

Office of Auditor of State

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State Bonds, Advertisement and sale of
 State University, Regulations for selecting students at
 Suffrage, Article on right on
 Trade Marks
 Transcripts
 United States and Territory of Iowa, Accounts

OFFICE OF AUDITOR OF STATE

The office of the auditor of state was established January 7, 1840, and designated "Auditor of the Territory." The constitution of 1846 provided for the continuance of the office under the title of "Auditor of Public Accounts." The constitution of 1857 continued the office under the titular head of "Auditor of State."

From the nature of the business transacted by this branch of the state government, the documents are not generally considered so valuable historically as are the documents in some of the other branches. This, in part, is true, but a large number of documents are in themselves of great historical interest. The business of the different state departments has been so closely connected that documents in the office of auditor must be found to corroborate facts gleaned from other departments. Thousands of documents in this department, however, have no connection with any other.

To a student of history the growth of the state is more clearly portrayed in this department than in the others. For example, the tax lists in the early forties of the then organized counties were written out on a few sheets of foolscap, the totals of each county amounting to only a few dollars. At present the collections by the same counties are counted by the thousands and tens of thousands. We find that the documents for any one year in the earlier history of the state are numbered by hundreds while for the same period of time at present there are thousands. This growth of the state is also clearly portrayed by the increase each year in the number and amounts of the claims filed and paid and by the character of the claims.

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BOUND RECORDS

Register of Claims

DOCUMENTS

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 County Officers
 Elections and Qualifications
 Elections
 State Institutions
 State Officers, Boards, Depts., etc.
 Miscellaneous

County Judges

Bonds of School Fund Commissioners, in regard to

County Officers

Miscellaneous

Election and Qualifications

Attorneys, District

Judges

Circuit

District

Elections

General

Auditor of State

County Officers

State Institutions, Officers of

College for the Blind

Hospitals for Insane

Industrial Schools

Iowa State College of Agriculture and Mechanic

Arts

Iowa State Teachers College

State Bank

Commissioners

Directors

State Institutions, Officers of

College for the Blind

Hospitals for Insane

Iowa State Teachers College

State Bank Commissioners

State Officers, Boards, Depts., etc.
 Auditor of State
 Appointments
 Bank Examiners
 Building, Savings and Loan Examiners
 Control, Board of
 Appointments
 Secretary
 Health, Board of
 Salaries, in regard to
 Parole, Board of
 In regard to fixing of Salaries
 Pharmacy, Commission of
 Fines, Collection of
 Railroad Commissioners
 In regard to dates of appointment of Commis-
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 Secretary of State
 Assessment of Railroads for R. R. Commissioners'
 fund
 State Library and Historical Department
 Amount to be drawn by Board
 Miscellaneous
 Bank Cashiers
 Deposit made by County Treasurers, in regard to
 General
 Lots, Sale of
 Iowa City
 Monroe City

SERIES II. CORPORATIONS

BANKS
 BUILDING AND LOAN
 EXPRESS
 INSURANCE
 LOAN AND TRUST AND INVESTMENT CO'S
 TELEGRAPH
 TELEPHONE

(All documents are arranged in alphabetical order by
 name of corporations.)

BANKS

Bound Records
 Calendar "A"
 Ledgers
 Records
 Registers
 Miscellaneous

Documents

Incorporation

Articles of

Miscellaneous

Oaths of Directors

Publication Notices

Incorporation

Report on call

Reports

Condition

Bank Examiners

Bank Officers (on call)

Committee

Miscellaneous

Schedule "B" (List of stock and stockholders)

General

BUILDING AND LOAN

Bound Records

Bond Registers

Security Registers

Cash Book "A"

Documents

Certificates

Incorporation

Articles of

By-laws

Miscellaneous

Notices

Official Bonds

Receipts

Reports

Annual

Examiners

Miscellaneous

Statements

Miscellaneous

EXPRESS

Documents

Reports

INSURANCE

Bound Records

Annual Statements

Agents' Records

Cash Books

Fee Books

Journals

Ledgers
 Records, Publication Notices
 Registers
 Miscellaneous

Documents

Appointment of Agents
 Bonds
 Official Bonds of Officers
 Certificates
 Authority
 Deposit
 Valuation
 Miscellaneous
 Incorporation
 Articles of
 By-laws
 Miscellaneous
 Notices
 Publication
 Miscellaneous
 Power of Attorney
 Receipts
 Reports
 Condition
 Annual
 Examiners
 Miscellaneous
 Requisitions
 For Securities on file
 Statements
 Miscellaneous (general)

