

State of Iowa

1918

REPORT OF THE

AUDITOR OF STATE

FOR THE

Biennial Period Ended June 30, 1918

PART I—Finances of the State
PART II—County Auditing Department
PART III—Building and Loan Department

FRANK S. SHAW
Auditor

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL.

Hon. W. L. Harding, Governor of Iowa:

Sir: I have the honor to transmit herewith, in accordance with the provisions of law, my report as Auditor of State for the biennial period July 1, 1916, to June 30, 1918.

Frank S. Shaw,
Auditor of State.

Des Moines, November 1, 1918.

AUDITOR OF STATE'S DEPARTMENT.

Frank S. Shaw, Auditor of State.....	Tama County
E. S. Gose, Deputy.....	Greene County
H. K. Deaton, Chief Clerk Revenue Department.....	Polk County
George Gallarno, Chief Clerk Municipal Department.....	Polk County
James Merritt, General Clerk.....	Appanoose County
J. F. Wall, Chief County Examiner.....	Ringgold County
B. F. Rehkopf, County Examiner.....	Warren County
A. S. Lawrence, County Examiner.....	Muscatine County
J. I. Israel, County Examiner.....	Lee County
C. C. Colelo, County Examiner.....	Carroll County
F. G. Luke, County Examiner.....	Franklin County
J. V. Lemley, County Examiner.....	Decatur County
C. E. Carlson, County Examiner.....	Wapello County
T. C. Meader, County Examiner.....	Hardin County
A. J. Hunter, County Examiner.....	Calhoun County
C. H. Bleakley, County Examiner.....	Linn County
Miss Lillian Williamson, Warrant Clerk.....	Buena Vista County
Miss Dorothy Booth, Assistant Warrant Clerk.....	Van Buren County
Mrs. H. E. Stedman, Stenographer and Clerk.....	Palo Alto County
Fred Porter, Clerk and Janitor.....	Polk County

AUDITORS OF IOWA.

Name	County	Terms	
Jesse Williams, Territorial.....	Jefferson.....	Jan. 14, 1840, to Jan. 23, 1843	1843
William L. Gilbert, Territorial.....		Jan. 23, 1843, to	1845
Robert M. Seacrest, Territorial.....		1845, to Dec. 4, 1846	1846
Joseph T. False, State.....	Des Moines.....	Dec. 4, 1846, to Dec. 2, 1850	1850
William Pattee.....	Bremer.....	Dec. 2, 1850, to Dec. 4, 1854	1854
Andrew J. Stevens.....	Polk.....	Dec. 4, 1854, to Sept. 22, 1855	1855
John Pattee.....	Bremer.....	Sept. 22, 1855, to Jan. 3, 1859	1859
Jonathan W. Cattell.....	Cedar.....	Jan. 3, 1859, to Jan. 2, 1865	1865
John A. Elliott.....	Mitchell.....	Jan. 2, 1865, to Jan., 1871	1871
John Russell.....	Jones.....	Jan., 1871, to Jan., 1875	1875
Buren K. Sherman.....	Benton.....	Jan., 1875, to Jan., 1881	1881
William V. Lucas.....	Cerro Gordo.....	Jan., 1881, to Jan., 1883	1883
John L. Brown.....	Lucas.....	Jan., 1883, to Mar. 19, 1885	1885
Jonathan W. Cattell.....	Polk.....	Mar. 19, 1885, to Jan. 23, 1886	1886
John L. Brown.....	Lucas.....	Jan. 23, 1886, to Apr. 13, 1886	1886
Charles Beardsley.....	Des Moines.....	Apr. 13, 1886, to July 14, 1886	1886
John L. Brown.....	Lucas.....	July 14, 1886, to Jan. 3, 1887	1887
James A. Lyons.....	Guthrie.....	Jan. 3, 1887, to Jan. 3, 1893	1893
Cornelius G. McCarthy.....	Story.....	Jan. 3, 1893, to Jan. 2, 1899	1899
Frank F. Merriam.....	Delaware.....	Jan. 2, 1899, to Jan. 5, 1903	1903
B. F. Carroll.....	Davis.....	Jan. 5, 1903, to Jan. 4, 1909	1909
John L. Bleakley.....	Ida.....	Jan. 4, 1909, to Jan. 1, 1915	1915
Frank S. Shaw.....	Tama.....	Jan. 1, 1915, to	

REPORT OF THE AUDITOR OF STATE

FINANCES OF THE STATE

The financial transactions of the State of Iowa, as shown by the volume of money received and disbursed each year, is continuously on the increase. The income of the State from sources other than direct taxation, is also on the increase, actually as compared with previous years, and relatively as compared with the receipts from all sources and for all purposes.

The information contained in this report relating to the biennial period just closed makes it clear that the State derives from the state tax levy for general revenue almost one half of its total receipts. The major part of that which is needed for the various activities of the State, both at the state capitol and throughout every part of the State, including the upkeep of the various state institutions, is derived from fees and licenses, insurance and other corporation taxes, inheritance taxes, federal aid for various purposes, payments by counties for maintenance of their insane or other unfortunates in state institutions, and minor items.

The following shows the receipts of the State from all sources for the years indicated, with the receipts from the state tax levies and the percentages derived therefrom:

RECEIPTS OF THE STATE EACH YEAR.

Year	From state tax levy	All other sources	Total all sources	Per cent state levy to total
1906	\$ 1,980,387.50	\$ 1,485,763.16	\$ 3,466,150.66	57.1
1907	1,968,107.72	1,615,815.62	3,583,923.34	54.9
1908	2,086,768.63	1,576,386.04	3,663,154.67	56.9
1909	2,322,845.49	1,717,907.12	4,040,752.71	57.4
1910	2,633,728.27	1,968,799.95	4,602,528.22	57.2
1911	2,297,291.21	1,989,585.58	4,286,876.79	53.6
1912	2,397,163.51	2,586,284.59	4,983,448.10	48.1
1913	2,506,167.08	2,916,943.84	5,423,110.92	46.2
1914	2,621,966.72	3,479,663.16	6,101,629.88	42.9
1915	2,728,631.66	3,977,852.77	6,706,484.43	40.7
1916	3,549,788.33	5,030,257.55	8,580,045.88	41.3
1917	4,243,062.53	4,993,756.00	9,236,818.53	45.9
1918	5,961,711.04	5,607,947.16	11,569,658.20	51.5

The increase in per cent shown for the last three years is due to the change made by the Thirty-sixth General Assembly as to the method of securing funds for the support of the state educational and other institutions. For a number of years the general assembly had directed the levy of a special tax for these institutions, the proceeds of which were kept in a separate fund and turned over to the institutions. The Thirty-sixth General Assembly repealed these special millage taxes and practically merged them all into the tax levy for general state revenue.

The Thirty-seventh General Assembly designated and fixed the amount to be raised by levy for state purposes at seven million dollars for the year 1917, and six million dollars for the year 1918. This was done by the Executive Council, which gave a levy for general revenue of 7.25 mills for the year 1917 and 6.25 mills for the year 1918. The increase in the levy of 1917 is due to the appropriation made by the last General Assembly of one million dollars, this sum to be expended for providing, equipping and raising for the benefit of any military organization of the State of Iowa, for service in the armies of the United States. As this went into effect immediately, it was very necessary to include this in the first levy made after the passage of the act.

VOLUME OF BUSINESS.

The increase in the volume of business transacted by the state is very noticeable, and, to a large extent, it reflects the increase in the general business affairs of the people of the state. The receipts by the state for the last biennial period aggregated \$21,352,564.16, and the warrants issued amounted to \$20,517,230.71. Included in this aggregate is a large sum which represents collections and disbursements but not income and expense of the state itself. The funds for the support of unfortunates at the state institutions are handled through the state treasury and warrants are issued by the state auditor for these sums, but the funds go direct to the support of county wards and patients. The state merely acts as the agent for the county in these financial transactions. The automobile fund and the hunter's license fund pass through the hands of state officials, but do not become a part of the income of the state.

The figures given here show the regular receipts and disbursements of the various funds of the state in each biennial period since 1844.

RECEIPTS AND DISBURSEMENTS.

Year	Receipts	Disbursements	Total
1845-6	\$ 7,973.79	\$ 20,718.25	\$ 28,692.04
1847-8	32,294.49	29,616.91	61,911.40
1849-50	72,063.20	75,409.90	147,473.10
1851-2	139,681.69	131,631.49	271,313.18
1853-4	134,065.45	118,542.90	252,608.35
1855-6	274,377.63	249,150.80	523,528.43
1857-1 year	255,327.75	371,007.03	627,234.78
1858-9	577,033.87	551,403.13	1,128,437.00
1860-1	604,390.65	599,825.19	1,204,215.84
1862-3	866,816.62	696,097.51	1,562,914.13
1864-5	977,827.10	952,739.42	1,930,566.52
1866-7	1,412,395.19	1,314,654.74	2,727,049.93
1868-9	2,257,429.63	2,051,971.22	4,309,400.85
1870-1	2,206,357.33	2,413,586.93	4,619,944.26
1872-3	2,407,938.86	2,446,680.08	4,854,618.94
1874-5	2,118,642.43	2,117,344.70	4,235,987.13
1876-7	2,137,682.40	2,122,470.78	4,260,153.18
1878-9	2,290,336.54	2,259,886.56	4,550,223.10
1880-1	2,514,292.68	2,409,897.71	4,924,190.39
1882-3	2,499,260.40	2,286,738.19	4,785,998.59
1884-5	2,627,725.98	2,587,831.98	5,215,557.96
1886-7	3,327,981.33	3,511,499.76	6,839,481.09
1888-9	3,450,811.60	3,422,406.74	6,873,218.34
1890-1	3,962,654.45	3,415,173.04	7,377,826.49
1892-3	4,030,464.56	4,018,004.17	8,048,468.73
1894-5	3,704,888.85	3,758,051.15	7,462,940.00
1896-7	4,193,517.91	4,440,148.50	8,633,666.41
1898-9	5,299,831.34	4,795,103.43	10,094,934.77
1900-1	5,808,304.36	5,040,713.72	10,849,018.08
1902-3	6,762,204.81	6,308,966.42	13,071,171.23
1904-5	7,449,516.63	7,611,089.34	15,060,605.97
1906-1 year	3,895,715.67	4,165,639.81	8,061,355.48
1907-8	8,087,653.56	8,533,551.37	16,621,204.93
1909-10	9,211,652.31	8,682,888.30	17,894,540.61
1911-2	10,026,340.48	9,982,754.20	20,009,094.68
1913-4	13,907,605.26	13,546,607.56	27,454,212.82
1915-6	18,012,042.52	17,818,100.33	35,830,142.85
1917-8	21,852,564.16	*20,517,230.71	41,869,794.87

*Includes \$25,592.61 interest paid on unredeemed warrants account insufficient funds.

ESTIMATE OF FINANCIAL TRANSACTIONS.

It becomes my duty under the law to estimate the receipts and expenditures for the next two years, that is, the fiscal years ending June 30, 1919, and June 30, 1921. Table No. I and II give this information in detail, the amounts shown being such only as are contemplated by existing laws and exclusive of any extraordinary appropriations that may be made by the Thirty-eighth General Assembly. These tables show the estimated receipts to be \$17,136,100.00, and the estimated expenditures to be \$16,591,380.00.

During the past few years it has occurred repeatedly that the warrants issued by the state auditor, for legitimate purposes and in exact accordance with the appropriations made, have been in excess of the ability of the state treasurer to redeem the same and as a consequence they have been stamped "Not paid account insufficient funds," and interest of 5 per cent paid on these warrants until such time as there was sufficient money in the state treasury to redeem them. There has not been a sufficient work-

ing balance on hand in the general revenue fund so that at all seasons of the year the financial affairs of the state can be transacted in a satisfactory manner.

In the biennial period just closed there has been paid from the General Revenue Fund the sum of \$25,592.61, which amount represents interest on warrants unredeemed account insufficient funds. This is due to the fact that the legislatures have fallen into the habit of making appropriations and authorizing expenditures without providing for the funds needed. The result has been a working balance insufficient to tide the treasury over the periods when the warrants issued are in excess of the receipts. With the government drawing heavily upon the resources of the banks it will, no doubt, cause considerable embarrassment to the state treasurer if this condition is allowed to continue, as the banks are rather reluctant about accepting warrants at the 5 per cent rate of interest. It is wholly within the power of the general assembly to either continue this dangerous practice or to guard against it.

The estimates for the biennial period coming under the authority of the Thirty-eighth General Assembly show an excess of receipts over expenditures of \$544,720.00. I would respectfully urge that this sum or a larger one be maintained in the treasury as a permanent working balance. This takes into account only the receipts and expenditures as they are now fixed by law or will be required to carry on the business of the state as at present. It does not take into account any extraordinary expenditures. If there is no increase in the expenses of the state there will be no occasion for increase of the general revenue. Whatever is added to the existing obligations of the state by the Thirty-eighth General Assembly will call for just that much additional increase in the general revenue of the state from some source.

COUNTY ACCOUNTING DEPARTMENT.

The county accounting department, created by the Thirty-fifth General Assembly, has made commendable progress in the work laid out for it by the legislature. A comprehensive statement of this work is fully set forth in Part II of this report.

BUILDING AND LOAN ASSOCIATIONS.

I will not comment at length here on matters pertaining to banks and building and loan associations as Part III of this report gives a detailed statement of the condition of these various

institutions operating under the authority from the auditor of state.

MUNICIPAL DEPARTMENT.

Now in the twelfth year of its existence as a department of state government, the Municipal Accounting Department of the office of the Auditor of State, is continuing to demonstrate the wisdom of the legislators in enacting the law. The law was adopted by the Thirty-first General Assembly, at the request of the officers and members of the Iowa League of Municipalities. It has not been materially changed from its original provisions, though the officers of the league and those having the operation of the law in charge are of the opinion that the authority given under it should be enlarged so as to put the department more closely in touch with all the municipalities of the state. The law provides for the establishment of a uniform system of accounting for all cities and towns. It extends to the department, however, authority to personally examine the accounts of cities of 5,000 or more population, only.

Under the supervision of the Auditor of State, when the law became effective a commission was created to prepare a series of blank forms for uniform use in the cities and towns. This commission performed its work with zeal and interest, and the forms thus prepared were mailed to all city and town clerks. There is no authority in law to compel the use of these forms and, outside of the cities personally examined, but little headway has been made in securing their adoption. It seems it would be wise to extend the examination provisions of the law, so as to include at least all of the 105 cities of the state. The reporting part of the law, calling for reports annually from the clerks of all cities and towns, has been well complied with, and all of the 105 cities of the state are included in the annual report published by the auditor for the year ending March 31, 1918. Of the 789 towns, 719 have made reports to the auditor, as called for.

Nine Iowa cities are now operating under the law providing for the commission form of government. They are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk, Mason City and Marshalltown.

Seven Iowa cities are operating under the general manager form of government as provided for in laws adopted by the Thirty-sixth General Assembly. They are: Webster City, Iowa Falls, Clarinda, New Hampton, Sac City, Manchester and Grinnell.

PART I
FINANCES OF THE STATE

TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1918, and Estimate of Receipts from July 1, 1919, to June 30, 1921.

Items	Actual receipts during biennial period ending June 30, 1918	Estimated receipts for fiscal period ending June 30, 1921
General state tax from counties	\$10,170,331.08	\$11,000,000.00
Interest on delinquent state tax from counties	27,763.99	28,000.00
Sale of laws by county auditors	6,678.50	5,000.00
From counties for support of insane	1,546,979.76	1,500,000.00
From counties for support of inebriates	35,635.49	10,000.00
From counties for support of epileptics	3,945.00	100,000.00
From counties for clothing for blind	581.49	500.00
From counties for clothing for deaf	952.90	900.00
From counties for clothing for feeble-minded	64,892.45	50,000.00
From counties for support of orphan's home	78,265.93	75,000.00
From counties for support of tuberculosis patients	201,760.21	190,000.00
Fees from auditor of state	43,000.43	10,000.00
Fees from superintendent of banking	20,419.40	70,000.00
Fees from clerk of supreme court	7,729.65	7,000.00
Fees from commissioner of insurance	297,160.85	200,000.00
Fees from dairy and food commission	118,942.13	110,000.00
Fees from governor, notary certificates	30,757.00	30,000.00
Fees from oil inspector	89,785.62	85,000.00
Fees from pharmacy commission	72,579.00	40,000.00
Fees from secretary of state	313,592.06	275,000.00
Fees from superintendent of public instruction	33,441.50	30,000.00
Fees from commission of animal health	4,167.00	3,800.00
Fees from hotel inspector	15,083.00	15,000.00
Fees from board of dental examiners	5,403.00	2,500.00
Fees from board of health and medical examiners	17,829.55	5,000.00
Fees from itinerant physicians	2,750.00	2,000.00
From automobile license	4,180,005.46	330,000.00
From banks for interest on deposits	20,618.09	20,000.00
From collateral inheritance tax	873,394.28	800,000.00
From hunters' licenses	193,510.16	75,000.00
From federal aid to soldiers' home	113,369.29	100,000.00
From insurance tax	1,220,816.85	1,000,000.00
From tax on freight line and transportation companies	29,282.62	25,000.00
From sales and refunds by state institutions	934,245.11	700,000.00
From contract labor and support of patients state institutions	50,870.06	40,000.00
From transfer from temporary school fund	1,442.28	1,400.00
From miscellaneous sources	62,186.24	50,000.00
Total receipts	\$20,806,476.73	\$17,130,100.00
Balance on hand July 1, 1916	717,825.26	
Total to be accounted for	\$21,524,301.99	
Disbursements—		
Auditor's warrants redeemed	\$19,398,657.27	
Balance on hand June 30, 1918	2,125,644.72	
Total	\$21,524,301.99	

TABLE NO. 2.—GENERAL REVENUE EXPENDITURES.

Warrants Issued During Biennial Period Ending June 30, 1918, and Estimate of Expenditures July 1, 1919, to June 30, 1921.

