DOCUMENTARY JOURNAL

OF THE

GENERAL ASSEMBLY

OF THE STATE OF INDIANA,

PART II, FOR 1869.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.
1869.

ANNUAL REPORT

OF THE

TREASURER OF STATE

OF THE

STATE OF INDIANA,

FOR THE FISCAL YEAR ENDING OCTOBER 31, 1868.

TO THE LEGISLATURE.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.
1869.

REPORT.

OFFICE OF TREASURER OF STATE,
Indianapolis, Nov. 1, 1868.

To the General Assembly of the State of Indiana:

Pursuant to the requirements of law, I have the honor to transmit herewith the following report of the operations of this department for the fiscal year ending October 31, 1868:

Balance in treasury Nov. 1, 1867, as per last report...	$154,025 49
Receipts during fiscal year.....	4,279,687 07
	$4,433,712 56
Disbursements during fiscal year	$3,842,342 52
Balance in treasury Nov. 1, 1868.....	591,370 04
	$4,433,712 56
Treasurer's balance, as above.....	$591,370 04
Warrants outstanding and unpaid Nov. 1, 1868.....	8,936 10
Auditor's balance.....	$582,433 94

Very respectfully, your obedient servant,

NATHAN KIMBALL,
Treasurer of State.

GENERAL REMARKS.

THE NEW STATE OFFICES.

Since the adjournment of the last Legislature, the building authorized by that body for the use of the Supreme Court and the State offices has been erected on the grounds of the State, at the corner of Washington and Tennessee streets.

The new offices are situated nearly opposite the State House; those of the Treasurer, Adjutant General, and Clerk of Supreme Court fronting on Washington street, and those of the Secretary and Auditor on Tennessee street, with the Court room, Law Library, consultation rooms, and offices for the Judges on the second floor. The State Treasury has been fitted up with especial reference to the protection of its books, papers and funds; and while the arrangements for the transaction of business are complete, two large vaults have been constructed, rendering the invaluable archives of the office absolutely free from the destructive ravages of fire. In other respects the State Treasury is as safely guarded as any similar institution in the country.

Under the provisions of the act approved March 9, 1867, the building expense was to be defrayed by a loan out of the Sinking Fund, for which the Auditor was directed to issue a non-negotiable bond payable to the School Fund; the present condition of the Treasury, therefore, was not affected. As full particulars and details of construction will be submitted to the Legislature by the proper officers, I will only add that one of the marked advantages arising from the occupancy of the new building is the perpetual relief of the State from the expense of $3,000 per year, which has heretofore been paid for rent of Secretary's, Auditor's and Treasurer's offices.

THE COMMON SCHOOL FUND DEBT.

The act establishing a State Bank, approved January 28, 1834, provided for the creation of a Sinking Fund; and the act approved March 1, 1859, required the Board of Sinking Fund Commissioners, having charge of its management, to distribute the said Fund among the different counties in the State in proportion to the number of children therein respectively listed for the purpose of common school education. We are still deriving the benefits of these provisions, the several counties loaning the money so obtained on mortgages of real estate; but subsequent legislation has materially changed the custodianship of the Fund. The State Bank is now extinct, and the Board of Sinking Fund Commissioners has been abolished. That part of the Fund not distributed to counties remains in charge of the State, for which non-negotiable bonds have been, and are being issued, on which the State pays six per cent. interest, the amount accruing from such interest being distributed to the counties semi-annually, through the May and October settlements with County Treasurers. This interest is gradually increasing from several causes, and it becomes a pertinent question for present legislation to determine whether the State is to be permanently saddled with an increasing debt bearing six per cent. interest, or whether the wiser course would not be to at once take steps looking to the gradual but certain redemption of the principal, and consequent speedy reduction of the interest now drawn from the resources of the State.

The cause of Common School education is one in which every citizen of the State is more or less deeply interested. The State should continue to exercise its beneficent fostering care over the School Fund; and it can at once lighten its own burthens and increase the revenue of the Fund. Let there be made an early provision to pay off the principal of this debt as rapidly as the condition of the Treasury will permit. For as much of the principal as may thus be reduced let one of the non-negotiable bonds be cancelled and a new one be issued for the remainder still unpaid. Let the amount applied to such reduction of the principal be managed as are similar trust funds now—let it be loaned out by the Auditor and Treasurer of State in precisely the same manner, with the same safeguards and at the same rate of interest, seven per cent., as they now loan the College Fund. The interest can then be applied, as is the interest of the trust funds now, through the semi-annual school distribution to counties.

The advantages of such a course would be that instead of the State paying six per cent., individuals will gladly pay seven per cent. with proper security; or, if this plan should not prove acceptable, the money can be invested in Government securities to be deposited in the State Treasury, and the Government will then pay the interest. In either way, while the School Fund will be gainer by an increased rate per cent., the State will relieve itself of the heavy drain upon its resources by the payment of interest on a debt which should be discharged at the earliest practicable period.

EARLY EXTINCTION OF THE STATE DEBT.

By previous legislation the five per cent. bonds are the first of the State's obligations to be taken up. In July last the State Debt Board ordered the Agent of State at New York to redeem twenty per cent. of those outstanding, requiring an amount of money equal to the whole of the State Debt Sinking Fund then on hand, as estimated at a previous meeting of the Board. The sum of upwards of $900,000 00 was accordingly placed in the hands of said Agent for that purpose.

Until the remainder of the five per cent. bonds are taken up, and the whole of the School Debt is extinguished, I would earnestly recommend that the present rate of State taxation for Sinking Fund purposes should be continued. We are rapidly reducing our interest-bearing obligations and saving largely from our general expenditures in reduction of interest alone. In a few years, when the State is entirely free from debt, and has no interest to absorb its revenues, then it will be time enough to reduce the rate of taxation. A reduction of the State debt taxation now, which is already light compared with county rates, would prolong the time when our bonds can be taken up, and leave us still paying out large sums for annual interest.

FREE BANKS.

The notes of the Free Banks of the State have entirely disappeared from general circulation, and most of the securities for the same have been withdrawn from the custody of the State Treasurer. The Banks that have been permitted to take all of their deposits have filed the requisite bond; which, together with the amount retained in this office from the remainder will guarantee the payment of all outstanding issues.

DELINQUENT TAXES.

The fees allowed County Treasurers for collecting delinquent taxes are not enough to warrant them in the extra exertion necessary, in consequence of removals, transfers of property, &c., to cause all taxes due to be properly paid. If such fees were doubled the net collections of this kind would be vastly increased, as the greater portion of the dues would be paid the moment the attention of the parties owing was properly directed to the fact of their indebtedness, and justice would be done not only to those who may have paid promptly, but to the county and State requiring payment from every citizen in like ratio. It was estimated by my predecessor in office that the effect of such an increase of fees would be "to throw at least fifty thousand dollars per annum into the State Treasury which, under the present system, would remain delinquent forever." In my opinion this is not an over estimate, and I earnestly recommend the subject to the attention of the Legislature.

CONDITION OF STATE DEBT, 1868.

The following statement exhibits the condition of the funded interest-bearing debt of the State on the 31st day of October, 1868:

Stock bearing 5 per cent. interest	$3,322,924 66
War Loan bonds, bearing 6 per cent interest.....	210,000 00
Vincennes University bonds, bearing 6 per cent. interest	63,585 00
	$3,596,509 66

The State is also paying 6 per cent. interest to the Common School Fund on $3,591,316 15. The interest is distributed to the several counties semi-annually, through the settlements with County Treasurers, for the support of free schools. The increase of School Bonds during the year has been $224,234 00, occasioned by the carrying out of the provisions of the several acts passed to consolidate all the various bonds, stocks and accounts of the School Fund into non-negotiable bonds of one description.

In July, 1867, as stated in my last report, the State Treasurer placed in the hands of the Agent at New York $1,184,000 00 for the redemption of all outstanding 2½ per cent. stocks.

In April, 1868, $200,000 00 was transmitted to New York on the requisition of the Agent of State for the redemption of War Loan bonds. Notice was given to the holders through advertisements that the State was ready to redeem them if presented within thirty days, otherwise the money would be applied to other purposes, and as but a small proportion of them was so presented, the State Debt Board thereupon determined to devote that money, nearly $200,000 00, to the redemption of 5 per cent bonds, and instructed the State Agent

to so apply the funds. In addition to nearly $200,000 00, as above shown, over $700,000 00 was sent in June on his requisition for the same purpose. Over $18,000 00 was sent to said Agent, for which his requisition was obtained in July, 1868, for redemptions of 2½ per cent. stocks, after the funds in his hands for that purpose had been applied to taking up that amount of War Bonds.

In July last the State Debt Board directed the Agent of State to redeem twenty per cent. of all the outstanding 5 per cent. stocks, requiring an amount of money equal to the whole of the State Debt Sinking Fund then on hand, as estimated at a previous meeting of the Board, viz., about $900,000 00.

STATEMENT

Showing the Receipts and Disbursements on account of the several Funds for the fiscal year beginning on the first day of November, 1867, and ending October 31st, 1868.

RECEIPTS.

From balance in Treasury November 1, 1867	$154,025 49
On account of Swamp Lands	638 80
On account of College Fund, principal	6,865 50
On account of College Fund, interest	6,667 65
On account of College Fund, costs	12 00
On account of Saline Fund, interest	180 60
On account of Bank Tax Fund, principal	50 00
On account of Bank Tax Fund, interest	28 08
On account of Surplus Revenue Fund, interest	35 00
On account of Estates without heirs	50 80
On account of Common School Fund	202,024 92
On account of School Fund Interest	120,945 26
On account of Liquor Licenses	103,100 00
On account of Unclaimed Fees	1,157 89
On account of University Lands	675 25
On account of Bright Lands	1,074 77
On account of Docket Fees, Circuit Court	2,611 49
On account of Military Fund	23,859 28
On account of Insane Hospital	10,411 88
On account of Deaf and Dumb Asylum	2,171 67
On account of Blind Asylum	2,944 14
On account of State Prison, south	53,751 57
On account of State Prison, north	34,213 94
On account of General Fund	61,060 27
On account of Sales of Seminary Lands	22 50
On account of Contingent	22 75

On account of School Tax of 1865	$117 66
On account of Delinquent School Tax of 1865.	271 43
On account of Delinquent Soldiers' Relief Tax of 1865	118 44
On account of Revenue of 1866	1,057 40
On account of Interest State Debt Sinking Fund	20,887 07
On account of Colonization	448 66
On account of House of Refuge	703 00
On account of School Tax of 1866	6,627 79
On account of Sinking Fund Tax of 1866	7,396 12
On account of Delinquent Revenue of 1866	153,444 41
On account of Delinquent School Tax of 1866.	110,162 41
On account of Delinquent Sinking Fund Tax of 1866	116,037 61
On account of Delinquent Library Tax of 1866	4,941 32
On account of Revenue of 1867.	1,265,040 05
On account of Sinking Fund Tax of 1867	951,442 60
On account of School Tax of 1867	843,720 93
On account of Revenue of 1865	373 64
On account of Sinking Fund Tax of 1865	252 19
On account of Library Tax of 1865	24 60
On account of Delinquent Revenue of 1867	61,574 07
On account of Delinquent School Tax of 1867	50,611 46
On account of Delinquent Sinking Fund Tax of 1867.	48,726 44
On account of Revenue of 1868	1,131 76
Total	$4,433,712 56

DISBURSEMENTS.

On account of Swamp Lands	$9,815 33
On account of College Fund, principal	6,250 00
On account of College Fund, interest	17 50
On account of College Fund, Excess of Sales	136 75
On account of Saline Fund, principal	34,323 89
On account of Bank Tax Fund, principal	24,636 38
On account of Bank Tax Fund, Excess of sales	50 00
On account of Estates without heirs	93 26
On account of School Fund, interest	6,058 89
On account of School Distribution	1,493,791 31
On account of State Debt Sinking Fund	934,307 64

On account of Bright Lands	$21 50
On account of Interest War Loan Bonds	6,240 00
On account of Military Fund	2,524 92
On account of Free Banking	2,300 00
On account of Insane Hospital	129,300 05
On account of Deaf and Dumb Asylum	42,797 99
On account of Blind Asylum	32,897 80
On account of Fuel and Stationery	1,364 56
On account of State House	5,980 07
On account of State Library	1,492 27
On account of State Prison, south	62,251 57
On account of State Prison, north	95,732 02
On account of State Normal School	21,030 40
On account of State Debt, interest	203,371 74
On account of General Fund	233,977 16
On account of Contingent Fund	2,435 21
On account of Sheriffs' Mileage	9,207 76
On account of Judiciary	58,935 21
On account of Prosecuting Attorneys	10,092 26
On account of Executive	22,203 42
On account of Expense of Supreme Court	2,892 75
On account of Secretary's office	1,000 00
On account of Treasurer's office	1,000 00
On account of Attorney General's office	500 00
On account of Governor's office	2,692 95
On account of Adjutant General's office	4,673 32
On account of Quartermaster General's office	26 70
On account of Superintendent's office	784 92
On account of Superintendent's Traveling expense	627 94
On account of Public Printing	36,905 83
On account of Professors' salaries	5,050 00
On account of Legislative	68 60
On account of Specific	3,417 15
On account of Salary of Agent	3,750 00
On account of Expense of Agency	3,750 00
On account of Miscellaneous	1,423 00
On account of Agricultural Premiums	1,500 00
On account of Agricultural College	815 50
On account of Indiana Reports	3,341 13
On account of Governor's House	3,749 94

On account of Interest on University Bonds.....	$3,965 10
On account of Pay of Adjutant General.....	5,865 00
On account of Telegraphing.....	260 30
On account of Expense of State Debt Sinking Fund....	1,500 00
On account of Township Libraries.....	594 82
On account of Colonization.....	116 10
On account of State University.....	12,000 00
On account of Military Agencies.....	4,117 04
On account of House of Refuge.....	20,519 40
On account of Soldiers' Home.....	14.718 73
On account of Attorney General's Traveling Expense..	500 00
On account of War Claims Expense.....	1,675 00
On account of Pay of Quartermaster General.....	316 45
On account of Delinquent Revenue of 1866.....	869 47
On account of Delinquent Library Tax of 1866.....	2 98
On account of Revenue of 1867.....	238,649 70
On account of Sinking Fund Tax of 1867.....	95 56
On account of School Tax of 1867.	92 34
On account of Delinquent Revenue of 1867..... .	4,877 94
	$3,842,342 52
Balance in Treasury November 1, 1868.	591,370 04
	$4,433,712 56

STATEMENT

Showing the Receipts and Disbursements of the State Treasury for twelve years up to November 1, 1868.

RECEIPTS.

For the year 1857	$1,774,675 14
For the year 1858	844,416 84
For the year 1859	1,288,445 72
For the year 1860	1,658,217 88
For the year 1861	3,672,657 64
For the year 1862	3,486,304 55
For the year 1863	2,232,899 33
For the year 1864	2,391,291 15
For the year 1865	2,742,989 19
For the year 1866	3,957,035 23
For the year 1867	4,210,336 44
For the year 1868	4,279,687 07

DISBURSEMENTS.

For the year 1857	$1,748,756 69
For the year 1858	1,363,728 04
For the year 1859	1,218,185 64
For the year 1860	1,621,107 48
For the year 1861	3,546,224 07
For the year 1862	2,974,976 46
For the year 1863	2,503,246 53
For the year 1864	1,752,529 70
For the year 1865	3,899,993 02
For the year 1866	3,663,179 63
For the year 1867	4,446,691 09
For the year 1868	3,842,342 52

The general aggregate for the fiscal years 1867, and 1868, is as follows, to-wit:

RECEIPTS.

For 1867	$4,210,336 44
For 1868	4,279,687 07
Total	$8,490,023 51

DISBURSEMENTS.

For 1867	$4,446,691 09
For 1868	3,842,342 52
Total	$8,289,033 61

Receipts for 1867	$4,210,336 44	
Receipts for 1868	4,446,691 09	
		$8,657,027 53
Disbursements for 1867	$4,279,687 07	
Disbursements for 1868	3,842,342 52	
		$8,122,029 59
		$16,779,057 12

AN ABSTRACT of the Receipts and Disbursements for each month of the fiscal year ending October 31, 1868.

RECEIPTS.

From balance cash on hand November 1, 1867, as per per last report		$154,025 49
November, 1867	136,302 74	
December, "	154,998 72	
January, 1868	73,187 84	
February, "	106,541 56	
March, "	124,548 91	
April, "	281,276 77	
May, "	1,415,2-8 21	
June, "	1,274,531 69	
July, "	31,557 66	
August, "	236,636 49	
September, "	44,312 61	
October, "	400,503 87	
		$4,279,687 07
		$4,433,712 56

DISBURSEMENTS.

November, 1867	$154,522 62	
December, "	196,262 50	
January, 1868	116,074 35	
February, "	65,476 58	
March, "	49,008 80	
April, "	261,270 35	
May, "	608,019 65	
June, "	1,688,930 18	
July, "	91,242 92	
August, "	88,690 10	
September, "	65,532 05	
October, "	457,313 02	
		$3,842,342 52
Balance in Treasury Nov. 1, 1868		591,370 04
		$4,433,712 56

LEDGER BALANCES.

SWAMP LANDS.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$9,815 33
October 31.—To balance account	50,627 64
	$60,442 97

COLLEGE FUND PRINCIPAL.

1868. DEBIT.

October 31.—To balance from November 1, 1867	$38 25
October 31.—To warrants paid during fiscal year	6,250 00
October 31.—To amount from College Fund excess	136 75
October 31.—To amount from Professors' salaries	5,050 00
October 31.—To balance account	2,750 40
	$14,225 40

COLLEGE FUND INTEREST.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$17 50
October 31.—To amount to College Fund principal	6,650 15
	$6,667 65

COLLEGE FUND COSTS.

1868. DEBIT.

October 31.—To amount to College Fund principal	$12 00

COLLEGE FUND EXCESS OF SALES.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$136 75

SALINE FUND PRINCIPAL.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$34,323 89
October 31.—To amount to balance account	1,348 90
	$35,672 79

LEDGER BALANCES.

SWAMP LANDS.

1868. CREDIT.

October 31.—By balance from November 1, 1867	$59,804 17
October 31.—By cash received during fiscal year	638 80
	$60,442 97

COLLEGE FUND PRINCIPAL.

1868. CREDIT.

October 31.—By cash received during fiscal year	$6,867 50
October 31.—By amount from University lands	675 25
October 31.—By amount from College Fund interest	6,650 15
October 31.—By amount from College Fund costs	12 00
October 31.—By amount from sales Seminary Lands	22 50
	$14,225 40

COLLEGE FUND INTEREST.

1868. CREDIT.

October 31.—By cash received during fiscal year	$6,667 05
	$6,667 05

COLLEGE FUND COSTS.

1868. CREDIT.

October 31.—By cash received during fiscal year	$12 00

COLLEGE FUND EXCESS OF SALES.

1868. CREDIT.

October 31.—By amount to College Fund principal	$136 75

SALINE FUND PRINCIPAL.

1868. CREDIT.

October 31.—By balance from November 1, 1867	$35,492 19
October 31.—By amount from Saline Fund Interest	180 60
	$35,672 79

SALINE FUND INTEREST.

1868. DEBIT.

October 31.—To amount to Saline Fund Principal	$180 00

BANK TAX FUND PRINCIPAL.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$24,636 38
October 31.—To amount from Bank Tax Fund excess	50 00
October 31.—To amount to balance account	107 07
	$24,793 45

BANK TAX FUND INTEREST.

1868. DEBIT.

October 31—To amount to Bank Tax Fund principal	$28 08

BANK TAX FUND EXCESS OF SALES.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$50 00

SURPLUS REVENUE FUND PRINCIPAL.

1868. DEBIT.

October 31.—To amount to balance account	$889 93
	$889 93

SURPLUS REVENUE FUND INTEREST.

1868. DEBIT.

October 31.—To amount to Surplus Revenue Fund principal	$35 00

THREE PER CENT. FUND.

1868. DEBIT.

October 31.—To amount to balance account	$32 13

ESTATES WITHOUT HEIRS.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$93 26
October 31.—To amount to balance account	16,702 42
	$16,795 68

SALINE FUND INTEREST.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$180 60

BANK TAX FUND PRINCIPAL.

1868.	CREDIT.	
October 31.—By balance from November 1, 1867		$24,715 37
October 31.—By cash received during fiscal year		50 00
October 31.—By amount from Bank Tax Fund Interest		28 08
		$24,793 45

BANK TAX FUND INTEREST.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$28 08

BANK TAX FUND EXCESS OF SALES.

1868.	CREDIT.	
October 31.—By amount to Bank Tax Fund Principal		$50 00

SURPLUS REVENUE FUND PRINCIPAL.

1868.	CREDIT.	
October 31.—By balance from November 1, 1867		$854 93
October 31.—By amount from Surplus Revenue Fund interest		35 00
		$889 93

SURPLUS REVENUE FUND INTEREST.

1868.	CREDIT.	
October 31.—By cash received during the fiscal year		35 00

THREE PER CENT. FUND.

1868.	CREDIT.	
October 31.—By balance from November 1, 1867		$32 13

ESTATES WITHOUT HEIRS.

1868.	CREDIT.	
October 31.—By balance from November 1, 1867		16,744 88
October 31.—By cash received during fiscal year		50 80
		$16,795 68

COMMON SCHOOL FUND.

1868. DEBIT.

October 31.—To amount from School Distribution.....$1,493,791 31

$1,493,791 31

SCHOOL FUND INTEREST.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$6,058 89
October 31.—To amount to Common School fund	114,886 37
	$120,945 26

LIQUOR LICENSES.

1868. DEBIT.

October 31.—To amount to Common School fund	$103,100 00

UNCLAIMED FEES.

1868. DEBIT.

October 31.—To amount to Common School fund	$1,157 89

SCHOOL DISTRIBUTION.

1868. DEBIT.

October 31.—To warrants paid during fiscal year.....$1,493,791 31

STATE DEBT SINKING FUND.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$934,307 64
October 31.—To amount from interest War Loan Bonds	6,240 00
October 31.—To amount from expenses State Debt Sinking Fund	1,500 00
October 31.—To amount to balance account	247,091 72
	$1,189,139 36

UNIVERSITY LANDS.

1868. DEBIT.

October 31.—To amount to College Fund principal	$675 25

COMMON SCHOOL FUND.

1868.	CREDIT.	
October 31.—By balance from November 1, 1867		$55,989 20
October 31.—By cash received during fiscal year		202,024 92
October 31.—By amount from School Fund interest		114,886 37
October 31.—By amount from Liquor Licenses		103,100 00
October 31.—By amount from Unclaimed Fees		1,157 89
October 31.—By amount from School Tax of 1865		117 66
October 31.—By amount from Delinquent School Tax of 1865		271 43
October 31.—By amount from School Tax of 1866		6,627 79
October 31.—By amount from Delinquent School Tax of 1866		110,162 41
October 31.—By amount from School Tax of 1867		843,628 59
October 31.—By amount from Delinquent School Tax of 1867		50,611 46
October 31.—By amount to balance account		5,213 59
		$1,493,791 31

SCHOOL FUND INTEREST.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$120,945 26
		$120,945 26

LIQUOR LICENSES.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$103,100 00

UNCLAIMED FEES.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$1,157 89

SCHOOL DISTRIBUTION.

1868.	CREDIT.	
October 31.—By amount to Common School Fund		$1,493,791 31

STATE DEBT SINKING FUND.

1868.	CREDIT.	
October 31.—By balance from November 1, 1867		$44,492 89
October 31.—By amount from interest State Debt Sinking Fund		20,887 07
October 31.—By amount from Sinking Fund Tax of 1866		7,396 12
October 31.—By amount from Delinquent Sinking Fund Tax of 1866		116,037 61
October 31.—By amount from Sinking Fund Tax of 1867		951,347 04
October 31.—By amount from Sinking Fund Tax of 1865		252 19
October 31.—By amount from Delinquent Sinking Fund Tax of 1867		48,726 44
		$1,189,139 36

UNIVERSITY LANDS.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$675 25

SUSPENDED DEBT.

1868.	DEBIT.	
October 31.—To balance from November 1, 1867		$65,804 92
		$65,804 92

BRIGHT LANDS.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$21 50
October 31.—To amount to Suspended Debt		1,053 27
		$1,074 77

INTEREST WAR LOAN BONDS.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$6,240 00

DOCKET FEES CIRCUIT COURT.

1868.	DEBIT.	
October 31.—To amount to balance account		$2,611 49

MILITARY FUND.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$2,524 92
October 31.—To amount to balance account		21,334 36
		$23,859 28

FREE BANKING.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$2,300 00

INSANE HOSPITAL.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$129,300 05
		$129,300 05

DEAF AND DUMB ASYLUM.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$42,797 99
		$42,797 99

SUSPENDED DEBT.

1868. CREDIT.

October 31.—By amount from Bright lands	$1,053 27
October 31.—By amount to balance account	64,751 65
	$65,804 92

BRIGHT LANDS.

1868. CREDIT.

October 31.—By cash received during fiscal year	$1,074 77
	$1,074 77

INTEREST WAR LOAN BONDS.

1868. CREDIT.

October 31.—By amount to State Debt Sinking Fund	$6,240 00

DOCKET FEES CIRCUIT COURT.

1868. CREDIT.

October 31.—By cash received during fiscal year	$2,611 49

MILITARY FUND.

1868. CREDIT.

October 31.—By cash received during fiscal year	$23,859 28
	$23,859 28

FREE BANKING.

1868. CREDIT.

October 31.—By amount to balance account	$2,300 00

INSANE HOSPITAL.

1868. CREDIT.

October 31.—By cash received during fiscal year	$10,411 88
October 31.—By amount to balance account	118,888 17
	$129,300 05

DEAF AND DUMB ASYLUM.

1868. CREDIT.

October 31.—By cash received during fiscal year	$2,171 67
October 31.—By amount to balance account	40,626 32
	$42,797 99

BLIND ASYLUM.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $32,897 80

$32,897 80

FUEL AND STATIONERY.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $1,364 56

STATE HOUSE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $5,980 07

STATE LIBRARY.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $1,492 27

STATE PRISON, SOUTH.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $62,251 57

$62,251 57

STATE PRISON, NORTH.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $95 732 02

$95,732 02

STATE NORMAL SCHOOL.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $21,030 40

STATE DEBT INTEREST.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $203,371 74

GENERAL FUND.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $233,977 16

$233,977 16

BLIND ASYLUM.

1868. CREDIT.

October 31.—By cash received during fiscal year	$2,944 14
October 31.—By amount to balance account	29,953 66
	$32,897 80

FUEL AND STATIONERY.

1868. CREDIT.

October 31.—By amount to balance account	$1,364 56

STATE HOUSE.

1868. CREDIT.

October 31.—By amount to balance account	$5,980 07

STATE LIBRARY.

1868. CREDIT.

October 31.—By amount to balance account	$1,492 27

STATE PRISON, SOUTH.

1868. CREDIT.

October 31.—By cash received during fiscal year	$53,751 57
October 31.—By amount to balance account	8,500 00
	$62,251 57

STATE PRISON, NORTH.

1868. CREDIT.

October 31.—By cash received during fiscal year	$34,213 94
October 31.—By amount to balance account	61,518 08
	$95,732 02

STATE NORMAL SCHOOL.

1868. CREDIT.

October 31.—By amount to balance account	$21,030 40

STATE DEBT INTEREST.

1868. CREDIT.

October 31.—By amount to balance account	$203,371 74

GENERAL FUND.

1868. CREDIT.

October 31.—By cash received during fiscal year	$61,060 27
October 31.—By amount to balance account	172,916 89
	$233,977 16

CONTINGENT.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$2,435 21
		$2,435 21

SHERIFFS' MILEAGE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$9,207 76

JUDICIARY.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$58,935 21

PROSECUTING ATTORNEYS.

1868.	DEBIT.	
October 31.—To warrants paid during the fiscal year		$10,092 26

EXECUTIVE OFFICERS.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$22,203 42

EXPENSES SUPREME COURT.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$2,892 75

SECRETARY'S OFFICE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$1,000 00

TREASURER'S OFFICE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$1,000 00

ATTORNEY GENERAL'S OFFICE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$500 00

CONTINGENT.

1868. CREDIT.

October 31.—By cash received during fiscal year	$22 75
October 31.—By amount to balance account	2,412 46
	$2,435 21

SHERIFFS' MILEAGE.

1868. CREDIT.

October 31.—By amount to balance account	$9,207 76

JUDICIARY.

1868. CREDIT.

October 31.—By amount to balance account	$58,935 21

PROSECUTING ATTORNEYS.

1868. CREDIT.

October 31.—By amount to balance account	$10,092 26

EXECUTIVE OFFICERS.

1868. CREDIT.

October 31.—By amount to balance account	$22,203 42

EXPENSES SUPREME COURT.

1868. CREDIT.

October 31.—By amount to balance account	$2,892 75

SECRETARY'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account	$1,000 00

TREASURER'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account	$1,000 00

ATTORNEY GENERAL'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account	$500 00

GOVERNOR'S OFFICE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $2,692 05

ADJUTANT GENERAL'S OFFICE

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $4,673 32

QUARTERMASTER GENERAL'S OFFICE.

1868. DEBIT.

October 31.—To warrants paid during the year..... $26 70

SUPERINTENDENT'S OFFICE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $764 92

SUPERINTENDENT'S TRAVELING EXPENSE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $627,94

PUBLIC PRINTING.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $36,905 83

PROFESSORS' SALARIES.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $5,050 00

LEGISLATIVE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $68 00

SPECIFIC.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $3,417 15

SALARY OF AGENT OF STATE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $3,750 00

GOVERNOR'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account $2,692 95

ADJUTANT GENERAL'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account $1,673 23

QUARTERMASTER GENERAL'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account 26 70

SUPERINTENDENT'S OFFICE.

1868. CREDIT.

October 31.—By amount to balance account 784 92

SUPERINTENDENT'S TRAVELING EXPENSE.

1868. CREDIT.

October 31.—By amount to balance account 627 94

PUBLIC PRINTING.

1868. CREDIT.

October 31.—By amount to balance account 36,965 85

PROFESSORS' SALARIES.

1868. CREDIT.

October 31.—By amount to College Fund principal 5,050 00

LEGISLATIVE.

1868. CREDIT.

October 31.—By amount to balance account 63 60

SPECIFIC.

1868. CREDIT.

October 31.—By amount to balance account 3,417 18

SALARY OF AGENT OF STATE.

1868. CREDIT.

October 31.—By amount to balance account 3,750 00

EXPENSE OF STATE AGENCY.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $3,750 00

MISCELLANEOUS.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $1,423 00

AGRICULTURAL PREMIUMS.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... 1,500 00

AGRICULTURAL COLLEGE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... $15 60

INDIANA REPORTS.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... 3,341 13

SALES OF SEMINARY LANDS.

1868. DEBIT.

October 31.—To amount to College Fund Principal..... 22 50

GOVERNOR'S HOUSE.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... 3,749 94

INTEREST UNIVERSITY BONDS

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... 3,965 16

PAY OF ADJUTANT GENERAL.

1868. DEBIT.

October 31.—To warrants paid during fiscal year..... 5,865 00

EXPENSE OF STATE AGENCY.

1868.	CREDIT.	
October 31.—By amount to balance account		$3,750 00

MISCELLANEOUS.

1868.	CREDIT.	
October 31.—By amount to balance account		$1,423 00

AGRICULTURAL PREMIUMS.

1868.	CREDIT.	
October 31.—By amount to balance account		$1,500 00

AGRICULTURAL COLLEGE.

1868,	CREDIT.	
October 31.—By amount to balance account		$815 50

INDIANA REPORTS.

1868.	CREDIT.	
October 31.—By amount to balance account		$3,341 13

SALES OF SEMINARY LANDS.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$22 50

GOVERNOR'S HOUSE.

1868.	CREDIT.	
October 31.—By amount to balance account		$3,749 94

INTEREST UNIVERSITY BONDS.

1868.	CREDIT.	
October 31.—By amount to balance account		$3,965 10

PAY OF ADJUTANT GENERAL.

1868.	CREDIT.	
October 31.—By amount to balance account		$5,865 00

TELEGRAPHING.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$260 30

SCHOOL TAX OF 1865.

1868.	DEBIT.	
October 31.—To amount to Common School Fund		$117 66

DELINQUENT SCHOOL TAX OF 1865.

1868.	DEBIT.	
October 31.—To ammount of Common School Fund		$271 43

DELINQUENT SOLDIERS' RELIEF TAX OF 1865.

1868.	DEBIT.	
October 31.—To amount to balance account		$118 44

EXPENSES STATE DEBT SINKING FUND.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$1,500 00

REVENUE OF 1866.

1868.	DEBIT.	
October 31.—To amount to balance account		$1,057 40

TOWNSHIP LIBRARIES.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$594 82
October 31.—To amount to balance account		4,368 12
		$4,962 94

INTEREST STATE DEBT SINKING FUND.

1868.	DEBIT.	
October 31.—To amount to State Debt Sinking Fund		$20,887 07

COLONIZATION.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$116 10
October 31.—To amount to balance account		332 56
		$448 66

TELEGRAPHING.

1868.	CREDIT.	
October 31.—By amount to balance account		$280 36

SCHOOL TAX OF 1865.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$117 66

DELINQUENT SCHOOL TAX OF 1865.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$271 43

DELINQUENT SOLDIERS' RELIEF TAX OF 1865.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$118 44

EXPENSES STATE DEBT SINKING FUND.

1868.	CREDIT.	
October 31.—By amount to State Debt Sinking Fund		$1,500 00

REVENUE OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$1,057 40

TOWNSHIP LIBRARIES.

1868.	CREDIT.	
October 31.—By amount from Library Tax of 1865		$24 60
October 31.—By amount from Delinquent Library Tax of 1866		4,938 34
		$4,962 94

INTEREST STATE DEBT SINKING FUND.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$20,587 07

COLONIZATION.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$443 66
		$443 66

STATE UNIVERSITY.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$12,000 00

MILITARY AGENCIES.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$4,117 94

HOUSE OF REFUGE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$20,519 40
		$20,519 40

SCHOOL TAX OF 1866.

1868.	DEBIT.	
October 31.—To amount to Common School Fund		$6,627 79

SINKING FUND TAX OF 1866.

1868.	DEBIT.	
October 31.—To amount to State Debt Sinking Fund		$7,396 12

SOLDIERS' HOME.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$14,718 73

ATTORNEY GENERAL'S TRAVELING EXPENSE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$500 00

WAR CLAIMS EXPENSE.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$1,675 00

PAY OF QUARTERMASTER GENERAL.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$316 45

STATE UNIVERSITY.

1868.	CREDIT.	
October 31.—By amount to balance account		$12,000 00

MILITARY AGENCIES.

1868.	CREDIT.	
October 31.—By amount to balance account		$4,117 04

HOUSE OF REFUGE.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$703 00
October 31.—By amount to balance account		19,816 40
		$20,519 40

SCHOOL TAX OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$6,627 79

SINKING FUND TAX OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$7,396 12

SOLDIERS' HOME.

1868.	CREDIT.	
October 31.—By amount to balance account		$14,718 73

ATTORNEY GENERAL'S TRAVELING EXPENSE.

1868.	CREDIT.	
October 31.—By amount to balance account		$500 00

WAR CLAIMS EXPENSE.

1868.	CREDIT.	
October 31.—By amount to balance account		$1,675 00

PAY OF QUARTERMASTER GENERAL.

1868.	CREDIT.	
October 31.—By amount to balance account		$316 45

DELINQUENT REVENUE OF 1866.

18 DEBIT.

October 31.—To warrants paid during fiscal year	$869 47
October 31.—To amount to balance account	$152,574 94
	$153,444 41

DELINQUENT SCHOOL TAX OF 1866.

1868. DEBIT.

October 31.—To amount to Common School Fund	$110,162 41

DELINQUENT SINKING FUND TAX OF 1866

1868. DEBIT.

October 31.—To amount to State Debt Sinking Fund	$116,037 61

DELINQUENT LIBRARY TAX OF 1866.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$2 98
October 31.—To amount to Township Libraries	4,938 34
	$4,941 32

REVENUE OF 1867.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$238,649 70
October 31.—To amount to balance account	1,026,390 35
	$1,265,040 05

SCHOOL TAX OF 1867.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$92 34
October 31.—To amount to Common School Fund	843,628 59
	$843,720 93

SINKING FUND TAX OF 1867.

1868. DEBIT.

October 31.—To warrants paid during fiscal year	$95 56
October 31.—To amount to State Debt Sinking Fund	951,347 04
	$951,442 60

REVENUE OF 1865.

1868. DEBIT.

October 31.—To amount to balance account	$373 64

DELINQUENT REVENUE OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$153,444 41
		$153,444 41

DELINQUENT SCHOOL TAX OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$110,162 41

DELINQUENT SINKING FUND TAX OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$116,037 61

DELINQUENT LIBRARY TAX OF 1866.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$4,941 32
		$4,941 32

REVENUE OF 1867.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$1,265,040 05
		$1,265,040 05

SCHOOL TAX OF 1867.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$843,720 93
		$843,720 93

SINKING FUND TAX OF 1867.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$951,442 60
		$951,442 60

REVENUE OF 1865.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$373 64

SINKING FUND TAX OF 1865.

1868.	DEBIT.	
October 31.—To amount to State Debt Sinking Fund		$252 19

LIBRARY TAX OF 1865.

1868.	DEBIT.	
October 31.—To amount to Township Libraries		$24 60

DELINQUENT REVENUE OF 1867.

1868.	DEBIT.	
October 31.—To warrants paid during fiscal year		$4,877 94
October 31.—To amount to balance account		56,696 13
		$61,574 07

DELINQUENT SCHOOL TAX OF 1867.

1868.	DEBIT.	
October 31.—To amount to Common School Fund		$50,611 46

DELINQUENT SINKING FUND TAX OF 1867.

1868.	DEBIT.	
October 31.—To amount to State Debt Sinking Fund		$48,726 44

REVENUE OF 1868.

1868.	DEBIT.	
October 31.—To amount to balance account		$1,131 76

CASH.

1868.	DEBIT.	
October 31.—To balance on hand November 1, 1867		$154,025 49
October 31.—To Receipts during the fiscal year		4,279,687 07
		$4,433,712 56

SINKING FUND TAX OF 1865.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$252 19

LIBRARY TAX OF 1865.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$24 60

DELINQUENT REVENUE OF 1867.

1868.	CREDIT.	
October 31.—By cash received during the fiscal year		$61,574 07
		$61,574 07

DELINQUENT SCHOOL TAX OF 1867.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$50,611 46

DELINQUENT SINKING FUND TAX OF 1867.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$48,726 44

REVENUE OF 1868.

1868.	CREDIT.	
October 31.—By cash received during fiscal year		$1,131 76

CASH.

1868.	CREDIT.	
October 31.—By warrants paid during fiscal year		$3,842,342 52
October 31.—By balance cash on hand November 1, 1868		591,370 04
		$4,433,712 56

GENERAL BALANCE SHEET.

1867.	DEBITS.	
November 1.—To balance cash on hand		$154,025 49
November 1.—To balance College Fund		38 25
November 1.—To balance Suspended debt		65,804 92
1868.		
October 31.—To balance Swamp Lands		50,627 64
October 31.—To balance College Fund		2,750 40
October 31.—To balance Saline Fund		1,348 90
October 31.—To balance Bank Tax Fund		107 07
October 31.—To balance Surplus Revenue Fund		889 93
October 31.—To balance Three Per Cent. Fund		32 13
October 31.—To balance Estates without Heirs		16,702 42
October 31.—To balance State Debt Sinking Fund		247,091 72
October 31.—To balance Docket Fees, Circuit Courts		2,611 49
October 31.—To balance Military Fund		21,334 36
October 31.—To balance Delinquent Soldiers' Relief Tax of 1865		118 44
October 31.—To balance Revenue of 1866		1,057 40
October 31.—To balance Township Libraries		4,368 12
October 31.—To balance Colonization		332 56
October 31.—To balance Delinquent Revenue of 1866		152,574 94
October 31.—To balance Revenue of 1867		1,026,390 35
October 31.—To balance Revenue of 1865		373 64
October 31.—To balance Delinquent Revenue of 1867		56,696 13
October 31.—To balance Revenue of 1868		1,131 76
		$1,806 408 06

1867.	CREDITS.	
November 1.—By balance Swamp Lands		$59,804 17
November 1.—By balance Saline Fund		35,492 19
November 1.—By balance Bank Tax Fund		24,715 37
November 1.—By balance Surplus Revenue Fund		854 93
November 1.—By balance Three per cent. Fund		32 13
November 1.—By balance Estates without Heirs		16,744 88
November 1.—By balance Common School Fund		55,989 20
November 1.—By balance State Debt Sinking Fund		44,492 89
1868.		
October 31.—By balance Suspended Debt		64,751 65
October 31.—By balance Free Banking		2,300 00
October 31.—By balance Common School Fund		5,213 59
October 31.—By balance Insane Hospital		118,888 17
October 31.—By balance Deaf and Dumb Asylum		40,626 32

October 31.—By balance Blind Asylum	$29,953 66
October 31.—By balance Fuel and Stationery	1,364 56
October 31.—By balance State House	5,980 07
October 31.—By balance State Library	1,492 27
October 31.—By balance State Prison, south	8,500 00
October 31.—By balance State Prison, north	61,518 08
October 31.—By balance State Normal School	21,030 40
October 31.—By balance State Debt Interest	203,371 74
October 31.—By balance General Fund	172,916 89
October 31.—By balance Contingent Fund	2,412 46
October 31.—By balance Sheriffs' Mileage	9,207 76
October 31.—By balance Judiciary	58,935 21
October 31.—By balance Prosecuting Attorneys	10,092 26
October 31.—By balance Executive Officers	22,203 42
October 31.—By balance Expenses Supreme Court	2,892 75
October 31.—By balance Secretary's Office	1,000 00
October 31.—By balanbe Treasurer's Office	1,000 00
October 31.—By balance Attorney General's Office	500 00
October 31.—By balance Governor's Office	2,692 95
October 31.—By balance Adjutant General's Office	4,673 32
October 31.—By balance Quartermaster General's Office	26 70
October 31.—By balance Superintendent's Office	784 92
October 31.—By balance Superintendent's Traveling Expense	627 94
October 31.—By balance Public Printing	36,905 83
October 31.—By balance Legislative	68 60
October 31.—By balance Specific	3,417 15
October 31.—By balance Salary of State Agent	3,750 00
October 31.—By balance Expense State Agency	3,750 00
October 31.—By balance Miscellaneous	1,423 00
October 31.—By balance Agricultural Premiums	1,500 00
October 31.—By balance Agricultural College	815 50
October 31.—By balance Indiana Reports	3 341 13
October 31.—By balance Governor's House	3,749 94
October 31.—By balance Interest University Bonds	3,965 10
October 31.—By balance Pay of Adjutant General	5,865 00
October 31.—By balance Telegraphing	266 30
October 31.—By balance State University	12,000 00
October 31.—By balance Military Agencies	4,117 04
October 31.—By balance House of Refuge	19,816 40
October 31.—By balance Soldiers' Home	14,718 73
October 31.—By balance Attorney General's Traveling Expense	500 00
October 31.—By balance War Claims Expense	1,675 00
October 31.—By balance Pay of Quartermaster General	316 45
October 31.—By balance Cash on hand November 1, 1868	591,370 04
	$1,806,408 06

All of which is respectfully submitted.

NATHAN KIMBALL,

Treasurer of State.

ANNUAL REPORT

OF THE

AUDITOR OF STATE

OF THE

STATE OF INDIANA,

SHOWING THE RECEIPTS AND DISBURSEMENTS OF THE TREASURY DEPARTMENT DURING THE FISCAL YEAR ENDING OCTOBER 31, 1868.

TO THE LEGISLATURE.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.
1869.

OFFICE OF THE AUDITOR OF STATE,
Indianapolis, Nov. 1, 1868.

To the General Assembly:

I have the honor to lay before the General Assembly the following report, showing the receipts and disbursements of the Treasury Department for the fiscal year ending October 31, 1868; also transactions in relation to the State Debt and Sinking Fund; which, with the report made to His Excellency, the Governor, for the year 1867, will show the operations of this Department for the last two years, and exhibit the condition of the finances, revenues, taxables, funds, resources, incomes and property of the State.

Very respectfully,

T. B. McCARTY,
Auditor of State.

REPORT.

A GENERAL STATEMENT of the Receipts and Disbursements during the fiscal year commencing November 1, 1867, *and ending October* 31, 1868.

RECEIPTS.

There was remaining in the Treasury Nov. 1, 1867.... $145,352 79

During the year ending October 31, 1868, the following sums have been received :

REVENUE.

On account of revenue of 1868.....	$1,131 75	
On account of revenue of 1867.....	1,265,040 05	
On account of revenue of 1866.....	1,057 40	
On account of revenue of 1865.....	373 64	
On account of delinquent revenue of 1867.	61,574 07	
On account of delinquent revenue of 1866.	153,444 41	
		$1,482,621 33

COMMON SCHOOL FUND.

On account of tax of 1867...	$843,720 93	
On account of tax of 1866	6,627 79	
On account of tax of 1865.....	117 66	
On account of delinquent tax of 1867.....	50,611 46	
On account of delinquent tax of 1866.....	110,162 41	
On account of delinquent tax of 1865.....	271 43	
On account of general fund, interest on Bonds.....	202,024 92	
On account of school fund interest.....	120,945 26	
On account of liquor licenses	103,100 00	
On account of unclaimed fees.....	1,157 89	
		$1,438,739 75

STATE DEBT SINKING FUND.

On account of tax of 1867	$951,442 60	
On account of tax of 1866	7,396 12	
On account of tax of 1865	252 19	
On account of delinquent tax of 1867	48,726 44	
On account of delinquent tax of 1866	116,037 61	
On account of interest on stocks	20,887 07	
		$1,144,742 03

TOWNSHIP LIBRARY FUND.

On account of delinquent tax of 1866	$4,941 32	
On account of delinquent tax of 1865	24 60	
		4,965 92

SOLDIERS' RELIEF FUND.

On account of delinquent tax of 1865	118 44

COLLEGE FUND.

On account of principal	$6,865 50	
On account of interest	6,667 65	
On account of costs	12 00	
On account of University lands	675 25	
On account of Seminary lands	22 50	
		14,242 90

SALINE FUND.

On account of interest	180 60

BANK TAX FUND.

On account of principal	$50 00	
On account of interest	28 08	
		78 08

SURPLUS REVENUE FUND.

On account of interest	35 00

PUBLIC INSTITUTIONS.

On account of Hospital for the Insane	$10,411 88
On account of Asylum for the Deaf and Dumb	2,171 67
On account of Institution for the Blind	2,944 14

On account of House of Refuge.....	$703 00	
On account of State Prison, north.....	34,213 94	
On account of State Prison, seuth.....	53,751 57	
		$104,196 20

MISCELLANEOUS.

On account of General fund.....	$61,060 27	
On account of docket for Circuit Court...	2,611 49	
On account of Bright lands.....	1,074 77	
On account of Swamp lands.....	638 80	
On account of Contingent fund.....	22 75	
On account of estates without heirs.	50 80	
On account of Military fund.....	23,859 28	
On account of Colonization.....	448 66	
		89,766 82
Total receipts from Nov. 1, 1867, to Oct. 31, 1868, including balance on hand Nov. 1, 1867.....		4,425,039 86

DISBURSEMENTS.

ORDINARY EXPENDITURES.

On account of Legislation.....	$42 40	
On account of Judiciary.....	58,945 21	
On account of Prosecuting Attorneys.....	10,342 26	
On account of Executive	22,203 42	
On account of State House...	5,980 07	
On account of State Library.....	1,492 27	
On account of Public printing.....	36,905 83	
On account of Indiana Reports.....	3,341 13	
On account of Fuel and Stationery.....	1,364 56	
On account of Sheriffs' mileage....	9,237 36	
On account of Miscellaneous.....	1,423 00	
On account of General fund.....	233,977 16	
On account of Contingent fund.....	2,435 21	
On account of expense of Supreme Court.	2,892 75	
On accouet of Telegraphing.....	260 30	
		390,842,93

OFFICE EXPENDITURES.

On account of Governor's office.....	$2,692 95
On account of Secretary's office.....	1,000 00
On account of Treasurer's office.....	1,000 00
On account of Superintendent's office.....	784 92
On account of Attorney General's office..	500 00
On account of Adjutant General's office...	4,673 32

On account of Quartermaster General's office	$26 70	
On account of Superintendent's traveling expenses	627 94	
On account of Attorney General's traveling expenses	500 00	
		$11,805 83

PUBLIC INSTITUTIONS.

On account of Hospital for the Insane for current expenses, repairs, center kitchen, clothing, and carpenter shop	$80,213 83	
On account of Hospital for the Insane for construction of north wing	49,086 22	
On account of Asylum for the Deaf and Dumb	42,797 99	
On account of Institution for the Blind	32,897 80	
On account of Soldiers' Home	14,718 73	
On account of House of Refuge	20,519 40	
On account of State Prison, north, current expenses	56,371 02	
On account of State Prison, north, construction	39,361 00	
On account of State Prison, south	62,251 57	
		398,217 56

EDUCATIONAL INSTITUTIONS.

On account of State Normal school	$21,030 40	
On account of State University	12,000 00	
On account of Agricultural premiums	1,500 00	
On account of Agricultural College	815 50	
On account of Township Libraries	594 82	
		35,940 72

PUBLIC INDEBTEDNESS.

On account of State debt interest	$203,371 74	
On account of State debt sinking fund (for the purpose of redeeming stocks)	934,307 64	
On account of interest war loan bonds	6,240 00	
On account of University bonds	3,965 10	
On account of salary of Agent	3,750 00	
On account of expenses of agency	3,750 00	
On account of State debt sinking fund	1,500 00	
		1,156,884 48

MILITARY EXPENDITURES.

On account of Military fund	$2,524 92	
On account of pay of Adjutant General	5,865 92	
On account of pay of Quartermaster General	316 45	
On account of war claim expense	1,675 00	
On account of military agencies	4,117 04	
		$14,498 41

COLLEGE FUND.

On account of principal	$6,250 00	
On account of interest	17 50	
On account of excess	136 75	
On account of Professor's salaries	5,050 00	
		$11,454 25

SALINE FUND.

On account of principal		$34,323 89

BANK TAX FUND.

On account of principal	$24,636 38	
On account of excess	50 00	
		$24,686 38

COMMON SCHOOL FUND.

On account of school distribution	$1,493,791 31	
On account of interest refunded	6,058 89	
On account of delinquent tax of 1866 refunded	13 80	
On account of tax of 1867 refunded	78 54	
		$1,499,942 54

SINKING FUND TAX.

On account of tax of 1867 refunded	$87 24	
On account of delinquent tax of 1866	8 32	
		$95 56

TOWNSHIP LIBRARY TAX.

On account of tax of 1866 refunded	$2 17	
On account of delinquent tax of 1866 refunded	81	
		$2 98

GENERAL REVENUE.

On account of revenue of 1867 refunded,	$238,628 15	
On account of delinquent revenue of 1867 refunded	4,877 94	
On account of delinquent revenue of 1866 refunded	891 02	
		$244,397 11

MISCELLANEOUS.

On account of swamp lands	$9,815 33	
On account of estates without heirs	93 26	
On account of colonization	116 10	
On account of free banking	2,300 00	
On account of specific	3.417 15	
On account of Governor's house	3,749 94	
On account of Bright lands	21 50	
		$19,513 28

Total amount audited from November 1, 1867, to October 31, 1868 ..... $3,842,605 92

CONDITION OF THE TREASURY.

Balance on hand November 1, 1867	$145,352 79
Total receipts during the year ending Oct. 31, 1868	4,279,687 07
	$4,425,039 86
Total warrants drawn on the Treasury during the year ending Oct. 31, 1868	3,842,605 92
Balance in the Treasury October 31, 1868	$582,433 94

TRUST FUNDS.

A STATEMENT of the Receipts and Disbursements on account of the various Trust Funds.

COLLEGE FUND.

Receipts.

Principal	$6,865 50
Interest	6,667 65
University lands	675 25
Seminary lands	22 50
Costs	12 00
	14,242 90

Disbursements.

Principal	$6,250 00	
Interest	17 50	
Excess	136 75	
Professors' salaries	5,050 00	
Overdrawn November 1, 1867	38 25	
		$11,492 50
Balance October 31, 1868		2,750 40

LOAN ACCOUNT.

Outstanding November 1, 1867	$96,458 36
Collected during the year	6,865 50
	89,592 86
Loaned during the year	6,250 00
Outstanding October 31, 1868	$95,842 86

SALINE FUND.

Receipts.

Balance on hand November 1, 1867		$35,492 19
Interest		180 60
		35,672 79

Disbursements.

Principal		34,323 89
Balance October 31, 1868		1,348 90

LOAN ACCOUNT.

Loans outstanding same as last year		3,726 05

BANK TAX FUND.

Receipts.

Balance on hand November 1, 1867		24,715 37
Principal		50 00
Interest		28 08
		24,793 45

Disbursements.

Principal	$24,636 38	
Excess	50 00	
		24,686 38
Balance October 31, 1868		107 07

LOAN ACCOUNT.

Loans outstanding November 1, 1867	1,446 99
Loans collected during the year	50 00
Loans outstanding October 31, 1868	$1,396 99

Under an act approved March 7, 1867, the amounts shown under the head of Disbursements of Principal of Saline and Bank Tax Fund were consolidated with other items of indebtedness in a non-negotiable bond, executed by the Governor, Auditor and Treasurer of State in favor of the Common School Fund. In order to show the correct state of the accounts, warrants were therefore drawn charge-

able to the funds above named, and the amount thereof placed to the credit of the General Fund. It was doubtless the intention of the Legislature to include the whole amount of these two funds in the non negotiable bond, but the terms of the act only cover the balance on hand of each on the first of November, 1866, and take no account of the amounts outstanding on loan at that date. An error in the amount of Saline Fund outstanding has been transmitted through the published reports of this office since 1861. It arose from charging other disbursements under the head of Principal Loaned, The amount above stated as outstanding is correct.

SURPLUS REVENUE FUND.

Receipts.

Balance on hand November 1, 1867	$854 93
Interest	35 00
Balance on hand October 31, 1868	889 93

LOAN ACCOUNT.

Loans outstanding, same as last year	1,474 65

FUND FROM ESTATES WITHOUT HEIRS.

Receipts.

Balance on hand November 1, 1867	16,744 88
Received during the year	50 80
	16,795 68

Disbursements.

Refunded to appearing heirs	93 26
Balance on hand October 31, 1868	16,702 42

THREE PER CENT. FUND.

Balance same as last year	32 13

SWAMP LAND FUND.

Receipts.

Balance on hand November 1, 1867	$59,804 17
Received during the year	638 80
	60,442 97
Expended during the year	9,815 33
Balance on hand October 31, 1868	50,627 64

COMMON SCHOOL REVENUE DERIVED FROM CURRENT TAXES, INTEREST ON TRUST FUNDS, LIQUOR LICENSES, AND UNCLAIMED FEES.

Receipts.

Balance on hand November 1, 1867	$47,665 50
Tax of 1867	843,720 93
Tax of 1866	6,627 79
Tax of 1865	117 66
Delinquent Tax of 1867	50,611 46
Delinquent Tax of 1866	110,162 41
Delinquent Tax of 1865	271 43
General Fund—interest on bonds	202,024 92
School Fund Interest	120,945 26
Liquor Licenses	103,100 00
Unclaimed fees	1,157 89
Overdrawn October 31, 1868	13,537 29
	1,499,942 54

Disbursements.

Distributed to counties	$1,493,791 31	
Interest refunded	6,058 89	
Delinquent Tax of 1866 refunded	13 80	
Tax of 1867 refunded	78 54	
		$1,499,942 54

STATE DEBT SINKING FUND.

Receipts.

Balance on hand November 1, 1867	$44,492 89
Tax of 1867	951,442 60
Tax of 1866	7,396 12
Tax of 1865	252 19
Delinquent Tax of 1867	48,726 44

Delinquent Tax of 1866		$116,037 61
Interest on stocks		20,887 07
		1,189,234 92

Disbursements.

For the purpose of redeeming Stocks and Bonds	$934,307 64	
Interest War Loan Bonds	6,240 00	
Expense of Fund	1,500 00	
Tax of 1867 refunded	87 24	
Delinquent Tax of 1866 refunded	8 32	
		942,143 20
Balance on hand October 31, 1868		$247,091 72

GENERAL REMARKS.