I.OAN AND TRUST AND INVESTMENT CO'S

Documents

Incorporation
 Articles of
 Miscellaneous
 Oaths of Directors
 Publication Notices
 Incorporation
 Reports on call
 Reports
 Condition
 Examiners
 Officers (on call)
 Committee
 Miscellaneous

TELEGRAPH

Documents

TELEPHONE

Documents

SERIES III. CORRESPONDENCE

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Letter Copy Books

Letter Record

DOCUMENTS

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Claims

Corporations

County Affairs

Lands

Municipal Accounting

Revenue

School Fund

State Institutions

State Officers, Boards and Depts.

Taxation

Warrants

Miscellaneous

Affairs outside of State

Foreign (Correspondence with Ambassadors, Consuls, Ministers, etc., and Miscellaneous)

National (Correspondence with departments of Agriculture, Interior, Justice, Navy, Post Office, State, War, Treasury, U. S. Senate, House of Representatives, and Miscellaneous)

Other States (With Executive Departments, Secretaries of State, Librarians, etc., concerning Conventions, Statistics, Conditions, etc., and Miscellaneous)

Assessments

Counties

Railroads

Telegraph, Telephone and Express

Miscellaneous

Claims

1840-1915

Corporations (Arranged in alphabetical order by the name of the corporation, also a Misc. Div. for each class)

Banks

Building and Loan

Express

- Insurance (Fire, Life and Misc.)
- Loan and Trust and Investment
- Railroads
- Telegraph
- Telephone
- Miscellaneous
- County Affairs
 - 1843-1915
- Lands
 - Agricultural College
 - Des Moines River
 - Railroad
 - Saline
 - School
 - Swamp
 - University
 - Miscellaneous
- Municipal Accounting
 - 1906-1915
 - (Arranged alphabetically by name of town)
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 - Counties
 - Miscellaneous
- School Fund
 - Counties
 - Miscellaneous
- State Institutions
 - College for the Blind
 - Industrial School for Boys at Eldora
 - Industrial School for Girls at Mitchellville
 - Institution for Feeble-minded Children
 - Iowa Soldiers' Home
 - Iowa Soldiers' Orphans' Home
 - Iowa State College of Agriculture and Mechanic Arts
 - Iowa State Teachers College
 - Penitentiaries
 - Anamosa
 - Fort Madison
 - School for the Deaf
 - State Hospital for Inebriates
 - State Hospitals for Insane
 - Cherokee
 - Clarinda
 - Independence
 - Mount Pleasant
 - State Sanatorium for Treatment of Tuberculosis
 - State University

State Officers, Boards and Departments
Adjutant General
Agricultural Department
 County and District Agricultural Societies
 Farmers' Institute
 State Agricultural Society
Attorney General
Auditor of State
Commissioner of Public Buildings
Control, Board of
Custodian of Public Buildings and Property
Dental Examiners, Board of
District Atty., District, Circuit and Probate Judges
Educational Board of Examiners
Executive Council
Fish and Game Warden
Food and Dairy Commissioner
Geological Survey
Governor
Health, Board of
Historical Department
Horticultural Society
Inspector of Boats
Iowa State Library
Labor Statistics, Bureau of
Library Commission
Parole, Board of
Pharmacy, Commission of
Railroad, Commissioners
Secretary of State
State Binder
State Historical Society
State Land Office
State Mine Inspectors
State Oil Inspectors
State Printer
State Veterinary Surgeons
Superintendent of Public Instruction
Superintendent of Weights and Measures
Supreme Judges
Supreme Court Reporter
Territorial Agents
Treasurer of State
Weather and Crop Service, Director of
Taxation
1840-

Warrants

1839-

Miscellaneous

Applications and Appointments

Bonds

Census

Certificates

Commissions

County Uniformity

Crop Statistics

Dictionaries

Documents

Elections

Expositions

Hunters' License

Laws

Legislative

Litigation

New Buildings

Peddlers' License

Supplies and Stores

Miscellaneous (general)

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Miscellaneous

Resignations and Appointments

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Capitol Commissioners, Board of