Items	Warrants Issued During Biennial Period Ending June 30, 1918		Total for period	Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	Temporary appropriations that expire July 1, 1919
	First year	Second year			
Adjutant General, salary	5,481.67	3,250.00	8,731.67	6,000.00	
Adjutant General, assistant salary	1,375.00	1,125.00	2,500.00	3,000.00	
Adjutant General, record clerk salary	1,200.00	1,100.00	2,300.00	2,400.00	
Adjutant General, temporary arsenal	165.00		165.00		2,000.00
Total	8,221.67	5,475.00	13,696.67	11,400.00	2,000.00
Attorney General, salary	5,000.00	5,000.00	10,000.00	10,000.00	
Attorney General, assistant salary	2,500.00		2,500.00		
Attorney General, additional assistants and clerks	8,208.35	15,001.66	23,209.01		
Attorney General, contingent fund	10,303.58	4,245.01	14,548.59		31,000.00
Attorney General, traveling expense	1,594.30	1,841.81	3,436.11	5,000.00	
Attorney General, special agents	4,345.33	25,638.40	30,000.73		55,000.00
Attorney General, cement trust investigation		217.02	217.02		5,000.00
Total	31,951.46	52,063.90	84,015.36	15,000.00	108,000.00
Auditor of State, salary	3,690.00	3,600.00	7,290.00	7,200.00	
Auditor of State, deputy	1,800.00	3,690.00	5,490.00	3,600.00	
Auditor of State, clerks	11,242.50	8,247.50	19,490.00		17,000.00
Auditor of State, contingent	348.51	119.33	467.84		800.00
Auditor of State, bank examination	22,766.87	7,250.52	29,766.87	40,000.00	
Auditor of State, county examination	7,450.01	14,709.53	22,159.54	10,000.00	
Auditor of State, municipal examination	4,770.66	4,533.62	9,304.31	10,000.00	
Total	51,987.58	25,570.97	77,558.55	60,800.00	17,800.00

GENERAL ACCOUNTS.

Items	Warrants Issued During Biennial Period Ending June 30, 1918			Estimated Expenditures for Fiscal Period July 1, 1919, to June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1919
State University, Summer Session.....	16,000.00	20,000.00	36,000.00	40,000.00	
State University, Equipment of Buildings.....	22,500.00	150,000.00	172,500.00	150,000.00	
State University, Electrical Equipment.....	5,000.00		5,000.00	5,000.00	
State University, Purchase of Land.....		50,000.00	50,000.00	100,000.00	
State University, Paving.....	3,000.00	10,000.00	13,000.00	20,000.00	
State University, Hospital for Crippled Children.....		65,000.00	65,000.00	150,000.00	
State University, Building Fund.....	125,000.00	50,000.00	175,000.00	290,000.00	
Total.....	\$ 855,500.00	\$ 1,270,000.00	\$ 2,125,500.00	\$ 2,005,000.00	
STATE INSTITUTION ACCOUNTS.					
State Institution Special Appropriation.....	\$ 5,179.00	\$ 33,301.05	\$ 38,380.05	\$ 50,000.00	
Anamosa Reformatory, Support.....	203,502.44	214,503.25	418,005.69	600,000.00	
Anamosa Reformatory, Establishing Industries.....	140,092.95	165,302.44	305,395.39		
Anamosa Reformatory, Buildings and Improvements.....	22,232.00	8,832.08	31,064.08		
Cherokee Hospital for Insane, Support.....	216,475.54	234,168.12	450,643.66	500,000.00	
Cherokee Hospital for Insane, Buildings and Improvements.....	17,629.57	22,012.79	39,642.36		
Clarinda Hospital for Insane, Support.....	227,909.39	248,318.59	476,317.98	500,000.00	
Clarinda Hospital for Insane, Buildings and Improvements.....	6,921.31	22,352.59	29,273.90		
Council Bluffs School for Deaf, Support.....	61,770.49		61,770.49		
Council Bluffs School for Deaf, Buildings and Improvements.....	2,833.91		2,833.91		
Davenport Soldiers' Orphans' Home, Support.....	85,547.39	115,618.34	201,165.73	250,000.00	
Davenport Soldiers' Orphans' Home, Buildings and Improvements.....	1,756.25	10,152.55	11,908.80		
Des Moines Custodial Farm, Support and Sales.....	617.65		617.65		
Eldora Industrial School for Boys, Support.....	94,127.08	119,963.83	214,090.91	250,000.00	
Eldora Industrial School for Boys, Buildings and Improvements.....	45,533.78	17,294.01	62,847.79		
Ft. Madison Penitentiary, Support.....	183,067.03	210,878.57	394,545.60	500,000.00	
Ft. Madison Penitentiary, Establishing and Maintaining Industries.....	175,853.87	235,705.78	411,559.65		
Ft. Madison Penitentiary, Buildings and Improvements.....	18,226.59	14,703.11	32,929.70		
Glenwood Institution for Feeble-minded, Support.....	200,622.59	289,682.39	550,304.98	600,000.00	
Glenwood Institution for Feeble-minded, Buildings and Improvements.....	30,607.36	32,048.59	62,715.95		
Independence Hospital for Insane, Support.....	214,726.09	247,047.82	461,773.91	500,000.00	
Independence Hospital for Insane, Buildings and Improvements.....	12,102.83	25,072.39	37,775.22		
Knoxville Hospital for Inebriates, Support.....	49,614.99	41,646.17	91,261.16	100,000.00	
Knoxville Hospital for Inebriates, Establishing Industries.....	12,157.74	15,800.58	28,048.32		
Knoxville Hospital for Inebriates, Building and Improvements.....	5,752.75	416.58	6,169.33		
Total.....	\$ 2,904,322.87	\$ 3,508,662.21	\$ 6,412,985.08	\$ 5,610,000.00	
Grand total warrants issued July 1, 1916, to July 1, 1918.....	\$ 9,162,186.90	\$ 10,494,212.36	\$ 19,656,399.26	\$ 15,623,680.00	\$ 967,700.00
Accrued interest on outstanding warrants during above period.....	3,709.26	21,883.35	25,592.61		
Warrants outstanding July 1, 1916.....	280,475.80	338,570.82	280,475.80		
Total.....	\$ 9,446,371.96	\$ 10,854,666.53	\$ 19,962,467.67		
Warrants redeemed from July 1, 1916, to July 1, 1918.....	\$ 9,104,091.88	\$ 10,268,972.78	\$ 19,373,064.66		
Interest paid on outstanding warrants during above period.....	3,709.26	21,883.35	25,592.61		
Warrants outstanding July 1, 1918.....	338,570.82	563,810.40	563,810.40		
Total.....	\$ 9,446,371.96	\$ 10,854,666.53	\$ 19,962,467.67		

TABLE NO. 3—SPECIAL FUNDS.

Warrants issued and redeemed in the various Special Tax Funds during the biennial period ending June 30, 1918.

CAPITOL EXTENSION.

Warrants outstanding July 1, 1916.....	\$ 1,285.79
Warrants issued during biennium.....	322,154.47
Total	\$ 323,440.26
Warrants redeemed during biennium.....	\$ 320,403.04
Warrants outstanding June 30, 1918.....	3,037.22
Total	\$ 323,440.26

STATE INSTITUTION.

Warrants issued during biennium.....	\$ 232,117.40
Warrants redeemed during biennium.....	232,117.40

TABLE NO. 4—PROVIDENTIAL CONTINGENT FUND.

Itemized Statement of Disbursements of Providential Contingent Fund, Appropriated by the Thirty-sixth and Thirty-seventh General Assemblies.

THE REFORMATORY, ANAMOSA.

Oct. 11, 1916, The Barrett Company.....	\$ 234.10
Oct. 11, 1916, The Barrett Company.....	84.66
Oct. 11, 1916, American Tar Products Co.....	22.50
Oct. 11, 1916, C. C. McClaughry, Warden.....	183.15
Oct. 11, 1916, C. C. McClaughry, Warden.....	285.00
Oct. 11, 1916, American Tar Products Co.....	112.68
Oct. 12, 1916, Des Moines Bridge & Iron Works.....	872.00
Oct. 18, 1916, The Gutta Percha & Rubber Mfg. Co.....	75.00
Oct. 18, 1916, Lovell-Schofield Lumber Co.....	1.00
Apr. 16, 1917, Wesco Supply Co.....	23.85
June 18, 1917, Globe Machinery & Supply Co.....	84.47
June 18, 1917, Wesco Supply Co.....	62.36
Total	\$ 2,030.77

PENITENTIARY, FT. MADISON.

Nov. 12, 1917, Adel Clay Products Co.....	\$ 750.00
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HOSPITAL FOR INEBRIATES, KNOXVILLE.

Aug. 8, 1917, Pauls Lumber Co.....	\$ 350.44
June 25, 1918, The Tabor Co.....	139.67
Total	\$ 490.11

HOSPITAL FOR INSANE, MT. PLEASANT.

Feb. 3, 1917, Mt. Pleasant State Hospital.....	\$ 392.50
Sept. 17, 1917, Mt. Pleasant State Hospital.....	112.00
Total	\$ 504.50

TABLE NO. 8—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, 1917, on the basis of fifteen and nine hundred seventy-two thousandths cents for each youth in the county.

Table with columns: County Name, Number of youths, Amount of Permanent Fund held by Counties and State Jan. 1, 1917, Semi-annual interest due and apportioned as per Sec. 2855, Supp. to Code of 1913, Amount of interest to be apportioned by County Auditors, Deficiency to be transferred from General State Revenue to School Fund interest account, Excess to be transferred from School Fund interest acct. to gen. state revenue.

Table with columns: COUNTIES, Number of youths, Amount of Permanent Fund held by Counties and State Jan. 1, 1917, Semi-annual interest due and apportioned as per Sec. 2855, Supp. to Code of 1913, Amount of interest to be apportioned by County Auditors, Deficiency to be transferred from General State Revenue to School Fund interest account, Excess to be transferred from School Fund interest acct. to gen. state revenue.

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1917.

PART VI—GENERAL PROPERTY.

Table with columns: COUNTIES, Net adjusted taxable value of personal property except moneys and credits, Assessed by the Executive Council (Railroad property, Telegraph and telephones, Express property), Net total taxable value of all property except moneys and credits, Net assessed actual value of moneys and credits.

Table with columns: COUNTIES, Net adjusted taxable value of personal property except moneys and credits, Assessed by the Executive Council (Railroad property, Telegraph and telephones, Express property), Net total taxable value of all property except moneys and credits, Net assessed actual value of moneys and credits.

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART VII—CATTLE IN FEEDING.

Table with 6 columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists 99 counties from Adair to Linn with corresponding numerical and monetary data.

Table with 6 columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists 99 counties from Louisa to Wright with corresponding numerical and monetary data. Includes a Total row at the bottom.

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1917.

PART X—COWS.

Table with 7 columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists counties from Adair to Linn with their respective values and percentages.

Table with 7 columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists counties from Louisa to Wright with their respective values and percentages, including a Total row at the bottom.

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1918.

Assessed Actual and Taxable Value of Various Classes of Property, Reported and as Adjusted, for the Year 1918.

PART I—REAL ESTATE, 1918.

Table with 7 columns: COUNTIES, Acres of land assessed, Value per acre (Reported/Adjusted), Assessed actual value of land (Reported/Adjusted), Value new buildings outside cities and towns, and Assessed actual value of town lots. Lists counties from Adair to Lee with corresponding values.

Table with 6 columns: COUNTIES, Acres of land assessed, Value per acre (Reported/Adjusted), Assessed actual value of land (Reported/Adjusted), Value new buildings outside cities and towns, and Assessed actual value of town lots. Lists counties from Linn to Wright, plus a Total row, with corresponding values.

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART VI—MULES.

Table with columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists counties from Adair to Lucas with their respective mule counts and values.

COUNTIES

Table with columns: Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists counties from Lyon to Wright with their respective mule counts and values, including a Total row.

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1918.

PART XVII—SHEEP OVER SIX MONTHS OLD.

Table with 7 columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists counties from Adair to Lucas with their respective values.

Table with 6 columns: COUNTIES, Number, Reported average value, Adjusted average value, Increase per cent, Reported actual value, Adjusted actual value. Lists counties from Lyon to Worth with their respective values, and a Total row at the bottom.

TABLE NO. 16-TAXABLE VALUE OF PROPERTY, 1917.

Tax Lists of the Several Counties for the Year 1917, Showing Taxable Value of Property After Final Adjustments; Also Total for Previous Years.

PART I

Table with 6 columns: COUNTY, Taxable value of land, Taxable value of forest and fruit trees, Taxable value of town lots, Taxable value of personal property, Taxable value of express property. Lists 100 counties from Adams to Kosuth.

PART I-Continued.

Table with 6 columns: COUNTY, Taxable value of land, Taxable value of forest and fruit trees, Taxable value of town lots, Taxable value of personal property, Taxable value of express property. Lists counties from Lee to Worth and provides year-totals for 1916-1905.

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

Number of Domestic Animals and Assessed Taxable Value of Same Since 1870.

PART I.

Table with columns: Year, Cattle (Number, Taxable value, Average value), Horses (Number, Taxable value, Average value), Mules (Number, Taxable value, Average value), and Total taxable value of live stock for each year.

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

PART II.

Table with columns: Year, Sheep (Number, Taxable value, Average value), Swine (Number, Taxable value, Average value), Goats (Number, Taxable value, Average value), and Total taxable value of live stock for each year.

LETTER OF TRANSMITTAL.

HON. W. L. HARDING, Governor:

SIR: I have the honor to transmit herewith, in accordance with law, the biennial report of the County Accounting Department of the State Auditor's office, for the biennial period ending June 30, 1918.

FRANK S. SHAW, *Auditor of State.*

Des Moines, December 1, 1918.

COUNTY ACCOUNTING DEPARTMENT

To All Persons Who Receive a Copy of This Report, Greeting:

It has been our purpose in the preparation of this report to define the policy of the state's County Accounting Department and to set out the work accomplished during the several years the department has been in operation. By carefully reading the accompanying report, you will learn what has been accomplished by this department during the first five years of its operation; that this department was on a self-sustaining basis; that, while the recovery of visible dollars and cents is one of the great objects sought by the law and that much has been accomplished in this line, a much greater saving has resulted from the discontinuance of illegal practices and the deterrent effects which the law has had on those who would otherwise have indulged in illegal practices. In fact, the saving to the public through the discontinuance of one practice alone is over one hundred thousand dollars annually, and when the total savings of what might be termed the deterrent effect of the law is considered, it amounts to several hundred thousand dollars annually. The repressive effect of this accounting law has been the means of elevating the moral standard of official life in Iowa as has no other element in the state statutory law.

After you carefully read this report, I would be pleased to receive a letter giving your candid opinion of the accounting law and the present administration of same. Reforms can be much more successfully inaugurated when there is a responsive public sentiment and a hearty co-operation of the people. Therefore, I urge you to make any suggestions you may have to offer in the interest of the state's County Accounting Department and I assure you that I will give such suggestions careful consideration.

Yours very truly,
FRANK S. SHAW,
Auditor of State.

A little more than five years has elapsed since the general assembly enacted the law providing for a state department of inspection and supervision of county offices under the control of the auditor of state. The provisions of the statute are:

First. That the auditor of state shall formulate, prescribe and install a system of books, records, vouchers, receipts and all other forms necessary to secure a complete system of accounting for county officers, which system shall be uniform for all accounts of the same class and shall be practical, economical and understandable and shall from time to time formulate, prescribe and install such changes in the system of bookkeeping and accounting as shall be necessary to conform to changes made in the laws by the general assembly.

Second. And without notice, to examine or cause to be examined at least once each year all county officers and offices receiving or disbursing public funds. On every such examination, inquiry shall be made as to the financial conditions and resources of each county and also as to whether the prices paid in one county are in excess of the prices paid by other counties for materials, supplies, etc., in common use by all; whether the laws of the state prescribing the duties of county officers have been complied with; also into the methods and accuracy of the accounts and reports of the office so examined. A report of such examination shall be made in triplicate, one copy to be filed with the county auditor, one copy to be filed with the auditor of state and one copy with the officer examined. In the event that such examination discloses grounds for removal, a fourth copy shall be provided and filed with the attorney general who shall thereupon take such action as in his judgment the facts and circumstances warrant.

APPOINTMENT OF AND INSTRUCTIONS TO EXAMINERS.

Under this law a full corps of examiners and assistants was selected with special reference to their experience and fitness for the specific duties required of them. They were instructed to make a thorough examination of the accounts and records of all officers of the counties to which they were sent, to use tact and

discretion in their association with county officials that there might be no unnecessary friction to retard their work or minimize the value thereof, to be courteous at all times and to so attend to their work that no unnecessary time be consumed in the completion thereof. They were especially instructed that their firm object was not to criticise and find fault, but to help officials to improve the administration of their various offices.

VERIFICATION OF ERRORS.

Examiners were also instructed that while officials should not be permitted to assist in the audit of their accounts, each officer examined should be conferred with in regard to every error or irregularity charged against him. His explanation, if any, should be respectfully listened to, and if satisfactory, credit given for such items as are thus satisfactorily explained. If errors still remained unexplained, the officer was then to be permitted to pay the amount due to the county treasurer and receive credit therefor. Attention is called in another place to the amount of errors thus settled.

ADJUSTMENT OF DISCREPANCIES.

A large number of the errors and discrepancies found were due to misunderstanding or misinterpretation of law and I am glad to say that in such cases when the attention of officials was called to the irregularity, they were so ready and willing to make correction and restitution as to merit nothing but praise. In nearly every such case, the succeeding examination found the records and accounts in much better and frequently in very fine condition and most all illegal practices discontinued. In fact, almost all officers are not only willing but anxious to correct any discrepancy or to discontinue any illegal practice as soon as their attention is called thereto. The officers seem now to realize that it is not the purpose of this department to act simply as a detective agency to ferret out wrongdoers, but it is our purpose to work with, not against them, to aid and assist them in the promotion of economy and efficiency in their respective offices. Most all officers, now welcome the examiners and say they are glad they came, but we have one trouble and that is that most of them ask to be checked up at the beginning of the year which, of course, is impossible under the circumstances. I believe that nearly all the county officials are our friends and realize that the law is a benefit to them. This indicates that the average official desires to know the right, and, in

so far as he can, to do it. It proves that the accounting law has raised the standard of efficiency and inspires officials with a desire to attain that standard. Because all of this was not understood and a misunderstanding of the spirit of the department was quite prevalent, opposition was encountered at first which we are happy to state has almost, if not quite entirely disappeared. Most of the officers want to be checked or examined, and should there be others not willing, they certainly ought to be. This department has been much more than self supporting, with injustice to no one.