There was remaining in the Treasury October 31, 1868		$582,433 94
There is due to the Saline fund	$1,348 90	
To the bank tax fund	107 07	
To the surplus revenue fund	889 93	
To the three per cent. fund	32 13	
To the fund from estates without heirs	16,702 42	
To the college fund	2,750 40	
To the State debt sinking fund	247,091 72	
To the swamp land fund	50,627 64	
		319,550 21
Showing an excess in the Treasury of		$262,883 73

The above statement will be gratifying to those who have observed with interest the relative position of the general fund of the Treasury with the various trust funds. Within ten years it has occurred but once that the balance in the Treasury at the close of any fiscal year has been sufficient to cover the balances due the several funds above recited, and the common school fund; and the exception was in 1864, when the funds were locked up by the failure to pay the interest on the public debt, and support the public institutions of the State for the care of the insane, the deaf and dumb, and the blind.

It is also with somewhat of pride, on the part of the administrative officers of the State, that I call attention to the fact that the common school fund is not found among the list of creditors of the general Treasury, where it has figured so long and so prominently.

The following statement shows the amounts over and above the balance on hand, due from the general fund to the other funds at the close of each fiscal year from October 31, 1858, to October 31, 1867, with the exception of the year 1864:

Deficit October 31, 1858	$552,366 79
Deficit October 31, 1859	861,235 01
Deficit October 31, 1860	854,528 56
Deficit October 31, 1861	657,701 27
Deficit October 31, 1862	234,816 52
Deficit October 31, 1863	250,509 42
Deficit October 31, 1865	477,748 46
Deficit October 31, 1866	111,660 83
Deficit October 31, 1867	84,349 26

On the 31st of October, 1864, there was a surplus of $454.515 91, but the payments of the amounts borrowed by Governor Morton to pay the interest on the public debt, and to support the benevolent institutions and the prisons, soon reduced the sum to a much lower figure than the balances due from the Treasury.

It affords me pleasure to bear testimony to the fidelity with which the County Treasurers have discharged the duties and honored the trust which have been devolved upon and reposed in them by the people. Not a single defalcation has occurred. The intimate relations of both County Auditors and Treasurers with this office have been of the most pleasant character. While no demand upon them has been made by this office which did not meet with a prompt and cheerful response, to their frequent letters for information or instruction I have endeavored, uniformly, to give early and courteous replies; and when my official term expires I shall sever the connection which for four years will have existed between us, with the consciousness that though there may have been differences of opinion, we have mutually and sincerely striven for the public interests, and hoping that, having willingly given offense to no one, our kindly feeling may be as mutual as have been our labors.

SHERIFFS' MILEAGE.

I take the liberty of quoting from my report to the Legislature of 1867 as follows:

"I desire to call attention to the necessity of amending the act fixing the distances to be allowed in computing the mileage of Sheriffs in conveying convicts to the Southern Prison, and the passage of an act establishing the distances from the various county seats to the Northern Prison. The former act was passed before the present railroad system was in operation, and the distances were computed, in numerous cases, by routes which are now abandoned, and, in consequence, great injustice is done to the Sheriffs of some counties. Aside from this, there are glaring errors in the act, as, for instance, the Sheriff of Vanderburg county is allowed for 150 miles, while the sheriff of Posey county, who necessarily travels through or by Vanderburg, is allowed for only 143 miles. The truth is that in neither

case is the distance much over half of that actually traveled by the usual route in reaching Jeffersonville."

STATISTICS.

Excepting the returns, in aggregate, of the valuation of real and personal property in the State, Indiana is entirely without statistics. The General Assessment law of 1852 required that the Assessor should collect, aside from the lists for taxation, a statement of the number and value of horses, cattle, hogs and other animals, and the amount and value of the farming products and of manufactured articles raised, produced or fabricated during the year by each tax payer, and that abstracts of the same should be forwarded to this office by the County Auditors for publication in the annual reports. But the law was so badly executed, partly on account of indifference or incompetency in the officers charged with its operation, and partly on account of the indisposition of the less informed portion of our people to furnish the information, lest it should increase the amount of their taxes, that it became, if not almost a dead letter, at least totally valueless for the purposes in view by its enactment, and finally, in 1861, it was repealed. The vast and rapidly growing manufacturing interests of Indiana, her immense mineral wealth now only beginning to be developed, and the varied products of her soil demand some recognition.

DOCKET FEES AND UNCLAIMED FEES.

The laws for the collection of docket and unclaimed fees are very defective. It is doubtful if one tenth of the amounts collected by the officers charged with that duty is ever accounted for at the State Treasury. From some counties no docket fees have been returned for years—yet it is hardly possible that there could have been no litigation by which they should be produced. Where Auditors have not reported any such fees upon the settlement sheets I have not failed to interrogate the Treasurer as to the cause of the omission. The uniform reply has been that the Clerk has made no payment into the County Treasury. As it would be impossible for the Auditor of State to examine the county records for each dereliction, I suggest that it be made the duty of the County Auditor to make annual or semi-annual examinations and require the Clerk to account for whatever amount may be ascertained to be due. As the law stands this duty devolves upon no one, and the Clerks are left to execute the law at their pleasure, which, I may add, is not always the public interest.

APPRAISEMENT OF REAL ESTATE.

I desire to call attention to the remarks upon this subject contained in my Report to the last Legislature. The question of appraisement

is the most important in our system of taxation, and should receive the most earnest attention of the Legislature.

The expenses for the current fiscal year may be estimated as follows:

ORDINARY EXPENDITURES.

Legislative	$100.000 00
Judiciary	55,000 00
Prosecuting Attorneys	10.500 00
Executive	21,500 00
Public Printing	40.000 00
Fuel and Stationery	5.000 00
State House	2,000 00
State Library	1,000 00
Sheriffs' Mileage	10.000 00
Distribution of Laws	2,500 00
Expenses Supreme Court	2.000 00
Indiana Reports	4.000 00
Governor's Office	4.000 00
Secretary's Office	1.000 00
Auditor's Office	1.500 00
Treasurer's Office	1,000 00
Superintendent's Office	750 00
Attorney General's Office	500 00
Adjutant General's Office	1,000 00
Quartermaster General's Office	300 00
Superintendent's Traveling Expenses	600 00
Attorney General's Traveling Expenses	500 00
Contingent Fund	3.000 00
Miscellaneous	5.000 00
	$272,650 00

PUBLIC INSTITUTIONS.

Hospital for the Insane	$60,000 00	
Asylum for the Deaf and Dumb	40,000 00	
Institution for the Blind	30,000 00	
Soldiers' Home	18.000 00	
State Prison, north	12.000 00	
State Prison, south	12,000 00	
State University	8,000 00	
Agricultural Premiums	1.500 00	
		$181,500 00

PUBLIC INDEBTEDNESS.

State Debt Interest	$100,000 00	
Interest on War Loan Bonds	12,000 00	
Interest on University Bonds	3,935 10	
Interest on Common School Fund Bonds	202,024 92	
Due State Debt Sinking Fund	247,091 72	
Interest due Common School Fund on amounts heretofore used by the State	50,000 00	
Salary of Agent	2,500 00	
Expenses of Agency	2,500 00	
		$620,051 74

Having no data from which to estimate the cost of maintaining the House of Refuge for Juvenile Offenders, I have omitted that item. The report of the Commissioners of the Institution will doubtless suggest the amount necessary to be appropriated.

The expenses for the fiscal year ending October 31, 1870, may be estimated as follows:

ORDINARY EXPENDITURES.

Judiciary	$55,000 00
Prosecuting Attorneys	10 500 00
Executive	21,500 00
Public Printing	25,000 00
Fuel and Stationery	5,000 00
State House	2,000 00
State Library	1,000 00
Sheriffs' Mileage	10,000 00
Distribution of Documents	2,000 00
Expenses of Supreme Court	2,000 00
Indiana Reports	4,000 00
Governor's Office	4,000 00
Secretary's Office	1,000 00
Auditor's Office	1,500 00
Treasurer's Office	1,000 00
Superintendent's Office	750 00
Attorney General's Office	500 00
Adjutant General's Office	1,000 00
Quartermaster General's Office	300 00
Superintendent's Traveling Expenses	600 00
Attorney General's Traveling Expenses	500 00
Contingent Fund	3,000 00
Miscellaneous	5,000 00
	$157,150 00

PUBLIC INSTITUTIONS.

Hospital for the Insane	$60,000 00	
Asylum for the Deaf and Dumb	40,000 00	
Institute for the Blind	30,000 00	
Soldiers' Home	15,000 00	
State Prison, north	12,000 00	
State Prison, south	12,000 00	
State University	8,000 00	
Agricultural Premiums	1,500 00	
		$178,500 00

PUBLIC INDEBTEDNESS.

State Debt Interest	$75,000 00	
Interest on War Loan Bonds	6,000 00	
Interest on University Bonds	3,935 10	
Interest on Common School Fund Bond	235,000 00	
Salary of Agent	2,500 00	
Expenses of Agency	2,500 00	
		$324,935 10

ESTIMATES FOR 1869.

The following estimates for the fiscal year ending October 31, 1869, are respectfully submitted:

Receipts.

The amount of revenue levied upon the duplicates for 1868 is		$1,324,586 81
Deduct for delinquencies	$250,000 00	
Costs of collection	75,000 00	
		325,000 00
Estimated net collections		999,586 81
Add balance on hand November 1, 1868		582,433 94
Total resources		1,582,020 75

Expenditures.

Ordinary expenditures	$272,650 00	
Public Institutions	181,500 00	
Public Indebtedness	620,051 74	
		1,074,201 74
Leaving a balance of		507,819 01

ESTIMATES FOR 1870.

Receipts.

The assessment of real and personal property may reach $625,000,000 00, which, at a levy of 15 cents on each $100 00, will give		$937,500 00
Poll tax on 250,000 polls at 50 cents each		125,000 00
		$1,062,500 00
Deduct delinquencies	$225,000 00	
Costs of collection	75,000 00	
		300,000 00
		762,500 00
Add estimated balance November 1, 1869.		507,819 01
Total estimated resources		$1,270,319 01

Expenditures.

Ordinary expenditures	$157,150 00	
Public Institutions	178,500 00	
Public Indebtedness	324,935 10	
		660,585 10
Leaving a balance of		609,733 91

TAX LEVIES AND ASSESSMENTS.

The aggregate amounts of taxes levied upon the Grand Duplicates of each year for the last thirteen years have been as follows:

Total taxes levied for 1856	$2,865,619 49
Total taxes levied for 1857	2,459,335 50
Total taxes levied for 1858 (no report made.)	
Total taxes levied for 1859	3,825,018 21
Total taxes levied for 1860	3,768,426 87
Total taxes levied for 1861	4,096,943 05
Total taxes levied for 1862	3,998,028 07
Total taxes levied for 1863	4,930,732 20
Total taxes levied for 1864	7,057,366 64
Total taxes levied for 1865	13,167,335 22
Total taxes levied for 1866	10,167,834 39
Total taxes levied for 1867*	9,665,736 77
Total taxes levied for 1868	10,274,059 13

*Seventeen counties estimated.

The total valuation of the real and personal property in the State during the last thirteen years, together with the increase or decrease each year, are shown as follows:

	Total.	Increase.	Decrease.
For the year 1856	$279,032,209		
For the year 1857	317,932,958	$38,900,749	
For the year 1858	318,204,964	272,006	
For the year 1859	435,367,862	117,162,898	
For the year 1860	455,011,378	19,643,516	
For the year 1861	441,562,339		$13,499,039
For the year 1862	421,406,936		20,155,403
For the year 1863	443,455,036	22,048,100	
For the year 1864	516,805,999	73,350,963	
For the year 1865	567,381,553	50,575,554	
For the year 1866	578,484,109	11,102,556	
For the year 1867	577,869,079		615,030
For the year 1868	587,970,549	10,101,470	

Total increase in thirteen years	$343,157,812
Total decrease in thirteen years	34,219,472
Net increase in thirteen years	$308,938,340
Total valuation for 1868 is	587,970,549
Total valuation for 1856 was	279,032,209
Increase	$308,938,340
Total valuation for 1856 was $279,032,209	
Total valuation in 1846 was 122,265,686	
	156,766,523
Total increase in twenty-three years	$465,704,863

NOTE.—Some discrepancies will be observed between the latter statement and a similar one in my report for 1866. They will be accounted for by the fact that some of the tables of former years containing internal evidence of error have been examined and corrected.

TREASURY STATEMENTS.

The following statement shows the annual receipts and disbursements of the Treasury during the thirteen years commencing November 1, 1855, and ending October 31, 1868, together with the balance on hand at the close of each fiscal year:

Balance on hand November 1, 1855	$468,224 15
Receipts during the year ending October 31, 1856	1,495,486 99
Total	1,963,711 14
Expenditures during the year ending October 31, 1856	1,338,976 11
Balance on hand November 1, 1856	624,735 03
Receipts during the year ending October 31, 1857	1,774,675 14
Total	2,399,410 17

Expenditures during the year ending October 31, 1857.	$1,748,756 69
Balance on hand November 1, 1857.	650.653 48
Receipts during the year ending October 31, 1858.....	844,416 84
Total	1,495.070 32
Expenditures during the year ending October 31, 1858.	1,363,728 04
Balance on hand November 1. 1858	131,342 28
Receipts during the year ending October 31, 1859... .	1,288,445 72
Total	1,419.788 00
Expenditures during the year ending October 31, 1859.	1,218,185 64
Balance on hand November 1, 1859	201,602 36
Receipts during the year ending October 31, 1860.....	1.658,217 88
Total	1,859.820 24
Expenditures during the year ending October 31, 1860.	1,621,107 48
Balance on hand November 1, 1860	238.712 76
Receipts during the year ending October 31, 1861.....	3.672.657 64
Total	3,911,370 40
Expenditures during the year ending October 31, 1861.	3,546,224 07
Balance on hand November 1, 1861	365.146 33
Receipts during the year ending October 31, 1862.....	3,486.304 55
Total	3,851,450 88
Expenditures during the year ending October 31, 1862.	2,974,976 46
Balance on hand November 1, 1862	876,474 42
Receipts during the year ending October 31, 1863.....	2.232.899 33
Total	3,109,373 75
Expenditures during the year ending October 31, 1863.	2,503,246 53
Balance on hand November 1, 1863	606 127 22
Receipts during the year ending October 31, 1864.....	2,391.291 15
Total	2,997,418 37
Expenditures during the year ending October 31, 1864.	1,752.529 70
Balance on hand November 1, 1864	1.244.888 67
Receipts during the year ending October 31, 1865.....	2,742.989 19
Total	3,987,877 86

Expenditures during the year ending October 31, 1865.	$3,901,826 52
Balance on hand November 1, 1865	86,051 34
Receipts during the year ending October 31, 1866.....	3,957,035 23
Total	4,043,086 57
Expenditures during the year ending October 31, 1866.	3,661,564 68
Balance on hand November 1, 1866.....	381,521 89
Receipts during the year ending October 31, 1867.....	4,210,336 44
Total	4,591,858 33
Expenditures during the year ending October 31, 1867.	4,446,505 54
Balance on hand November 1, 1867.....	145,352 79
Receipts during the year ending October 31, 1868.....	4,279,687 07
Total	4,425,039 86
Expenditures during the year ending October 31, 1868.	3,842,605 92
Balance on hand November 1, 1868.....	$582,433 94

THE BUILDING FOR PUBLIC OFFICES.

The Legislature of 1867 wisely decided upon the erection of a building for the accommodation of the Supreme Court and officers of State, and authorized the expenditure of fifty thousand dollars for that purpose. The building, erected at a cost of $52,129 62, is substantial and admirably adapted to the purposes for which it was designed, and taking into consideration the amount allowed for its construction, reflects credit upon the Governor, the architect, Mr. John L. Smithmeyer, and the contractor, Mr. Allen. The sum of $40,000 of the cost was authorized to be borrowed from the Sinking Fund and a bond for the amount given to the Common School Fund. The propriety of making a perpetual loan, amounting in fact to a perpetual rental of $2,400 per annum, when the payment direct from the Treasury would not cause the slightest embarrassment, is more than doubtful. I recommend that the amount be refunded to the Sinking Fund and that the bond given the Common School Fund be cancelled.

I also recommend an appropriation for stone steps and flagging in front of the building, and the completion of the Supreme Court room, and the sum of $12,129 62 borrowed from the Sinking Fund in excess of the amount embraced in the bond. The expenditure of $2,129 62 over the amount contemplated by the law was absolutely necessary to render the building fit for occupancy.

THE STATE DEBT.

The following statement exhibits the condition of the Public Debt of the State at the date of this Report, October 31, 1868:

FOREIGN DEBT.

Five per cent. certificates of stock	$3,322,924 66
Two and one-half per cent. certificates of stock	7,260 13
War Loan Bonds	210,000 00
	$3,540,184 79

DOMESTIC DEBT.

School Fund, non-negotiable Bonds	$3,591,316 15
University Bonds	63,585 00
	$3,654,901 15

REMARKS.

Two non-negotiable bonds have been added to the number held in trust for the Sinking Fund during the fiscal year; one for $184,234 00 for State Stock purchased with moneys of the School Fund, as provided by an act entitled "An Act to provide for the custody and management of the notes, bonds, and mortgages arising out of loans heretofore made by the Board of Sinking Fund Commissioners," etc., approved March 11, 1867, and one for $40,000 00, amount borrowed from the Sinking Fund for the purpose of erecting a building for the State offices, as provided by an act approved March 9, 1867; making the total of the bonds held for the Common School as given above.

REDEMPTION OF STATE STOCK—FIVE PER CENTS.

At a meeting of the Board of State Debt Sinking Fund Commissioners, held at the office of the Auditor of State on the 7th day of April, 1868, the Board ascertained as near as possible the amount of

money that would be on hand, subject, by provision of the act known as the "State Debt bill," to the payment of certificates of stock outstanding. It was estimated that there would be at the disposal of the Board (after setting apart a sufficient amount to take up all the War Loan Bonds) enough to pay about twenty per cent. of the five per cent. certificates of State stock subject to redemption. From the fact that the annual settlement of County Treasurers with the Treasurer of State is postponed by law to the third Monday in May, the Board found it impossible to do otherwise than to make an approximate estimate of the amount of money that would be in the Fund on the 15th of June.

The Board therefore gave public notice to holders of five per cent. State stock that they would, on the first day of July, pay *pro rata*, to holders of said stock the amount of money then on hand belonging to said Fund, estimated about twenty per cent. of the certificates outstanding. Holders wishing to accept the per centum of principal designated were required to notify the Agent of State, at his office, in the city of New York, on or before the 20th of June.

In pursuance of an order of the Board at the meeting in April, the Commissioners met in New York city on Monday, the 2nd day of July, for the purpose of taking such action in relation to the redemption of stock as should be deemed necessary.

In view of the fact that some of the stockholders did not see the notice given, and did not have an opportunity, within the time specified, of signifying their willingness to accept the dividend to be made, it was determined to extend the time to the first of July, *i. e.* to recognize the notice of holders given after the 20th of June.

The amount of certificates outstanding and subject to redemption, at the date of the meeting, was $3,716,136 33. As there were funds sufficient at the disposal of the Board, to pay twenty per cent. of that amount, and still have enough to pay off the remaining two and one-half per cent. certificates and War Loan Bonds, it was ordered that the payment be made; whereupon the Agent of State proceeded to pay holders of five per cent. stock twenty per cent. on the amount of all certificates presented.

Notice was also given to holders of the War Loan Bonds that unless said bonds were presented for payment within a given time the money on hand for the redemption of those bonds would be applied to the redemption of five per cent certificates.

From the 2nd of July to the 31st of October five per cent. certificates of stock, amounting to $1,489,058 34 were presented (most of them within a short time after the date given) for the dividend of twenty per cent. declared by the Board—not one-half, it will be seen, of the amount of certificates in the hands of holders subject to redemption. The amount of the twenty per cent. thus paid is $297,811 67. The certificates upon which the payment was made were forwarded by the Agent of State to this office, and new certificates for the unpaid balance issued to the holders thereof.

Inasmuch as the certificates presented for the payment of twenty

per cent. did not absorb the money on hand the residue was held for payment of five per cent. certificates at their par value, to such holders as presented them for redemption. The certificates thus redeemed in full amount to $137,500.

By referring to the Report of the Agent of State to the General Assembly, it will be seen that the excess of money in his hands has been used in the redemptions of five per cents.

TWO AND ONE-HALF PER CENTS.

It will be seen by referring to my report for the fiscal year ending October 31, 1867, that the Board of State Debt Sinking Fund Commissioners, at their meeting in New York in July of that year, determined to draw money from the Treasury sufficient to pay off all the Two and one-half per cent. certificates of State stock then outstanding, and that the Agent of State was required to give notice that said certificates would be paid in full on presentation at his office, and that interest on certificates not presented for payment would cease on and after the 15th of the month. Also that in pursuance of the order of the Board, the Treasurer of State was required to transmit to the Agent of State the amount of money sufficient to redeem all of said certificates. There were outstanding of the Two and one-half per cent. certificates, at that time, $1,183,187 55, all of which have been redeemed, excepting $7,260 13, which have not been presented for payment. As money for the redemption of all the Two and one-half per cent. certificates was in the hands of the Agent, and a very large proportion had been paid at the date of the last Report, they were regarded as redeemed in full, and therefore no balance was shown in the Report for last year. Inasmuch, however, as there are still some of the certificates outstanding the balance is herewith given, as above. This much is deemed necessary in explanation of the fact that no two and one-half per cent, certificates were included in the exhibit of the public debt last year.

It is necessary to add that certificates amounting to $5,840 88, have been issued during the past year for one-half of the accrued interest on Internal improvement Bonds redeemed as provided by the acts of 1846 and 1847; all of which have been paid by the Agent of State.

WAR LOAN BONDS.

There were outstanding of the six per cent. War Loan Bonds, at the date of the last Report, $237,000 00. During the year just past there have been redeemed bonds amounting to $27,000 00—all that were presented for payment. Notice was given in July that the Agent of State had money on hand for the payment of all the bonds, and that unless they were presented within a given time the funds would be used in the payment of five per cent. certificates; but holders seemed to prefer the bonds of the State drawing six per cent. interest, and a small proportion only was presented for payment.

INTERNAL IMPROVEMENT BONDS.

There were outstanding of the old Internal Improvement Bonds, October 31, 1864, $353,000 00.

Since the date given eight bonds of $1,000 00 each, held by the Sinking Fund, have been cancelled and destroyed by the Finance Committees of the General Assembly, as provided by an act entitled "An Act to consolidate certain Bonds and Stocks," etc., approved March 7, 1867.

Eight bonds of $1,000 00 each have been redeemed, as provided in the acts of 1846 and 1847, by the issue of five per cent. certificates of State stock for one-half the principal, and two and one-half per cent. certificates of State stock for one half the accrued interest. These bonds were redeemed in January, February and April, 1868, as appears on the records of this office.

SETTLEMENT WITH THE GENERAL GOVERNMENT.

Under an act entitled "An Act ratifying the action of the Governor in settling and discharging the State's quota of the direct tax levied by Congress," etc., approved March 6, 1865, the Governor was authorized to proceed with the settlement of the claims of the State by such agent or agents as he should deem necessary.

In August of the present year Governor Baker, with the concurrence of the other State officers, authorized Adjutant General W. H. H. Terrell to proceed to Washington to procure a full statement of the accounts between the State and the United States as to the Three per cent. Fund, and to examine the bonds and coupons held by the Secretary of the Interior, and to arrange with the proper authorities a plan of settlement.

In the settlement which followed it was set forth on the part of the Government that a number of Internal Improvement Bonds of the State were held by the Secretary of the Interior in trust for certain tribes of Indians, upon which bonds no interest had been paid by the State since January, 1841; that moneys accruing to the State since 1849, on account of the Three per cent. Fund, had been withheld by the Government and applied to the payment in part of the interest on the bonds; and that a *caveat* had been filed with the Secretary of the Treasury requiring that officer to withhold an amount of money from moneys due the State on account of war claims sufficient to discharge the indebtedness of the State to the Indian Trust Fund.

The following statements show the number and amounts of the bonds so held in trust, and the amount of interest due at the dates given; also the condition of the Three per cent. Fund, and the amount withheld to apply to the payment of interest:

AMOUNT OF BONDS, AND INTEREST PAID.

Sixty-nine bonds of $1,000 each, principal not due	$69,000 00	
Interest at 5 per cent., 27 coupons attached to each bond, each coupon being for $25 to July 1, 1868		$46,575 00
One hundred and forty-one bonds, principal due January 1, 1857, $1,000 each		141,000 00
Interest at 5 per cent., 15 coupons attached to each bond, each coupon being for $25		52,875 00
Interest since January 1, 1857, to October 31, 1868, 11 years and 10 months, at 5 per cent		83,425 00
Interest due, two coupons on lost bond, No. 564		50 00
Total principal and interest due		$323,925 00
Total principal not due	$69,000 00	

THREE PER CENT. FUND.

Statement in relation to the Three per centum accruing to the State on account of the sales of public lands:

From the 1st of December, 1816, to the 31st of December 1856—the date of the last settlement—the amount due and credited to the State was $620,352 92

The following payments were made to the State, as appears from the books of the Register's office, Treasury Department, Washington, up to July 11, 1855, the last warrant in favor of the State on the above account:

March 18, 1820	$10,000 00
February 28, 1822	32,629 46
April 17, 1823	17,857 84
February 25, 1824	11,462 73
March 3, 1825	10,798 09
May 5, 1826	7,176 97
March 17, 1827	7,352 54
February 20, 1828	3,459 19
May 1, 1828	5,428 56
June 26, 1829	8,902 11
April 27, 1830	14,226 83
March 18, 1831	2,957 57
January 7, 1832	14,550 84
April 2, 1832	8,019 63
September 29, 1832	12,687 34
July 12, 1833	19,903 07

November 23, 1833	$8,172 40	
April 4, 1834	11,933 13	
March 28, 1835	9,940 37	
June 17, 1835	14,458 15	
April 5, 1836	13,685 79	
May 30, 1836	47,500 00	
June 1, 1836	25,500 00	
August 25, 1836	34,000 00	
October 31, 1836	35,500 00	
February 17, 1837	24,300 00	
June 1, 1837	19,200 00	
September 29, 1837	13,950 00	
May 16, 1838	16,000 00	
March 23, 1839	18,530 00	
May 26, 1840	23,709 20	
November 19, 1842	4,808 15	
November 29 1842	3,497 25	
December 20, 1848	23,050 00	
January 9; 1849	50 00	
July 11, 1849	47,699 53	
March 4, 1854	31,144 14	
March 14, 1854	1,228 14	
October 20, 1854	1,822 59	
January 17, 1855	1,867 39	
July 11, 1855	1,346 80	
		$620,305 80
Balance due the State		$47 12

Of the above amount ($629,305 80) the following sums were covered into the United States Treasury on account of interest due from the State on Internal Improvement Bonds held in trust for certain tribes of Indians:

	Chickasaw Indians.	Other Tribes	Total.
During the fiscal year ending June 30, 1849	$1,000 00	$22,100 00	$23,100 00
During the fiscal year ending June 30, 1850	45,949 53	1,750 00	47,699 53
During the fiscal year ending June 30, 1854	17,072 28	15,300 00	32,372 28
During the fiscal year ending June 30, 1855	289 98	3,400 00	3,689 98
During the fiscal year ending June 30, 1856	50 00	1,296 80	1,346 80
	$64,361 79	$43,846 80	$108,208 59

REMARKS.

Three per centum of the net proceeds arising from the sales of public lands within the State was set apart by an act of Congress, for the improvement of roads in the several counties.

As shown in the above statement $108,208 59 was withheld, although "covered" into the Treasury by warrants in favor of the

State, and appropriated for the payment in part of the interest due on the Internal Improvement Bonds held by the Secretary of the Interior.

RECEIPT OF BONDS—FINAL SETTLEMENT.

On the 5th of November Governor Baker wrote to Hon. Hugh McCulloch, Secretary of the Treasury, as follows:

"I have the honor to acknowledge the receipt from the Secretary of the Interior the following described bonds, held in trust by the Secretary of the Interior for the benefit of various Indian tribes, viz:

Nos. 1 to 100, inclusive, $1,000 each.....	$100,000 00	
Nos. 167 to 207, inclusive, $1,000 each.....	41,000 00	
		$141,000 00

issued under an act of the General Assembly of the State of Indiana, entitled "An Act to provide for a general system of Internal Improvements," approved January 27, 1836.

These bonds bear 5 per cent. interest, and were issued in Indianapolis, Indiana, July 1, 1836, and matured on the 1st of January, 1857.

The accrued interest upon said Bonds from July 1, 1849, to November 1, 1868, amounts to 136,300 00

Total matured Bonds and interest thereon.....$277,300 00

Of the above amount of accrued interest, $52,875 is represented by 15 coupons attached to each Bond, the last of which matured January 1, 1857. The balance of said interest, to-wit: $83,425, accrued from January 1, 1857, to October 31, 1868.

The Secretary of the Interior also holds in trust for certain Indian tribes the following described Bonds, issued by the State on account of the Wabash and Erie Canal, loans of 1834 and 1835, to-wit:

Sixty nine coupon Bonds of $1,000 each, sixty-three of which were issued April 13, 1835, and fall due in 1875; the remaining six were issued July 1, 1836, and fall due July 1, 1886. Interest on said Bonds at 5 per cent. has accrued since January 1, 1855, there being twenty-seven over due coupons attached to each Bond.

The total amount of interest due to July 1, 1868, on said Bonds is..... 46,575 00

and the coupons representing the same have been surrendered to me, together with the coupon belonging to Bond No. 564, of the same class as the above, said coupons being for interest due on $1,000, July 1, 1855, and January 1, 1856, the Bond itself being either lost or mislaid. Amount of said two coupons. 50 00

Total amount overdue..... .....$323,925 00

I hereby request that an amount equal to the above amount due the Secretary of the Interior by the State of Indiana, to-wit: Three hundred and twenty-three thousand nine hundred and twenty-five dollars, be withheld from any moneys due the State of Indiana by the General Government on account of war claims, and authorize and request the Hon. the Secretary of the Treasury to cause said amount to be transferred to the credit of the Hon. the Secretary of the Interior, and this will be a receipt in full to tho United State Treasury Department from the State of Indiana, for said sum of three hundred and twenty-three thousand nine hundred and twenty-five dollars."

[Signed] CONRAD BAKER,
Lieut. Governor, acting as Governor of Indiana.

We approve the above.

[Signed] T. B. McCarty,
Auditor of State.
Nathan Kimball,
Treasurer of State.
Nelson Trusler,
Secretary of State.
W. H. H. Terrell,
Adjutant General Indiana.

BANK DEPARTMENT.

CONDITION OF THE FREE BANKS.

The following statement shows the condition of the Free Banks in the State on the 31st of October, 1868:

BANKS CONTINUING UNDER THE LAW.

BANK OF SALEM, SALEM.

Circulation all redeemed.

BANK OF SALEM, NEW ALBANY.

Indiana 5s	$5,000	
Circulation		$1,927

BANK OF PAOLI.

Louisiana 6s	13,000	
Circulation		12,332

BANKS CLOSING.

INDIANA BANK, MADISON.

United States Bonds	6,000	
Circulation		5,215

SALEM BANK, GOSHEN.

Greenbacks	393	
Circulation		393

PRAIRIE CITY BANK.

United States 5-20s	$500	
Circulation		$497

CAMBRIDGE CITY BANK.

United States 5-20s	100	
Circulation		95

HUNTINGTON COUNTY BANK.

Indiana 5s	500	
Circulation		455

BANKS THAT HAVE WITHDRAWN SECURITIES AND FILED BOND.

EXCHANGE BANK, GREENCASTLE.

Circulation $4,793

INDIANA FARMERS' BAN .

Circulation 1,795

BANK OF GOSHEN.

Circulation 1,704

PARKE COUNTY BANK, ROCKVILLE.

Circulation 2,485

BANK OF ELKHART.

Circulation 3,625

BANK OF CORYDON.

Circulation 1,528

BANK OF MOUNT VERNON.

Circulation 3,376

SOUTHERN BANK OF INDIANA.

Circulation all redeemed.

BANK OF ROCKVILLE, WABASH.

Circulation 1,205

MERCHANTS' AND MECHANICS' BANK, NEW ALBANY.

Circulation $406

FARMERS' BANK, WESTFIELD.

Circulation 1,406

LAGRANGE BANK, LIMA.

Circulation 3,900

CANAL BANK, EVANSVILLE.

Circulation 467

HOOSIER BANK, LOGANSPORT.

Circulation 1,150

BROOKVILLE BANK, BROOKVILLE.

Circulation 2,003

BANK OF INDIANA, MICHIGAN CITY.

Circulation 1,494

FAYETTE COUNTY BANK, CONNERSVILLE.

Circulation 469

INDIAN RESERVE BANK, KOKOMO.

Circulation 931

BANK OF MONTICELLO.

Circulation 120

BANK OF SYRACUSE, GOSHEN.

Circulation 1,743

CRESCENT CITY BANK, EVANSVILLE.

Circulatien 1,843

KENTUCKY STOCK BANK, COLUMBUS.

Circulation 4,836

SUSPENDED BANKS.

BANK OF NORTH AMERICA, CLINTON.

Redeemed at..... 90c.

STATE STOCK BANK, PERU.

Redeemed at Bank of Goshen, Goshen, at..... 85c.

NEW YORK AND VIRGINIA STATE STOCK BANK.

Redeemed at..... par.

WAYNE BANK, RICHMOND.

Redeemed at..... par.

WAYNE BANK, LOGANSPORT.

Redeemed at..... par.

BOONE COUNTY BANK.

Proceeds exhausted.

TRADERS' BANK, NASHVILLE.

Redeemed at..... 92c.

BANK OF GOSPORT.

Redeemed by F. W. Argenbright, Gosport, at..... par.

SUSPENDED BANKS REDEEMED BY AUDITOR OF STATE.

Agricultural Bank	par.
Bank of Albany	90c.
Bank of Albion	par.
Bank of Perryville	par.
Bank of T. Wadsworth	91c.
Bank of Rockport	par.
Central Bank	par.
Farmers' Bank, Jasper	91c.
Kalamazoo Bank	90c.
Orange Bank	par.
State Stock, Marion	90c.
Savings Bank, (genuine)	60c.

NOTE.—No other Bank Notes are redeemed at this office than those enumerated under the head of "Suspended Banks redeemed by the Auditor of State."

SINKING FUND DEPARTMENT.

The following statement shows the amount of Indiana State Stocks purchased during the year ending October 31, 1868:

INDIANA FIVE PER CENT. STOCKS.

DATE OF PURCHASE.	FROM WHOM PURCHASED.	AMOUNT.	RATE.	DISCOUNT.
Dec. 27, 1867.	W. H. English, President First National Bank	$15,500 00	98	$310 00
Jan. 10, 1868.	Thomas N. Moore	11,000 00	97	330 00
July 1, 1868	W. H. English, President First National Bank	27,500 00	99⅞	34 25
	Total	$54,000 00		$674 25

Amount on hand on 31st of October 1867	$157,734 00
Amount purchased, as above stated	54,000 00
Total	211,734 00
Amount surrendered for cancellation May 1, 1868	184,234 00
Leaving balance on hand	$27,500 00

STATE OFFICES BUILDING FUND.

The amount paid out on orders of Hon. Conrad Baker, Governor, as per last Report—up to October 31, 1867	$35,955 00
Amount paid out during current year	16,174 62
Total	$52,129 62
On this account there has been credited the amount of a non-negotiable 6 per cent Bond, dated May 1, 1868, viz.	40,000 00
*Leaving balance still due	12,129 62
Total	$52,129 62

*Since this Report was prepared, Governor Conrad Baker has repaid on this account an unexpended balance of $28 07.

SUSPENDED DEBT.

There was due on account of H. J. Lyon & Co., on 31st October, 1867	$82,587 44
Amount realized from collateral securities during current year	17,556 30
Amount still due	$65,031 14

The only remaining collateral security is a note for $7,147 55, bearing interest, and payable twelve months after date of May 14, 1868. This note is well secured and will no doubt be paid at maturity.

The amount for which judgment was obtained against D. Ricketts, (one of the partners of this firm), as will be seen by reference to the last annual report, including four per cent. interest on the debt to the date of the judgment, was $97,080 00

Amount due, exclusive of interest, was	82,587 44
Excess	14,492 56
Which, added to amount due on 31st of October	65,031 14
Makes a total	$79,523 70

Which is the full amount of the principal now due on this suspended debt.

It is respectfully suggested that some provision should be promptly made for the payment of the following loans due this Fund:

One by the Asylum for the Blind of $2,000, with interest from the 12th of July, 1855.

Another, by the same, of $4,000, with interest from the 16th of October, 1855.

One from the Treasurer of State, of $10,000, with interest from the 1st of March, 1852.

BONDS AND STOCKS SURRENDERED.

The whole amount the Common School Fund has derived from the Sinking Fund, and for which non-negotiable six per cent. Bonds have been issued, is as follows:

Bonds and Stocks surrendered prior to October 31, 1867, (including $3,210, interest on stocks not reported at office of Sinking Fund)	$3,308,121 88
Bonds and Stocks surrendered during the current year, including $40,000 advanced for State Offices' Building Fund	224,234 00
Making a total of	$3,532,355 88

CLOSING THE FUND.

It will be seen by comparing the present with the last Annual Report, that a large part of the Mortgage loans has been paid during the current year, as required by the act approved March 11, 1867. This act provides that all loans, which by the terms of the contract, may become due on or before the 25th of December, 1868, may be paid in three instalments, one-third annually, beginning in the present year. The law is now generally understood by borrowers, and if not changed, the loans will nearly all be paid in by the close of the year 1870.

The amount of Indiana Five per cent. stocks purchased during the year is comparatively small, but it comprises all that were offered. The law providing for the redemption of these stocks by the State Debt Sinking Fund caused a rapid appreciation in their value and virtually closed the market. Holders were unwilling to sell at a discount stocks which they supposed would speedily be redeemed at par.

The following statement exhibits the condition of the Fund on the 31st of October, 1868, viz:

MEANS.

Mortgage loans		$522,740 34
Bank House, balance, unpaid note		10,253 33
Cash		178,820 31
Indiana Five per cent. State Stocks		27,500 00
Loan for State Offices Building, balance		12,129 62
Suspense account, H. J. Lyons & Co		65,031 14
		$816,474 74
Cash distributed to counties	$348,672 85	
Mortgage loans transferred	2,275 80	
		$350,948 65
Bonds and Stocks surrendered		3,529,145 88
Total		$4,696,569 27

LIABILITIES.

Mortgagors, excess of bids	$5,511 39
Bank Loan Bonds not redeemed	2,000 00
Balance in favor of the Fund	4,689,057 88
Total	$4,696,569 27

APPENDIX.

STATEMENT NO. 1.

Showing the Settlements with County Treasurers in detail for collections of Revenue, School Tax, and Sinking Fund Tax upon the Duplicates of 1867.

NO. 1. ADAMS COUNTY.

SEYMOUR WORDEN, Auditor. JESSE NIBLICK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,071 14	Revenue Delinqent	$927 59
Assessed by Treasurers	3 45	School Tax	747 89
Delinquencies Collected	410 55	Sinking Fund	629 11
School Tax on Duplicate	4,878 95	Erroneous Assessments	29 75
Assessed by Treasurer	2 80	Treasurer's Fees	251 31
Delinquencies Collected	290 40	Mileage	55 60
Sinking Fund on Duplicate	5,103 60	Revenue paid State Treasurer	5,354 64
Assessed by Treasurer	3 51	School Tax paid State Treasurer	4,415 23
Delinquencies Collected	230 10	Sinking Fund paid State Treasurer	4,583 39
Total	$16,994 50	Total	$16,994 50

NO. 2. ALLEN COUNTY.

HENRY J. RUDISEL, Auditor. HENRY HENNING, Treasurer.

DEBIT.	AMOUNT.	CREDIT.	AMOUNT.
Revenue on Duplicate	$23,980 29	Revenue Delinquent	$4,229 12
Assessed by Treasurer	235 89	School Tax	3,431 52
Delinquencies Collected	1,827 84	Sinking Fund	2,786 12
School Tax on Duplicate	19,300 30	Erroneous Assessment	346 51
Assessed by Treasurer	189 81	Taxes Refunded	1,810 41
Delinquencies Collected	1,163 51	Printing	130 00
Sinking Fund on Duplicate	20,497 89	Treasurer's Fees	624 97
Assessed by Treasurer	200 49	Mileage	24 00
Delinquencies Collected	1,108 95	Revenue paid State Treasurer	21,179 14
Rail Road Tax Collected	1,849 50	School Tax paid State Treasurer	17,098 22
		Sinking Fund paid State Treasurer	18,694 46
Total	$70,354 47	Total	$70,354 47

NO. 3. BARTHOLOMEW COUNTY.

DAVID F. LONG, Auditor. ARCHIBALD F. THOMPSON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,923 09	Revenue Delinquent	$1,934 62
Assessed by Treasurer	53 40	School Tax	1,571 51
Delinquencies Collected	360 75	Sinking Fund	1,217 91
School Tax on Duplicate	15,205 63	Taxes Refunded	40 80
Assessed by Treasurer	42 90	Treasurer's Fees	571 15
Delinquencies Collected	234 69	Mileage	7 04
Sinking Fund on Duplicate	16,907 77	Revenue paid State Treasurer	17,084 94
Assessed by Treasurer	47 00	School Tax paid State Treasurer	13,898 51
Delinquencies Collected	198 86	Sinking Fund paid State Treasurer	15,647 63
Total	$51,974 09	Total	$51,974 09

NO. 4. BENTON COUNTY.

W. M. Jones, Auditor. James F. Parker, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$1,556 68	Revenue Delinquent	$1,112 95
Assessed by Treasurer	19 49	School Tax Delinquent	899 76
Delinquencies Collected	614 02	Sinking Fund Delinquent	879 27
School Tax on Duplicate	3,659 25	Erroneous Assessments	15 65
Assessed by Treasurer	15 51	Taxes Refunded	2 02
Delinquencies Collected	484 43	Treasurer's Fees	235 65
Sinking Fund on Duplicate	4,138 48	Mileage	29 52
Assessed by Treasurer	19 49	Revenue paid State Treasurer	3,933 86
Delinquencies Collected	614 27	School Tax paid State Treasurer	3,254 14
		Sinking Fund paid State Treasurer	3,758 80
Total	$14,121 62	Total	$14,121 62

NO. 5. BLACKFORD COUNTY.

E. M. Stahl, Auditor. B. B. Ransom, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$2,521 16	Revenue Delinquent	$789 96
Assessed by Treasurer	12 60	School Tax Delinquent	640 62
Delinquencies Collected	467 03	Sinking Fund Delinquent	536 77
School Tax on Duplicate	2,033 37	Erroneous Assessments	4 52
Assessed by Treasurer	10 98	Treasurer's Fees	107 97
Delinquencies Collected	303 85	Mileage	12 00
Sinking Fund on Duplicate	2,051 96	Revenue paid State Treasurer	2,139 54
Assessed by Treasurer	9 60	School Tax paid State Treasurer	1,766 08
Delinquencies Collected	256 55	Sinking Fund paid State Treasurer	1,735 64
Total	$7,667 10	Total	$7,667 10

NO. 6. BOONE COUNTY.

ROBERT W. MATTHEWS, Auditor. JOHN H. DOOLEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,326 76	Revenue Delinquent	$2,441 80
Assessed by Treasurer	90 86	School Tax Delinquent	1,969 55
Delinquencies Collected	838 12	Sinking Fund Delinquent	1,706 61
School Tax on Duplicate	14,694 82	Erroneous Assessments	112 91
Assessed by Treasurer	72 70	Taxes Refunded	75 83
Delinquencies Collected	539 09	Printing	204 30
Sinking Fund on Duplicate	16,287 75	Treasurer's Fees	624 36
Assessed by Treasurer	90 86	Mileage	4 48
Delinquencies Collected	673 90	Revenue paid State Treasurer	16,849 18
Railroad Tax Collected	1,454 38	School Tax paid State Treasurer	13,719 07
		Sinking Fund paid State Treasurer	15,361 15
Total	$53,069 24	Total	$53,069 24

NO. 7. BROWN COUNTY.

EUGENE CULLEY, Auditor. JAMES A. MCKINNEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$3,469 79	Revenue Delinquent	$962 14
Assessed by Treasurer	16 26	School Tax Delinquent	780 25
Delinquencies Collected	350 00	Sinking Fund Delinquent	645 93
School Tax on Duplicate	2,799 40	Erroneous Assessments	31 30
Assessed by Treasurer	13 07	Treasurer's Fees	140 72
Delinquencies Collected	300 00	Mileage	21 40
Sinking Fund on Duplicate	2,762 39	Revenue paid State Treasurer	2,763 07
Assessed by Treasurer	14 45	School Tax paid State Treasurer	2,321 80
Delinquencies Collected	250 00	Sinking Fund paid State Treasurer	2,308 75
Total	$9,975 36	Total	$9,975 36

NO. 8. CARROLL COUNTY.

JOHN B. KANE, Auditor. ISAAC FARNEMAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,182 93	Revenue Delinquent	$4,705 32
Assessed by Treasurer	18 63	School Tax Delinquent	3,791 70
Delinquencies Collected	350 09	Sinking Fund Delinquent	3,887 17
School Tax on Duplicate	12,203 87	Erroneous Assessments	117 13
Assessed by Treasurer	14 97	Treasurer's Fees	484 31
Delinquencies Collected	225 89	Mileage	10 80
Sinking Fund on Duplicate	13,641 22	Revenue paid State Treasurer	10,632 89
Assessed by Treasurer	16 83	School Tax paid State Treasurer	8,691 79
Delinquencies Collected	223 88	Sinking Fund paid State Treasurer	9,812 22
Railroad Tax Collected	255 02		
Total	$42,133 33	Total	$42,133 33

NO. 9. CASS COUNTY.

W. G. NASH, Auditor. GEORGE E. ADAMS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,057 07	Revenue Delinquent	$4,046 00
Assessed by Treasurer	15 91	School Tax Delinquent	3,267 75
Delinquencies Collected	2,614 92	Sinking Fund Delinquent	3,024 18
School Tax on Duplicate	14,508 08	Erroneous Assessments	66 12
Assessed by Treasurer	12 94	Printing	70 00
Delinquencies Collected	1,667 43	Treasurer's Fees	469 71
Sinking Fund on Duplicate	16,017 09	Mileage	11 20
Assessed by Treasurer	9 91	Revenue paid State Treasurer	16,321 01
Delinquencies Collected	1,573 09	School Tax paid State Treasurer	12,900 72
Township Library Tax Collected	79 90	Sinking Fund paid State Treasurer	14,305 95
		Library Tax paid State Treasurer	73 70
Total	$54,556 34	Total	$54,556 34

NO. 10. CLARK COUNTY.

M. V. McCann, Auditor. William Prather, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,712 08	Revenue Delinquent	$5,699 21
Assessed by Treasurer	12 85	School Tax	4,598 20
Delinquencies Collected	2,838 22	Sinking Fund	4,527 41
School Tax on Duplicate	15,030 70	Erroneous Assessment	47 36
Assessed by Treasurer	10 33	Taxes Refunded	36 05
Delinquencies Collected	1,993 36	Treasurer's Fees	453 02
Sinking Fund on Duplicate	16,882 09	Mileage	27 72
Assessed by Treasurer	11 64	Revenue paid State Treasurer	15,600 01
Delinquencies Collected	2,368 46	School Tax paid State Treasurer	12,428 35
Railroad Tax Collected	57 37	Sinking Fund paid State Treasurer	14,499 77
Total	$57 917 10	Total	$57,917 10

NO. 11. CLAY COUNTY.

James M. Hoskins, Auditor. John Frump, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,504 57	Revenue Delinquent	$2,871 83
Assessed by Treasurer	57 89	School Tax	2,323 19
Delinquencies Collected	640 92	Sinking Fund	2,100 23
School Tax on Duplicate	7,650 80	Erroneous Assessments	266 97
Asessed by Treasurer	46 44	Printing	301 38
Delinquencies Collected	362 40	Treasurer's Fees	288 11
Sinking Fund on Duplicate	8,090 37	Mileage	5 48
Assessed by Treasurer	53 68	Revenue paid State Treasurer	6,930 54
Delinquencies Collected	526 65	School Tax paid State Treasurer	5,658 14
Library Tax Colected	2 26	Sinking Fund paid State Treasurer	6,187 85
		Library Tax paid State Treasurer	2 26
Total	$26,935 98	Total	$26,935 98

NO. 12. CLINTON COUNTY.

JAMES V. KNIGHT, Auditor. JOHN G. CLARK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$12,881 61	Revenue Delinquent	$2,432 14
Assessed by Treasurer	13 68	School Tax Delinquent	1,968 04
Delinquencies Collected	794 54	Sinking Fund Delinquent	1,763 73
School Tax on Duplicate	10,359 87	Taxes Refunded	82 59
Assessed by Treasurer	11 08	Printing	43 80
Delinquencies Collected	518 08	Treasurer's Fees	340 87
Sinking Fund on Duplicate	11,244 81	Mileage	8 00
Assessed by Treasurer	10 08	Revenue paid State Treasurer	11,012 77
Delinquencies Collected	524 71	School Tax paid State Treasurer	8,899 33
Library Tax Collected	26 23	Sinking Fund paid State Treasurer	9,807 19
		Library Tax paid State Treasurer	26 23
Total	$36,384 69	Total	$36,384 69

NO. 13. CRAWFORD COUNTY.

DUNBAR PATRICK, Auditor. WM. L. TEMPLE, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$4,117 10	Revenue Delinquent	$1,074 57
Assessed by Treasurer	14 66	School Tax Delinquent	870 70
Delinquencies Collected	369 10	Sinking Fund Delinquent	721 56
School Tax on Duplicate	3,320 32	Erroneous Assessments	42 18
Assessed by Treasurer	12 52	Treasurer's Fees	155 03
Delinquencies Collected	237 05	Mileage	27 20
Sinking Fund on Duplicate	3,311 00	Revenue paid State Treasurer	3,310 50
Assessed by Treasurer	12 33	School Tax paid State Treasurer	2,686 61
Delinquencies Collected	296 03	Sinking Fund paid State Treasurer	2,801 76
Library Tax Collected	14 75	Library Tax paid State Treasurer	14 75
Total	$11,704 86	Total	$11,704 86

No. 14. DAVIESS COUNTY.

N. G. READ, Auditor. GEORGE W. MCCAFFERTY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,963 31	Revenue Delinquent	$2,292 57
Assessed by Treasurer	42 64	School Tax Delinquent	1,846 52
Delinquencies Collected	2,153 03	Sinking Fund Delinquent	1,539 56
School Tax on Duplicate	8,037 50	Taxes Refunded	160 82
Assessed by Treasurer	34 23	Treasurer's Fees	327 08
Delinquencies Collected	1,418 66	Mileage	54 72
Sinking Fund on Duplicate	8,579 83	Revenue paid State Treasurer	9,766 03
Assessed by Treasurer	38 45	School Tax paid State Treasurer	7,713 54
Delinquencies Collected	1,519 22	Sinking Fund paid State Treasurer	8,565 63
Railroad Tax Collected	509 60	Library Tax paid State Treasurer	75 93
Library Tax Collected	75 93		
Total	$32,372 40	Total	$32,372 40

NO. 15. DEARBORN COUNTY.

RICHARD D. SLATER, JR., Auditor. THOMAS KILNER, Teasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$19,001 27	Revenue Delinquent	$2,503 46
Assessed by Treasurer	101 66	School Tax Delinquent	2,030 96
Delinquencies Collected	462 50	Sinking Fund Delinquent	1,672 67
School Tax on Duplicate	15,254 98	Erroneous Assessments	1,188 04
Assessed by Treasurer	81 71	Taxes Refunded	128 00
Delinquencies Collected	371 48	Treasurer's Fees	548 51
Sinking Fund on Duplicate	17,077 87	Mileage	16 00
Assessed by Treasurer	90 21	Revenue paid State Treasurer	16,839 89
Delinquencies Collected	462 55	School Tax paid State Treasurer	13,768 71
Railroad Tax Collected	1,575 53	Sinking Fund paid State Treasurer	15,783 55
Library Tax Collected	23 14	Library Tax paid State Treasurer	23 14
Total	$54,502 93	Total	$54,502 93

NO. 16. DECATUR COUNTY.

JOHN D. SPILMAN, Auditor. WILLIAM L. MILLER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$19,941 98	Revenue Delinquent	$3,795 96
Assessed by Treasurer	383 24	School Tax Delinquent	3,081 49
Delinquencies Collected	1,727 57	Sinking Fund Delinquent	2,900 89
School Tax on Duplicate	16,017 26	Erroneous Assessments	561 68
Assessed by Treasurer	312 47	Taxes Refunded	78 69
Delinquencies Collected	1,109 31	Printing	144 86
Sinking Fund on Duplicate	18,200 10	Treasurer's Fees	629 82
Assessed by Treasurer	355 57	Mileage	7 52
Delinquencies Collected	1,271 66	Revenue paid State Treasurer	17,916 44
Railroad Tax Collected	842 80	School Tax paid State Treasurer	14,416 95
Library Tax Collected	63 58	Sinking Fund paid State Treasurer	16,630 66
		Library Tax paid State Treasurer	63 58
Total	$60,228 54	Total	$60,228 54

NO. 17. DEKALB COUNTY.

WHEDON W. GRISWOLD, Auditor. FRANCIS D. RYAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$7,769 03	Revenue Delinquent	$2,175 33
Assessed by Treasurer	19 07	School Tax Delinquent	1,766 13
Delinquencies Collected	1,033 70	Sinking Fund Delinquent	1,396 91
School Tax on Duplicate	6,265 17	Erroneous Assessments	214 80
Assessed by Treasurer	14 24	Printing	106 30
Delinquencies Collected	678 01	Treasurer's Fees	291 11
Sinking Fund on Duplicate	6,234 24	Mileage	27 52
Assessed by Treasurer	19 07	Revenue paid State Treasurer	6,654 07
Delinquencies Collected	754 47	School Tax paid State Treasurer	5,381 19
Railroad Tax Collected	896 00	Sinking Fund paid State Treasurer	5,675 64
Total	$23,683 00	Total	$23,683 00

NO. 18. DELAWARE COUNTY.

JOHN L. MCCLINTOCK, Auditor. FRANK ELLIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$16,841 77	Revenue Delinquent	$2,114 58
Assessed by Treasurer	59 28	School Tax Delinquent	1,712 06
Delinquencies Collected	1,859 79	Sinking Fund Delinquent	1,502 58
School Tax on Duplicate	13,528 50	Erroneous Assessments	103 05
Assessed by Treasurer	47 94	Printing	35 98
Delinquencies Collected	877 34	Treasurer's Fees	483 46
Sinking Fund on Duplicate	15,188 77	Mileage	17 28
Assessed by Treasurer	43 68	Revenue paid State Treasurer	16,595 72
Delinquencies Collected	1,100 16	School Tax paid State Treasurer	12,938 26
Railroad Tax Collected	798 11	Sinking Fund paid State Treasurer	14,842 37
Library Tax Collected	55 01	Library Tax paid State Treasurer	55 01
Total	$50,400 35	Total	$50,400 35

NO. 19. DUBOIS COUNTY.

MARTIN FRIEDMANN, Auditor. WILLIAM BUTZ, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,334 12	Revenue Delinquent	$794 03
Assessed by Treasurer	31 30	School Tax Delinquent	644 58
Delinquencies Collected	616 47	Sinking Fund Delinquent	512 62
School Tax on Duplicate	5,100 54	Library Tax Delinquent	25 61
Assessed by Treasurer	25 26	Erroneous Assessments	40 90
Delinquencies Collected	379 76	Taxes Refunded	10 39
Sinking Fund on Duplicate	5,336 93	Printing	47 56
Assessed by Treasurer	24 06	Treasurer's Fees	211 68
Delinquencies Collected	493 18	Mileage	40 70
Library Tax Collected	292 70	Revenue paid State Treasurer	5,992 14
		School Tax paid State Treasurer	4,846 74
		Sinking Fund paid State Treasurer	5,207 03
		Library Tax paid State Treasurer	260 34
Total	$18,634 32	Total	$18,634 32

NO. 20. ELKHART COUNTY.

A. M. TUCKER, Auditor. WM. H. VENAMON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$20,111 18	Revenue Delinquent	$2,622 58
Assessed by Treasurer	97 34	School Tax Delinquent	2,156 13
Delinquencies Collected	690 65	Sinking Fund Delinquent	1,788 80
School Tax on DNplicate	16,173 63	Treasurer's Fees	560 24
Assessed by Treasurer	78 54	Mileage	33 60
Delinquencies Collected	443 00	Revenue paid State Treasurer	18,589 82
Sinking Fund on Luplicate	17,572 43	School Tax paid State Treasurer	15,050 44
Assessed by Treasurer	85 38	Sinking Fund paid State Treasurer	16,794 64
Delinquencies Collected	552 70		
Railroad Tax Collected	1,792 00		
Total	$57,596 25	Total	$57,596 25

NO. 21. FAYETTE COUNTY.

