	1,492.59	.....	160.65
Davis.....	6243	.....	.....	1,075.13	1,075.13	1,435.59	360.74	.....
Decatur.....	5656	.....	.....	3,112.31	3,112.31	1,300.88	.....	1,811.43
Delaware.....	6185	.....	.....	1,285.28	1,285.28	1,422.55	137.27	.....
Des Moines.....	12330	.....	.....	1,696.99	1,696.99	2,835.90	1,138.91	.....
Dickinson.....	727	.....	.....	263.82	263.82	167.21	.....	96.61
Dubuque.....	18035	.....	.....	1,562.20	1,562.20	4,148.05	2,585.85	.....
Emmet.....	618	.....	.....	675.71	675.71	142.14	.....	533.57
Fayette.....	8833	245.37	412.60	3,006.84	3,419.44	2,031.59	.....	1,387.85
Floyd.....	5599	.....	.....	1,188.22	1,188.22	1,287.77	99.55	.....
Franklin.....	3314	.....	72.71	697.05	769.76	762.22	.....	7.54
Fremont.....	5862	15.00	.....	1,691.54	1,691.54	1,348.29	.....	343.28
Greene.....	3905	.....	.....	1,380.18	1,380.18	898.15	.....	482.03
Grundy.....	4028	126.40	.....	1,517.74	1,517.74	926.44	.....	591.30
Guthrie.....	4463	.....	.....	846.20	846.20	1,026.49	180.29	.....
Hamilton.....	3542	.....	.....	1,395.38	1,395.38	814.66	.....	580.72
Hancock.....	913	.....	.....	611.07	611.07	209.99	.....	401.08
Hardin.....	6887	.....	.....	1,124.57	1,124.57	1,584.01	459.44	.....
Harrison.....	5434	196.21	.....	1,629.14	1,629.14	1,249.82	.....	379.32
Henry.....	8098	.....	.....	775.60	775.60	1,862.54	1,086.94	.....
Howard.....	3945	.....	.....	1,927.54	1,927.54	907.35	.....	1,020.19
Humboldt.....	1545	718.46	80.73	907.06	987.79	355.35	.....	632.44
Ida.....	936	.....	.....	307.20	307.20	315.28	.....	91.92
Iowa.....	7139	.....	.....	3,256.91	3,256.91	1,641.97	.....	1,614.94
Jackson.....	8950	.....	.....	1,486.43	1,486.43	2,058.50	572.07	.....
Jasper.....	10101	.....	.....	1,754.36	1,754.36	2,323.23	568.87	.....
Jefferson.....	6476	.....	.....	1,139.74	1,139.74	1,489.48	349.74	.....
Johnson.....	10103	.....	.....	1,247.94	1,247.94	2,323.69	1,075.75	368.12
Jones.....	8618	.....	.....	2,350.26	2,350.26	1,982.14	.....	368.12
Koosuk.....	8085	.....	.....	898.38	898.38	1,859.55	961.17	.....
Kossuth.....	2283	1,361.38	.....	890.65	890.65	525.09	.....	365.56
Lee.....	13853	1,003.82	35.00	1,334.32	1,369.32	3,186.19	1,816.87	.....
Linn.....	13257	.....	.....	1,544.09	1,544.09	3,049.11	1,505.02	.....
Louisa.....	4861	.....	.....	831.58	831.58	1,118.03	286.45	.....
Lucas.....	4979	.....	.....	803.58	803.58	1,145.17	341.59	.....



STATEMENT—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Lyon.....	587			112 40	112 40	135 01	22 61	
Madison.....	6732			1,061 25	1,061 25	1,548 36	487 11	
Mahaska.....	9374			1,395 87	1,395 87	2,156 02	760 15	
Marion.....	10476			1,189 16	1,189 16	2,409 48	1,220 32	
Marshall.....	8257			1,488 39	1,488 39	1,899 11	410 72	
Mills.....	4856	100 85		1,226 75	1,226 75	1,116 88		109 87
Mitchell.....	4881			624 10	624 10	1,122 63	498 53	
Monona.....	2853			848 17	848 17	656 19		191 98
Monroe.....	4991	199 34		812 50	812 50	1,147 93	335 43	
Montgomery.....	4724			1,225 72	1,225 72	1,086 52		139 20
Muscatine.....	8235	279 75		1,112 86	1,112 86	1,894 05	781 19	
O'Brien.....	1025			320 27	320 27	235 75		84 52
Osceola.....	689			316 50	316 50	158 47		158 03
Page.....	6208			2,804 78	2,804 78	1,427 84		1,376 94
Palo Alto.....	1404			777 70	777 70	322 92		454 78
Plymouth.....	2569			867 29	867 29	590 87		276 42
Pocahontas.....	1187			499 27	499 27	273 01		226 26
Polk.....	13538	17 00		1,792 56	1,792 56	3,113 74	1,321 18	
Pottawattamie.....	9883			2,516 91	2,516 91	2,273 09		243 82
Poweshiek.....	7093			2,542 67	2,542 67	1,631 39		911 28
Ringgold.....	4191			1,037 83	1,037 83	963 93		73 90
Sac.....	2221	309 93		571 70	571 70	510 83		60 87
Scott.....	15519			544 92	544 92	3,569 37	3,024 45	
Shelby.....	3465			732 77	732 77	796 95	64 18	
Sioux.....	1690			223 91	223 91	388 70	164 79	

Story.....	5813		72 65	1,778 46	1,851 11	1,336 99		514 12
Tama.....	7379	60 00		2,423 38	2,423 38	1,697 17		726 21
Taylor.....	5658	13 00		1,646 74	1,646 74	1,301 34		345 40
Union.....	4680			1,407 14	1,407 14	1,076 40		330 74
Van Buren.....	6581	70 00	69 98	959 94	1,029 92	1,513 63	483 71	
Wapello.....	8556	74 75	20 00	1,088 51	1,108 51	1,967 88	859 37	
Warren.....	7654			1,136 33	1,136 33	1,760 42	624 09	
Washington.....	7995			1,549 48	1,549 48	1,838 85	289 37	
Wayne.....	5965			1,658 93	1,658 93	1,371 95		286 98
Webster.....	5688	352 37	32 00	1,605 75	1,637 75	1,308 24		329 51
Winnebago.....	1496			220 49	220 49	344 08	123 59	
Winneshiek.....	9431			1,234 56	1,234 56	2,169 13	934 57	
Woodbury.....	3797	1,705 00		957 92	957 92	873 31		84 61
Worth.....	2434			837 86	837 86	559 82		278 04
Wright.....	1606			697 76	697 76	369 38		328 38
Totals.....	575456	\$9,015 07	\$ 1,025 76	\$127,655 31	\$128,681 07			\$24,866 23
Interest on Eads' Loans.....			374 10		374 10			374 10
Interest on State Loans.....			3,299 71		3,299 71			3,299 71
Grand totals.....			\$ 4,699 57	\$127,655 31	\$132,354 88	\$132,354 88	\$28,540 04	\$28,540 04



STATEMENT

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the first day of September, A. D. 1879, as provided by Sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of 25 cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	4001			1,158.71	1,158.71	1,000.25		158.46
Adams.....	3990	569.36		1,257.26	1,257.26	997.50		259.76
Allamakee.....	8288	388.31	60.00	3,724.84	3,784.84	2,072.00		1,712.84
Appanoose.....	6582			855.68	855.68	1,645.50	789.82	
Audubon.....	1675			600.71	600.71	418.75		181.96
Benton.....	9304	205.34		1,813.48	1,813.48	2,326.00	512.52	
Black Hawk.....	8778	502.08		1,990.79	1,990.79	2,194.50	203.71	
Boone.....	7410	57.15		1,420.94	1,420.94	1,852.50	431.56	
Bremer.....	5520	63.88	56.59	1,980.21	2,036.80	1,380.00		656.80
Buchanan.....	7005			1,279.55	1,279.55	1,751.25	471.70	
Buena Vista.....	2022			750.34	750.34	505.50		244.84
Butler.....	5082	198.70	27.38	1,072.28	1,099.66	1,270.50	170.84	
Calhoun.....	1647			470.88	470.88	411.75		59.13
Carroll.....	3281			900.00	900.00	820.25		79.75
Cass.....	5627			2,512.49	2,512.49	1,406.75		1,105.74
Cedar.....	6974			1,670.62	1,670.62	1,743.50	72.88	
Cerro Gordo.....	3549			796.23	796.23	887.25	91.02	
Cherokee.....	2264	7.00		1,004.80	1,004.80	566.00		438.80
Chickasaw.....	5513	4.65		1,122.29	1,122.29	1,378.25	255.96	
Clarke.....	4303			1,511.89	1,511.89	1,075.75		436.14
Clay.....	1122	.29		462.24	462.24	280.50		181.74