GROSS IRREGULARITIES FOUND.

In our first examination we found a great lack of uniformity not only in forms and systems of accounting, but also in the interpretation of the laws relating to duties of county officers. In some counties the officers had worked out a very fair system of accounting or, in other words, had changed their system from time to time to correspond with changes in the laws and increase in the volume of business; in other counties, but little change had been made in the original system installed at the organization of the county. In some counties the treasurer and other officers made no trial balance of their receipts and disbursements. From the beginning to the close of their term, they therefore, never knew at any time the amount of money they should account for. We also found that in some counties these officers had never been checked by any one, until this department was organized. Such officers, therefore, never knew whether at the close of their term they turned over more or less to their successors than they should, but in our examinations in checking five year's business we found in shortages, discrepancies, errors and amounts illegally drawn from county treasurers, amounts aggregating more than one million dollars. Some, but by no means all of this, was dishonest motives. We even found where officers were unwittingly defrauding themselves. Officers have been exonerated where there had been unjust suspicion or accusation. Most of this amount was returned to county treasurers in cash. The greater portion of the remainder was corrected on the records and the illegal allowances and practices were discontinued and the total, will therefore, be saved in the future. From this it is evident that no one will ever know the losses to the taxpayers of Iowa, on account of there being no provision for examination and supervision of the financial affairs of counties. The most important development under this law was the revelation of grossly irregu-

lar conditions in many counties. We do not believe the law intended the department to become a mere detective agency, but it certainly was expected that where officials were guilty of improper acts, the investigations of the examiner would bring them to light and such has in fact been the result. In such cases the attention of the attorney general has been called to the conditions as by law required, and in consequence indictments, convictions and removals have resulted. We do not undertake to prosecute, but the law requires us to report conditions and this we have done. Prosecutions may or may not develop from the findings. Yet the fact that the conditions which we reported have thus resulted in convictions has led the public, when suffering from official misconduct, to apply to this department for relief and in many cases we have been able to effect a remedy by persuading officials to better methods. Thus the department has effected many improvements by instructing officials who desire to do the right as well as by exercising a restraining influence on those who might otherwise become careless or yield to temptation. A vicious practice stopped early may save a man from becoming an actual criminal.

At the close of the examination in one county where the treasurer had kept no daily cash balance sheet, it was found that he had failed to charge himself with some thirteen thousand dollars of receipts. After a part of this discrepancy had been accounted for by the treasurer, he found he was unable to liquidate the total amount and committed suicide. Had this treasurer had an adequate accounting system showing at the close of business each day the exact amount he should account for, he never would have permitted himself to get into this embarrassing position, and in place of filling a suicide's grave, would have been saved to his family and the community as a respected citizen. In a few other counties indictments, convictions and removals have been secured for criminal practices, but we are pleased to state the number has been exceedingly small. In a number of other counties it was found that the boards of supervisors sometimes unnecessarily were allowing illegal compensation to county officials ranging from a few hundred dollars to as high as two thousand dollars per year. In one county the board had been allowing the treasurer and sheriff illegal compensation to the amount of about two thousand dollars per year during a period of over thirty years making a

total illegal outlay in the aggregate of over sixty thousand dollars. Many other similar cases might be cited had we the space.

COUNTY OFFICERS' SALARIES.

Our first examination disclosed a great lack of uniformity in the salaries of county officers. In some counties the recorder was receiving a greater salary than the auditor, treasurer or clerk of the courts. The law then fixed the compensation of the county treasurer at fifteen hundred dollars a year in all counties of the state with a provision that the board of supervisors in all counties above twenty-five thousand population could allow the treasurer any additional compensation they might think proper. As a result the treasurers in some counties were drawing salaries of fifteen or sixteen hundred dollars while in other counties of equal population and volume of business the treasurer was drawing five thousand dollars. The difference represents the difference of opinion between unduly economical board, and one that was extremely liberal. In another county we found the treasurer was receiving more compensation (not salary) than the treasurer of the United States. The law fixing the salary of the sheriff was so indefinite and admitted of so many interpretations that there were very few sheriffs who were not retaining illegal compensation. In fact there were many instances where no one in the county outside of the officer himself (not even the supervisors) knew what the officer's compensation really was. In fact that law in the last eighteen years has cost the taxpayers of Iowa hundreds of thousands of dollars. As a result of these investigations the general assembly prepared bills which were enacted into law fixing the salaries of the auditor, treasurer, clerk and sheriff in every county in the state, making the salary of the auditor, treasurer and clerk equal in the same county in all counties of the state, thus raising the salary of the treasurer in some counties and in counties where the treasurers were drawing from four to five thousand dollars, salaries were reduced to from twenty-five hundred to three thousand dollars. It was quite a common practice in almost all counties for claims to be allowed by the boards of supervisors that were not itemized or sworn to as provided by statute, nor were they audited. Great improvement has been made along this line. In almost every county of the state, now, claims are being carefully audited by the county auditors to see that they are properly itemized, correctly added and contain no items that are not illegal charges against the county. There is much improvement

also in the matter of swearing to claims and issuing warrants. This alone, has been a direct source of saving thousands of dollars.

ILLEGAL REMISSION OF TAX.

I think in every county in the state, save one, the boards of supervisors were remitting taxes for reasons other than those provided for by statute. In some counties this was practiced very sparingly, and in many others indiscriminately but the loss in tax on this account was not large, perhaps not to exceed twenty thousand a year, but this practice has been almost entirely discontinued and these amounts will be saved to the taxpayers in the future. We also find in some counties local boards of review and boards of supervisors have been illegally exempting millions of dollars worth of property from tax for periods ranging from ten to twenty years for the purpose of encouraging manufacturers usually, with the idea they were clearly within the law.

In the year 1915, we had over three millions of dollars of such property placed upon the tax lists and in 1916 additional amounts were discovered and added to the lists for both 1915 and 1916 and a suit is now pending for the assessment of a plant at eight million dollars which has been exempted in the past. This property is all located in cities where the rate of tax ranges from eighty to one hundred and twenty mills. A very conservative estimate of the tax on this property would be sixty-five thousand dollars annually, not including the eight million dollar suit now pending. This practice has been discontinued and this property will bear its equal share of tax in the future. Another source of loss is found in illegal deductions from the value of bank stock. There seems to have been some misunderstanding as to the construction of the statute. Banks and trust companies' stock should be taxed upon 20% of their capital stock surplus and undivided profits, less the value at which their real estate is taxed. There are no other deductions to be made, not even for liberty bonds. It is really a very simple matter. From our experience, so far, the loss of tax from this source has been in round numbers about one hundred and fifty thousand dollars annually, or a total of \$1,200,000.00 for the last eight years since the present law has been in force. This practice has also been almost wholly discontinued and these banks will be placed upon an equality with other banks for taxation in the future.

COUNTY PRINTING.

Owing to the indefinite provisions of our statutes relating to county printing, we found in most of the counties many disputes between the editors of official papers and boards of supervisors as to the things to be published, the form in which they should be published and the legal price provided by statute. We, at once with the aid of the attorney general's department and a committee representing the official papers, prepared a schedule of things to be published, prescribing the form in which they should be published and the legal price to be charged and had same printed in pamphlet form which not only had the effect of establishing uniformity throughout the state in county printing, but restored harmony and friendship between the publishers of official papers and boards of supervisors, and saved the taxpayers of Iowa at least ten thousand dollars per year. The board of supervisors, not being practical printers, were not familiar with the rules for measuring printing nor the prices to be paid, and might easily be, and were, in some counties, greatly imposed upon by printers. Also in many counties boards were not publishing things required by law. Many instances might be cited but I will only stop to cite two as an illustration. In one county the treasurer gave his semi-annual report to the official papers in a much more extended form than prescribed in our pamphlet. The two papers filed bills for the publication aggregating seven hundred and ten dollars. The board, not being satisfied with the price, forwarded the bills to this department for approval. After figuring it in the form in which it was published according to the rates set out in the law, it only amounted to two hundred and forty-eight dollars, which amount was allowed by the board and was accepted by the publishers. Had this report been published in legal form as set out in our instructions, it would have cost the county about thirty dollars in place of \$248, the amount paid, or \$710, the amount asked by the printers. In another county the board paid \$735 for the treasurer's report. Many more similar cases might be cited, but the following comparative list will give a good idea of the gross discrimination in prices between counties for things in common use by all.

	Lowest Price Paid	Highest Price Paid
Printing ballots per M.....	\$ 6.82	\$ 157.50
Auditor's financial report per page.....	.75	6.38
Letter heads per M.....	2.50	10.49

TABLE NO. 1—COUNTY TREASURERS. Statement of Disbursements in the Year 1916.

PART VI.

Table with 6 columns: Counties, Paid mayors of cities and towns, Paid presidents of school boards, Township clerks' receipts, Miscellaneous payments not included in above, Balance on hand Dec. 31, 1916, Total disbursements.

Table with 6 columns: Counties, Paid mayors of cities and towns, Paid presidents of school boards, Township clerks' receipts, Miscellaneous payments not included in above, Balance on hand Dec. 31, 1916, Total disbursements.

TABLE NO. 6-SHERIFFS. Salaries, Mileage, Board of Prisoners and Total Cost of Office in 1916.

Table with columns for Counties, Sheriff's salary, First deputy's salary, Additional help, Board and care of prisoners, Expense in criminal cases, Postage, Other office expense, and Total cost of office 1916. Lists 97 counties including Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clay, Clayton, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dickinson, Dubuque, Emmet, Fayette, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Harlan, Harrison, Henry, Howard, Humboldt, Ida, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kosciusko, Lee, Linn, Linn, Louisa, Lucas, Lyon, Madison.

Table with columns for Counties, Sheriff's salary, First deputy's salary, Additional help, Board and care of prisoners, Expense in criminal cases, Postage, Other office expense, and Total cost of office 1916. Lists 35 counties including Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, O'Brien, Osceola, Page, Palo Alto, Plymouth, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Winnesiepe, Woodbury, Worth, Wright, and Totals.

TABLE NO. 7—SUPERINTENDENT OF SCHOOLS. Salaries and Expense of Office and of Normal Work for 1916.

PART II.

Table with 6 columns: Counties, Postage, Expense of normal institutes, Total cost of office, Fees collected, Net cost of office. Lists counties from Adair to Lucas with corresponding financial data.

Table with 6 columns: Counties, Postage, Expense of normal institutes, Total cost of office, Fees collected, Net cost of office. Lists counties from Lyon to Wright with corresponding financial data, including a Totals row at the bottom.

TABLE NO. 10—COUNTY ENGINEERS.

Salaries and Total Cost of Office, 1916.

PART I.

COUNTY ENGINEERS.

Table with 6 columns: Counties, Salary of Engineer, Assistants, Supplies, Other expense, Total cost of office. Rows list 94 counties from Adair to Linn with corresponding numerical values.

Table with 5 columns: Counties, Salary of Engineer, Assistants, Supplies, Other expense, Total cost of office. Rows list 44 counties from Louisa to Wright, plus a Totals row at the bottom with summary values.

TABLE NO. 14—BOUNTIES AND DOMESTIC ANIMALS.
Statement as to Financial Transactions in these Funds for the Year 1916.

PART II—DOMESTIC ANIMALS.

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Adair	1,772.07	2,033.35		261.28
Adams	1,002.50	1,185.25		182.75
Allamakee	1,776.49	2,327.65		451.16
Appanoose	1,672.96	1,629.95	43.01	
Audubon	1,309.00	1,919.83		550.83
Benton	1,930.81	467.00	1,463.81	
Black Hawk	1,846.24	1,577.25	268.99	
Boone	1,749.50	1,865.50		116.00
Bremer	1,696.50	2,001.42		304.92
Buchanan	1,445.41	1,775.48		330.07
Buena Vista	1,550.96	1,875.35		324.39
Butler	1,801.08	2,095.35		294.27
Calhoun	1,306.72	1,419.66		112.94
Carroll				
Cass	1,965.02	501.80	1,463.13	
Cedar	1,598.00	899.55	698.45	
Cerro Gordo	1,988.22	596.40	1,391.82	
Cherokee	1,552.34	818.40	733.94	
Chickasaw	1,396.50	411.50	985.00	
Clarke	981.47	941.55	39.92	
Clay	1,215.84	1,212.00	3.84	
Clayton	2,868.23	2,714.50	153.73	
Clinton	2,030.74	2,294.50		173.76
Crawford	1,895.98	2,089.75		193.77
Dallas	1,790.77	1,473.00	317.77	
Davis	1,608.17	1,506.14	102.03	
Decatur	1,371.75	1,593.18		221.43
Delaware	1,633.48	2,165.30		531.82
Des Moines	1,621.79	1,635.00		13.21
Dickinson	904.28	904.28		
Dubuque	944.24	2,911.50		1,967.26
Emmet	839.80	565.07	274.73	
Fayette	2,182.52	2,182.52		
Floyd	1,533.43	1,491.59	41.84	
Franklin	1,574.61	1,551.00	23.61	
Fremont	1,326.85	92.43	1,234.42	
Greene	1,406.91	1,492.88		85.97
Grundy	1,360.80	254.71	1,106.09	
Guthrie	1,830.86	1,822.28	8.58	
Hamilton	1,570.36	368.10	802.26	
Hancock	1,297.00	790.60	506.40	
Hardin	1,661.80	1,454.52	207.28	
Harrison	1,929.55	2,980.13		1,050.58
Henry	1,371.29	1,533.00		161.71
Howard	1,189.50	1,235.00		45.50
Humboldt	960.00	960.00		
Ida	1,050.53	1,028.38	22.15	
Iowa	1,628.02	361.00	1,267.02	
Jackson	1,783.50	1,626.00	157.50	
Jasper	2,500.01	2,583.00		82.99
Jefferson	1,574.82	1,602.83		27.51
Johnson	2,062.05	832.09	1,229.96	
Jones	1,751.41	805.50	945.91	
Keokuk	2,095.75	1,869.62	226.13	
Kossuth	2,364.54	510.00	1,854.54	
Lee	1,508.00	1,969.89		461.89
Linn	3,421.18	3,421.18		
Louisa	1,065.07	2,875.78		1,790.71
Lucas	1,160.21	656.00	504.21	

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Lyon	1,592.76	1,797.00		204.24
Madison	1,900.81	970.32	930.49	
Madaska	2,238.55	2,575.00		336.45
Marion	1,761.50	1,082.05	679.45	
Marshall	2,046.00	2,308.00		262.00
Mills	1,376.98	2,709.00		1,332.02
Mitchell	1,328.88	1,680.50		351.62
Monona	1,529.24	1,529.24		
Monroe	1,569.82	1,988.44		427.62
Montgomery	1,306.97	127.00	1,179.97	
Muscatine	1,455.69	1,455.69		
O'Brien	1,716.00	3,394.50		1,678.50
Oseola	1,686.59	1,086.59		
Page	1,866.93	299.00	1,627.93	
Palo Alto	1,036.72	520.18	516.54	
Plymouth	3,178.88	2,728.88	450.00	
Pocahontas	90.39	1,315.92		1,225.53
Polk				
Pottawattamie	2,780.25	2,174.20	606.05	
Poweshiek	1,685.01	575.00	1,110.01	
Ringgold	1,176.08	746.50	429.58	
Sac	1,417.48	1,296.51	120.97	
Scott	2,236.65	2,769.47		532.82
Shelby	1,682.00	529.50	1,152.50	
Sioux	2,768.00	593.65	2,174.35	
Story	1,739.49	298.30	1,471.19	
Tama	2,119.00	2,761.30		642.30
Taylor	1,584.01	1,548.40	35.61	
Union	791.06	968.87		177.81
Van Buren	1,473.64	1,363.61	170.03	
Wapello	1,836.37	1,913.50		77.13
Warren	1,796.95	1,417.75	379.20	
Washington	1,740.00	989.55	750.45	
Wayne	1,269.02	679.57	589.45	
Webster	1,778.00	1,767.00	11.00	
Winnebago	94.41	1,177.00		102.59
Winneshiek	1,941.50	2,259.63		318.13
Woodbury	2,900.50	5,644.00		2,734.50
Worth	582.80	183.96	798.84	
Wright	1,321.00	353.30	967.70	
Total	\$159,483.55	\$145,023.96	\$ 34,229.39	\$ 20,220.08

TABLE NO. 16—BONDED AND OTHER INDEBTEDNESS
OF COUNTIES JANUARY 1, 1917.

PART I.