WILLIAM H. GREEN, Auditor. JAMES K. RHODES, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,023 05	Revenue Delinquent	$2,253 61
Assessed by Treasurer	21 68	School Tax Delinquent	1,818 14
Delinquencies Collected	1,055 35	Sinking Fund Delinquent	1,795 81
School Tax on Duplicate	12,052 02	Erroneous Assessments	561 53
Assessed by Treasurer	17 35	Treasurer's Fees	437 49
Delinquencies Collected	702 52	Mileage	9 60
Sinking Fund on Duplicate	11,015 05	Revenue paid State Treasurer	13,475 86
Assessed by Treasurer	21 68	School Tax paid State Treasurer	10,846 06
Delinquencies Collected	814 28	Sinking Fund paid State Treasurer	12,733 82
Railroad Tax Collected	178 94	Library Tax paid State Treasurer	42 21
Library Tax Collected	42 21		
Total	$43,974 13	Total	$43,974 13

NO. 22. FLOYD COUNTY.

CHARLES SACKETT, Auditor. VALENTINE GRAF, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$20,685 14	Revenue Delinquent	$4,697 07
Assessed by Treasurer	111 78	School Tax Delinquent	3,737 63
Delinquencies Collected	1,400 98	Sinking Fund Delinquent	3,600 28
School Tax on Duplicate	16,521 09	Erroneous Assessment	668 58
Assessed by Treasurer	88 56	Printing	91 63
Delinquencies Collected	878 07	Treasurer's Fees	523 11
Sinking Fund on Duplicate	18,938 29	Mileage	18 25
Assessed by Treasurer	98 56	Revenue paid State Treasurer	16,931 54
Delinquencies Collected	1,120 80	School Tax paid State Treasurer	13,554 80
Library Tax Collected	56 04	Sinking Fund paid State Treasurer	16,020 38
		Library Tax paid State Treasurer	56 04
Total	$59,899 31	Total	$59,899 31

NO. 23. FOUNTAIN COUNTY.

DAVID WEBB, Auditor. WILLIAM LAMB,, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$14,961 12	Revenue Delinquent	$2,971 47
Assessed by Treasurer	5 34	School Tax Delinquent	2,404 59
Delinquencies Collected	922 45	Sinking Fund Delinquent	2,142 86
School Tax on Duplicate	12,024 52	Treasurer's Fees	306 39
Assessed by Treasurer	4 31	Mileage	16 00
Delinquencies Collected	590 32	Revenue paid State Treasurer	12,742 66
Sinking Fund on Duplicate	13,291 92	School Tax paid State Treasurer	10,214 56
Assessed by Treasurer	4 14	Sinking Fund paid State Treasurer	11,743 56
Delinquencies Collected	737 97	Library Tax paid State Treasurer	36 86
Library Tax Collected	36 86		
Total	$42,578 95	Total	$42,578 95

NO. 24. FRANKLIN COUNTY.

C. B. Bentley, Auditor. John B. Moorman, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$16,379 65	Revenue Delinquent	$1,960 37
Assessed by Treasurer	240 99	School Tax Delinquent	1,589 60
Delinquencies Collected	566 89	Sinking Fund Delinquent	1,321 94
School Tax on Duplicate	13,160 32	Taxes Refunded	88 79
Assessed by Treasurer	193 19	Printing	107 07
Delinquencies Collected	563 95	Treasurer's Fees	391 34
Sinking Fund on Duplicate	14,681 65	Mileage	1 98
Assessed by Treasurer	229 01	Revenue paid State Treasurer	14,923 40
Delinquencies Collected	454 59	School Tax paid State Treasurer	12,098 83
		Sinking Fund paid State Treasurer	13,786 92
Total	$46,270 24	Total	$46,270 24

NO. 25. FULTON COUNTY.

Dan. Agnew, Auditor. William P. Ball, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,266 83	Revenue Delinquent	$1,251 31
Assessed by Treasurer	15 97	School Tax Delinquent	1,015 58
Delinquencies Collected	1,108 86	Sinking Fund Delinquent	815 10
School Tax on Duplicate	5,050 72	Erroneous Assessments	36 54
Assessed by Treasurer	12 95	Taxes Refunded	58 65
Delinquencies Collected	735 36	Treasurer's Fees	191 75
Sinking Fund on Duplicate	5,148 44	Mileage	29 88
Assessed by Treasurer	9 36	Revenue paid State Treasurer	5,966 60
Delinquencies Collected	757 44	School Tax paid State Treasurer	4,756 61
		Sinking Fund paid State Treasurer	4,983 91
Total	$19,105 93	Total	$19,105 93

NO. 26. GIBSON COUNTY.

JOHN C. HOLCOMB, Auditor. CALEB TRIPPET, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$16,090 48	Revenue Delinquent	$1,775 98
Assessed by Treasurer	134 88	School Tax Delinquent	1,438 72
Delinquencies Collected	225 89	Sinking Fund Delinquent	1,232 28
School Tax on Duplicate	12,925 70	Erroneous Assessments	175 23
Assessed by Treasurer	108 60	Treasurer's Fees	464 50
Delinquencies Collected	170 24	Mileage	26 40
Sinking Fund on Duplicate	14,470 30	Revenue paid State Treasurer	14,352 05
Assessed by Treasurer	121 73	School Tax paid State Treasurer	11,713 64
Delinquencies Collected	198 53	Sinking Fund paid State Treasurer	13,267 55
Total	$44,446 35	Total	$44,446 35

NO. 27. GRANT COUNTY.

WILLIAM NEAL, Auditor. JOHN C. NOTTINGHAM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,825 85	Revenue Delinquent	$3,169 12
Assessed by Treasurer	88 23	School Tax Delinquent	2,561 85
Delinquencies Collected	1,928 07	Sinking Fund Delinquent	2,375 37
School Tax on Duplicate	7,910 68	Erroneous Assessments	9,964 69
Assessed by Treasurer	60 48	Treasurer's Fees	250 50
Delinquencies Collected	1,245 03	Mileage	12 00
Sinking Fund on Duplicate	8,327 63	Revenue paid State Treasurer	4,591 30
Assessed by Treasurer	50 91	School Tax paid State Treasurer	5,117 98
Delinquencies Collected	1,117 19	Sinking Fund paid State Treasurer	2,511 26
Library Tax Collected	55 85	Library Tax paid State Treasurer	55 85
Total	$30,609 92	Total	$30,609 92

NO. 28. GREENE COUNTY.

O. T. Barker, Auditor. Henry C. Owen, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,806 02	Revenue Delinquent	$2,539 35
Assessed by Treasurer	86 57	School Tax Delinquent	2,057 00
Delinquencies Collected	807 25	Sinking Fund Delinquent	1,773 16
School Tax on Duplicate	8,697 79	Treasurer's Fees	403 69
Assessed by Treasurer	69 79	Mileage	25 60
Delinquencies Collected		Revenue paid State Treasurer	8,922 45
Sinking Fund on Duplicate	9,223 00	School Tax paid State Treasurer	7,241 46
Assessed by Treasurer	71 58	Sinking Fund paid State Treasurer	7,966 12
Delinquencies Collected	635 95	Library Tax paid State Treasurer	31 08
Library Tax Collected	31 08		
Total	$30,959 91	Total	$30,959 91

NO. 29. HAMILTON COUNTY.

John W. Pfaff, Auditor. Isaac W. Stanton, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$12,993 17	Revenue Delinquent	$2,090 82
Assessed by Treasurer	62 85	School Tax Delinquent	1,694 42
Delinquencies Collected	635 69	Sinking Fund Delinquent	1,436 18
School Tax on Duplicate	10,455 46	Erroneous Assessments	151 63
Assessed by Treasurer	51 00	Taxes Refunded	96 10
Delinquencies Collected	407 52	Treasurer's Fees	391 90
Sinking Fund on Duplicate	11,200 44	Mileage	3 50
Assessed by Treasurer	44 99	Revenue paid State Treasurer	11,342 13
Delinquencies Collected	488 78	School Tax paid State Treasurer	9,075 50
Library Tax Collected	24 42	Sinking Fund paid State Treasurer	10,057 72
		Library Tax paid State Treasurer	24 42
Total	$36,364 32	Total	$36,364 32

NO. 30. HANCOCK COUNTY.

JONATHAN TAGUE, Auditor. ROBERT B. BROWN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$11,328 47	Revenue Delinquent	$1,761 17
Assessed by Treasurer	29 24	School Tax Delinquent	1,426 56
Delinquencies Collected	613 19	Sinking Fund Delinquent	1,229 57
School Tax on Duplicate	9,106 73	Erroneous Assessments	150 20
Assessed by Treasurer	23 39	Printing	127 78
Delinquencies Collected	394 61	Treasurer's Fees	363 34
Sinking Fund on Duplicate	10,009 06	Mileage	3 20
Assessed by Treasurer	29 24	Revenue paid State Treasurer	9,907 32
Delinquencies Collected	493 31	School Tax paid State Treasurer	8,055 25
Library Tax Collected	23 98	Sinking Fund paid State Treasurer	9,002 85
		Library Tax paid State Treasurer	23 98
Total	$32,051 22	Total	$32,051 22

NO. 31. HARRISON COUNTY.

SAMUEL J WRIGHT, Auditor. EDWARD HARBISON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,370 83	Revenue Delinquent	$2,036 60
Assessed by Treasurer	69 43	School Tax Delinquent	1,651 35
Delinquencies Collected	628 46	Sinking Fund Delinquent	1,378 95
School Tax on Duplicate	8,352 59	Erroneous Assessments	103 60
Assessed by Treasurer	57 16	Taxes Refunded	5 77
Delinquencies Collected	393 21	Treasurer's Fees	357 73
Sinking Fund on Duplicate	8,692 62	Mileage	47 36
Assessed by Treasurer	50 43	Revenue paid State Treasurer	8,752 20
Delinquencies Collected	399 39	School Tax paid State Treasurer	7,117 17
Library Tax Collected	24 54	Sinking Fund paid State Treasurer	7,563 39
		Library Tax paid State Treasurer	24 54
Total	$29,038 66	Total	$29,038 66

NO. 32. HENDRICKS COUNTY.

WILLIAM M. HESS, Auditor. ERASTUS F. HUNT, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$19,822 20	Revenue Delinquent	$3,031 81
Delinquencies Collected	957 32	School Tax Delinquent	2,452 84
School Tax on Duplicate	15,921 23	Sinking Fund Delinquent	2,209 73
Delinquencies Collected	1,613 42	Erroneous Assessments	152 56
Sinking Fund on Duplicate	17,916 63	Treasurer's Fees	581 67
Delinquencies Collected	766 34	Mileage	3 50
Railroad Tax Collected	1,235 59	Revenue paid State Treasurer	17,831 71
Library Tax Collected	40 61	School Tax paid State Treasurer	15,390 68
		Sinking Fund paid State Treasurer	16,578 23
		Library Tax paid State Treasurer	40 61
Total	$58,273 34	Total	$58,273 34

NO. 33. HENRY COUNTY.

SETH S. BENNETT, Auditor. ROBERT M. GRUBBS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$21,232 52	Revenue Delinquent	$3,209 33
Assessed by Treasurer	56 66	School Tax Delinquent	2,572 98
Delinquencies Collected	338 36	Sinking Fund Delinquent	2,437 82
School Tax on Duplicate	17,028 29	Erroneous Assessments	408 16
Assessed by Treasurer	41 31	Treasurer's Fees	510 89
Delinquencies Collected	219 80	Mileage	7 52
Sinking Fund on Duplicate	19,123 50	Revenue paid State Treasurer	18,173 21
Assessessed by Treasurer	36 63	School Tax paid State Treasurer	14,744 59
Delinquencies Collected	270 70	Sinking Fund paid State Treasurer	16,820 14
Railroad Tax Collected	536 87		
Total	$58,881 64	Total	$58,884 64

No. 34. HOWARD COUNTY.

LUTHER S. GRAY, Auditor. JOHN W. LORIN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$11,340 26	Revenue Delinquent	$3,642 47
Assessed by Treasurer	13 59	School Tax Delinquent	2,951 32
Delinquencies Collected	2,175 20	Sinking Fund Delinquent	2,171 72
School Tax on Duplicate	9,122 40	Erroneous Assessments	321 80
Assessed by Treasurer	10 90	Treasurer's Fees	273 17
Delinquencies Collected	1,392 13	Mileage	10 00
Sinking Fund on Duplicate	9,834 25	Revenue paid State Treasurer	9,733 71
Assessed by Treasurer	12 99	School Tax paid State Treasurer	7,540 57
Delinquencies Collected	1,740 17	Sinking Fund paid State Treasurer	8,692 76
Railroad Tax Collected	295 63	Library Tax paid State Treasurer	87 00
Library Tax Collected	87 00		
Total	$36,024 52	Total	$36,024 52

No. 35. HUNTINGTON COUNTY.

REUBEN C. EBERSOLE, Auditor. JACOB MISHLER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,309 87	Revenue Delinquent	$3,162 15
Assessed by Treasurer	2 76	School Tax Delinquent	2,560 56
Delinquencies Collected	1,952 93	Sinking Fund Delinquent	2,236 95
School Tax on Duplicate	8,302 95	Taxes Refunded	275 59
Assessed by Treasurer	2 20	Treasurer's Fees	224 54
Delinquencies Collected	1,282 28	Mileage	19 20
Sinking Fund on Duplicate	8,658 67	Revenue paid State Treasurer	8,873 56
Assessed by Treasurer	2 76	School Tax paid State Treasurer	6,948 04
Delinquencies Collected	1,5[illegible]5 24	Sinking Fund paid State Treasurer	7,779 07
Library Tax Collected	77 50	Library Tax paid State Treasurer	77 50
Total	$32,157 16	Total	$32,157 16

NO. 36. JACKSON COUNTY.

RALPH APPLEWHITE, Auditor. JAMES H. GREEN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$16,189 93	Revenue Delinquent	$2,441 21
Assessed by Treasurer	148 87	School Tax Delinquent	2,083 28
Delinquencies Collected	538 31	Sinking Fund Delinquent	1,639 01
School Tax on Duplicate	13,012 31	Erroneous Assessments	277 55
Assessed by Treasurer	120 17	Taxes Refunded	261 94
Delinquencies Collected	344 83	Treasurer's Fees	575 73
Sinking Fund on Duplicate	14,449 11	Mileage	32 00
Assessed by Treasurer	109 32	Revenue paid State Treasurer	14,471 56
Delinquencies Collected	430 84	School Tax paid State Treasurer	11 677 63
Rail Road Tax Collected	1,559 26	Sinking Fund paid State Treasurer	13,443 09
Total	$46,902 95	Total	$46,902 95

NO. 37. JASPER COUNTY.

IRA W. YEOMAON, Auditor. THOMAS BOROUGHS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$5,061 33	Revenue Delinquent	$1,726 63
Assessed by Treasurer	32 51	School Tax Delinquent	1,393 73
Delinquencies Collected	946 10	Sinking Fund Delinquent	1,398 34
School Tax on Duplicate	4,067 40	Taxes Refunded	24 86
Assessed by Treasurer	26 13	Printing	77 39
Delinquencies Collected	626 48	Treasurer's Fees	194 80
Sinking Fund on Duplicate	4,511 12	Mileags	20 00
Assessed by Treasurer	27 78	Revenue paid State Treasurer	4,151 91
Delinquencies Collected	685 07	School Tax paid State Treasurer	3,295 80
Library Tax Collected	33 12	Sinking Fund paid State Treasurer	3,700 46
		Library Tax paid State Treasurer	33 12
Total	$16,017 04	Total	$16,017 04

NO. 38. JAY COUNTY.

S. B. H. Shanks, Auditor. Samuel F. Hiatt, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$7,691 05	Revenue Delinquent	$2,135 31
Assessed by Treasurer	17 42	School Tax Delinquent	1,725 19
Delinquencies Collected	783 43	Sinking Fund Delinquent	1,476 07
School Tax on Duplicate	5,714 13	Erroneous Assessments	68 59
Assessed by Treasurer	14 07	Treasurer's Fees	197 77
Delinquencies Collected	532 74	Mileage	48 00
Sinking Fund on Duplicate	5,853 85	Revenue paid State Treasurer	5,578 52
Assessed by Treasurer	12 61	School Tax paid State Treasurer	4,516 99
Delinquencies Collected	626 75	Sinking Fund paid State Treasurer	4,899 61
Total	$20,646 05	Total	$20,646 05

NO. 39. JEFFERSON COUNTY.

Almond Daniels, Auditor. W. Y. Monroe, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,472 94	Revenue Delinquent	$5,488 52
Assessed by Treasurer	57 01	School Tax Delinquent	4,425 37
Delinquencies Collected	594 80	Sinking Fund Delinquent	4,450 49
School Tax on Duplicate	14,946 52	Erroneous Assessments	216 32
Assessed by Treasurer	45 79	Taxes Refunded	33 13
Delinquencies Collected	380 67	Treasurer's Fees	430 86
Sinking Fund on Duplicate	16,428 15	Mileage	13 76
Assessed by Treasurer	50 99	Revenue paid State Treasurer	13,372 00
Delinquencies Collected	475 84	School Tax paid State Treasurer	10,894 41
Railroad Tax Collected	164 87	Sinking Fund paid State Treasurer	12,292 72
Library Tax Collected	23 80	Library Tax paid State Treasury	23 80
Total	$51,641 38	Total	$51,641 38

No. 40. JENNINGS COUNTY.

PATRICK D. BAUGHN, Auditor. ROBERT D. MCCAMMON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,285 86	Revenue Delinquent	$2,335 93
Assessed by Treasurer	25 62	School Tax Delinquent	1,891 94
Delinquencies Collected	676 47	Sinking Fund Delinquent	1,640 53
School Tax on Duplicate	7,475 02	Erroneous Assessments	16 68
Assessed by Treasurer	20 54	Treasurer's Fees	280 40
Delinquencies Collected	471 73	Mileage	10 40
Sinking Fund on Duplicate	7,895 67	Revenue paid State Treasurer	7,785 38
Assessed by Treasurer	25 62	School Tax paid State Treasurer	6,307 81
Delinquencies Collected	511 18	Sinking Fund paid State Treasurer	6,980 24
Railroad Tax Collected	831 60	Library Tax paid State Treasurer	27 09
Library. Tax Collected	27 09		
Total	$27,276 40	Total	$27,276 40

No. 41. JOHNSON COUNTY.

WILLIAM H. BARNETT, Auditor. WILLIAM S. RAGSDALE, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,026 21	Revenue Delinquent	$1,844 99
Assessed by Treasurer	296 02	School Tax Delinquent	1,494 73
Delinquencies Collected	503 70	Sinking Fund Delinquent	1,276 69
School Tax on Duplicate	14,474 13	Erroneous Assessments	818 68
Assessed by Treasurer	238 23	Taxes Refunded	60 68
Delinquencies Collected	286 40	Printing	111 90
Sinking Fund on Duplicate	16,430 80	Treasurer's Fees	530 87
Assessed by Treasurer	258 96	Mileage	9 60
Delinquencies Collected	179 00	Revenue paid State Treasurer	16,232 69
		School Tax paid State Treasurer	13,270 29
		Sinking Fund paid State Treasurer	15,042 33
Total	$50,693 45	Total	$50,693 45

NO. 42. KNOX COUNTY.

H. A. Foulks, Auditor. Henry Knirihm, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,640 48	Revenue Delinquent	$4,936 08
Assessed by Treasurer	72 20	School Tax Delinquent	3,980 68
Delinquencies Collected	2,513 07	Sinking Fund Delinquent	3,983 19
School Tax on Duplicate	12,564 66	Erroneous Assessments	138 32
Assessed by Treasurer	57 76	Printing	270 80
Delinquencies Collected	1,608 36	Treasurer's Fees	403 46
Sinking Fund on Duplicate	14,070 24	Mileage	21 60
Assessed by Treasurer	72 20	Revenue paid State Treasurer	12,881 54
Delinquencies Collected	2,010 06	School Tax paid State Treasurer	10,210 58
Library Tax Collected	100 52	Sinking Fund paid State Treasurer	11,782 78
		Library Tax paid State Treasurer	100 52
Total	$48,709 55	Total	$48,709 55

NO. 43. KOSCIUSKO COUNTY.

Wm. B. Funk, Auditor. Edward Moon, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,916 16	Revenue Delinquent	$3,345 23
Assessed by Treasurer	49 05	School Tax Delinquent	2,709 55
Delinquencies Collected	1,704 35	Sinking Fund Delinquent	2,342 92
School Tax on Duplicate	12,806 98	Treasurer's Fees	543 28
Assessed by Treasurer	39 38	Mileage	20 16
Delinquencies Collected	1,084 58	Revenue paid State Treasurer	14,374 23
Sinking Fund on Duplicate	13,702 26	School Tax paid State Treasurer	11,512 30
Assessed by Treasurer	34 60	Sinking Fund paid State Treasurer	12,591 97
Delinquencies Collected	1,102 05	Library Tax paid State Treasurer	38 73
Rail Road Tax Collected	1,000 23		
Library Tax Collected	38 73		
Total	$47,478 37	Total	$47,478 37

No. 44. LAGRANGE COUNTY.

ISAIAH PIATT, Auditor. JACOB NEWMAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,582 55	Revenue Delinquent	$1,161 44
Assessed by Treasurer	131 56	School Tax Delinquent	942 24
Delinquencies Collected	313 58	Sinking Fund Delinquent	769 02
School Tax on Duplicate	8,509 61	Erroneous Assessments	195 13
Assessed by Treasurer	106 18	Taxes Refunded	15 36
Delinquencies Collected	201 73	Treasurer's Fees	369 86
Sinking Fund on Duplicate	9,300 12	Mileage	32 00
Assessed by Treasurer	103 36	Revenue paid State Treasurer	9,560 25
Delinquencies Collected	220 55	School Tax paid State Treasurer	7,811 96
Error in Settlement Sheet	1 00	Sinking Fund paid State Treasurer	8,612 78
Total	$29,470 04	Total	$29,470 04

NO. 45. LAKE COUNTY.

JAMES H. LUTHER, Auditor. ADAM SCHMAL, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,748 19	Revenue Delinquent	$1,703 77
Assessed by Treasurer	8 09	School Tax Delinquent	1,378 33
Delinquencies Collected	690 30	Sinking Fund Delinquent	1,868 06
School Tax on Duplicate	5,431 79	Erroneous Assessments	1 10
Assessed by Treasurer	6 52	Treasurer's Fees	355 08
Delinquencies Collected	441 79	Mileage	32 20
Sinking Fund on Duplicate	8,626 48	Revenue paid State Treasurer	6,446 55
Assessed by Treasurer	10 32	School Tax paid State Treasurer	5,211 03
Delinquencies Collected	276 12	Sinking Fund paid State Treasurer	8,171 24
Library Tax Collected	2,927 76	Library Tax paid State Treasurer	27 53
Railroad Tax Collected	27 53		
Total	$25,191 89	Total	$25,191 89

NO. 46. LAPORTE COUNTY.

JASPER PACKARD, Auditor. D. C. ALEXANDER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$19,816 94	Revenue Delinquent	$4,131 66
Delinquencies Collected	536 35	School Tax Delinquent	3,339 84
School Tax on Duplicate	15,956 49	Sinking Fund Delinquent	3,094 82
Delinquencies Collected	343 29	Erroneous Assessments	99 09
Sinking Fund on Duplicate	17,478 76	Taxes Refunded	79 45
Delinquencies Collected	429 08	Treasurer's Fees	658 20
Rail Road Tax Collected	2,336 50	Mileage	23 04
Library Tax Collected	21 46	Revenue paid State Treasurer	16,677 65
		School Tax paid State Treasurer	13,556 40
		Sinking Fund paid State Treasurer	15,267 26
		Library Tax paid State Treasurer	21 46
Total	$56,948 87	Total	$56,948 87

NO. 37. LAWRENCE COUNTY.

CHARLES T. WOOLFOLK, Auditor. HUGH ERWIN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,572 71	Revenue Delinquent	$2,114 44
Assessed by Treasurer	241 65	School Tax Delinquent	1,708 94
Delinquencies Collected	663 42	Sinking Fund Delinquent	1,617 55
School Tax on Duplicate	12,499 76	Ersoneous Assessments	865 52
Assessed by Treasurer	202 30	Printing	42 80
Delinquencies Collected	450 64	Treasurer's Fees	539 84
Sinking Fund on Duplicate	14,325 30	Mileags	12 00
Assessed by Treasurer	220 45	Revenue paid State Treasurer	13,722 95
Delinquencies Collected	500 13	School Tax paid State Treasurer	11,205 24
		Sinking Fund paid State Treasurer	12,847 08
Total	$44,676 36	Total	$44,676 36

No. 48. MADISON COUNTY.

JAMES M. DICKSON, Auditor. JOSEPH PUGH, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,687 03	Revenue Delinquent	$3,697 26
Assessed by Treasurer	108 37	School Tax Delinquent	2,988 82
Delinquencies Collected	4,102 95	Sinking Fund Delinquent	2,767 87
School Tax on Duplicate	12,603 04	Erroneous Assessments	211 88
Assessed by Treasurer	86 70	Printing	276 76
Delinquencies Collected	2,612 51	Treasurer's Fees	474 35
Sinking Fund on Duplicate	13,770 07	Mileage	5 76
Assessed by Treasurer	108 37	Revenue paid State Treasurer	15,715 99
Delinquencies Collected	3,285 86	School Tax paid State Treasurer	12,252 89
Library Tax Collected	133 06	Sinking Fund paid State Treasurer	13,973 32
		Library Tax paid State Treasurer	133 06
Total	$52,497 96	Total	$52,497 96

NO. 49. MARION COUNTY.

GEORGE F. MCGINNIS, Auditor. ARTHUR L. WRIGHT, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$77,419 27	Revenue Delinquent	$14,421 72
Delinquencies Collected	1,029 60	School Tax Delinquent	11,535 86
School Tax on Duplicate	61,8 8 18	Sinking Fund Delinquent	13,442 44
Delinquencies Collected	660 00	Erroneous Assessments	260 98
Sinking Fund on Duplicate	72,131 81	Taxes Refunded	388 63
Delinquencies Collected	763 01	Treasurer's Fees	1,628 05
Library Tax Collected	38 15	Revenue paid State Treasurer	62,945 87
		School Tax paid State Treasurer	50,802 22
		Sinking Fund paid State Treasurer	58,415 50
		Library Tax paid State Treasurer	38 15
Total	$218,909 42	Total	$213,909 42

NO. 50. MARSHALL COUNTY.

A. C. Thompson, Auditor. M. W. Downey, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,835 05	Revenue Delinquent	$2,787 08
Assessed by Treasurer	158 34	School Tax Delinquent	2,069 78
Delinquencies Collected	808 64	Sinking Fund Delinquent	1,855 69
School Tax on Duplicate	8,728 54	Erroneous Assessment	97 56
Assessed by Treasurer	128 53	Taxes Refunded	63 97
Delinquencies Collected	630 77	Printing	22 26
Sinking Fund on Duplicate	9,022 48	Treasurer's Fees	367 65
Assessed by Treasurer	122 54	Mileage	32 00
Delinquencies Collected	808 64	Revenue paid State Treasurer	9,118 05
Railroad Tax Collected	1,091 32	School Tax paid State Treasurer	7,683 70
		Sinking Fund paid State Treasurer	8,237 11
Total	$32,334 85	Total	$32,334 85

NO. 51. MARTIN COUNTY.

James C. O'Brien, Auditor. Ephraim Moser, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$4,889 14	Revenue Delinquent	$2,000 00
Assessed by Treasurer	42 25	School Tax Delinquent	1,600 00
Delinquencies Collected	1,650 00	Sinking Fund Delinquent	2,000 00
School Tax on Duplicate	3,969 41	Erroneous Assessments	44 66
Assessed by Treasurer	33 80	Treasurer's Fees	314 92
Delinquencies Collected	1,056 00	Mileage	16 00
Sinking Fund on Duplicate	4,052 14	Revenue paid State Treasurer	4,577 11
Assessed by Treasurer	42 25	School Tax paid State Treasurer	3,602 55
Delinquencies Collected	1,320 00	Sinking Fund paid State Treasurer	3,445 75
Railroad Tax Collected	546 00		
Total	$17,600 99	Total	$17,600 99

NO. 52. MIAMI COUNTY.

M. D. Ellis, Auditor. James T. Miller, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$14,017 82	Revenue Delinquent	$2,179 34
Assessed by Treasurer	50 05	School Tax Delinquent	1,769 10
Delinquencies Collected	714 82	Sinking Fund Delinquent	1,419 08
School Tax on Duplicate	11,293 79	Erroneous Assessments	218 31
Assessed by Treasurer	40 28	Treasurer's Fees	358 38
Delinquencies Collected	457 60	Mileage	11 52
Sinking Fund on Duplicate	12,211 06	Revenue paid State Treasurer	12,332 67
Assessed by Treasurer	41 56	School Tax paid State Treasurer	9,950 27
Delinquencies Collected	572 00	Sinking Fund paid State Treasurer	11,160 31
Library Tax Collected	28 60	Library Tax paid State Treasurer	28 60
Total	$39,427 58	Total	$39,427 58

NO. 53. MONROE COUNTY.

Henry F. Perry, Auditor. David V. Buskirk, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,830 18	Revenue Delinquent	$1,968 29
Assessed by Treasurer	145 16	School Tax Delinquent	1,591 79
Delinquencies Collected	135 00	Sinking Fund Delinquent	1,444 33
School Tax on Duplicate	8,715 41	Erroneous Assessments	423 83
Assessed by Treasurer	115 32	Treasurer's Fees	300 16
Delinquencies Collected	278 00	Mileage	8 32
Sinking Fund on Duplicate	9,593 02	Revenue paid State Treasurer	9,175 93
Assessed by Treasurer	145 24	School Tax paid State Treasurer	7,430 25
Delinquencies Collected	348 00	Sinking Fund paid State Treasurer	8,384 23
Railroad Tax Collected	121 80	Library Tax paid State Treasury	17 40
Library Tax Collected	17 40		
Total	$30,744 53	Total	$30,744 53

NO. 54. MONTGOMERY COUNTY.

ISAAC M. VANCE, Auditor. ROBERT H. MYRICK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$25,358 16	Revenue Delinquent	$3,791 75
Assessed by Treasurer	146 81	School Tax Delinquent	3,067 96
Delinquencies Collected	1,896 60	Sinking Fund Delinquent	2,755 55
School Tax on Duplicate	20,362 92	Erroneous Assessments	238 47
Assessed by Treasurer	118 29	Treasurer's Fees	712 63
Delinquencies Collected	1,218 10	Mileage	7 20
Sinking Fund on Duplicate	23,066 76	Revenue paid State Treasurer	23,150 63
Assessed by Treasurer	121 01	School Tax paid State Treasurer	18,553 64
Rail Road Tax Collected	1,388 88	Sinking Fund paid State Treasurer	21,399 70
Library Tax Collected	69 44	Library Tax paid State Treasurer	69 44
Total	$73,746 97	Total	$73,746 97

NO. 55. MORGAN COUNTY.

ROBERT JOHNSON, Auditor. JOSEPH R. SHELTON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$13,914 78	Revenue Delinquent	$2,443 31
Assessed by Treasurer	137 90	School Tax Delinquent	1,975 65
Delinquencies Collected	931 21	Sinking Fund Delinquent	1,751 05
School Tax on Duplicate	11,182 06	Erroneous Assessments	1,266 97
Assessed by Treasurer	109 90	Taxes Refunded	134 10
Delinquencies Collected	593 90	Treasurer's Fees	382 17
Sinking Fund on Duplicate	12,363 26	Mileage	24 28
Assessed by Treasurer	116 98	Revenue paid State Treasurer	11,805 25
Delinquencies Collected	742 00	School Tax paid State Treasurer	9,504 93
Library Tax Collected	37 10	Sinking Fund paid State Treasurer	10,804 28
		Library Tax Collected	37 10
Total	$40,129 09	Total	$40,129 09

NO. 56. NEWTON COUNTY.

ALEXANDER EKEY, Auditor. ALEXANDER MYERS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$3,691 49	Revenue Delinquent	$1,452 70
Assessed by Treasurer	4 01	School Tax Delinquent	1,171 49
Delinquencies Collected	733 31	Sinking Fund Delinquent	1,173 10
School Tax on Duplicate	2,967 43	Printing	57 95
Assessed by Treasurer	3 22	Treasurer's Fees	163 64
Delinquencies Collected	469 32	Mileage	25 00
Sinking Fund on Duplicate	3,264 92	Revenue paid State Treasurer	2,836 59
Assessed by Treasurer	3 41	School Tax paid State Treasurer	2,268 48
Delinquencies Collected	586 71	Sinking Fund paid State Treasurer	2,574 87
Library Tax Collected	29 28	Library Tax paid State Treasurer	29 28
Total	$11,753 10	Total	$11,753 10

NO. 57. NOBLE COUNTY.

EDEN H. FISHER, Auditor. ISAAC MENDENHALL, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$11,237 12	Revenue Delinquent	$2,824 44
Assessed by Treasurer	33 02	School Tax Delinquent	2,297 68
Delinquencies Collected	1,040 05	Sinking Fund Delinquent	1,930 88
School Tax on Duplicate	9,055 02	Erroneous Assessments	32 85
Assessed by Treasurer	26 99	Treasurer's Fees	409 74
Delinquencies Collected	859 24	Mileage	28 80
Sinking Fund on Duplicate	9,274 97	Revenue paid State Treasurer	9,611 98
Assessed by Treasurer	20 36	School Tax paid State Treasurer	7,940 84
Delinquencies Collected	915 42	Sinking Fund paid State Treasurer	8,460 18
Railroad Tax Collected	1,075 20		
Total	$33,537 39	Total	$33,537 39

NO. 58. OHIO COUNTY.

SOLOMON K. KITTLE, Auditor. JOHN T. WHITLOCK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$3,893 27	Revenue Delinquent	$432 46
Assessed by Treasurer	32 36	School Tax Delinquent	351 19
Delinquencies Collected	134 47	Sinking Fund Delinquent	255 71
School Tax on Duplicate	3,116 86	Erroneous Assessments	30 28
Assessed by Treasurer	26 11	Treasurer's Fees	175 56
Delinquencies Collected	86 06	Mileage	17 60
Sinking Fund on Duplicate	3,449 56	Revenue paid State Treasurer	3,507 26
Assessed by Treasurer	25 76	School Tax paid State Treasurer	2,868 64
Delinquencies Collected	107 58	Sinking Fund paid State Treasurer	3,233 33
Library Tax Collected	5 38	Library Tax paid State Treasurer	5 38
Total	$10,877 41	Total	$10,877 41

NO. 59. ORANGE COUNTY.

L. B. COGSWELL, Auditor. H. H. POLSON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,890 84	Revenue Delinquent	$1,700 67
Assessed by Treasurer	25 70	School Tax Delinquent	1,375 80
Delinquencies Collected	873 44	Sinking Fund Delinquent	1,241 06
School Tax on Duplicate	7,927 00	Erroneous Assessments	128 43
Assessed by Treasurer	20 56	Printing	50 90
Delinquencies Collected	526 69	Taxes Refunded	73 10
Sinking Fund on Duplicate	8,754 43	Treasurer's Fees	355 00
Assessed by Treasurer	25 70	Mileage	33 12
Delinquencies Collected	708 86	Revenue paid State Treasurer	8,783 80
Railroad Tax Collected	40 10	School Tax paid State Treasurer	7,057 80
Library Tax Collected	32 92	Sinking Fund paid State Treasurer	7,993 64
		Library Tax paid State Treasurer	32 92
Total	$28,826 24	Total	$28,826 24

NO. 60. OWEN COUNTY.

GEORGE D. PHILLIPS, Auditor. JACOB V. WOLF, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$11,207 13	Revenue Delinquent	$2,640 74
Assessed by Treasurer	3 65	School Tax Delinquent	2,134 48
Delinquencies Collected	1,166 53	Sinking Fund Delinquent	1,983 11
School Tax on Duplicate	9,012 75	Erroneous Assessments	56 79
Assessed by Treasurer	2 95	Treasurer's Fees	295 80
Delinquencies Collected	746 26	Mileage	17 28
Sinking Fund on Duplicate	9,793 47	Revenue paid State Treasurer	9,563 49
Assessed by Treasurer	3 64	School Tax paid State Treasurer	7,626 65
Delinquencies Collected	933 20	Sinking Fund paid State Treasurer	8,605 22
Railroad Tax Collected	53 98	Library Tax	46 44
Library	46 44		
Total	$32,970 00	Total	$32,970 00

NO. 61. PARKE COUNTY.

J. H. TAIT, Auditor. J. H. LINDLEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,088 20	Revenue Delinquent	$1,967 61
Assessed by Treasurer	51 11	School Tax Delinquent	1,592 70
Delinquencies Collected	137 61	Sinking Fund Delinquent	1,410 82
School Tax on Duplicate	14,926 98	Erroneous Assessments	114 61
Assessed by Treasurer	43 00	Treasurer's Fees	517 66
Delinquencies Collected	91 03	Mileage	15 68
Sinking Fund on Duplicate	16,393 83	Revenue paid State Treasurer	15,992 83
Assessed by Treasurer	36 71	School Tax paid State Treasurer	13,026 94
Delinquencies Collected	110 09	Sinking Fund paid State Treasurer	14,843 61
Total	$49,482 46	Total	$49,482 46

NO. 62. PERRY COUNTY.

. J. Dela Hunt, Auditor. Titus Cummings, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$8,158 60	Revenue Delinqent	$1,941 30
Assessed by Treasurer	26 00	School Tax Delinquent	1,575 39
Delinquencies Collected	539 37	Sinking Fund Delinquent	1,278 29
School Tax on Duplicate	6,562 72	Treasurer's Fees	245 09
Assessed by Treasurer	21 04	Mileage	32 80
Delinquencies Collected	441 21	Revenue paid State Treasurer	6,620 39
Sinking Fund on Duplicate	6,784 00	School Tax paid State Treasurer	5,459 56
Assessed by Treasurer	26 00	Sinking Fund paid State Treasurer	5,847 50
Delinquencies Collected	431 40	Library Tax paid State Treasurer	21 57
Library Tax Collected	21 57		
Total	$23,021 89	Total	$23,021 89

NO. 63. PIKE COUNTY.

Levi Ferguson, Auditor. George Whitman, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$7,507 54	Revenue Delinquent	$1,445 35
Assessed by Treasurer	108 48	School Tax Delinquent	1,171 05
Delinquencies Collected	647 02	Sinking Fund Delinquent	1,037 21
School Tax on Duplicate	6,045 87	Erroneous Assessments	335 97
Assessed by Treasurer	87 16	Taxes Refunded	145 04
Delinquencies Collected	401 03	Printing	68 42
Sinking Fund on Duplicate	6,409 92	Treasurer's Fees	248 27
Assessed by Treasurer	97 06	Mileage	24 00
Delinquencies Collected	456 53	Revenue paid State Treasurer	6,427 84
Library Tax Collected	21 89	School Tax paid State Treasurer	5,222 14
		Sinking Fund paid State Treasurer	5,635 32
		Library Tax paid State Treasurer	21 89
Total	$21,782 50	Total	$21,782 50

No. 64. PORTER COUNTY.

Z. B. Fifield, Auditor. Albert E. Letts, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,531 51	Revenue Delinquent	$2,863 24
Assessed by Treasurer	20 00	School Tax Delinquent	2,317 55
Delinquencies Collected	1,065 77	Sinking Fund Delinquent	2,051 44
School Tax on Duplicate	7,671 19	Erroneous Assessments	98 66
Assessed by Treasurer	16 00	Treasurer's Fees	371 01
Delinquencies Collected	698 91	Mileage	28 32
Sinking Fund on Duplicate	8,152 11	Revenue paid State Treasurer	8,333 59
Assessed by Treasurer	20 00	School Tax paid State Treasurer	6,699 35
Delinquencies Collected	852 61	Sinking Fund paid State Treasurer	7,568 30
Railroad Tax Collected	2,306 36	Library Tax paid State Treasurer	42 63
Library Tax Collected	42 63		
Total	$30,377 09	Total	$30,377 09

NO. 65. POSEY COUNTY.

Jno. B. Gardiner, Auditor. Thomas Stevens, Teasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,563 84	Revenue Delinquent	$2,969 53
Assessed by Treasurer	45 65	School Tax Delinquent	2,403 48
Delinquencies Collected	1,186 71	Sinking Fund Delinquent	2,133 12
School Tax on Duplicate	12,508 70	Erroneous Assessments	268 61
Assessed by Treasurer	37 18	Taxes Refunded	61 40
Delinquencies Collected	759 49	Treasurer's Fees	495 22
Sinking Fund on Duplicate	13,835 24	Mileage	32 00
Assessed by Treasurer	25 84	Revenue paid State Treasurer	13,415 91
Delinquencies Collected	953 12	School Tax paid State Treasurer	10,804 34
Library Tax Collected	48 30	Sinking Fund paid State Treasurer	12,332 16
		Library Tax paid State Treasurer	48 30
Total	$44,964 07	Total	$44,964 07

NO. 66. PULASKI COUNTY.

JACOB NICKLES, Auditor. JOSEPH B. AGNEW, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$4,294 14	Revenue Delinquent	$1,191 09
Assessed by Treasurer	10 17	School Tax Delinquent	957 51
Delinquencies Collected	740 16	Sinking Fund Delinquent	899 08
School Tax on Duplicate	3,445 56	Treasurer's Fees	168 81
Assessed by Treasurer	8 21	Mileage	16 00
Delinquencies Collected	478 20	Revenue paid State Treasurer	3,747 55
Sinking Fund on Duplicate	3,628 39	School Tax paid State Treasurer	2,971 46
Assessed by Treasurer	7 77	Sinking Fund paid State Treasurer	3,125 14
Delinquencies Collected	467 04		
Total	$13,079 64	Total	$13,079 64

NO. 67. PUTNAM COUNTY.

WILLIAM S. MULHOLN, Auditor. JOSEPH B. SELLERS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$22,246 83	Revenue Delinquent	$2,304 07
Assessed by Treasurer	501 84	School Tax Delinquent	1,864 79
Delinquencies Collected	313 25	Sinking Fund Delinquent	1,658 03
School Tax on Duplicate	17,863 91	Erroneous Assessments	635 55
Assessed by Treasurer	405 45	Printing	469 26
Delinquencies Collected	200 48	Taxes Refunded	107 94
Sinking Fund on Duplicate	20,252 43	Treasurer's Fees	803 07
Assessed by Treasurer	455 67	Mileage	6 40
Delinquencies Collected	250 59	Revenue paid State Treasurer	20,414 63
Railroad Tax Collected	1,552 48	School Tax paid State Treasurer	16,739 15
Library Tax Collected	4 32	Sinking Fund paid State Treasurer	19,043 04
		Library Tax paid State Treasurer	4 32
Total	$64,050 25	Total	$64,050 25

NO. 68. RANDOLPH COUNTY.

WM. E. MURRAY, Auditor. ALVIN M. OWENS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$17,182 58	Revenue Delinquent	$4,770 15
Assessed by Treasurer	156 55	School Tax Delinquent	3,853 29
Delinquencies Collected	1,469 09	Sinking Fund Delinquent	3,658 33
School Tax on Duplicate	13,694 87	Erroneous Assessments	187 60
Assessed by Treasurer	126 26	Taxes Refunded	207 09
Delinquencies Collected	1,189 32	Printing	224 26
Sinking Fund on Duplicate	15,200 87	Treasurer's Fees	497 45
Assessed by Treasurer	126 56	Mileage	12 00
Delinquencies Collected	1,459 09	Revenue paid State Treasurer	13,809 76
Railroad Tax Collected	828 30	School Tax paid State Treasurer	11,277 71
		Sinking Fund paid State Treasurer	12,930 85
Total	$51,428 49	Total	$51,428 49

NO. 69. RIPLEY COUNTY.

PHIL. F. SEELINGER, Auditor. HENRY YATER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,656 80	Revenue Delinquent	$2,738 22
Assessed by Treasurer	25 03	School Tax Delinquent	2,219 11
Delinquencies Collected	1,717 55	Sinking Fund Delinquent	1,883 22
School Tax on Duplicate	7,783 10	Taxes Refunded	75 76
Assessed by Treasurer	20 03	Printing	114 00
Delinquencies Collected	1,099 24	Treasurer's Fees	273 38
Sinking Fund on Duplicate	7,912 60	Mileage	11 36
Assessessed by Treasurer	25 04	Revenue paid State Treasurer	8,356 28
Delinquencies Collected	1,374 04	School Tax paid State Treasurer	7,072 52
Railroad Tax Collected	1,290 10	Sinking Fund paid State Treasurer	7,137 56
		Amount held by ex-Treasurer	1,022 12
Total	$30,903 53	Total	$30,903 53

NO. 70. RUSH COUNTY.

EDWARD H. WOLFE, Auditor. EDWARD H. M. BERRY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$21,210 18	Revenue Delinquent	$3,453 57
Assessed by Treasurer	360 79	School Tax Delinquent	2,754 16
Delinquencies Collected	633 45	Sinking Fund Delinquent	2,712 73
School Tax on Duplicate	16,915 14	Erroneous Assessments	418 83
Assessed by Treasurer	288 65	Treasurer's Fees	565 99
Delinquencies Collected	405 07	Mileage	7 20
Sinking Fund on Duplicate	19,500 23	Revenue paid State Treasurer	18,303 79
Assessed by Treasurer	360 19	School Tax paid State Treasurer	14,733 13
Delinquencies Collected	506 76	Sinking Fund paid State Treasurer	17,231 06
Total	$60,180 46	Total	$60,180 46

NO. 71. SCOTT COUNTY.

AMBROSE D. HAWKINS, Auditor. WALLACE FARIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$ 4,101 26	Revenue Delinquent	$1,137 06
Delinquencies Collected	435 17	School Tax Delinquent	927 80
School Tax on Duplicate	3,304 22	Sinking Fund Delinquent	743 74
Delinquencies Collected	286 35	Erroneous Assessments	64 50
Sinking Fund on Duplicate	3,398 64	Treasurer's Fees	236 86
Delinquencies Collected	357 94	Mileage	18 72
Library Tax Collected	15 45	Revenue paid State Treasurer	3,248 42
		School Tax paid State Treasurer	2,644 35
		Sinking Fund paid State Treasurer	2,862 13
		Library Tax paid State Treasurer	15 45
Total	$11,899 03	Total	$11,899 03

NO. 72. SHELBY COUNTY.

ROBERT W. WILES, Auditor. FOUNTAIN G. ROBERTSON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$19,487 75	Revenue Delinquent	$3,181 63
Assessed by Treasurer	75 88	School Tax Delinquent	2,574 87
Delinquencies Collected	1,120 79	Sinking Fund Delinquent	2,294 22
School Tax on Duplicate	15,654 76	Erroneous Assessments	129 72
Assessed by Treasurer	60 98	Taxes Refunded	20 63
Delinquencies Collected	726 62	Treasurer's Fees	470 96
Sinking Fund on Duplicate	17,550 94	Mileage	6 73
Assessed by Treasurer	68 08	Revenue paid State Treasurer	17,545 20
Delinquencies Collected	817 72	School Tax paid State Treasurer	14,050 67
Railroad Tax Collected	969 44	Sinking Fund paid State Treasurer	16,216 90
Library Tax Collected	41 98	Library Tax paid State Treasurer	41 98
Total	$56,574 94	Total	$56,574 94

NO. 73. SPENCER COUNTY.

B. F. BRIDGES, Auditor. R. T. KERCHEVAL, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$11,444 56	Revenue Delinquent	$2,175 97
Assessed by Treasurer	34 18	School Tax Delinquent	1,763 25
Delinquencies Collected	714 46	Sinking Fund Delinquent	1,502 78
School Tax on Duplicate	9,209 33	Erroneous Assessments	327 51
Assessed by Treasurer	27 92	Treasurer's Fees	72 18
Delinquencies Collected	463 54	Mileage	29 12
Sinking Fund on Duplicate	9,834 13	Revenue paid State Treasurer	9,794 57
Assessed by Treasurer	17 38	School Tax paid State Treasurer	7,916 53
Delinquencies Collected	395 69	Sinking Fund paid State Treasurer	8,559 28
Library Tax Collected	20 15	Library Tax Collected	20 15
Total	$32,161 34	Total	$32,161 34

No. 74. STARK COUNTY.

JAMES H. ADAIR, Auditor. JOHN GOOD, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$1,827 50	Revenue Delinquent	$814 10
Delinquencies Collected	484 60	School Tax Delinquent	659 74
School Tax on Duplicate	1,473 48	Sinking Fund Delinquent	643 65
Delinquencies Collected	306 85	Mileage	89 60
Sinking Fund on Duplicate	1,532 90	Revenue paid State Treasurer	140 10
Delinquencies Collected	388 80	School Tax paid State Treasurer	32 00
Railroad Tax Collected	585 26	Sinking Fund paid State Treasurer	1,576 25
Library Tax Collected		Library Tax paid State Treasurer	1,287 65
			1,356 30
Total	6,599 39	Total	6,599 39

No. 75. ST. JOSEPH COUNTY.

ALFRED WHEELER, Auditor. EZEKIEL GREEN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$18,234 38	Revenue Delinquent	$2,639 52
Assessed by Treasurer	134 25	School Tax	2,141 67
Delinquencies Collected	721 94	Sinking Fund	1,738 93
School Tax on Duplicate	14,659 56	Erroneous Assessment	284 48
Assessed by Treasurer	107 61	Taxes Refunded	598 57
Delinquencies Collected	467 57	Treasurer's Fees	30 40
Sinking Fund on Duplicate	16,098 74	Mileage	15,998 51
Assessed by Treasurer	110 52	Revenue paid State Treasurer	12,996 76
Delinquencies Collected	397 84	School Tax paid State Treasurer	14,503 56
Railroad Tax Collected	19 88	Sinking Fund paid State Treasurer	19 88
Total	50,952 29	Total	50,952 29

NO. 76. STEUBEN COUNTY.

FRANCIS MACARTNEY, Auditor. C. F. KINNEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,311 49	Revenue Delinquent	$1,004 28
Assessed by Treasurer	41 95	School Tax Delinquent	814 47
Delinquencies Collected	360 43	Sinking Fund Delinquent	606 17
School Tax on Duplicate	5,087 44	Erroneous Assessments	107 89
Assessed by Treasurer	34 77	Taxes Refunded	21 65
Delinquencies Collected	232 35	Treasurer's Fees	218 11
Sinking Fund on Duplicate	5,159 88	Mileage	42 40
Assessed by Treasurer	19 73	Revenue paid State Treasurer	5,498 27
Delinquencies Collected	214 89	School Tax paid State Treasurer	4,501 16
Library Tax Collected	10 27	Sinking Fund paid State Treasurer	4,648 53
		Library Tax paid State Treasurer	10 27
Total	17,473 20	Total	17,473 20

NO. 77. SULLIVAN COUNTY.

MURRAY BRIGGS, Auditor. W. H. GRIFFIN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$12,011 56	Revenue Delinquent	$3,103 39
Assessed by Treasurer	31 82	School Tax Delinquent	2,511 77
Delinquencies Collected	1,288 07	Sinking Fund Delinquent	2,230 98
School Tax on Duplicate	9,664 49	Erroneous Assessments	160 36
Assessed by Treasurer	25 68	Printing	97 60
Delinquencies Collected	830 85	Treasurer's Fees	286 34
Sinking Fund on Duplicate	10,596 16	Mileage	17 50
Assessed by Treasurer	21 62	Revenue paid State Treasurer	9,970 14
Delinquencies Collected	1,033 22	School Tax paid State Treasurer	7,963 28
		Sinking Fund paid State Treasurer	9,165 71
Total	35,503 47	Total	35,503 47

NO. 78. SWITZERLAND COUNTY.

WILLIAM PATTEN, Auditor. FREDERICK L. COURVOISIER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$8,189 78	Revenue Delinquent	$1,506 12
Assessed by Treasurer	45 52	School Tax Delinquent	1,223 63
Delinquencies Collected	291 61	Sinking Fund Delinquent	943 91
School Tax on Duplicate	6,591 09	Erroneous Assessment	145 56
Assessed by Treasurer	36 88	Taxes Refunded	10 64
Delinquencies Collected	186 66	Printing	18 59
Sinking Fund on Duplicate	7,011 98	Treasurer's Fees	249 81
Assessed by Treasurer	32 30	Mileage	16 48
Delinquencies Collected	233 28	Revenue paid State Treasurer	6,807 96
Library Tax Collected	11 68	School Tax paid State Treasurer	5,543 22
		Sinking Fund paid State Treasurer	6,153 18
		Library Tax paid State Treasurer	11 68
Total	22,630 78	Total	22,630 78

NO. 79. TIPPECANOE COUNTY.

ANDREW J. CASTATER, Auditor. JACOB F. MARKS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$42,133 29	Revenue Delinquent	$11,476 16
Assessed by Treasurer	296 96	School Tax Delinquent	9,242 27
Delinquencies Collected	5,202 87	Sinking Fund Delinquent	9,636 57
School Tax on Duplicate	33,809 74	Erroneous Assessments	945 21
Assessed by Treasurer	239 22	Taxes Refunded	596 80
Delinquencies Collected	3,302 60	Printing	387 12
Sinking Fund on Duplicate	39,039 69	Treasurer's Fees	956 15
Assessed by Treasurer	247 75	Mileage	10 00
Delinquencies Collected	4,170 81	Revenue paid State Treasurer	35,513 41
Railroad Tax Collected	1,604 48	School Tax paid State Treasurer	28,127 12
Library Tax Collected	206 41	Sinking Fund paid State Treasurer	33,156 60
		Library Tax paid State Treasurer	206 41
Total	130,253 82	Total	130,253 82

NO. 80. TIPTON COUNTY.

W. S. Armstrong, Auditor. Hugh Dickey, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,803 86	Revenue Delinqent	$2,056 37
Assessed by Treasurer	65 60	School Tax Delinquent	1,654 98
Delinquencies Collected	1,464 10	Sinking Fund Delinquent	1,756 79
School Tax on Duplicate	2,476 12	Erroneous Assessments	291 37
Assessed by Treasurer	55 58	Treasurer's Fees	192 20
Delinquencies Collected	952 25	Mileage	6 40
Sinking Fund on Duplicate	5,812 66	Revenue paid State Treasurer	6,198 25
Assessed by Treasurer	62 59	School Tax paid State Treasurer	4,862 79
Delinquencies Collected	1,014 28	Sinking Fund paid State Treasurer	5,090 69
Railroad Tax Collected	392 80		
Total	22,109 8[illegible]	Total	22,109 8

NO. 81. UNION COUNTY.

Adin R. Bates, Auditor. Henry Husted, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$10,162 31	Revenue Delinquent	$970 14
Assessed by Treasurer	10 37	School Tax Delinquent	784 42
Delinquencies Collected	588 41	Sinking Fund Delinquent	719 95
School Tax on Duplicate	8,152 64	Erroneous Assessments	31 45
Assessed by Treasurer	8 37	Printing	53 12
Delinquencies Collected	378 55	Treasurer's Fees	441 18
Sinking Fund on Duplicate	9,478 90	Mileage	12 01
Assessed by Treasurer	7 97	Revenue paid State Treasurer	9,612 91
Delinquencies Collected	388 20	School Tax paid State Treasurer	7,822 95
Railroad Tax Collected	268 80	Sinking Fund paid State Treasurer	8,996 40
Library Tax Collected	20 43	Library Tax paid State Treasurer	20 43
Total	29,464 95	Total	29,464 95

NO. 82. VANDERBURG COUNTY.

VICTOR BISCH, Auditor. F. LUNKENHEIMER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$27,311 86	Revenue Delinquent	$5,355 35
Assessed by Treasurer	3,274 76	School Tax Delinquent	3,326 80
School Tax on Duplicate	21,934 73	Sinking Fund Delinquent	4,080 45
Assessed by Treasurer	2,622 52	Delinquencies of Previous Years	241 77
Sinking Fund on Duplicate	24,754 66	Treasurer's Fees	754 21
Assessed by Treasurer	3,208 16	Revenue paid State Treasurer	24,725 69
		School Tax paid State Treasurer	20,164 41
		Sinking Fund paid State Treasurer	23,458 01
Total	$83,106 69	Total	$83,106 69

NO. 83. VERMILLION COUNTY.

JAMES TARRENCE, Auditor. SAMUEL B. DAVIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,759 15	Revenue Delinquent	$1,627 13
Assessed by Treasurer	16 05	School Tax Delinquent	1,317 01
Delinquencies Collected	480 73	Sinking Fund Delinquent	1,168 11
School Tax on Duplicate	7,839 11	Erroneous Assessments	32 62
Assessed by Treasurer	12 90	Taxes Refunded	8 71
Delinquencies Collected	309 91	Printing	37 86
Sinking Fund on Duplicate	8,805 75	Treasurer's Fees	342 12
Assessed by Treasurer	13 64	Revenue paid State Treasurer	8,422 71
Delinquencies Collected	383 03	School Tax paid State Treasurer	6,821 68
Library Tax Collected	18 64	Sinking Fund paid State Treasurer	7,845 32
		Library Tax paid State Treasurer	18 64
Total	$27,641 91	Total	$27,641 91

NO. 84. VIGO COUNTY.