Centennial Exposition, Asst. Manager

Code Commission

Code Supplement

State Hospitals for Insane, Commissioners

Southern Battlefields, Commissioners

State Institutions, Officers of

College for the Blind

Industrial Schools

Institution for Feeble-minded Children

Iowa State College of Agriculture and Mechanic

Arts

Iowa State Teachers College

Penitentiaries

School for the Deaf

State Hospitals for Insane

State University

- State Officers, Boards, Depts., etc.
- Adjutant General
 - Attorney General
 - Control, Board of
 - Dental Examiners, Board of
 - Dist. Atty., Dist., Circuit, and Probate Judges
 - Educational Board of Examiners
 - Fish and Game Warden
 - Food and Dairy Commission
 - Health, Board of
 - Historical Department
 - Inspector of Boats
 - Iowa State Library
 - Labor Statistics, Bureau of
 - Pharmacy, Commission of
 - Public Buildings, Custodian of
 - Railroad Commissioners
 - Secretary of State
 - State Historical Society
 - State Mine Inspector
 - State Printer
 - State Veterinary Surgeons
 - Superintendent of Public Instruction
 - Supreme Court Judges
 - Supreme Court Clerk
 - Supreme Court Reporter
 - Voting Machine, Commissioners of
 - Weights and Measures, Supt. of
- State Officers, Boards, Depts., etc.
- Deputies, Secretaries, etc.
 - Adjutant General, Assistant
 - Control, Board of, Secretary
 - Food and Dairy Commission, Assistant
 - Governor, Private Secretary
 - Iowa State Library, Assistant
 - Labor Statistics, Bureau of, Deputy
 - Parole, Board of, Secretary
 - Railroad Commission, Secretary
 - Secretary of State, Deputy
 - Superintendent of Public Instruction, Deputy
 - Supreme Court Clerk, Deputy
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- State Officers, Members of Boards, etc.
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 - Code Supplement
 - Floyd Monument
 - Iowa Columbian
 - Iowa Soldiers' Home
 - Iowa State College of Agriculture and Mechanic Arts
 - Louisiana Purchase Exposition
 - New Capitol
 - Penitentiaries
 - School for the Deaf
 - Southern Battlefields Monument
 - State Hospitals for the Insane
 - Warehouse, erection of
 - Visitors
 - State Hospitals for the Insane
- State Institutions
 - College for the Blind
 - Industrial Schools
 - Institutions for Feeble-minded Children
 - Iowa Soldiers' Home
 - Iowa Soldiers' Orphans' Home
 - Iowa State College of Agriculture and Mechanic Arts
 - Iowa State Teachers College
 - Penitentiaries
 - Anamosa
 - Fort Madison
 - School for the Deaf
 - State Bank
 - State Hospitals for the Insane
 - Cherokee
 - Clarinda
 - Independence
 - Mount Pleasant
 - State University
- State Officers, members of Boards and Departments
 - Adjutant General
 - Control, Board of
 - Dental Examiners, Board of

District Atty., District, Circuit, and Probate Judges
 Educational Board of Examiners
 Fish and Game Warden
 Food and Dairy Commissioner
 Geological Survey
 Health, Board of
 Historical Department
 Inspector of Boats
 Iowa State Library
 Labor Statistics, Bureau of
 Library Commission
 Pharmacy, Commission of
 Public Buildings, Custodian of
 Railroad Commissioners
 Secretary of State
 State Binder
 State Historical Society
 State Mine Inspectors
 State Oil Inspectors
 State Printer
 State Veterinary Surgeons
 Supreme Court Judges
 Weather and Crop Service, Directors of

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 Commissioners and Agents
 County Officers
 State Institutions, Officers of
 State Officers, Members of Boards, etc.
 Miscellaneous

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 City Officers, Financial Reports
 Municipal Examiners

Commissioners and Agents
 Commissioners of Immigration
 Commissioners of Public Buildings
 Loan Agents
 Territorial Agents

County Officers
 County Auditors, Clerks, Judges and School Fund Commissioners
 Assessments, Abstracts of

Banks, Assessment of
 County Auditors and Treasurers elected
 County Indebtedness
 County Officers, Compensation of
 Insane and Convicts, exp. of conveying to Institutions
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 Railroads, Aid to
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 Iowa State Teachers College
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 State revenue, Collections
 State Institutions, Officers of
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 Mechanical Department
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 Iowa Soldiers' Orphans' Home
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 Wardens, Monthly