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Adair	\$	\$	\$	\$
Adams	2,000.00			
Allamakee	15,000.00			
Appanoose	102,000.00	25,000.00		
Audubon		80,000.00		
Benton	36,647.43	25,567.02		
Black Hawk	13,000.00			
Boone	71,450.00		200,000.00	
Bremer				
Buchanan				
Buena Vista		91,000.00		
Butler				
Calhoun	17,000.00	48,000.00	125,000.00	40,000.00
Carroll	20,000.00	95,000.00		
Cass	74,000.00			
Cedar		5,000.00		50,000.00
Cerro Gordo	16,000.00			
Cherokee	3,000.00	32,000.00		3,344.80
Chickasaw		28,000.00		
Clarke		22,000.00		
Clay	7,000.00	146,000.00		
Clayton	13,000.00	69,000.00		17,000.00
Clinton	112,000.00			
Crawford	42,000.00			
Dallas	67,000.00			
Davis		26,500.00		
Delaware	13,500.00	44,500.00	24,000.00	10,500.00
Des Moines	96,500.00	24,500.00		17,500.00
Dickinson	60,000.00			
Dubuque	185,000.00		8,000.00	
Emmet	98,000.00			
Fayette	75,000.00			40,067.03
Floyd	23,000.00			
Franklin				
Fremont		176,000.00		
Greene			140,000.00	
Grundy		30,000.00		
Guthrie		* 29,600.00		
Hamilton	17,500.00			32,000.00
Hancock				
Hardin				1,350.00
Harrison		51,857.00	45,000.00	
Henry		16,500.00	125,000.00	
Howard	30,000.00			
Humboldt				
Ida				
Iowa	58,500.00			20,000.00
Jackson	14,000.00	125,000.00		
Jasper			45,000.00	
Jefferson				25,000.00
Johnson	63,000.00	33,000.00		20,000.00
Jones	1,500.00			
Keokuk			110,000.00	
Kossuth		103,000.00		
Lee	91,000.00	20,000.00		
Linn				
Louisia	19,000.00	32,500.00		

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Lucas	48,000.00			
Lyon				
Madison	8,931.62	41,068.38		
Mahaska	203,000.00			
Marion	150,000.00	65,000.00	10,000.00	107,000.00
Marshall				
Mills	20,000.00	55,000.00		4,000.00
Mitchell				29,000.00
Monona				
Monroe	105,000.00			
Montgomery	70,000.00			
Muscatine	11,500.00		61,000.00	
O'Brien			141,000.00	
Osceola	121,186.70			
Page	8,740.00	88,260.00		25,000.00
Palo Alto		35,500.00		
Plymouth	24,500.00			
Pocahontas				
Polk	184,500.00	339,000.00	168,000.00	31,500.00
Pottawattamie		75,000.00		65,000.00
Poweshiek				
Ringgold	25,000.00			
Sac	29,000.00	12,000.00		16,000.00
Scott				43,000.00
Shelby				
Sioux				
Story				
Tama		40,500.00		
Taylor				
Union		109,000.00		
Van Buren		145,000.00		
Wapello	310,500.00	62,500.00		50,000.00
Warren	45,000.00			
Washington				
Wayne				
Webster	10,000.00			
Winnebago				
Winneshek		162,000.00	49,000.00	
Woodbury		45,000.00	500,000.00	
Worth				
Wright		101,000.00		
Total	\$2,906,455.75	\$2,755,352.40	\$1,751,000.00	\$ 648,231.83

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

RECEIPTS.

PART III.

Counties	Sale of bonds	Fines and forfeitures	Trust funds (including un-claimed fees) from clerk	Trust funds (including un-claimed fees) from other sources	From care of patients in state institutions	From care of patients in county institutions
Adair		\$ 809.50	\$ 1,067.54	\$ 346.02		
Adams		264.14	1,212.83			
Allamakee	\$ 116,565.50	294.50			\$ 204.35	\$ 210.00
Appanoose	47,591.23	1,902.15	500.00			
Audubon			50.00		1,126.00	27.24
Benton	39,244.60	722.50			3,747.92	427.06
Black Hawk		5,291.80	150.36		2,192.90	
Boone	163,027.90	443.00	1,334.90		1,093.75	
Bremer	15,000.00	2,284.30	79.89		2,480.89	1,056.00
Buchanan	75,249.90	2,398.00	344.52		1,469.60	
Buena Vista	318,500.00	825.00			925.50	
Butler	30,270.76	352.90		427.60	2,851.57	209.61
Caihoum		342.00			1,349.18	
Carroll		1,792.80			1,104.68	
Cass		1,225.30			1,774.69	
Cedar		414.33	343.76		1,575.32	525.00
Cerro Gordo	74,866.10	7,069.95			2,201.58	
Cherokee	71,316.63	467.50			750.00	
Chickasaw	47,595.00	2,064.00			680.87	329.83
Clarke	20,391.11	89.10	1,035.94		2,066.47	
Clay	208,431.77	656.00			613.50	75.00
Clayton		1,685.60			5,000.00	594.25
Clinton		3,664.00	838.56	585.00	1,439.89	
Dallas	155,000.00	1,233.00			2,522.62	
Crawford	66,838.56	911.25			1,520.70	110.00
Davis	78,354.03	386.50			3,163.37	170.00
Decatur		888.00			309.51	50.00
Delaware					4,159.64	91.00
Des Moines		5,109.10	1,072.14		2,220.60	588.00
Dickinson	162,224.22	2,129.50			662.14	
Dubuque	264,951.09	4,287.15	88.55		958.39	145.00
Emmet	73,507.18	1,348.00	95.37	3.90	470.76	
Fayette	76,259.06	2,903.85			3,556.74	
Floyd	52,625.00	1,420.00	1,566.64		641.89	134.85
Franklin	26,765.60	506.00	72.97		894.72	
Fremont	70,846.50	746.25			571.68	120.00
Greene	45,439.62	1,251.00	179.20		930.37	
Grundy		1,239.00			504.89	204.00
Guthrie		597.42			8,468.11	
Hamilton	138,163.18	1,024.65	495.35		4,630.55	923.75
Hancock	70,394.07	95.00	773.68		800.13	465.33
Hardin	24,810.00	942.00	863.43	1.80	2,509.14	
Harrison	116,335.12	764.00			336.00	
Henry		344.95	63.83		1,656.82	332.70
Howard	45,932.05	1,356.70	270.16		168.02	71.82
Humboldt		1,184.00	160.04		1,071.03	
Ida		934.31	86.35		307.18	
Iowa	30,000.00	1,293.50			2,091.85	
Jackson		164.00			1,653.33	213.35
Jasper	66,150.77	1,321.00			1,619.40	55.00
Jefferson	85,406.22	51.45	249.05		2,859.38	1,689.16
Johnson	37,332.31	1,781.55	130.90		2,426.88	2,871.33
Jones		1,539.33	750.33		3,373.78	191.40
Keokuk	67,134.00	666.00	9.87		3,174.90	1,418.26
Kossuth	36,500.00	772.26				

Counties	Sale of bonds	Fines and forfeitures	Trust funds (including un-claimed fees) from clerk	Trust funds (including un-claimed fees) from other sources	From care of patients in state institutions	From care of patients in county institutions
Lee	365,502.64	592.00			2,064.69	948.00
Linn		1,123.15	220.24		6,340.78	763.25
Louisa		1,510.34	69.10		2,695.33	87.90
Lucas	60,000.00	1,828.50			3,637.73	
Lyon		344.00	97.60	3.60	1,125.29	100.00
Madison		687.45			4,873.58	350.00
Mahaska	55,311.09	788.30	473.66	1,500.00	891.52	9,874.35
Marion	115,576.10	949.72	.80		3,420.71	
Marshall	98,069.16	1,960.33	1,518.84		990.31	1,480.44
Mis	15,087.60	190.85			1,610.38	153.66
Mitchell		480.40			1,304.50	
Monona		1,229.00			410.00	
Monroe	50,000.00	1,433.50	3.32		431.01	
Montgomery		735.80	1,468.63		5,555.50	135.00
Muscatine		1,222.60	962.42		4,001.76	437.78
O'Brien		931.85			1,243.50	
Osceola	93,396.13	10.00				
Page		403.00			4,525.20	
Palo Alto	31,608.60	332.50				
Plymouth		71.00			3,068.36	
Pocahontas	175,201.56	549.00			14.12	
Polk		9,812.30	6,517.97		5,779.70	2,567.66
Pottawattamie	285,348.42	5,882.35			6,195.30	367.85
Poweshiek	50,671.93	1,015.50	295.72		1,541.47	504.00
Ringgold		295.00	216.58			
Sac	37,372.00	50.00			1,627.99	
Scott		6,479.00	467.60		7,467.53	27,789.61
Shelby		95.50			1,904.00	
Snook		532.00			7,160.55	344.50
Story	75,125.00	2,657.60	486.65		416.13	
Tama	62,676.00	334.45			510.77	149.00
Taylor		2,430.15			369.42	
Union		1,588.48			5,122.99	70.58
Van Buren		132.00	50.76		628.92	9.00
Vapeilo	81,321.78	941.62	706.15		1,826.61	306.71
Warren	42,935.62	194.00			5,829.90	191.83
Washington		494.00	70.60		1,120.02	1,619.87
Wayne	40,203.06	2,272.07			355.30	60.00
Webster		2,726.98	119.07	1,050.00	1,266.23	79.00
Winnebago	50,623.50	2,560.00				
Winneshiek		758.00			2,640.48	404.71
Woodbury	10,340.00	2,746.50	215.05		3,339.44	606.45
Worth	29,011.44	873.70			778.00	600.00
Wright	25,689.31	401.82			395.25	
Totals	\$ 4,960,378.62	\$ 138,082.34	\$28,446.82	\$ 3,917.92	\$ 199,954.54	\$ 62,756.51

TABLE NO. 1—COUNTY TREASURER.

Statement of Receipts and Disbursements for the Year 1917.

DISBURSEMENTS.

PART VII.

Table with 6 columns: Counties, Interest on county bonds, City specials (paving, sewer, etc., certificates or bonds), Orders on county treasurer by mayors of cities and towns, Orders on county treasurer by presidents of school districts, Township clerks' receipts.

Table with 6 columns: Counties, Interest on county bonds, City specials (paving, sewer, etc., certificates or bonds), Orders on county treasurer by mayors of cities and towns, Orders on county treasurer by presidents of school districts, Township clerks' receipts.

TABLE NO. 2—BOARD OF SUPERVISORS.

Comparative Statement of Total Cost of the Office for Six Years and Average for Three Years.

PART III.

Table with columns: Counties, Total cost of office, 1914, Total cost of office, 1913, Total cost in 1917, Total cost in 1916, Total cost in 1915. Lists counties from Adair to Kossuth with their respective costs.

Table with columns: Counties, Total cost of office, 1914, Total cost of office, 1913, Total cost in 1917, Total cost in 1916, Total cost in 1915. Lists counties from Lee to Wright with their respective costs, including a Totals row at the bottom.

TABLE NO. 3—COUNTY AUDITOR. Salaries and Expenses of Office and Net Cost for 1917.

Table with 8 columns: Counties, Auditor's salary, First deputy's salary, Extra help, Postage, Expense, Total cost of office 1917, Less fees of office, Net cost of office 1917. Lists 90 counties from Adair to Lucas with their respective financial data.

Table with 8 columns: Counties, Auditor's salary, First deputy's salary, Extra help, Postage, Expense, Total cost of office 1917, Less fees of office, Net cost of office 1917. Lists 49 counties from Lyon to Wright with their respective financial data, including a Totals row at the bottom.

TABLE NO. 6—SHERIFFS.

Salaries, Mileage, Board, Care and Washing for Prisoners and Total Cost of Office for Year 1917.

PART I.

Counties	Sheriff's salary	First deputy's salary	Additional help	Board, care and washing for prisoners	Mileage and expense paid by county
Adair	\$ 1,400.00	\$ 400.00		\$ 9.87	\$ 257.23
Adams	1,400.00	420.00		33.52	
Allamakee	1,500.00	780.00		223.88	390.83
Appanoose	1,800.00	740.00	\$ 3,211.59		
Audubon	1,400.00	666.00		79.32	244.36
Benton	1,600.00	925.00	91.44	763.82	
Black Hawk	2,200.00	1,200.00	813.36	1,728.69	1,437.95
Boone	1,700.00	1,200.00	240.00	221.39	831.77
Bremer	1,500.00	415.00		141.37	157.50
Buchanan	1,500.00	780.00		480.37	250.72
Buena Vista	1,500.00	840.00		54.91	214.20
Butler	1,500.00	600.00		229.09	
Calhoun	1,500.00	840.00		369.53	360.05
Carroll	1,600.00	720.00	21.13	249.00	
Cass	1,500.00	860.00		250.48	
Cedar	1,500.00	600.00		108.50	242.48
Cerro Gordo	1,800.00	1,240.00	950.00	956.40	649.68
Cherokee	1,500.00	750.00		121.50	
Chickasaw	1,500.00	720.00		229.31	
Clarke	1,400.00	333.00		41.60	48.88
Clay	1,400.00	720.00			
Clayton	1,700.00	805.00		1,311.41	
Clinton	2,000.00	1,000.00	1,394.33	2,675.64	1,490.27
Crawford	1,600.00	885.00		153.60	146.62
Dallas	1,700.00	780.00	65.80	624.43	
Davis	1,400.00	417.70		274.12	114.97
Decatur	1,500.00	600.00	89.70	134.95	
Delaware	1,500.00	900.00		181.86	148.34
Des Moines	1,900.00	1,000.00	900.00	2,615.80	490.68
Dickinson	1,400.00	300.00		105.19	517.85
Dubuque	2,400.00	1,200.00	2,400.00	4,479.20	379.99
Emmet	1,400.00	480.00		415.96	71.47
Fayette	1,700.00	810.00	7.50	1,825.32	
Floyd	1,500.00	729.00	39.03	710.00	53.80
Franklin	1,500.00	400.00		377.34	160.65
Fremont	1,500.00	600.00		352.40	
Greene	1,500.00	800.00		112.18	142.69
Grundy	1,520.41	450.00		286.42	487.30
Guthrie	1,500.00	714.70		42.82	
Hamilton	1,600.00	900.00		88.99	266.61
Hancock	1,400.00	660.00		222.75	302.72
Hardin	1,600.00	800.00		1,077.14	535.70
Harrison	1,604.00	840.00		313.85	886.56
Henry	1,500.00	313.24			255.12
Howard	1,400.00	300.00		27.00	234.04
Humboldt	1,400.00	720.00		200.30	253.77
Ida	1,400.00	589.98		95.25	70.50
Iowa	1,500.00	990.00		252.35	186.34
Jackson	1,600.00	900.00		87.54	
Jasper	2,833.33	1,680.00		1,087.85	817.19
Jefferson	1,500.00	720.00		85.70	305.65
Johnson	1,700.00	900.00	325.00	927.62	193.27
Jones	1,500.00	600.00		461.51	453.10
Keokuk	1,607.60	904.86		165.32	753.32
Kossuth	1,600.00	800.00		338.77	

Counties	Sheriff's salary	First deputy's salary	Additional help	Board, care and washing for prisoners	Mileage and expense paid by county
Lee	2,200.00	1,200.00	2,316.80	7,485.85	
Linn	2,600.00	1,300.00	1,920.00	3,966.95	758.60
Louisia	1,400.00	400.00		154.25	396.57
Lucas	1,500.00	300.00	13.00	567.49	
Lyon	1,500.00	780.00		107.46	231.96
Madison	1,500.00	825.00		117.57	
Mahaska	1,800.00	840.00		1,035.37	833.09
Marion	1,600.00	900.00	108.00	529.42	584.73
Marshall	1,800.00	900.00	900.00	1,057.33	206.98
Mills	1,400.00	600.00		234.49	
Mitchell	1,400.00	400.00		28.40	138.24
Monona	1,500.00	645.00			
Monroe	1,700.00	900.00		1,895.38	1,603.81
Montgomery	1,500.00	440.00		798.60	1,784.50
Muscatine	1,700.00	800.00		2,384.57	725.65
O'Brien	1,500.00	720.00			
Oscola	1,400.00	300.00	3.32	7.00	
Page	1,600.00	720.00	720.00	204.80	
Palo Alto	1,400.00	820.00		298.80	
Plymouth	1,600.00	900.00		540.55	48.40
Pocahontas	1,500.00	300.00	9.96	268.25	
Polk	2,600.00	1,500.00	13,246.55	10,849.65	8,776.87
Pottawattamie	2,500.00	1,250.00	3,353.88	3,488.59	
Poweshiek	1,500.00	780.00		1,176.70	720.64
Ringgold	1,400.00	400.00		67.05	618.18
Sac	1,500.00	500.00		174.45	
Scott	2,400.00	1,400.00	2,500.00	6,356.78	858.15
Shelby	1,500.00	448.00		86.62	
Sioux	1,700.00	200.00	6.00	213.13	
Story	1,699.92	799.93		939.20	1,243.79
Tama	1,600.00	950.00		362.69	496.45
Taylor	1,500.00	720.00		86.36	
Union	1,500.00	705.00		438.65	
Van Buren	1,400.00	780.00		23.45	408.52
Wapello	1,900.00	1,200.00	240.00	2,083.68	694.06
Warren	1,500.00	660.00		287.60	610.50
Washington	1,600.00	840.00		107.89	15.67
Wayne	1,500.00	650.00		248.67	
Webster	1,900.00	950.00	978.40	2,196.26	258.22
Winneshiek	1,400.00	510.00		91.66	
Woodbury	1,600.00	600.00		264.95	
Worth	2,600.00	1,200.00	2,391.63	7,504.80	
Wright	1,400.00	300.00		126.55	339.05
	1,500.00	890.00		723.60	233.90
Totals	\$161,405.26	\$ 74,481.41	\$ 39,256.48	\$ 87,943.94	\$ 37,480.46

TABLE NO. 7—SUPERINTENDENT OF SCHOOLS.

Salaries and Expense of Office and of Normal Work for the Year 1917
and Comparative Statement for Four Years.

PART I.