WILLIAM PADDOCK, Auditor. JAMES N. SHEPHERD, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$31,814 65	Revenue Delinquent	$5,905 58
Assessed by Treasurer	210 73	School Tax Delinquent	4,770 10
Delinquencies Collected	1,716 57	Sinking Fund Delinquent	4,537 63
School Tax on Duplicate	24,974 76	Erroneous Assessments	4,672 92
Assessed by Treasurer	168 59	Treasurer's Fees	813 83
Delinquencies Collected	1,373 35	Mileage	11 00
Sinking Fund on Duplicate	29,311 65	Revenue paid State Treasurer	26,942 40
Assessed by Treasurer	210 74	School Tax paid State Treasurer	21,373 01
Delinquencies Collected	1,716 58	Sinking Fund paid State Treasurer	25,836 47
Railroad Tax Collected	3,365 32		
Total	94,862 94	Total	94,862 04

NO. 85. WABASH COUNTY.

JOHN R. POLK, Auditor. CHARLES S. ELLIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$15,790 64	Revenue Delinquent	$2,181 92
Assessed by Treasurer	57 52	School Tax Delinquent	1,770 88
Delinquencies Collected	734 25	Sinking Fund Delinquent	1,494 32
School Tax on Duplicate	12,701 06	Erroneous Assessments	192 77
Assessed by Treasurer	46 83	Treasurer's Fees	381 15
Delinquencies Collected	471 92	Mileage	32 00
Sinking Fund on Duplicate	13,733 24	Revenue paid State Treasurer	14,088 01
Assessed by Treasurer	32 92	School Tax paid State Treasurer	11,386 66
Delinquencies Collected	587 12	Sinking Fund paid State Treasurer	12,624 80
Library Tax Colected	29 36	Library Tax	29 36
Total	44,184 87	Total	44,184 87

NO. 86. WARREN COUNTY.

WILLIAM H. THOMAS, Auditor. ALVIN HIGH, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$12,332 70	Revenue Delinquent	$2,325 19
Assessed by Treasurer	35 90	School Tax Delinquent	1,877 27
Delinquencies Collected	1,047 66	Sinking Fund Delinquent	1,810 32
School Tax on Duplicate	9,091 20	Taxes Refunded	199 11
Assessed by Treasurer	28 94	Treasurer's Fees	401 90
Delinquencies Collected	709 56	Mileage	12 00
Sinking Fund on Duplicate	11,280 88	Revenue paid State Treasurer	10,911 72
Assessed by Treasurer	27 46	School Tax paid State Treasurer	8,791 52
Delinquencies Collected	838 14	Sinking Fund paid State Treasurer	10,174 33
Railroad Tax Collected	290 92		
Total	36,493 36	Total	36,493 36

NO. 87. WARRICK COUNTY.

THOMAS J. DOWNS, Auditor. LEWIS J. MILLER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$11,511 76	Revenue Delinquent	$2,683 72
Assessed by Treasurer	129 12	School Tax Delinquent	2,168 92
Delinquencies Collected	856 54	Sinking Fund Delinquent	2,026 22
School Tax on Duplicate	9,285 02	Erroneous Assessments	444 04
Assessed by Treasurer	98 70	Printing	107 37
Delinquencies Collected	551 80	Taxes Refunded	176 80
Sinking Fund on Duplicate	10,0 8 79	Treasurer's Fees	364 60
Assessed by Treasurer	113 22	Mileage	7 80
Delinquencies Collected	689 79	Revenue paid State Treasurer	9,372 10
Library Tax Collected	34 45	School Tax paid State Treasurer	7,607 30
		Sinking Fund paid State Treasurer	8,349 87
		Library Tax paid State Treasurer	34 45
Total	33,313 19	Total	33,343 19

NO. 88. WASHINGTON COUNTY.

JAMES B. WILSON, Auditor. WM. P. GREENE, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$14,278 47	Revenue Delinquent	$1,655 75
Assessed by Treasurer	77 15	School Tax Delinquent	1,342 55
Delinquencies Collected	568 70	Sinking Fund Delinquent	1,116 95
School Tax on Duplicate	11,476 24	Erroneous Assessments	205 78
Assessed by Treasurer	62 30	Printing	166 10
Delinquencies Collected	332 84	Treasurer's Fees	431 79
Sinking Fund on Duplicate	12,674 56	Mileage	23 20
Assessed by Treasurer	59 74	Revenue paid State Treasurer	12,869 00
Delinquencies Collected	464 68	School Tax paid State Treasurer	10,466 50
Library Tax Collected	20 80	Sinking Fund paid State Treasurer	11,717 06
		Library Tax paid State Treasurer	20 80
Total	40,015 48	Total	40,015 48

No. 89. WAYNE COUNTY.

SYLVESTER JOHNSON, Auditor. JOHN SIM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$40,530 74	Revenue Delinquent	$7,000 51
Assessed by Treasurer	247 95	School Tax Delinquent	5,664 47
Delinquencies Collected	3,327 64	Sinking Fund Delinquent	5,622 67
School Tax on Duplicate	32,514 75	Erroneous Assessments	381 97
Assessed by Treasurer	198 21	Taxes Refunded	171 05
Delinquencies Collected	2,225 68	Treasurer's Fees	951 85
Sinking Fund on Duplicate	37,825 94	Mileage	10 08
Assessed by Treasurer	220 95	Revenue paid State Treasurer	36,778 33
Delinquencies Collected	2,715 82	School Tax paid State Treasurer	29,384 37
Railroad Tax Collected	1,011 47	Sinking Fund paid State Treasurer	34,853 85
Library Tax Collected	120 72	Library Tax paid State Treasurer	120 72
Total	120,939 87	Total	120,939 87

NO. 90. WELLS COUNTY.

S. M. Dailey, Auditor. Wm. H. Deam, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$6,313 76	Revenue Delinquent	$1,300 48
Assessed by Treasurer	41 50	School Tax Delinquent	1,056 23
Delinquencies Collected	519 98	Sinking Fund Delinquent	826 46
School Tax on Duplicate	5,090 41	Erroneous Assessments	204 72
Assessed by Treasurer	34 08	Taxes Refunded	71 60
Delinquencies Collected	332 76	Treasurer's Fees	184 71
Sinking Fund on Duplicate	5,131 16	Mileage	28 00
Assessed by Treasurer	39 02	Revenue paid State Treasurer	5,340 93
Delinquencies Collected	415 97	School Tax paid State Treasurer	4,318 14
Library Tax Collected	20 45	Sinking Fund paid State Treasurer	4,587 37
		Library Tax paid State Treasurer	20 45
Total	$17,939 09	Total	$17,939 09

NO. 91. WHITE COUNTY.

Thomas Bushnell Auditor. Granville B. Ward, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$9,114 85	Revenue Delinquent	$3,254 23
Assessed by Treasurer	77 48	School Tax Delinquent	2,618 01
Delinquencies Collected	1,911 18	Sinking Fund Delinquent	2,704 23
School Tax on Duplicate	7,322 73	Erroneous Assessments	61 85
Assessed by Treasurer	63 10	Treasurer's Fees	232 19
Delinquencies Collected	1,222 97	Mileage	15 20
Sinking Fund on Duplicate	8,193 24	Revenue paid State Treasurer	7,782 05
Assessed by Treasurer	60 68	School Tax paid State Treasurer	6,016 30
Delinquencies Collected	1,191 10	Sinking Fund paid State Treasurer	6,701 69
Rail Road Tax Collected	258 42	Library Tax paid State Treasurer	74 80
Library Tax Collected	74 80		
Total	$29,490 55	Total	$29,490 55

No. 92. WHITLEY COUNTY.

SIMON H. WUNDERLICH, Aud. JOHN QUINCY ADAMS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue on Duplicate	$8,324 78	Revenue Delinquent	$1,647 78
Assessed by Treasurer	87	School Tax Delinquent	1,337 75
Delinquencies Collected	993 09	Sinking Fund Delinquent	1,127 02
School Tax on Duplicate	6,703 41	Erroneous Assessments	47 35
Assessed by Treasurer	85	Treasurer's Fees	289 22
Delinquencies Collected	635 52	Mileage	23 20
Sinking Fund on Duplicate	7,017 38	Revenue paid State Treasurer	7,762 51
Assessessed by Treasurer	75	School Tax paid State Treasurer	6,195 65
Delinquencies Collected	764 40	Sinking Fund paid State Treasurer	6,782 89
Railroad Tax Collected	772 35		
Total	25,213 40	Total	25,213 40

STATEMENT NO. II.

Showing the Settlements with County Treasurers in detail for collections of Delinquent Taxes up to October 1, 1868,

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NO. 1. ADAMS COUNTY.

SEYMOUR WORDEN, Auditor. JESSE NIBLICK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$927 69	Revenue paid State Treasurer	$120 28
School Tax delinquent at April settlement	747 89	School Tax paid State Treasurer	93 00
Sinking Fund delinquent at April settlement	629 11	Sinking Fund paid State Treasurer	118 04
Ten per cent. penalty	185 93	Treasurer's fees and mileage	41 33
		Still delinquent	2,117 87
Total	2,490 52	Total	2,490 52

NO. 2. ALLEN COUNTY.

HENRY J. RUDISELL, Auditor. HENRY MONNING, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,229 12	Revenue paid State Treasurer	$1,417 11
School Tax delinquent at April settlement	3,431 52	School Tax paid State Treasurer	1,201 23
Sinking Fund delinquent at April settlement	2,786 12	Sinking Fund paid State Treasurer	976 90
Ten per cent penalty	1,044 67	Treasurer's fees and mileage	161 99
		Still delinquent	7,734 20
Total	11,491 43	Total	11,491 43

NO. 3. BARTHOLOMEW COUNTY.

D. F. LONG, Auditor. A. F. THOMPSON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,934 62	Revenue paid State Treasurer	$1,288 43
School Tax delinquent at April settlement	1,571 51	School Tax paid State Treasurer	1,113 85
Sinking Fund delinquent at April settlement	1,217 91	Sinking Fund paid State Treasurer	810 08
Ten per cent. penalty	472 40	Treasurer's fees and mileage	134 99
		Still delinquent	1,849 09
Total	$5,196 44	Total	$5,196 44

NO. 4. BENTON COUNTY.

W. H. JONES, Auditor. J. F. PARKER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,112 95	Revenue paid State Treasurer	$108 80
School Tax delinquent at April settlement	899 76	School Tax paid State Treasurer	103 97
Sinking Fund delinquent at April settlement	879 27	Sinking Fund paid State Treasurer	104 14
Ten per cent. penalty	289 18	Treasurer's fees and mileage	32 17
		Still delinquent	2,832 08
Total	$3,181 16	Total	$3,181 16

NO. 5. BLACKFORD COUNTY.

E. M. STAHL, Auditor. B. B. RANSOM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$789 96	Revenue paid State Treasurer	$151 36
School Tax delinquent at April settlement	640 62	School Tax paid State Treasurer	139 62
Sinking Fund delinquent at April settlement	530 77	Sinking Fund paid State Treasurer	116 78
Ten per cent. penalty	196 14	Treasurer's fees and mileage	28 00
		Still delinquent	1,721 73
Total	$2 157 49	Total	$2,157 49

NO. 6. BOONE COUNTY.

ROBERT W. MATTHEWS, Auditor. JOHN H. DOOLEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,441 89	Revenue paid State Treasurer	$1,254 87
School Tax delinquent at April settlement	1,969 55	School Tax paid State Treasurer	1,080 13
Sinking Fund delinquent at April settlement	1,706 61	Sinking Fund paid State Treasurer	983 39
Ten per cent. penalty	611 79	Treasurer's fees and mileage	149 95
		Still delinquent	3,261 41
Total	6,729 75	Total	6,729 75

NO. 7. BROWN COUNTY.

EUGENE CULLEY, Auditor. JAMES A. McKINNEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$962 14	Revenue paid State Treasurer	$242 79
School Tax delinquent at April settlement	789 25	School Tax paid State Treasurer	208 03
Sinking Fund delinquent at April settlement	645 93	Sinking Fund paid State Treasurer	169 84
Ten per cent penalty	238 83	Treasurers' fees and mileage	32 86
		Still delinquent	1,973 93
Total	2,627 15	Total	2,627 15

NO. 8. CARROLL COUNTY.

JOHN B. KANE, Auditor. ISAAC FARNEMAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,705 32	Revenue paid State Treasurer	$2,273 68
School Tax delinquent at April settlement	3,791 70	School Tax paid State Treasurer	1,919 79
Sinking Fund delinquent at April settlement	3,887 17	Sinking Fund paid State Treasurer	2,086 06
Ten per cent. penalty	1,238 42	Treasurer's fees and mileage	284 81
		Still delinquent	7,058 27
Total	13,622 61	Total	13,622 61

NO. 9. CASS COUNTY.

W. G. NASH, Auditor. G. E. ADAMS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,046 00	Revenue paid State Treasurer	$926 05
School Tax delinquent at April settlement	3,267 75	School Tax paid State Treasurer	772 81
Sinking Fund delinquent at April settlement	3,024 18	Sinking Fund paid State Treasurer	723 27
Ten per cent. penalty	1,033 79	Treasurer's fees and milage	90 27
		Still delinquent	8,859 32
Total	11,371 72	Total	11,371 72

NO. 10. CLARK COUNTY.

M. V. McCANN, Auditor. WM. S. PRATHER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$10,160 46	Revenue paid State Treasurer	$1,179 41
School Tax delinquent at April settlement	7,453 40	School Tax paid State Treasurer	974 97
Sinking Fund delinquent at April settlement	8,096 41	Sinking Fund paid State Treasurer	1,088 40
Ten per cent. penalty	2,571 02	Treasurer's fees and mileage	190 37
		Still delinquent	24,848 14
Total	28,281 29	Total	28,281 29

NO. 11. CLAY COUNTY.

JAMES M. HOSKINS, Auditor. JOHN FRUMP, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,864 81	Revenue paid State Treasurer	$1,148 35
School Tax delinquent at April settlement	2,317 53	School Tax paid State Treasurer	979 98
Sinking Fund delinquent at April settlement	2,093 21	Sinking Fund paid State Treasurer	923 82
Ten per cent. penalty	727 55	Treasurer's fees and mileage	120 50
		Still delinquent	4,830 45
Total	8,003 10	Total	8,003 10

NO. 12. CLINTON COUNTY.

JAMES V. KNIGHT, Auditor. JOHN G. CLARK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,432 14	Revenue paid State Treasurer	$365 08
School Tax delinquent at April settlement	1,968 04	School Tax paid State Treasurer	319 25
Sinking Fund delinquent at April settlement	1,763 73	Sinking Fund paid State Treasurer	278 13
Ten per cent. penalty	616 39	Treasurer's fees and mileage	46 36
		Still delinquent	5771 48
Total	6,780 30	Total	6,780 30

NO. 13. CRAWFORD COUNTY.

D. PATRICK, Auditor. W. S. TEMPLE, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,074 57	Revenue paid State Treasurer	$143 03
School Tax delinquent at April settlement	870 70	School Tax paid State Treasurer	145 94
Sinking Fund delinquent at April settlement	721 56	Sinking Fund paid State Treasurer	143 03
Ten per cent. penalty	266 68	Treasurer's fees and mileage	78 20
		Still delinquent	2,423 31
Total	2,933 51	Total	2,933 51

NO. 14. DAVIESS COUNTY.

N. G. READ, Auditor. GEO. W. McCAFFERTY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,292 57	Revenue paid State Treasurer	$316 61
School Tax delinquent at April settlement	1,846 57	School Tax paid State Treasurer	283 28
Sinking Fund delinquent at April settlement	1,539 56	Sinking Fund paid State Treasurer	267 23
Ten per cent. penalty	567 87	Treasurer's fees and mileage	64 83
		Still delinquent	5,314 62
Total	6,246 57	Total	6,246 57

NO. 15. DEARBORN COUNTY.

RICHARD D. SLATER, Jr., Auditor. THOMAS KILNER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,503 46	Revenue paid State Treasurer	$909 84
School Tax delinquent at April settlement	2,030 96	School Tax paid State Treasurer	792 53
Sinking Fund delinquent at April settlement	1,672 67	Sinking Fund paid State Treasurer	717 52
Ten per cent. penalty	620 70	Treasurer's fees and mileage	111 40
		Still delinquent	4,296 50
Total	6,827 79	Total	$6,827 79

NO. 16. DECATUR COUNTY.

JOHN D. SPILLMAN, Auditor. WM. L. MILLER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,795 96	Revenue paid State Treasurer	$976 05
School Tax delinquent at April settlement	3,081 49	School Tax paid State Treasurer	810 22
Sinking Fund delinquent at April settlement	2,900 89	Sinking Fund paid State Treasurer	754 43
Ten per cent. penalty	977 83	Treasurer's fees and mileage	139 89
Error in sheets	33 09	Still delinquent	8,108 67
Total	$10,789 26	Total	10,789 26

NO. 17. DEKALB COUNTY.

W. W. GRISWOLD, Auditor. F. D. RYAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,175 33	Revenue paid State Treasurer	$653 49
School Tax delinquent at April settlement	1,766 13	School Tax paid State Treasurer	581 31
Sinking Fund delinquent at April settlement	1,396 91	Sinking Fund paid State Treasurer	546 64
Ten per cent. penalty	538 37	Treasurer's fees and mileage	99 13
		Still delinquent	3,996 17
Total	5,876 74	Total	5,876 74

NO. 18. DELAWARE COUNTY.

JOHN L. McCLINTOCK, Auditor. FRANK ELLIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,114 58	Revenue paid State Treasurer	$459 73
School Tax delinquent at April settlement	1,712 06	School Tax paid State Treasurer	395 66
Sinking Fund delinquent at April settlement	1,502 58	Sinking Fund paid State Treasurer	362 08
Ten per cent. penalty	532 92	Treasurer's fees and mileage	67 25
		Still delinquent	4,577 42
Total	5,862 14	Total	5,862 14

NO. 19. DUBOIS COUNTY.

MARTIN FRIEDMAN, Auditor. WILLIAM BRETZ, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$794 03	Revenue paid State Treasurer	$283 05
School Tax delinquent at April settlement	644 58	School Tax paid State Treasurer	229 83
Sinking Fund delinquent at April settlement	512 62	Sinking Fund paid State Treasurer	184 53
Ten per cent. penalty	195 12	Treasurer's fees and mileage	52 34
		Still delinquent	1,396 60
Total	2,146 35	Total	2,146 35

NO. 20. ELKHART COUNTY.

A. M. TUCKER, Auditor. W. H. VENAMON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,622 58	Revenue paid State Treasurer	$1,037 47
School Tax delinquent at April settlement	2,156 13	School Tax paid State Treasurer	916 51
Sinking Fund delinquent at April settlement	1,788 80	Sinking Fund paid State Treasurer	829 16
Ten per cent. penalty	656 75	Treasurer's fees and mileage	145 79
		Still delinquent	4,295 33
Total	7,224 26	Total	7,224 26

NO. 21. FAYETTE COUNTY.

WILLIAM H. GREEN, Auditor. JAMES K. RHOADS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,263 61	Revenue paid State Treasurer	$514 84
School Tax delinquent at April settlement	1,818 14	School Tax paid State Treasurer	436 41
Sinking Fund delinquent at April settlement	1,795 81	Sinking Fund paid State Treasurer	514 84
Ten per cent. penalty	586 75	Treasurer's fees and mileage	72 96
		Still delinquent	4,915 26
Total	6,454 31	Total	6,454 31

NO. 22. FLOYD COUNTY.

CHARLES SACKETT, Auditor. VALENTINE GRAF, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$8,120 76	Revenue paid State Treasurer	$771 80
School Tax delinquent at April settlement	5,874 04	School Tax paid State Treasurer	631 69
Sinking Fund delinquent at April settlement	6,339 22	Sinking Fund paid State Treasurer	699 95
Ten per cent. penalty	2,033 40	Treasurer's fees and mileage	105 86
		Still delinquent	20,158 03
Total	22,367 42	Total	22,367 42

NO. 23. FOUNTAIN COUNTY.

DAVID WEBB, Auditor. WILLIAM LAMB, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,971 47	Revenue paid State Treasurer	$715 81
School Tax delinquent at April settlement	2,464 59	School Tax paid State Treasurer	63 06
Sinking Fund delinquent at April settlement	2,142 86	Sinking Fund paid State Treasurer	592 58
Ten per cent. penalty	751 89	Treasurer's fees and mileage	89 93
		Still delinquent	6,369 43
Total	8,330 81	Total	8,330 81

NO. 24. FRANKLIN COUNTY.

CYRUS B. BENTLEY, Auditor. JOHN B. MOORMAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,960 37	Revenue paid State Treasurer	$569 06
School Tax delinquent at April settlement	1,589 60	School Tax paid State Treasurer	512 39
Sinking Fund delinquent at April settlement	1,321 94	Sinking Fund paid State Treasurer	464 51
Ten per cent. penalty	48 72	Treasure'rs fees and mileage	114 26
		Still delinquent	3,260 41
Total	4,920 63	Total	4,920 63

NO. 25. FULTON COUNTY.

DAN. AGNEW, Auditor. WILLIAM P. BALL, Treasurer.

DEBIT.	Amount.	DEBIT.	Amount.
Revenue delinquent at April settlement	$1,251 31	Revenue paid State Treasurer	$224 83
School Tax delinquent at April settlement	1,015 58	School Tax paid State Treasurer	202 18
Sinking Fund delinquent at April settlement	815 10	Sinking Fund paid State Treasurer	187 18
Ten per cent. penalty	308 20	Treasurer's fees and mileage	47 98
		Still delinruent	2,728 02
Total	3,390 19	Total	3,390 19

NO. 26. GIBSON COUNTY.

J. C. HOLCOMB, Auditor. CALEB TUPPET, Treasurer.

CREDIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,775 98	Revenue paid State Treasurer	$1,129 44
School Tax delinquent at April settlement	1,438 72	School Tax paid State Treasurer	1,001 72
Sinking Fund delinquent at April settlement	1,232 28	Sinking Fund paid State Treasuoer	784 08
Ten per cent. penalty	444 70	Treasurer's fees and milage	181 22
		Still delinquent	1,795 22
Total	4,891 68	Total	4,891 68

NO. 27. GRANT COUNTY.

WILLIAM NEAL, Auditor. JOHN C. NOTTINGHAM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$5,371 28	Revenue paid State Treasurer	$2,636 17
School Tax delinquent at April settlement	3,829 21	School Tax paid State Treasurer	2,163 10
Sinking Fund delinquent at April settlement	2,957 02	Sinking Fund paid State Treasurer	1,546 16
Ten per cent. penalty	1,215 75	Treasurer's fees and mileage	356 53
		Still delinquent	6,671 39
Total	13,373 26	Total	13,373 26

NO. 28. GREENE COUNTY.

O. T. BARKER, Auditor. H. C. OWEN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,539 35	Revenue paid State Treasurer	$735 95
School Tax delinquent at April settlement	2,057 00	School Tax paid State Treasurer	644 81
Sinking Fund delinquent at April settlement	1,773 16	Sinking Fund paid State Treasurer	611 79
Ten per cent. penalty	636 95	Treasurer's fees and mileage	118 34
		Still delinquent	4,895 57
Total	7,006 46	Total	7,006 46

NO. 29 HAMILTON COUNTY.

JOHN W. PFAFF, Auditor. ISAAC W. STANTON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,090 82	Revenue paid State Treasurer	$691 37
School Tax delinquent at April settlement	1,694 42	School Tax paid State Treasurer	589 12
Sinking Fund delinquent at April settlement	1,436 18	Sinking Fund paid State Treasurer	538 39
Ten per cent. penalty	522 14	Treasurer's fees and mileage	68 26
		Still delinquent	3,856 42
Total	5,743 56	Total	5,743 56

NO. 30. HANCOCK COUNTY.

JONATHAN TAGUE, Auditor. R. P. BROWN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,761 17	Revenue paid State Treasurer	$807 41
School Tax delinquent at April settlement	1,426 56	School Tax paid State Treasurer	692 86
Sinking Fund delinquent at April settlement	1,229 57	Sinking Fund paid State Treasurer	644 98
Ten per cent. penalty	441 73	Treasurer's fees and mileage	89 86
		Still delinquent	2,623 92
Total	4,859 03	Total	4,859 03

NO. 31. HARRISON COUNTY.

SAMUEL J. WRIGHT, Auditor. EDWARD HARBISON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,036 00	Revenue paid State Treasurer	$804 92
School Tax delinquent at April settlement	1,051 35	School Tax paid State Treasurer	630 10
Sinking Fund delinquent at April settlement	1,378 95	Sinking Fund paid State Treasurer	765 78
Ten per cent. penalty	506 69	Treasurer's fees and mileage	116 26
		Still delinquent	3,256 53
Total	5,573 59	Total	5,573 59

NO. 32 HENDRICKS COUNTY.

WILLIAM M. HESS, Auditor. E. F. HUNT, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,031 81	Revenue paid State Treasurer	$549 44
School Tax delinquent at April settlement	2,452 84	School Tax paid State Treasurer	468 92
Sinking Fund delinquent at April settlement	2,209 73	Sinking Fund paid State Treasurer	482 25
Ten per cent. penalty	769 44	Treasurer's fees and mileage	57 98
		Still delinquent	6,905 23
Total	8,463 82	Total	8,463 82

NO. 33. HENRY COUNTY.

SETH S. BENNETT, Auditor. R. M. GRUBBS, Treasurer.

DEBIT.	Amount.	DEBIT.	Amount,
Revenue delinquent at April settlement	$3,209 33	Revenue paid State Treasurer	$2,022 57
School Tax delinquent at April settlement	2,572 98	School Tax paid State Treasurer	1,709 26
Sinking Fund delinquent at April settlement	2,437 82	Sinking Fund paid State Treasurer	1,686 13
Ten per cent. penalty	822 01	Treasurer's fees and mileage	224 15
		Still delinquent	3,400 03
Total	9,042 14	Total	9,042 14

NO. 34. HOWARD COUNTY.

L. S. GRAY, Auditor. J. W. LOVIN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,642 47	Revenue paid State Treasurer	$1,412 95
School Tax delinquent at April settlement	2,951 32	School Tax paid State Treasurer	1,150 18
Sinking Fund delinquent at April settlement	2,771 72	Sinking Fund paid State Treasurer	1,236 89
Ten per cent. penalty	936 55	Treasurer's fees and mileage	164 43
		Still delinquent	6,337 61
Total	10,302 06	Total	10,302 06

NO. 35. HUNTINGTON COUNTY.

R. E. EBERSOLE, Auditor. JACOB MISHLER, Treasurer.

CREDIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,162 15	Revenue paid State Treasurer	$620 37
School Tax delinquent at April settlement	2,560 56	School Tax paid State Treasurer	531 18
Sinking Fund delinquent at April settlement	2,236 95	Sinking Fund paid State Treasurer	499 84
Ten per cent. penalty	795 96	Treasurer's fees and mileage	84 03
		Still delinquent	7,020 20
Total	8,755 62	Total	8,755 62

NO. 36. JACKSON COUNTY.

RALPH APPLEWHITE, Auditor. JAMES H. GREEN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,441 21	Revenue paid State Treasurer	$940 25
School Tax delinquent at April settlement	2,083 23	School Tax paid State Treasurer	854 14
Sinking Fund delinquent at April settlement	1,659 01	Sinking Fund paid State Treasurer	1,602 25
Ten per cent. penalty	616 34	Treasurer's fees and mileage	193 18
		Still delinquent	3,789 97
Total	6,779 79	Total	6 779 79

NO. 37. JASPER COUNTY.

IRA W. YEOMAN, Auditor. THOMAS BOROUGHS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,726 63	Revenue paid State Treasurer	$554 58
School Tax delinquent at April settlement	1,393 73	School Tax paid State Treasurer	491 34
Sinking Fund delinquent at April settlement	1,398 34	Sinking Fund paid State Treasurer	467 38
Ten per cent. penalty	451 87	Treasurer's fees and mileage	82 00
		Still delinquent	3,375 27
Total	4.970 57	Total	4,970 57

NO 38. JAY COUNTY.

S. B. H. SHANKS, Auditor. SAM. F. HIATT, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,135 31	Revenue paid State Treasurer	$245 16
School Tax delinquent at April settlement	1,725 19	School Tax paid State Treasurer	221 88
Sinking Fund delinquent at April settlement	1,476 07	Sinking Fund paid State Treasurer	261 16
Ten per cent. penalty	533 65	Treasurer's fees and mileage	46 36
		Still delinquent	5,095 66
Total	5,870 22	Total	5,870 22

NO. 39. JEFFERSON COUNTY.

A. DANIELS, Auditor. W. Y. MONROE, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$5,488 52	Revenue paid State Treasurer	$1,951 53
School Tax delinquent at April settlement	4,425 37	School Tax paid State Treasurer	1,649 54
Sinking Fund delinquent at April settlement	4,450 49	Sinking Fund paid State Treasurer	1,670 30
Ten per cent. penalty	1,436 44	Treasurer's fees and mileage	229 37
		Still delinquent	10,300 08
Total	15,800 82	Total	15,800 82

NO. 40. JENNINGS COUNTY.

PATRICK D. BAUGHN, Auditor. ROBERT D. McCAMMON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,335 93	Revenue paid State Treasurer	$781 90
School Tax delinquent at April settlement	1,891 94	School Tax paid State Treasurer	675 79
Sinking Fund delinquent at April settlement	1,640 53	Sinking Fund paid State Treasurer	639 15
Ten per cent. penalty	58 68	Treasurer's fees and mileage	92 99
		Still delinquent	3,737 25
Total	5,927 08	Total	5,927 08

NO. 41. JOHNSON COUNTY.

WM. H, BARNETT, Auditor. WM. S. RAGSDALE, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,844 99	Revenue paid State Treasurer	$865 04
School Tax delinquent at April settlement	1,494 73	School Tax paid State Treasurer	741 76
Sinking Fund delinquent at April settlement	1,276 69	Sinking Fund paid State Treasurer	711 42
Ten per cent. penalty	461 64	Treasurer's fees and mileage	97 89
		Still delinquent	2,661 94
Total	5,078 05	Total	5,078 05

NO. 42. KNOX COUNTY.

H. A. FOULKS, Auditor. HENRY KINRIHIM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,936 08	Revenue paid State Treasurer	$853 54
School Tax delinquent at April settlement	3,980 68	School Tax paid State Treasurer	709 90
Sinking Fund delinquent at April settlement	3,983 19	Sinking Fund paid State Treasurer	803 86
Ten per cent. penalty	1,289 99	Treasurer's fees and mileage	117 40
		Still delinquent	11,705 24
Total	14,189 94	Total	14,189 94

NO. 43. KOSCIUSKO COUNTY.

WM. B. FUNK, Auditor. E. MOON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,345 23	Revenue paid State Treasurer	$1,059 58
School Tax delinquent at April settlement	2,709 55	School Tax paid State Treasurer	905 60
Sinking Fund delinquent at April settlement	2,342 92	Sinking Fund paid State Treasurer	854 53
Ten per cent. penalty	839 77	Treasurer's fees and mileage	138 20
		Still delinquent	6,279 56
Total	9,237 47	Total	9,237 47

NO. 44. LAGRANGE COUNTY.

ISAIAH PIATT, Auditor. JACOB NEWMAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,161 44	Revenue paid State Treasurer	$608 69
School Tax delinquent at April settlement	942 24	Sthool Tax paid State Treasurer	537 85
Sinking Fund delinquent at April settlement	769 02	Sinking Fund paid State Treasurer	448 29
Ten per cent. penalty	287 27	Treasurer's fees and mileage	98 12
		Still delinquent	1,467 02
Total	3,159 97	Total	3,159 97

NO. 45. LAKE COUNTY.

JAMES H. LUTHER, Auditor. ADAM SCHMAL, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Aveenue delinquent at April settlement	$2,051 27	Revenue paid State Sreasurer	$884 51
School Tax delinquent at April settlement	1,656 33	School Tax paid State Treasurer	750 87
Sinking Fund delinquent at April settlement	2,389 31	Sinking Fund paid State Treasurer	1,101 57
Ten per cent. penalty	609 69	Treasurer's fees and mileage	125 87
		Still delinquent	3,843 78
Total	6,706 60	Total	6,706 60

NO. 46. LAWRENCE COUNTY.

CHARLES T. WOLFOLK, Auditor. HUGH ERWIN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,114 44	Revenue paid State Treasurer	$417 66
School Tax delinquent at April settlement	1,708 94	School Tax paid State Treasurer	369 23
Sinking Fund delinquent at April settlement	1,617 55	Sinking Fund paid State Treasurer	341 60
Ten per cent. penalty	543 09	Treasurer's fees and mileage	71 99
		Still delinquent	4,784 14
Total	5,984 02	Total	5,984 02

NO. 47. LAPORTE COUNTY.

JASPER PACKARD, Auditor. D. C. ALEXANDER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,131 66	Revenue paid State Treasurer	$3,475 00
School Tax delinquent at April settlement	3,339 84	School Tax paid State Treasurer	2,639 91
Sinking Fund delinquent at April settlement	3,094 82	Sinking Fund paid State Treasurer	2,820 43
Ten per cent. penalty	1,056 63	Treasurer's fees and mileage	414 78
		Still delinquent	2,272 83
T0tal	11,622 95	Total	11,622 95

NO. 48. MADISON COUNTY.

J. M. DICKSON, Auditor. JOSEPH PUGH, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,697 26	Revenue paid State Treasurer	$813 80
School Tax delinquent at April settlement	2,988 82	School Tax paid State Treasurer	694 37
Sinking Fund delinquent at April settlement	2,767 87	Sinking Fund paid State Treasurer	812 83
Ten per cent. penalty	945 39	Treasurer's fees and mileage	9[illegible] 35
		Still delinquent	7,981 99
Total	10,399 34	Total	10,399 34

NO. 49. MARSHALL COUNTY.

A. C. THOMPSON, Auditor. M. W. DOWNEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,787 08	Revenue paid State Treasurer	$259 11
School Tax delinquent at April settlement	2,069 78	School Tax paid State Treasurer	210 00
Sinking Fund delinquent at April settlement	1,855 69	Sinking Fund paid State Treasurer	224 91
Ten per cent. penalty	671 25	Treasurer's fees and mileage	25 45
		Still delinquent	6,664 32
Total	7,383 80	Total	7,383 80

NO. 50. MARION COUNTY.

GEORGE F. McGINNIS, Auditor. A. L. WRIGHT, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$14,421 72	Revenue paid State Treasurer	$10,504 39
School Tax delinquent at April settlement	11,535 86	School Tax paid State Treasurer	9,513 77
Sinking Fund delinquent at April settlement	13,442 41	Sinking Fund paid State Treasurer	8,741 73
Ten per cent penalty	3,940 00	Treasurer's fees and mileage	1,187 82
Delinquencies of previous years	20,000 00	Still delinquent	33,392 31
Total	63,340 02	Total	63,340 02

NO. 51. MARTIN COUNTY.

JAMES C. O'BRIEN, Auditor. EPHRAIM MOSER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,000 00	Revenue paid State Treasurer	$401 11
School Tax delinquent at April settlement	1,600 00	School Tax paid State Treasurer	366 80
Sinking Fund delinquent at April settlement	2,000 00	Sinking Fund paid State Treasurer	417 10
Ten per cent. penalty	560 00	Treasurer's fees and mileage	78 73
		Still delinquent	4,896 26
Total	6,160 00	Total	6,160 00

NO. 52. MIAMI COUNTY.

M. D. ELLIS, Auditor. JAMES T. MILLER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,179 34	Revenue paid State Treasurer	$506 24
School Tax delinquent at April settlement	1,769 10	School Tax paid State Treasurer	437 88
Sinking Fund delinquent at April settlement	1,419 08	Sinking Fund paid State Treasurer	392 09
Ten per cent. penalty	536 75	Treasurer's fees and mileage	64 16
		Still delinquent	4,503 90
Total	5,904 27	Total	$ 5,904 27

NO. 53. MONROE COUNTY.

HENRY F. PERRY, Auditor. D. V. BUSKIRK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,968 29	Revenue paid State Treasurer	$281 31
School Tax delinquent at April settlement	1,591 79	School Tax paid State Treasurer	245 69
Sinking Fund delinquent at April settlement	1,444 33	Sinking Fund paid State Treasurer	281 31
Ten per cent. penalty	500 44	Treasurer's fees and mileage	51 30
		Still delinquent	4,645 24
Total	5,504 85	Total	5,504 85

NO. 54. MONTGOMERY COUNTY.

ISAAC M. VANCE, Auditor. R. H. MYRICK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,791 75	Revenue paid State Treasurer	$749 50
School Tax delinquent at April settlement	3,067 96	School Tax paid State Treasurer	648 02
Sinking Fund delinquent at April settlement	2,755 55	Sinking Fund paid State Treasurer	634 16
Ten per cent. penalty	961 52	Treasurer's fees and mileage	95 62
		Still delinquent	8,449 42
Total	10,576 78	Total	10,576 78

NO. 55. MORGAN COUNTY.

ROBERT JOHNSON, Auditor. J. R. SHELTON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,443 31	Revenue paid State Treasurer	$509 90
School Tax delinquent at April settlement	1,975 65	School Tax paid State Treasurer	450 98
Sinking Fund delinquent at April settlement	1,751 05	Sinking Fund paid State Treasurer	450 30
Ten per cent. penalty	61 70	Treasurer's fees and mileage	79 53
		Still delinquent	4,741 00
Total	6,231 71	Total	6,231 71

NO. 56 NEWTON COUNTY.

ALEX. EKEY, Auditor. A. A. MYERS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,452 80	Revenue paid State Treasurer	$123 24
School Tax delinquent at April settlement	1,171 49	School Tax paid State Treasurer	113 81
Sinking Fund delinquent at April settlement	1,173 10	Sinking Fund paid State Treasurer	123 25
Ten per cent. penalty	379 73	Treasurer's fees and mileage	45 26
		Still delinquent	3,771 56
Total	4,177 12	Total	4,177 12

NO. 57. NOBLE COUNTY.

EDEN H. FISHER, Auditor. ISAAC MENDENHALL, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,824 44	Revenue paid State Treasurer	$223 66
School Tax delinquent at April settlement	2,207 68	School Tax paid State Treasurer	213 85
Sinking Fund delinquent at April settlement	1,930 88	Sinking Fund paid State Treasurer	197 32
Ten per cent. penalty	705 30	Treasurer's fees and mileage	52 47
		Still delinquent	7,071 00
Total	7,758 30	Total	7,758 30

NO. 58. OHIO COUNTY.

SOLOMON K. KITTLE, Auditor. J. T. WHITLOCK, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$432 46	Revenue paid State Treasurer	$29 71
School Tax delinquent at April settlement	351 19	School Tax paid State Treasurer	38 58
Sinking Fund delinqaent at April settlement	255 71	Sinking Fund paid State Treasurer	28 36
Ten per cent. penalty	103 93	Treasurer's fees and mileage	21 68
		Still delinquent	1,015 08
Total	1,143 29	Total	1,143 29

NO. 59. ORANGE COUNTY.

L. B. COGSWELL, Auditor. HENRY H. POLSON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,700 67	Revenue paid State Treasurer	$474 91
School Tax delinquent at April settlement	1,375 80	School Tax paid State Treasurer	399 47
Sinking Fund delinquent at April settlement	1,241 06	Sinking Fund paid State Treasurer	427 50
Ten per cent. penalty	431 75	Treasurer's fees and mileage	91 25
		Still delinquent	3,356 15
Total	$4,749 28	Total	4,749 28

NO. 60. OWEN COUNTY.

GEORGE D. PHILLIPS, Auditor. J. V. WOOLF, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,640 74	Revenue paid State Treasurer	$627 13
School Tax delinquent at April settlement	2,134 48	School Tax paid State Treasurer	599 12
Sinking Fund delinquent at April settlement	1,983 11	Sinking Fund paid State Treasurer	685 77
Ten per cent. penalty	675 83	Treasurer's fees and mileage	75 56
		Still delinquent	5,556 58
Total	7,434 16	Total	7,434 16

NO. 61. PARKE COUNTY.

J. H. TATE, Auditor. JOHN H. LINDLEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,967 61	Revenue paid State Treasurer	$1,553 63
School Tax delinquent at April settlement	1,592 70	School Tax paid State Treasurer	1,321 19
Sinking Fund delinquent at April settlement	1,410 82	Sinking Fund paid State Treasurer	1,228 17
Ten per cent. penalty	497 11	Treasurer's fees and mileage	184 79
		Still delinquent	1,180 46
Total	5,468 24	Total	5,468 24

NO. 62. PERRY COUNTY.

T. J. DELA HUNT, Auditor. T. CUMMINGS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,941 30	Revenue paid State Treasurer	$826 60
School Tax delinquent at April settlement	1,575 39	School Tax paid State Treasurer	682 07
Sinking Fund delinquent at April settlement	1,278 29	Sinking Fund paid State Treasurer	614 51
Ten per cent. penalty	179 50	Treasurer's fees and mileage	110 37
		Still delinquent	3,040 93
Total	5,274 48	Total	5,274 48

NO. 63. PIKE COUNTY.

LEVI FERGUSON, Auditor. GEORGE WHITMAN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,444 35	Revenue paid State Treasurer	$211 78
School Tax delinquent at April settlement	1,171 05	School Tax paid State Treasurer	179 60
Sinking Fund delinquent at April settlement	1,037 21	Sinking Fund paid State Treasurer	160 42
Ten per cent. penalty	57 14	Treasurer's fees and mileage	19 59
		Still delinquent	3,139 36
Total	3,710 75	Total	3,710 75

NO. 64. PORTER COUNTY.

Z. B. FIFIELD, Auditor. ALBERT E. LETTS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,863 24	Revenue paid State Treasurer	$847 08
School Tax delinquent at April settlement	2,317 55	School Tax p id State Treasurer	723 85
Sinking Fund delinquent at April settlement	2,054 44	Sinking Fund paid State Treasurer	697 70
Ten per cent. penalty	723 52	Treasurer's fees and mileage	93 11
		Still delinquent	5,597 01
Total	7,958 7	Total	7,958 75

NO. 65. POSEY COUNTY.

JOHN B. GARDINER, Auditor. THOMAS STEVENS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,969 53	Revenue paid State Treasurer	$632 78
School Tax delinquent at April settlement	2,403 48	School Tax paid State Treasurer	494 83
Sinking Fund delinquent at April settlement	2,133 12	Sinking Fund paid State Treasurer	474 90
Ten per cent. penalty	75 06	Treasurer's fees and mileage	118 03
		Still delinquent	5,860 65
Total	7,581 19	Total	7,581 19

NO. 66. PULASKI COUNTY.

JACOB NICKLES, Auditor. J. B. AGNEW, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,191 09	Revenue paid State Treasurer	$156 83
School Tax delinquent at April settlement	957 51	School Tax paid State Treasurer	147 33
Sinking Fund delinquent at April settlement	899 08	Sinking Fund paid State Treasurer	130 92
Ten per cent. penalty	204 7[illegible]	Treasurer's fees and milage	33 85
		Still delinquent	2,783 57
Total	3,252 44	Total	3,252 44

NO. 67. PUTNAM COUNTY.

WILLIAM S. MULHOLN, Auditor. JOSEPH B. SELLERS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,304 07	Revenue paid State Treasurer	$ 56 26
School Tax delinquent at April settlement	1,8[illegible]4 79	School Tax paid State Treasurer	573 05
Sinking Fund delinquent at April settlement	1,058 03	Sinking Fund paid State Treasurer	538 33
Ten per cent. penalty	582 8	Treasurer's fees and mileage	99 77
		Still delinquent	4,542 16
Total	6,409 57	Total	6,409 57

NO. 68 RANDOLPH COUNTY.

WILLIAM E. MURRAY, Auditor. A. M. OWENS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,770 17	Revenue paid State Treasurer	$1,815 93
School Tax delinquent at April settlement	3,853 20	School Tax paid State Treasurer	1,577 09
Sinking Fund delinquent at April settlement	3,6[illegible]8 36	Sinking Fund paid State Treasurer	1,[illegible]2[illegible] 91
Ten per cent. penalty	1,228 17	Treasurer's fees and mileage	2[illegible] 85
		Still delinquent	8,[illegible] 13
Total	13,509 90	Total	13,[illegible] 90

NO. 69. RIPLEY COUNTY.

PHIL. F. SELLINGER, Auditor. HENRY YATER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,738 22	Revenue paid State Treasurer	$537 00
School Tax delinquent at April settlement	2,219 11	School Tax paid State Treasurer	531 79
Sinking Fund delinquent at April settlement	1,833 22	Sinking Fund paid State Treasurer	531 03
Ten per cent. penalty	679 05	Treasurer's fees and mileage	72 77
		Still delinquent	5,694 01
Total	7,469 60	Total	7,4[illegible]

NO 70. RUSH COUNTY.

E. H. WOOLF, Auditor. E. H. M. BERRY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,453 57	Revenue paid State Treasurer	$1,105 66
School Tax delinquent at April settlement	2,754 16	School Tax paid State Treasurer	9 2 96
Sinking Fund delinquent at April settlement	2,712 73	Sinking Fund paid State Treasurer	1,105 66
Ten per cent penalty	892 04	Treasurers' fees and mileage	123 93
		Still delinquent	6,514 26
Total	9,812 50	Total	9,812 50

NO. 71. SCOTT COUNTY.

A. D. HAWKINS, Auditor. WALLACE FARRIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,137 06	Revenue paid State Treasurer	$232 70
School Tax delinquent at April settlement	927 80	School Tax paid State Treasurer	2 9 07
Sinking Fund delinquent at April settlement	743 74	Sinking Fund paid State Treasurer	274 80
Ten per cent. penalty	280 85	Treasurer's fees and mileage	70 39
		Still delinquent	2,112 49
Total	3,089 45	Total	3,089 45

NO. 72. SHELBY COUNTY.

ROBERT W. WILES, Auditor. F. G. ROBERTSON, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$4,942 26	Revenue paid State Treasurer	$1,507 80
School Tax delinquent at April settlement	3,720 92	School Tax paid State Treasurer	1,096 12
Sinking Fund delinquent at April settlement	3,139 30	Library Tax paid State Treasurer	1 90
Library Tax delinquent at April settlement	42 27	Sinking Fund paid State Treasurer	1,018 04
Ten per cent. penalty	1,030 22	Treasurer's fees and mileage	140 69
		Still delinquent	9,311 12
Total	12,875 07	Total	12,875 07

NO. 73. SPENCER COUNTY.

B. F. BRIDGES, Auditor. R. T. KIRCHIVAL, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,175 97	Revenue paid State Treasurer	$526 47
School Tax delinquent at April settlement	1,763 25	School Tax paid State Treasurer	544 66
Sinking Fund delinquent at April settlement	1,502 78	Sinking Fund paid State Treasurer	489 28
Ten per cent. penalty	544 20	Treasurer's fees and mileage	95 52
		Still delinquent	4,229 97
Total	5,986 20	Total	5,986 20

NO. 74 STARKE COUNTY.

JAMES H. ADAIR, Auditor. JOHN GOOD Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,890 80	Revenue paid State Treasurer	$105 00
School Tax delinquent at April settlement	2,312 64	School Tax paid State Treasurer	92 00
Sinking Fund delinquent at April settlement	2,890 80	Sinking Fund paid State Treasurer	105 00
Ten per cent penalty	809 42	Treasurer's fees and mileage	31 50
		Still delinquent	8,570 16
Total	8,903 66	Total	8,903 66

NO. 75. STEUBEN COUNTY.

FRANCIS MACARTNEY,, Auditor. CHARLES F. KINNEY, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,094 28	Revenue paid State Treasurer	$674 21
School Tax delinquent at April settlement	814 47	School Tax paid State Treasurer	610 75
Sinking Fund delinquent at April settlement	601 35	Sinking Fund paid State Treasurer	471 31
Ten per cent. penalty	242 49	Treasurer's fees and mileage	112 17
		Still delinquent	794 15
Total	2,662 59	Total	$2,662 59

NO. 76. ST. JOSEPH COUNTY.

ALFRED WHEELER, Auditor. EZEKIEL GREEN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,639 53	Revenue paid State Treasurer	$1,398 83
School Tax delinquent at April settlement	2,141 67	School Tax paid State Treasurer	1,225 37
Sinking Fund delinquent at April settlement	1,738 93	Sinking Fund paid State Treasurer	1,145 38
Ten per cent. penalty	652 01	Treasurer's fees and mileage	193 28
		Still delinquent	3,209 28
Total	7,172 14	Total	7,172 14

NO. 77. SULLIVAN COUNTY.

MURRAY BRIGGS, Auditor. W. H. GRIFFIN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,103 30	Revenue paid State Treasurer	$656 41
School Tax delinquent at April settlement	2,511 77	School Tax paid State Treasurer	566 96
Sinking Fund delinquent at April settlement	2,230 98	Sinking Fund paid State Treasurer	556 70
Ten per cent. penalty	784 61	Treasurer's fees and mileage	88 49
		Still delinquent	6,762 19
Total	8,630 75	Total	8,630 75

NO. 78. SWITZERLAND COUNTY.

WILLIAM PATTON, Auditor. FRED. L. COURVOISSIER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,506 12	Revenue paid State Treasurer	$493 14
School Tax delinquent at April settlement	1,223 63	School Tax paid State Treasurer	420 87
Sinking Fund delinquent at April settlement	943 91	Sinking Fund paid State Treasurer	364 32
Ten per cent. penalty	367 36	Treasurer's fees and mileage	67 20
		Still delinquent	2,695 49
Total	4,041 02	Total	4,041 02

NO. 79. TIPPECANOE COUNTY.

A. J. CASTATER, Auditor. J. T. MARKS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$11,476 16	Revenue paid State Treasurer	$1,324 37
School Tax delinquent at April settlement	9,242 27	School Tax paid State Treasurer	1,109 49
Sinking Fund delinquent at April settlement	9,636 57	Library Tax paid State Treasurer	3 49
Ten per cent. penalty	3,035 50	Sinking Fund paid State Treasurer	1,173 73
		Treasurer's fees and mileage	142 24
		Still delinquent	29,637 18
Total	33,390 50	Total	33,390 50

NO. 80. TIPTON COUNTY.

W. S. ARMSTRONG, Auditor. HUGH DICKEY Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,056 37	Revenue paid State Treasurer	$496 12
School Tax delinquent at April settlement	1,654 98	School Tax paid State Treasurer	438 45
Sinking Fund delinquent at April settlement	1,756 79	Sinking Fund paid State Treasurer	430 06
Ten per cent. penalty	546 81	Treasurer's fees and mileage	60 97
		Still delinquent	4,589 35
Total	6 014 95	Total	6,014 95

NO. 81. UNION COUNTY.

ADIN K. BATES, Auditor. HENRY HUSTED, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$970 14	Revenue paid State Treasurer	$106 63
School Tax delinquent at April settlement	784 42	School Tax paid State Treasurer	97 31
Sinking Fund delinquent at April settlement	719 95	Sinking Fund paid State Treasurer	99 04
Ten per cent. penalty	247 45	Treasurer's fees and mileage	24 96
		Still delinquent	2,394 02
Total	2,721 96	Total	2,721 96

NO. 82. VANDERBURG COUNTY.

VICTOR BISCH, Auditor. F. LUNKENHEIMER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$5,355 35	Revenue paid State Treasurer	$856 12
School Tax delinquent at April settlement	4,326 80	School Tax paid State Treasurer	150 52
Sinking Fund delinquent at April settlement	4,080 45	Sinking Fund paid State Treasurer	813 40
Ten per cent. penalty	1,376 26	Treasurer's fees and mileage	122 92
		Still delinquent	12,595 90
Total	15,138 86	Total	15,138 86

NO. 83. VERMILLION COUNTY.

JAMES TARRENCE, Auditor. S. B. DAVIS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,627 13	Revenue paid State Treasurer	$8 9 57
School Tax delinquent at April settlement	1,3 7 01	School Tax paid State Treasurer	747 80
Sinking Fund delinquent at April settlement	1,168 11	Sinking Fund paid State Treasurer	729 71
Ten per cent penalty	4 1 22	Treasurer's fees and mileage	108 48
		Still delinquent	2,067 91
Total	4,523 47	Total	4,523 47

NO. 84. VIGO COUNTY.

WILLIAM PADDOCK, Auditor. J. N. SHEPHERD, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$8,149 69	Revenue paid State Treasurer	$2,324 10
School Tax delinquent at April settlement	6,565 29	School Tax paid State Treasurer	2,899 43
Sinking Fund delinquent at April settlement	6,781 69	Sinking Fund paid State Treasurer	2,799 71
Ten per cent. penalty	2,092 49	Treasurer's fees and mileage	496 76
		Still delinquent	14,059 16
Total	23,589 16	Total	23,589 16

NO. 85. WABASH COUNTY.

JOHN R. POLK, Auditor. C. S. ELLIS, Treasurer.

DEBIT.	Amount.	DEBIT.	Amount.
Revenue delinquent at April settlement	$2,184 92	Revenue paid State Treasurer	$1,046 47
School Tax delinquent at April settlement	1,770 88	School Tax paid State Treasurer	909 02
Sinking Fund delinquent at April settlement	1,494 32	Sinking Fund paid State Treasurer	799 74
Ten per cent. penalty	54 50	Treasurer's fees and mileage	125 19
		Still delinquent	2,624 20
Total	5,504 62	Total	5,504 62

NO. 86. WARREN COUNTY.

WILLIAM H. THOMAS, Auditor. ALVIN HIGH, Treasurer

CREDIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,325 19	Revenue paid State Treasurer	$1,167 64
School Tax delinquent at April settlement	1,877 27	School Tax paid State Treasurer	1,007 50
Sinking Fund delinquenl at April settlement	1,810 32	Sinking Fund paid State Treasuoer	977 88
Ten per cent. penalty	601 27	Treasurer's fees and milage	141 67
		Still delinquent	3,319 36
Total	6,614 05	Total	6,614 05

NO. 87. WARRICK COUNTY.

THOMAS J. DOWNS, Auditor. LEWIS J. MILLER, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$2,683 72	Revenue paid State Treasurer	$808 43
School Tax delinquent at April settlement	2,168 92	School Tax paid State Treasurer	702 72
Sinking Fund delinquent at April settlement	2,026 22	Sinking Fund paid State Treasurer	676 26
Ten per cent. penalty	687 88	Treasurer's fees and mileage	116 89
		Still delinquent	5,262 44
Total	7,566 74	Total	7,566 74

NO. 88. WASHINGTON COUNTY.

JAMES B. WILSON, Auditor. WILLIAM P. GREEN, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,655 75	Revenue paid State Treasurer	$434 04
School Tax delinquent at April settlement	1,342 55	School Tax paid State Treasurer	434 18
Sinking Fund delinquent at April settlement	1,116 95	Sinking Fund paid State Treasurer	360 96
Ten per cent. penalty	411 52	Treasurer's fees and mileage	80 58
		Still delinquent	3,217 01
Total	4,526 77	Total	4,526 77

NO. 89. WAYNE COUNTY.

SYLVESTER JOHNSON, Auditor. JOHN SIM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$7,244 41	Revenue paid State Treasurer	$1,946 71
School Tax delinquent at April settlement	5,859 59	School Tax paid State Treasurer	1,688 64
Sinking Fund delinquent at April settlement	5,866 57	Sinking Fund paid State Treasurer	1,832 30
Ten per cent. penalty	1,897 05	Treasurer's fees and mileage	298 38
		Still delinquent	15,101 59
Total	20,867 62	Total	20 867 62

NO. 90. WELLS COUNTY.

S. M. DAILY, Auditor. W. H. DEAM, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Aveenue delinquent at April settlement	$1,300 48	Revenue paid State Sreasurer	$356 52
School Tax delinquent at April settlement	1,056 23	School Tax paid State Treasurer	320 98
Sinking Fund delinquent at April settlement	826 46	Sinking Fund paid State Treasurer	264 79
Ten per cent. penalty	318 32	Treasurer's fees and mileage	53 77
		Still delinquent	2,505 43
Total	3,501 49	Total	3,501 49

NO. 91. WHITE COUNTY.

THOMAS BUSHNELL, Auditor. G. B. WARD, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$3,254 23	Revenue paid State Treasurer	$444 81
School Tax delinquent at April settlement	2,618 01	School Tax paid State Treasurer	369 71
Sinking Fund delinquent at April settlement	2,704 23	Sinking Fund paid State Treasurer	356 70
Ten per cent. penalty	857 64	Treasurer's fees and mileage	63 18
		Still delinquent	8,199 71
Total	9,434 11	Total	9,434 11

NO. 92. WHITLEY COUNTY.