Clayton.....	11066		25 00	2,283 71	2,308 71	2,766 50	457 79	
Clinton.....	13414			2,484 61	2,484 61	3,353 50	868 89	
Crawford.....	3365			812 88	812 88	841 25	28 37	
Dallas.....	6490			1,653 35	1,653 35	1,622 50		30 85
Davis.....	6243			1,075 15	1,075 15	1,560 75	485 60	
Decatur.....	5656			3,112 31	3,112 31	1,414 00		1,698 31
Delaware.....	6185			1,285 28	1,285 28	1,546 25	260 97	
Des Moines.....	12330			1,696 99	1,696 99	3,082 50	1,385 51	
Dickinson.....	727			263 82	263 82	181 75		82 07
Dubuque.....	18035			1,562 20	1,562 20	4,508 75	2,946 55	
Emmet.....	618			675 71	675 71	154 50		521 21
Fayette.....	8833	140 26	105 11	3,006 84	3,111 95	2,208 25		903 70
Floyd.....	5599			1,188 22	1,188 22	1,399 75	211 53	
Franklin.....	3314			697 05	697 05	828 50	131 45	
Fremont.....	5862	15 00		1,691 54	1,691 54	1,465 50		226 04
Greene.....	3905			1,380 18	1,380 18	976 25		403 93
Grundy.....	4028	126 40		1,517 74	1,517 74	1,007 00		510 74
Guthrie.....	4463			846 20	846 20	1,115 75	269 55	
Hamilton.....	3542			1,395 38	1,395 38	885 50		509 88
Hancock.....	913			611 07	611 07	228 25		382 82
Hardin.....	6887			1,124 57	1,124 57	1,721 75	597 18	
Harrison.....	5434	196 21		1,629 14	1,629 14	1,358 50		270 64
Henry.....	8098			775 60	775 60	2,024 50	1,248 90	
Howard.....	3945			1,927 54	1,927 54	986 25		941 29
Humboldt.....	1545	718 46		907 06	907 06	386 25		520 81
Ida.....	936			307 20	307 20	234 00		73 20
Iowa.....	7139			3,256 91	3,256 91	1,784 75		1,472 16
Jackson.....	8950			1,486 43	1,486 43	2,237 50	751 07	
Jasper.....	10101			1,754 36	1,754 36	2,525 25	770 89	
Jefferson.....	6476			1,139 74	1,139 74	1,619 00	479 26	
Johnson.....	10103			1,247 94	1,247 94	2,525 75	1,277 81	
Jones.....	8618			2,350 26	2,350 26	2,154 50		195 76
Keokuk.....	8085			898 38	898 38	2,021 25	1,122 87	
Kossuth.....	2283	1,330 30		890 65	890 65	570 75		319 90
Lee.....	13853	728 02	275 80	1,334 32	1,610 12	3,463 25	1,853 13	
Linn.....	13257			1,544 09	1,544 09	3,314 25	1,770 16	
Louisa.....	4861			831 58	831 58	1,215 25	383 67	
Lucas.....	4979			803 58	803 58	1,244 75	441 17	



COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on am't accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Lyon	587			112 40	112 40	146 75	34 35	
Madison	6732			1,061 25	1,061 25	1,683 00	621 75	
Mahaska	9374			1,395 87	1,395 87	2,343 50	947 63	
Marion	10476			1,189 16	1,189 16	2,619 00	1,429 84	
Marshall	8257			1,488 39	1,488 39	2,064 25	575 86	
Mills	4856	100 85		1,226 75	1,226 75	1,214 00		12 75
Mitchell	4881			624 10	624 10	1,220 25	596 15	
Monona	2853			848 17	848 17	713 25		134 92
Monroe	4991	199 34		812 50	812 50	1,247 75	435 25	
Montgomery	4724			1,225 72	1,225 72	1,181 00		44 72
Muscatine	8235	249 75	30 00	1,112 86	1,142 86	2,058 75	915 89	
O'Brien	1025			320 27	320 27	256 25		64 02
Osceola	689			316 50	316 50	172 25		144 25
Page	6208			2,804 78	2,804 78	1,552 00		1,252 78
Palo Alto	1404			777 70	777 70	351 00		426 70
Plymouth	2569			867 29	867 29	642 25		225 04
Pocahontas	1187			499 27	499 27	296 75		202 52
Polk	13538			1,792 56	1,792 56	3,384 50	1,591 94	
Pottawattamie	9883			2,516 91	2,516 91	2,470 75		46 16
Poweshiek	7093			2,542 67	2,542 67	1,773 25		769 42
Ringgold	4191			1,037 83	1,037 83	1,047 75	9 92	
Sac	2221	309 93		571 70	571 70	555 25		16 45
Scott	15519			544 92	544 92	3,879 75	3,334 83	
Shelby	3465			732 77	732 77	866 25	133 48	
Sioux	1690			223 91	223 91	422 50	198 59	

Story	5813			1,778 46	1,778 46	1,453 25		325 21
Tama	7379	60 00		2,423 38	2,423 38	1,844 75		578 63
Taylor	5658	13 60		1,646 74	1,646 74	1,414 50		232 24
Union	4680			1,407 14	1,407 14	1,170 00		237 14
Van Buren	6581	30 00	40 00	959 94	999 94	1,645 25	645 31	
Wapello	8556	74 75		1,088 51	1,088 51	2,139 00	1,050 49	
Warren	7654			1,136 33	1,136 33	1,913 50	777 17	
Washington	7995			1,549 48	1,549 48	1,998 75	449 27	
Wayne	5965			1,658 93	1,658 93	1,491 25		167 68
Webster	5688	352 37		1,605 75	1,605 75	1,422 00		183 75
Winnebago	1496			220 49	220 49	374 00	153 51	
Winneshiek	9431			3,034 56	3,034 56	2,357 75		676 81
Woodbury	3797	1,655 00	50 00	957 92	1,007 92	949 25		58 67
Worth	2434			837 86	837 86	608 50		229 36
Wright	1606			697 76	697 76	401 50		296 26
Totals	575456	\$8,297 00	\$ 669 88	\$129,455 31	\$130,125 19	\$143,864 00	\$34,643 56	\$20,904 75
Interest on Eads' Loans			415 47		415 47			415 47
Interest on State Loans			13,323 34		13,323 34			13,323 34
Grand totals			\$14,408 69	\$129,455 31	\$143,864 00	\$143,864 00	\$34,643 56	\$34,643 56



STATEMENT,

Showing the County and District Agricultural Societies entitled to State aid under Section 1112, Code of 1873, and also total receipts of said Societies, receipts for Membership only, and the amount paid each Society for the year 1878.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County.....	798 75	204 00	200 00
Adams County.....	291 10	140 00	140 00
Allamakee County.....	1,012 65	203 00	200 00
Appanoose County.....	589 75	240 00	200 00
Audubon County.....	272 45	66 00	66 00
Benton County.....	721 37	150 00	150 00
Black Hawk County.....	894 75	370 00	200 00
Boone County.....	1,020 00	490 00	200 00
Buchanan County.....	982 94	431 50	200 00
Butler County.....	332 35	96 50	96 50
Cass County.....	1,426 43	243 74	200 00
Cedar County.....	1,661 23	361 16	200 00
Cerro Gordo County.....	565 46	183 00	183 00
Cherokee County.....	217 00	200 00	200 00
Chickasaw County.....	495 00	295 00	200 00
Clarke County.....	902 46	253 00	200 00
Clayton County.....	688 08	225 00	200 00
Crawford County.....	529 55	305 35	200 00
Dallas County.....	768 30	222 00	200 00
Decatur County.....	787 93	294 00	200 00
Delaware County.....	1,753 68	400 00	200 00
Des Moines County.....	3,114 70	225 00	200 00
Emmet County.....	75 00	40 00	40 00
Fayette County.....	1,416 73	489 00	200 00
Floyd County.....	2,166 09	275 00	200 00
Franklin County.....	257 00	198 00	198 00
Fremont County.....	673 00	215 00	200 00
Greene County.....	468 25	362 00	200 00
Grundy County.....	816 32	210 00	200 00
Guthrie County.....	717 65	159 50	159 50
Hamilton County.....	300 00	210 00	200 00
Hardin County.....	1,559 00	500 00	200 00