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Expense
Adair.....	\$ 1,500.00	\$ 480.00	\$ 8.75	\$ 249.25	\$ 36.20
Adams.....	1,500.00		232.80	135.89	
Allamakee.....	1,500.00	600.00		219.12	88.74
Appanoose.....	1,500.00		223.00		
Audubon.....	1,500.00		50.00	112.11	49.35
Benton.....	1,500.00		103.35	268.00	147.10
Black Hawk.....	2,000.00	720.00	47.00	221.01	18.58
Boone.....	1,500.00	360.00	77.08	223.35	400.64
Bremer.....	1,500.00		45.50	241.46	246.13
Buchanan.....	1,500.00	585.00	70.00	190.05	28.45
Buena Vista.....	1,500.00	300.00	155.06	326.83	34.86
Butler.....	1,500.00	449.94	19.36	250.00	80.35
Calhoun.....	1,500.00	680.00		250.11	312.32
Carroll.....	1,500.00		100.00	237.49	292.80
Cass.....	1,500.00		445.55	172.00	42.73
Cedar.....	1,500.00		650.37	64.72	
Cerro Gorco.....	1,909.92	599.96	126.94		805.38
Cherokee.....	1,500.00	600.00	51.73	276.38	129.66
Chickasaw.....	1,500.00	600.00		267.41	53.19
Clarke.....	1,500.00	300.00		131.75	46.23
Clay.....	1,500.00	600.00	20.00	204.84	31.88
Clayton.....	1,500.00	499.92		250.00	76.11
Clinton.....	2,083.32	360.00	45.00	297.89	55.68
Crawford.....	1,750.00	810.00			10.36
Dallas.....	1,500.00	600.00	31.51	193.59	25.40
Davis.....	1,500.00		134.00	156.00	50.58
Decatur.....	1,500.00	442.70	34.10	121.77	278.16
Delaware.....	1,500.00	185.25	315.00	316.15	
Des Moines.....	1,500.00	575.00		183.81	101.01
Dickinson.....	1,500.00		392.50	80.80	77.16
Dubuque.....	1,500.00	600.00		201.57	126.29
Emmet.....	1,500.00	46.00		264.03	51.97
Fayette.....	1,500.00	550.00	145.00	255.00	87.68
Floyd.....	1,500.00	660.00		124.34	49.20
Franklin.....	1,500.00	250.00		147.54	59.78
Fremont.....	1,500.00	570.00		212.43	118.91
Greene.....	1,500.00		264.00	262.03	
Grundy.....	1,500.00	600.00	9.00	188.81	82.11
Guthrie.....	1,500.00	383.33		302.09	41.39
Hamilton.....	1,500.00	495.00		187.00	21.48
Hancock.....	1,500.00	500.00			428.29
Hardin.....	1,500.00		373.85	111.72	208.91
Harrison.....	1,500.00	600.00	24.00	247.56	42.68
Henry.....	1,500.00		57.95	207.54	154.94
Howard.....	1,500.00			237.38	14.70
Humboldt.....	1,500.00	600.00		448.53	218.02
Ida.....	1,680.00		12.00		99.00
Iowa.....	1,500.00	600.00	15.00	114.10	184.79
Jackson.....	1,500.00		37.00	72.99	167.07
Jasper.....	2,500.00		1,112.10		136.00
Jefferson.....	1,500.00		209.35		238.69
Johnson.....	1,600.00				86.29
Jones.....	1,500.00	720.00		280.93	44.06
Keokuk.....	1,500.00	400.00		192.06	
Kossuth.....	1,500.00	600.00	45.85	270.67	237.56
Kossuth.....	1,500.00	880.00	39.60	248.00	287.13

Counties	Salary of superintendent	Salary of deputy	Other clerical help	Visiting schools	Expense
Lee.....	1,625.00		24.00	236.61	62.64
Linn.....	1,933.32	420.00	345.91	169.74	269.07
Louisia.....	1,500.00	269.65		198.90	269.52
Lucas.....	1,500.00	600.00		253.06	111.46
Lyon.....	1,770.00	400.00		270.00	
Madison.....	1,500.00		149.54	222.63	27.47
Mahaska.....	1,500.00	600.00	51.65	289.56	51.57
Marion.....	1,500.00	840.00	64.75	113.33	97.15
Marshall.....	1,500.00		346.25	142.71	61.41
Mills.....	1,466.63			209.02	108.90
Mitchell.....	1,500.00	175.60		241.59	56.78
Monona.....	1,500.00		92.75		251.35
Monroe.....	1,500.00	25.00	133.80	37.14	55.83
Montgomery.....	1,500.00		57.60	249.96	58.62
Muscatine.....	1,500.00	606.50		131.95	45.61
O'Brien.....	1,500.00		222.35	170.43	98.62
Osceola.....	1,500.00		146.25	238.97	469.03
Page.....	1,500.00	600.00	10.00	294.51	
Palo Alto.....	1,500.00	640.00	74.62	250.66	1.86
Plymouth.....	1,500.00	398.50	2.00	244.50	103.77
Pocahontas.....	1,500.00	400.00	39.60	173.38	17.80
Polk.....	2,000.00	830.00	230.00	283.64	40.37
Pottawattamie.....	1,500.00	900.00	17.39	208.30	20.02
Poweshiek.....	1,500.00		459.33	234.98	92.17
Ringgold.....	1,500.00	74.00		266.25	18.75
Sac.....	1,500.00		300.00	215.68	75.21
Scott.....	1,800.00	720.00		218.12	.72
Shelby.....	1,500.00		124.63	280.24	115.16
Stou.....	1,896.69	712.50	50.00		448.07
Story.....	1,500.00	900.00		232.90	83.25
Tama.....	1,583.30		284.27	244.05	41.13
Taylor.....	1,500.00		199.75		279.48
Union.....	1,500.00	262.00	144.52	101.73	29.31
Van Buren.....	1,500.00	250.00	2.00	130.73	
Wapello.....	1,500.00	730.00	20.26	148.93	180.53
Warren.....	1,500.00	600.00		231.15	38.87
Washington.....	1,500.00	600.00	12.35	279.34	61.38
Wayne.....	1,500.00	480.00	4.50	125.45	97.70
Webster.....	1,500.00	480.00		165.85	170.79
Winnebago.....	1,500.00	249.75		32.08	268.97
Winneshiek.....	1,800.00	520.00	15.00	349.25	
Woodbury.....	2,129.00	720.00	112.00	309.89	
Worth.....	1,500.00		562.30	242.01	42.97
Wright.....	1,800.00	780.00	94.77	291.86	
Totals.....	\$154,878.18	\$ 35,645.60	\$ 10,767.97	\$ 18,735.83	\$ 10,670.58

TABLE NO. 8—COUNTY RECORDER.
Salaries and Expense, Fees Collected and Net Cost of Office for the Year
1917, and Comparison for Three Years.

PART I.

Counties	Salary of recorder	Salary of deputy	Additional help	Postage
Adair	\$ 1,200.00	\$ 540.00	\$ 21.00	\$ 27.00
Adams	1,200.00		10.25	14.75
Allamakee	1,400.00			25.00
Appanoose	1,500.00	705.00	73.95	
Audubon	1,200.00	600.00		14.48
Benton	1,400.00	840.00		51.35
Black Hawk	1,800.00	900.00	300.00	90.00
Boone	1,500.00	840.00		53.74
Bremer	1,400.00			31.10
Buchanan	1,400.00	650.00	43.63	17.00
Buena Vista	1,400.00	900.00		09.39
Butler	1,400.00	679.99		
Calhoun	1,400.00	582.16	9.00	93.25
Carroll	1,400.00	590.00	23.08	10.00
Cass	1,400.00	780.00		45.18
Cedar	1,400.00	180.00	74.80	87.11
Cerro Gordo	1,500.00	745.00	787.75	108.72
Cherokee	1,400.00	530.00	38.75	29.44
Chickasaw	1,400.00	650.00	3.90	29.16
Clarke	1,200.00	450.00		13.60
Clay	1,200.00	600.00	18.00	47.49
Clayton	1,500.00		99.90	51.45
Clinton	1,600.00	1,047.50	829.30	59.40
Crawford	1,400.00	973.80		50.24
Dallas	1,500.00	840.00	109.80	55.00
Davis	1,200.00	293.44		113.80
Decatur	1,408.03	840.00	20.00	80.77
Deiaware	1,400.00	680.00		34.65
Des Moines	1,600.00	600.00		14.84
Dickinson	1,200.00	360.00		35.62
Dubuque	2,000.00	1,050.00	720.00	23.50
Emmet	1,160.00	507.32		28.47
Fayette	1,500.00	800.00		57.38
Floyd	1,400.00	710.00		28.60
Franklin	1,400.00	580.00		
Fremont	1,400.00	589.98		33.10
Greene	1,400.00	549.96	17.36	38.01
Grundy	1,200.00		164.00	19.21
Guthrie	1,400.00	690.00	39.90	
Hamilton	1,400.00	650.00	10.50	41.75
Hancock	1,200.00	600.00	60.00	76.47
Hardin	1,400.00	980.35	9.00	70.12
Harrison	1,400.00	771.66	112.90	92.18
Henry	1,400.00	590.00		15.62
Howard	1,200.00	311.57		57.06
Humboldt	1,200.00		2.00	55.32
Ida	1,200.00	425.00		4.25
Iowa	1,400.00	720.00		80.11
Jackson	1,400.00	559.96		31.50
Jasper	1,500.00	675.00	50.00	87.25
Jefferson	1,400.00		75.00	15.00
Johnson	1,500.00	900.00		43.56
Jones	1,400.00	650.00		46.79
Keokuk	1,400.00	658.70		53.73
Kossuth	1,400.00	780.00	263.00	2.97

Counties	Salary of recorder	Salary of deputy	Additional help	Postage
Lee	1,675.00	1,183.37	235.00	22.75
Linn	2,500.00	1,048.07	777.00	111.30
Louisa	1,200.00	540.00		19.08
Lucas	1,400.00	526.18		11.95
Lyon	1,400.00	720.00	19.96	75.27
Madison	1,400.00	825.00	14.25	37.10
Mahaska	1,500.00	725.00	10.99	13.06
Marion	1,400.00	680.00	12.00	37.40
Marshall	1,500.00	825.00		32.56
Mills	1,200.00		36.00	57.85
Mitchell	1,200.00	10.54	196.50	42.68
Monona	1,400.00	602.50	60.00	
Monroe	1,500.00	750.00		49.46
Montgomery	1,400.00	590.02	10.50	15.00
Muscatine	1,500.00	675.00		45.00
O'Brien	1,400.00	720.00	23.14	44.98
Osceola	1,200.00		262.50	38.39
Page	1,400.00	720.00	61.16	57.36
Palo Alto	1,200.00	760.00	45.00	47.05
Plymouth	1,400.00	959.00	6.92	85.94
Pocahontas	1,400.00	541.67		44.41
Polk	3,000.00	1,195.20	7,811.67	169.00
Potawattamie	1,800.00	1,044.31	1,534.00	149.05
Poweshiek	1,400.00	700.00		59.49
Ringgold	1,200.00	502.50		49.23
Sac	1,399.96	678.32		42.25
Scott	2,500.00	1,022.58	946.50	50.00
Shelby	1,400.00	780.00		
St. Louis	1,500.00	948.00		136.42
Story	1,500.00	720.00	56.50	73.81
Tama	1,400.00	750.00	8.50	59.50
Taylor	1,400.00	590.00	2.40	16.28
Union	1,399.92	549.99		35.36
Van Buren	1,200.00	296.15		32.50
Wapello	1,600.00	828.00	93.40	50.15
Warren	1,400.00	590.00	52.50	28.00
Washington	1,400.00	810.00	48.00	88.48
Wayne	1,400.00	600.00	9.08	32.77
Webster	1,600.00	852.00	6.95	8.50
Winebago	1,200.00	540.00		28.16
Winneshiek	1,400.00	150.00	15.33	20.00
Woodbury	2,500.00	1,200.00	2,400.00	207.37
Worth	1,200.00		37.00	24.40
Wright	1,400.00	720.00		62.97
Totals	\$142,942.91	\$ 61,674.79	\$ 18,779.58	\$ 4,606.85

TABLE NO. 8—COUNTY RECORDER.

Salaries and Expense, Fees Collected and Net Cost of Office for the Year 1917, and Comparison for Three Years.

PART II.

Counties	Total cost of office	Fees collected	Net cost of office 1917	Net profit of office 1917
Adair	\$ 1,788.00	\$ 1,910.00		\$ 122.00
Adams	1,225.00	1,183.70	41.30	
Allamakee	1,425.00	1,021.10	403.90	
Appanoose	2,278.95	1,695.40	583.55	
Audubon	1,814.48	1,196.75	617.73	
Benton	2,291.85	1,870.40	420.95	
Black Hawk	3,090.00	4,914.40		1,824.50
Boone	2,393.74	1,795.50	598.24	
Bremer	1,431.10	874.20	556.90	
Buchanan	2,110.63	1,509.00	601.63	
Buena Vista	2,079.99	1,441.15	638.84	
Butler	2,084.41	1,305.00	779.41	
Calhoun	2,369.39	1,866.25	503.14	
Carroll	2,023.08	1,381.15	641.93	
Cass	2,225.18	2,514.60		289.42
Cedar	1,741.91	1,528.05	213.86	
Cerro Gordo	3,141.47	3,896.90		755.43
Cherokee	1,998.19	1,413.80	584.39	
Chickasaw	2,083.06	1,358.05	725.01	
Clarke	1,663.60	1,591.20	72.40	
Clay	1,865.49	1,755.55	109.94	
Clayton	1,651.35	1,229.20	422.15	
Clinton	3,536.26	2,616.85	919.41	
Crawford	2,424.04	2,153.80	270.24	
Dallas	2,504.80	2,340.50	164.30	
Davis	1,607.24	1,041.45	565.79	
Decatur	2,348.80	2,249.80	99.00	
Delaware	2,114.65	1,406.30	708.35	
Des Moines	2,214.84	1,514.90	699.94	
Dickinson	1,595.62	1,805.40		209.78
Dubuque	3,793.50	2,253.05	1,540.45	
Emmet	1,695.79	1,838.80		143.01
Fayette	2,357.38	3,282.50		925.12
Floyd	2,138.60	1,644.10	494.50	
Franklin	1,980.00	1,687.20	292.80	
Fremont	2,023.08	1,653.90	369.18	
Greene	2,005.33	1,698.70	306.63	
Grundy	1,383.21	1,016.30	366.91	
Guthrie	2,129.90	2,203.15		73.25
Hamilton	2,102.25	1,873.50	228.75	
Hancock	1,936.47	1,818.20	118.27	
Hardin	2,459.47	2,297.80	161.67	
Harrison	2,376.74	3,170.50		793.76
Henry	2,005.62	1,270.10	735.52	
Howard	1,568.62	1,153.10	415.52	
Humboldt	1,257.32	1,596.90		339.58
Ida	1,629.25	1,087.90	541.35	
Iowa	2,200.11	1,791.40	408.71	
Jackson	1,991.46	1,147.35	844.11	
Jasper	2,312.25	2,476.05		163.80
Jefferson	1,490.00	1,252.70	237.30	
Johnson	2,443.56	1,889.00	554.56	
Jones	2,096.79	1,370.60	726.19	
Keokuk	2,112.43	1,815.60	296.83	
Kossuth	2,445.07	3,235.65		790.58

Counties	Total cost of office	Fees collected	Net cost of office 1917	Net profit of office 1917
Lee	3,116.12	1,517.80	1,598.32	
Linn	4,436.37	5,435.75		999.38
Louisa	1,759.08	1,095.05	664.03	
Lucas	1,938.13	1,147.00	791.13	
Lyons	2,215.23	1,284.00	931.23	
Madison	2,276.35	2,483.70		207.35
Mahaska	2,249.05	3,453.75		1,204.70
Marion	2,129.40	1,879.20	250.20	
Marshall	2,357.56	2,719.80		362.24
Mills	1,293.85	1,530.40		236.55
Mitchell	1,449.72	1,078.50	371.22	
Monona	2,122.50	2,554.45		431.95
Monroe	2,299.46	1,507.90	791.56	
Montgomery	2,015.52	1,600.95	414.57	
Muscataine	2,220.00	1,979.55	240.45	
O'Brien	2,188.12	3,356.20		1,148.08
Osceola	1,500.89	1,182.30	318.59	
Page	2,238.52	2,640.65		402.13
Palto Alto	2,052.05	1,981.10	70.95	
Plymouth	2,451.86	2,000.95	450.91	
Pocahontas	1,086.08	1,088.95		2.87
Polk	12,175.87	15,111.30		2,935.43
Pottawattamie	4,527.36	5,606.20		1,078.84
Poweshiek	2,159.49	2,196.65		37.16
Ringgold	1,751.73	2,106.30		354.57
Sac	2,120.53	1,575.50	545.03	
Scott	4,519.08	4,486.76	32.32	
Shelby	2,180.00	2,463.90		283.90
St. Louis	2,584.42	1,983.20	601.22	
Story	2,350.31	2,615.70		265.39
Tama	2,218.00	1,911.05	306.95	
Taylor	2,008.68	1,856.70	151.98	
Union	1,985.27	2,468.70		483.43
Van Buren	1,528.65	1,248.45	280.20	
Wapello	2,571.55	2,533.05	38.50	
Warren	2,070.50	2,045.50	25.00	
Washington	2,346.48	1,648.10	698.38	
Wayne	2,011.85	1,756.50	255.35	
Webster	2,467.45	3,129.95		662.50
Winnebago	1,768.16	950.50	817.66	
Winneshiek	1,585.33	1,208.20	377.13	
Woodbury	6,307.37	8,801.65		2,494.28
Worth	1,261.40	1,018.35	243.05	
Wright	2,182.97	2,412.10		229.13
Totals	\$228,064.13	\$216,476.36	\$ 31,876.48	\$ 20,250.11

TABLE NO. 9—COUNTY ATTORNEY.

Salary and Expense and Total Cost of Office for the Year 1917.

PART I.