SIMON H. WUNDERLICH, Auditor. J. Q. ADAMS, Treasurer.

DEBIT.	Amount.	CREDIT.	Amount.
Revenue delinquent at April settlement	$1,647 78	Revenue paid State Treasurer	$386 82
School Tax delinquent at April settlement	1,337 75	School Tax paid State Treasurer	331 52
Sinking Fund delinquent at April settlement	1,127 02	Sinking Fund paid State Treasurer	399 49
Ten per cent. penalty	411 25	Treasurer's fees and mileage	65 45
		Still delinquent	3,430 52
Total	4,523 80	Total	4,523 80

STATEMENT NO. III.

Showing Abstract of Assessments of Real and Personal Property in the State of Indiana for the year 1863.

Number.	COUNTIES.	Acres.	Hundredths.	Value of Lands without Improvements.	Value of Improvements.	Value of Lands and Improvements.	Value of Town Lots.	Value of Improvements.	Value of Lots and Improvements.	Value of Personal Property.	Railroad Assessments.	Total Valuation.	Number of Polls.
1	Adams	215,153	...	$999,010	$550,840	$1,549,850	$28,400	$88,665	$117,065	$854,225	.....	$2,521,140	1,648
2	Allen	411,676	67	3,308,545	991,310	4,299,855	1,236,535	1,509,655	2,746,190	3,038,790	330,270	10,415,105	5,577
3	Bartholomew	217,923	58	3,725,925	998,725	4,724,650	155,171	614,729	769,900	3,261,595	189,080	8,945,825	3,431
4	Benton	254,255	8	1,337,572	145,953	1,483,525	6,131	22,444	28,875	527,221	.....	2,039,621	7 7
5	Blackford	104,825	86	530,049	169,828	699,877	18,289	36,727	55,016	261,250	.....	1,016,143	791
6	Boone	264,090	99	3,496,075	1,412,655	4,908,730	200,715	475,670	676,385	2,[illegible]52,520	.....	8,257,635	3,445
7	Brown	199,115	36	660,017	249,198	909,215	10,[illegible]59	15,935	26,494	383,204	.....	1,318,913	1,141
8	Carroll	234,380	41	3,347,945	1,055,405	4,403,350	193,875	351,595	545,470	1,903,575	45,540	6,897,935	2,600
9	Cass	255,787	99	2,703,065	1,189,120	3,892,185	591,180	839,540	1,431,020	2,764,595	158,555	8,24[illegible],355	3,467
10	Clark	234,512	88	3,727,000	472,834	4,199,834	858,081	1,007,142	1,865,226	2,411,468	163,000	8,639,528	3,037
11	Clay	221,152	21	1,876,196	853,026	2,729,222	70,126	173,599	243,725	1,189,591	135,000	4,297,53[illegible]	2,453
12	Clinton	255,962	76	2,417,525	1,133,695	3,551,220	36,290	111,930	148,220	1,879,920	.....	5,579,300	2,7[illegible]9
13	Crawford	191,507	95	703,255	262,410	965,665	21,805	69,065	93,870	597,340	.....	1,656,875	1,375
14	Daviess	271,808	95	1,715,479	710,886	2,426,365	125,726	238,074	363,800	1,644,655	91,000	4,525,820	2,560
15	Dearborn	192,693	1	3,844,450	505,630	4,350,080	445,560	777,080	1,222,640	2,836,480	295,410	8,704,610	3,329
16	Decatur	231,528	76	5,245,725	577,175	5,822,900	245,315	398,655	643,970	2,772,960	150,500	9,390,330	2,911
17	Dekalb	231,398	95	1,319,911	714,007	2,033,918	38,283	135,711	173,994	908,745	160,000	3,276,657	2,519
18	Delaware	250,758	83	3,488,070	1,248,440	4,736,510	192,630	258,135	450,765	2,508,745	.....	7,696,020	2,811
19	Dubois	227,708	...	1,109,720	470,940	1,580,660	493,040	126,635	619,675	898,660	.....	3,098,995	1,730
20	Elkhart	292,069	46	3,509,194	1,198,983	4,708,177	370,125	569,229	939,354	3,548,123	346,000	9,541,654	4,412
21	Fayette	133,689	63	3,755,455	447,865	4,203,320	257,215	269,850	527,065	2,332,250	247,335	7,309,970	1,755
22	Floyd	90,747	29	1,050,819	324,922	1,375,741	1,703,574	1,930,884	3,634,458	4,503,416	.....	9,5[illegible]3,615	3,029
23	Fountain	250,125	35	3,743,200	410,665	4,153,865	210,490	384,515	595,005	1,891,455	.....	6,640,325	2,724
24	Franklin	216,862	66	3,833,935	681,915	4,515,850	117,070	323,945	441,015	2,410,050	111,500	7,508,415	2,920
25	Fulton	228,307	64	1,315,150	444,425	1,759,575	38,040	92,820	130,860	719,115	.....	2,609,550	1,917
26	Gibson	290,478	90	2,989,206	1,042,837	4,032,043	193,745	423,927	617,672	2,732,500	75,000	7,457,215	2,806
27	Grant	257,550	54	2,074,910	645,585	2,720,495	69,350	98,675	168,025	1,314,630	.....	4,203,150	2,634
28	Greene	349,204	89	2,143,073	680,784	2,823,857	24,504	90,145	114,649	1,814,122	.....	4,752,[illegible]28	2,884
29	Hamilton	252,664	42	2,815,625	814,730	3,630,355	62,200	153,315	215,515	1,928,090	105,000	5,878,9[illegible]0	2,993
30	Hancock	192,056	54	2,657,655	740,945	3,398,600	47,355	119,115	166,470	1,453,310	219,535	5,237,915	2,240
31	Harrison	304,747	85	2,199,625	467,989	2,667,614	50,028	164,469	214,497	1,569,467	.....	4,451,578	2,887

32	Hendricks	213,421	41	4,149,968	1,710,228	5,9[illegible]0,146	104,116	23[illegible],760	337,876	2,904,519	220,940	9,523,181	3,130
33	Henry	234,242	[illegible]0	3,900,530	1,586,300	5,48[illegible],830	161,295	413,855	575,150	3,411,010	200,500	9,70[illegible],490	3,403
34	Howard	182,370	14	2,117,180	810,745	2,9[illegible]1,225	114,601	278,154	392,757	1,415,883	98,100	4,900,9[illegible]5	2,433
35	Huntington	257,262	91	2,378,900	519,611	2,928,574	.....	.....	301,186	1,078,011	.....	4,3[illegible]8,071	2,[illegible]72
36	Jackson	318,062	....	4,0[illegible]1,125	832,870	4,895,995	[illegible]231,700	441,910	673,610	1,880,5[illegible]0	.....	7,148,155	1,773
37	Jasper	348,629	17	1,071,478	281,496	1,355,971	23,421	69,672	93,093	697,87[illegible]	29,53[illegible]	2,47[illegible],179	907
38	Jay	241,230	46	1,281,810	628,[illegible]85	1,910,425	.....	.....	69,280	84[illegible],9[illegible]0	.....	2,821,6[illegible]5	2,162
39	Jefferson	228,74[illegible]	58	2,331,810	653,815	2,98[illegible],625	759,125	1,200,230	1,959,655	2,748,05[illegible]	32,000	7,725,[illegible]55	3,267
40	Jennings	235,230	81	1,813,029	587,810	2,400,839	41,711	207,011	248,7[illegible]2	1,2[illegible]2,634	118,[illegible]00	4,060,125	2,352
41	Johnson	198,052	65	3,957,350	1,088,300	5,015,650	123,435	411,99[illegible]	5[illegible]5,4[illegible]0	2,[illegible]72,640	71,250	8,321,970	2,755
42	Knox	312,431	29	2,699,795	5[illegible]5,0[illegible]0	3,264,855	557,825	85[illegible],3[illegible]5	1,114,190	2,571,2[illegible]5	162,000	7,115,310	2,756
43	Kosciusko	341,739	75	3,166,5[illegible]0	1,087,895	4,251,105	205,760	371,3[illegible]0	580,150	2,270,725	177,350	7,282,650	3,094
44	Lagrange	242,209	67	1,905,030	1,024,010	2,929,070	38,683	123,314	161,997	1,843,812	.....	4,934,879	2,143
45	Lake	301,755	99	1,680,750	342,250	2,023,000	67,505	80,720	148,225	6[illegible]3,115	617,350	3,451,990	1,686
46	Laporte	373,493	09	4,157,353	638,810	1,796,196	851,938	911,657	1,79[illegible],[illegible]9[illegible]	2,5[illegible]0,[illegible]35	405,505	9,559,631	4,095
47	Lawrence	289,203	91	3,663,153	695,0[illegible]1	4,35[illegible],247	210,597	417,121	627,718	2,339,523	139,970	7,463,458	2,358
48	Madison	278,889	99	3,628,145	955,015	4,583,1[illegible]0	139,080	290,815	429,925	2,161,[illegible]50	20[illegible],415	7,321,180	3,461
49	Marion	211,239	64	9,016,012	1,885,975	10,901,987	8[illegible]120,55[illegible]	6,713,668	11,834,227	11,841,762	787,2[illegible]5	38,3[illegible]5,211	9,505
50	Marshall	271,104	10	2,2[illegible]8,275	60[illegible],120	2,873,695	246,325	227,615	473,940	1,222,595	192,850	4,763,080	3,011
51	Martin	208,335	09	78[illegible],809	271,614	1,058,423	61,220	121,985	183,205	726,969	97,500	2,0[illegible]0,127	1,[illegible]0
52	Miami	236,158	51	2,896,905	827,7[illegible]0	3,724,[illegible]5	196,915	294,880	491,795	1,772,5[illegible]0	12[illegible],500	6,115,520	3,185
53	Monroe	253,481	26	1,994,984	4[illegible]3,339	2,458,323	225,269	583,639	108,908	1,7[illegible]3,815	.....	4,831,046	1,492
54	Montgomery	318,801	50	5,641,005	1,322,135	6,963,140	253,640	461,150	715,090	3,681,4[illegible]5	.....	11,3[illegible]2,695	3,815
55	Morgan	269,508	91	2,814,625	854,845	3,669,470	72,270	198,380	270,650	2,281,080	.....	[illegible],229,200	2,729
56	Newton	211,402	58	872,870	172,175	1,045,045	18,217	49,185	67,4[illegible]3	4[illegible]7,029	65,750	1,[illegible]83,757	675
57	Noble	259,151	63	1,717,757	792,075	2,509,832	76,590	317,615	424,205	1,976,455	192,000	5,102,492	3,331
58	Ohio	55,004	23	904,012	149,916	1,053,958	46,933	126,766	173,[illegible]99	447,[illegible]14	.....	1,645,271	685
59	Orange	255,027	15	2,153,260	468,460	2,621,7[illegible]0	.....	.....	154,815	1,576,9[illegible]5	.....	4,35[illegible],500	1,938
60	Owen	245,016	82	2,290,245	83[illegible],005	3,126,250	[illegible]5,580	145,140	191,720	1,451,760	8,450	4,781,[illegible]80	2,3[illegible]0
61	Parke	272,751	.....	4,465,885	635,380	5,101,265	80,880	234,715	315,595	2,991,290	.....	8,408,1[illegible]0	2,915
62	Perry	234,939	80	1,079,685	205,210	1,281,895	40,980	663,160	1,071,140	1,058,890	.....	3,395,225	2,291
63	Pike	221,223	40	1,508,417	433,016	1,941,463	57,511	100,352	157,876	1,154,901	.....	3,2[illegible]4,240	2,117
64	Porter	259,188	41	1,889,570	411,420	2,300,990	202,365	359,610	561,975	1,259,005	456,850	4,578,8[illegible]0	2,350
65	Posey	264,204	66	3,279,702	537,949	3,817,651	248,99[illegible]	402,881	651,880	2,448,827	.....	6,918,[illegible]58	2,826
66	Pulaski	262,599	25	892,065	278,015	1,170,080	33,100	79,575	113,075	535,155	82,500	1,9[illegible]0,8[illegible]0	1,060
67	Putnam	300,773	72	4,955,285	1,906,185	6,811,770	255,5[illegible]0	633,300	888,880	2,793,845	277,250	10,801,725	3,277
68	Randolph	285,436	03	4,181,855	997,990	5,182,845	117,550	314,140	431,690	2,050,8[illegible]0	502,390	8,153,755	3,515
69	Ripley	281,855	17	2,147,2[illegible]5	501,080	2,618,315	41,030	124,245	165,275	1,097,310	169,750	4,080,680	2,922
70	Rush	252,531	.....	5,300,435	1,099,140	6,399,575	83,710	197,400	281,140	3,430,5[illegible]5	113,643	17,221,8[illegible]1	2,784
71	Scott	119,888	19	9[illegible]8,501	154,057	1,122,561	12,541	42,165	54,706	524,699	84,500	1,780,4[illegible]6	1,087
72	Shelby	254,[illegible]31	02	1,587,175	1,202,200	5,789,375	185,975	342,8[illegible]5	528,850	2,655,800	220,850	9,194,875	3,401
73	Spencer	219,993	31	2,185,365	620,925	2,806,290	127,2[illegible]5	245,140	37[illegible],405	1,715,8[illegible]0	.....	4,891,55[illegible]	2,572
74	Starke	184,925	34	513,810	55,230	569,040	6,343	16,[illegible]05	22,918	129,711	137,[illegible]75	859,404	509
75	St. Joseph	291,952	04	3,400,340	561,835	3,9[illegible]2,175	.....	.....	1,217,365	3,259,87[illegible]	191,450	8,[illegible]33,8[illegible]	3,870
76	Steuben	192,313	55	1,107,368	626,629	1,731,317	38,878	81,063	119,911	682,828	.....	2,537,05[illegible]	2,061
77	Sullivan	279,971	81	.....	.....	3,151,[illegible]25	.....	.....	234,9[illegible]5	1,755,075	72,000	5,2[illegible]3,655	2,724
78	Switzerland	140,931	73	1,873,313	298,225	2,171,538	63,105	165,665	228,770	1,651,011	.....	3,137,322	1,986
79	Tippecanoe	309,578	.....	6,369,175	1,125,515	7,491,720	1,[illegible]05,925	1,172,890	3,078,815	7,869,470	283,510	18,729,515	5,458
80	Tipton	164,618	34	1,533,750	499,410	2,033,200	51,135	114,380	164,515	707,405	105,000	3,011,1[illegible]0	1,701
81	Union	104,392	93	2,781,605	387,610	3,172,275	32,535	69,475	102,010	1,458,670	81,792	4,817,747	1,140

STATEMENT NO. III.—Continued.

Number.	COUNTIES.	Acres.	Hundredths.	Value of Lands without Improvements.	Value of Improvements.	Value of Lands and Improvements.	Value of Town Lots.	Value of Improvements.	Value of Lots and Improvements.	Value of Personal Property.	Railroad Assessment.	Total Valuation.	Number of Polls.
82	Vanderburgh	148,343	40	$1,967,000	$512,075	$2,479,075	$2,070,510	$2,599,480	$4,669,990	$4,992,60[illegible]	$64,635	$12,205,105	4,327
83	Vermillion	143,861	86	2,073,045	480,682	2,553,727	40,211	181,502	221,713	1,[illegible]05,503	.....	4,380,97[illegible]	1,554
84	Vigo	256,432	57	4,822,645	63[illegible],157	5,458,800	1,755,135	2,384,560	4,139,[illegible]95	5,390,605	532,490	15,[illegible]21,590	4,[illegible]01
85	Wabash	252,233	24	2,591,262	1,344,023	3,935,285	269,546	534,288	803,834	2,109,755	51,360	6,900,234	3,3[illegible]5
86	Warren	230,410	01	3,005,200	719,6[illegible]5	3,724,865	34,085	120,[illegible]30	151,715	1,751,755	51,950	5,[illegible]83,28[illegible]	1,727
87	Warrick	243,966	34	2,411,848	457,220	2,869,068	178,040	239,335	417,375	1,[illegible]48,241	.....	4,934,684	2,490
88	Washington	321,401	05	3,281,365	654,110	3,935,475	70,380	223,170	293,550	2,078,590	.....	6,307,615	2,656
89	Wayne	24[illegible],137	26	8,199,800	1,217,700	9,417,500	984,640	1,620,735	2,[illegible]05,375	7,554,885	35,49[illegible]	19,613,255	4,497
90	Wells	235,004	64	1,271,220	408,520	1,679,740	.....	.....	137,980	722,325	.....	2,540,015	1,926
91	White	305,920	12	2,501,915	464,550	2,969,465	51,390	162,930	214,320	1,068,030	45,770	4,297,585	1,597
92	Whitley	210,802	11	1,708,992	616,466	2,325,458	76,977	135,687	212,664	1,037,311	137,920	3,713,[illegible]	2,239
	Total	22,408,910	56	217,811,668	64,353,987	315,347,280	30,294,301	41,147,59[illegible]	73,557,818	192,614,940	10,459,926	591,979,964	244,269

STATEMENT

Showing an Abstract of Taxes Levied on

Number.	COUNTIES.	State Tax.	School Tax.	Sinking Fund Tax.	County Tax.	Road Tax.	Township Tax.	Special School Tax.
1	Adams	$6,020 08	$4,833 95	$5,029 08	$25,150 55	$6,277 89	$2,982 44	$4,088 07
2	Allen	23 903 87	18,914 25	20,169 67	16,066 01	12,585 90	11,769 33	24,082 43
3	Bartholomew	19,568 65	15,723 54	17,509 89	27,902 94	7,423 16	4,871 57	17,436 00
4	Benton	4,481 08	3,599 31	4,044 90	6,794 47	3,815 26	2,810 50	4,741 07
5	Blackford	2,509 68	1,924 32	2,034 25	8,619 92	2,543 36	886 96	3,039 80
6	Boone	18,548 55	14,907 98	16,470 20	26,413 44	8,226 70	3,361 89	10,427 70
7	Brown	3,322 38	2,680 71	2,537 68	9,143 40	745 24	1,372 87	3,382 31
8	Carroll	15,194 77	12,210 79	13,037 61	29,236 28	7,065 21	4,643 15	12,668 21
9	Cass	48,252 55	14,670 57	16,175 77	50,779 99	8,213 28	4,043 73	17,427 68
10	Clark	18,760 40	15,113 00	16,938 20	43,891 58	7,065 21	4,012 82	9,203 27
11	Clay	10,066 61	8,102 40	8,591 81	27,987 55	4,295 89	4,039 48	8,449 49
12	Clinton	12,821 12	11,050 17	11,158 52	18,133 26	5,579 24	2,191 83	8,860 37
13	Crawford	4,188 74	3,338 54	3,339 00	9,384 40	1,656 88	1,534 56	2 662 80
14	Daviess	10,402 59	8,344 18	2,865 59	16,796 67	3,251 33	3,717 28	9,687 15
15	Dearborn	19,420 69	15,603 59	17,412 13	88,733 95	14,073 52	11,556 33	14,992 28
16	Decatur	20,222 11	16,231 23	18,465 60	18,959 96	10,865 79	3,698 12	17,718 49
17	DeKalb	8,996 63	7,519 61	6,575 24	18,084 99	8,191 09	3,880 91	8,803 30
18	Delaware	17,078 64	13,719 13	15,392 04	56,683 14	7,110 95	3,821 00	14,131 89
19	Dubois	6,394 40	5,114 15	5,311 45	24,700 54	3,013 55	2,233 42	6,081 55
20	Elkhart	21,407 4	17,262 20	18,820 23	51,755 49	12,297 30	4,219 93	20,104 31
21	Fayette	15,178 17	12,177 72	15,125 27	22,912 90	7,649 80	3,106 82	9,492 18
22	Floyd	20,850 81	16,651 91	19,033 42	53,856 42	2,970 40	1 121 16	9,523 76
23	Fountain	14,913 07	11,984 87	13,278 68	41,198 06	6,929 48	3,280 23	8,589 33
24	Franklin	16,529 65	13,281 54	14,793 76	46,551 24	13,482 74	6,257 41	7,872 29
25	Fulton	9,367 82	5,132 60	5,217 54	42,699 61	3,555 69	1,904 02	4,849 24
26	Gibson	16,738 5	13,450 02	15,167 34	40,452 63	6,963 42	4,537 92	10,952 53
27	Grant	9,986 79	8,042 02	8,406 36	56,616 49	9,087 11	4,684 52	8,525 44
28	Greene	11,221 0	8,034 63	9,490 67	16,393 99	3,778 49	4,540 30	11,834 65
29	Hamilton	13,349 0	10,737 21	11,551 35	66,735 47	6,578 38	3,625 40	11,936 14
30	Hancock	11,380 70	9,149 41	10,036 76	27,331 90	6,376 44	3,220 55	8,189 98
31	Harrison	10,634 97	8,566 72	8,902 68	18,462 90	1,630 62	4,349 71	8,088 65
32	Hendricks	20,083 03	16,129 13	18,205 08	42,670 16	9,102 55	3,041 26	15,225 42
33	Henry	21,292 96	17,037 46	19,228 76	75,285 23	6,813 95	3,459 22	.....
34	Howard	11,084 97	8,917 78	9,591 57	40 855 28	6,816 91	4,680 95	9,979 72
35	Huntington	10,219 34	8,228 9	8,616 15	48,724 74	8,341 62	4,296 97	10,442 01
36	Jackson	16,579 40	13,102 98	14,895 00	25,316 09	7,906 18	3,722 66	10,205 33
37	Jasper	4,844 41	3,893 97	4,300 70	10,751 78	4,312 79	1,555 14	5,159 53
38	Jay	6,064 5	5,565 62	5,643 29	10,926 50	6,631 14	2,821 66	7,564 17
39	Jefferson	17,346 8	13,942 77	15,386 67	24,713 54	4,780 73	3,271 66	15,517 07
40	Jennings	9,516 5	7, 59 96	8,117 37	18,566 66	5,034 31	2,775 80	8,286 82
41	Johnson	18,160 43	14,583 44	16,507 44	26,138 64	7,260 06	2,666 85	14,509 95
42	Knox	16,160 2	12,983 28	14,506 62	24,515 91	3,093 53	7,145 71	8,217 28
43	Kosciusko	16,434 9	13,221 62	11,218 58	23,173 18	8,562 42	3,368 88	15,434 14
44	Lagrange	11,155 55	8,907 40	9,8 9 72	12,337 21	6,865 21	2,275 38	6,965 96
45	Lake	7,911 93	6,363 2	6,900 32	14,643 60	5,625 38	6,183 84	9,008 55
46	Laporte	20,763 25	16,692 48	18,306 23	47,813 14	9,407 04	5,564 56	18,874 99
47	Lawrence	16,049 24	12,886 16	14,646 44	38,960 35	3,433 74	2,553 63	11,729 34
48	Madison	16,271 27	13,085 08	14,229 47	41,683 30	5,426 47	2,914 38	10,551 41
49	Marion	81,003 82	64,912 00	75,268 70	174,122 88	6,019 37	6,700 51	84,237 86
50	Marshall	11,008 41	8,924 81	9,249 79	33,961 03	8,990 14	3,263 74	11,482 12
51	Martin	4,945 24	3,989 77	3,937 03	10,221 18	1,9 8 56	2,453 7	4,127 87
52	Miami	14,021 90	11,281 33	12,108 50	34,901 44	8,015 80	4,521 91	13,303 04

NO. IV.

the Duplicate for 1868, *in the State of Indiana.*

Dog Tax.	Gravel Road Tax.	Bounty Tax.	Railroad Tax.	Other Taxes.	Total Taxes 1868.	Delinquent Taxes in 1867 and previous years.	Total Taxes.
$1,358 00	.....	.....	.....	$889 99	$56,639 05	$6,415 84	$63,065 89
3,211 00	$15,943 70	106,651 98	$9,091 75	2,771 59	315,351 49	56,176 57	371,538 06
2,998 00	18,461 63	.....	2,850 20	28,586 84	163,392 42	1,963 58	165,356 00
408 00	.....	.....	.....	10,479 17	41,233 70	15,363 59	56,597 35
550 00	.....	.....	.....	26 00	22,134 30	11,809 54	33,943 84
2,044 00	17,477 41	.....	.....	5,099 96	122,977 86	21,639 80	144,617 66
1,111 00	.....	8,483 90	.....	.....	32,879 55	18,393 22	51,272 77
1,783 00	17,865 29	.....	619 34	19,369 28	134,892 93	26,202 03	161,094 96
1,970 00	.....	.....	2,439 99	.....	133,976 54	29,612 99	163,589 53
2,307 00	.....	.....	2,309 30	2,750 47	122,351 31	49,542 16	171,893 47
1,779 00	2,336 49	.....	2,041 00	.....	77,699 72	26,937 41	104,637 13
2,033 00	21,400 93	27,896 28	.....	5,579 24	126,693 96	11,740 97	138,434 93
1,174 00	12,835 61	.....	.....	.....	40,064 53	16,827 82	56,892 35
2,146 00	.....	.....	1,279 85	4,817 38	69,309 02	22,499 64	91,808 66
1,949 00	.....	.....	6,075 08	6,178 31	195,974 88	11,091 68	207,066 56
2,140 00	.....	.....	1,128 75	10,769 42	120,199 47	21,450 92	141,650 39
1,594 00	.....	.....	.....	5,867 60	68,613 37	23,852 49	92,465 86
2,297 00	.....	.....	.....	9,336 15	139,569 94	22,230 63	161,800 57
2,230 00	.....	8,832 10	.....	1,327 85	65,205 14	6,123 73	71,428 87
2,095 00	.....	.....	3,848 85	20,366 58	172,237 37	10,957 95	183,195 32
1,398 00	.....	.....	3,190 62	.....	89,261 58	4,292 51	93,554 09
1,580 00	.....	.....	378 47	19,033 43	145,004 78	47,002 46	192,007 24
1,493 00	.....	39,836 01	.....	771 85	142,274 58	43,371 85	185,646 43
2,501 00	.....	.....	1,838 40	7,275 19	130,383 26	11,905 13	142,288 33
1,334 00	.....	26,095 50	.....	1,448 42	98,604 54	14,665 60	113,270 14
2,100 00	.....	.....	.....	8,122 63	117,645 05	4,017 70	121,662 75
1,738 00	.....	.....	.....	2,292 03	109,408 07	21,915 91	131,321 98
2,538 00	.....	.....	.....	.....	68,842 79	20,467 44	89,310 23
1,605 00	48,723 47	.....	.....	13,177 98	188,019 45	52,225 65	240,245 10
1,531 00	.....	.....	2,985 09	.....	81,201 89	9,155 37	90,357 26
2,765 00	.....	.....	.....	.....	63,401 23	17,481 81	80,883 04
2,089 00	.....	.....	2,898 80	3,737 10	123,181 53	15,003 37	142,184 90
1,965 00	44,504 64	.....	3,075 45	13,916 44	206,579 05	6,504 31	213,083 36
1,254 00	.....	.....	1,708 47	.....	94,889 65	43,071 08	137,960 73
1,650 00	5,228 30	17,232 28	.....	6,763 96	129,744 33	30,646 46	160,390 79
2,432 00	.....	.....	.....	17,613 62	112,173 86	.....	112,173 86
671 00	.....	.....	465 40	1,490 43	37,445 15	15,273 95	52,719 10
1,561 00	.....	.....	.....	15,165 87	62,783 82	22,914 61	85,698 43
2,031 00	53,636 20	.....	419 20	26,926 72	178,022 49	10,017 19	188,039 68
2,200 00	.....	.....	2,020 60	.....	64,237 90	19,314 82	83,552 81
1,943 00	.....	.....	1,000 50	23,797 17	126,576 49	.....	126,576 49
2,164 00	.....	25,286 57	3,040 60	29,013 26	146,226 98	87,033 22	233,860 20
2,430 00	.....	.....	2,195 88	10,490 88	109,539 54	18,815 27	128,354 81
1,369 00	.....	.....	.....	.....	59,806 41	4,600 62	63,407 03
1,284 00	.....	.....	12,100 04	5,180 69	78,291 61	18,429 58	96,631 19
1,945 00	.....	.....	6,282 95	5,657 53	151,307 18	8,203 79	159,510 97
1,813 00	.....	.....	.....	.....	102,071 90	7,207 68	109,279 58
2,603 00	.....	.....	.....	2,920 90	168,784 98	49,271 87	158,056 85
3,992 00	.....	.....	9,931 97	20,000 00	535,191 51	73,121 62	608,313 13
1,490 00	.....	.....	3,504 93	2,389 38	94,545 35	20,857 22	115,402 57
1,408 00	564 00	.....	1,832 25	1,948 00	31,999 29	13,475 02	60,471 81
2,151 00	.....	39,519 52	2,652 65	6,749 40	149,226 56	19,771 44	168,998 00

STATEMENT NO.

Number.	COUNTIES.	State Tax.	School Tax.	Sinking Fund Tax.	County Tax.	Road Tax.	Township Tax.	Special School Tax.
53	Monroe	$10,769 26	$8,643 75	$9,627 0	$33,194 5	$1,236 5	$3,314 75	$6,176 29
54	Montgomery	25,033 0	20,103 30	22,725 39	57,215 59	11,3 2 69	3,182 83	16,980 14
55	Morgan	13,946 79	11,210 20	12,310 03	32,815 50	6,001 43	3,954 20	10,430 47
56	Newton	3,5 2 72	2,893 8	3,287 73	9,563 21	3,984 85	1,173 49	3,984 85
57	Noble	11,822 25	9,524 42	9,821 68	14,733 02	8,926 77	2,768 60	11,376 31
58	Ohio	3,707 82	2,979 36	3,291 16	11,875 14	1,643 22	1,438 55	2,024 89
59	Orange	9,867 36	7,908 81	8,706 99	18,380 94	4,507 94	2,521 30	9,321 37
60	Owen	10,949 0	8,806 3	9,545 4	39,305 54	4,276 52	2,710 81	6,520 03
61	Parke	18,565 16	14,910 31	16,816 21	53,3 3 45	9,789 75	3,238 16	15,954 55
62	Perry	8,158 60	6,572 70	6,784 00	31,698 67	2,697 80	4,255 76	9,019 88
63	Pike	7,778 58	6,2 5 31	6,509 51	30,274 43	3,254 88	2,526 55	7,167 91
64	Porter	9,661 94	7,776 15	8,263 91	17,692 88	5,575 41	2,516 69	9,541 05
65	Posey	15,532 28	12,511 16	13,807 93	27,010 38	5,941 78	4,094 58	9,025 31
66	Pulaski	4,274 33	3,439 31	3,938 57	11,456 99	3,449 50	1,746 12	4,255 63
67	Putnam	23,015 19	18,477 63	21,048 99	34,850 45	7,811 38	3,124 25	18,242 85
68	Randolph	17,409 5	16,025 05	15,300 65	21,762 00	12,424 75	5,080 79	14,266 67
69	Ripley	9,883 25	7,964 84	8,130 11	21,785 65	5,174 21	3,325 9	9,132 38
70	Rush	21,925 13	17,554 71	20,231 12	33,160 45	15,184 41	5,566 93	8,610 52
71	Scott	4,113 12	3,314 22	3,403 92	9,100 90	1,701 9	2,275 28	4,207 17
72	Shelby	19,988 65	16,058 91	17,918 05	47,420 88	7,725 78	4,672 2	13,626 29
73	Spencer	11,439 19	9,207 08	9,766 98	34,529 64	5,447 40	4,211 36	9,228 90
74	Starke	2,046 63	1,647 03	1,730 80	7,216 53	1,856 45	1,002 65	2,227 95
75	St. Joseph	19,205 04	15,385 88	16,878 84	27,256 70	7,436 57	4,762 47	17,197 85
76	Steuben	6,277 42	5,0 2 16	5,071 7	19,018 31	6,339 48	3,818 77	6,537 67
77	Sullivan	11,919 34	9,583 56	10,284 69	22,340 07	3,482 07	3,2 8 98	8,300 58
78	Switzerland	8,059 64	6,487 41	6,8 8 66	16,443 95	3,116 32	1,319 27	5,923 46
79	Tippecanoe	40,661 85	32,636 29	37,459 03	117,715 09	6,273 43	5,9 4 74	39,896 56
80	Tipton	7,042 84	5,668 27	6,022 24	28,801 07	3,011 12	3,011 13	7,087 05
81	Union	10,319 50	8,278 41	9,635 51	22,959 83	4,772 44	1,389 27	6,358 29
82	Vanderburgh	2 ,887 34	23,703 62	24,282 15	103,619 07	5,535 57	3,627 75	29,722 86
83	Vermillion	9,694 35	7,786 57	8,761 96	22,681 85	2,127 09	1,481 02	8,145 54
84	Vigo	33,889 28	27,203 53	31,127 83	51,294 09	8,001 47	10,074 49	34,952 27
85	Wabash	15,815 52	12,718 04	13,890 51	31,400 67	6,921 05	2,825 66	13,524 77
86	Warren	12,298 87	9,873 67	11,2 2 68	19,70 65	7,368 56	2,8 1 10	10,222 15
87	Warrick	11,363 96	27,163 54	9,869 38	9,139 46	5,216 11	3,467 89	13,259 11
88	Washington	14,208 82	11,420 16	12,615 23	27,886 48	.....	3,231 32	9,124 16
89	Wayne	42,479 26	34,073 31	39,781 05	74,113 84	15,154 79	7,719 11	36,549 72
90	Wells	6,235 69	5,0 7 08	5,080 09	44 450 80	6,350 12	3,390 28	6,249 43
91	White	9,463 82	7,600 25	8,503 62	43,312 82	7,494 53	1,891 13	9,019 69
92	Whitley	8,766 85	7,041 87	7,426 6	18,566 71	7,3 9 84	3,175 55	7,721 27
	Grand Total	1,317,350 61	1,082,855 71	1,169,754 33	3,139,073 29	570,442 9	337,203 67	1,081,373 82

IV.—Continued.

Dog Tax.	Gravel Road Tax.	Bounty Tax.	Railroad Tax.	Other Tax.	Total Taxes, 1888.	Delinquent Taxes in 1887 and previous years.	Total Taxes.
$1,719 00	.....	.....	.....	.....	$77,681 10	$17,263 22	$94,919 38
2,798 00	.....	.....	.....	$3,792 69	163,193 63	21,845 31	185,038 94
2,052 00	$7,713 12	.....	.....	1,490 72	102,014 45	24,446 73	126,461 19
454 00	.....	.....	$237 45	.....	29,172 19	25,428 95	54,601 14
1,624 00	.....	.....	2,553 60	1,541 45	74,692 10	22,658 93	97,351 03
368 00	.....	.....	.....	4,107 47	51,435 61	8,773 79	40,209 40
1,958 00	.....	.....	.....	.....	63,172 74	7,713 82	70,886 56
2,088 00	.....	.....	130 33	.....	84,332 54	23,928 22	107,260 76
1,772 00	.....	.....	.....	11,342 00	145,751 59	2,374 26	148,125 85
1,874 00	.....	.....	.....	.....	71,061 41	20,185 53	91,246 94
1,677 00	.....	.....	.....	.....	65,454 17	11,797 11	77,251 28
971 00	.....	.....	8,019 33	12,750 89	82,769 31	21,967 04	104,736 35
1,656 00	.....	.....	.....	.....	89,609 42	9,008 98	98,618 40
877 00	.....	.....	.....	2,189,73	35,327 16	11,884 72	47,211 88
2,233 00	7,578 30	.....	3,353 59	10,524 53	150,265 19	6,965 64	157,230 83
2,401 00	.....	.....	9,035 79	.....	114,306 26	44,209 49	158,515 75
2,563 00	.....	$31,946 61	3,800 22	.....	103,706 24	33,965 97	137,672 21
2,652 00	.....	.....	.....	14,535 30	138,820 57	10,772 18	149,592 75
948 00	.....	.....	1,302 82	.....	30,367 39	12,838 78	43,206 17
2,564 00	60,032 64	.....	3,023 67	642 13	193,703 29	42,089 71	235,793 00
1,932 00	.....	12,208 73	.....	2,730 97	100,702 55	22,478 21	123,180 76
314 00	.....	.....	2,972 25	2,174 75	23,288 01	28,304 14	51,592 18
1,814 00	.....	.....	2,250 67	2,954 94	115,142 97	14,528 20	129,671 17
805 00	.....	.....	.....	385 59	53,316 10	2,360 22	55,676 38
2,593 00	.....	10,861 45	.....	.....	82,635 74	56,340 05	138,975 79
1,128 00	.....	18,888 78	.....	4,251 97	72,490 46	10,324 71	82,815 17
3,029 60	.....	.....	.....	15,615 43	299,251 42	103,552 58	402,804 00
1,194 00	15,870 10	.....	2,675 86	.....	80,383 74	25,279 96	105,663 70
950 00	.....	.....	1,114 57	799 82	67,577 64	2,401 16	69,978 80
2,279 00	.....	.....	16,907 47	.....	236,654 83	33,565 86	270,220 69
898 00	.....	.....	.....	4,390 71	65,967 09	7,539 96	73,507 05
2,625 00	.....	.....	.....	12,351 65	211,519 61	27,284 19	238,803 80
2,073 60	5,979 40	63,782 03	.....	157 51	169,056 16	13,397 35	182,453 51
1,204 00	.....	.....	722 91	10,071 37	85,594 96	11,381 49	96,976 45
1,717 00	.....	.....	.....	.....	81,195 45	27,123 82	108,330 27
.....	.....	.....	.....	.....	78,485 17	5,354 17	83,840 34
2,815 00	45,845 17	.....	.....	23,793 27	322,324 52	63,359 76	385,684 28
1,400 00	.....	.....	.....	.....	78,183 49	12,714 04	90,897 53
1,004 00	.....	.....	.....	1,085 00	89,374 86	44,261 03	133,635 89
1,753 00	.....	.....	2,088 86	1,231 72	65,142 33	10,781 34	75,923 67
164,051 00	402,046 55	437,621 88	153,109 80	534,031 07	10,398,004 66	2,041,547 73	12,439,552 39

STATEMENT NO. V.

Showing the Names of Borrowers from the College Fund, with the amount Loaned to each.

NAMES.	Amount.
John Higgins	$150 00
Isaac Parker	25 00
James Jones	250 00
Hiram R. Gaston	300 00
A. E. Richardson	200 00
L. F. Coppersmith	300 00
Isaac Powell	200 00
W. H. Adams	300 00
N. C. Bolton	300 00
J. M. Ray	500 00
C. S. Hascall	300 00
E. Brown	500 00
H. W. Clark	500 00
Rounday & McCormick	400 00
J. B. Stumph	500 00
T. J. Norvell	100 00
S. McConnell	400 00
S. Henderson	500 00
G. M. Ballard	200 00
J. H. Cherry	200 00
George McCaslin	500 00
Joseph Poyner	200 00
J. P. McCormick	500 00
James Ritter	500 00
W. J. H. Robinson	500 00
L. Sebastian	500 00
C. F. Rocker	150 00
S. S. Brown	300 00
W. H. Hamilton	500 00
A. D. Hamrick	450 00
D. Matchitt	250 00
H. Pearson	250 00
H. P. Smith	150 00
Z. Smith	200 00
T. J. Smith	250 00
T. D. McClain	300 00
I. Jackson	300 00
P. Hosbrook	300 00
J. Goar	200 00
J. S Apple	200 00
L. D. Clark	200 00
E. Smith	100 00
J. Hummel	400 00
A. Dana	150 00
B. Hunt	400 00
G. S. Pittman	500 00
S. A. Vail	674 00
A. May	500 00
O. S. Keely	287 00
P. J. Warner	300 00
W. S. Batt	400 00

STATEMENT NO. V.—Continued.

NAMES.	Amount.
W. Parker	$300 00
O. W. Johnson	200 00
T. H. Barlow	500 00
G. W. Kirby	250 00
S. A. Vail	642 00
A. Ball	500 00
E. W. H. Ellis	500 00
J. Lefler	400 00
J. Lefler	500 00
G. W. McConnell	500 00
H. Reynolds	500 00
C. Reynolds	500 00
J. T. Freeland	500 00
R. Freeland	500 00
Roberts Chapel	200 00
L. S. Reynolds	500 00
L. B Harris	500 00
Isaac Keith	500 00
S. Beck	500 00
G. Myerly	500 00
M A. Horn	350 00
L. Leary	500 00
G. A. Milnes	500 00
R. E. Palmer	400 00
T. G. Palmer	400 00
J. S. Williams	500 00
J. F. Hall	500 00
M. E. Snyder	500 00
N. R. Overman	500 00
S. Harter	500 00
W. E. Talbott	500 00
J. Milner	500 00
C. A. Baggs	500 00
J. Jones	500 00
W. Johnson	250 00
J. Est pp	500 00
M. Elgar	200 00
J Holmes	500 00
J. Darling	500 00
A. C. Talbott	500 00
E. D. Busick	500 00
W. Moody	500 00
C. W. VanHouten	300 00
T. C. Sumner	500 00
J. M. Ray	500 00
Sabin & Reed	600 50
E. Parker	400 00
J. Smith	440 00
D. Shuler	350 00
H. A. Morrison	500 00
W. H. White	400 00
J. S. Tarkington	500 00
J. Mix	500 00
J. A. Hunt	500 00
W. Pearce	500 00
J. Gibbs	400 00
Perry & Thompson	400 00
T. D. Findley	150 00
J. M. Thompson	500 00
H. Fisher	160 00
W. L. Lingenfelter	500 00
J. W. Thompson	400 00
R. F. Catterson	500 00
M. J. McCaslin	500 00
J. Dillman	400 00
C. C. Campbell	500 00
L. M. Phipps	500 00
J. S. Shirley	500 00
J. W. Chase	500 00
J. W. Brough	500 00
H. Dipple	300 00
E. Luark	500 00
J. D Jones	500 00
H. W. Simons	500 00
M. H. Batt	500 00

STATEMENT NO. V—Continued.

NAMES.	Amount.
S. S. Fitch	$500 00
P. Bowen	500 00
H. Newman	500 00
J. & I. McNutt	400 00
O. B. Gilkey	300 00
D. H. Chase	500 00
A. Stewart	500 00
J. J. Lemasters	385 00
J. W. Miller	500 00
J. T. Bryan	500 00
J. Ristine	400 00
H. F. Fletcher	500 00
J. Elkins	500 00
H. Elkins	500 00
E. J. Bundy	100 00
J. Hannemacher	500 00
S. Ressler	500 00
J. H. Montgomery	500 00
J. Rubush	500 00
G. & E. Robinson	500 00
L. L. & A. J. Caldwell	500 00
T. J. Norvall	500 00
L. Carter	500 00
L. Kattinhorn	400 00
J. W. Vansyock	500 00
W. B. Bradley	500 00
L. C. Witt	500 00
W. Rouse	500 00
J. H. Leary	450 00
J. S. Wall	350 00
J. J. Hayden	385 00
A. D. Rose	400 00
M. Faussett	400 00
S. Barth	500 00
D. A. Farley	500 00
J. A. Brouse	500 00
G. McOuat	400 00
W. W. Johnson	400 00
S. W. Elliott	500 00
N. Cook	500 00
F. Rubush	500 00
I. Coonfield	400 00
M. E. Clark	400 00
M. Flake	500 00
J. Gilmore	500 00
J. Thornburg	500 00
T. M. Kirkpatrick	500 00
C. Decker	500 00
J. Turner	500 00
W. T. Brumfield	600 00
A. Basset	400 00
C. W. Brouse	500 00
J. T. Miller	500 00
J. Steel	500 00
S. Albright	500 00
J. M. Harmon	400 00
J. M. Melkel	500 00
D. G. Cale	500 00
W. B. Fordice	500 00
W. Jennings	450 00
J. B. McFadden	500 00
M. A. Mallon	500 00
J. Irons	500 00
N. K. Igoe	500 00
D. Sigler	500 00
S. Lamb	500 00
N. M. Early	500 00
Charles Sage	500 00
J. M. Ray	500 00
T. A. Wylie	500 00
J. G. Tomlinson	500 00
J. Buchanan	250 00
F. Freise	500 00
J. W. Russell	250 00
M. E. Merryman	200 00
M. Crifman	400 00

STATEMENT NO. V—Continued.

NAMES.	Amount.
J. Young	433 31
J. Young	633 00
J. B. Vail	611 76
J. B. Vail	613 78
L. M. Greer	500 00
J. McChesney	275 00
E. J. Metzger	500 00
J. W. & C. J. Riley	300 00
J. Young	500 00
B. S. Hays	500 00
M. J. Claypool	400 00
W. Lankford	400 00
W. Stuck	200 00
M. A. Wilson	500 00
L. Cox	500 00
H. Mankedick	400 00
Lena Gehring	300 00
N. Trusler	500 00
L. Trucksess	500 00
W. Wa den	400 00
J. M. Leeds	500 00
Henry Coleman	400 00
G. M Ballard	150 00
John J. Smith	500 00
N. P. Richmond	500 0
W. H. Smith	500 00
W. J. Brown	500 00

BIENNIAL REPORT

OF THE

AGENT OF STATE

OF THE

STATE OF INDIANA.

January 1, 1869.

TO THE LEGISLATURE.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.
1869.

REPORT.

Office Indiana State Agency,
27 Pine Street, New York,
January 1, 1869.

I respectfully submit the following report of the transactions of this office from the 31st of October, 1866, to this date.

I took possession of the office on the 21st of February, 1867, at No. 27, Pine street, New York, where the Agency continues.

The accompanying tables show amounts and payments of interest on the Five and Two and one-half per cent. certificates of State stock, and War Loan Bonds; also dividends made on certificates of stock in pursuance of the provisions of the "State Debt Bill" and redemptions in full of certificates and bonds as provided by said act.

During the first week in January, 1867, the Board of State Debt Sinking Fund Commissioners notified the holders of the War Loan Bonds that the Agent of State would redeem their Bonds, at par, at the Agency, on the first day of May succeeding, to the extent of the moneys on hand, applicable to that purpose, and required said holders to notify the Agent of State, at his office in New York, on or before the 25th of March succeeding, of their acceptance of the proposition to take such payment. Under that notice War Loan Bonds amounting to $39,000 were surrendered and redeemed in full, and in December following $5,000 additional were surrendered and redeemed.

The Five and Two and one-half per cent. certificates of stock were made redeemable at any time after twenty years from the 19th of January, 1846, at the pleasure of the State. The twenty years expired on the 19th of January, 1866.

Notice was given as the law directs, that the Agent of State

would pay out, *pro rata*, the money on hand applicable to that purpose, in the redemption of the outstanding Five and Two and one-half per cent. certificates of stock, on the first day of July, 1867, at the Agency in New York, the holders of the latter having priority.

On the 30th of June, 1867, the Board of State Debt Sinking Fund Commissioners met at the office of the Agent of State, in New York, and resolved that under the foregoing notice, all the outstanding Two and one-half per cent. certificates of stock, amounting at that time, as appeared by the Register of the Agency, to $1,183,187 55, should be redeemed, and required the Agent of State to notify the holders by public notice in two daily papers published in New York, that he had funds on hand, at the Agency, sufficient to redeem all their certificates of stock, and that said certificates would cease to draw interest after the 15th of July succeeding. The notice was given by the Agent by publication in the "*Daily Tribune*" and "*Evening Post*," and the accompanying tables show that all but a small amount of the Two and one-half per cent. stocks have been redeemed. It is proper, in this connection, to state that at the time the Board of State Debt Sinking Fund Commissioners resolved to redeem all the outstanding Two and one-half per cent. stocks, there was not in their hands, including the unexpended balance of the War Loan Redemption Fund, money sufficient for that purpose, and that the deficit was drawn from the general fund in the Treasury.

There are outstanding, of the Two and one-half per cent. certificates, at the date of this report, $7,260 13—all that remain of $2,076,460 50 that were in the hands of holders at the date of the passage of the "State Debt Bill," December 21, 1865. The unredeemed certificates have not been presented for payment, and it is probable that a large portion of them are lost or destroyed.

War Loan Bonds amounting to $25,000 were redeemed under the notice given in January, 1868, to the holders, as required by law, informing them that the Agent of State would pay out the funds on hand, for that purpose, at his office, on the first day of May, 1868; and the unexpended balance of the War Loan funds was then transferred to the fund for the redemption of the Five per cent. stocks.

On the first Wednesday of April, 1868, the Board of State Debt Sinking Fund Commissioners met at the office of the Auditor of

State, and found that on the 15th day of June succeeding, there would be in the Treasury, belonging to the State Debt Sinking Fund, money enough to pay twenty per cent. of the principal of the outstanding Five per cent. certificates of stock, and holders of the same were accordingly notified, as the law directs, that the Agent of State would pay twenty per cent. of their stock upon surrender, at the Agency, on the first of July succeeding, said holders having notified the Agent of State, at his office, in New York, on or before the 20th of June, of their intention to accept said *pro rata* payment.

Owing to the fact that some of the holders complained that they had not observed the notice, I determined to pay, and did pay, the twenty per cent. to those who had notified me of their intention to accept the same, up to the first of July. The *pro rata* payment amounted to $297,811 67, leaving a balance, which was used in the redemption of five per cent. certificates of stock in full, and such War Bonds as could be obtained, which will fully appear by reference to the accompanying tables.

The redeemed Bonds and Five and Two and one-half per cent. stocks are in the safes of the office of the Auditor of State, ready to be examined, canceled and destroyed.

Eight Internal Improvement Bonds, of $1,000 each, have been redeemed through the Agency, as provided by the acts of 1846 and 1847, by issuing Five per cent. certificates for one-half of the principal of the Bonds surrendered, and Two and one-half per cent. certificates for one-half of the accrued interest—said certificates being State stock. Corresponding certificates of Wabash and Erie Canal stock were issued as provided by the acts named. One certificate of Two and one-half per cent. stock, for $425, was issued, also, for $850, in coupons clipped from Internal Improvement Bonds, and held by the owner thereof.

Eight Internal Improvement Bonds, of $1,000 each, held by the Sinking Fund—that is, the School Fund—were canceled and destroyed by the Finance Committee of the Legislature, as provided by an act for that purpose, approved March 7, 1867.

By a settlement with the General Government, completed in November, one hundred and forty-one Bonds, of $1,000 each, held by the Secretary of the Interior, in trust for certain tribes of Indians, were paid in full, together with interest due, as will be fully

shown by the Governor in his message to the General Assembly, and by the Auditor of State in his annual report.

There are now outstanding of the Internal Improvement Bonds $196,000.

Two years more will be sufficient to pay off our entire public debt, if the present rate of taxation is continued, and the funds collected for that purpose are faithfully applied.

The outstanding War Loan Bonds, at the date of this report, amount to $207,000. They have not been redeemed because the owners prefer holding them as an investment.

The Five per cent. stocks are now at par, and many, perhaps most, of that class of our creditors, prefer holding them to having them redeemed. I would, therefore, recommend the enactment of a law making it the duty of the Board of State Debt Sinking Fund Commissioners, in connection with the Governor, whenever there are funds in the hands of the Agent of State, in consequence of the owners failing or refusing to surrender their Bonds or Stocks for redemption, in whole or in part, within a reasonable time after notice, to invest the same in United States Bonds, at the lowest market price, and making it the duty of the Board, in connection with the Governor, to convert said United States Bonds whenever necessary to take up State Bonds or Stocks presented for redemption. The interest on the United States Bonds thus purchased would more than offset the interest on a like amount of State stock.

W. Q. GRESHAM, *Agent of State.*

THE PUBLIC DEBT.

JANUARY 1, 1869.

Internal Improvement Bonds.

There are outstanding of these Bonds..... $196,000 00

Five per cent. State Stock.

There are outstanding of these Certificates..... $2,867,129 66

Two and one-half per cent. State Stock.

There are outstanding of these Certificates..... $7,260 13

War Loan Bonds.

There are outstanding of these Bonds..... $207,000 00

WABASH AND ERIE CANAL STOCK.

Five per cent. Preferred Canal Stock.

There is outstanding of this Stock..... $4,083,500 00

Five per cent. Preferred Special Canal Stock.

There is outstanding of this Stock..... $1,216,737 50

Five per cent. Deferred Canal Stock.

There is outstanding of this Stock..... $1,269,515 88

Five per cent. Deferred Special Canal Stock.

There is outstanding of this Stock..... $506,770 00

7 70 23,38

REDEMPTION OF STOCK

From October 31, 1866, to February 19, 1867, the *interim* between the date of Mr. Buskirk's Report, and the expiration of his term of office.

Table showing amount of thirty per cent. paid on two and one-half per cent. Certificates of Stock after October 31, 1866.

Date of surrender.	Name of Holder.	Old Certificate.		Amount of Payment Made.	New Certificate.		
		No.	Amount.		Date.	No.	Amount.
1866. Nov.	Wm. Duckworth	2568	$1,675 00	$502 50	1666 Nov. 8...	830	$1,172 50
do	John Dilon	466	2,177 50	.....	.....	.....	.....
do	do	2303	62 50	672 00	Nov. 16.	831	1,568 00
do	Alfred Morrison	144	5,766 25	1,729 87	do	832	4,036 38
do	Charles Morrison	1563	4,080 00	1,224 00	do	833	2,856 00
do	do	660	1,507 00	.....	.....	.....	.....
do	do	661	112 50	.....	.....	.....	.....
do	do	143	5,766 25	2,215 87	Nov. 26.	834	5,170 38
1867. Jan.	Floyd T. Ferris	519	1,675 00	.....	.....	.....	.....
do	do	520	125 00	540 00	1867. Jan. 29..	840	1,260 00
			$22,947 50	$6,824 24			$16,063 26

Five per cents. redeemed in full after October 31, 1866, *and before February* 19, 1867.

Date of Redemption.	Name of Holder.	No.	Amount of Certificate.
January, 1867..	White, Morris & Company	1572	$7,000 00

List of Two and One-half Per Cent. Certificates of State Stock, redeemed on and after July 1, 1867.

Date of Redemption.	Name of Holder.	No.	Amount
July 1, 1867	John C. Baldwin	688	$5,000 00
"	do	689	5,000 00
"	William and William H. Gilliat	2352	900 00
"	John K. Gilliat	2351	1 800 00
"	F. Keyes	3 88	1,000 00
"	do	3140	1,000 00
"	T. C. Chardavoque	715	4.200 00
"	Rappael de Farara, etc	717	2,856 00
"	Seabury Brewster	745	1,190 00
"	George Pomeroy	378	1,000 00
"	do	379	1,000 00
"	do	380	1,000 00
"	do	839	180 00
"	John Lindsley	714	7,005 25
"	M. J. Henriques	713	3,602 52
"	William Birdsall, Jr	728	7,000 00
"	Hosea Webster	775	630 00
"	Edmund Tweedy	770	5.000 00
"	do	771	3,664 25
"	John C. Baker	425	1,172 50
"	M. C. Morgan	565	1,340 00
"	H. T. Dortic	849	10,000 00
"	G. T. Bonner & Company	850	24,130 60
"	William Balles	774	3,500 00
"	Louisa Frisbe	161	700 00
"	H. Hendricks	797	1,842 75
"	E. G. Whitney, President	729	50,000 00
"	do	730	5,354 25
July 2, 1867	Arthur A. de la Rive	266	1,620 00
"	Morris, Provost & Company	535	720 00
"	do	942	502 50
"	do	943	37 50
"	Wabash College, Crawfordsville	801	4,900 00
"	do	829	2,600 00
"	William H. Ogden	975	1,065 00
"	do	976	75 00
"	Amy & Hye, in trust	731	756 00
"	Pierpont Phillips	750	7,000 00
"	William Whitewright	1010	1,507 50
"	Wood, Grant & Company	1232	175 00
"	John Ferguson	1002	670 00
"	do	1004	1,238 00
"	James H. Clark	836	1,000 00
"	Justus Stocking	429	5,375 00
"	Jos. H. Williams, President	733	20,000 00
"	do	734	20,000 00
"	do	735	20,000 00
"	do	736	4,223 25
"	William B. Astor	712	12,000 55
"	Charles Mixter	133	2,345 00
"	do	134	175 00
"	do	2678	540 00
"	L. Von Hoffman & Company	710	5,862 50
"	William V. Brady	777	1,400 00
"	John Sneden	3082	6,000 00
"	do	3190	4,000 00
"	do	190	11,140 00
"	John H. Engleberts	718	700 00
"	Jean Charles Labonchere	794	532 00
"	John Auldjo	795	2,016 00
"	Alfred Janson	796	630 00
"	G. H. de Amezaga	789	1 176 00
"	H. W. Pickersgill	788	1,006 25
"	Thomas Twining, Jr	792	7,686 00
"	Baring Brothers & Company	787	938 00
"	Sir William Collings	791	586 25
"	Sarah Ann Dilwyn	784	630 00
"	Institution for the savings of	691	10,000 00
"	Merchants' Clerks	692	10.000 00
"	do	693	10,000 00
"	do	694	5,042 00
"	James G. King's Sons	779	20,000 00

List of Two and One-half per cent. Certificates of State Stock redeemed on and after July 1, 1867—Continued.