Penitentiary at Fort Madison
Wardens
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Clerks
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School for the Deaf
 Receipts and Expenditures
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 State and County patients
 Miscellaneous
State Hospital for Insane, Clarinda
 State and County patients
 Miscellaneous
State Hospital for Insane, Independence
 State and County patients
 Miscellaneous
State Hospital for Insane, Mount Pleasant
 State and County patients
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Adjutant General
 Arms and Stores, Sales of
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Executive Council
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Fish and Game Warden
Governor
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- Monthly Report of fees collected

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- Expense of Commission

Secretary of Territory

- Warrants Issued

Secretary of State

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- Codes and Laws, Distribution of

Superintendent of Public Instruction

- Laws, Distribution of
- Permanent School fund, Condition of
- Youths of school age, Enumeration of

Treasurer of State

- Funds, Quarterly
- Settlements, Quarterly
- Warrants cancelled, Weekly
- General revenue
- Special

Iowa State College of Agriculture and
Mechanic Arts

Iowa State Teachers College

State University

Miscellaneous

Miscellaneous

- Accountants
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- Code Commission
- Farmers' Protective Association
- Northwest Relief Commission
- Rankin Delfalcation, Commissioners to investigate
- State Oil Inspection
- State Revenue, Bank Cashiers in regard to Deposits
- State Treasurers' Books, Condition of
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Charitable Institutions
Collateral Inheritance Tax
Commissions, Commissioners and Agents
Expositions
Farmers' Institutes
Legislature
Printing and Publishing
Public Buildings and Offices
Receipts
State Institutions
State Officers, Boards, Depts., etc.
Territorial Script and State Warrants
Miscellaneous

Arrest and Return of Fugitives
Charitable Institutions
 Benedict Home
 Boys' and Girls' Home
 Dubuque Rescue Home
 Florence Crittenden Home
 House of the Good Shepherd
 Women's and Babies' Home

Collateral Inheritance Tax
 Expense of Collection

Commissions, Commissioners and Agents
 Allotment
 Beef and Pork Combine Convention
 Capitol, to locate
 Capitol Commission
 Capitol Improvement Commission
 Code
 Code Supplement
 County Uniformity
 Des Moines River Lands
 Directors, State Bank
 Drainage, Waterways and Conservation
 Eads Settlement
 Educational Commission
 Floyd Memorial Association
 Immigration, Board of
 Insane, Special
 Insurance
 Iowa and Missouri Boundary Line
 Iowa State Tax Commission
 Penitentiaries, to investigate

- Reform School, to investigate
- Revenue Law, to revise
- Russian Thistle Convention
- School Fund Commissioners
- School law, Commission
- School law, to revise
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- Southern Battlefields Monument
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 - Chattanooga
 - Lookout Mountain
 - Shiloh
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- State Agents
 - Agricultural College lands, to select
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 - School lands, to select
 - Seminary lands, to select
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 - Swamp Lands, to select
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- State Officers, to examine
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 - Columbian Exposition, Chicago
 - Louisiana Purchase Commission, St. Louis
 - National Educational Com.
 - New Orleans Exposition
 - Semcentennial, Burlington
 - Trans-Mississippi, Omaha
- Farmers' Institutes
- Legislature
 - Per diem and mileage, Members and Employees
 - Miscellaneous
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- Building and Repairing, Material and Labor
- Employees, Custodian, Janitors, etc.
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- Laundry Bills
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- New Capitol, Labor and material
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- Supplies General
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- Farmers' Institute fund
- Five per cent apportionment of school fund
- For Codes
- For Laws
- For Registered letters
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- Money advanced for New Orleans Exposition
- Permanent School Fund
- Received by State Treasurer
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 - Agricultural College, Morrill support
 - Apportionment of Permanent School Fund
 - Apportionment of Railroad tax to Counties
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 - Agricultural College Endowment fund
 - Collateral Inheritance Tax
 - County Taxes
 - Equipment Car Company

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Building and Loan

Oil Inspection

State Officers

Fish and Game protection

Institutions

Insurance

Foreign

Iowa

United States

Interest on deposit

Stipulated Premium and Assessment

Insurance Associations

Swamp Land Indemnity

Teachers' Examination Fees

Temporary School Fund

Miscellaneous

Express Tax

Freight Line and Equipment Tax

General (not classified)

License, Itinerant Physicians

Refund

Mileage

Warrants

Revenue

Support Fund

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Transfer State funds to Counties