Counties	Salary of attorney	Per cent on fines	Fee on school fund fore-closures	Total compensation of attorney
Adair	\$ 900.00	\$ 67.50		\$ 967.50
Adams	900.00	96.80		996.80
Allamakee	1,000.00			1,000.00
Appanoose	1,250.00	95.00		1,345.00
Audubon	1,125.00	3.45		1,128.45
Benton	994.45	59.90		1,054.35
Black Hawk	1,750.00	496.25		2,246.25
Boone	1,562.50	25.10		1,587.60
Bremer	1,000.00	129.50		1,129.50
Buchanan	1,000.00	241.40		1,241.40
Buena Vista	1,000.00			1,000.00
Butler	1,000.00	27.60		1,027.60
Calhoun	1,000.00	47.70		1,047.70
Carroll	1,000.00	125.41		1,125.41
Cass	1,000.00	93.50		1,093.50
Cedar	1,000.00	10.00		1,010.00
Cerro Gordo	1,499.52	751.50		2,251.02
Cherokee	1,000.00	127.70		1,127.70
Chickasaw	1,000.00			1,000.00
Clarke	900.00	4.15		904.15
Clay	900.00	64.60		964.60
Clayton	1,250.00	233.29		1,483.29
Clinton	1,750.00	223.10		1,973.10
Crawford	1,000.00	150.00		1,150.00
Dallas	1,250.00	65.48		1,315.48
Davis	900.00	42.35		942.35
Decatur	994.44			994.44
Delaware	1,000.00	7.50		1,007.50
Des Moines	1,500.00	392.00		1,892.00
Dickinson	900.00	187.50		1,087.50
Dubuque	2,000.00	990.72		2,990.72
Emmet	900.00	100.00		1,000.00
Fayette	1,376.80	264.30		1,641.10
Floyd	966.00	63.72		1,029.72
Franklin	1,000.00	73.50		1,073.50
Fremont	1,000.00			1,000.00
Greene	1,000.00	159.50		1,159.50
Grundy	900.00	31.00		931.00
Guthrie	1,000.00			1,000.00
Hamilton	1,000.00	173.00	\$ 115.00	1,288.00
Hancock	900.00	7.00		907.00
Hardin	1,250.00	68.60		1,318.60
Harrison	1,000.00	70.90		1,070.90
Henry	1,000.00			1,000.00
Howard	900.00			900.00
Humboldt	900.00	214.60		1,114.60
Ida	1,125.00			1,125.00
Iowa	1,000.00	95.00		1,095.00
Jackson	1,000.00	37.50		1,037.50
Jasper	1,250.00	75.00	75.00	1,400.00
Jefferson	1,000.00	4.60		1,004.60
Johnson	1,250.00	78.25	235.00	1,553.25
Jones	1,000.00	213.25		1,213.25
Keokuk	1,000.00	35.00		1,035.00
Kossuth	1,000.00			1,000.00
Lee	1,750.00	508.73		2,258.73
Linn	2,500.00	270.91		2,770.91

Counties	Salary of attorney	Per cent on fines	Fee on school fund fore-closures	Total compensation of attorney
Louisa	900.00	91.00		991.00
Lucas	1,000.00	8.40		1,008.40
Lyon	1,000.00	25.00		1,025.00
Madison	1,000.00	35.00		1,035.00
Mahaska	1,200.00	771.21		1,971.21
Marion	1,001.00	225.57		1,226.57
Marshall	1,300.00	272.50	450.00	1,572.50
Mills	825.00	21.50		846.50
Mitchell	900.00	28.00		928.00
Monona	1,000.00			1,000.00
Monroe	1,250.00	126.50		1,376.50
Montgomery	1,000.00			1,000.00
Muscatine	1,250.00	134.25		1,384.25
O'Brien	1,000.00	25.00		1,025.00
Oceola	900.00			900.00
Page	999.96			999.96
Palo Alto	900.00			900.00
Plymouth	1,000.00	35.00		1,035.00
Pocahontas	1,000.00			1,000.00
Polk	2,500.00			2,500.00
Pottawattamie	2,500.00	570.73	920.00	3,990.73
Poweshiek	1,000.00	82.20		1,082.20
Ringgold	900.00	18.10		918.10
Sac	1,000.00	96.50		1,096.50
Scott	2,500.00	692.80		3,192.80
Shelby	1,000.00	19.00		1,019.00
Sioux	937.50			937.50
Story	1,250.00	199.45	150.00	1,599.45
Tama	1,000.00			1,000.00
Taylor	1,000.00	328.71		1,328.71
Union	999.99	102.06		1,102.05
Van Buren	900.00			900.00
Wapello	1,500.00	157.82		1,657.82
Warren	1,000.00	6.00		1,006.00
Washington	1,000.00	10.50		1,010.50
Wayne	1,000.00	100.13	102.50	1,202.63
Webster	1,500.00	442.19		1,942.19
Winnebago	900.00	161.55		1,061.55
Winneshiek	1,000.00	2.00		1,002.00
Woodbury	2,500.00			2,500.00
Worth	900.00	26.00		926.00
Wright	1,000.00	9.50		1,009.50
Totals	\$112,627.16	\$ 12,029.34	\$ 2,037.50	\$ 126,694.00

TABLE NO. 9—COUNTY ATTORNEY.

Salary and Expense and Total Cost of Office for the Year 1917.

PART II.

Counties	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Adair		\$ 125.00	\$ 42.12	\$ 3.80	\$ 1,188.42
Adams		50.00	34.90	11.00	1,062.70
Allamakee			614.72		1,614.72
Appanoose			68.08		1,413.08
Audubon		310.00	65.31	1.50	1,505.26
Benton			286.21	88.15	1,408.71
Black Hawk	\$ 2,121.62		1,462.39	17.18	5,847.44
Boone	160.00		186.35		1,933.95
Bremer			259.70	1.18	1,390.38
Buchanan			141.75	10.00	1,393.15
Buena Vista	25.00		7.50	21.60	1,054.10
Butler		225.00	123.37		1,375.97
Calhoun			133.83		1,181.53
Carroll			130.00	20.00	1,275.41
Cass			295.87	15.00	1,404.37
Cedar		20.00	48.63		1,078.63
Cerro Gordo	130.00		307.70	480.00	3,169.02
Cherokee			490.18	9.00	1,626.88
Chickasaw		223.75	107.86	3.60	1,385.21
Clarke	11.00				915.15
Clay			180.00		1,144.60
Clayton			143.93		1,637.22
Clinton		250.00	34.56	14.30	2,271.96
Crawford		200.00	57.87	21.42	1,429.29
Dallas	300.00		183.53		1,709.01
Davis		25.00			967.35
Decatur			58.70	41.04	1,094.18
Delaware			49.40	8.00	1,064.99
Des Moines			352.22	13.00	2,257.22
Dickinson			111.23	10.00	1,208.73
Dubuque	1,500.00		606.00	38.00	5,123.72
Emmet	72.40		239.91		1,312.31
Fayette			669.52	22.86	2,333.48
Floyd		92.50	118.79		1,241.01
Franklin			185.92		1,259.42
Fremont		230.00	126.08		1,366.08
Greene			258.09	23.11	1,440.70
Grundy			27.73		968.73
Guthrie	120.00		514.09		1,634.09
Hamilton		40.00	333.61		1,661.61
Hancock			141.95		1,048.95
Hardin			99.87	21.60	1,440.07
Harrison		75.00	85.89	77.34	1,309.13
Henry			69.00	10.80	1,079.80
Howard			100.00		1,000.00
Humboldt		244.20	142.50		1,501.30
Ida			95.00		1,220.00
Iowa			95.09	14.00	1,204.09
Jackson			203.16	2.00	1,242.66
Jasper		200.00	50.58	55.89	1,706.47
Jefferson			387.24	24.00	1,415.84
Johnson			915.24		2,468.50
Jones	125.00		292.86	8.86	1,639.97
Keokuk			310.01		1,345.01
Kossuth			108.79	20.00	1,128.79
Lee	1,250.00		291.49	21.50	3,821.73
Linn	935.82	592.50	1,066.21	45.49	5,350.48

Counties	Assistant county attorney	Assistant counsel	Expense	Postage	Total cost of office
Louisa		168.46	128.46		1,287.92
Lucas			115.69		1,122.09
Lyon		302.74	175.87	59.87	1,563.48
Madison		507.45	49.00		1,591.59
Mahaska	16.70	150.00	751.98	18.50	2,908.39
Marion			76.90	10.72	1,764.19
Marshall		295.00	332.79	48.25	2,248.54
Mills			112.86	4.25	963.60
Mitchell		19.25	24.18	22.28	993.71
Monona			150.55		1,150.55
Monroe		35.00	194.93	26.60	1,633.03
Montgomery		1,964.40	227.50	3.25	3,195.15
Muscatine			39.85		1,424.10
O'Brien			103.13	83.97	1,162.10
Osceola			100.00	5.86	1,005.86
Page			242.49		1,242.45
Palo Alto	33.55	144.45			1,078.01
Plymouth				10.00	1,045.00
Pocahontas			32.67		1,032.67
Polk	4,626.00	200.00	53.73	50.10	7,429.83
Pottawattamie	1,172.15	58.60	153.20	50.50	5,425.18
Poweshiek		250.00	305.35		1,638.55
Ringgold			70.63	10.80	999.53
Sac			218.80		1,310.30
Scott	2,249.97		378.45	53.00	5,874.22
Shelby			18.89		1,037.89
Sioux		125.00	36.00		1,098.50
Story		81.70	173.84	10.00	1,864.99
Tama		200.00	378.20	11.50	1,589.70
Taylor		580.00	80.18		1,988.09
Union			15.00	10.10	1,321.90
Van Buren		185.00	79.50		1,164.50
Wapello	480.00	245.00	110.99	4.75	2,498.56
Warren			126.85	7.60	1,140.45
Washington			193.00	26.00	1,229.50
Wayne	7.50	270.00	163.48	32.46	1,676.07
Webster			315.21		2,257.40
Winnebago	10.90		253.12	38.33	1,363.90
Winneshiek			48.44	9.00	1,059.44
Woodbury	3,200.00	730.00	1,291.85	81.50	7,793.35
Worth			307.97		1,396.47
Wright			162.50		1,316.81
Totals	\$ 18,547.62	\$ 9,977.97	\$ 21,011.79	\$ 1,814.41	\$ 178,045.79

TABLE NO. 10—COUNTY ENGINEER.

Salary and Total Cost of Office for the Year 1917.

PART I.

Counties	Salary	Other help	Automobile	Railroad and livery expense
Adair	\$ 1,800.00	\$ 827.69		\$ 582.46
Adams	1,300.00	86.30		336.87
Allamakee	1,500.00	648.25	\$ 156.10	660.33
Appanoose	1,800.00	900.00		
Audubon	2,200.00	379.50		4.50
Benton	1,800.00	63.69		1,144.21
Black Hawk	2,500.00	1,145.46	455.89	123.56
Boone	1,500.00	1,080.00	1,167.47	
Bremer	1,482.50	1,009.08	910.08	
Buchanan	1,970.85	334.65		
Buena Vista	1,870.25	3,888.13	2,284.26	
Butler	1,211.00	808.75	1,052.90	
Calhoun	1,560.00	1,712.49		916.08
Carroll	1,700.00	3,271.62	1,460.80	
Cass	2,200.00	195.43		
Cedar	2,310.98	1,492.22		160.45
Cerro Gordo	1,775.00	2,226.37	880.80	
Cherokee	1,800.00	1,200.00		1,378.67
Chickasaw	1,200.00	343.70		818.78
Clarke	1,500.00	42.53	466.65	36.59
Clay	2,630.20	2,871.19	675.47	
Clayton	1,500.00	410.10		597.15
Clinton	1,500.00	1,788.00	843.51	40.59
Crawford	2,015.00	4,039.80		3,478.90
Dallas	1,800.00	810.69		847.30
Davis	1,500.00			
Decatur	1,650.00	796.40		257.39
Delaware	1,500.00	662.38		469.09
Des Moines	2,000.00	1,189.17		21.51
Dickinson	1,854.00	3,331.63	1,416.00	3.39
Dubuque	2,035.90	2,359.60		3,082.05
Emmet	3,299.53			
Fayette	1,500.00	362.58		246.71
Floyd	1,500.00	1,032.95	1,391.68	10.15
Franklin	1,500.00	1,721.74	320.35	23.86
Fremont	1,500.00	912.45		757.50
Greene	1,500.00	1,344.36	1,260.65	
Grundy	1,412.10	2,006.18	487.90	10.82
Guthrie	1,600.00	645.72		937.03
Hamilton	1,300.75	2,563.99	1,298.00	13.43
Hancock	2,141.48	1,435.03		96.84
Hardin	1,500.00	3,872.49	1,315.46	63.63
Harrison	1,663.60	981.10	815.72	21.89
Henry	1,700.00	1.90		
Howard	1,232.33	543.87	496.85	
Humboldt	2,300.00	1,412.23		
Ida	850.00	8.00	82.60	
Iowa	1,430.25	753.71	930.36	
Jackson	1,320.00	138.00	1,020.92	120.52
Jasper	1,500.00	720.00	448.80	22.88
Jefferson	1,500.00	228.50	504.00	
Johnson	2,400.00	2,574.25	169.42	
Jones	1,567.50	114.75		5.78
Keokuk	1,335.05	388.80	677.85	
Kossuth	2,139.80	3,582.29		1,980.22
Lee	1,594.32	680.52		339.10

Counties	Salary	Other help	Automobile	Railroad and livery expense
Linn	1,767.50	1,132.96	1,066.63	
Louisa	1,500.00	642.44	252.81	4.24
Lucas	1,668.75	103.04		
Lyon	2,000.00	1,997.60	1,099.58	
Madison	1,780.22	984.01		
Mahaska	1,483.32	956.56		750.63
Marion	2,500.00	486.70		27.10
Marshall	1,950.00	3,610.57		
Mills	1,500.00	46.30		
Mitchell	1,500.00	753.15	719.60	637.13
Monona	1,951.85	1,059.29		
Monroe	1,490.00	96.00	7.60	19.03
Montgomery	1,818.57	684.23		13.88
Muscatine	2,100.00	2,109.53		
O'Brien	1,800.00	1,344.67	395.75	
Oceola	1,066.08	1,540.43		690.65
Page	1,500.00	800.00		396.17
Palo Alto	2,092.76	1,064.67		133.26
Plymouth	1,874.50	621.25		475.35
Pocahontas	2,123.80	5,221.38		2,159.62
Polk	1,800.00	4,687.45	887.08	1,445.73
Pottawattamie	2,236.84	2,204.00		850.91
Poweshiek	1,500.00	116.40		
Ringgold	2,250.00	213.90		
Sac	1,999.96	2,867.19		519.14
Scott	3,000.50	1,829.17		
Shelby	1,560.00	46.88		406.60
Sioux	2,500.00	1,459.18		60.18
Story	2,000.00	808.88	844.80	.46
Tama	2,131.06	2,266.51	1,476.20	55.70
Taylor	1,375.00	424.60		668.70
Union	1,455.52	271.50		
Van Buren	1,425.00	53.88	1,373.43	
Wapello	1,650.00	1,582.12	542.30	55.78
Warren	1,800.00	520.65		657.55
Washington	1,620.00	22.75	595.16	8.10
Wayne	1,600.00	1,350.06		1,069.63
Webster	2,000.00	832.80	1,069.00	
Winneshiek	669.50	1,534.60		401.88
Woodbury	1,380.00	863.29		760.09
Worth	2,316.65	3,531.43	804.82	17.78
Wright	1,500.00	180.75	443.47	
	1,395.00	1,140.87	583.83	
Totals	\$172,715.37	\$122,993.94	\$34,652.55	\$32,986.25

TABLE NO. 10—COUNTY ENGINEER.
Salary and Total Cost of Office for the Year 1917.

PART II.

Counties	Hotel	Supplies	Miscellaneous	Total cost of office
Adair		\$ 35.67	\$ 5.11	\$ 40.78
Adams		6.05	59.72	65.77
Albany		65.37		65.37
Appanoose			7.24	7.24
Archer	\$ 6.71	88.19	47.75	142.65
Barber			1,738.98	1,738.98
Black Hawk	14.00	22.65	37.25	73.90
Bloomington	11.00			11.00
Brewer		247.63	7.80	255.43
Buchanan				4,832.59
Burns Vists		489.29	38.33	527.62
Butler		296.08		296.08
Calhoun		95.15		95.15
Carroll		154.74	5.73	160.47
Cass		297.91	27.33	325.24
Cedar		68.00	35.25	103.25
Cerro Gordo		100.30	423.73	524.03
Cherokee		1,000.00	35.45	1,035.45
Chickasaw		133.46	63	196.46
Clarke		9.59	8.87	18.46
Clay	55.10	689.88		744.98
Clayton		35.28	5.09	40.37
Clinton	119.95	32.11	15.00	167.06
Crawford		512.28	15.00	527.28
Dallas		89.59	44.55	134.14
Davis		17.81		17.81
Decatur		35.46		35.46
Delaware			1.90	1.90
Des Moines		38.29	7.14	45.43
Dickinson	140.11	122.02	44.25	306.38
Dubouque		210.50	33.77	244.27
Emmett				2,269.33
Fayette			17.40	17.40
Floyd	17.90	26.91	64.25	109.06
Franklin	12.30	546.90	604.07	1,263.27
Fremont		98.55	22.94	121.49
Greene		5.39	29.22	34.61
Grundy	15.85	114.05	52.68	182.58
Guthrie		15.33		15.33
Hamilton		394.59	8.28	402.87
Hancock		70.12	37.61	107.73
Hardin		84.57	2.30	86.87
Harrison		25	22.31	47.31
Henry				1,170.89
Howard			135.82	135.82
Humboldt		31.16	120.00	151.16
Ia			10.49	10.49
Iowa	49.44	154.94	33.36	237.74
Jackson	40.05	71.00	55.59	166.64
Jasper	97.10	24.03	6.38	127.51
Jefferson			17.00	17.00
Johnson		638.68	119.38	758.06
Jones		16.06		16.06
Keokuk		102.41	224.72	327.13
Kossuth				7,711.31
Lee		31.48	9.40	40.88

Counties

Counties	Hotel	Supplies	Miscellaneous	Total cost of office
Lincoln		252.54	158.40	4,378.03
Linn	7.05	44.13	265.29	3,086.46
Louis		25.83	32.04	1,804.53
Lyon			40.50	5,163.87
Mack		2.50		2,766.73
Mahaska		217.12	21.10	3,458.73
Marion	39.65	172.59	45.76	3,572.80
Marshall	74.78	662.54		6,197.89
Mills			14.40	2,227.83
Missouri			117.50	3,318.34
Monroe		228.03	65.31	3,070.45
Montgomery	21.25	10.33	10.48	1,564.79
Morgan		67.19	54.44	2,638.31
Muscatine	11.00	187.50		4,438.63
Newton		227.68	35.00	4,108.10
Osceola		535.92	1.14	3,774.22
Page		39.44	135.49	4,392.59
Palo Alto			48.23	2,766.73
Plymouth		154.18	48.23	3,173.61
Pocahontas		176.75	309.96	9,991.51
Polk		141.83	21.66	8,482.75
Pottawattamie			52.88	5,586.43
Preussick		7.49	3.01	2,475.72
Ringgold		112.69	12.68	2,589.27
Sarpy		15.00	39.99	4,949.89
Scott			21.99	4,861.66
Shelby		214.32	28.87	2,336.37
Sioux		682.68	53.61	4,756.45
Sioux		72.61	12.00	3,729.35
Tama	236.90	211.30	108.00	6,486.63
Taylor				2,605.30
Tennant			1.45	1,723.47
Van Buren	11.89	15.57		2,879.77
Wappello	47.74	236.38	62.21	4,176.53
Warren			10.40	1,068.30
Washington	10.45	138.28	7.75	2,492.49
Wayne			62.68	4,464.89
Webster		118.76	50.69	4,071.22
Winnebago		179.29		3,159.89
Winnebuck			3.70	3,007.08
Woodbury	209.69	957.56		7,829.03
Worth				5,134.22
Wright		59.30	25.63	3,126.63
Totals	\$ 1,345.94	\$ 14,978.54	\$ 4,727.52	\$ 384,400.11

TABLE NO. 11—DRAINAGE ENGINEER.