STATEMENT—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Harrison County.....	854 70	354 00	200 00
Henry County.....	2,732 58	1,544 71	200 00
Howard County.....	357 35	200 00	200 00
Humboldt County.....	250 53	222 00	200 00
Ida County.....	241 50	241 50	200 00
Iowa County.....	589 42	230 00	200 00
Jackson County.....	2,571 18	220 00	200 00
Jasper County.....	1,332 35	407 00	200 00
Jefferson County.....	995 00	700 00	200 00
Johnson County.....	1,898 40	236 00	200 00
Jones County.....	3,081 32	1,763 32	200 00
Keokuk County.....	1,139 92	430 00	200 00
Kossuth County.....	342 00	226 00	200 00
Lee County.....	1,423 30	491 00	200 00
Louisa County.....	1,232 76	245 00	200 00
Lucas County.....	966 00	236 00	200 00
Madison County.....	1,154 89	350 00	200 00
Mahaska County.....	4,139 20	250 00	200 00
Marion County.....	1,500 00	1,000 00	200 00
Marshall County.....	1,191 12	200 50	200 00
Mills County.....	1,055 00	257 00	200 00
Mitchell County.....	927 15	412 00	200 00
Monona County.....	530 85	269 00	200 00
Monroe County.....	978 30	225 00	200 00
Muscataine County.....	1,836 05	226 00	200 00
O'Brien County.....	86 50	75 00	75 00
Osceola County.....	229 60	110 00	110 00
Page County.....	1,376 30	423 00	200 00
Palo Alto County.....	230 25	209 00	200 00
Poweshiek County.....	761 00	331 00	200 00
Ringgold County.....	300 00	201 00	200 00
Sac County.....	349 50	162 00	162 00
Scott County.....	8,830 00	215 00	200 00
Shelby County.....	307 41	224 50	200 00
Story County.....	543 15	228 00	200 00
Tama County.....	425 00	225 00	200 00
Taylor County.....	1,498 97	325 00	200 00
Union County.....	324 75	203 00	200 00



## STATEMENT—CONTINUED.

NAME OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Van Buren County.....	\$ 2,000 00	\$ 1,200 00	\$ 200 00
Wapello County.....	419 96	207 00	200 00
Warren County.....	734 00	258 00	200 00
Washington County.....	1,974 35	1,470 00	200 00
Wayne County.....	687 89	201 00	200 00
Winneshiek County.....	522 65	198 30	198 30
Woodbury County.....	644 80	200 00	200 00

## DISTRICT SOCIETIES.

Boyer Valley (Dunlap).....	\$ 489 11	\$ 269 11	\$ 200 00
Lee County (West Point).....	1,500 00	800 00	200 00
N. W. Agl. and Mechanical (Dubuque).....	23,963 24	816 00	200 00
Strawberry Point (Strawberry Point).....	205 00	61 00	200 00
Stuart (Stuart).....	2,000 00	400 00	61 00
Traer (Traer).....	891 85	220 00	200 00
Union (Mechanicsville).....	1,746 39	174 03	174 03
Union (Ackley).....	551 01	215 08	200 00
Union (Villisca).....	1,376 45	237 00	200 00
Union (West Liberty).....	1,874 45	281 00	200 00
Union (Mount Joy).....	1,789 10	252 50	200 00
Totals, County and District Societies.....	\$170,228 52	\$29,584 30	\$16,613 33

## STATEMENT.

Showing the Number of Miles of Railroads, the Assessed Value per Mile, and the aggregate Assessed Value in the several Counties of the State of Iowa, January 1, 1879, as Assessed by the Executive Council, commencing March 3, 1879.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
ADAIR.....	18 78	\$	101,016 00
Chicago, Rock Island & Pacific.....	6 61	11,600	76,676 00
Ureston & Northern.....	12 17	2,000	24,340 00
ADAMS.....	30 346		323,928 00
Chicago, Burlington & Quincy.....	26 443	12,000	317,316 00
Chicago, Burlington & Quincy—Creston branch.....	3 903	4,000	16,012 00
ALLAMAKEE.....	64 51		165,367 00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	7 22	3,500	25,270 00
Chicago, Clinton, Dubuque & Minnesota.....	38 27	3,800	116,391 00
Chicago, Milwaukee & St. Paul.....	4 02	8,800	35,316 00
Waukon & Mississippi.....	29 29	2,000	58,580 00
APPANOOSE.....	71 93		240,721 00
Burlington & Southwestern.....	20 00	2,300	46,000 00
Iowa Southern & Missouri Northern.....	29 38	5,000	147,450 00
Missouri, Iowa & Nebraska.....	14 79	2,200	32,538 00
St. Louis, Ottumwa & Cedar Rapids.....	7 263	3,000	21,783 00
AUDUBON.....	16 36		33,720 00
Chicago, Rock Island & Pacific—Audubon branch.....	16 36	2,000	32,720 00
BENTON.....	64 34		426,752 00
Burlington, Cedar Rapids & Northern.....	23 00	4,300	98,900 00
Burlington, Cedar Rapids & Northern—Pacific Division.....	16 40	4 0 0	66,000 00
Chicago & Northwestern.....	24 84	10,300	255,852 00
BLAINE.....	66 92		304,852 00
Burlington, Cedar Rapids & Northern.....	32 82	4,300	141,158 00
Cedar Falls & Minnesota.....	7 38	3,900	29,140 00
Illinois Central.....	26 72	5,300	141,616 00
BOE.....	33 33		301,509 00
Chicago & Northwestern.....	27 53	10,300	283,359 00
Des Moines & Fort Dodge.....	3 00	3,000	9,000 00
Iowa Railway, Coal & Manufacturing Co.....	3 00	3,000	9,000 00
BREWSTER.....	23 65		78,384 00
Burlington, Cedar Rapids & Northern.....	4 18	4,300	17,974 00
Cedar Falls & Minnesota.....	19 47	5,000	97,410 00
BUCHANAN.....	50 32		194,359 00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	25 80	3,500	64,500 00
Illinois Central.....	24 53	5,300	130,059 00
BURKES VISTA.....	35 41		134,673 00
Illinois Central.....	28 41	5,300	151,673 00
BUTLER.....	45 86		222,198 00
Burlington, Cedar Rapids & Northern.....	29 95	4,300	60,085 00
Illinois Central.....	24 91	5,300	132,023 00
CALHOUN.....	14 85		76,705 00
Illinois Central.....	14 85	5,300	78,705 00
CARROLL.....	34 80		283,320 00
Chicago & Northwestern.....	25 41	10,300	261,723 00
Maple River.....	9 39	4,300	40,673 00
CASS.....	38 65		333,012 00
Chicago, Rock Island & Pacific.....	27 47	11,600	318,652 00
Chicago, Rock Island & Pacific—Audubon branch.....	8 18	2,000	16,360 00
CERAMUS.....	53 00		466,628 00
Burlington, Cedar Rapids & Northern.....	8 93	4,300	38,359 00
Chicago & Northwestern.....	24 98	10,300	257,294 00
Chicago, Rock Island & Pacific.....	6 88	11,600	79,888 00
Davenport & Northwestern.....	3 70	2,500	9,250 00
Stauwood & Tipton.....	8 51	2,500	21,275 00
CHEROKEE.....	68 97		282,749 00
CHEROKEE.....	10 58	4,300	45,494 00
Burlington, Cedar Rapids & Northern.....	24 34	4,000	97,360 00
Central of Iowa.....	33 15	5,300	109,395 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.....			