Date of Redemption.	Name of Holder.	No	Amount.
July 2, 1867	James G. King's Sons	780	$20,000 00
"	do	781	20,000 00
"	do	782	10,000 00
"	do	783	9,444 75
"	do	785	11,200 00
"	do	790	1,350 00
"	do	763	8,168 65
"	do	778	3,276 00
"	James Howell	1808	2,822 50
"	Administration Office, Hope & Company	910	360 00
"	Charles Morrison	833	2,856 00
"	do	834	5,170 38
"	John Dillon	831	1,568 00
"	Alfred Morrison	852	4,036 38
"	Joseph Brandon	845	2,135 00
"	Henry S. Torbell	762	16,800 00
"	M. A. de Rothschild, etc	678	10,000 00
"	do	677	10,000 00
"	do	676	10,000 00
"	do	679	10,000 00
"	do	680	10,000 00
"	do	681	10,000 00
"	do	682	10,000 00
"	do	683	10,000 00
"	do	684	10,000 00
"	do	685	5,000 00
"	do	686	4,050 00
"	N. M. Rothschilds & Sons	669	10,000 00
"	do	670	10,000 00
"	do	671	10,000 00
"	do	672	10,000 00
"	do	673	10,000 00
"	do	674	5,000 00
"	do	675	3,510 00
"	Elisha Rockwell	763	700 00
"	Samuel G. Smith	758	1,005 20
"	H. W. Kolle	761	882 00
"	Margaretta Jones	759	1,008 00
"	R. P. & S. Manwaring	710	126 00
"	William Mackeith and others	753	630 00
"	Rollins Brothers	766	428 75
"	Moran Brothers	707	756 00
"	do	708	756 00
"	do	709	756 00
"	Edwin Sherwood	186	540 00
"	Keokuk Branch, etc	739	6,468 00
"	Beebee & Company	2031	262 50
"	Samuel Bruhl	719	700 00
July 3, 1867	B. M. Makepeace	489	1,606 20
"	J. J. Searing	848	42 00
"	C. C. Tunis	720	630 00
"	Nehemiah Tunis	727	161 00
"	Overend, Gurney & Company	654	3,150 00
"	James Hutchinson	555	825 00
"	John C. Luxmore	2517	2,847 50
"	Joseph Goodman	290	1,675 00
"	H. T. Prinsep and others	3049	4,690 00
"	M. J. Kirkpatrick	846	1,842 50
"	L. P. Wilson and R. Anderson	1552	770 00
"	Thomas Yates	668	586 25
"	Sir J. M. Wilson	667	1,524 25
"	John C. Whiteman	666	10,097 75
"	H. L. Thomas	665	1,055 25
"	Mary Traddle	664	378 00
"	D. H. Safe	663	586 25
"	William Silver, Jr., and John Silver	662	938 00
"	James Silver	661	1,289 75
"	Thomas D. Sewell	660	252 00
"	L. C. Smyth	659	378 00
"	George N. Shore	658	3,192 00
"	George Robinson	657	378 00
"	John H. Ravenshaw	656	2,495 50
"	Robert Pulsford	655	3,150 00
"	George W. Norman	653	938 00
"	Georgiana and A. S. Nugent	652	248 20

List of Two and One-half per cent. Certificates of State Stock redeemed on and after July 1, 1867—Continued.

Date of Redemption.	Name of Holder.	No.	Amount.
July 3, 1867	John R. Mills	651	$1,015 00
"	Major F. M. Martyn	650	787 50
"	M. Manhall	649	248 50
"	Thomas Lihon	648	703 50
"	Henry Saver	647	703 50
"	F. C. Lukes	646	1,055 25
"	F. C. Lukes and F. & M. Laine	645	378 00
"	Matthew Harrison, Jr.	644	252 00
"	John Hackblock	643	1,407 00
"	John Heelas, Jr.	642	542 50
"	Adderly Howard	641	882 00
"	John Greenwood	640	252 00
"	Edward Grubb	639	1,008 00
"	John N. Forster	638	252 00
"	J. H. Ferguson, Trustee	637	1,524 25
"	Miss A. P. Ferguson	636	469 00
"	Jane Evans	635	1,876 00
"	Thomas Dent	634	1,055 25
"	Wm. Decker	633	469 00
"	Robert C. L. Bevans	628	378 00
"	Margaretta Betts	627	351 75
"	Jno. Donaldson and R. N. Bennett, Trustees	632	4,147 50
"	John Black Cowan	631	2,579 50
"	Morgan C. Chase	630	586 25
"	John & James Bagnall, Executors	626	1,289 75
"	George Bagnall	624	126 00
"	James Bagnall	625	126 00
July 5, 1867	Henry Church	732	7,000 00
"	George Kinney	447	540 00
"	E. S. Tweedy	746	1,400 00
"	H. Leger	749	16,100 00
"	Harvey Weed	102	1,800 00
"	Wm. H. Neilson	847	1,675 00
"	S. P. Bolles	773	2,800 00
July 6, 1867	John Robbins	807	5,642 00
"	Wm. H. Hart	219	180 00
"	Betsey Amelia Hart	217	1,005 00
"	do	218	75 00
"	L. S. Saurez	2326	5,487 50
"	do	3116	7,060 00
"	do	3113	1,000 00
"	do	3125	1,000 00
"	do	3130	5,000 00
"	do	3135	500 00
"	do	3150	3,000 00
"	William Redmond	1025	1,537 50
"	do	574	137 50
"	do	1026	180 00
"	Charles Judson	598	360 00
"	Geo. R. Chetwood	772	502 50
"	Eliza Y. Richards	543	1,916 25
"	Ætna Insurance Co.	703	20,000 00
"	do	704	20,000 00
"	do	705	10,000 00
"	do	706	3,200 00
"	B. R. Winthrop, Trustee	764	700 00
"	D. H. Miller, Trustee	214	1,615 00
"	do do	215	322 00
"	D. H. Miller	216	322 00
"	William Winslow	752	938 00
"	Joel Read	472	1,000 00
"	do	473	1,000 00
"	do	474	1,000 00
"	do	475	1,000 00
"	do	476	1,000 00
"	John Dow	167	180 00
July 9, 1867	Bank of Salem, New Albany	802	10,500 00
"	Mechanics' and Traders' Savings Institution	621	10 000 00
"	do do	622	10,000 00
"	do do	619	10,000 00
"	do do	620	10,000 00
"	do do	623	5'500 00
"	James H. Banker	509	1,068 75
"	E. Delafield	748	2,003 75
"	Phœnix National Bank, N. Y.	841	10,000 00

List of Two and One-half per cent. Certificates of State Stock redeemed on and after July 1, 1867—Continued.

Date of Redemption.	Name of Holder.	No.	Amount.
July 9, 1867	Phœnix National Bank, New York	842	$10,000 00
"	do do	843	8,000 00
"	Ira C. Voorhees	726	126 00
"	John N. Bradley	592	540 00
July 10, 1867	Narcissa Stone	2096	540 00
"	W. C Schermerhorn	767	175 88
"	Wyman, Byrd & Co	772	787 50
"	James R. Shields	740	7,000 00
"	Robert Neilson	67	4,355 00
"	do	998	108 87
"	Olivia M. North	1265	1,125 00
"	Josiah Barnes	768	5,000 00
"	do	769	2,043 75
July 11, 1867	H. H. Hunnewell	2658	2,030 00
"	do	127	350 00
"	Samuel Wells	2511	347 50
"	John Crouse	805	2,894 50
"	Ann M. M'Lanahan	386	10,000 00
July 12, 1864	J. Hendricks, in trust	822	140 00
"	do do	823	287 00
"	do do	825	70 00
"	Joshua Hendricks	824	273 00
July 13, 1867	John C. Ellis	587	418 75
July 15, 1867	Miss Selma Hendricks	804	1,176 00
"	Daniel Hall	802	12 50
"	do	125	527 50
July 16, 1867	Ambrose C. King-land	801	380 00
"	Marks W. Collett	723	1,421 88
"	Hardman Earle	724	2,712 50
"	M. W. Collett, in trust	722	542 50
"	Brown Bros. & Co	725	134 75
July 17, 1867	Bank for Savings, New York City	68	13,500 00
"	Frank Taylor	633	540 00
July 19, 1867	Winslow, Lanier & Co	844	712 35
"	do	806	1,633 10
July 20, 1867	H. H. Hunnewell	3098	880 00
"	James M. Booker	219	322 00
July 22, 1867	Exchange Bank, Attica	755	5,000 00
"	do do	756	5,000 00
"	do do	757	3,167 00
"	Beys de Bordes & Jordan	698	190 00
July 23, 1867	F. A Schermerhorn	586	251 25
July 25, 1867	N. M. Rothschilds & Sons	1154	177 50
July 26, 1867	Thomas C. Crawford	1080	375 00
July 29, 1867	F. B. Meyer	158	3,000 00
July 30. 1867	Charles & George Belden	1259	137 50
Aug. 1, 1867	John Kean	607	180 00
Aug. 3, 1867	Daniel Robert	538	180 00
"	Jane Robert	539	180 00
Aug. 6, 1867	C. & E. W. Thwing	785	126 00
Aug. 7, 1867	George Hadden	1499	920 00
"	Mrs C A. Willink & Miss E. Ludlow	3152	9,147 50
Aug. 9, 1867	David P. Lord	1196	180 00
Aug. 14, 1867	Miles White	183	900 00
Aug. 15, 1867	Charles H. Lindsley and others	687	1,758 75
"	Lockwood Grummond	146	465 00
"	do	91	540 00
Aug. 21, 1857	Silas Wood	754	5,040 00
Aug. 22, 1867	Edward Ellis	589	418 75
"	Charles G Ellis	588	418 75
"	J. W. Russell	808	1,750 00
Aug. 27, 1867	Columbus Delano	2377	12,000 00
"	do	376	2,500 00
Sept. —, 1867	Hugh Barclay	1312	5,000 00
"	Emma Smee	990	360 00
"	Christian Zabriska	714	252 00
"	Prairie City Bank	747	7,000 00
"	Richard S. Jones	1071	837 50
"	White, Morris & Co	838	700 00
"	Edward Brandon	818	350 00
"	do	817	70 00
"	Joseph Brandon	702	749 25
"	do	700	2,400 00
"	do	699	2,000 00
"	do	698	5,000 00

List of Two and One-half per cent. Certificates of State Stock redeemed on and after July 1, 1867—Continued.

Date of Redemption.	Name of Holder.	No.	Amount.
Sept. —, 1867	Joseph Brandon	697	$10,000 00
"	do	696	10,000 00
"	N. M. Rothchilds & Sons.	1096	355 00
"	do	1150	177 50
"	do	1146	177 50
"	do	1144	177 50
"	do	1148	177 50
"	Charles Crask	720	190 00
"	Wm. D. Ellis	590	418 75
"	George Vandenhoff	388	230 00
"	Skinner & Langton	440	3,350 00
"	John Guy Vassar	819	5,000 00
"	do	820	5,000 00
"	do	821	3,343 61
"	Louisa Morrison	151	837 50
"	Countess S E. de Mandesloh	2283	1,037 50
"	E. H. Schermerhorn	3103	251 25
"	N. M. Rothchilds	984	190 00
"	Roosevelt & Son	751	6,783 00
"	Edward Unkart	737	1,064 00
"	Elizabeth Allan—Miller, etc	2663	900 00
"	Henry Gardner, etc	105	1,080 00
"	Amos Willets	545	180 00
"	Floyd T. Ferris	840	1,200 00
"	Geo. T. Bedell, in trust	2840	4,000 00
"	Geo. Wallis	852	300 00
"	John G. Pilcher	3120	437 50
"	H Powers	1201	187 50
"	Wm. More	826	133 00
"	Geo. Henry Warren	851	675 00
"	Wm. E. Smith, Trustee	2095	2,190 00
"	Robert Moon	383	62 50
"	do	382	837 50
"	Richard Moon	381	62 50
"	do	380	837 50
"	Sarah Hartshorne	1854	180 00
"	James Holford	3	802 50
"	do	1182	1,800 00
"	do	2	1,000 00
"	do	1	5,000 00
"	Wm. Lawrence	223	180 00
"	Robert Saunders	809	1,900 00
"	Warr n Ackermann	2595	180 00
"	do	566	1,000 00
"	Wm. A. Hankey	1400	1,100 00
"	Girard Life Insurance Company	853	3,375 00
"	G. H. Skelton	81	837 50
"	Margaret Hart	1300	987 50
"	J. Talliafero, Agent	513	534 35
"	do	512	534 35
"	do	514	534 35
"	do	515	534 35
"	Eliza A. Moss	540	534 35
"	F. E. Pearce, Cashier	855	1,365 88
"	T. R. Auldjo	52	3,240 00
"	Wm. John Potts	238	3,260 00
"	Geo. B. Reese	854	425 00
"	Thos. E. Davis	663	167 50
"	Wilkins & Co	286	2,790 00
"	James Moon	378	1,507 50
"	do	379	112 50
"	David Banks	627	180 00
"	Nathan P. Wells	816	630 00
"	Miss E. Dent	444	4,335 00
"	V. S. Kingan	732	190 00
"	Thos. Robinson	1680	215 00
"	James Trabue	449	534 35
"	John H. Cutler	856	675 00
"	Anna M. Hannaford	2639	2,100 00
			1,185,619 10

Balance outstanding January 1, 1869 ..... $7,260 13

Statement of Five per Cent Certificates redeemed under Notice of April 7, 1868.

Name of Holder.	Old Certificates Surrendered.			Amount of 20 Per Cent. Paid.	New Certificates Issued.		
	Date.	No.	Amount.		Date.	No.	Amount.
James Carter	Aug. 29, '59	3274	$3,000 00				
do	May 24, '62	854	1,000 00				
do	May 29, '62	889	5,000 00				
do	do	890	5,000 00				
do	do	891	5,000 00	$3,800 00	July 1, '68	1657	$15,200 00
The Brooklyn Savings Bank	Nov. 5, '55	2076	30,000 00				
do	Nov. 8, '55	2115	10,000 00				
do	Nov. 10, '55	2140	10,000 00				
do	April 7, '56	2432	10,000 00				
do	April 16, '56	2450	8,500 00				
do	July 3, '56	2521	11,500 00				
do	Sept. 26, '56	2728	3,000 00				
do	Sept. 27, '56	2729	12,000 00				
do	Oct. 1, '56	2735	5,000 00				
do	May 1, '58	3656	6,500 00				
do	May 7, '58	3659	13,000 00				
do	May 15, '58	3661	500 00				
do	May 27, '58	3681	5,000 00				
do	May 31, '58	3685	1,000 00				
do	June 1, '58	3687	5,000 00				
do	Oct. 5, '58	3729	2,000 00				
do	Oct. 12, '58	3733	12,000 00				
do	Oct. 13, '58	3737	5,000 00				
do	July 9, '62	1033	5,000 00				
do	Oct. 18, '62	1141	10,000 00				
do	do	1142	10,000 00				
do	do	1143	10,000 00				
do	do	1144	15,000 00				
do	Mar. 7, '63	1203	24,000 00				
do	Mar. 9, '63	1210	5,000 00				
do	Mar. 13, '63	1211	11,000 00	48,000 00	do	1658	192,000 00
Hosea Webster	June 19, '47	544	2,500 00				
do	Oct. 8, '58	3730	1,600 00				
do	May 5, '58	3657	5,000 00				
do	May 29, '62	885	5,000 00				
do	Mar. 7, '63	1204	4,500 00	3,720 00	do	1659	14,880 00
Charles E. Blunt	April 25, '57	3260	1,000 00				
do	April 29, '58	3653	1,000 00				
do	Aug. 4, '59	37	1,000 00	600 00	do	1661	2,400 00
John Blunt	April 22, '62	797	5,000 00				
do	do	798	5,000 00				
do	June 3, '62	905	1,000 00				
do	do	906	1,000 00				
do	do	907	1,000 00				
do	Oct. 18, '62	1145	1,000 00				
do	do	1146	1,000 00				
do	do	1147	1,000 00				
do	do	1148	1,000 00				
do	do	1149	1,000 00	3,600 00	do	1660	14,400 00
Charles Bird	Jan. 12, '49	1931	12,500 00				
do	Oct. 5, '58	3227	2,500 00	3,000 00	do	1662	12,000 00
L. R. N. Tronchin	April 23, '68	1650	1,000 00	200 00	do	1663	800 00
Jacques Claparede	Jan. 9, '51	844	1,000 00				
do	Aug. 15, '51	1120	1,000 00	400 00	do	1664	1,600 00
Lombard, Odier & Co.	Sept. 11, '66	1858	1,000 00	200 00	do	1665	800 00
H. E. C. Tronchin, etc.	April 23, '68	1649	1,000 00	200 00	do	1666	800 00
H. C. Gautier, etc.	July 23, '59	35	2,000 00	400 00	do	1667	1,600 00
Theodore Rivier	Jan. 17, '61	202	5,000 00	1,000 00	do	1668	4,000 00
George Pomeroy	Mar. 13, '62	774	5,000 00				
do	Mar. 21, '62	779	5,000 00	2,000 00	do	1669	8,000 00
Thomas Hanna	Mar. 25, '48	1335	5,000 00				
do	June 10, '48	1534	7,000 00				
do	June 15, '48	1550	3,000 00				
do	July 1, '48	1564	20,000 00				
do	July 22, '48	1596	5,000 00				
do	July 26, '48	1611	3,000 00				
do	July 28, '48	1619	2,000 00				
do	Aug. 15, '48	1640	5,000 00				
do	Dec. 5, '48	1805	4,000 00				
do	Dec. 9, '48	1808	5,000 00				

Statement of Five per Cent. Certificates redeemed under Notice of April 7, 1868—Continued.

Name of Holder.	Old Certificates Surrendered.			Amount of 20 Per Cent. Paid.	New Certificates Issued.		
	Date.	No.	Amount.		Date.	No.	Amount.
Thomas Hanna	Jan. 4, '49	1847	$4,000 00				
do	Jan. 16, '49	1878	3,600 00				
do	Jan. 23, '49	1896	2,000 00				
do	Jan. 27, '49	1910	2,000 00	$14,120 00	July 1, '68	1670	$56,480 00
H. Burgy & Co.	April 10, '60	131	5,500 00	1,100 00	do	1671	4,400 00
Charles Morrison	June 30, '47	631	4,500 00				
do	Jan. 18, '50	325	8,500 00				
do	Dec. 1, '59	86	14,750 00	5,550 00	do	1672	22,200 00
Alfred Morrison	do	87	14,750 00	2,950 00	do	1673	11,800 00
John Dillon	June 10, '47	464	6,500 00	1,300 00	do	1674	5,200 00
Justus Stocking	Feb. 24, '63	1201	5,000 00	1,000 00	do	1675	4,000 00
Miss Henriques, etc.	Aug. 5, '64	1360	1,000 00				
do	do	1361	1,000 00				
do	do	1362	1,000 00	600 00	do	1676	2,400 00
East River Savings Institut'n	May 12, '57	3136	1,000 00				
do	May 13, '57	3137	6,000 00				
do	June 2, '57	3163	1,000 00				
do	do	3164	22,000 00				
do	do	3165	2,000 00				
do	do	3166	2,000 00				
do	do	3167	1,000 00				
do	do	3168	1,000 00				
do	do	3169	1,000 00				
do	do	3170	1,000 00				
do	do	3171	1,000 00				
do	do	3172	1,000 00				
do	do	3173	4,000 00				
do	do	3174	700 00				
do	do	3175	7,500 00				
do	do	3176	12,000 00				
do	do	3177	1,000 00				
do	do	3767	2,000 00				
do	do	164	7,500 00	14,940 00	do	1677	59,760 00
James Winslow, Executor	Nov. 1, '62	1163	5,000 00				
do	do	1164	5,000 00				
do	do	1166	5,000 00				
do	do	1167	5,000 00				
do	Jan. 19, '63	1193	2,500 00	4,500 00	do	1678	18,000 00
L. P. Wilson and R. Anderson	Jan. 11, '50	311	8,000 00	1,600 00	do	1679	6,400 00
Thomas Dent	June 4, '47	481	20,000 00				
do	do	483	10,000 00				
do	do	484	10,000 00				
do	do	485	10,000 00				
do	do	486	10,000 00				
do	do	487	10,000 00				
do	do	488	10,000 00				
do	do	489	12,000 00				
do	May 10, '64	1309	4,500 00	19,300 00	do	1680	77,200 00
Georgiana Borton	Nov. 20, '67	1629	1,500 00	300 00	do	1681	1,200 00
George N. Shore	July 1, '47	938	1,000 00				
do	do	939	1,000 00				
do	do	940	1,000 00				
do	do	941	1,000 00				
do	do	942	1,000 00				
do	do	943	1,000 00				
do	do	944	1,000 00				
do	do	945	1,000 00				
do	do	946	1,000 00				
do	do	947	1,000 00				
do	do	948	1,000 00				
do	do	949	1,000 00	2,400 00	do	1682	9,600 00
Wilkins & Co.	May 20, '47	339	9,000 00	1,800 00	do	1683	7,200 00
Robert Pulsford	May 22, '47	377	6,500 00				
do	do	378	6,000 00	2,500 00	do	1684	10,000 00
George W. Norman	May 19, '47	335	4,000 00	800 00	do	1685	3,200 00
H. T. Prinsep and others	May 23, '66	1546	4,000 00	800 00	do	1686	3,200 00
G. H. Skelton	June 10, '47	176	2,500 00	500 00	do	1687	2,000 00
Thos. Davies Sewell	July 17, '65	1471	1,000 00	200 00	do	1688	800 00
Matthew Harrison, Jr.	May 22, '47	393	1,000 00	200 00	do	1689	800 00
R. C. L. Bevan	June 10, '47	177	1,500 00	300 00	do	1690	1,200 00
John Heelas, Jr.	July 7, '65	1468	2,500 00	500 00	do	1691	2,000 00
Adderly Howard	June 10, '47	179	3,500 00	700 00	do	1692	2,800 00

Statement of Five per Cent. Certificates redeemed under Notice of April 7, 1868.

Name of Holder.	Old Certificates Surrendered.			Amount of 20 Per Cent Paid.	New Certifcates Issued.		
	Date.	No.	Amount.		Date.	No.	Amount.
Geo. and Jas. Bagnall, Exrs...	May 24, '47	399	$5,500 00	$1,100 00	July 1, '68	1693	$4,400 00
George Bagnall.....	May 20, '47	403	500 00	100 00	July 1, '68	1694	400 00
James Bagnall.....	May 24, '47	404	500 00	100 00	July 1, '68	1695	400 00
J. Donaldson & Bennet, tr'ste's	Mar. 20, '55	951	15,500 00	3,100 00	July 1. '68	1696	12,400 00
John C. Luxmore	April 3, '55	1191	8,500 00	1,700 00	July 1, '68	1697	6,800 00
Thomas Libon.....	May 17, '47	318	3,000 00	600 00	July 1, '68	1698	2,400 00
F. C. Lukes and others.....	May 31, '47	664	1,500 00	300 00	July 1, '68	1699	1,200 00
F. C. Lukes.....	May 31, '47	663	4,500 00	900 00	July 1, '68	1700	3,600 00
Richard and Wm. Caldwell.....	Feb. 16, 63	1200	2,000 00	400 00	July 1, '68	1701	1,600 00
Joseph Goodman.....	May 20, '47	342	5,000 00	1,000 00	July 1, '68	1702	1,000 00
Honoratus L. Thomas	May 17, '47	317	4,500 00	900 00	July 1, '68	1703	3,600 00
L. C. Smyth	Mar. 20, '55	952	1,500 00	300 00	July 1, '68	1704	1,200 00
John H. Ravenshaw	May 21, '47	373	5,500 00				
do	May 21, '47	374	6,000 00	2,300 00	July 1, '68	1705	9,200 00
John Black Cowan.....	Jan. 21, '65	1438	6,000 00				
do	Jan. 21, '65	1439	5,000 00	2,200 00	July 1, '68	1706	8,800 00
Edward Grubb.....	May 25, '47	412	4,000 00	800 00	July 1, '68	1707	3,200 00
John Greenwood.....	May 24, '47	408	1,000 00	200 00	July 1, '68	1708	800 00
Miss A. P. Ferguson.....	June 2, '47	465	2,000 00	400 00	July 1, '68	1709	1,600 00
John H. Ferguson, Trustee.....	June 2, '47	463	6,500 00	1,300 00	July 1, '68	1710	5,200 00
John N. Forster.....	June 10, '47	178	1,000 00	200 00	July 1, '68	1711	800 00
John R. Mills.....	Nov. 10, '47	1598	2,500 00	500 00	July 1, '58	1712	2,000 00
R. W. Fall, Exr	July 15, '67	1616	50,000 00	10,000 00	July 1, '68	1713	40,000 00
J. R. Brush.....	Mar. 6, '52	1305	2,000 00	400 00	July 1, '68	1714	1,600 00
John H. Englebert	Nov. 19, '55	2179	3,000 00				
do	Jan. 23, '56	2299	3,500 00				
do	Feb. 28, '56	2357	2,000 00				
do	Sept. 2, '57	3284	500 00	1,800 00	July 1, '68	1715	7,200 00
James H. Banker.....	Sept. 29, '62	1114	1,000 00				
do	Sept. 29, '62	1115	1,000 00				
do	Sept. 29, '62	1116	1,000 00				
do	Sept. 29, '62	1117	1,000 00				
do	Sept. 29, '62	1118	1,000 00				
do	Sept. 29, '62	1119	1,000 00				
do	Sept. 29, '62	1120	1,000 00				
do	Sept 29, '62	1121	1,000 00				
do	Sept. 29, '62	1122	1,000 00				
do	Sept. 29, '62	1123	1,000 00				
do	Sept. 29, '62	1124	1,000 00				
do	Sept. 29, '62	1125	1,000 00				
do	Sept. 29, '62	1126	1,000 00				
do	Sept. 29, '62	1127	1,000 00				
do	Sept. 29, '62	1128	1,000 00				
do	Sept. 29, '62	1129	1,000 00				
do	Mar. 18, '64	1305	952 00				
Charles P. Leverich.....	July 23, '62	1039	5,000 00				
do	July 23, '62	1040	5,000 00				
do	July 23, '62	1041	5,000 00				
do	July 23, '62	1042	5,000 00				
do	July 23, '62	1043	5,000 00				
do	July 23, '62	1044	5,000 00				
do	July 23, '62	1045	5,000 00				
do	July 23, '62	1046	5,000 00				
do	July 23, '62	1047	5,000 00				
do	July 23, '62	1048	5,000 00				
Albert Douglass, Trustee.....	May 2, '62	842	3,000 00				
F. E. Pearce, cash.....	April 24, '68	1652	1,000 00				
Winslow, Lanier & Company..	April 24, '68	1651	6,000 00				
J. Taliaferro, Agent.....	May 16, '64	1311	475 00				
do	May 16, '64	1312	475 00				
Hosea Webster.....	Mar. 7, '58	3658	1,000 00				
do	May 15, '58	3660	1,500 00				
Eliza A. Moss.....	Jan. 24, '65	1442	475 00	16,175 00	July 1, '68	1716	64,700 00
William B. Astor	Aug. 22, '49	122	5,175 00	10,235 00	July 1, '68	1717	40,940 00
Benjamin Hart	Oct. 10, '65	1495	5,000 00				
do	Oct. 10, '65	1496	5,000 00				
do	Oct. 10, '65	1497	5,000 00	3,000 00	July 1, '68	1718	12,000 00
John Robertson	April 16, '59	3866	5,000 00				
do	April 25, '59	3872	1,000 00	1,200 00	July 1, '68	1719	4,800 00
Thomas Rose Auldjo, etc.....	May 14, '47	133	5,000 00				
do	May 14, '47	134	1,000 00				
do	May 14, '47	135	1,000 00				

Statement of Five per Cent. Certificates redeemed under Notice of April 7, 1868—Continued.

Name of Holder.	Old Certificates Surrendered.			Amount of 20 Per Cent. Paid.	New Certificates Issued.		
	Date.	No.	Amount.		Date.	No.	Amount.
Thos. Rose Auldjo, etc.	May 14, '67	136	$1,000 00				
do	do	137	1,000 00				
John Giles Pilcher, etc.	Feb. 12, '58	3590	500 00				
H. W. Pickersgill, etc.	Mar. 28, '53	1794	2,500 00	$2,400 00	July 1, '68	1720	$9,600 00
A. B. Burbank	Jan. 12, '55	105	1,000 00				
do	Jan. 13, '55	106	1,000 00				
do	Jan. 15, '55	110	5,000 00				
do	Jan. 24, '55	156	5,000 00				
do	July 24, '60	165	1,000 00				
do	Sept. 23, '60	174	2,000 00				
do	July 11, '64	1344	1,000 00				
do	do	1345	1,000 00				
do	do	1346	1,000 00				
do	do	1347	1,000 00				
do	do	1348	1,000 00				
do	do	1349	1,000 00				
do	do	1350	1,000 00	4,400 00	do	1721	17,600 00
Samuel Bruhl	Mar. 11, '62	769	5,000 00				
do	do	770	1,000 00				
do	April 2, '62	786	4,000 00	2,000 00	do	1722	8,000 00
David Fleming	Mar. 13, '52	775	2,000 00				
do	April 19, '62	796	3,000 00				
do	Aug. 23, '64	1365	5,000 00	2,000 00	do	1723	8,000 00
Henry S. Terbell	April 8, '52	1342	4,000 00	800 00	do	1724	3,200 00
Emma A. Terbell	Nov. 23, '65	1568	10,000 00	2,000 00	do	1725	8,000 00
Charlotte I. Bullus	Aug. 28, '57	3270	1,000 00	200 00	do	1725	800 00
John Ferguson	Aug. 7, '47	1011	1,000 00				
do	May 30, '55	1525	500 00				
do	Oct. 3, '59	51	4,000 00	1,100 00	do	1726	4,400 00
J. & Edw'd Ferguson, in trust	Dec. 8, '56	2774	500 00	100 00	do	1727½	400 00
Nehemiah Tunis	July 25, '61	327	2,000 00				
do	Dec. 14, '49	280	500 00				
do	Sept. 17, '60	177	1,500 00		do	1728	1,000 00
do	Feb. 9, '63	1198	1,500 00	500 00	do	1729	1,000 00
Rebecca B. Tunis	Jan. 31, '56	2319	2,500 00				
do	Sept. 17, '60	176	1,500 00		do	1730	5,000 00
do	Feb. 2, '63	1195	5,000 00		do	1731	5,000 00
do	July 18, '64	1352	3,000 00	3,000 00	do	1732	2,000 00
J. E. Williams, President	Sept. 4, '65	1484	5,000 00				
do	do	1485	5,000 00				
do	do	1486	5,000 00				
do	do	1487	5,000 00				
do	do	1488	5,000 00				
do	do	1489	5,000 00		do	1733	5,000 00
do	do	1490	5,000 00		do	1734	5,000 00
do	do	1491	5,000 00		do	1735	5,000 00
do	do	1492	5,000 00		do	1736	5,000 00
do	do	1493	4,000 00		do	1737	5,000 00
do	June 17, '64	1333	5,000 00		do	1738	5,000 00
do	do	1334	5,000 00		do	1739	5,000 00
do	do	1335	5,000 00		do	1740	5,000 00
do	do	1336	5,000 00		do	1741	5,000 00
do	do	1337	1,000 00		do	1742	5,000 00
do	Dec. 12, '64	1425	6,000 00		do	1743	5,000 00
do	April 27, '66	1539	1,000 00		do	1744	5,000 00
J. H. Williams	July 15, '67	1619	3,000 00	16,000 00	do	1745	4,000 00
H. and F. W. Meyer	Feb. 25, '58	3587	5,000 00	1,000 00	do	1746	4,000 00
Betsy A. Hart	May 13, '47	286	3,000 00	600 00	do	1747	2,400 00
Nathan P. Wells	May 6, '47	252	2,500 00	500 00	do	1748	2,000 00
Wm. John Potts	July 26, '61	328	6,000 00		do	1749	4,800 00
Margaret Hart	Oct. 7, '48	1716	2,500 00	1,700 00	do	1750	2,000 00
C. Heydecker	April 2, '61	259	3,000 00	600 00	do	1751	2,400 00
O. M. North	June 29, '48	1557	3,000 00	600 00	do	1752	2,400 00
Emil Jennison	Mar. 13, '68	1647	2,000 00	400 00	do	1753	1,600 00
Duncan Jennison	do	1646	2,000 00	400 00	do	1754	1,600 00
Henry Shiff	Feb. 27, '68	1645	1,000 00	200 00	do	1755	800 00
Pierpont Phillips	Feb. 17, '62	761	2,500 00	500 00	do	1756	2,000 00
W. W. Averill	Oct. 22, '62	1151	5,000 00	1,000 00	do	1757	4,000 00
F. Averill, Jr.	Feb. 6, '49	1925	2,000 00				
do	Sept. 29, '54	2230	5,000 00	1,400 00	do	1758	5,600 00
Edward C. Bull	Feb. 21, '65	1454	4,000 00	800 00	do	1759	3,200 00
Manning Leonard	Feb. 16, '63	1199	5,000 00	1,000 00	do	1760	4,000 00

Statement of Five per Cent. Certificates redeemed under Notice of April 7, 1868.—Continued.

Name of Holder.	Old Certificates Surrendered.			Amount of 20 Per Cent Paid.	New Certificates Issued.		
	Date.	No.	Amount.		Date.	No	Amount.
Penn. Co., for insurance, etc...	Feb. 17, '68	1635	$6,500 00	$1,300 00	July 1, '68	1761	$5,200 00
W. C. Schermerhorn.....	an. 12, '58	3516	750 00	150 00	do	1762	600 00
H. W. T. Mali.....	Nov. 12, '59	76	8,500 00				
do	Oct. 3, '56	2741	2,100 00	2,120 00	do	1763	8,480 00
H. W. T. Mali & Co.....	Feb. 21, '68	1638	2,200 00	440 00	do	1764	1,760 00
Henry Winkley.....	April 15, '56	2447	4,000 00				
do	July 2, '57	3195	3,000 00				
do	July 7, '57	3202	3,000 00	2,000 00	do	1765	8,000 00
H. Seger.....	Jan. 29, '58	3531	5,000 00	1,000 00	do	1766	4,000 00
Polly Bull, etc.....	April 2, '61	258	2,000 90				
do	Oct. 2, '61	344	800 00				
do	Feb. 21, '65	1456	1,200 00	800 00	do	1767	3,200 00
Emily B. Sanford.....	do	1455	4,000 00	800 00	do	1768	3,200 00
Wm. H. Hart.....	May 13, '47	287	500 00	100 00	do	1769	400 00
Thomas C. Crawford.....	Jan. 10, '48	1201	1,000 00				
Wm. Marshall, etc.....	Nov. 19, '52	1614	3,500 00	900 00	do	1770	3,600 00
Edward S. Gordon.....	Aug. 14, '65	1479	26,050 00	5,210 00	do	1771	20,840 00
Wyman, Byrd & Co.....	Sept. 24, '63	1255	500 00				
do	do	1256	500 00	200 00	do	1772	800 00
Auditor of State, etc.....	July 14, '56	2532	12,000 00	2,400 00	do	1773	9,600 00
Morgan C. Chase.....	May 21, '47	368	2,500 00	500 00	do	1774	200 00
E. G. Burkham.....	July 20 '64	1356	10,008 34	2,001 67	do	1775	8,006 67
Miss E. Dent.....	June 3, '47	447	13,500 00	2,700 00	do	1776	10,800 00
James Silver.....	May 22, '47	379	5,500 00	1,100 00	do	1777	4,400 00
Wm. Silver.....	do	381	4,000 00	800 00	do	1778	3,200 00
Thomas Twining, Jr.....	Nov. 27, '58	3754	30,500 00	6,100 00	do	1779	24,400 00
Jno. Edwards and Wm. Jackson, Executors.....	July 3, '50	625	4,000 00				
do	Mar. 22, '51	951	2,500 00	1,300 00	do	1780	5,200 00
D. C. Hays.....	Nov. 6, '65	1499	2,000 00				
do	Jan. 9, '66	1516	1,000 00				
do	Jan. 7, '67	1573	1,000 00				
do	Feb. 19, '68	1637	6,000 00	2,000 00	do	1781	8,000 00
M. W. Collett, in trust.....	May 13, '50	573	2,500 00	500 00	do	1782	2,000 00
Brown, Bros. & Co.....	Mar. 13, '50	425	500 00	100 00	do	1784	400 00
Calvin P. Fuller.....	Oct. 23, '49	182	4,500 00	900 00	do	1785	3,600 00
Robert Saunders.....	Certifi'e lost		5,000 00	1,000 00	do	1786	4,000 00
Jno. K. Gilliatt & Co.....	Nov. 14, '54	2350	2,500 00				
do	do	2352	2,500 00	1,000 00	do	1787	4,000 00
Wm. & Wm. H. Gilliat.....	do	2349	2,500 00	500 00	do	1788	2,000 00
Wm. A. Sanford.....	Nov. 2, '49	205	1,000 00	200 00	do	1789	800 00
Margaret Schans.....	Jan. 23, '60	108	10,000 00	2,000 00	do	1790	8,000 00
Jno. Auldjo, etc.....	May 17, '47	129	5,000 00				
do	do	130	1,000 00				
do	do	131	1,000 00				
do	do	132	1,000 00				
G. H. de Amezaga.....	May 29, '52	1411	3,000 00	2,200 00	do	1791	8,800 00
John Sneden.....	Dec. 9, '59	92	5,000 00				
do	Dec. 12, '59	94	5,000 00				
do	May 29, '62	883	5,000 00				
do	do	884	5,000 00	4,000 00	do	1792	16,000 00
			1,489,058 34	297,811 67			1,191,246 67

Whole amount of 5 per cent. certificates Surrendered..... $1,489,058 34
Whole amount of 20 per cent. paid..... 297,811 67
Whole amount of new certificates for unpaid balance..... 1,191,246 67

Five per Cent Certificates of State Stock redeemed in full from October 31, 1867, to date of this Report.

Date of Certificate.	No.	Name of Holder.	Amount.	Total.
Aug. 7, 1847	1012	John Ferguson	$1,000	$1,000
Jan. 17, 1850	323	John Jackmus	1,000	
Jan. 30, 1858	3532	do	1,000	
July 22, 1856	2548	do	1,000	
July 14, 1858	3703	do	1,000	
Jan. 13, 1859	3782	do	1,000	5,000
Sept. 19, 1867	1622	Winslow, Lanier & Co.	600	600
Jan. 18, 1868	1633	George Henry Warren	500	500
Jan. 6, 1848	1112	N. M. Rothschild	1,000	
do	1111	do	1,000	
do	1113	do	1,000	3,000
April 4, 1855	1202	John Jackmus	1,000	1,000
Nov. 19, 1867	1628	Winslow, Lanier & Co.	2,500	2,500
July 10, 1850	307	John Jackmus	4,000	4,000
Nov. 10, 1864	2304	N. M. Rothschild	5,000	5,000
Feb. 21, 1868	1637	H. W. T. Mali & Co.	800	800
Nov. 6, 1867	1627	Winslow, Lanier & Co.	6,000	
Jan. 16, 1868	1631	do	11,000	17,000
Feb. 13, 1868	1636	Girard Life Ins. Co.	2,500	2,500
July 13, 1866	1551	Wm. T. Otto	6,000	6,000
July 27, 1864	1358	Jacob T. Otto, Trustee	4,000	
Sept. 22, 1864	1392	do	5,000	
do	1389	do	5,000	
do	1391	do	5,000	
do	1390	do	5,000	24,000
May 1, 1868	1653	Edward Rice	1,500	1,500
Feb. 27, 1868	1643	Wm. W. Harral	3,000	3,000
July 18, 1864	1353	John E. Tunis	3,000	3,000
July 1, 1868	1657	James Carter	15,000	15,200
do	1781	Chase, M'Clure & Co.	8,000	
Aug. 15, 1868	1782	do	4,500	12,500
Jan. 25, 1860	110	Louisa Harrison	2,500	2,500
Sept. 11, 1868	1796	Chase, M'Clure & Co.	3,000	3,000
July 1, 1868	1716	Winslow, Lanier & Co.	13,800	13,800
Nov. 13, 1855	2152	D. H. Mahan	500	500
Sept. 8, 1868	1795	Winslow, Lanier & Co.	1,000	1,000
Jan. 11, 1858	3513	Isaiah N. Ditts	1,000	1,000
Jan. 28, 1852	1259	John Jackmus	1,000	
Jan. 10, 1851	845	do	1,000	
April 7, 1849	2046	do	1,000	
April 19, 1849	2056	do	1,000	
May 12, 1851	1020	do	1,000	
Aug. 6, 1851	1102	do	1,000	
April 2, 1849	2037	do	1,000	7,000
		Redeemed to Oct. 31, 1868		137,500
July 1, 1868	1659	Hosea Webster	8,000	8,000
do	1658	Brooklyn Savings Bank	92,000	92,000
May 29, 1868	1654	John H. Cutter	500	500
Nov. 16, 1868	1801	Brooklyn Savings Bank	100,000	100,000
July 1, 1868	1660	John Blunt	14,400	14,400
Nov. 18, 1868	1803	Winslow, Lanier & Co.	50,900	50,900
July 1, 1868	1661	Charles E. Blunt	2,400	2,400
Nov. 16, 1868	1802	Hosea Webster	6,880	6,880
July 1, 1868	1793	Margaret Schaus	8,000	8,000
do	1751	Heirs of R. Lafonta	2,400	2,400
do	1764	H. W. T. Mali & Co.	1,760	
do	1763	H. W. T. Mali	8,480	10,240
Jan. 7, 1867	1574	Cashier Bank of Salem, New Albany	1,000	1,000
July 1, 1868	1718	Benjamin Hart	12,000	12,000
do	1678	James Winslow, Executor	18,000	18,000
do	1726	John Ferguson	4,400	
do	1727	John Ferguson, Trustee	400	4,800
do	1717	Wm. B. Astor	40,940	40,940
do	1677	East River Savings Institution	59,760	59,760
do	1774	Winslow, Lanier & Co.	2,000	
Oct. 15, 1868	1799	do	500	2,500
do	1798	N. W. Wells	2,000	2,000
June 3, 1863	1230	James Trabue	475	475
Dec. 14, 1868	1804	F. W. Myer	4,000	4,000
June 28, 1847	196	Wm. Whitewright	4,500	4,500
Aug. 22, 1858	3636	John E. Ferguson, etc.	500	500
Oct. 15, 1868	1800	Indianapolis First National Bank	9,100	9,100
				592,795

List of War Loan Bonds redeemed from May 1, 1867, *to date of this Report.*

No.	Amount.	No.	Amount.	No.	Amount.
1385	$1,000 00	1748	$1,000 00	1396	$1,000 00
1386	1,000 00	1749	1,000 00	1397	1,000 00
1414	1,000 00	1942	500 00	1173	1,000 00
1415	1,000 00	1943	500 00	1287	1,000 00
1416	1,000 00	1944	500 00	1288	1,000 00
1417	1,000 00	1945	500 00	1289	1,000 00
1418	1,000 00	1946	500 00	1223	1,000 00
1419	1,000 00	1947	500 00	847	1,000 00
1420	1,000 00	1167	1,000 00	850	1,000 00
1421	1,000 00	1169	1,000 00	846	1,000 00
1422	1,000 00	1345	1,000 00	848	1,000 00
1423	1,000 00	1346	1,000 00	849	1,000 00
1432	1,000 00	1638	1,000 00	1344	1,000 00
1684	1,000 00	1777	1,000 00	1343	1,000 00
1685	1,000 00	1780	1,000 00	1255	1,000 00
1686	1,000 00	1977	500 00	1254	1,000 00
1687	1,000 00	2016	500 00	1253	1,000 00
1688	1,000 00	1244	1,000 00	1375	1,000 00
1689	1,000 00	1245	1,000 00	1376	1,000 00
1690	1,000 00	1300	1,000 00	1329	1,000 00
1691	1,000 00	1456	1,000 00	1330	1,000 00
1692	1,000 00	1648	1,000 00	1359	1,000 00
1693	1,000 00	1870	500 00	.....	
1745	1,000 00	1851	500 00	.....	67,000 00
1746	1,000 00	1398	1,000 00		
1747	1,000 00	1551	1,000 00		

Monthly payments of Interest upon 5 *per cent. certificates of State Stock from November* 1, 1866, *to October* 31, 1868.

November, 1866	$ 125 00
December, 1866	168 75
January, 1867	145,686 28
February, 1867	540 23
March, 1867	873 13
April, 1867	237 50
May, 1867	1,176 87
June, 1867	25 00
July, 1867	117,793 61
August, 1867	1,585 66
September, 1867	
October, 1867	687 50
November, 1867	143 75
December, 1867	31 25
January, 1868	108,187 13
February, 1868	6,002 73
March, 1868	760 63
April, 1868	
May, 1868	148 74
June, 1868	
July, 1868	110,101 68
August, 1868	1,357 71
September, 1868	500 00
October, 1868	68 75
Total	$496,201 87

Monthlg payment of Interest upon 2½ per cent. Certificates of State Stock, from November 1, 1866, *to October* 31, 1868.

November, 1866	$ 5 76
December, 1866	13 50
January, 1867	17,891 72
February, 1867	500 16
March, 1867	112 50
April, 1867	9 00
May, 1867	95 15
June, 1867	45 52
July, 1867	15,596 48
August, 1867	270 57
September, 1867	93 39
October, 1867	110 94
November, 1867	184 39
December, 1867	13 30
January, 1868	269 31
February, 1868	108 81
July, 1868	69 98
November, 1868	6 68
Total	$ 35,397 16

Interest paid upon Six per cent. War Loan, from November 1, 1866, *to October* 31, 1868.

November, 1866		$8,115 00
December, 1866		1,500 00
January, 1867		14,145 00
May, 1867		8,310 00
November, 1867		6,930 00
December, 1867		30 00
January, 1868		150 00
May, 1868		6,450 00
June, 1868		510 00
February 24, 1868, Interest from May 1st on $5,000 redeemed	$69 04	46,140 00
August 1, 1868, Interest from May 1st, on $5,000 redeemed	75 00	
September 8, 1868, Interest from May 1st, on $2,000 redeemed	42 74	
		186 78
Total		$46,326 78

Abstract of Transfers of Indiana Five per Cent. State Stock.

No. of Transfer.	No. of Cancelled Certificate.	Amount.	By Whom Transferred.	No. of New Certificate.	Amount.	To Whom Transferred.	Date.
613	1534	$5,000 00	William Lamb, Guardian of Franklin W. Tunis			W. H. English, President	November 5, 1866
	1535	5,000 00					
	1536	500 00					
	1537	2,000 00					
	1538	3,000 00					
614	1259	500 00	James Trabue			do	
615	254	500 00	Mary J. Read			do	
616	1561	3,325 00	Winslow, Lanier & Co			do	
617	1561	1,000 00	John H. Whitridge			do	
	1562	1,000 00					
	1563	1,000 00					
618	17	10,000 00	Jubal Terbell	1567	$22,825 00	Emma A. Terbell	November 19, 1866
620	1559	10,000 00	Peacock, Hundley & Co	1568	10,000 00	W. H. English, President	November 28, 1866
	1560	2,500 00		1569	12,500 00		
621	1291	4,500 00	The Keokuk Branch of the State Bank of Iowa	1570	4,500 00	do	December 13, 1866
622	3518	750 00	John Jones Schermerhorn			do	December 14, 1866
623	662	1,500 00	William Shall & Co	1571	2,250 00	do	
624	3494	1,000 00	J. I. Morrison, Treasurer of State	1574	1,000 00	J. B. Winstanoly, as Cashier	January 2, 1867
625	1498	4,000 00	D. C. Hays			White, Morris & Co	January 3, 1867
627	1314	2,000 00	Mary L Todd			do	January 3, 1867
628	767	1,000 00	R. S. Todd	1572	7,000 00	do	
627½	1313	3,000 00	Mary L. Todd	1575	3,000 00	do	January 5, 1867
628½	69	1,000 00	John De Ruyter			W. H. English, President	January 29, 1867
	70	1,000 00					
	71	1,000 00					
	72	1,000 00					
	73	1,000 00					
	74	1,000 00					
629	1236	159 00	James Trabue	1576	6,000 00	Winslow, Lanier & Co	February 11, 1867
	1219	475 00					
630	413	10,000 00	William Williams	1577	634 00	do	February 12, 1867
631	1363	4,000 00	Ward & Co., in trust	1578	10,000 00	do	
632	202	5,000 00	Victor Barsulay	1579	4,000 00	do	February 18, 1867
	206	5,000 00		1580			
	1170	5,000 00		1581			
	2456	5,000 00		1582			

Abstract of Transfers, Indiana five per cent. State Stocks.—Continued.

No. of Transfer.	No. of Cancelled Certificate.	Amount.	By Whom Transferred.	No. of New Certificate.	Amount.	To Whom Transferred.	Date.
633	3440	$1,000 00	William G. Temple	1585	$1,000 00	Ward & Co.	February 26, 1867
	356	1,000 00		1586	1,000 00		
634	759	4,000 00	F. A. Brooks, Trustee	1587	1,000 00	R. S. Todd	March 1, 1867
				1588	2,000 00	Jane S. Marvin	
				1589	1,000 00	G. Shiffin, Trustee	
635	872	2,000 00	F. A. Brooks, Trustee			Institution for the savings of Merchants' Clerks	March 7, 1867
	1514	10,000 00		1590	10,000 00		
	2025	8,000 00		1591	10,000 00		
636	1585	1,000 00	Ward & Co.			Winslow, Lanier & Co.	March 15, 1867
	1586	1,000 00		1592	2,000 00		
637	874	2,000 00	F. A. Brooks, Trustee			Riggs & Co.	March 23, 1867
	873	2,000 00					
	878	2,000 00					
	877	2,000 00					
	876	2,000 00					
	875	2,000 00					
	879	2,000 00					
	209	2,000 00		1593	16,000 00		
638	920	1,000 00	Wm. Whitwright, Jr.			Institution for the savings of Merchants' Clerks	March 25, 1867
	921	1,000 00					
	922	1,000 00					
	923	1,000 00					
	930	1,000 00					
	931	1,000 00					
	932	1,000 00					
	933	1,000 00					
	941	1,000 00					
	942	1,000 00					
	943	1,000 00					
	951	1,000 00					
	952	1,000 00					
	953	1,000 00					
	960	1,000 00					
	961	1,000 00					
	962	1,000 00					
	963	1,000 00					
	964	1,000 00					

	967	1,000 00					
	968	1,000 00					
	969	1,000 00					
	970	1,000 00					
	971	1,000 00					
	972	1,000 00					
	973	1,000 00					
	974	1,000 00					
	975	1,000 00					
	976	1,000 00					
	977	1,000 00		1594	30,000 00		
639	1579	4,000 00	Winslow, Lanier & Company	1595	4,000 00	William H. English, President	March 30, 1867.
640	331	6,500 00	Edmund L. Starling, Jr	1596	6,000 00	William L. Jenkins, Cashier	do
				1597	500 00		
641	1578	10,000 00	Winslow, Lanier & Company	1598	10,000 00	J. W. Burson	April 1, 1867.
642	2563	8,200 00				William H. English, President	April 3, 1867.
	2560	9,300 00					
	2540	57,500 00		1599	75,000 00	William H. English, President	April 3, 1867.
643	917	1,100 00	S. W. Whitewright, Jr	1600	1,100 00	Winslow, Lanier & Company	April 4, 1867.
644	1580	5,000 00				William H. English, President	April 10, 1867.
	1584	3,000 00					
	1592	2,000 00					
	1577	634 00					
	1581	5,000 00					
	1582	5,000 00					
	1583	5,000 00		1601	25,634 00		
645	152	2,000 00	Treasurer of the State of Ohio			The First National Bank of Circleville	April 13, 1857.
	151	2,000 00		1602	4,000 00		
647	2701	10,000 00	The Auditor of the State of Ohio, in trust for			J. W. Burson	April 15, 1867.
	2559	20,000 00	Merchant's Bank	1603	22,000 00		
648	1593	16,000 00	Riggs & Company	1604		William H. English, President	April 15, 1867.
649	1596	6,000 00	William M. Jenkins, Cashier	1604	22,000 00		
650	1600	1,100 00	Winslow, Lanier & Company	1605	1,100 00	do	April 15, 1867.
651	144	2,000 00	L. S. Suarez			Peter H. Francia	April 18, 1867.
	3847	3,000 00		1606	5,000 00		
652	1597	500 00	William L. Jenkins, Cashier	1607	500 00	Winslow, Lanier & Company	April 27, 1867.
653	1522	3,000 00	Lyne Starling Sullivant	1584	3,000 00	do	February 21, 1867.
654	1560	5,500 00	Joseph Goodman	1608	5,500 00	Miriam Jane Kirkpatrick	May 3, 1867.
655	1307	1,000 00	William Mooney	1609	1,000 00	William H. English, President	May 18, 1867.
656	1807	2,500 00	John Thomas Robertson	1610	2,500 00	do	May 21, 1867.
657	245	1,600 00	William Kellogg	1611	1,600 00	Winslow, Lanier & Company	May 25, 1867.
658	768	5,000 00	Nehemiah Tunis	1612	5,000 00	John W. Burson	May 27, 1867.
659	179	5,000 00	Henry Crabb Robinson	1613	5,000 00	J. W. Burson, Cashier	June 6, 1867.
660	3196	5,000 00	Auditor of the State of Indiana, in trust	1614	5,000 00	do	
661	3203	1,500 00	Samuel Polleys	1615	1,500 00	R. J. Bright	June 7, 1867.
663	330	20,000 00	John C. Whiteman			Richard Whiteman Fall	July 10, 1867.
	331	10,000 00				Executor of the Late J. C. Whiteman	
	332	10,000 00					
	333	10,000 00		1616	50,000 00		
664	901	5,000 00	James S. Swann			The Institution for the savings of Merch'ts clerks	July 11, 1867.

Abstract of Transfers of Indiana Five per Cent. State Stock—Continued.