Salaries and Total Cost of Office for the Year 1917.

Counties	Compensation of engineer	Compensation of assistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies	Miscellaneous	Total cost of office
Adair								
Adams								
Allamakee								
Appanoose								
Audubon								
Benton								
Black Hawk	\$ 347.25	\$ 73.33	\$ 168.00				\$ 9.36	\$ 597.94
Boone	1,536.30	5,047.05	389.92	19.73	1.10	8.70		7,002.80
Bremer								
Buchanan								
Buena Vista								
Butler								
Calhoun	892.00	1,793.04	195.30				91.75	2,882.09
Carroll	528.97	525.39						1,054.36
Cass								
Cedar								
Cerro Gordo	2,527.80	7,014.66	1,956.35	335.25	22.60	217.59	595.04	12,669.29
Cherokee								
Chickasaw								
Clarke								
Clay	1,164.11	2,877.75	1,349.49		280.65	247.73		5,919.73
Clayton								
Clinton	584.75	1,571.25	487.70	29.16	95.25	2.49	46.38	2,816.98
Crawford								
Dallas								
Davis	136.10	54.00			4.50			194.60
Decatur								
Delaware								
Des Moines	673.57	28.13		14.14	2.00		6.51	724.35
Dickinson	3,195.25	386.78	1,786.40	239.56	298.00	2,398.37	276.34	8,572.30
Emmet								
Payette								
Floyd	457.50	1,686.35	335.45	43.73	60.10	59.87	9.69	2,652.69
Franklin	1,305.51	6,315.82	2,852.63	82.19		86.19	122.67	10,765.01
Fremont								
Greene	2,263.75	4,516.96	3,304.70				319.32	10,404.73
Grundy	213.60	84.69			14.20			396.69
Guthrie								
Hamilton	1,998.35	4,930.02	1,565.60	6.95	15.70	97.43	110.03	8,734.09
Hancock	1,738.70	5,839.43		1,750.13	68.42	376.55	282.64	10,655.87
Hardin	1,508.00	4,285.71	1,384.15	50.92	8.75	1.10	54.23	7,292.86
Harrison	1,013.50	3,039.50	97.50	1,371.48		4.45	57.20	5,583.63
Henry								
Howard	250.00	347.12				2.95		600.07
Humboldt								
Ida	322.78							322.78
Iowa	2.50	25.55					150.15	178.20
Jackson								
Jasper	125.00	34.50	24.10		4.35			187.95
Jefferson								
Johnson	81.25	21.60						102.85
Jones								
Keokuk								
Kossuth								
Lee								
Linn	339.70							339.70
Louisa	2,115.43							2,115.43

Counties	Compensation of engineer	Compensation of assistants	Automobile expense	Railway and livery expense	Hotel expense	Supplies	Miscellaneous	Total cost of office
Lucas								
Lyon								
Madison								
Mahaska	763.00	202.10					210.43	1,175.53
Marion	483.33			35.00		4.03	335.87	858.23
Marshall	203.00	367.86						570.86
Mills								
Mitchell								
Monona								
Monroe								
Montgomery	178.75	812.33	62.15	8.85		15.65	6.25	1,083.98
Muscatine	1,615.62							1,615.62
O'Brien								
Oceola								
Page								
Palo Alto								
Plymouth								
Pocahontas								
Polk	1,139.02	3,215.02						4,354.04
Pottawattamie								
Poweshiek								
Ringgold								
Sac								
Scott	720.00		2.00				35.49	758.34
Shelby								
Sioux								
Story	1,176.00	2,838.17	829.40	4.22	11.75	72.78	28.97	4,961.29
Tama								
Taylor								
Union								
Van Buren	1,200.00							1,200.00
Wapello								
Warren	887.25	1,030.58	60.58	13.05	13.35	10.03	6.63	2,021.47
Washington								
Wayne								
Webster	1,696.75	3,807.91	1,760.35	83.60			97.85	7,446.46
Winnebago								
Winneshiek								
Woodbury	2,976.95							2,976.95
Worth	1,384.50	1,489.26	1,056.85	41.61	25.62	37.50	37.77	4,073.11
Wright	1,728.00	10,800.82	2,669.22	241.97	457.02		377.98	16,275.01
Totals	\$41,383.84	\$75,062.68	\$22,422.04	\$ 4,371.55	\$ 1,374.06	\$ 3,678.90	\$ 3,233.91	\$ 151,527.88

TABLE NO. 13—CARE OF POOR.

Statement of Expenses in Care of Poor Outside of County Home in 1917.

PART I.

Table with 7 columns: Counties, Overseer, Provisions, Clothing, Fuel, Medical aid, Nurses and hospital, Quarantine. Lists expenses for various counties like Adair, Adams, Allamakee, etc.

Table with 7 columns: Counties, Overseer, Provisions, Clothing, Fuel, Medical aid, Nurses and hospital, Quarantine. Lists expenses for various counties like Louisa, Lucas, Lyon, etc., plus a Totals row.

TABLE NO. 15—BOUNTIES AND DOMESTIC ANIMALS.

PART I.

Counties	Bounties						Total bounties
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	
Adair	\$ 312.00	\$ 960.70		\$ 151.00			\$ 1,453.70
Adams	312.00	690.55					1,002.55
Allamakee	968.00	289.50				\$305.50	1,563.00
Appanoose	250.90						250.90
Audubon	188.00	1,075.70					1,263.70
Benton	228.00	331.50					559.50
Black Hawk	68.00	625.20		206.64	\$ 279.70		1,179.54
Boone	72.00	148.80					220.80
Bremer	20.00						20.00
Buchanan	68.00	380.84					448.84
Buena Vista	140.00	2.10					142.10
Butler	56.00	855.42			285.13		1,196.55
Calhoun		13.80					13.80
Carrroll	84.00	943.10					1,027.10
Cass	100.00	1,644.70					1,744.70
Cedar	104.00	688.20		\$ 906.70			1,698.90
Cerro Gordo	56.00	79.50			95.50		231.00
Cherokee	298.00	133.80					431.80
Chickasaw	128.00		30.00				158.00
Clarke	148.00	208.00					356.00
Clay	56.00	6.80		2.00			64.80
Clayton	204.00	365.20	351.00				920.20
Clinton	244.00	950.00		759.80			1,953.80
Crawford	568.00	2,934.10					3,502.10
Dallas	220.00	247.65		176.00			643.65
Davis	104.00	11.40	2.25	7.40			125.05
Decatur	124.00	72.55		464.75			661.30
Delaware	112.00	193.20	74.50		66.80		446.50
Des Moines	120.00	181.10					301.10
Dickinson	92.00	39.00					131.00
Dubuque	176.00	294.70					470.70
Emmet	88.00	23.10					111.10
Fayette	112.00	631.20	75.50				818.70
Floyd	24.00	161.80					185.80
Franklin	106.00	243.30			329.65		678.95
Fremont	532.00	1,621.10					2,153.10
Greene		291.40					291.40
Grundy	36.00	552.55		88.06			676.61
Guthrie	324.00	820.60					1,144.60
Hamilton	204.00	10.00					214.00
Hancock	136.00	28.30					164.30
Hardin	612.60						612.60
Harrison	1,312.00	5,705.95					7,017.95
Henry	40.00	13.60					53.60
Howard	348.00	97.10				74.00	519.10
Humboldt	132.00	6.10					138.10
Ida	260.00	167.10			9.95		437.05
Iowa	132.00	538.60					670.60
Jackson	164.00	239.20					403.20
Jasper	228.00	1,275.30					1,503.30
Jefferson	92.00	62.40					154.40
Johnson	180.00	784.60					964.60
Jones	348.00	264.70					612.70
Keokuk	124.00	581.95					705.95
Kossuth	220.00	26.80			45.20		292.00
Lee	4.00	26.00	20.00	1.25	4.20		55.45
Linn	335.00	224.00					559.00

Counties	Bounties						Total bounties
	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	
Louisa	120.00	155.35	5.50	184.70		42.00	507.55
Lucas	176.00	294.00				144.00	614.00
Lyon	224.00	219.00					443.00
Madison	264.00	1,200.05					1,464.05
Madaska	128.00	115.00		2.00			245.00
Marion	64.00	921.40					985.40
Marshall	105.90	650.00					755.90
Mills	576.00	2,184.55					2,760.55
Mitchell	96.00	166.10		586.50	193.70	55.00	1,097.30
Monona	1,284.00	3,105.40					4,389.40
Monroe	100.00	143.95				49.00	292.95
Montgomery	288.00	737.10					1,025.10
Muscatine	156.00						156.00
O'Brien	120.00	16.00					136.00
Osceola	20.00	34.80					54.80
Page	256.00						256.00
Palo Alto	72.00	9.00					81.00
Plymouth	736.00	924.85	9.50				1,670.35
Pocahontas	28.00					51.00	79.00
Polk	180.00	1,222.00					1,402.00
Pottawattamie	716.00	6,677.00					7,393.00
Poweshiek	196.00	381.20					577.20
Ringgold	388.00	91.50					482.50
Sac		340.95					340.95
Scott	100.00	763.50					863.50
Shelby	176.00	5,405.80					5,581.80
Sioux	612.00	408.45					1,020.45
Story	160.00	112.10					272.10
Tama	276.00	506.10					782.10
Taylor	268.00	333.40					601.40
Union	164.00	350.50					514.50
Van Buren	100.00	6.90					106.90
Wapello	20.00	413.05	26.25	18.25			477.55
Warren	228.00	832.50					1,060.50
Washington	80.00	364.01					444.01
Wayne	100.00	14.60					114.60
Webster	204.00					7.00	211.00
Winnebago	40.00	110.15				74.00	224.15
Winneshiek							*3,646.70
Woodbury	1,840.00	2,489.65					4,329.65
Worth	20.00	192.25					212.25
Wright	156.00	.92					156.92
Totals	\$ 22,492.40	\$ 60,692.94	\$594.50	\$3,555.04	\$1,309.83	\$801.50	\$93,128.80

TABLE NO. 15—BOUNTIES AND DOMESTIC ANIMALS.

PART II.

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Adair	2,011.77	2,429.59		417.82
Adams	1,178.85	1,308.50		124.65
Allamakee	1,992.43	598.50	1,865.93	
Appanoose	1,970.00	1,970.00		
Audubon	1,401.00	1,109.70	291.30	
Benton	1,866.10	849.00	1,047.10	
Black Hawk	2,031.03	353.00	1,678.03	
Boone	1,764.00	180.75	1,583.25	
Bremer	1,881.50	220.58	1,600.92	
Buchanan		1,840.55		1,840.55
Buena Vista	1,487.66	634.20	853.46	
Butler	1,953.00	104.00	1,849.00	
Calhoun	1,392.82	505.25	887.57	
Carroll	1,896.51	815.06	1,081.45	
Cass	1,950.28	946.00	1,004.28	
Cedar	1,790.00	1,809.40		19.40
Cerro Gordo	2,436.00	622.60	1,813.40	
Cherokee	1,601.64	1,025.55	576.09	
Chickasaw	1,562.50	461.25	1,101.25	
Clarke	1,118.11	806.75	311.36	
Clay	1,333.49	270.50	1,062.99	
Clayton	2,780.84	515.00	2,265.84	
Clinton	1,957.00	930.00	1,027.00	
Crawford	2,013.48	431.00	1,582.48	
Dallas	2,234.02	240.00	1,994.02	
Davis	1,861.35	1,880.87		29.52
Decatur	1,514.22	481.00	1,033.22	
Delaware	1,731.06	957.75	773.31	
Des Moines	1,993.00	1,058.90	934.10	
Dickinson		536.00		536.00
Dubuque	2,109.25	1,563.80	545.45	
Emmet	896.76	691.45	205.31	
Fayette	2,454.94	610.80	1,844.14	
Floyd	1,456.46	482.00	974.46	
Franklin	23.00	920.00		897.00
Fremont	1,255.45	293.48	1,548.93	
Greene	1,361.00	288.30	1,072.70	
Grundy	1,410.50	920.92	489.68	
Guthrie	2,577.21	725.00	1,852.21	
Hamilton	1,708.86	211.47	1,496.39	
Hancock	1,389.50	380.00	1,009.50	
Hardin	1,897.75	791.50	1,106.25	
Harrison	2,108.00	1,391.30	716.70	
Henry	1,378.25	1,618.80		240.55
Howard	1,220.75	653.25	573.50	
Humboldt	1,016.00	30.00	986.00	
Jackson	934.97	181.30	753.67	
Iowa	1,668.00	1,136.00	532.00	
Ida	1,894.00	409.50	1,394.50	
Jasper	3,153.61	1,484.00	1,669.61	
Jefferson	1,430.96	1,148.45	282.51	
Johnson	1,954.62	1,394.45	560.17	
Jones	1,897.73	538.00	1,359.73	
Keokuk	2,364.40	1,845.00	519.40	
Linn		714.00		714.00
Lee	1,715.00	647.80	1,067.20	
Kossuth	3,498.07	845.25	2,652.82	
Louisa	1,298.00	401.40	896.60	
Lucas	1,396.00	815.15	490.85	

Counties	Tax on dogs collected	Paid out for domestic animals killed by dogs or wolves	Excess tax above expenditures	Expenditures above receipts
Lyon	1,523.19	186.00	1,337.19	
Madison		1,641.23		1,641.23
Mahaska	2,364.02	720.00	1,638.02	
Marion	2,594.63	2,127.90	466.73	
Marshall	2,261.50	1,200.00	1,061.50	
Mills	1,308.95	1,364.30		55.35
Mitchell	1,467.09	291.20	1,175.89	
Monona	1,550.57	259.60	1,290.97	
Monroe	1,689.53	1,088.75	600.78	
Montgomery	1,727.98	842.70	885.28	
Muscatine	1,363.50	516.50	847.00	
O'Brien	1,838.00	203.00	1,635.00	
Osceola	1,130.18	145.55	984.63	
Page	1,900.21	1,151.40	748.81	
Palo Alto	2,039.08	1,320.26	718.82	
Plymouth	3,124.25	543.50	2,580.75	
Pocahontas	1,481.14	333.25	1,147.89	
Polk	3,252.98	1,040.18	2,212.80	
Pottawattamie	7.00	1,156.70	1,163.70	
Poweshiek	1,697.09	811.25	885.84	
Ringgold	1,312.19	735.92	576.27	
Sac	1,464.92	629.00		835.92
Scott	2,324.78	222.80	2,101.98	
Shelby	1,847.00	310.00	1,537.00	
Sioux	2,638.00	818.26	1,819.74	
Story	1,726.08	1,294.60	461.48	
Tama	2,260.50	1,757.00	503.50	
Taylor	1,465.10	967.05	498.05	
Union	924.87	1,165.67		240.80
Van Buren	1,395.07	1,813.98		418.31
Wapello	1,599.75	1,524.75	75.00	
Warren	1,879.18	1,638.00	241.18	
Washington	1,813.00	1,969.93		156.93
Wayne	1,337.88	981.50	356.38	
Webster	1,077.50	515.00	1,162.50	
Winnebago	1,162.17	554.41	607.76	
Winneshek	2,087.50	2,151.16		63.66
Woodbury	3,017.50	320.50	1,697.00	
Worth	1,066.87	238.50	828.37	
Wright	1,465.50	475.00	990.50	
Totals	\$ 166,701.13	\$ 86,031.52	\$ 89,634.44	\$ 8,231.69

TABLE NO. 18—BONDED AND OTHER INDEBTEDNESS OF COUNTIES, JANUARY 1, 1918.

PART I.