Transfer of Permanent School fund

Warrants, For

Miscellaneous

State Institutions

College for the Blind

Building fund

Clothing account

General expense

Industrial Home for the Blind

Requisitions for support

Industrial Schools

Building fund

General expense

Institution for Feeble-minded Children

Clothing account

Per diem and mileage

Support fund

Miscellaneous

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 - Building fund
 - General expense
- Iowa Soldiers' Orphans' Home
 - General expense
 - Providential fund
 - Requisitions for support
- Iowa State College of Agriculture and Mechanic Arts
 - Building fund
 - Contingent
 - Experimental
 - Financial Agent
 - Purchase of land
 - Requisitions for support
 - Salaries and per diem
 - State Entomologist
- Iowa State Teachers College
 - Building fund
 - Per diem and expense
 - Providential fund
 - Requisitions for support
- Penitentiary, at Anamosa
 - Current expense
 - Requisitions for support
 - Salaries, Officers and Employees
 - Miscellaneous
- Penitentiary at Fort Madison
 - Current expense
 - Requisitions for support
 - Miscellaneous
- School for the Deaf
 - Building fund
 - Clothing account
 - General expense
 - Requisitions for support
- State Hospital for Inebriates
- State Hospital for Insane, Cherokee
 - Current expense
 - Requisitions for support
 - Salaries, Officers and Employees
 - Miscellaneous
- State Hospital for Insane, Clarinda
 - Current expense
 - Requisitions for support
 - Salaries, Officers and Employees
 - Miscellaneous

- State Hospital for Insane, Independence
 - Current expense
 - Requisitions for support
 - Salaries, Officers and Employees
 - Miscellaneous
- State Hospital for Insane, Mount Pleasant
 - Current expense
 - Requisitions for support
 - Salaries, Officers and Employees
 - Miscellaneous
- State Sanatorium for Tuberculosis
- State University
 - Per diem and mileage of Officers
 - Requisitions for support
 - Miscellaneous
- State Officers, Boards and Departments
 - Adjutant General
 - Army vote (mileage, etc., of Commissioners)
 - Arsenal Building
 - Contingent
 - G. A. R., Department of Iowa
 - Gray Uniforms
 - Iowa Volunteers
 - Militia
 - National Guard
 - Armory rent, etc.
 - Clothing allowance
 - Expense of Encampment
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 - Inter-State competition
 - Inspection
 - Medical examination
 - Military Code
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 - Mustering and Pay Roll
 - Postage and incidentals
 - Rifle Ranges
 - School of Instructions
 - Transportation
 - World's Fair Dedication
 - Quartermaster General's Department
 - Salaries
 - Soldiers' Roster
 - Spirit Lake Military Expedition
 - War and Defense

Agriculture, Department of
 District and County Agricultural Societies
 State Agricultural Society
 Building and Inspecting
 Contingent
 Salaries and Clerk hire

Attorney General
 Expense account, supplies, etc.
 Legal assistance and Clerk hire
 Salary, Fees, etc.

Auditor of State
 Bank Examinations
 Building and Loan
 Contingent, Supplies, etc.
 County Accounting
 Insurance Examinations
 Municipal Accounting
 Salaries and Clerk hire

Control, Board of
 Expense account
 Requisitions for support of State Institutions
 Salaries and Clerk hire

Dental Examiners, Board of
 Expense account
 Per diem and mileage

District Atty., District, Circuit, and Probate Judges
 Salaries

Employers' Liability Commission
 Expense account
 Salaries and Clerk hire

Executive Council
 Archives Department
 Census
 Clerk hire
 Expense account
 Expert Accountant
 General expense and Supplies
 Providential Contingent

Fish and Game Warden
 Salaries and expense

Food and Dairy
 Expense account
 Per diem and expense
 Salaries and Clerk hire

Geological Survey
 Expense account
 Salaries and Clerk hire

Governor

Contingent
Salary and Clerk hire

Health, Board of

Antitoxin Department
Bacteriological Laboratory
Embalmers' Department
Nurses' Department
Salaries and expense account of members
Salary of Secretary and Contingent fund
Small Pox epidemic (Tama Indians)
Traveling expense of Delegates
Vital Statistics