## ASSESSED VALUATION—CONTINUED.

	Number of miles.	Assessed value per mile.	Aggregate assessed value.
COUNTIES, AND RAILROADS IN EACH.			
CHEROKEE	29.80	3	157,940 00
Illinois Central	29.80	5,300	157,940 00
CHICKASAW	33.37		108,006 00
Cedar Falls & Minnesota	7 05	3,000	21,150 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.	26.32	3,300	86,856 00
CLARKE	26.449		317,388 00
Chicago, Burlington & Quincy	26.449	12,000	317,388 00
CLAY	24.31		80,223 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.	24.31	3,300	80,223 00
CLAYTON	133.08		443,054 00
Chicago, Clinton, Dubuque & Minnesota	78 05	3,300	257,565 00
Chicago, Milwaukee & St. Paul	23 78	5,800	137,924 00
Davenport & Northwestern	12 15	2,500	30,375 00
Iowa Eastern	19 10	900	17,190 00
CLINTON	145.83		505,932 00
Chicago, Clinton, Dubuque & Minnesota	2 50	3,300	8,250 00
Chicago, Milwaukee & St. Paul—Western Union Division	36 04	2,300	82,892 00
Chicago & Northwestern	40 17	10,300	413,711 00
Davenport & Northwestern	33 72	2,500	84,300 00
Iowa Midland	33 49	2,000	66,800 00
CRAWFORD	31.56	10,300	325,068 00
Chicago & Northwestern	31 54		290,236 00
DALLAS	17.56	11,600	203,696 00
Chicago, Rock Island & Pacific	17 56	800	7 00
Des Moines, Adel & Western	26 98	3,000	80,940 00
Des Moines & Ft. Dodge	65 126		230,433 00
Burlington & Northwestern	15 40	2,300	35,420 00
Iowa Southern & Missouri Northern	22 73	5,000	113,850 00
Keokuk & Des Moines	7 5	3,500	2,625 00
St. Louis, Ottumwa & Cedar Rapids	20 245	3,000	78,738 00
DECATUR	17.155		34,310 00
Chicago, Burlington & Quincy—Chariton branch.	17 155		34,310 00
DELAWARE	61.32		225,230 00
Chicago, Milwaukee & St. Paul—Western Union Division	7 63	3,300	18,239 00
Davenport & Northwestern	2 50	2,500	72,300 00
DES MOINES	24.47	5,300	129,691 00
Burlington, Cedar Rapids & Northern	70 74	3,300	233,767 00
Chicago, Burlington & Quincy	21 54	4,300	92,622 00
Chicago, Burlington & Quincy	27 03	600	16,218 00
Keokuk & St. Paul	12 205	12,000	218,820 00
DUBUQUE	8 949	3,000	26,847 00
Chicago, Clinton, Dubuque & Minnesota	70 56		284,668 00
Chicago, Milwaukee & St. Paul—Western Union Division	32 89	3,300	108,834 00
Illinois Central	4 29	3,300	14,187 00
FAYETTE	29.89	5,300	157,940 00
Burlington, Cedar Rapids & Northern—Milwaukee Division	60 63		153,655 00
Chicago, Clinton, Dubuque & Minnesota	44 29	2,500	115,500 00
Davenport & Northwestern	2 60	3,300	8,580 00
FLOYD	13.83	2,500	34,575 00
Burlington, Cedar Rapids & Northern	64 22	4,300	226,721 00
Cedar Falls & Minnesota	18 96	3,000	56,880 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division	22 12	3,300	81,936 00
FRANKLIN	28.73		114,380 00
Central of Iowa	27 09	4,000	108,360 00
Illinois Central	1 10	5,300	5,830 00
FREMONT	39 8071		307,000 00
Chicago, Burlington & Quincy—Nebraska City Branch	19 716	3,000	59,148 00
Kansas City, St. Joseph & Council Bluffs	27 9501	8,000	223,650 83
Nebraska City, Sidney & Northeastern	12 141	2,000	24,282 00
GARREN	47 91		322,453 00
Chicago & Northwestern	24 51	10,300	252,453 00
Des Moines & Ft. Dodge	15 37	3,000	70,200 00
GRUNDY	61.70		617,700 00
Burlington, Cedar Rapids & Northern—Pacific Division.	15 20	4,000	60,800 00
Illinois Central	21 7	5,300	90 00
GUTHRIE	21 21		246,036 00
Chicago, Rock Island & Pacific	21 21		246,036 00
HAMILTON	23 21	11,600	269,508 00
Des Moines & Minneapolis	21 21		131,750 00
Illinois Central	6 6	1,300	8,740 00
	23 20	5,300	122,960 00

## ASSESSED VALUATION—CONTINUED.

	Number of miles.	Assessed value per mile.	Aggregate assessed value.
COUNTIES, AND RAILROADS IN EACH.			
HANCOCK	24 13		79,629 00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24 13	3,300	79,629 00
HARDY	32 68		241,556 00
Central of Iowa	28 96	4,000	115,840 00
Illinois Central	23 72	5,300	125,716 00
HARRISON	62 81		426,072 00
Chicago & Northwestern	30 33	10,300	312,399 00
Sioux City & Pacific	32 48	3,500	113,680 00
HENRY	20 80		240,530 00
Burlington & Northwestern	7 10	600	4,900 00
Chicago, Burlington & Quincy	19 70	12,000	236,400 00
HOWARD	24 38		141,024 00
Chicago, Milwaukee & St. Paul	24 38	5,800	141,024 00
IDA	20 88		291,856 00
Maple River	20 88	2,300	48,024 00
IOWA	25 16	11,600	291,856 00
Chicago, Rock Island & Pacific	61 75		170,021 00
JACKSON	31 80	3,300	104,940 00
Chicago, Clinton, Dubuque & Minnesota	12 47	2,300	28,681 00
Chicago, Milwaukee & St. Paul—Western Union Division	2 88	2,500	7,200 00
Davenport & Northwestern	14 60	2,000	29,200 00
Iowa Midland	72 42		806,368 00
JASPER	34 89	4,000	139,560 00
Central of Iowa	34 13	11,000	375,638 00
Chicago, Rock Island & Pacific	17 90	2,000	34,000 00
Iowa, Minnesota & North Pacific	17 40	3,000	51,000 00
Keokuk & Des Moines	62 319		441,628 00
Chicago, Burlington & Quincy	25 719	2,500	643,628 00
Iowa Southern & Missouri Northern	26 60	5,000	133,000 00
JEFFERSON	60 84		420,734 00
Burlington, Cedar Rapids & Northern	16 66	4,000	71,636 00
Burlington, Cedar Rapids & Northern—Iowa City Division	9 75	2,000	19,500 00
Burlington, Cedar Rapids & Northern—Maucatin Division	7 27	2,000	14,500 00
Chicago, Rock Island & Pacific	27 16	11,600	315,026 00
JONES	45 23	2,300	104,198 00
Chicago, Milwaukee & St. Paul—Western Union Division	30 63	2,500	76,575 00
Davenport & Northwestern	20 80	2,000	41,600 00
Iowa Midland	25 73		141,515 00
Chicago, Rock Island & Pacific—Okaloosa Branch.	24 44	5,500	141,515 00
KEOKUK	24 44		80,632 00
Chicago, Rock Island & Pacific	24 44	3,300	80,632 00
KOSUTH	77 017		233,336 00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	16 10	3,300	53,655 00
Burlington & Northwestern	27 15	3,500	95,625 00
Keokuk & Des Moines	33 617	3,000	100,551 00
St. Louis, Keokuk & Northwestern	68 25	3,000	205,525 00
LEE	68 44		506 400 00
Burlington, Cedar Rapids & Northern	20 57	2,300	88,451 00
Chicago, Burlington & Quincy	22 25	4,000	95,925 00
Burlington, Cedar Rapids & Northern—Milwaukee Division	24 32	2,000	60,500 00
Chicago, Milwaukee & St. Paul—Western Union Division	23 20	10,300	201,700 00
Chicago & Northwestern	42 09		300,636 00
LOUISA	25 17	4,300	96,681 00
Burlington, Cedar Rapids & Northern	18 91	5,000	104,005 00
Chicago, Rock Island & Pacific—Okaloosa Branch.	62 11	2,500	152,630 00
LYON	11 540		21 000 00
Chariton, Des Moines & Southern	20 841	12,000	250,602 00
Chicago, Burlington & Quincy	13 729	3,000	27,468 00
Chicago, Burlington & Quincy—Chariton Branch	19 80		119,297 00
MADISON	7 47	11,600	85,632 00
Chicago, Rock Island & Pacific	12 13	2,500	30,225 00
Chicago, Rock Island & Pacific—Indianola & Winterset Branch.	71 47		312,650 00
Chicago, Rock Island & Pacific	25 17	4,000	100,680 00
Central of Iowa	24 96	5,000	124,720 00
Chicago, Rock Island & Pacific—Okaloosa Branch.	40 284		40 284 00
Keokuk & Des Moines	21 34	3,500	74,480 00
MARSH	22 444		105,213 00
Adia, Knoxville & Des Moines	12 65	5,500	69,575 00
Chicago, Rock Island & Pacific—Okaloosa Branch	14 50	3,500	50,750 00
Keokuk & Des Moines			