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Adair				
Adams				
Allamakee		\$ 125,000.00		\$ 149,000.00
Appanoose				
Audubon		89,000.00		
Benton	\$ 66,100.00	61,000.00		6,400.00
Black Hawk		13,000.00		
Boone	63,450.00		\$ 200,000.00	25,000.00
Bremer	15,000.00			
Buchanan				75,249.90
Buena Vista		403,500.00		
Butler		53,000.00		17,000.00
Calhoun		20,000.00	125,000.00	70,000.00
Carroll		95,950.75		
Cass	71,000.00			
Cedar		5,000.00		50,000.00
Cerro Gordo	58,500.00	27,000.00		
Cherokee		105,000.00		
Chickasaw		75,500.00		
Clarke		22,000.00		29,000.00
Clay			306,000.00	
Clayton	79,000.00			
Clinton		112,000.00		
Crawford		189,000.00		
Dallas	30,000.00	96,000.00		
Davis		56,500.00		
Decatur	6,500.00	51,500.00		10,500.00
Delaware				
Des Moines	77,000.00	29,500.00		14,500.00
Dickinson	217,700.00			
Dubuque	185,000.00	188,000.00	6,000.00	75,000.00
Emmet	168,000.00			147,000.00
Fayette				
Floyd	86,000.00	52,000.00		8,500.00
Franklin		25,500.00		
Fremont		227,000.00		
Greene			140,000.00	
Grundy	30,000.00			
Guthrie	28,000.00			
Hamilton	31,500.00	46,000.00		37,000.00
Hancock				
Hardin	24,000.00		1,350.00	
Harrison		167,857.00	40,000.00	
Henry		16,500.00	85,000.00	
Howard	39,000.00	17,000.00		
Humboldt				
Ida				
Iowa	71,500.00	30,000.00		
Jackson	13,000.00	118,000.00		
Jasper			32,000.00	
Jefferson	84,000.00			22,500.00
Johnson	63,000.00	48,000.00		37,000.00
Jones				
Keokuk	67,000.00		10,000.00	
Kossuth		201,500.00		
Lee	91,000.00	15,000.00		105,000.00
Linn				
Louisa	15,000.00	33,500.00		
Lucas	21,900.00	66,600.00	15,000.00	

Counties	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Lyon				
Madison	21,931.62	26,068.38		
Mahaska	263,000.00			
Marion	150,000.00	65,000.00	5,000.00	214,000.00
Marshall		97,000.00		
Mills	10,000.00	76,000.00		14,000.00
Mitchell		29,000.00		
Monona				
Monroe	147,000.00			
Montgomery		30,000.00		40,000.00
Muscatine			49,000.00	
O'Brien			140,000.00	
Oceola	10,000.00	45,000.00		
Page	8,740.00	82,260.00		25,000.00
Palo Alto		67,000.00		
Plymouth	20,410.86			
Pocahontas		111,000.00		
Polk	155,000.00	333,000.00	140,000.00	26,000.00
Pottawattamie	118,500.00	225,000.00		65,000.00
Poweshiek		50,000.00		
Ringgold	8,000.00	14,000.00		
Sac		87,000.00		
Scott				
Shelby				59,000.00
Sioux				
Story	75,000.00			
Tama		100,500.00		
Taylor				
Union		99,000.00		
Van Buren				
Wapello	139,000.00			
Warren	32,750.00	85,500.00		76,000.00
Washington		87,500.00		
Wayne				
Webster	40,000.00			
Winnebago				
Winnebuck			40,000.00	
Woodbury		237,000.00	500,000.00	
Worth		27,000.00		
Wright		119,500.00		
Totals	\$ 2,841,482.48	\$ 4,971,236.13	\$ 1,834,350.00	\$ 1,368,640.90

TABLE NO. 19—SUMMARY OF EXPENDITURES OF COUNTIES FOR VARIOUS PURPOSES FOR THE YEARS 1915, 1916 AND 1917.

	1917	1916	1915
Expense of County Homes.....	\$ 860,466	\$ 728,380	\$ 668,060
Expense of Poor Outside of County Homes.....	916,889	890,432	638,961
For Widows' Pensions.....	306,997	242,288	153,810
Total Expense Poor including Widows' Pensions.....	\$ 2,084,352	\$ 1,871,700	\$ 1,460,827
Expense of Jails.....	84,554	91,097	71,818
For Court Expense.....	577,598	619,090	671,120
For Support of Insane in State Hospitals.....	771,749	719,252	660,779
For Support of Inebriates in State Hospitals.....	23,920	31,880	26,128
Bounty on Wolves.....	22,492	26,527	29,718
Bounty on Gophers.....	60,693	72,266	77,324
Bounty on Rattlesnakes.....	595	376	2,446
Bounty on Ground-hogs.....	356	3,570	4,362
Bounty on Crows.....	1,310	780	1,018
Bounty on Fox and Lynx.....	802	1,691	779
For Bridges.....	4,410,031	4,245,529	4,806,638
For County Roads.....	4,329,860	4,249,980	4,188,968
For Township Roads.....	3,525,559	3,366,534	3,367,612

COUNTY INDEBTEDNESS JANUARY 1, 1915, 1916, 1917, 1918.

	January 1, 1918	January 1, 1917	January 1, 1916	January 1, 1915
General County Bonds.....	\$ 2,841,482	\$ 2,906,456	\$ 2,517,280
Bridge Bonds.....	4,971,236	2,755,342	2,191,395
Court House Bonds.....	1,708,350	1,751,000	1,711,000
Other County Bonds.....	1,368,650	648,232	317,000
Total Bonded Indebtedness.....	\$ 10,889,718	\$ 8,061,040	\$ 6,736,684
Outstanding Warrants.....	4,125,619	5,308,480	2,185,523
Total Bonds and Outstanding Warrants.....	\$ 15,015,337	\$ 13,369,520	\$ 8,922,207
Drainage Indebtedness.....	8,681,371	7,360,910	7,016,205
Grand Total of All Indebtedness.....	\$ 23,696,708	\$ 34,099,950	\$ 24,800,619

APPENDIX

Compensation of County Officers

COMPENSATION OF COUNTY OFFICERS—Continued

Number in Class	Classification by Population	Name of County	Deputy Audit- or, S. S.	Deputy Treas- urer, S. S.	Deputy Clerk Dist. Court, S. S. 288.	Deputy Sher- iff, S. S.	Deputy Super- intendent, S. 2734-b.	Deputy Re- corder, S.	County Engineer, S.	County Engineer Ex- pense, exclusive of help.	Supervisors, S. 469.	Population, 1915
			481.	491.	S. S. 288.	506-b.	S. 2734-b.	S. 466.	S. 1527, S. 3. (See table 9.)	S. 469.	Limit of days of regular session.	Census.
See note 8 for new law regulating deputies' salaries. These are not deputies' salaries as now provided by statute, but are 1917 salaries; 1918 data not available yet. See Ch. 77, 37 G. A.												
2	70,000 to 90,000	Linn ----- Woodbury -----	\$1,650.00 1,650.00	\$1,650.00 1,650.00	\$1,650.00 1,650.00	\$1,200.00 1,200.00	\$ 420.00 720.00	\$1,048.07 1,200.00	\$1,767.50 2,316.65	\$1,477.57 1,980.95	75 90	70,153 82,315
1	Over 90,000	Polk -----	\$1,650.00	\$1,850.00	\$1,650.00	\$1,500.00	\$ 830.00	\$1,195.20	\$1,800.00	\$1,996.30	100	129,121

Note No. 1. County Attorney, S. S. 308—Salaries fixed except that in counties with population of 30,000 to 35,000, the Board of Supervisors may allow not to exceed \$1,500.00. Exercised as follows: Cerro Gordo, \$1,500.00; Clinton, \$1,750.00; Lee, \$1,750.00, and Marshall, \$1,300.00. There is also a division of 45,000 to 55,000 with salary of \$1,750.00. In addition to the stipulated salary they are entitled to a per cent on fines which amounted, in 1917, to \$12,029.34 for the whole state or an average of \$121.51.

Note No. 2. Auditor, S. S. 479—Two county seats, \$500.00 extra, Lee and Pottawattamie. Special charter city where Auditor makes tax list, \$300.00 extra, Lee and Muscatine.

Note No. 3. Clerk District Court, Ch. 426, 37th G. A.—Two courts Board of Supervisors may add \$400.00.

Note No. 4. Sheriff, S. S. 510-a.—Two courts, \$300.00 extra, Lee and Pottawattamie.

Note No. 5. Superintendent, S. 2742.—Minimum \$1,500.00. Salary fixed by convention, may be increased by Board of Supervisors.

Note No. 6. Supervisors, S. 469.—Table shows average per diem for 1917, including regular session, committee and drainage. Committee and drainage not counted as session as to number of days allowed. Sixty counties have three Supervisors, 37 have five and two have 7.

Note No. 7. Treasurer, S. S. 490-S. S. 490-a.—Clinton S. S. 490, account special charter city, add \$300.00; S. S. 490-a, account county 40,000, with city first class, including special charter or commission governed city, Board of Supervisors may allow \$50.00 extra for each 5,000 of said city; add \$300.00. Dubuque, S. S. 490-a, same as last above, add \$400.00. Lee, S. S. 490, two county seats, add \$500.00; collect tax special charter city, add \$300.00. Muscatine, S. S. 490, same as last above, add \$300.00. Polk, S. S. 490-a, first-class city, etc., add \$400.00. Pottawattamie, S. S. 490, two county seats, add \$500.00.

Note No. 8. Deputies—Auditor, ch. 77, acts of 37th G. A., under 40,000, not less one-half that of principal and not exceeding \$1,200.00. Clerk, ch. 77, acts of 37th G. A., under 35,000, not less one-half that of principal and not exceeding \$1,200.00. Treasurer, ch. 77, acts of 37th G. A., under 40,000 not less one-half that of principal and not exceeding \$1,200.00. Recorder, ch. 77, acts of 37th G. A., not less one-half that of principal and not exceeding \$1,200.00. Sheriff, S. S. 510-b, Board of Supervisors fix; two courts one-half that of principal; Lee and Pottawattamie. Superintendent, S. 2734-b, fixed by convention.

Note No. 9. Engineers—Salary fixed by Supervisors. The data shown herein is not as satisfactory as desired as between salary and expense of Engineers on account of the different methods of employment and payment, some being paid by the day or hour, others by yearly salary; some paying their own expense and no uniformity as to kind of expense paid by the county in the several counties.

Part III

Building and Loan Associations

BUILDING AND LOAN ASSOCIATIONS

The report herewith submitted contains a statement from fifty-four building and loan associations. These associations are all domestic-locals; that is, their business is confined to the county in which they are located.

The building and loan associations of Iowa make a report to the Auditor of State for the close of business December 31st of each year, which report is accompanied by a fee of \$5.00.

During the biennial period ending June 30, 1918, fees amounting to \$540.00 have been collected from these associations and turned into the state treasury.

During the same biennial period, the following associations have been organized:

Atkins Savings & Building Association, Atkins.
Pocahontas Building Loan & Savings Association, Pocahontas.
West Burlington Savings & Loan Association, West Burlington.
Home Building & Loan Association, Creston.

The following associations have ceased to do business during the biennial period:

Building, Savings & Loan Association, Winterset.
Washington Loan & Building Association, Washington.

The following tables show the condition of the building and loan associations for the year ending December 31, 1917. Table No. 1 shows the names of officers, date of incorporation and number of shares sold or withdrawn during the year 1917, and number remaining in force at the end of the year. Table No. 2 shows the receipts, Table No. 3 the disbursements, Table No. 4 the assets, and Table No. 5 the liabilities.

TABLE NO. 1—OFFICERS, DATE OF ORGANIZATION

Name and Location	Date Incorporated
Adel Building & Loan Assn., Adel	April 12, 1915
Akron Domestic Local B. & L. Assn., Akron	January 1, 1910
Alton Building & Loan Assn., Alton	April 1, 1916
Ames Building & Loan Assn., Ames	June 1, 1914
Atkins Loan & Building Assn., Atkins	December 2, 1918
Bohemian Savings & Loan Assn., Cedar Rapids	January 1, 1912
Cedar Falls Bldg., Sav. & L'n Assn., Cedar Falls	September 1, 1916
Cedar Valley Bldg. & Loan Assn., Cedar Falls	August 1, 1891
Cedar Rapids Bldg. & Loan Assn., Cedar Rapids	May 22, 1911
Clear Lake Building & Loan Assn., Clear Lake	May 17, 1915
Council Bluffs Mut. B. & L. Assn., Co. Bluffs	January 1, 1895
Davenport Loan, Bldg. & Sav. Assn., Davenport	September 1, 1916
Decorah Building & Loan Assn., Decorah	November 1, 1912
Des Moines B. & Loan & Sav. Assn., Des Moines	April 19, 1916
Dubuque Building & Loan Assn., Dubuque	February 1, 1916
Emmetsburg Bldg. & Loan Assn., Emmetsburg	December 19, 1912
Ft. Madison Sav. & Loan Assn., Ft. Madison	May 23, 1912
Fremont Co. Mut. Bldg. & Loan Assn., Sidney	October 1, 1913
Germania Bldg., Loan & Sav. Assn., Cedar Falls	April 14, 1912
Home Building & Loan Assn., Shenandoah	July, 1896
Home Building & Loan Assn., Waterloo	July 29, 1905
Home Building, Loan & Sav. Assn., Davenport	January, 1890
Home Building & Loan Assn., Estherville	August, 1911
Home Building & Loan Assn., Marion	February 7, 1894
Jefferson Building & Loan Assn., Jefferson	May 14, 1915
Keokuk Loan & Building Assn., Keokuk	September 1, 1905
La Porte Building & Loan Assn., La Porte City	May 26, 1886
Linn County Building & Loan Assn., Marion	September 1, 1905
Lee County Loan & Building Assn., Keokuk	September 3, 1916
McGregor Building & Loan Assn., McGregor	April 13, 1915
Marshalltown Sav. & Loan Assn., Marshalltown	December 15, 1908
Mason City Building & Loan Assn., Mason City	February 16, 1880
Mutual Building & Loan Assn., Iowa Falls	September 1, 1912
Muscatine Building & Loan Assn., Muscatine	May 17, 1910
Mutual Home Loan & Sav. Assn., Grinnell	March 25, 1895
Mutual Loan & Savings Assn., Tama	April, 1889
Newton Home Savings & Loan Assn., Newton	May 14, 1913
Northwestern Building & Loan Assn., Inwood	February 3, 1893
Page County Building & Loan Assn., Clarinda	September 1, 1897
People's Mut. Building & Loan Assn., Waterloo	August 31, 1916
Perpetual Building & Loan Assn., Waterloo	April 1, 1890
Perpetual Savings & Loan Assn., Cedar Rapids	January 25, 1875
People's Building & Savings Assn., Ottumwa	July, 1892
Red Oak Building & Savings Assn., Red Oak	October 4, 1887
Sanborn Building & Loan Assn., Sanborn	May 4, 1885
Spencer Mut. Building & Loan Assn., Spencer	May 24, 1916
Stanton Mut. Loan & Building Assn., Stanton	October 16, 1917
Storm Lake Sav. & Loan Assn., Storm Lake	February 1, 1916
State Savings & Loan Assn., Sioux City	June 1, 1888
Villisca Mut. Loan & Building Assn., Villisca	September 24, 1916
Vinton Savings & Loan Assn., Vinton	August 15, 1890
Waverly Savings & Loan Assn., Waverly	June 17, 1912
Waterloo Building & Loan Assn., Waterloo	September 1, 1916
Workingmen's Bldg. & Loan Assn., Belle Plaine	October, 1889
Workingmen's Bldg. & Loan Assn., Mo. Valley	August 20, 1880

AND SHARE TRANSACTIONS.

President	Secretary	Shares: Transactions, 1917		
		Sold	Can-celled	In Force
D. E. Luther	J. G. Regan	95	45	323
C. M. Hilliker	J. B. Keener	99	66	354
S. A. Lincoln	E. S. Henrich	65	68	276
L. M. Bosworth	Frank Theis	146	62	403
W. Vorlicky	Jan. H. Bek	910	599	6,115
W. N. Hostrup	Wm. C. Nuhn	394	290	2,829
F. O. Jackson	W. T. M. Aitken	753	355	4,030
F. E. Longhurst	C. E. Pollins	5,553	729	24,201
J. H. Woodstock	E. B. Stillman	15	45	290
H. W. Hazelton	Wm. J. Leverett	1,556	962	3,957
Joseph Strong	E. M. White	158	180	1,289
G. F. Baker	B. J. McKay	468	182	976
John L. Bleakley	C. B. Minnis	905	415	2,298
C. Bayless	C. H. Reynolds	2,382	2,739	12,750
Robt. Laughlin	W. E. G. Saunders	306	70	1,730
W. R. Timpe	Geo. P. Anthes	146	54	924
F. Brandon	Milton Estes	28	57	307
F. A. Riedel	W. C. Nuhn	236	207	1,652
J. F. Lake	F. M. Schneider	379	424	2,074
Louis Frank	J. E. Dempster	2,803	1,328	17,851
Geo. S. Dempsy	J. E. Driscoll	176	107	10,155
N. J. Lee	L. E. Stockdale	366	179	1,793
C. W. Suttiff	Geo. W. Toms	316	313	1,404
E. H. Carter	P. O. Brown			285
A. H. Evans	J. D. Ecker	524	394.25	2,694.5
W. M. Blough	H. B. Lizer	176	180	771
F. E. Alexander	J. W. Bowman		126	984
A. H. Evans	J. D. Ecker	378.12	286.75	1,981.375
F. G. Bell	J. Kramer	17	40	568
Fred Hopkins	D. B. Shollenberger	1,703	240	6,152
E. S. Balz	J. F. Shaible	974	991	3,724
E. A. Westburg	C. H. Marnock	249	209	1,938
J. L. Knopp	H. W. Metzger	174	77	1,134
B. Jenkins	F. P. Marviz	1,605	950	5,806
D. E. Goodell	C. H. Tanner	177	47	1,156
C. P. Axtell	C. F. Morgan	359	137	1,612
S. J. Mak	Geo. S. Saghn	278	440	1,720
Wm. Orr	Henry Loranz	799	552	4,733
J. E. Sedgwick	Edwin Mesick	1,609	1,000	9,380
Warren Brown	C. W. Stilson	3,971	2,266	25,315
Jas. E. Lawler	F. D. Denlinger	5,323	4,279	47,882
J. E. Hull	D. A. Emery	289.5	163	1,085
O. J. Gibson	Thos. Lamb	831	522	4,181
C. E. Foote	P. Velle	261	165.5	677.5
H. W. Smith	E. Taggart	152	132	812
C. V. Blade	A. F. Newquist	99	60	611
A. F. Whitney	Chas. Skewis	411	182	1,091
H. P. Grinnell	A. L. Whitmer	302	457	1,098
B. F. Fast	E. L. Gibbs	692	397	1,896
W. C. Ellis	W. E. Bickel	385	174	1,242
G. F. Hunt	Richard Cullinane		126	317
A. J. Edwards	W. H. Brunn	6,173	3,845	37,810
C. S. Housman	G. R. Ahrens	115		2,208
C. H. Deur	J. S. Dewell	268	227	874

REPORT OF AUDITOR OF STATE

TABLE NO. 3—DISBURSEMENTS DURING YEAR

Table with 5 columns: Name and Location, Loans on real estate, Loans on stock, Installment and matured stock withdrawn, Full paid stock withdrawn. Lists various loan associations and their financial details.

BUILDING AND LOAN DEPARTMENT

CLASSIFIED AS TO PURPOSE

Table with 10 columns: Interest or profit on stock withdrawn, Interest paid on stock not withdrawn, Taxes and Insurance paid, Bills payable, Interest on borrowed money, Salaries of officers and help, Miscellaneous expenses, Cash on hand, Total. Summarizes disbursements by purpose.