No. of Transfer.	No. of Cancelled Certificate.	Amount.	By Whom Transferred.	No. of New Certificate.	Amount.	To Whom Transferred.	Date.
	393	$1,000 00					
	394	1,000 00					
	395	1,000 00					
	396	1,000 00					
	397	1,000 00					
	398	1,000 00		1618	$11,000 00		
665	399	1,000 00	James S. Swann			J. H. Williams	July 11, 1867.
	400	1,000 00					
	401	1,000 00		1619	3,000 00		
666	1500	5,000 00	Geo. C. Northrop, in trust			The Institution for savings of Merchants' Clerks	July 11, 1867.
	1501	2,000 00		1617	7,000 00		
667	297	1,000 00	B. Murray, Cashier			Winslow, Lanier & Co	August 24, 1867.
668	695	1,000 00	E. F. Burr				
669	3514	1,000 00	Dumont Frelinghuysen				
	3631	2,000 00					
670	3515	1,000 00	Mary Vandevere				
671	541	500 00	Jane Robert				
672	532	500 00	Daniel Robert	1620	7,000 00		
673	1587	1,000 00	R. S. Todd			W. H. English, President	Sept. 17, 1867.
674	1588	2,000 00	Jane S. Marwin				
673½	835	3,500 00	Frederic Averill, Jr				
674½	1611	1,000 00	Winslow, Lanier & Co				
	1620	7,000 00					
	1519	500 00					
	1607	500 00		1621	15,500 00		
675	2268	800 00	Stanley Rawlinson	1623	800 00	The Institution for savings of Merchants' Clerks	Sept. 21, 1867.
676	3858	11,000 00	John Robins			George W. Robins	October 8, 1867.
	848	15,500 00		1625	26,500 00		
677	2755	5,000 00	Hardman Earle	1624	5,000 00	Winslow, Lanier & Co	October 8, 1867.
678	1572	7,000 00	White, Morris & Co	1626	7,000 00	Auditor State Ind , in trust State Debt Sink'g Fund	October 16, 1867.
680	1445	6,000 00	Elize Y. Richard	1627	6,000 00	Winslow, Lanier & Co	Nov 4, 1867.
681	684	2,500 00	Richard Lambert Jones	1628	2,500 00	do	Nov. 15, 1867.
682	314	1,500 00	Mrs. Margarette Betts	1629	1,500 00	Georgiana Barton	Nov. 18, 1867.
683	986	500 00	Kinderhoff George	1630	500 00	Winslow, Lanier & Co	Nov. 30, 1867.
684	1084	11,000 00	Marguerite Augustine Delamar	1631	11,000 00		January 4, 1868.
685	374	3,000 00	George Contait				
	1283	5,000 00					

	2881	3,000 00	
686	984	5,000 00	Madame C. de Romine
688	1896	6,500 00	William E. Smith, Trustee
689	1110	1,000 00	N. M. Rothschild & Son
	2614	5,000 00	
690	2752	3,000 00	H. W. P. Mali
691	1288	500 00	Sarah Hartshorne
692	1589	1,000 00	G. Shiff, in trust for Fanny Shiff
693	1377	6,000 00	P. E. Calhoun, Executor of estate of H. K. Harrel
	2865	6,000 00	
695	1446	5,000 00	August Belmont
696	980	2,000 00	Heirs of Armand Henri,
			Jacob Louis Tronchin
697	2607	1,000 00	A. Perrin
698	2555	5,000 00	A. Perrin
699	2742	1,500 00	Charles Mali, Executor
763	1039	5,000 00	Charles P. Leverich
Part of	1040	5,000 00	
	1041	5,000 00	
	1042	5,000 00	
	1043	5,000 00	
	1014	5,000 00	
	1045	5,000 00	
	1046	5,000 00	
	1047	5,000 00	
762	1048	5,000 00	
Part of	1114	1,000 00	James H. Banker
	1115	1,000 00	
	1116	1,000 00	
	1117	1,000 00	
	1118	1,000 00	
	1119	1,000 00	
	1120	1,000 00	
	1121	1,000 00	
	1122	1,000 00	
	1123	1,000 00	
	1124	1,000 00	
	1125	1,000 00	
	1127	1,000 00	
	1128	1,000 00	
	1129	1,000 00	
	1126	1,000 00	
764	1305	950 00	Albert Douglas, Trustee
	842	3,000 00	

1632	11,000 00	Charles H. Cantarl	January 6, 1868
1634	5,000 00	Gabriel de Ramine	January 18, 1868
1635	6,500 00	Penn. Co., for Ins. on life and granting An. Adm'r.	February 15, 1868
		D. C. Hays	February 17, 1868
1637	6,000 00		
1638	2,200 00	H. W. P. Mali & Co.	February 18, 1868
1639	800 00		
1640	500 00	George R. Sistare	February 21, 1868
1645	1,000 00	Dr. Henry Shiff	February 25, 1868
1641	3,000 00	Frederic T. Harrel	
1642	3,000 00	George Harrel	
1643	3,000 00	William W. Harrel	
1644	3,000 00	W. Peet and J. Harrel, Trustees	
1646	2,000 00	Duncan Jenison	March 10, 1868
1647	2,000 00	Emil Jenison	
1649	1,000 00	E. H. Tronchin, wife of Ch's de Gingin de Eclepens	April 21, 1868
1650	1,000 00	Louis Remy Nosky Tronchin	
		Winslow, Lanier & Co.	April 22, 1868
1651	6,000 00		
1622	1,500 00	Edward Rice	April 29, 1868
		Winslow, Lanier & Co.	July 2, 1868

Abstract of Transfers of Indiana Five per cent. State Stock.—Continued.

No. of Transfer.	No. of Cancelled Certificate.	Amount.	By Whom Transferred.	No. of New Certificate.	Amount.	To Whom Transferred.	Date.
765	1652	$1,000 00	F. E. Pearce, Cashier				
767	1311	475 00	J. Taliaferro, Agent				
	1312	475 00					
768	3658	1,000 00	Hosea Webster				
	3660	1,500 00					
769	1442	475 00	Eliza A. Moss, part of	1706	$59,900 00		
775	133	5,000 00	Thomas Rose Auldjo			James G. King's Sons	July 2, 1868
	134	1,000 00					
	135	1,000 00					
	136	1,000 00					
	137	1,000 00					
776	3590	500 00	John Giles Pitcher				
777	1794	2,500 00	H. W. Pickersgill	1720	9,600 00		
787	177	1,500 00	Nehemiah Tunis			Rebecca B. Tunis	July 8, 1868
	280	500 00					
	327	2,000 00					
	1198	1,500 00	part of	1730	2,400 00		
791	252	2,500 00	Nathan P. Well	1748	2,000 00	John Well, Executor	July 8, 1868
792	328	6,000 00	William John Potts	1749	4,800 00	James G. King's Sons	July 9, 1868
793	1716	2,500 00	Margaret Hart	1750	2,000 00	do do	July 9, 1868
794	259	3,000 00	C. Heydecker	1751	2,400 00	Nice of R. Lafanta	July 9, 1868
814	1201	1,000 00	Thomas Carleton Crawford			James G. King's Sons	July 15, 1868
815	1614	3,500 00	William Marshall	1770	3,600 00		
816	1479	26,050 00	Edward Smith Gordon	1771	20,840 00		
818	2532	12,000 00	The Auditor of the State of Ohio, in trust for the Merchants' Bak of Massillon, Ohio	1773	9,600 00	First National Bank of Massillon, Ohio	July 22, 1868
819	368	2,500 00	Morgan C. Chase	1774	2,000 00	Winslow, Lanier & Co.	July 23, 1868
820	147	2,000 00	T. & C. of the Treasury for the use of the Pickaway County Bank	1655	2,000 00	Winslow, Lanier & Co.	July 24, 1868
823	1319	3,000 00	Rera Frederic S. S. G. Hanod			Albert E. Hanod	
	1327	1,500 00		1656	4,500 00		
Part of 826	379	5,500 00	James Silver	1777	4,400 00	E. Pavensted & Co., in trust	July 30, 1868
827	381	4,000 00	do	1778	3,200 00	do do do	
828	3754	30,500 00	Thomas Twining, Jr.	1779	24,400 00	James G. King's Sons	August 6, 1868
831	1656	4,500 00	Albert E. Manod	1782	4,500 00	Chase, McClure & Co.	August 14, 1868
832	1637	6,000 00	D. C. Hay				
	499	2,000 00					

	130	1,000 00					
	131	1,000 00					
	132	1,000 00					
843	140	3,000 00	G. H. de Amuzaga	1791	8,800 00		
845	1655	2,000 00	Winslow, Lanier & Company	1793	200 00	H. E. C. Tronchin	September 4, 1868.
				1794	200 00	L. R. Nosky Tronchin	
846	2455	3,000 00	John Chapplesmith	1796	3,000 00	Chase, McClure & Company	September 9, 1868.
311	300	7,000 00	The Bank of America	1797	7,000 00	Samuel Miller	Sept'mb'r 14, 1868.
352	1748	2,000 00	John Wells, Ext	1798	2,000 00	N. W. Wells	October 12, 1868.
	1516	1,000 00					
	1573	1,000 00		1781	8,000 00	N. W. Wells	
835	182	4,500 00	Calvin I. Fuller	1785	3,600 00	W. H. Fuller	August 8, 1868.
842	129	5,000 00	John Aubljo			James G. King's Sons	August 28, 1868.
853	1773	9,600 00	First National Bank of Massillon	1799	500 00	Winslow, Lanier & Company	October 21, 1868.
				1800	9,100 00	Indianapolis First National Bank	

TWENTY-FIFTH ANNUAL REPORT

OF THE

TRUSTEES AND SUPERINTENDENT

OF THE

INDIANA INSTITUTION

FOR

EDUCATING THE DEAF AND DUMB.

TO THE GOVERNOR.

INDIANAPOLIS:
AEXANDER H. CONNER, STATE PRINTER.
1869.

INSTITUTION FOR THE DEAF AND DUMB,
INDIANAPOLIS, December 7, 1868.

To his Excellency, Conrad Baker, Governor of Indiana :

I have the honor herewith to present the Twenty-Fifth Annual Report of the Trustees and Superintendent of the Indiana Institution for Educating the Deaf and Dumb, with the accompanying papers.

By order of the Board,

THOS. MAC INTIRE,

Secretary.

BOARD OF TRUSTEES.

ANDREW WALLACE, Esq., President.
JOHN M. KITCHEN, M. D.
JAMES C. BURT, M. D.

INTELLECTUAL DEPARTMENT.

SUPERINTENDENT.

THOMAS MAC INTIRE, A. M.

INSTRUCTORS.

HORACE S. GILLET, A. M.,
WILLIAM H. LATHAM, A. M., M. D.,
WILLIAM S. MARSHALL, A. M.,
WALTER W. ANGUS,
SIDNEY J. VAIL,
HARRIET N. MAC INTIRE,
ANNIE E. COOKE,
WILLIAM N. BURT, A. B.,
JOHN L. HOUDYSHELL,
NAOMI S. HIATT.

DOMESTIC DEPARTMENT.

P. H. JAMESON, M. D., *Physician.*
CHAPIN C. FOSTER, *Steward.*
JULIA A. TAYLOR, *Matron.*

MANUAL LABOR DEPARTMENT.

G. L. STRANG, *Master Shoe Shop.*
P. JANE STIERS, *Mistress of Tailor Shop.*
JOHN HACK, *Gardner.*
M. W. E. DORAN, *Master Cabinet Shop.*

TRUSTEES' REPORT

To his Excellency Conrad Baker, Governor of Indiana:

The Trustees of the Indiana Institution for the Education of the Deaf and Dumb respectfully submit to your Excellency their twenty-fifth annual report.

The affairs of the Institution, both educational and industrial, have been managed to the entire satisfaction of the board. Officers and teachers have performed their respective duties faithfully and efficiently, the finances, upon the closest inspection, are found to have been economically and judiciously administered, and the Institution has gone onward in its mission of mercy, liberally dispensing its blessings to those for whose benefit it was founded.

We herewith transmit the report of the Superintendent, which contains a large amount of valuable information pertaining to the condition and wants of the Institution, to the perusal of which you are respectfully invited.

It will be seen that the present buildings belonging to the Institution are wholly inadequate for the accommodation of those of the State who are entitled to its benefits. Indeed, they are now in such a crowded condition that, from considerations of a sanitary character, not another pupil should be admitted. The number now in attendance is one hundred and eighty-six. From the most reliable information that could be directly obtained from the several counties of the State, the number of children of the proper age for instruction is estimated at about three hundred. The correctness of this estimate is verified by inferences drawn from an examination of the statistics of population running through a series of years, and embracing a great number of facts, which the Superintendent has elaborated in his report, and which are worthy of a careful perusal.

There are, then, nearly one hundred deaf and dumb children whose

education is unprovided for. The mere statement of this fact ought to secure from every tax payer of the State a hearty approval of the project for enlarging the buildings. If it was right and praiseworthy in the citizens of a past generation to found this Institution, when the State was comparatively weak in population, in physical resources, and in the wealth of its people, surely it is now our *bounden duty* to provide suitable accommodations for those who have a like claim upon the State as those who have hitherto enjoyed its favor. To withhold the aid required, would be to go back upon our history as a progressive and enterprising people, and to be left in the background by the advancement which our sister States are making in this direction.

We therefore respectfully petition your honorable body, in the confident belief that it will be granted, for an appropriation of forty-two thousand and five hundred dollars ($42,500), for the purpose of enlarging the buildings. The plans and estimates of the proposed improvement, as furnished by a competent architect, are fully set forth in the Superintendent's report.

Perhaps at no time, in this country, since the work of teaching the deaf and dumb was begun, has that work been made the subject of such careful examination and earnest discussion as during the past few years. The wisdom of the system of teaching exclusively by means of "natural signs," the one employed in almost all American institutions, has been called in question by certain able and popular educators. This has led to a re-examination of the whole subject on the part of the profession. The superintendents of all the institutions of the country have held meetings to deliberate upon the matter, and careful investigations have been made of the systems employed in the various European institutions. The result of all this has been to confirm, in all essential particulars, the wisdom of the system now in use, while it shows, at the same time, that to a limited extent, the plan of teaching by articulation ought also to be introduced. The Superintendent has devoted a considerable space to the consideration of this subject, which cannot fail to be highly interesting to those who have the welfare of the deaf and dumb at heart.

The term of office of the President of the board, and one of the Trustees, will expire on the second day of April, 1869. It will, of course, devolve upon the Legislature to fill the offices which will thus be made vacant.

In order to secure perfect exactness in the account of current ex-

penses, every bill of purchase, before being paid, is submitted to a close examination by the board. For the incidental expenses incurred in making purchases for which small amounts of money are required, a monthly allowance is made to the Steward. The bills for these purchases are also examined by the board, and are only approved when found to be strictly correct. These bills are all on file, and open to inspection at any time.

The following is a statement of the receipts and expenditures for the last year:

Balance in the treasury November 1, 1867...	$18,265 61	
Appropriation.....	35,000 00	
Total receipts.....	53,265 61	
Total payments.....	38,987 26	
Balance in treasury November 1, 1868.		$14,278 35

FURNISHING AND REPAIRS.

Balance in treasury November 1, 1867.....	$1,496 77	
Total payments.....	1,496 77	

CLOTHING INDIGENT PUPILS.

Receipts from counties.....	$2,171 67	
Total payments.....	2,171 67	

FARM AND GARDEN.

Receipts from sales.....	$712 64	
Payments	175 00	
Balance on hand November 1, 1868.....		$537 64

SHOPS.

Balance on hand November 1, 1867.	$95 49	
Receipts from sales..	4,422 24	
Total receipts.....	4,517 73	
Total payments.....	4,271 29	
Balance on hand November 1, 1868...		246 44
Total Balances November 1, 1868.....		$15,062 43

In conclusion, we desire to record our obligations to Mr. Thomas Mac Intire, the Superintendent and executive head of the Institution, for the fidelity and efficiency with which he has managed the affairs committed to his care, and for the ready assistance afforded in all business transactions with the board.

All of which is respectfully submitted.

ANDREW WALLACE, *President.*
JAMES C. BURT, } *Trustees.*
JOHN M. KITCHEN, }

SUPERINTENDENT'S REPORT.

To the Board of Trustees:

GENTLEMEN:—In the performance of my duty as the Superintendent of the Indiana Institution for Educating the Deaf and Dumb, I hereby respectfully submit to your honorable body the following report, containing an account of the operations of the different departments under my control, their present condition and prospects, and an estimate of the probable amount that will be needed to support the establishment the ensuing two years.

Through the fostering care of a beneficent Providence the Institution has continued without interruption to fulfill the high and noble purpose of its creation. Prosperity and success have crowned the labors of the year. The officers and teachers associated in the service of the Board, have uniformly manifested a praiseworthy interest in the promotion of the best interests of the Institution, and the welfare and improvement of the pupils. They have been zealous and faithful in the discharge of all their duties. Proper subordination, entire harmony and hearty cöoperation have existed throughout the establishment. The pupils generally have been punctual in their attendance and diligent in their studies, and, with few exceptions, have shown a proper appreciation of the advantages here afforded them for improvement. They have been orderly in their conduct, and have yielded a willing and cheerful obedience to the rules and regulations established for their government. Their advancement, therefore, during the year, in intellectual and moral improvement, has not been surpassed, it is believed, by that of any similar period in the former history of the Institution.

SANITARY CONDITION.

The health of the officers and pupils the past year has, in general, been very good; but few cases of sickness have occurred among them, and but slight interruptions to the business of the session have occurred from this cause.

For a particular account of the sanitary condition of the Institution, you are respectfully referred to the accompanying report of our skillful and attentive physician, who has the special charge of this department. Attention is especially invited to his remarks upon the over crowded condition of the sleeping apartments, the pressing need of additional dormitories, hospital rooms, and accommodations for laundry and culinary purposes. His long connection with the Institution and intimate acquaintance with its actual condition and wants in these respects, as well as his professional knowledge of these subjects, will entitle his opinions to great weight, and will, it is hoped, secure for them an attentive consideration.

EXPENDITURES.

The finances of the Institution are in a satisfactory condition. The appropriations made by the last General Assembly have been sufficient, and, it is believed, have been used economically, and in all cases strictly for the purposes for which they were granted. The total receipts from all sources have been sixty-one thousand nine hundred and eighty-nine dollars and forty-two cents, and the payments forty-seven thousand one hundred and one dollars and ninety-nine cents; which leaves, at this date, available for the current quarter of the present year, the sum of fifteen thousand and sixty-two dollars and forty-three cents.

As required by law we exhibit in detail the items of all expenditures since the last report, and for what purposes. This will be found in the appendix to this communication.

The following summary statement will show the condition of each fund at this date.

CURRENT EXPENSES.

Balance in the Treasury Nov. 1, 1867	$18,265 61	
Appropriation	35,000 00	
Total receipts	$53,265 61	
Total payments	38,987 26	
Balance in Treasury Nov. 1, 1868		$14,278 35

FURNISHING AND REPAIRS.

Balance in Treasury Nov. 1, 1867	$1,496 77
Total payments	1,496 77

CLOTHING INDIGENT PUPILS.

Receipts from counties	$2,171 67	
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Balance on hand Nov. 1, 1868		$246 44

FARM AND GARDEN.

Receipts from sales	$712 64	
Payments	175 00	
Balance on hand Nov. 1, 1868		$537 64
Total balances Nov. 1, 1868		$15,062 43

MANUAL LABOR.

This department of the Institution continues to receive a due share of attention. The training of the pupils in the habits of useful labor, and in the knowledge and practice of suitable trades, has been pursued the last year without intermission, and as heretofore, with a good degree of success. This part of their education, we have every reason for believing, is very satisfactory to most of the parents and friends, and is highly appreciated by them generally. Cabinet-making and shoemaking are carried on for the benefit of the boys, and tailoring and mantua-making for the girls. From twenty to thirty have been engaged from two to three hours a day at each of these occupations. Those not employed in the shops spend the time set apart for work, the boys in helping cultivate the farm and garden, and in the other out-door work, and the girls in assisting in such of the household duties as are adapted to their age and capacity, and as they can perform without interfering with their studies. Each one is allowed, as far as practicable, a choice of occupations; no one is compelled to work at a trade that he does not like, but all are expected to spend a portion of each day

in labor during the whole course of their studies in school. In a pecuniary point of view, the shops have been as successful as could be expected. The profits on the sale of work has a little more than defrayed the entire expense of their support, as is shown above.

NUMBER OF PUPILS.

The whole number of pupils regularly admitted to the Institution during the year commencing November 1, 1867, and ending October 31, 1868, has been two hundred and nine, of whom ninety-four have been girls, and one hundred and fifteen boys. Three have been dismissed for improper conduct, two ran away, and were killed by the locomotive as they were walking along the railroad track, six miles this side of Lafayette. Eighteen having finished the prescribed course of study, were at the close of the last session honorably discharged, and, at the opening of this term, forty new ones have been received. The number of beneficiaries therefore remaining at this date, is one hundred and eighty-six, comprising eighty-two girls and one hundred and four boys. This is a number much larger than has ever been under instruction before.

The increase this year in the number of pupils has been unavoidable, without doing injustice to some who greatly need the benefits of the Institution. Two years ago, our estimates for support were on the basis of one hundred and sixty pupils, and for several years past we have, for the want of sufficient accommodations, been admitting, of new pupils, a number only about equal to those discharged. It was our purpose, this session, to form only one new class in place of the one discharged; but so numerous and urgent have been the applications for admission, and so reluctant have we been to turn any away of suitable age and capacity for instruction, that we have been induced, this fall, to select and form two classes of twenty pupils each, instead of one. To make room for them, some of the teachers heretofore boarding in the Institution have been compelled to find accommodations elsewhere; and yet we have not been able to admit all that have wished to enter.* No special effort has been made to add to the number of pupils. On the contrary we have been compelled to refuse some, and discourage

* The number of applications for admission, since the Classes were made up at the beginning of the Session, is, at this date, January 15, 1869, thirty-four.

others from applying, and discharge several who would have been greatly benefitted by remaining under instruction a year or two longer. This last is especially the case with reference to several of the boys recently sent away, who, though passable in scholarship, were, on account of the early age at which they were admitted to the School, deficient in the knowledge of their trades, so essential to their success in after life. Nevertheless the number of pupils is now largely in excess of the accommodations. The dormitories are crowded beyond what is proper for either health or comfort.

THE NUMBER OF DEAF MUTES IN THE STATE.

It is necessary, therefore, for us to consider the aggregate number of this class of persons now in the community, and the proportion that will need instruction. Fortunately, on this subject, we have no need to resort to hypothesis, but to accurate statistical information collected and preserved by the General Government. By such information, it is settled beyond cavil that the law which regulates the diffusion of deafness throughout large communities, operates in nearly a uniform manner, and that the proportion of deaf mutes to the whole population varies but little in different countries. It has now been twenty-five years since the Institution was established. The population of the State is now nearly three times what it was then. Its increase has been very rapid. According to the United States Census, the number of inhabitants in 1840 was only six hundred and eighty-eight thousand, and in 1860 one million three hundred and fifty thousand. The increase the last decade has been three hundred and sixty-two thousand, or more than thirty-six per cent. During the eight years since the last enumeration was made, the rate of growth has certainly not been less, but more; and it is believed to have been on the average of fully four per cent. per annum. This shows the population to-day to be nearly eighteen hundred thousand, and by 1870 it will have reached nineteen hundred thousand. By a comparison of the statistics of different countries, it is found that the ratio of the deaf and dumb to the whole population is as one to from fifteen to eighteen hundred. Within a short time past, a very careful enumeration of this class of persons has been made in the State of Massachusetts. In a population of one million four hundred and sixty-five thousand, nine hundred and fifty deaf mutes were found, or one deaf mute to every one thousand five hundred and forty-two

of the inhabitants. This corresponds very nearly with the proportion which exists in several of the surrounding States, the statistics of which we have examined. For example, in Virginia the population, excluding negroes, was one to every one thousand five hundred and fifty, and in Kentucky one to one thousand six hundred and two of the inhabitants. The average in the three States mentioned is one to one thousand five hundred and sixty-five, which we think is about the proportion existing in our State.

Granting the present population of Indiana to be one million seven hundred and eighty-two thousand, the above ratio will give eleven hundred and thirty-seven as the present number of deaf and dumb within our borders. The annual increase of the population being fifty-four thousand, the same ratio, by 1870, will show the number of deaf mutes in the State to be twelve hundred and five.

But it still may be asked, what proportion of this number are of the proper age to receive instruction? A satisfactory answer to this question is found in the last United States Census Report, under the head of "Statistics of the Deaf and Dumb." This document contains a record of eleven thousand eight hundred and forty-nine deaf mutes, classified according to age. Of the whole number of these whose ages are recorded, one thousand eight hundred and forty-nine were under ten years, five thousand nine hundred and seventeen were above twenty, and from ten to twenty, the proper school age, there were four thousand and ninety, or thirty-four per cent. of the whole number. Applying this calculation to our own State, it gives us three hundred and eighty-six as the present number of the proper age to be received as pupils of the Institution.

But it is not at all probable that these all could be brought under instruction; doubtless some from sickness, and some from imbecility of mind, and others from ignorance, poverty, or indifference of their parents or friends, could not be brought to avail themselves of these advantages; yet after making all due allowance for these drawbacks, we believe, were sufficient accommodations provided, and the proper influence brought to bear, we could count upon three hundred of them at least. That this is not an extravagant estimate will be seen from the following statement:

The law in this State leaves the length of time a pupil shall remain under instruction to the discretion of the Trustees. In Mas-

sachusetts, New York and Ohio, the term of tuition fixed by law is ten years. The usual time allowed in other States is seven years. The average time that our pupils have been retained has been a little less than six years. The Institution has now been in operation a quarter of a century. The whole number of pupils admitted to its privileges from its commencement has been seven hundred and twenty-five; the aggregate number discharged has been five hundred and forty, and the number now remaining is one hundred and eighty-six. The average annual admissions have been twenty-nine, and omitting the first five years, which it took to organize the classes, the annual number discharged has been just twenty-seven, making only an actual average increase of two pupils per annum, or forty in twenty years. This is a proportional increase far below the growth in the population of the State, there being, as shown above, from eleven to twelve hundred deaf-mutes, and between three and four hundred of these being of the proper age for instruction, there would be furnished from forty to fifty annually, who would need this blessing. Supposing forty-five new pupils should be received annually and retained under instruction the regular term of seven years, and supposing an equal number should be discharged annually, at the end of seven years there would be three hundred and fifteen pupils. The present population of the State, would supply this number, and by the exertion of the proper influence, forty, at least, each year could be brought under instruction.

It will be perceived that the number of beneficiaries depends upon the average number of admissions and the length of time pupils remain in school, and if the accommodations be not enlarged, we shall be compelled, either to limit the number of admissions or shorten the term of instruction. In this latter particular we are now much below the term allowed in other states, and we ought in this respect to advance rather than recede. The time of instruction ought, instead of five or six years, to be increased to seven or eight, and the number of admissions, instead of thirty, should be advanced to forty or forty-five annually.

The duty of providing for the education of this class of children has been assumed by the people of the State. If it is right to provide for one, it is but just to make provision for all. There is no class of the community who need it more, nor any who are more elevated in the scale of happiness and usefulness by it than they are. To be deaf and dumb, without education, is worse, beyond

comparison, than to be blind. By their misfortune they are cut off from all the ordinary means of improvement, and so shut up in mental and moral darkness, and so helpless of self-culture that for ages their case was abandoned as hopeless.

THE EXTENSION OF THE BUILDINGS.

The necessity of enlarging the accommodations of the Institutions was treated of somewhat at length in our last annual report. From our increasing numbers there is an increasing need for this. Besides the want of more room for lodging the pupils and those who have the care of them, there are other reasons equally cogent why this should be done without unnecessary delay.

The wash-house and drying room, laundry and clothes room, the kitchen and dining room, the bakery and store rooms and the sinks and bath rooms are all in the basament of the main building, over the cellar which is exclusively occupied by the air chambers and the coils of the heating apparatus. On the floor above, there are the study rooms and sitting rooms of the pupils, the public parlor and office and the apartments of the principal. On the third floor are the hospitals and dispensary, the lodging rooms for the younger pupils, the apartments for the steward, matron, and other resident officers. The fourth and fifth stories are occupied as dormitories. The building is heated with steam and lighted with gas. The air is brought in from the cellar over heated coils, through flues, into all the apartments. The slops from the kitchen, the soap suds from the wash-house, and the drippings from the bathing rooms and sinks, unavoidably escape more or less and run into the cellar on the heated pipes; thus dampening and vitiating the atmosphere as it passes up into the apartments above. The clothes are boiled by steam in open tubs in the wash-house and dried on racks over heated coils in the drying room. The steam and vapor arising from these operations penetrate the rooms above, and keep them damp and renders them unwholesome and often uncomfortable. The kitchen and bakery are situated in the basement of the main centre building, and are in direct communication by stairways, flues and other openings, with the apartments above, so that the effluvia arising from the operation almost constantly carried on in them, extend often to the fifth story. No inmate has need ordinarily to go to the kitchen to find out what is being cooked. Usually a person can tell whether they are cooking fish, boiling cabbage, or

roasting coffee without this trouble. This is very unpleasant, and has been frequently noticed and remarked upon by visitors. Then there is the heat from the bakery, kitchen, and laundry, though by itself not objectionable in cold weather, yet mixed as it usually is with the vitiated atmosphere of these apartments, is often offensive, and in warm weather sometimes renders the apartments above almost unfit to be occupied. The hospital for the boys is above the wash-house, and the hospital for the girls over the ironing room. Then again all these apartments for laundry and cullinary purposes are entirely two contracted to allow the proper performance of these operations for the large number of inmates.

But some may imagine that these inconveniences result from defects in the general plan of the buildings, or the arrangement of the apartments. This is not the case. The general plan is a good one; it would be difficult to improve upon it, and the present use of the apartments is, it is believed, the best that could be made under the circumstances. No re-arrangement, without additional room would relieve them of their inconveniences.

The original plan of the Institution contemplated another building in the rear of the main edifice, for most of these operations now so inconveniently carried on in the basement of the present one. These rooms were not intended for and are not suitable for the purposes for which they are used. When the school was small these inconveniences were not so much felt.

Besides every foot of space in the basement of the present building is needed for other purposes. The present dining room would make, just what is wanted, an excellent work room for the girls. The rooms now occupied by the laundry, store rooms and kitchen, are what are needed for lodging rooms for the domestics and laborers in the employ of the Institution, who are now by no means properly accommodated in this respect. By the proposed extension and change, there would be no loss or waste of room, but a gain in every way.

It is proposed therefore to erect in accordance with the original plan, a three story building in the rear of the main edifice between that and the chapel building, and connect it with each, on the second and third stories, by covered corridors. The general plan of the addition is shown in connection with the present buildings on the accompanying lithographic plat. Drawings have been executed of the different stories aud sections, by a competent Architect, on a

scale sufficiently large to show at a glance the extent and character of the contemplated improvement. Much pains have been taken to secure as many advantages as possible, consistent with a proper economy and the present and prospective wants of the Institution. The plans have been submitted to the repeated revision of the Trustees, and have been finally adopted as their mature judgement of what is necessary in the premises; and are ordered to be presented to the Legislature for their consideration and approval.

It is proposed in the plan to place the kitchen, bakery, laundry and store rooms on the basement floor, but have them so provided with flues as to convey away through the smoke stack the vapor, vitiated atmosphere, and surplus heat of these apartments, instead of allowing them to diffuse themselves, as they do in the present arrangement, throughout the apartments above. The dining hall will be located on the second floor, in the central part of the structure, on the same level with the main story of the present building, in immediate connection with the kitchen and bakery, and in easy and convenient access for the inmates to and from all parts of the building.

On the next floor above the dining room, in the centre will be located the dispensary and consultation rooms, and on the north side of this will be the hospital for the girls, and on the south side a similar one for the boys. North and south of the hospital rooms, but entirely separated from them and each other, will be located dormitories for the girls and boys respectively.

We congratulate the citizens of the State that the original plan of the Institution is such as to admit of the proposed enlargement without any alteration or damage to the present structure. In this, Indiana is more fortunate than some of her sister States. For example, Ohio, after putting up buildings at great cost, and enlarging and remodeling them from time to time, as the population increased, has finally been compelled to pull the whole down and rebuild from the foundation, at an expense of over six hundred thousand dollars. New York State has had a similar experience. Our present buildings cost only about one hundred and fifty thousand dollars. The plan is such that not a dollar of this will be lost in alterations. The additional expense will be only for the additional buildings, and when completed the structure will constitute one complete and harmonious whole, unsurpassed for convenience and adaptation to the purposes of the Institution, by any other in the

country. The ultimate cost of the whole of our buildings when finished as proposed, will not exceed the amount expended in the States mentioned for the buildings abandoned, and not above one-third the amount which each has spent in the erection of new ones. But they have now model establishments, each of them large enough to accommodate from four to five hundred pupils. Our plans contemplate accommodations for three hundred, which, if not all needed immediately, will be in a few years.

The Architect emyloyed for the purpose has made out a careful estimate of the probable cost of the proposed improvement. We have examined his estimate item by item, and believe it to be low, but sufficient to complete the whole in a proper and substantial manner. He estimates the aggregate cost at forty-two thousand five hundred dollars ($42,500.) The drawings and estimates have been prepared with great care, and are ready to be presented to the Legislature whenever the matter shall be taken up in that body for consideration.

Believing therefore the improvement to be of prime and urgent necessity for the permanent prosperity and usefulness of the Institution, and that it can be made at a comparatively moderate cost, we commend the matter to the Board of Trustees, the members of the Legislature and the citizens of the State, with the hope that the application will meet with a ready and favorable response from our representatives by the appropriation of the necessary funds.

METHODS OF INSTRUCTION.

At the close of last session, it will be remembered by the members of the Board, we recommended that more special instruction should be given in articulation and reading, from the lips, to such of the pupils as could be benefited by such training. At the meeting in July last, we were authorized to form one or more classes for this purpose. We had hoped to organize one class at the opening of this session, but have been disappointed in securing a teacher for this special service. In the meantime, as has been the case heretofore. those pupils who are only partially deaf, and those who had lost their hearing after they had learned to speak, and who retain in any measure the power of articulation, have been put in the regular classes under speaking teachers, to be trained in the use of articulate speech. Our purpose in this has

been mainly to retain and improve the power of speech which they possess. We consider articulation and lip reading mere accomplishments, practicable in some measure in most cases, and desirable in all in which it can be had without the sacrifice of greater interests. Mere mechanical articulation is not education any more than mechanical writing, and in a large majority of the deaf and dumb it cannot be obtained in any useful degree, except at the sacrifice of the more important intellectual and moral training which they need. There are in this Institution, as there are in all others of the kind, a considerable number of semi-deaf persons and semi-mutes, who possess more or less perfectly the faculty of speech. This ought to be retained and cultivated. The change proposed is to separate these pupils from the others, and form them into classes for special instruction in this accomplishment. It is not intended to change the basis of our system of instruction at all, but to do in a better manner what we admit we have done imperfectly heretofore.

We have no sympathy with the theory so urgently put forward in Massachusetts, of late years, by a few influential gentlemen, by which articulation is made the basis of instruction, and the language of natural signs is repudiated as injurious. Articulation never can become the chief instrument of instruction with the mass of the deaf and dumb, much less the sole instrument. The change proposed is a radical one. The discussions on the subject have been able and earnest for several years past. We have watched them with much interest, but have taken little part in them. The system of instruction pursued in this Institution was derived from the American Asylum at Hartford, and is in all essential respects the same as pursued there and in the American institutions generally.

We therefore deem it not inappropriate, on the present occasion, to submit a few remarks, not in the way of controversy, but in explanation of our views on this subject of methods of instruction.

Mutes are dumb, because they are deaf, and the want of hearing must be supplied by the other senses, and principally through the organ of sight. As in the case of the blind, the want of sight must be supplied by hearing, smell, touch and taste, so the wants of the deaf and dumb must be supplied by the senses of which they remain possessed. But the privation of sight in the blind does not divest them of the power of articulate speech; whereas the want of hearing in the deaf and dumb cuts them off entirely

from the use of either the vocal or written language of those around them. The blind have hearing, and from infancy the faculty of speech, and possessing this power, they have a medium of communication with others, and a door of access to all knowledge. Hence many blind persons starting with this advantage, and with nothing more than the ordinary means of instruction, have themselves become well educated; while the deaf mute, by his double misfortune, of the want of hearing and speech, is shut out, in the midst of society, from all communication with his fellow beings, and imprisoned with chains of ignorance from which it is impossible for him, unaided, to escape. Hence it is that the history of the world does not present us with a single instance of an individual born deaf, who was not also naturally dumb, and who, uninstructed by others, ever attained unto the faculty of speech, however favorable his opportunities of imitation or association might otherwise have been.

The misfortune, therefore, of the deaf and dumb is not simply their deprivation of hearing and the consequent want of the power of speech, but their entire destitution of any language understood by other persons by which they can make known their thoughts and wishes to them, or through which others can communicate with them. They think, and are conscious of the exercises of the mind, but they have no words with which to express their ideas In order to instruct them at all a medium of communication must be established, between them and their teacher, which can be mutually understood. Ours is a foreign language to them, and whether written, printed or spoken, expresses no more to them than so much Latin or Greek would to one who had never studied these tongues. What then do they possess as a foundation upon which to begin to build a system of instruction? Have they anything which we can lay hold of as a medium of thought, or a means of culture? The answer throughout many centuries was uniformly that there was nothing, that their case was hopeless. To the ancients the idea of the restoration of the deaf and dumb to society by education never seemed to have occurred. It was reserved to men of modern times to conceive the possibility of such a thing, and to invent the methods of accomplishing it.

The deaf and dumb, in their natural condition, have, in common with others, all the vocal organs, and can utter sounds by the mouth, and by observing the positions and motions of the vocal

organs in others as they talk, they can imitate them. These motions and positions of the vocal organs, addressed to the eye of the deaf mute, and reproduced by him, become from usage the conventional signs of sounds, words and ideas.

In these facts originated the first efforts to instruct the deaf and dumb. On them is founded the system of articulation. We trace the history of this method of instruction to Spain, where, in all probability, it originated about three hundred years ago. The first really successful effort of this kind of which we have any authentic account, was made by Pedro Ponce de Leon, a citizen of that country, in the latter part of the sixteenth century. His countryman and successor was Juan Pablo Bonet, who in 1620 published an account of this method entitled the "Art of teaching the deaf to speak." He taught that the want of hearing in the deaf and dumb must be supplied by sight; that instruction in their case must be addressed to and apprehended through the eye, and that by observing the motions and positions of the vocal organs, the deaf and dumb learned to pronounce words, and to read and understand written language. Neither Ponce nor Bonet established any schools; they each taught privately only a few pupils, the children of the wealthy, and after the death of the latter the art fell into disuse in that country. But the seed sown there, although it lay dormant for many years, was afterwards transplanted to the principal countries of Europe. This treatise of Bonet was known to Wallis of England, Pereire of France and Amman of Germany, and was used by them in giving instruction to the deaf and dumb. Up to the middle of the eighteenth century nearly every one who attempted to teach the deaf and dumb made this theory the basis of his system. Pereire taught an articulating school in Paris in 1690. In England Wallis, Bulwer, Holder and Braidwood taught *vivo voce*. Conrad Amman, a Swiss physicin, taught, as early as 1669, at Haarlam, a girl, deaf and dumb from birth, to speak. In Germany Van Hilman, Kerger, Lasius, Raphel, Arnolde and Heinicke, all taught in this way. In fact, up to the time of De l' Epee, there was not a single teacher of the deaf and dumb of any note who did not found his methods on articulation, except Dalgarno of Oxford, who based his theory of instruction upon the manuel alphabet, making the fingers the substitute of the tongue. But while these early teachers made articulation and reading on the lips paramount, nearly all of them admitted the use of dactyl-

ology, pantomimic and natural signs. Samuel Heinicke, the founder of the first school of the kind in Germany, and by far the most distinguished of the early teachers in that country, was a notable exception. He said, in 1782, that "*all methods other than his own* (that of articulation) *were useless and pernicious, and no less than delusive folly, fraud and nonsense.*" But these extreme views have long since been abandoned by nearly every intelligent teacher in that country as well as in most others. It is the more surprising to us, therefore, that we find them taken up and adopted in the new school recently established at Northampton, in Massachusetts. The only other instance of which we have any knowledge is that of the school in Roterdam. The Principal of that Institution, Mr. Hirch, says in a recent publication, that "*the act of seeing or comprehending, and of speaking, must be the exclusive principle of instruction, and neither the palpable alphabet nor the language af signs can have any connection with it.*" These teachers hold that articulation is the exclusive mode of instructing the deaf and dumb. Many other advocates of articulation, however, while they claim the preëminence for their method, admit the use of natural signs.

But is that system of instruction whose chief characteristic is articulation more efficient than any other?

Now there is another method radically different, and extensively practiced in this country and in Europe. It consists in the use of the language of signs as the chief instrument of instruction. Without attempting any extended analysis of this method, we will briefly illustrate its prominent features.

The teacher, looking at the young deaf and dumb child, finds him wholly ignorant of every part of that system of words which the ingenuity of man has invented for the communication of thought, and of all those written characters which are the representatives of articulate sounds, and elements of written words. He also perceives that he has a voice, and can utter sounds by his mouth, but, being deaf, he cannot control his voice. He observes further, and he sees him making signs expressive of his thoughts and feelings, of all his ideas of persons, things, and events with which he is familiar. The teacher sees at once that these motions are significant and easy of interpretation. He becomes the pupil, and the pupil the teacher. They find that they can make themselves mutually understood on many subjects; and thus a means of communication is established between them. This medium is

at first imperfect, it is true, but it is capable of indefinite improvement, and is found after a few days experience, much more efficient than articulation is after months, and sometimes years, of wearisome effort.

The teacher lays hold of these natural signs of the child, whether they be the motions of his countenance, or the gestures of the members of his body; he modifies them, he improves them, he systematizes them, and forms them into a language, which he learns and he teaches to the child. The child's education is begun at once. Thus a vehicle of thought is formed, an instrument of instruction is made, which, in the hands of skillful and experienced teachers, is most efficient for all the purposes of education, whether it be considered as a means for the development of the mind of the pupil, or as a medium of thought through which to convey to him all necessary knowledge, and especially as a means of communicating to him a knowledge of the language of those around him.

Thus, in few words, is this system formed. It is formed on the natural language of signs, as its fundamental principle. Signs are used, not as an end, but as a means to an end. The great end proposed in the cultivation of the intellectual and moral powers of the individual in such a manner as shall render him a useful member of society, and lead him, by the faithful discharge of all his duties, to prepare for, and to aspire to the happiness which awaits the good in a future world. That this method is capable of accomplishing this purpose for the mass of the deaf and dumb, better than any yet proposed, we have not a shadow of doubt. Natural signs are the only instruments of thought the deaf-mute has when brought to the teacher, and are much more intelligible and more easily learned and used than the artificial, arbitrary signs of the positions and motions of the vocal organs. The vocal signs are the representatives of sounds, and the pupil must master the vocalization of sound before he can have an instrument of thought; whereas in the other case natural signs are always significant, and the immediate representatives of ideas and things, as well as of words whether spoken or written.

The system of instruction by natural signs, originated in France about the year 1760, and therefore it is called the French system. It was introduced into this country by Mr. Gallaudet and Mr. Clerc, at the commencement of the American Asylum in 1817. As developed and improved in that Institution, it has been dif-

fused throughout the Union, and is now practised in all the American Institutions but the Clark Institute in Massachusetts.

The question is not—Can semi-mutes and semi-deaf persons be taught by articulation? Every one knows that most of them can. Nor is it—Can congenitally deaf persons be taught to speak? For every teacher of experience knows that such persons, of good intellect and perfect vocal organs can be trained to a mechanical pronunciation of words, and in rare instances, to a free use of vocal language. But the practical question is, which is the best means for the mass of the deaf and dumb? Which is capable of accomplishing the greatest good to the greatest number?

This question has been ably discussed for many years, both in this country and in Europe. We have the Hon. Horace Mann's report made in 1844, to the Board of Education in Massachusetts, in which he eulogises the German method of articulation, and depreciates the American system. But we have complete refutation of his statements in the reports of Messrs. Weld and Day, who visited most of the principal schools of this class, soon after. We have also Dr. H. P. Peet's report of a tour made ten years later, to the most celebrated schools in Great Britain, France and Germany. We have the report of the discussion between Dr. S. H. Howe, F. B. Sanborn, Esq., and G. G. Hubbard, Esq., in favor of articulation, and Rev. Collins Stone, W. W. Turner, Esq., Calvin Day, Esq., and Hon. H. A. Stevens, in favor of the American System of Instruction, before the Joint Special Committee of the Legislature of Massachusetts at the Session of 1867. We have also the able report of E. M. Gallaudet, President of the National Deaf Mute College at Washington City, of the facts elicited by him in a careful inspection of the methods pursued in all the prominent schools in Great Britain, France, Germany, Belgium, Switzerland, Italy, Russia, Sweden and Holland. There are also accessible to any one who wishes to inform himself upon this subject, a great many other publications. No subject relating to Education has been more thoroughly discussed among educated and philanthropic men than this. The tendency of these discussions has been greatly to promote the education of this class of persons, and to bring about a greater unanimity of feeling and concert of action.

We adopt the resolutions, passed by the National Convention of Superintendents and Principals of American Institutions, held

last May in Washington, as expressing our sentiments on this subject. They are as follows, to-wit:

"*Resolved*, That the American system of deaf mute education, as practiced and developed in the institutions of this country for the last fifty years, commends itself by the best of all tests—that of prolonged, careful, and successful experiment—as in a pre-eminent degree adapted to relieve the peculiar misfortune of deaf mutes as a class, and restore them to the blessings of society.

"*Resolved*, That in the opinion of this Conference, it is the duty of all institutions for the education of the deaf and dumb, to provide adequate means for imparting instruction in articulation and in lip reading, to such of their pupils as may be able to engage with profit in exercises of this nature.

"*Resolved*, That while in our judgment it is desirable to give semi-mutes and semi deaf children every facility for retaining and improving any power of articulate speech which they may possess, it is not profitable, except in promising cases discovered after fair experiment, to teach congenital mutes articulation.

"*Resolved*, That to attain success in this department of instruction, an added force of instructors will be necessary, and the Convention hereby recommends to boards of directors of institutions for the deaf and dumb in this country, that speedy measures be taken to provide the funds needed for the prosecution of this work."

Of the same tenor are the conclusions reached by the joint special committee of the Legislature of Massachusetts, in their report to that body, after having heard, through many sessions, the discussion of the several parties by their ablest men.

Among the conclusions at which they arrived, are the following:

"The sign language and manual alphabet can be taught to all classes of deaf persons and deaf mutes—as the most effectual means of communicating information to a large majority of such persons.

"Your committee believe that to a large majority of those congenitally deaf, or who lose their hearing in infancy, articulation can not be successfully taught; but that it can be to a majority of semi-mutes and semi deaf persons."

The British institutions, though originally based upon articulation as a medium of instruction, now, with one exception, give the language of signs the preference. President Gallaudet's report furnishes us with some valuable testimony on this point. We make the following extracts from his report. We cite first the testimony of Mr. Charles Baker, the distinguished Principal of the Doncaster Institution, of whom Mr. G. says:

"The opinion of Prof. Baker, on any subject relating to the instruction of the deaf and dumb, is entitled to great weight, he having had an experience of nearly forty years in the profession.

"Though there will be found in every institution a few pupils, especially among those who have become deaf after learning to speak, whose improvement repays the care of a teacher (and to such I would afford every facility for recovering the lost faculty), the success hitherto attendant on the efforts to teach articulation to the totally deaf is by no means flattering, and I do not believe there is one institution in our country which can produce a dozen pupils whose articulation could be understood by indifferent auditors. I must therefore decide against giving up the time now bestowed on the acquisition of language and useful knowledge by my pupils, to devote it to the specious acquirement of articulation."—Pages 12, 13.

Of the Birmingham Institution Mr. Gallaudet says:

"This is one of the oldest schools for the deaf and dumb in Great Britain, having been in operation since eighteen hundred and twelve, and now containing about one hundred and twenty pupils. The present head master, Mr. Arthur Hopper, has visited many of the continental schools, examining especially those in which articulation is accorded a prominent place, and he is inclined to coincide, with Prof. Baker's view, that the results of the labor of teaching the great body of deaf mutes artificial speech and reading from the lips of others, are not of sufficient practical benefit to compensate for the necessary outlay of time and money. Mr. Hopper is of the opinion that in cases of semi-mutes and semi-deaf persons, it is the duty of instructors to see that all possible means are taken to retain and improve what speech is possessed by the pupils."

Of the same import is the testimony of Mr. Buxton, the Principal of the Liverpool Institution.

"Articulation was formerly taught in the Liverpool School to a greater extent than at present. Now only the semi-deaf and the semi-mutes are instructed in artificial speech and lip reading. Mr. Buxton mentioned that many cases had arisen in his experience where parents of his pupils particularly requested that their children should not be taught articulation. The reason for this is founded in the fact that the artificially acquired utterances of the deaf are generally monotonous and oftentimes disagreeable; so unpleasant, evidently, in certain cases as to lead parents of uneducated mutes, to express the desire above referred to." P. 15.

Mr. Anderson of the Glascow Institution says that,

"The experience of nearly half a century of personal instruction had led him to abondon all efforts at articulation save to those to

whom I have applied the term of semi-deaf and semi-mute. Articulation was at one time taught in this institution to such of the pupils as had suitable voice: but the practice has for many years been discontinued. The proportion of pupils who were taught articulation never exceeded ten per cent. of the whole number in the institution. The practice of teaching articulation was given up in consequence of the undue time and labor it entailed, and which could be more profitably employed in cultivating the intellect of the pupils. Although, as a general rule I would discourage the use of articulation in the case of all children who have been born deaf I am disposed to make an exception in favor of those who have become deaf in early life, some of whom in this institution, have learned to speak distinctly, and to understand expressions from the lips of others than their teachers. On looking back upon an experience of forty-one years as a teacher of the deaf and dumb, I freely confess that the few successful instances of articulation by deaf mutes which I have witnessed in this and other countries were very inadequate to the time and pains bestowed upon them."

The testimony at Manchester, at Belfast, and at Dublin, were of the same import with the foregoing. The teachers quoted, are among the oldest and ablest of the profession in the world. On this testimony Mr. Gallaudet very appropriately remarks,

"The testimony of such experienced instructors as those now conducting the eight schools declaring against articulation, coupled with the consideration that in a majority of them, it has been successfully taught, is entitled to great weight, while the fact that it is where the English language is spoken that such strong ground is taken, should not be lost sight of by Americans."

His testimony respecting the opinions and practices of the most celebrated teachers in the institutions on the continent of Europe, confirms the principles on which our system of instruction is founded, and is conducted. He furnishes us with much valuable information on this point, which, did space permit, we would like to present. We will content ourselves with giving his final conclusions on this subject,

" It is hardly needful for me to say, after what has been said in this Report, that nothing in my foreign investigations has led me to question the character of the foundation on which the system of instruction pursued in our American Institutions is based. The edifice is built on the rock of sound philosophy; its corner stone is universal applicability; its materials are cemented by consistency and success, while for its crowning beauty it has a dome of high

educational attainment, loftier and more grand than can be seen in the nations of the Old World.

"It is plainly evident from what is seen in the articulating schools of Europe, and from candid opinions of the best instructors, that oral language cannot, in the fullest sense of the term, be mastered by a majority of deaf mutes. It should be regarded as an accomplishment attainable by a minority only. The number of those born deaf who can acquire oral language is small, and their success may justly be attributed to the possession of peculiar talents or gifts, involving almost preternatural quickness of eye in detecting the slight variations in position of the vocal organs in action, and a most unusual control over the the muscles of the mouth and throat." P. 53.

Mr. Edward M. Gallaudet, is son of Rev. Thomas Gallaudet deceased, the founder of the American Asylum at Hartford, and is the President of the National Deaf Mute College at Washington City. He was commissioned by the Directors of that Institution to proceed to Europe and inspect the prominent institutions and examine carefully into all the methods and systems pursued in the schools in that quarter of the Globe, and to report the result of his examination to the Board. The gratitude, not only of the profession, but of every friend of the deaf and dumb in this country, is due to him and to the college which he represents, for this able Report.

ESTIMATES FOR CURRENT EXPENSES.

The seventh section of the Act for the Government of the Asylum makes it our duty to estimate and report biennially to the Legislature "the probable sum necessary to defray the current expenses of the Institution until the ensuing session of the General Assembly." The balance in the Treasury at this date will be sufficient to defray the ordinary expenses from this time to the first of March next, the usual time when the annual appropriations are made. We submit as the result of our most careful calculation that, to to carry on the Institution successfully on its present basis, there will be needed the annual sum of forty-four thousand dollars, as follows, to-wit:

During the year ending March 1, 1869:—

For ordinary expenses.....	$40,000 00	
For repairs, improvements and furnishing....	4,000 00	
		$44,000 00

During the year ending March 1, 1870:—

For ordinary expenses	$40,000 00	
For repairs improvements and furnishing	4,000 00	
		$44,000 00

The foregoing estimates are based upon the experience of past years, an intimate knowledge of the present cost of living and the present number of pupils in attendance; and are as low, it is believed, as the facts in the case will warrant. We therefore respectfully submit this as the probable amunt that will be needed to maintain the Institution in its efficiency the ensuing two years:

ACKOWLEDGMENTS.

Many of the pupils are poor and not able to pay the railroad fare in coming to and going from the Institution, and we have been compelled often to ask the favor of each of the railroads running to and from this city to pass pupils at half fare, and sometimes free of charge. In all cases has this request been kindly granted, and for this great favor we desire to express our grateful acknowledgements to the officers of such roads.

Our thanks are especially due and are hereby tendered to the Superintendents of the Indiana Central, the Indianapolis Junction, the Lafayette and Indianapolis, and the Indianapolis Peru and Chicago raliroad companies for free passes granted to the Superintendent when traveling on business connected with the Institution.

Miss Dix, whose labors in behalf of the insane, and open-hearted sympathy with all forms of suffering humanity have given her a world-wide reputation for benevolence, has generously sent us ten dollars as an evidence of her continued interest in the welfare of the deaf and dumb, with the request that the donation be expended for the benefit of our pupils.

A distinct mention of the newspapers and periodicals gratuitously sent to our pupils is worthy of being made. We can assure the editors and proprietors that these publications are gratefully received and read by the pupils, and contribute no little to their intellectual improvement as well as their enjoyment. Coming, as the larger part of them do, from the vicinity of their homes, they contain much local news that is interesting to them, as well as much general intelligence which is profitable for them to know, and which they could not otherwise learn; they read with avidity

and are highly appreciated. The following is a list of those sent during the past year:

Indianapolis Daily Journal; Journal Co.
Indianapolis Daily Sentinel; R. J. Bright.
Madison Weekly Courier; M. C. Garber.
Lafayette Weekly Courier.
Connersville Times.
Vincennes Western Sun; Geo. C. Green.
Democratic Pharos; S. A. Hall.
Republican Banner.
Christian Times and Witness.
North Western Christian Advocate; S. M. Merrill.
Religious Telescope; Rev. W. J. Shuly.
Presbyterian Witness; Allison.
Christian Monitor; Mrs. M. M. B. Goodwin.
Journal of Health.
Indiana School Journal; Prof. G. W. Hoss.
Ladies Repository; Rev. J. W. Wiley, D. D.
North Western Farmer; T. A. Bland.
Ballou's Monthly Magazine.
Demorest's Monthly Magazine; W. I. Demorest.
Demorest's Monthly Young America.
Little Corporal; A. L. Sewell.
Phrenological Journal; Sam'l R. Wells, M. D.
Harper's Bazar; Harper & Bro.
Frank Leslie's Budget.
Lowe's Farm and Fireside Journal.
Sunday School Teacher; E. Eggleston.
Sunday School Advocate; Poe & Hitchcock.
Weekly Times; Starbuck & Co.
American Housewife; E. Goodwin.
The Standard; Smith & Church.
The Plain Dealer; Knight & Randall.
Popular Encyclopedia; F. E. Tell.
The Rural New Yorker; D. D. T. Moore.

All of which is Respectfully submitted.

THOMAS MAC INTIRE,
Superintendent.

APPENDIX.

PHYSICIAN'S REPORT.

To the Board of Trustees:

GENTLEMEN:—The health of the Institution has been good during the past year, there having been but little sickness of a serious character among its inmates. Still, there are several defects of a sanitary nature, resulting from the peculiar arrangement and uses of the different parts of the house, worthy of your consideration.

There is not enough sleeping room in proportion to the number of pupils. Children even more than adults, require a full supply of pure fresh air, and they should not be crowded in lodging.

The sick rooms are in every way inadequate. They are inconveniently situated, and have no appliances for bathing, or water closets, except in common with apartments occupied by the well. In these rooms in both wings together, there is not sufficient space for more than six or eight persons, consequently we sometimes find it necessary to crowd the sick and well indiscriminately together in ordinary sleeping rooms. This should be avoided in future as it can have no other tendency than to increase the number, and severity, of the cases of sickness in the Institution. The plan of the hospital in your proposed addition to the buildings is very good, and will entirely obviate the inconveniences mentioned.

The use of the basement of the main building as a kitchen and laundry is improper and should in some way be avoided. The steam and fumes from cooking and washing pass up the stairways, along the corridors and permeate the whole house, which is not only very disagreeable, but unwholesome. The laundry is immediately above the heating coils, on which the fluids used in washing are constantly dripping, which in some degree vitiates the heated air passing through the registers into the rooms above.

Several other minor matters of this character might be enumerated, but with what has been presented, yon will perceive the necessity of a rearrangement of the house, and an extension of the buildings in order to properly accommodate the present number of inmates, to say nothing of a future increase.

In conclusion it is hardly necessary to suggest a continuation, on the part of your faithful Superintendent, of that constant care heretofore exereised by him in reference to wholesome food cleanliness, ventilation, and outdoor exercise for the pupils, male and female.

I am very respectfully yours,

P. H. JAMESON, Physician.

Inst. for the Deaf and Dumb, Nov. 1st, 1868.

CATALOGUE.

Catalogue of Pupils admitted to the Institution from November 1st, 1867, to November 1st, 1868.

NAMES.	POST OFFICE.	COUNTY.
Abshier, Ladoska A.	Rockport	Spencer.
Abshier, Arvilla	Rockport	Spencer.
Adams, Harriet A.	Galveston	Cass.
Archibald, Orson A.	Brookston	White.
Armstrong, Josephine R.	Booneville	Warrick.
Arnot, Jesse R.	Delphi	Carroll.
Arnot, Jacob F.	Delphi	Carroll.
Arnett, Samuel N. S.	Parkersburg	Montgomery.
Barnfiher, John F.	Van Wedding	Dearborn.
Bartley, Mary J.	Castleton	Marion.
Becker, Louis	Evansville	Vanderburg.
Begeman, Fred	Freelandville	Knox.
Berryman, William R.	Lakeville	St. Joseph.
Berryman, Henry	Lakeville	St. Joseph.
Betsinger, Emiline	Kentland	Newton.
Bierhaus, Henry	Vincennes	Knox.
Bischof, Caroline	Terre Haute	Vigo.
Bolin, Charles	New Albany	Floyd.
Boone, Richard S.	Derby	Perry.
Bower, Marietta	Colburn	Tippecanoe.
Branson, Anna	Annapolis	Parke.
Brantley, H. H.	Mount Vernon	Posey.
Brown, Charles W.	Greencastle	Putnam.
Brown, Carrie V.	Poston	Ripley.
Brown, Andrew	Augusta	Marion.
Brown, Ambrose M.	Manhattan	Putnam.
Brown, Jerome E.	Manhattan	Putnam.
Broker, David	Clark's Hill	Tippecanoe.