ASSESSED VALUATION—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
MARSHALL.....	55 78	\$ 4,000	\$ 226,857 00
Central of Iowa.....	29 29	10,000	293,190 00
Chicago & Northwestern.....	25 99	10,500	272,697 00
MILLS.....	57 7518		527,162 40
Chicago, Burlington & Quincy.....	30 249	12,000	362,868 00
Kansas City, St. Joseph & Council Bluffs.....	18 2848	8,000	147,078 40
Nebraska City, Sidney & Northeastern.....	8 918	2,000	17,756 00
MITCHELL.....	30 47	3,000	90,750 00
Cedar Falls & Minnesota.....	22 72	3,000	68,100 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.....	7 75	3,000	23,575 00
MONROE.....	29 68		99,604 00
Maple River.....	3 98	2,500	9,950 00
Sioux City & Pacific.....	25 70	3,500	90,550 00
MORROW.....	52 101		400,062 00
Albia, Knoxville & Des Moines.....	10 774	2,500	27,444 00
Central of Iowa.....	13 35	4,000	54,300 00
Chicago, Burlington & Quincy.....	27 779	12,000	333,348 00
Chicago, Rock Island and Pacific.....	37 166		352,288 00
Montgomery.....	2 200		2,200 00
Chicago, Burlington & Quincy.....	27 620	12,000	324,240 00
Chicago, Burlington & Quincy—Nebraska City Branch.....	7 759	3,000	23,298 00
MUSCATINE.....	83 54	4,500	375,712 00
Burlington, Cedar Rapids & Northern.....	19 00	2,500	47,500 00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	19 13	2,400	46,200 00
Chicago, Rock Island and Pacific.....	24 77	11,000	272,332 00
Chicago, Rock Island and Pacific—Okaloosa Branch.....	30 69		101,217 00
O'BRIEN.....	24 07	3,500	79,431 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division.....	6 12	3,500	21,846 00
OSCEOLA.....	17 99	3,000	53,967 00
Sioux City and St. Paul.....	17 99	3,000	53,967 00
PAER.....	23 619	2,500	59,057 00
Brownville and Nodaway Valley.....	11 80	2,000	23,600 00
Chicago, Burlington and Quincy—Nebraska City Branch.....	11 819	3,000	35,457 00
PALO ALTO.....	24 34	3,500	85,202 00
Chicago, Milwaukee and St. Paul—Iowa and Dakota Division.....	24 34	3,500	85,202 00
PLYMOUTH.....	56 30		246,170 00
Illino Central.....	34 95	5,200	185 2 50
Sioux City and Pembina.....	11 90	2 50	29 750 00
Sioux City and St. Paul.....	9 45	3,500	33,185 00 00
POCAHONTAS.....	9 80		51,940 00
Illino Central.....	9 80	5,300	51,940 00
POLK.....	88 60		466,000 00
Chicago, Rock Island and Pacific.....	37 85	11,000	416,100 00
Chicago, Rock Island and Pacific—Ind. and Winterset Branch.....	9 88	2,500	24,700 00
Des Moines and Fort Dodge.....	9 90	3,000	27,500 00
Des Moines and Minneapolis.....	24 10	1,500	31,200 00
Keokuk and Des Moines.....	17 58	3,500	61,400 00
POTTAWATTAMIE.....	76 7374		828,661 20
Chicago, Burlington and Quincy.....	1 80	12,000	21,600 00
Chicago and Northwestern.....	20 83	10,500	219,446 00
Chicago, Rock Island and Pacific.....	46 16	11,000	507,456 00
Chicago, Rock Island and Pacific—Harlan Branch.....	1 13	2,500	2,800 00
Kansas City, St. Joseph and Council Bluffs.....	6 7574	8,000	54,159 20
POWESHIEK.....	61 719		416,813 00
Central of Iowa.....	22 41	4,000	90,240 00
Chicago, Rock Island and Pacific.....	25 53	11,000	280,148 00
Grinnell and Montezuma.....	13 375	2 2 0	29,425 00
SAC.....	30 35		46,905 00
Maple River.....	30 35	2,500	75,875 00
SCOTT.....	48 41		215,786 00
Chicago, Rock Island and Pacific.....	13 71	11,000	150,936 00
Davenport and Northwestern.....	34 70	2,500	86,750 00
SHELBY.....	17 12		96,776 00
Chicago, Rock Island and Pacific.....	6 11	11,000	74,356 00
Chicago, Rock Island and Pacific—Harlan Branch.....	11 01	2,000	21,420 00
SIoux.....	37 50		122,740 00
Chicago, Milwaukee and St. Paul—Iowa and Dakota Division.....	15 43	3,300	50,919 00
Sioux City and St. Paul.....	22 07	3,300	72,881 00

ASSESSED VALUATION—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
STORY.....	60 23	\$ 4,500	\$ 283,369 00
Chicago & Northwestern.....	24 23	10,300	249,561 00
Des Moines & Minneapolis.....	36 00	1,800	64,800 00
TAYLOR.....	45 82		336,922 00
Burlington, Cedar Rapids & Northern—Pacific Division.....	17 48	4,000	69,920 00
Chicago & Northwestern.....	25 34	10,300	261,042 00
Toledo & Northwestern.....	3 00	2,000	6,000 00
TAYLOR.....	28 031		112,124 00
Chicago, Burlington & Quincy—Creston branch.....	28 031	4,000	112,124 00
UNION.....	44 846		368,924 00
Chicago, Burlington & Quincy.....	25 775	12,000	309,300 00
Chicago, Burlington & Quincy—Creston branch.....	10 741	4,000	42,964 00
Creston & Northern.....	8 330	2,000	16,660 00
VAN BUREN.....	61 63		181,880 00
Chicago & Southwestern.....	28 10	3,300	92,730 00
Keokuk & Des Moines.....	31 59	3,500	111,250 00
WAPPELLO.....	74 389		495,331 00
Chicago, Burlington & Quincy.....	25 856	12,000	310,272 00
Chicago, Burlington & Quincy—Creston branch.....	7 71	3,000	23,130 00
Iowa Southern & Missouri Northern.....	30 00	3,500	105,000 00
St. Louis, Ottumwa & Cedar Rapids.....	9 893	3,000	29,490 00
WARREN.....	31 59		78,298 00
Chariton, Des Moines & Southern.....	5 380	2,000	10,780 00
Chicago, Rock Island & Pacific—Ind. and Wint. branch.....	26 21	3,500	92,235 00
WASHINGTON.....	44 67		9,000 00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	4 55	3,000	14,015 00
Chicago, Rock Island & Pacific—Okaloosa branch.....	14 68	5,000	73,450 00
Iowa Southern & Missouri Northern.....	34 653		152,632 00
WAYNE.....	6 876	2,000	13,752 00
Chicago, Burlington & Quincy—Chariton branch.....	27 78	5,000	138,900 00
Iowa Southern & Missouri Northern.....	65 45		219,452 00
WEBSTER.....	8 50	6,000	51,000 00
Des Moines & Fort Dodge.....	21 21	3,000	63,630 00
Fort Dodge & Fort Ridgely.....	9 00	1,000	9,000 00
Illino Central.....	28 74	5,000	143,720 00
WISSAHICK.....	56 62		292,454 00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	7 14	2,500	17,850 00
Chicago, Milwaukee & St. Paul.....	42 638	5,000	213,236 40
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	12 872	3,000	38,617 00
WOODBURY.....	41 07		143,609 00
Illino Central.....	6 41	5,300	33,973 00
Maple River.....	5 53	3,000	16,765 00
Sioux City & Pacific.....	22 29	2,500	55,725 00
Sioux City & Pembina.....	7 70	2,500	19,250 00
Sioux City and St. Paul.....	1 12	3,300	3,696 00
WORTH.....	31 94		122,037 00
Burlington, Cedar Rapids & Northern.....	7 32	4,500	32,840 00
Central of Iowa.....	13 45	4,000	53,800 00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	11 27	3,300	37,191 00
Total.....	43 12 9503		\$22,540,904 40



STATEMENT

Showing the length of the several railroads in the State of Iowa, January 1, 1879; also, the assessed valuation per mile as fixed by the Executive Council, March 3, 1879, pursuant to the provisions of Chapter 5, Title 10, of the Code of 1873.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern	229.07	4,300	985,001.00
Iowa City Division	9.75	2,000	19,500.00
Milwaukee Division	95.61	2,500	239,025.00
Muscatine Division	30.90	2,000	61,800.00
Pacific Division	49.18	4,000	196,720.00
Burlington & Northwestern	34.13	600	20,478.00
Burlington & Southwestern	79.90	2,300	183,080.00
Central of Iowa	189.65	4,000	756,200.00
Chicago, Burlington & Quincy	282.936	12,000	3,395,232.00
Albia, Knoxville & Des Moines	33.216	2,000	66,432.00
Brownville & Nodaway Valley	14.190	2,000	28,380.00
Chariton Branch	37.760	2,000	75,520.00
Chariton, Des Moines & Southern	16.900	2,000	33,800.00
Creston Branch	42.675	4,000	170,700.00
Creston & Northern	20.500	2,000	41,000.00
Keokuk & St. Paul	42.466	3,000	127,398.00
Nebraska City Branch	39.291	3,000	117,873.00
Nebraska City, Sidney & Northeastern	21.059	2,000	42,118.00
Chicago, Clinton, Dubuque & Minnesota	183.20	3,300	604,560.00
Chicago, Milwaukee & St. Paul	94.788	5,800	549,770.40
Iowa & Dakota Division	252.902	3,300	834,576.60
Western Union Division	185.80	2,300	427,340.00
Chicago & Northwestern	355.01	10,300	3,656,603.00
Iowa Midland	68.80	2,000	137,600.00
Maple River	60.15	2,300	138,345.00
Stanwood & Tipton	8.51	2,500	21,275.00
Chicago, Rock Island & Pacific	318.08	11,600	3,689,728.00
Audubon Branch	24.54	2,000	49,080.00
Harlan Branch	11.84	2,000	23,680.00
Iowa & Winterset Branch	48.24	2,500	120,600.00
Iowa Southern & Missouri Northern	129.38	5,000	646,900.00
Oskaloosa Branch	128.18	5,500	704,990.00
Crooked Creek	8.50	600	5,100.00
Davenport & Northwestern	160.53	2,500	401,325.00
Des Moines, Adel & Western	7.00	800	5,600.00
Des Moines & Fort Dodge	83.89	3,000	251,670.00
Des Moines & Minneapolis	56.73	1,300	73,749.00
Fort Dodge & Fort Ridgely	9.00	1,000	9,000.00
Grinnell & Montezuma	13.375	2,200	29,425.00
Illinois Central	326.58	5,300	1,730,874.00
Cedar Falls & Minnesota	75.58	3,000	226,740.00
Iowa Eastern	19.10	900	17,190.00
Iowa, Minnesota & North Pacific	17.00	2,000	34,000.00
Iowa Railway, Coal & Manufacturing Company	3.00	3,000	9,000.00
Kansas City, St. Joseph & Council Bluffs	53.0923	8,000	424,738.40
Keokuk & Des Moines	162.20	3,500	567,700.00
Missouri, Iowa & Nebraska	14.79	2,200	32,538.00
St. Louis, Keokuk & Northwestern	.25	3,000	750.00
St. Louis, Ottumwa & Cedar Rapids	43.31	3,000	129,930.00
St. Louis City & Pacific	80.47	3,500	281,645.00
St. Louis City & Pembina	17.60	2,500	44,000.00
Toledo & Northwestern	57.25	3,300	188,925.00
Waukon & Mississippi	23.00	2,000	46,000.00
Total	4322.9503	900	\$ 22,540,904.40