Historical Department

Expense account
Salary and Clerk hire

Horticultural Society

Inspector of Bees

Inspector of Boats

Iowa State Library

Expense account
Salary and Clerk hire

Labor Statistics, Bureau of

Expense account, supplies, etc.
Salary and Clerk hire

Library Commission

Expense account
Salary and Clerk hire

Optometry Examiners, Board of

Per diem and expense of members
Salary, Clerk hire and contingent

Parole, Board of

Contingent
Per diem and mileage
Salary and Clerk hire

Pharmacy, Commission of

Per diem and expense
Salary and Clerk hire and contingent

Railroad Commissioners

Expense account and supplies
Salary and Clerk hire

Secretary of State

Census
Contingent, supplies, etc.
Land Office
Salary and Clerk hire

- State Binder
- State Board of Education
 - Per diem and expense account
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 - Salary and Clerk hire
- State Historical Society
- State Mine Inspector
 - Expense account, supplies, etc.
 - Per diem and milcage of Board of Examiners
 - Salary and Clerk hire
- State Oil Inspector
- State Printer
- State Veterinary Surgeons
- Superintendent of Public Instruction
 - Board of Education expense
 - Contingent, Supplies, etc.
 - Salary and Clerk hire
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 - Miscellaneous
- Superintendent of Weights and Measures
- Supreme Court
 - Bailiff and Sheriff's fees
 - Clerk
 - Contingent, supplies, etc.
 - Reporter
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- Treasurer of State
 - Contingent, supplies, etc.
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- Territorial Script and State Warrants
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 - Battle Flags
 - Binding
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 - Court Seals
 - Elections
 - Clerk of Canvassing Board
 - Contested elections
 - Messengers
 - Presidential Electors
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Escaped Insane
 Expense of Impeachment
 Miscellaneous bills
 Subpoenas
 Witnesses
 General, not classified
 Inaugurations
 Indemnity, for Purchasers of Land
 Inspection of Hospitals for insane, etc.
 Interest on State Loans
 Island and Lake Beds
 Kate Shelly, Medal
 Linnie Haguewood
 Lots at Des Moines and Iowa City
 Memorials, funerals, etc.
 Miscellaneous cost in civil suits
 Miscellaneous costs in criminal prosecutions
 Court
 General, not classified
 Sheriffs
 Sheriffs and others
 Monuments, Statues, etc.
 Motor Vehicle Tax
 National Soldiers' Orphans' Home
 Nonresident Insane, Transfer of
 Northwest Relief Fund
 Paroled Prisoners
 Permanent School Fund cost
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 Prisoners' Aid Association
 Public Lands
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 School
 Swamp
 Miscellaneous
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 Relief, F. M. Hull
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 Silver Service, Battleship "Iowa"
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Visitors to the Institution for Feeble-minded Children

SERIES VIII. MISCELLANEOUS

BOUND RECORDS

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Claims, Records of
Guaranty Savings and Loan and Loan Ass'n
Insurance Premium Records
Policy Records
Records of Official Bonds
Registers

DOCUMENTS

Abstracts
Assessments
Equalization Sheets of Real and Personal Property
General Election, 1884
Land Entries
National Banks in Iowa, Condition of
Railroad Assessments
State and Savings Banks in Iowa, Condition of
Tax Levies
Abstracts of title
Affidavits
County Treasurers
Public Money, in regard to use of
Lots in Iowa City
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TREASURER OF STATE

This department of the government was established January 24, 1839, and designated "Treasurer of the Territory." The office was appointive and the first incumbent was Thornton Bayless, appointed by Governor Lucas. By the provisions of the Constitution of 1846 the department was continued under the title of "Treasurer." This constitution made the office elective and at the next election Morgan Reno was elected. The Constitution of 1857 continued the department under the titular head of "Treasurer of State."

The documents and records of the department mainly pertain to the receipt and disbursement of the revenues of the state. But many of a different character result from legislative changes in the duties of the office. This variety in the duties of the office appears in the classification of the documents.

There are also found in this department many historical documents not classed as public archives. These are mainly letters and documents of temporary commissions, not of statutory character, such as "Johnstown Flood" and "Russian Famine," where the treasurer's office has been made the voluntary depository of gratuitous funds.

One of the most important of the additional duties assigned by law to this department is the collection of the collateral inheritance tax. Much material has accumulated in this division since its establishment in 1896. The office of State Treasurer retains all this under its control for the present, but there was obtained through the courtesy of Mr. Quincy C. Willis, deputy treasurer of state, who had been in direct charge of this division of the administrative work for a number of years, information necessary to enable an outline to be made for its classification when transferred to the Historical Department.

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