STATEMENT,

Showing the Assessed Value per Mile and the Aggregate Assessed Value in each of the several counties of the State of Iowa, of Sleeping Cars not owned by the Railroads, January 1, 1879, as assessed by the Executive Council, March, 1879, as provided in Chapter 114, Acts of the Seventeenth General Assembly.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
ADAMS	26.443		2,644.30
Chicago, Burlington & Quincy	26.443	100	2,644.30
ALLAMAKEE	39.29		2,165.50
Chicago, Clinton, Dubuque & Minnesota	35.27	50	1,763.50
Chicago, Milwaukee & St. Paul	4.02	100	402.00
APPANOOSE	7.261		726.10
St. Louis, Ottumwa & Cedar Rapids	7.261	100	726.10
BENTON	47.84		2,162.00
Burlington, Cedar Rapids & Northern	23.00	40	920.00
Chicago & Northwestern	24.84	50	1,242.00
BLACK HAWK	32.82		1,312.80
Burlington, Cedar Rapids & Northern	32.82	40	1,312.80
BOONE	27.53		1,376.50
Chicago & Northwestern	27.53	50	1,376.50
BREMER	4.18		167.20
Burlington, Cedar Rapids & Northern	4.18	40	167.20
BUTLER	20.95		838.00
Burlington, Cedar Rapids & Northern	20.95	40	838.00
CARROLL	25.41		1,270.50
Chicago & Northwestern	25.41	50	1,270.50
CEDAR	83.91		1,606.20
Burlington, Cedar Rapids & Northern	8.93	40	357.20
Chicago & Northwestern	24.98	50	1,249.00
CERRO GORDO	34.92		1,640.20
Burlington, Cedar Rapids & Northern	10.58	40	423.20
Central of Iowa	24.34	50	1,217.00
CLARKE	26.449		2,644.90
Chicago, Burlington & Quincy	26.449	100	2,644.90
CLAYTON	101.83		6,280.50
Chicago, Clinton, Dubuque & Minnesota	78.05	50	3,902.50
Chicago, Milwaukee & St. Paul	23.78	100	2,378.00
CLINTON	42.67		2,133.50
Chicago, Clinton, Dubuque & Minnesota	2.50	50	125.00
Chicago & Northwestern	40.17	50	2,008.50
CRAWFORD	31.56		1,578.00
Chicago & Northwestern	31.56	50	1,578.00
DAVIS	26.246		2,624.60
St. Louis, Ottumwa & Cedar Rapids	26.246	100	2,624.60
DES MOINES	39.775		2,685.10
Burlington, Cedar Rapids & Northern	21.54	40	861.60
Chicago, Burlington & Quincy	18.235	100	1,823.50
DUBUQUE	32.98		1,649.00
Chicago, Clinton, Dubuque & Minnesota	32.98	50	1,649.00
FAYETTE	2.60		130.00
Chicago, Clinton, Dubuque & Minnesota	2.60	50	130.00
FLOYD	20.45		818.00
Burlington, Cedar Rapids & Northern	20.45	40	818.00
FRANKLIN	27.09		1,354.50
Central of Iowa	27.09	50	1,354.50
FREMONT	27.9501		2,795.01
Kansas City, St. Joseph & Council Bluffs	27.9501	100	2,795.01
GREENE	24.51		1,225.50
Chicago & Northwestern	24.51	50	1,225.50
HARDIN	28.96		1,448.00
Central of Iowa	28.96	50	1,448.00
HARRISON	30.33		1,516.50
Chicago & Northwestern	30.33	50	1,516.50
HENRY	19.70		1,970.00
Chicago, Burlington & Quincy	19.70	100	1,970.00



ASSESSED VALUATION—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
HOWARD.....	24.38	\$	2,438 00
Chicago, Milwaukee & St. Paul.....	24 8	100	2,438 00
JACKSON.....	31.80		1,500 00
Chicago, Clinton, Dubuque & Minnesota.....	31.80	50	1,500 00
JACKSON.....	3.89		194 50
Central of Iowa.....	3.89	50	194 50
JEFFERSON.....	25.719		2,571 90
Chicago, Burlington & Quincy.....	25.719	100	2,571 90
JOHNSON.....	16.66		666 40
Burlington, Cedar Rapids & Northern.....	16.66	40	666 40
LISS.....	49.87		2,287 80
Burlington, Cedar Rapids & Northern.....	29.57	40	822 80
Chicago & Northwestern.....	29.30	50	1,465 00
LOUISA.....	23.17		926 80
Burlington, Cedar Rapids & Northern.....	23.17	40	926 80
LUCAS.....	26.841		2,684 10
Chicago, Burlington & Quincy.....	26.841	100	2,684 10
MARSHALL.....	25.17		1,268 50
Central of Iowa.....	25.17	50	1,268 50
MARSHALL.....	55.78		2,789 00
Central of Iowa.....	29.79	50	1,489 50
Chicago & Northwestern.....	25.99	50	1,299 50
MILLS.....	48.638		4,863 38
Chicago, Burlington & Quincy.....	30.249	100	3,024 90
Kearney City, St. Joseph & Council Bluffs.....	18.3848	100	1,838 48
MONROE.....	41.329		8,455 40
Central of Iowa.....	13.55	50	677 50
Chicago, Burlington & Quincy.....	27.779	100	2,777 90
MONTGOMERY.....	27.020		2,702 00
Chicago, Burlington & Quincy.....	27.020	100	2,702 00
MERCATINE.....	19.00		760 00
Burlington, Cedar Rapids & Northern.....	19.00	40	760 00
POTTSWATAMIE.....	29.4474		1,903 74
Chicago, Burlington & Quincy.....	1.570	100	157 00
Chicago & Northwestern.....	20.82	50	1,041 00
Kearney City, St. Joseph & Council Bluffs.....	6.7574	100	675 74
POWESHIEK.....	22.81		1,140 50
Central of Iowa.....	22.81	50	1,140 50
STORY.....	24.23		1,211 50
Chicago & Northwestern.....	24.23	50	1,211 50
TAMA.....	25.34		1,267 00
Chicago & Northwestern.....	25.34	50	1,267 00
UNION.....	25.778		2,577 80
Chicago, Burlington & Quincy.....	25.778	100	2,577 80
WAPELLO.....	26.856		2,685 60
Chicago, Burlington & Quincy.....	9.858	100	985 80
St. Louis, Ottumwa & Cedar Rapids.....	42.608	100	4,260 80
WINNEBIEK.....	42.608	100	4,260 80
Chicago, Milwaukee & St. Paul.....	20.67		961 30
Burlington, Cedar Rapids & Northern.....	7.22	40	288 80
WORTH.....	13.45	50	672 50
Total.....	1430.4563		\$ 92,938.43

STATEMENT,

Showing the number of Miles on which Sleeping-cars, not owned by the Railroad Companies, are run in the State of Iowa, and the Assessed Valuation per mile, and Aggregate Assessed Value, as fixed by the Executive Council, March, 1879, as required by the provisions of Chapter 114, Acts of the Seventeenth General Assembly.

NAME OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	229.07	\$ 40 00	\$ 9,162 80
Chicago, Burlington & Quincy.....	189.05	50 00	9,452 50
Central of Iowa.....	382.936	100 00	38,293 60
Chicago, Clinton, Dubuque & Minnesota.....	183.20	50 00	9,160 00
Chicago, Milwaukee & St. Paul.....	94.788	100 00	9,478 80
Chicago & Northwestern.....	355.01	50 00	17,750 50
Chicago & Northwestern.....	53.0923	100 00	5,309 23
Kansas City, St. Joseph & Council Bluffs.....	43.51	100 00	4,331 00
St. Louis, Ottumwa & Cedar Rapids.....			
Total.....	1430.4563		\$92,938.43



TABLE.

Showing for the Year 1878 the Aggregate Gross and Net Earnings, Average Gross and Net Earnings per mile, Operating Expenses, Cost per mile in Operating Road, Loss in Operating Road, and amount of Taxes Paid.

NAMES OF RAILROADS.	Aggregate gross earnings.	Aggregate net earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating expenses, repairs and taxes.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
Burlington, Cedar Rapids & Northern	\$ 1,527,667 54	\$ 450,023 75	\$ 3,577 17	\$1,053 77	\$ 1,077,643 79	\$2,523 40		\$ 391 00
Burlington & Northwestern	15,418 91	1,261 48	451 65	36 96	14,157 43	414 69		
*Burlington & Southwestern	126,507 07		1,589 28		114,780 67	1,441 96		
Central of Iowa	755,658 49		3,997 13	952 56	575,577 00	3,044 57		19,997 63
†Chicago, Burlington & Quincy	4,815,353 14	1,938,755 06	8,739 40	3,518 65	2,876,598 08	5,220 75		108,917 85
Chicago, Clinton, Dubuque & Minnesota	451,976 74	158,658 06	2,467 12	866 03	293,318 68	1,601 09		14,630 70
Chicago, Milwaukee & St. Paul	701,092 85	202,288 27	2,016 43	581 80	498,804 58	1,434 63		30,296 82
Western Union Division	138,293 15		1,018 21		165,370 69	1,217 75	27,077 54	6,113 84
†Chicago & Northwestern	3,668,723 21	627,769 74	10,334 14	1,768 31	3,040,913 47	8,565 82		105,538 96
Iowa Midland	81,777 79		1,188 63		222,544 14	3,234 65	140,766 85	5,929 89
Maple River	39,066 63	2,000 00	649 48	33 25	37,066 63	616 23		
Stanwood and Tipton	14,133 89	2,133 89	1,660 85	250 75	12,000 00	1,410 10		
†Chicago, Rock Island & Pacific	5,466,946 89	2,592,137 99	8,279 99	3,925 93	2,874,808 90	4,354 06		139,775 45
Crooked Creek	5,094 55		599 35		8,049 47	946 99	2,954 92	338 86
Davenport & Northwestern	214,247 37	9,094 81	1,334 62	56 65	205,152 56	1,377 97		11,859 06
Des Moines, Adel & Western	288 20		41 17		318 00	45 42	29 80	
Des Moines & Fort Dodge	211,627 92	76,805 91	2,522 68	903 63	135,822 01	1,619 05		7,498 47
Des Moines & Minneapolis	65,899 35	18,347 22	1,161 63	323 41	47,552 13	838 22		2,798 65
Fort Dodge & Fort Ridgely—no report								
Grinnell & Montezuma	12,853 16	7,509 96	960 98	561 48	5,343 20	399 50		
§Illinois Central	1,538,558 48		3,825 73		1,575,426 91	3,917 41	36,868 43	61,756 78
Iowa Eastern	18,720 08	7,069 66	980 10	370 14	11,650 42	309 96		48 64
Iowa, Minnesota & North Pacific—no report								
Iowa Railway, Coal & Manufacturing Co.	6,604 16	939 63	2,201 38	313 21	5,664 53	1,888 17		409 06
Kansas City, St. Joseph & Council Bluffs	340,176 15	106,773 95	6,407 25	2,011 10	233,402 20	4,396 15		8,600 00
Keokuk & Des Moines	514,711 86	101,704 16	3,173 31	627 02	413,007 70	2,546 29		10,332 70
Missouri, Iowa & Nebraska	19,475 84	2,428 90	1,316 82	164 22	17,046 94	1,152 60		170 64
St. Louis, Keokuk & Northwestern	647 51		2,590 05		679 10	2,716 40	31 59	15 85

St. Louis, Ottumwa & Cedar Rapids	56,894 62		1,313 66		88,762 34	2,049 60	31,873 72	7,686 56
Sioux City & Pacific	238,516 36	70,857 54	2,964 04	890 54	167,658 82	2,083 50		
Sioux City & Pembina	29,061 43	14,039 16	1,651 21	797 67	15,022 27	853 54		9,262 70
Sioux City & St. Paul	212,247 92	58,499 70	3,707 38	1,021 82	153,748 22	2,685 56		120 00
Toledo & Northwestern	6,034 06	1,115 00	2,011 35	371 66	4,919 06	1,639 68		
Waukon & Mississippi—no report								
<b>Total</b>	<b>\$21,294,275 32</b>	<b>\$6,629,295 33</b>			<b>\$14,892,855 94</b>		<b>\$239,602 35</b>	<b>\$552,490 11</b>

\* "Balance shown between earnings and expenses was more than spent in extraordinary repairs."

† Main line and branches.

‡ "Operating Expenses" includes \$1,287,052 36 paid for rental.

"Operating expenses" includes \$616,330 00 paid for rental.



## TABLE,

*Showing names and post-office address of the principal officers of Railroad Companies in the State, and those operating roads in this State.*

## BURLINGTON, CEDAR RAPIDS &amp; NORTHERN.

President, Fred Taylor, New York.  
 Vice-President and General Manager, Edward F. Winslow, Cedar Rapids Iowa.  
 Secretary, William D. Walker, Cedar Rapids, Iowa.  
 Treasurer, Alexander Taylor, New York.  
 Superintendent, C. J. Ives, Cedar Rapids, Iowa.  
 Chief Engineer, Wm. P. Clark, Cedar Rapids, Iowa.  
 Auditor, J. C. Broeksmit, Cedar Rapids, Iowa.

## BURLINGTON &amp; NORTHWESTERN.

President, Charles Mason, Burlington, Iowa.  
 Vice-President, David Leonard, Burlington, Iowa.  
 Secretary and Treasurer, R. M. Green, Burlington, Iowa.  
 General Superintendent, John T. Gerry, Burlington, Iowa.

## BURLINGTON &amp; SOUTHWESTERN.

President, Elijah Smith, Burlington, Iowa.

## CENTRAL OF IOWA.

Receiver and General Superintendent, H. L. Morrill, Marshalltown, Iowa.  
 Engineer and Road-Master, C. C. Gilman, Marshalltown, Iowa.  
 Auditor, J. Robinson, Marshalltown, Iowa.

## CHICAGO, BURLINGTON &amp; QUINCY.

President, John M. Forbes, Boston, Massachusetts.  
 Vice-President and General Manager, Charles E. Perkins, Burlington, Iowa.  
 Secretary, E. D. Barbour, Chicago, Illinois.  
 Treasurer, A. T. Hall, Chicago, Illinois.  
 General Superintendent, Thos. J. Potter, Burlington, Iowa.  
 Chief Engineer, R. J. McClure, Burlington, Iowa.  
 Auditor, George Tyson, Boston, Massachusetts.  
 Superintendent of Iowa Division, W. C. Perkins, Burlington, Iowa.

## CHICAGO, CLINTON, DUBUQUE &amp; MINNESOTA.

President, James F. Joy, Detroit, Michigan.  
 Vice-President, Alpheus Hardy, Boston, Massachusetts.  
 Secretary and Treasurer, Chas. Merriam, Boston, Massachusetts.  
 General Superintendent, Chief Engineer and Auditor, F. O. Wyatt, Dubuque, Iowa.

## CHICAGO, MILWAUKEE &amp; ST. PAUL.

President, Alexander Mitchell, Milwaukee, Wisconsin.  
 Vice-President, Julius Wadsworth, New York.  
 Secretary and Treasurer, R. D. Jennings, Milwaukee, Wisconsin.  
 General Manager, S. S. Merrill, Milwaukee, Wisconsin.  
 Chief Engineer, J. D. Whittemore, Milwaukee, Wisconsin.  
 Auditor, James P. Whiting, Milwaukee, Wisconsin.  
 Superintendent Iowa Division, Chas. H. Prior, Minneapolis, Minnesota.  
 Superintendent Western Union Division (formerly the Sabula, Ackley and Dakota and Dubuque Southwestern Railroads), D. A. Olin, Racine, Wisconsin.

## CHICAGO &amp; NORTHWESTERN.

President, Albert Keep, Chicago, Illinois.  
 Vice-President, Secretary and Treasurer, M. L. Sykes, New York.  
 General Manager and General Superintendent, M. Hughitt, Chicago, Illinois.  
 Chief Engineer, E. H. Johnson, Chicago, Illinois.  
 Auditor, J. B. Redfield, Chicago, Illinois.  
 Superintendent of Iowa Division, J. S. Oliver, Clinton, Iowa.

## CHICAGO, ROCK ISLAND &amp; PACIFIC.

President, Hugh Riddle, Chicago, Illinois.  
 Vice-President, David Dows, New York.  
 Secretary and Treasurer, Francis H. Tows, New York.  
 General Superintendent, A. Kimball, Davenport, Iowa.  
 Auditor, Charles F. Jilson, Chicago, Illinois.  
 Superintendent of Iowa Division, H. F. Royce, Des Moines, Iowa.

## CROOKED CREEK.

President, General Manager, General Superintendent and Chief Engineer, W. C. Wilson, Webster City, Iowa.  
 Vice-President, T. H. Judd, Milwaukee, Wisconsin.  
 Secretary and Treasurer, Jacob M. Funk, Webster City, Iowa.

## DAVENPORT &amp; NORTHWESTERN.

President, Lewis H. Meyer, New York.  
 Vice-President, James C. Spencer, Milwaukee, Wisconsin.  
 Secretary and Auditor, J. Smith Conner, Davenport, Iowa.  
 Treasurer, August Rutten, New York.  
 General Manager and General Superintendent, John E. Henry, Davenport, Iowa.

## DES MOINES, ADEL &amp; WESTERN.

President, T. J. Caldwell, Adel, Iowa.  
 Vice-President, J. W. Russell, Adel, Iowa.  
 Secretary, A. C. Hotchkiss, Adel, Iowa.  
 Treasurer, L. Lambert, Adel, Iowa.  
 General Superintendent, Thos. Ashton, Adel, Iowa.  
 Chief Engineer, James Carss, Des Moines, Iowa.

## DES MOINES &amp; FORT DODGE.

President, Charles E. Whitehead, New York.  
 Secretary, Frank Saunders, New York.  
 Assistant Treasurer, George W. Ogilvie, Des Moines, Iowa.  
 Superintendent, Charles N. Gilmore, Des Moines, Iowa.



## DES MOINES &amp; MINNEAPOLIS.

President, James Callanan, Des Moines, Iowa.  
 Vice-President and General Superintendent, J. J. Smart, Des Moines, Iowa.  
 Secretary, C. B. Atkins, Des Moines, Iowa.  
 Treasurer, C. H. Getchell, Des Moines, Iowa.

DUBUQUE SOUTHWESTERN—(See *Chicago, Milwaukee & St. Paul, Western Union Division*).

## FORT DODGE &amp; FORT RIDGELY.

President, Walter H. Brown, Tanhussen, Minnesota.  
 Vice-President, George W. Bassett, Fort Dodge, Iowa.  
 Secretary, G. T. Peterson, Fort Dodge, Iowa.  
 Treasurer and General Superintendent, G. R. Pearsons, Fort Dodge, Iowa.  
 General Manager, W. M. Grant, Fort Dodge, Iowa.  
 Chief Engineer, E. Colburn, Fort Dodge, Iowa.

## GRINNELL &amp; MONTEZUMA.

President, M. Snyder, Grinnell, Iowa.  
 Secretary and Treasurer, H. Lawrence, Grinnell, Iowa.  
 General Superintendent, J. B. Grinnell, Grinnell, Iowa.

## ILLINOIS CENTRAL.

President, W. K. Ackerman, Chicago, Illinois.  
 Vice-President, James C. Clarke, New Orleans, Louisiana.  
 Secretary, L. A. Catlin, New York.  
 Treasurer, L. V. F. Randolph, New York.  
 Traffic Manager, J. F. Tucker, Chicago, Illinois.  
 Superintendent, E. T. Jeffery, Chicago, Illinois.  
 Auditor, J. C. Welling, Chicago, Illinois.  
 Superintendent of Iowa Division, D. W. Parker, Dubuque, Iowa.

## IOWA EASTERN.

President and General Manager, E. H. Williams, Beulah, Iowa.  
 Vice-President, Wm. B. Fairfield, Charles City, Iowa.  
 Secretary, Frank Larrabee, McGregor, Iowa.

IOWA MIDLAND—(See *Chicago & Northwestern*).

IOWA, MINNESOTA & NORTH PACIFIC—NO REPORT.

IOWA RAILWAY, COAL AND MANUFACTURING COMPANY.

President, General Manager and General Superintendent, Charles A. Sherman, Boonsboro, Iowa.  
 Vice-President and Secretary, Delos Arnold, Marshalltown, Iowa.  
 Treasurer, T. N. Canfield, Boonsboro, Iowa.

IOWA SOUTHERN & MISSOURI NORTHERN—(See *Chicago, Rock Island & Pacific*).

## KANSAS CITY, ST. JOSEPH &amp; COUNCIL BLUFFS.

President, Nathaniel Thayer, Boston, Massachusetts.  
 Secretary and Treasurer, Charles Merriam, Boston, Massachusetts.  
 General Manager, Geo. H. Nettleton, Kansas City, Missouri.  
 General Superintendent, J. F. Barnard, St. Joseph, Missouri.  
 Auditor, J. S. Ford, Kansas City, Missouri.

## KEOKUK &amp; DES MOINES.

President, Henry A. Borling, New York.  
 Secretary, A. Bridgman, Keokuk, Iowa.  
 General Superintendent, A. Kimball, Davenport, Iowa.

## MISSOURI, IOWA &amp; NEBRASKA.

President, F. M. Drake, Centerville, Iowa.  
 Vice-President and General Superintendent, Henry Hill, Warsaw, Illinois.  
 Secretary and Treasurer, James Fitz Henry, Keokuk, Iowa.  
 Chief Engineer, Henry Shaw, Centerville, Iowa.  
 Auditor, O. H. Mackroth, Keokuk, Iowa.

SABULA, ACKLEY & DAKOTA—(See *Chicago, Milwaukee & St. Paul—Western Union Division*).

## ST. LOUIS, KEOKUK &amp; NORTHWESTERN.

President, A. B. Stone, New York.  
 Vice-President and General Superintendent, A. L. Griffin, Keokuk, Iowa.  
 Secretary, H. B. Blood, Keokuk, Iowa.  
 Treasurer, W. H. Harris, Cleveland, Ohio.  
 Auditor, C. H. Hart, Keokuk, Iowa.

## ST. LOUIS, OTTUMWA &amp; CEDAR RAPIDS.

President, B. W. Lewis, Jr., St. Louis, Missouri.  
 Vice-President and Secretary, James F. Howe, St. Louis, Missouri.  
 Treasurer, R. D. Kohn, St. Louis, Missouri.  
 General Manager and General Superintendent, T. McKissock, St. Louis, Mo.  
 Chief Engineer, S. T. Emerson, St. Louis, Missouri.  
 Auditor, D. B. Howard, St. Louis, Missouri.  
 Superintendent of Iowa Division, Geo. B. Parsell, Moberly, Missouri.

## SIOUX CITY &amp; PACIFIC.

President, Oliver Ames, North Easton, Massachusetts.  
 Vice-President, D. C. Blair, Belvidere, New Jersey.  
 Secretary and General Manager, P. E. Hall, Cedar Rapids, Iowa.  
 Treasurer, David P. Kimball, Boston, Massachusetts.  
 Superintendent, F. C. Hills, Missouri Valley, Iowa.  
 Chief Engineer, J. E. Ainsworth, Missouri Valley, Iowa.  
 Auditor, G. T. Crandall, Cedar Rapids, Iowa.

## SIOUX CITY &amp; PEMBINA.

President and General Manager, Chas. G. Wicker, Battle Creek, Michigan.  
 Vice-President, W. W. Brookings, Sioux Falls, Dakota.  
 Secretary, J. B. Hanser, Yankton, Dakota.  
 Treasurer and General Superintendent, G. E. Merchant, Sioux City, Iowa.  
 Chief Engineer, A. K. Nash, Sioux City, Iowa.  
 Auditor, C. H. Longman, Sioux City, Iowa.



## SIOUX CITY &amp; ST. PAUL.

President, E. F. Drake, St. Paul, Minnesota.  
Vice-President, A. H. Wilder, St. Paul, Minnesota.  
Secretary, W. H. Brown, New York.  
Treasurer, Horace Thompson, St. Paul, Minnesota.  
General Manager, J. W. Bishop, St. Paul, Minnesota.  
Chief Engineer, T. P. Gere, St. Paul, Minnesota.  
Superintendent of Iowa Division, John F. Lincoln, St. Paul, Minnesota.

STANWOOD & TIPTON—(See *Chicago & Northwestern*).

## TOLEDO &amp; NORTHWESTERN.

President, W. F. Johnston, Toledo, Iowa.  
Vice-President, L. Clark, Toledo, Iowa.  
Secretary, L. B. Nelson, Toledo, Iowa.  
Treasurer, H. Galley, Toledo, Iowa.  
General Superintendent, C. C. Whitten, Toledo, Iowa.

WAUKON & MISSISSIPPI—NO REPORT.