Catalogue of Pupils.—Continued.

NAMES.	POST OFFICE.	COUNTY.
Brizius, Adolph	Newburg	Warrick.
Blood, Irvin	South Bend	St. Joseph.
Buckhart, A. F	Richmond	Wayne.
B*ullock, Daniel D	Coffee Creek	Porter.
Buchanan, James	Memphis	Clarke.
Bunce, Alice	Lafayette	Tippecanoe.
Butcher, George W	Bear Creek	Jay.
Cain, John	Osgood	Ripley.
Callison, Polina S	Union Mills	La Porte.
Calloway, Mary E	Rossville	Clinton.
Calloway, Nancy E	Rossville	Clinton.
Carey, Anna	Lagro	Wabash.
Carigg, Mary J	Calumet	Porter.
Chapman, Sarah E	Zionsville	Boone.
Chapman, Nancy J	Zionsville	Boone.
Chilson, Sarah E	Kendallville	Noble.
Coen, Sarah P	Petersburg	Pike.
Compton, C. M	Bridgport	Marion.
Corwin, William R	Bainbridge	Putnam.
Compton, Amanda	Elkhart	Elkhart.
Cross, Barnum C	Michigan City	La Porte.
Cross, Jesse C	Michigan City	La Porte.
Carroll, Mary E	Rockville	Parke.
Copper, Joseph	Fortville	Hancock.
Cole, John H	Elsworth Station	Vigo.
Dillon, Mary A	North Vernon	Jennings.
Dunn, Elizabeth	New Castle	Henry.
Dare, John S	Rockville	Parke.
Drake, Hugh R	Roanoke	Huntington.
Driskill, John W	Stockwell	Tippecanoe.
Ecord, Alvin	Worthington	Greene.
Fawkner, Ida	Danville	Hendricks.
Farlow, Matilda C	Thorntown	Boone.
Featherhoff, Warren F	Featherhoff Mills	Tippecanoe.
Fella, Margaret	Sharp's Mills	Harrison.
Fisher, Wright C	Roseville	Parke.
Freidenberg, Amanda	New Carlisle	St. Joseph.
Freidenberg, Alex	New Carlisle	St. Joseph.
French, Amos	Vera Cruz	Wells.
Frounfelter, James A	Frankfort	Clinton.
Fulton, America	Bluffton	Wells.
Glasco, Henry	Jeffersonville	Clarke.

*Deceased.

Catalogue of Pupils.—Continued.

NAMES.	POST OFFICE.	COUNTY.
Gibson, James L. B.	Lockport	Carroll.
Godfrey, Charles C.	Reese's Mills	Boone.
Gregory, Charles E.	Bloomington	Monroe.
Gross, Andrew L.	Morgantown	Morgan.
Guard, Silas H.	Lawrenceburg	Dearborn.
Hannah, Mary S.	Fairmount	Grant.
Harrison, John T.	Muncie	Delaware.
Harrison, George	Evansville	Vanderburg.
Hibbroner Samuel	Fort Wayne	Allen.
Harris, John T.	Swansville	Jefferson.
Hawkins, Gertie	Indianapolis	Marion.
Hays, Zachariah T	Mauckport	Harrison.
Hershman, Francis M.	Seafield	White.
Hooper, Nancy M	Jordan	Jay.
Hollenbeck, H. L.	Lexington	Scott.
Hunter, John L.	Hanover	Jefferson.
Hiatt, Naomi S	Westfield	Hamilton.
Hiatt, Calvin M.	Westfield	Hamilton.
Hedge, Samuel Q.	North Salem	Hendricks.
Houdyshell, J. L.	Bluffton	Wells.
Holmes, Robert	Connersville	Fayette.
Holloway Volentine	Poolsville	Warren.
Huffman, M. C.	Hartford City	Blackford.
Jenks, Susan E.	New Manchester	Wabash.
Johns, Louisa J.	Westfield	Hamilton.
Johns, Norvetta	Bluffton	Wells.
Jones, Elizabeth M.	Richmond	Wayne.
Johnson, Murray L.	Kendallville	Noble.
Johnson, Elizabeth	Delectable Hill	Pike.
Johnson, Angeline	Delectable Hill	Pike.
Johnson, Riley	Washington	Daviess.
Johnson, Adelaide	Laporte	Laporte.
Jeffries, Sophiah H.	Booneville	Warrick.
Jutt, August	Jasper	Dubois.
Keaser, Johana M.	Evansville	Vanderburg.
Keedy, Julia A.	Elkhart	Elkhart.
Keedy, Susan	Elkhart	Elkhart.
Kelly, William J.	Lynnville	Warrick.
Kirkman, Malinda	Oakford	Howard.
Kline, Joseph	Lafayette	Tippecanoe.
Kline, Jane	Lafayette	Tippecanoe.
Koffman, Abey	Lafayette	Tippecanoe.
Lang, William	Sharp's Mills	Harrison.

Catalogue of Pupils.—Continued.

NAMES.	POST OFFICE.	COUNTY.
Laudig, John M.	Huntington	Huntington.
Leach, Sarah J.	Grant	Grant.
Lee, Robert D.	New Albany	Floyd.
Leppert, Ed. J.	Indianapolis	Marion.
Lewis, Elmer	Rockville	Parke.
Lewis, John	Columbia	Fayette.
Littell, Henry C.	Memphis	Clarke.
Lowman, Georgiana A.	New Town	Fountain.
Lyter, Elvira A.	Pittsburgh	Carroll.
Likens, Mahala J.	Perkinsville	Hamilton.
Luckey, Alexander	Laporte	Laporte.
Marsh, Alfred S.	New Albany	Floyd.
Marshall, Susan A.	Washington	Daviess.
Marshall, Parmelia J.	Washington	Daviess.
Marshall, Elizabeth	Washington	Daviess.
Marshall, Mary J.	Elliottsville	Monroe.
Martindale, Moses A.	Peru	Miami.
Meade, Laura E.	Owensville	Gibson.
Messersmith, Mike	Alquina	Fayette.
Messersmith, Margaret	Alquina	Fayette.
Mitchell, Joseph G.	Salem	Washington.
Moore, Eliza J.	Rockville	Parke.
Moss, Edmund	Burlington	Carroll.
Moritz, Amelia C.	Montpelier	Blackford.
Montgomery, James R.	Frankton	Madison.
Morris, Charles J.	Indianapolis	Marion.
Motler, John E.	Waterloo City	De Kalb.
Marks, Mary Alice	Cherebusco	Whitley.
McDonald, Mary A.	Fort Wayne	Allen.
McDowell, Richard W.	Evansville	Vandeburg.
M'Connell, Perry A.	Oxford	Benton.
M'Mullen, Atho H.	Argus	Marshall.
Musgrave Clara	Lafayette	Tippecanoe.
Myers, Jane	Wabash	Wabash.
Neibling, Maria	Lafayette	Tippecanoe.
O'Brian, Catherine	Laporte	Laporte.
Osborn, Jordan	Centreville	Wayne.
Orvis, Mary A.	South Bend	St. Joseph.
Parvis, Polina A.	Frankfort	Clinton.
Pike, Mary M.	Carmell	Hamilton.
Place, Jeminia E.	Northern Depot	Boone.
Porter, John H.	Greensburg	Decatur.
Pruett, Paulina J.	Hall	Morgan.

Catalogue of Pupils.—Continued.

NAMES.	POST OFFICE.	COUNTY.
Richards, Byron A.....	Roanoke.....	Huntington.
Reining, Lena	Evansville.....	Vanderburg.
Ricker, John.....	Mount Jackson.....	Marion.
Ricker, Andrew J..	Mount Jackson.....	Marion.
Roberts, Lydia A.....	Bloomington.....	Monroe.
Robinson, Alice M.....	Indianapolis	Marion.
Robinson, John M.....	Washington	Daviess.
Robinson, Josie C.....	Springville	Lawrence.
Ross, Anna M	Whitestown	Boone.
Russell, Charity M.....	Laconia.....	Harrison.
Rudasill, Allison.....	Arcola...	Allen.
Sansom, James I.....	Evansville.....	Vanderburg.
Sanford, Francis A.....	Elkhart.....	Elkhart.
* Scott, Kinsey C.....	Wawaka.....	Noble.
Scott, William T.....	Sullivan.....	Sullivan.
Shepherd John H.....	New Corydon.....	Jay.
Sherrell James	Covington.....	Fountain.
Sibley Carrie.....	Terre Haute.....	Vigo.
Snider, Elizabeth.....	Evansville..... ..	Vanderburg.
Spinden, Ford.....	Evansville.....	Vanderburg.
Stretch, Ed.....	Lafayette	Tippecanoe.
Street, William R.....	Meir.....	Grant.
Street, John A.....	Meir.....	Grant.
Stump, Julius.....	Indianapolis	Marion.
Studebacker, Abraham...	Muncie	Delaware.
Sullivan, Charles T.....	Evansville.....	Vanderburgh.
Sullivan, Enos.....	Seymour	Jackson.
Swain, Jane S.....	Clermont.....	Marion.
Taylor, Simon	Newburgh..	Warrick.
Teague, John.....	Attica.....	Fountain.
Tillson, Emmzetta.....	Anderson	Madison.
Throcmorton, C. M.....	Oldenburg.....	Franklin.
Voltz, John.....	New Albany.....	Floyd.
Vaughan, Mary A.....	Fillmore	Putnam.
Viley, David S.....	Brookville..	Franklin.
Walker, Addison A..	Frankfort..... ...	Clinton.
Walker, Elwood L.....	West Newton.....	Marion.
Walker, Martha.....	Harrodsburg	Monroe.
Wagner, M. J.....	Anderson	Madison.
Warford, Arrilla....	Spearsville.....	Boone.
Weikel, Flavilla.....	Bristol.....	Elkhart.
Wilson, Mary.....	Richmond	Wayne.
Willet, James M.....	Anderson.....	Madison.

*Deceased.

Catalogue of Pupils.—Continued.

NAMES.	POST OFFICE.	COUNTY.
Witsman, Mary C.....	Chambersburg.....	Orange.
Witsman, Martha E.....	Chambersburg.....	Orange.
Witsman, Emily J.....	Chambersburg.....	Orange.
Williams, William E....	Union City.....	Randolph.
Williams, Sarah C.....	Kirk's Roads..... ..	Clinton.
Wolf, Genis W.....	Warsaw	Kosciusko.
Wolfington, Valentine....	Tipton.....	Tipton.
Wright, Mary Alice.....	Elizaville.....	Boone.
Wray, James I.....	Peru.....	Miami.

Number received	209
Number discharged	23
Number remaining November 1, 1868.....	186

FINANCIAL.

Payments on account of current expenses from November 1, 1867, *to October* 31, 1868.

NOVEMBER, 1867.

To G. G. Holman, for provisions	$11 88	
A. Schreiber, for provisions	113 33	
B. K. Elliott, for legal services	40 00	
Thos. Moore, for butter and eggs	50 30	
Martin Birk, for soft soap	17 75	
J. E. Fawkner, for coal	576 33	
F. Bergman, for soap	18 80	
Strowbridge & Co., for printing	100 00	
Brett, Braden & Co., for flour	304 68	
W. I. Haskit, & Co., for drugs	22 13	
J. W. Bradshaw, for brooms	25 00	
Domestics and laborers, for wages	344 40	
Crossland, Maguire & Co., for groceries	149 19	
J. A. Vinnedge & Co., for provisions	12 20	
J. C. Hereth, for repairing harness	10 85	
O. B. Stout & Co., for groceries	60 18	
Browning & Sloan, for medicines	13 35	
Kennedy, Byram & Co., for merchandise	15 93	
Todd, Carmichael & Co., for school books	54 84	
Hanning & Ramsay, for plumbling	41 08	
Foster, Holloway & Co., for groceries	44 35	
Munson & Johnson, for tin-ware	20 35	
John Yorger & Brother, for meat and lard	320 66	
J. H. Vajen & Co., for hardware	15 31	
Wiles & Reynolds, for medicines	29 82	
The shops, for shoes and furniture	226 95	
		$2,639 64

DECEMBER, 1867.

To Foster, Holloway & Co., for groceries	$350 90	
To. G. G. Holman, for provisions	34 57	
John Yorger & Brother, for meat and lard	348 64	
Dawson & Brother, for tile	20 00	
Holland, Ostermeyer & Co., for groceries	167 12	
Dessar & Brother, for merchandise	124 25	
Indianapolis Gas Light Co., for gas	79 04	
Brett, Bayle & Co., for flour	338 50	
Singer Sewing Machine Co., for machine	89 36	

DECEMBER, 1867—Continued.

To domestics and laborers, for wages	$385 00	
A. Schreiber & Bro., for provisions	115 14	
James Wallace, for produce	45 60	
O. B. Stout & Bro., for groceries	89 35	
J. H. Vajen & Co., for hardware	16 88	
J. A. Vinnedge, for provisions	20 27	
W. J. Wallace, for meal	10 00	
Butsch & Dickson, for coal	14 84	
Shoe shop, for shoes and wood	30 00	
Martin Birk, for soft soap	17 75	
C. C. Foster, for incidental expenses	300 00	
		$2,597 21

JANUARY, 1868.

To Lewis Graves, for cow and calf	$80 00	
Domestics and laborers, for wages	391 1	
Martin Birk, for soft soap	21 25	
A. Schreibner & Bro., for provisions	73 92	
De Ruiter & Bro., for provisions	15 10	
Bowen, Stewart & Co., for school books	37 33	
J. A. Vinnedge, for groceries	48 09	
Brett, Bayle & Co , for flour	420 00	
J. H. Vajen & Co., for hardware	38 20	
J. G. Stiltz, for rakes	9 05	
Hereth & Bro., for repairing harness	13 00	
Munson & Johnson, for tin-ware	18 25	
Browning & Sloan, for medicines	7 95	
W. I. Haskit & Co., for paints and oil	8 50	
Parrott, Nickum & Co., for crackers	13 68	
Holland, Ostermyer & Co., for groceries	7 20	
G. G. Holman, for provisions	15 81	
Foster, Holloway & Co., for groceries	122 76	
W. & J. Braden, for stationery	3 35	
Samuel M. Seibert, for blacksmithing	6 75	
C. Vonnegut, for hardware	32 75	
The shoe shop, for wood	88 00	
Thos. Moore, for butter and eggs	50 92	
John Yorger & Bro., for meat and lard	401 43	
Hume, Adams & Co., for merchandise	29 23	
O. B. Stout & Bro., for provisions	43 31	
Merrill & Co., for school books	34 35	
C. C. Foster, for incidental expenses	300 00	
Thos. Mac Intire, for services as Superintendent	350 00	
H. S. Gillet, for services as teacher	375 00	
Wm. H. Latham, for services as teacher	375 00	
W. S. Marshall, for services as teacher	300 00	
Sid. J. Vail, for services as teacher	250 00	
W. W. Angus, for services as teacher	250 00	
W. M. French, for services as teacher	200 00	
H. N. Mac Intire, for services as teacher	100 00	
Will. N. Burt, for services as teacher	125 00	
John W. Houdyshell, for services as teacher	50 00	
P. H. Jameson, for services as Physician	75 00	
Julia A. Taylor, for services as Matron	100 00	
C. C. Foster, for services as Steward	200 00	
		$5,081 03

FEBRUARY, 1868.

To J. E. Fawkner, for coal	$1,192 00	
G. G. Holman, for provisions	41 17	
A. Schreiber & Bro., for provisions	75 50	

FEBRUARY, 1868—Continued.

To Thos. Moore, for butter and eggs	$16 68	
Martin Birk, for soft soap	15 00	
John Yorger & Brother, for meat and lard	591 87	
Brett, Bayle & Co., for flour	246 00	
Munson & Johnson, for stove	52 35	
Central Railway, for freight on coal	48 00	
Foster, Wiggins & Co., for groceries	45 75	
Bowen, Stewart & Co., for school books	18 65	
J. A. Vinnedge, for provisions	47 02	
Domestics and laborers, for wages	404 00	
J. George Stiltz, for merchandise	39 60	
Indianapolis Gaslight and Coke Company, for gas	34 56	
J. H. Vajen & Co., for hardware	15 23	
Nickum & Parrott, for crackers	28 95	
The shoe shop, for manufacturers	129 45	
		$3,041 78

MARCH, 1868.

To Samuel Seibert, for smithing	10 20	
Martin Birk, for soft soap	17 00	
Thos. Moore, for butter and eggs	25 45	
G. G. Holman, for provisions	97 49	
Indianapolis Gaslight and Coke Company, for gas	46 40	
Reasner & Co., for provisions	21 06	
Singer & Co., for sewing silk	10 41	
John Yorger & Bro., for meat and lard	430 23	
Todd, Carmichael & Co., for school books	19 00	
Younglove, Massey & Co., for lawn roller	60 00	
A. Schreiber & Co., for provisions	79 81	
Foster, Wiggins & Co., for groceries	239 61	
Domestics and laborers, for wages	401 50	
Parrott, Nickum & Co., for crackers	19 56	
C. C. Foster, for incidental expenses	500 00	
C. R. Johnson, for services	18 60	
Brett, Braden & Co., for flour	363 60	
H. Heckman, for provender	26 25	
		$2,384 97

APRIL, 1868.

To Thos. MacIntire, for services	$350 00	
H. S. Gillet, for services as teacher	375 00	
W. H. Latham, for services as teacher	375 00	
W. S. Marshall, for services as teacher	300 00	
W. W. Angus, for services as teacher	250 00	
S. J. Vail, for services as teacher	250 00	
W. M. French, for services as teacher	200 00	
W. N. Rurt, for services as teacher	125 00	
H. N. Mac Intire, for services as teacher	100 00	
Julia A. Taylor, for services as Matron	100 00	
P. H. Jameson, for services as Physician	75 00	
C. C. Foster, for services as Steward	200 00	
A. Schreiber & Bro., for provisions	66 72	
Brett, Bayle & Co., for flour	126 50	
C. C. Foster, for incidental expenses	300 00	
Todd, Carmichael & Co., for books	19 60	
Foster, Holloway & Co., for groceries	37 25	
Francis Bergman, for soap	18 75	
Domestics and laborers, for wages	350 51	
G. G. Holman, for produce	48 98	
H. H. Lee, for tea	33 00	

APRIL, 1868.—Continued.

To Thos. Moore, for butter and eggs	$33 95	
Martin Birk, for soft soap	26 25	
Crossland, McGuire & Co., for provisions	169 54	
J. A. Vinnedge, for provisions	28 61	
John Yorger & Bro., for meat	322 40	
		$4,252 06

MAY, 1868.

To W. & J. Braden, for printing	$22 25	
C. Frese & Co., for hardware	61 26	
J. G. Stiltz, for seeds	27 20	
Thos. Moore, for butter and eggs	26 06	
Martin Birk, for soft soap	26 75	
Samuel Seibert, for smithing	33 10	
Munson & Johnson, for tin-ware	43 76	
Holland, Ostermyer & Co., for groceries	484 62	
Todd, Carmichael & Co., for school books	33 90	
G. G. Holman, for provisions	90 68	
A. Schreibner & Bro., provisions	63 73	
H. D. Davis, for meat	236 65	
John Yorger & Bro., for meat	130 90	
F. B. Betts, for patent gates	40 00	
Reasner & Co., for potatoes	106 00	
Brett, Braden & Co., for flour	483 00	
Parrott, Nickum & Co., for crackers	28 28	
Smith, Howard & Co., for mechandise	107 93	
The shoe shop, for wood	96 72	
Domestics and laborers, for wages	401 00	
John H. Hill, for plants and shrubs	42 90	
Indianapolis Gaslight Co., for gas	76 48	
		$2,705 17

JUNE, 1868.

To Martin Birk, for soft soap	$23 25	
Sim. Dearinger, for plastering	175 56	
Alex. J. Johnson, for carpetery	45 00	
E. Zimmerman, for repairing roof	169 86	
Foster, Wiggings & Co., for groceries	352 38	
O. B. Stout & Bro., for provisions	20 45	
G. G. Holman, for potatoes	59 72	
J. Marsee & Son, for lumber	71 38	
Building Association, for flooring	57 10	
Parrott, Nickum & Co., for bread	11 20	
Domestics and laborers, for wages	371 00	
Dorsey, Layman & Co., for hardware	27 95	
The shops for wood and furniture	182 51	
C. C. Foster, for incidental expenses	400 00	
A. Schreiber & Bro., for provisions	78 57	
Reasner & Schildmyer, for butter	38 68	
Indianapolis Gaslight and Coke Co., for gas	20 80	
H. D. Davis, for meat	306 10	
		$2,411 51

JULY, 1868.

To Thos. MacIntire, for services as Superintendent	$350 00	
Horace S. Gillet, for services as Teacher	375 00	
W. H. Latham, for services as Teacher	375 00	
W. S. Marshall, for services as Teacher	300 00	
W. W. Angus, for services as Teacher	250 00	
Sid. J. Vail, for services as Teacher	250 00	

JULY, 1868.—Continued.

To W. M. French, for services as Teacher	$142 33	
H. N. MacIntire, for services as Teacher	100 00	
W. N. Burt, for services as Teacher	125 00	
J. W. Houdyshell, for services as Teacher	44 44	
P. H. Jameson, for services as Physician	75 00	
C. C. Foster, for services as Steward	200 00	
Julia A. Taylor, for services as Matron	100 00	
Martin Birk, for soft soap	27 00	
A. J. Johnson, for carpentry	45 00	
A. H. Wilson, for repairing gutters	12 00	
C. C. Foster, for incidental expenses	500 00	
E. McCormick, for gravel	45 00	
H. D. Davis, for beef	276 10	
Builders' Association, for lumber	56 50	
J. W. Bradshaw, for brooms	12 00	
A. Schreiber & Brother, for produce	42 25	
Reasner & Brother, for provisions	65 10	
Parrott, Nickum & Co., for bread	14 41	
A. H. Wilson, for grading avenue	82 00	
Samuel Seibert, for smithing	22 95	
Hume, Adams & Co., for merchandise	57 35	
O. B. Stout & Brother, for fruit	35 59	
Francis Bergman, for soap	25 40	
Dorsey, Layman & Co., for hardware	16 05	
Domestics and Laborers, for wages	370 00	
Foster, Wiggins & Co., for groceries	407 88	
W. and J. Braden, for stationery	20 30	
Indianapolis Gaslight & Coke Company, for gas	20 48	
Brett, Braden & Co., for flour	352 50	
		$5,192 63

AUGUST AND SEPTEMBER, 1868.

To Domestics and Laborers, for wages	$295 25	
Sohl, Gibson & Co., for feed	31 63	
George C. Hust, for meat	191 07	
Wm. I. Haskit & Co., for paints	120 43	
Sinker & Co., for repairing flues	109 64	
J. H. Vajen & Co., for hardware	46 71	
Foster, Wiggins & Co., for groceries	91 75	
Coburn & Jones, for lumber	25 43	
Holland, Ostermeyer & Co., for tea	37 40	
Francis Bergman, for soap	26 00	
Kennedy, Byram & Co., for ticking	119 65	
John G. Hanning, for plumbing	111 75	
Indianapolis Gaslight & Coke Company, for gas	8 00	
Wm. & J. Braden, for binding reports	26 50	
Munson & Johnston, for tinware	14 12	
Frauer, Beiler & Co., for repairs	27 95	
Samuel M. Seibert, for smithing	22 75	
Bunte & Dickson, for lumber	42 56	
O. B. Stout & Brother, for groceries	123 56	
Speigel, Thoms & Co., for furniture	188 00	
Thos. Moore, for butter and eggs	47 10	
A. Schreiber & Brother, for produce	57 60	
Dearinger & Co., for plastering	172 55	
Alexander J. Johnson, for carpentry	87 50	
John Lavery, for matresses	111 25	
G. W. Bailey, for painting	78 00	
C. Moorehouse, for wood	191 25	

AUGUST AND SEPTEMBER, 1868.—Continued.

To the shops, for wood and furniture	$609 02	
C. C. Foster, for incidental expenses	500 00	
		$3,395 42

OCTOBER, 1868.

To Thos. MacIntire, for services as Superintendent	$350 00	
H. S. Gillet, for services as Teacher	375 00	
W. H. Latham, for services as Teacher	375 00	
W. S. Marshall, for services as Teacher	300 00	
Walter W. Angus, for services as Teacher	250 00	
Sid. J. Vail, for services as Teacher	250 00	
H. N. MacIntire, for services as Teacher	100 00	
Annie E. Cooke, for services as Teacher	16 36	
W. N. Burt, for services as Teacher	125 00	
J. W. Hondyshell, for services as Teacher	4 16	
N. S. Hiatt, for services as Teacher	4 16	
P. H. Jameson, for services as Physician	75 00	
Julia A. Taylor, for services as Matron	100 00	
C. C. Foster, for services as Steward	200 00	
Schreiber & Brother, for provisions	55 27	
T. McGuire & Co., for plow	19 00	
Thos. Moore, for butter and eggs	18 23	
Dorsey, Layman & Co., for hardware	12 40	
Martin Birk, for soft soap	14 00	
John Yorger & Brother, for meat	154 16	
Reasner & Co., for provinder	95 41	
Smith & Foster, for merchandise	9 80	
Frauer, Beiler & Co., for harness	10 30	
Bremerman & Renner, for repairs	22 80	
McCreery & Fay, for Queensware	274 65	
Heckman & Co. for flour	144 65	
W. I. Haskit & Co., for paints	20 70	
Parrott, Nickum & Co., for crackers	12 74	
Munson & Johnston, for tinware	18 05	
G. G. Holman, for fruit	84 70	
Browning and Sloan, for paint and oil	89 94	
Rolling Mill Coal Company, for coal	177 75	
Merrill & Co., for school books	366 35	
Wiles Brothers & Co., for groceries	256 34	
Schmidel & Fricker, for brushes	45 35	
George C. Hust, for meat	56 32	
Indianapolis Gaslight & Coke Company, for gas	12 48	
O. B. Stout & Brother, for provisions	23 75	
Domestics and Laborers, for wages	335 25	
G. W. Bailey, for painting	57 00	
Alexander J. Johnson, for carpentry	43 50	
C. C. Foster, for incidental expenses	300 00	
		$5,255 57
Total payments on account of current expenses		$38,987 2[illegible]

Payments on Account of Furnishing and Repairs from November 1, 1867, *to March* 31, 1868.

NOVEMBER, 1867.

To Speigel, Thoms & Co., for chairs	$55 40	
Indianapolis Agricultural Works, for mower	130 00	
Cottrell & Knight, for repairing heating apparatus	219 53	
		$404 93

DECEMBER, 1867.

To Samuel Seibert, for smithing	$26 65	
Bunte & Dickson, for lumber	34 32	
		$60 97

JANUARY, 1868.

To Frauer, Beiler & Co., for harness	$58 00	
		$58 00

FEBRUARY, 1868.

To W. I. Haskit & Co., for paints	227 59	
John F. Hanning, for plumbing	37 75	
Marcer and Son for lumber	27 55	
Builders' and Manufacturers' Association, for blinds	369 85	
		$462 74

MARCH, 1868.

To W. I. Haskit & Co., for paints	$15 03	
John F. Hanning, for plumbing	31 25	
Browning & Sloan, for paints	67 65	
Dorsey & Layman, for hardware	107 39	
The cabinet shop, for furniture	85 50	
		$306 87

APRIL, 1868.

To W. I. Haskit & Co., for glass	$15 95	
Builders' Association, for lumber	36 30	
A. J. Johnson, for carpentry	49 16	
David N. Huey, for varnishing	56 25	
John Hack, for hot-bed sash	20 00	
Dorsey, Layman & Co., for hardware	25 60	
		$203 26
Total payments on account of furnishing and repairs		$1,496 77

Payments on Account of Clothing Indigent Pupils from November 1, 1867, *to October* 31, 1868.

NOVEMBER, 1867.

To H. L. Tyler & Co., for dry goods	$200 32	
Dessar Brothers & Co., for clothing	102 45	
Isaac Davis, for hats and caps	20 50	
Smith & Foster, for clothing	12 00	
		$335 87

DECEMBER, 1867.

To Smith & Foster, for boys' clothing	$53 50	
The shops, for shoes and tailoring	103 80	
		$157 30

JANUARY, 1868.

To Smith, Howard & Co., for clothing	$22 61	
The shops, for shoes and tailoring	91 00	
		$113 61

FEBRUARY, 1868.

To Smith, Howard & Co., for merchandise	$189 69	
		$189 69

MARCH, 1868.

To Smith, Howard & Co., for merchandise	$29 37	
The shops, for shoes and tailoring	149 51	
L. H. Tyler & Co., for dry goods	26 75	
		$205 63

APRIL, 1868.

To the shops, for shoes and tailoring	$117 50	
Isaac Davis, for hats and caps	31 00	
		$148 50

MAY, 1868.

To Smith, Howard & Co., for merchandise	$33 26	
Isaac Davis, for hats and caps	29 00	
L. H. Tyler & Co., for dry goods	398 41	
The shops, for shoes and tailoring	73 33	
		$534 00

JUNE, 1868.

To Isaac Davis, for hats and caps	$12 00	
The shops, for shoes and tailoring	285 02	
		$297 02

JULY, 1868.

To Dessar Brothers & Co., for clothing	$38 50	
The shops, for shoes and tailoring	151 55	
		$190 05
Total payments on account of clothing		$2,171 67

Payments on Account of the Shops from November 1, 1867, *to October* 31, 1868.

NOVEMBER, 1867.

To George Eberhart, for services	$70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
Mooney & Co., for leather	110 89	
		$275 89

DECEMBER, 1867.

To George Eberhart, for services	$70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
Mrs. G. L. Strang, for binding	31 95	
H. McCloud, for turning	37 23	
John Fishback, for leather	394 43	
		$628 61

JANUARY, 1868.

To George Eberhart, for services	$70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
C. Vonnegut, for tools	138 20	
John Fishback, for findings	10 70	
		$313 90

FEBRUARY, 1868.

To George Eberhart, for services	$70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
Cabinet Makers' Union, for furniture	64 05	
Daniel Yandes, for leather	1 60	
John Fishback, for leather	11 25	
Helwig & Roberts, for sawing	25 76	
W. Braden, for lumber	176 30	
		$443 96

MARCH, 1868.

To George Eberhart, for services	$70 00	
G. L Strang, for services	75 00	
Jane Stiers, for services	20 00	
John Fishback, for leather	274 81	
		$439 81

APRIL, 1868.

To George Eberhart, for services	$70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
		$165 00

MAY, 1868.

To George Eberhart, for services	$70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
		$165 00

JUNE, 1868.

To Daniel Yandes, for leather	$261 55	
George Eberhart, for services	70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
		$446 55

JULY, 1868.

To G. L. Strang, for services	$75 00	
George Eberhart, for services	70 00	
Jane Stiers, for services	20 00	
Speigel, Thoms & Co., for furniture	53 00	
C. Frese, for hardware	12 63	
		$230 63

AUGUST AND SEPTEMBER.

To George Eberhart, for services	$134 00	
G. L. Strang, for services	135 00	
John W. Houdyshell, for services	48 00	
		$317 00

OCTOBER, 1868.

To John Fishback, for leather	$190 95	
Mooney & Co., for leather	305 77	
John Wallace, for lumber	43 38	
Dorsey, Layman & Co., for hardware	139 84	
George Eberhart, for services	70 00	
G. L. Strang, for services	75 00	
Jane Stiers, for services	20 00	
		$844 94
Total accounts of shops		$4,271 29

Payments on Account of Farm and Garden from November, 1, 1867, *to October* 31, 1868.

APRIL, 1868.

To Jacob Bisbing, for horse	$175 00

RULES AND REGULATIONS.

FOR THE

ADMISSION OF PUPILS.

I. The Instititution is open to all the Deaf and Dumb of the State between the ages of ten and twenty-one years, for admission as pupils, *free of charge* for boarding and tuition, upon compliance with the rules. Applicants from other States will be received as pupils on the payment, in advance, of one hundred and fifty dollars a year for boarding and tuition.

II. Pupils will be admitted on the following conditions: 1st, The pupil, well provided with clothes, is to be brought to the Asylum punctually at the commencement of each session, unless detained at home by his or her sickness. 2d. The pupil is to remain in the school until the last Wednesday in June, of each year. 3d. No parent or guardian shall be allowed to take a pupil out of the school in session time, without the consent of the Board of Trustees.

III. The annual sessions of the school commence on the first Wednesday after the 15th day of September, and close on the last Wednesday of June. *Every pupil is to come promptly on or before the first day of the session, and is to remain until the last day of the same. The only exceptions allowed are cases of sickness.*

IV. The Institution will provide for each State pupil regularly admitted, boarding, lodging, washing, superintendence of conduct, manners and morals, medical attendance, instruction, school books, slates, and all other incidental expenses of the school room, without charge; but will not pay the traveling expenses of pupils in coming

to or returning from the Institution, nor supply them with clothing, except in extreme cases of destitution.

V. Those who are unable to pay for the necessary clothing, or whose parents neglect to supply them, it is made the duty of the Superintendent to furnish, in accordance with the following legislative enactment:

"That when the pupils of the Institution for the Deaf and Dumb are not otherwise supplied with clothing, they shall be furnished by the Superintendent, who shall make out an account therefor, in each case, against the respective counties from which said pupils were sent, in an amount not exceeding forty dollars per annum for every such pupil, which account will be signed by the Superintendent, and attested by the seal of the Institution for the Deaf and Dumb, and the Treasurer of State shall charge the account thus certified, to the county from which the pupil was sent, and credit the amout to the current expense fund of the Indiana Asylum for the Deaf and Dumb.

"Sec. 3. When such account shall be received by the Treasurer of the proper county, to whom it shall be immediately sent upon its reception by the Treasurer of State from the Superintendent, such County Treasurer shall cause the same to be paid out of the County Treasury to the Treasurer of State. And such County Treasurer shall collect the amount of such account from the estate of such pupil, if he have any, by suit, if neccessary, in the name of the county."

VI. Each applicant for admission should come well supplied with clothing; and on all articles on which it is possible to mark the name of the pupil, it should be written with indellible ink. In all cases, except those clothed by the county, besides the ordinary supply of clothing, the applicant should deposit with the Superintendent a sum not less than five dollars, to defray incidental expenses, repairs of shoes, etc., any part of which remaining unexpended at the close of the session will be returned. Each pupil should be supplied with a trunk.

VII. The Institution is not an Asylum; but a school of learning; and hence no one can be admitted or retained as a pupil who, from sickness or from any other cause, is unable to pursue their studies successfully.

VIII. The course of study in the primary department embraces Spelling, Reading, Writing, Arithmetic, Geography and Grammar, and ordinarily requires seven years to complete it. All the pupils who wish it, and will avail themselves of it, are allowed the full benefit of this course of study.

IX. For the benefit of those who wish to qualify themselves for teaching or for other intellectual pursuits, the Trustees have established a High Class, and adopted a course of three years' study in the sciences. From among those who complete the primary course of study the Superintendent may select each year the most promising pupils and admit them as members of this class; provided that not more than seven shall be admitted to the class in any one year, and not more than twenty-one in all.

X. It is the intention of the Trustees to render the pupils self-supporting, so far as practicable, and that every pupil, on leaving the Institution, shall be proficient in some useful occupation or trade as to be able to procure a livelihood without reliance on the charities of others. In accordance with this design, all the scholars will be required to labor a portion of each day, the girls performing the lighter kinds of housework, and various kinds of needle work, as plain sewing, ornamental work, dress making and millinery; and the boys at various trades, the necessary work about the Asylum, and in the cultivation of the farm and garden.

XI. All business lettors, or letters of inquiry in regard to pupils in the Asylum, or those whom it may be designed to place there, should be addressed to THOMAS MACINTIRE, *Superintendent, Institution for the Deaf and Dumb, Indianapolis.*

XII. Those persons bringing pupils to, or taking them away, can not be furnished with board, lodging or horsekeeping at the Asylum.

XIII. Applicants for admission should be between ten and twenty-one years of age. Twelve, in ordinary cases, is considered the best age for entering the Institution.

XIV. No pupil, unless under extraordinary circumstances, can be received at any other time than the commencement of the session.

XV. It is desired and expected that all the pupils spend the vacation at home.

ALPHABET.

	a a A		*g* g G		*n* n N		*u* u U
	b b B		*h* h H		*o* o O		*v* v V
	c c C		*i* i I		*p* p P		*w* w W
	d d D		*j* j J		*q* q Q		x X X
	e e E		*k* k K		*r* r R		*y* y Y
	f f F		*l* l L		*s* s S		z Z Z
			m m M		*t* t T		

ALPHABET.

	B	C	D	F	G	H	J
a e i o u							
K	L	M	N	P	Q	Q	R
S	T	V	W	X	Y	Z	Z

TWENTY-SECOND ANNUAL REPORT

OF THE

TRUSTEES AND SUPERINTENDENT

OF THE

INDIANA INSTITUTE

FOR THE

EDUCATION OF THE BLIND.

TO THE GOVERNOR.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.
1869.

OFFICERS OF THE INSTITUTE.

TRUSTEES.

A. WALLACE, *President.*
JOHN BEARD,
JOHN S. SPANN.

SECRETARY.

W. M. STILWELL.

SUPERINTENDENT.

W. H. CHURCHMAN, A. M.

TEACHERS IN LITERARY DEPARTMENT.

Miss M. E. HANNA, Miss E. D. STARR,
Miss S. A. SCHOFIELD, Miss M. D. NAYLOR,
Mrs. M. L. SCRIBNER.

TEACHERS IN MUSIC DEPARTMENT.

C. H. WEEGMANN. G. B. LOOMIS.
R. A. NEWLAND.

TEACHERS IN HANDICRAFT DEPARTMENT.

J. W. BRADSHAW. Miss P. W. HAWLEY.

HOUSEHOLD OFFICERS.

J. M. KITCHEN, *Physician.*
W. M. STILWELL, *Steward.*
Miss L. D. HAWLEY, *Matron.*

TRUSTEES' REPORT.

To his Excellency, CONRAD BAKER,

Governor of Indiana:

The undersigned, Trustees of the Indiana Institute for the Education of the Blind, respectfully present their Twenty-second Annual Report, with accompanying documents.

The following statement shows the resources of the Institution during the financial year of the State, ending on the 31st ultimo.

Unexpended balanoe of appropriations for current support and specific objects, in the hands of the State Treasurer, Nov. 1, 1867	$20,352 54
Appropriation for current support from April 1, 1868, to March 31, 1869, inclusive	25,000 00
Amount reimbursed by counties during the year, on account of advances for clothing and traveling expenses of pupils	2,944 14
Total resources	$48,296 68

For a detailed exhibit and classified abstract of the various items of expenditure during the year, we beg leave to refer your Excellencency to the subjoined reports of the Secretary of the Board, marked "Appendix A."

The total amount of disbursements for all purposes is there shown to have been thirty-three thousand and seventy-six dollars and sixty-five cents ($33,076 65). But in order to come at the actual expenses of the Institution, the above mentioned item of two thousand nine hundred and forty-four dollars and fourteen cents ($2,944 14), reimbursed by counties on account of advances for clothing and traveling expenses of pupils, should be deducted from

this sum. This done, we have thirty thousaed one hundred and thirty-two dollars and fifty-one cents ($30,132 51), as the net amount of expenses.

From the foregoing statements we show the financial status of the Institution at the date of this report, as follows:

Total amount of receipts brought forward.....	$48,296 68
Total amount of disbursements brought forward.....	33,076 65
Unexpended balance in treasury.....	$15,220 03

The above balance is applicable to the current support of the Institution until March 31, 1869, the close of the year for which the appropriation was made, and, without the occurrence of some unlooked for emergency, it will undoubtedly prove sufficient for our needs.

At our regular meeting in the month of April last, Mr. William M. Stilwell was unanimously re-elected as Secretary of the Board for the term of one year.

The accompanying report of the Superintendent exhibits the results of the several departments of the Institution during the past year, in so clear and satisfactory a manner, that we need only refer your Excellency to its pages for the necessary particulars. Suffice it to say on our part, what indeed is patent to every one, that no State in the Union has more abundant reason than our own for just pride in the prosperous management of her school for the unfortunate blind.

To the important suggestions and recommendations of our Superintendent in reference to the urgent necessity of an early extension of the principal building of the Institution, and the substitution of a more approved system of warming it and the shop building than is afforded by the hot air furnaces and stoves now in use, we would call the special attention of your Excellency and the Legislature.

In several of our previous reports we have earnestly dwelt upon the desirability of steam fixtures for warming this Institution similar to those employed in the other State Institutions, and need only say, on this occasion, that nothing has occurred to change our convictions upon the subject.

The cost of such an improvement would certainly be very light in comparison with its beneficial effects upon the health and com-

fort of the inmates, as well as the greater safety it would insure to their persons, and to the buildings themselves.

Upon the subject of the propesed addition to the building, we need not enlarge. The reasons for this recommendation of the Superintendent are so plainly set forth in his report, that its importance is manifest to each member of our Board, and must be so at once to the members of the Legislature. We have carefully examined the plans submitted by him, and they meet with our unqualified approval.

From careful estimates furnished by competent authorities, we are of opinion that the cost of introducing steam fixtures into the main building as it now stands, would not exceed the sum of ten thousand dollars, and for the shop buildings the additional sum of fifteen hundred dollars, while that of erecting the proposed extension to the main building, including the additional steam fixtures for it, would amount to fixty-six thousand dollars, and we would earnestly recommend the appropriation of these several sums for the accomplishment of the respective purposes set forth.

For the current support of the Institution during the period of two years from and after the first of April next, including the renewal of the wooden portion of the fences enclosing the premises, the sum of sixty-five thousand dollars ($65,000) will be needed, and an appropriation of this amount by the Legislature is likewise recommended.

The Board would cordially invite the most rigid examination, on the part of the Legislature or its appropriate committees, into the present condition and management of their interesting trust, feeling assured that such an examination could not but result in a confirmation of the favorable views herein expressed in reference to the same.

The Trustees feel that they, in common with the people of the State, have cause to congratulate themselves in the fact of the continuance at the head of this Institution of our accomplished Superintendent, Mr. W. H. Churchman. To him it is chiefly due that the Indiana Institution stands in the front rank of similar institutions in this country. His able administration of its affairs has been appreciated at home not only, but recognized abroad. In 1866, when the Trustees of the New York State Institution sought for a man to place at the head of their establishment, they chose Mr. Churchman and elected him. Though the salary offered

there was nearly double that which he receives here, Mr. Churchman, yielding to our earnest solicitation, resigned the New York superintendency, and continues to occupy his position of honor and usefulness here.

The salary allowed by law to the Superintendent is inadequate. Fourteen hundred dollars per annum only enables a man with a family barely to live. A faithful public servant, who devotes his whole mind and every energy to such a work, surely ought to be allowed enough to enable him to lay by something for sickness and old age. We ask the attention of the Legislature to this particular case. For ourselves, we shall not think justice has been done Mr. Churchman until his salary is made at least two thousand dollars.

Respectfully submitted,

ANDREW WALLACE, *President.*

JOHN BEARD, }
JOHN S. SPANN, } *Trustees.*

Attest:

W. M. STILWELL, *Secretary.*

INDIANAPOLIS, November 1, 1868.

APPENDIX A.

SECRETARY'S REPORT.

To the Board of Trustees—

Gentlemen:

In compliance with the by laws, I have the honor to submit the following abstract of the expenses of the Institute during the fiscal year ending October 31, 1868, classified from accounts allowed at your several meetings, together with a detailed statement of warrants issued upon the Auditor of State under your instructions, for the payment of the same:

On account of salaries and mileage of Trustees, and their Secretary	$ 1,084 60	
On account of salaries of Superintendent and subordinate officers	5,264 25	
On account of wages of employes	3,085 04	
On account of groceries and provisions	10,520 25	
On account of stable expenses, including repairs on vehicles and purchase of carriage	1,128 98	
On account of fuel and lights	1,342 79	
On account of drugs, medicines and medical attendance	366 46	
On account of clothing and traveling expenses of pupils	2,677 49	
On account of postage, telegraphage and revenue stamps	84 43	
On account of school apparatus, organ and other musical instruments	3,455 77	
On account of books, stationery and printing	395 02	
On account of tools and fixtures for workshop	162 20	
On account of house furnishing supplies	1,511 27	
On account of laundry, cooking, warming bathing and lighting fixtures	683 24	
On account of construction and repairs	1,168 59	
On account of fire alarm signal box	40 87	
On account of flag	46 00	
On account of sewing machine	60 00	
		$33,076 66

Warrants issued during the year.

Date.	No.	To Whom Issued and on What Account.	Amount.
1867.			
November 6.	1	Wm. M. Stilwell, current expenses	209 41
"	2	W. H. Churchman, wages of employes	263 30
"	3	Henry Hilker, provisions	54 50
"	4	Budd & Huff, provisions	234 98
"	5	Brett, Bayle & Co., flour	128 25
"	6	J. A. Comingore & Co , pupils' clothing	69 10
"	7	Gaisendorf & Co., pupils' clothing	92 46
"	8	Jones, Hess & Davis, pupils' clothing	227 44
"	9	Indianapolis Gas Co., gas	27 84
"	10	Dorsay & Layman, hardware	14 27
"	11	Speigle, Thoms & Co., furniture and matrasses	179 10
"	12	F. Goepper & Co., pupils' clothing	161 40
"	13	Foster, Holloway & Co., groceries and flour	326 51
"	14	J. G. Hanning, plumbing	29 42
"	15	MacArthur & Blake, flour and feed	41 25
"	16	Bowen, Stewart & Co., books and stationery	41 25
"	17	J. F. Wingate, provisions	63 61
"	18	Wiles & Reynolds, drugs and medicines	21 90
"	19	H. D. Davis, meat	251 65
"	20	McCreery & Fay, house furnishing goods	30 75
"	21	Jonathan Wilson, wood	235 00
"	22	Gerrard Blue, potatoes	167 12
"	23	J. W. Adams & Co., pupils' clothing	62 80
"	24	S. J. Pickerill, pump	14 50
"	25	Tuttle & Co., provisions	13 65
December 4.	26	W. M. Stilwell, current expenses	110 17
"	27	W. H. Churchman, wages of employes	265 83
"	28	M. M. Whiteford, salary as teacher	150 00
"	29	G. B. Loomis, salary as teacher	81 60
"	30	W. J. Babjohns, salary as teacher	57 75
"	31	R. A. Newland, salary as teacher	87 50
"	32	Miss M. E. Hanna, salary as teacher	87 50
"	33	Miss S. A. Scofield, salary as teacher	87 50
"	34	Miss E. D. Starr, salary as teacher	87 50
"	35	Miss M. D. Naylor, salary as teacher	75 00
"	36	Wm. A. Schofield, cow	70 00
"	37	Mrs. C. F. Farnsworth, pupils' clothing	22 50
"	38	Marshall Davis, soap	22 60
"	39	H. D. Davis, meat	260 95
"	40	Dawson & Brother, repairs	20 98
"	41	Henry Hilker, provisions	29 05
"	42	H. L. Benham & Co., piano tuning and sheet music	16 82
"	43	Budd & Huff, provisions	144 93
"	44	Indianapolis Gas Co., gas	35 52
"	45	J. R. Blake & Co., flour and feed	44 00
"	46	Foster, Holloway & Co., groceries and flour	424 34
"	47	Munson & Johnson, house furnishing goods	62 40
"	48	Jones, Hess & Davis, pupils' clothing, etc	153 50
"	49	Evans, Yates & Co., provisions	34 08
"	50	Hume, Adams & Co., house furnishing goods	67 61
"	51	Wiles & Reynolds, drugs and medicines	22 16
"	52	F. Goepper & Co., pupils' clothing	103 40
"	53	J. A. Comingore & Co., pupils' clothing	39 50
"	54	J. W. Adams & Co., pupils' clothing	75 45
"	55	Merrill & Co., books and stationery	41 31
"	56	E. A. Seaton, pupils' clothing	15 00
"	57	Lesh and Tousey, potatoes	221 50
1868.			
January 1.	58	W. M. Stilwell, current expenses	170 70
"	59	W. H. Churchman, wages of employes	265 83
"	60	Andrew Wallace, salary as President of the Board	75 00
"	61	John Beard, salary and mileage as Trustee	100 20
"	62	John S. Spann, salary as Trustee	75 00
"	63	W. M. Stilwell, salary as Secretary of the Board	25 00
"	64	W. H. Churchman, salary as Superintendent	350 00
"	65	W. M. Stilwell, salary as Steward	125 00
"	66	J. M. Kitchen, salary as Physician	50 00
"	67	Miss L. D. Hawley, salary as Matron	87 50
"	68	Miss P. W. Hawley, salary as Assistant Matron	62 50
"	69	Brett, Bayle & Co., flour	96 00
"	70	Sinker & Co., school apparatus, &c	29 00
"	71	Evans, Yates & Co., provisions	33 67
"	72	R. L. & A. W. McOnat, tinware	17 15
"	73	Wiles & Reynolds, drugs and medicines	7 05

Warrants issued during the Year:—Continued.

Date.	No.	To Whom Issued and on What Account.	Amount.
1868.			
January 1.	74	F. Goepper & Co., pupils' clothing	$75 02
"	75	Geo. B. Rohner, groceries	82 66
"	76	J. W. Adams & Co., pupils' clothiun	17 80
"	77	J. G. Hanning, plumbing, etc	53 53
"	78	Browning & Sloan, drugs, etc	22 47
"	79	Budd & Hinesly, provisions	17 25
"	80	H. D. Davis, meat	291 66
"	81	Robert Fletcher & Co., house furnishing goods	21 28
"	82	R. Sedgwick, pupils' clothing	20 15
"	83	J. H. Baldwin, dry goods, etc	8 90
"	84	J. T. Huff, provisions	122 79
"	85	W. G. Cook, provisions	59 78
"	86	Munson & Johnson, house furnishing goods	23 05
"	87	Jones, Hess & Davis, pupils' clothing	41 00
"	88	J. A. Comingore & Co., pupils' clothing	25 20
"	89	W. & H. Glenn, pupils' clothing	25 98
"	90	Foster, Holloway & Co., groceries	283 39
"	91	Indianapolis Gas Co., gas	41 92
"	92	J. R. Blake & Co., flour	12 00
"	93	David Schofield, provisions	18 75
"	94	Scott & Nicholson, repairs	30 50
"	95	James C. Ferguson, lard	41 12
"	96	Wm. Gardner, house furnishing goods	79 00
"	97	W. A. Schofield, flour and feed	34 50
"	98	J. W Bradshaw, shop tools	93 95
"	99	G. M. Ballard, provisions	25 20
February 5.	100	W. M. Stilwell, current expenses	194 15
"	101	W. H. Churchman, wages of employes	266 03
"	102	Wilkins & Hall, house furnishing goods	21 00
"	103	Indianapolis Gas Co., gas	41 92
"	104	Mrs. C F. Farnsworth, pupils' clothing	19 25
"	105	Budd & Hinesley, provisions	32 70
"	106	J. E. Fawkner, coal	28 00
"	107	Western Furniture Co., furniture, etc	30 50
"	108	Rellefountaine Railway Co., freight on organ	203 98
"	109	M. M. Whiteford, salary as teacher	150 00
"	110	Miss M. E. Hanna, salary as teacher	87 50
"	111	Miss S. A. Scofield, salary as teacher	87 50
"	112	Miss E. D. Starr, salary as teacher	87 50
"	113	Miss M. D. Naylor, salary as teacher	75 00
"	114	George F Loomis, salary as teacher	72 00
"	115	W. J. Rabjohnss, salary as teacher	21 75
"	116	R. A. Newland, salary as teacher	87 50
"	117	J. F. Wingate, provisions	27 11
"	118	W. G. Cook, groceries and provisions	28 55
"	119	James R. Blake & Co., flour and feed	61 65
"	120	J. W. Adams & Co., pupils' clothing	51 65
"	121	Foster, Wiggins & Co., groceries and flour	328 30
"	122	I. L. Frankem, house furnishing goods	29 87
"	123	John G. Hanning, plumbing, etc	10 17
"	124	Wiles & Reynolds, drugs, medicines, etc	24 04
"	125	F. Goepper & Co , pupils' clothing	66 25
"	126	J. T. Huff, provisions	89 75
"	127	H. D. Davis, meat	242 32
"	128	Cochrane & Jennings, flour	843 50
"	129	J. W. Copeland, pupils' clothing	17 15
"	130	H. F. West & Co., house furnishing goods	56 80
"	131	J. A. Comingore & Co., pupils' clothing	60 85
"	132	C. Coburn, traveling expenses	66 00
"	133	George Stevens, organ	2,250 00
"	134	Jonathan Wilson, wood	56 25
March 1.	135	W. M. Stilwell, current expenses	103 42
"	136	W. H. Churchman, wages of employes	260 49
"	137	Hugh Black, provender	23 28
"	158	H. Drummond, provisions	23 53
"	139	Parrott, Nickum & Co., bread and cdackers	61 01
"	140	J. W. Adams & Co., pupils' clothing	31 35
"	141	Comingore and Reisner, pupil's clothing	14 00
"	142	J. F. Wingate, provisions	12 85
"	143	J. T. Huff, provisions	127 71
"	144	Wiles & Reynolds, drugs and medicines	21 50
	145	J. R. Blake & Co., provender	18 00
	146	Geisendorf & Co., pupils' clothing	17 65
	147	Smith, Howard & Co., pupils' clothing	12 58

Warrants issued during the year.—Continued.

Date.	No.	To Whom Issued and on What Account.	Amount.
1868.			
March 4.	148	H. D. Davis, meat	$258 70
"	149	F. Gœpper & Co., pupils' clothing	27 10
"	150	John G. Hanning, plumbing	25 14
"	151	Nettleton, Jacks & Haldridge, school apparatus	27 00
"	152	St. Louis Type Foundry, school apparatus	21 60
"	153	S. W. Drew & Co., repairs on vehicles	15 10
"	154	W. & H. Glenn, pupils' clothing	39 53
"	155	Indianapolis Gas Company, gas	42 56
"	156	Philip Herring, piano tuning and repairs	20 50
"	157	Todd, Carmichael & Williams, books and stationery	16 08
"	158	Foster, Wiggins & Co., groceries	260 88
"	159	Merrill & Co., books and stationery	13 35
"	160	John Hummer, wood	110 25
April 1.	161	W. M. Stilwell, current expenses	107 14
"	162	W. H. Churchman, wages of employes	268 49
"	163	Andrew Wallace, salary as President of the Board	75 00
"	164	John S. Spann, salary as Trustee	75 00
"	165	John Beard, salary and mileage as Trustee	91 80
"	166	W. M. Stilwell, salary as Secretary of the Board	25 00
"	167	W. H. Churchman, salary as Superintendent	350 00
"	168	J. M. Kitchen, salary as Physician	50 00
"	169	W. M. Stilwell, salary as Steward	125 00
"	170	Miss L. D. Hawley, salary as Matron	87 50
"	171	Miss P. W. Hawley, salary as Assistant Matron	62 50
"	172	Virginia Institute for Deaf and Dumb and Blind raised books	32 75
"	173	N. B. Kneass, Jr., raised books	77 54
"	174	McCreery & Fay, housefurnishing goods	54 75
"	175	Foster, Wiggins & Co., groceries	161 22
"	176	J. T. Huff, provisions	137 22
"	177	J. R. Blake & Co., flour and feed	48 50
"	178	I. L. Frankem, house furnishing goods, etc.	49 35
"	179	F. Gœpper & Co., pupils' clothing	70 90
"	180	M. O. Cooper & Co., provisions	29 48
"	181	Indianapolis Gas Company, gas	38 40
"	182	Smith, Howard & Co., pupils' clothing	39 64
"	183	W. & H. Glenn, pupils' clothing	20 54
"	184	H. D. Davis, meat	210 20
"	185	Wiles & Reynolds, drugs and medicines	8 15
"	186	G. G. Holman, provisions	12 52
"	187	Budd & Hinesley, provisions	55 58
"	188	Bowon, Stewart & Co., books and stationery	16 73
"	189	J. W. Adams & Co., pupils' clothing	39 40
"	190	J. E. Fawkner, coal	13 00
"	191	Jonathan Wilson, wood	56 25
"	192	A. F. Rafert, broom machines	42 75
May 6.	193	W. M. Stilwell, current expenses	124 67
"	194	W. H. Churchman, wages of employes	269 43
"	195	M. M. Whiteford, salary as teacher	150 00
"	196	R. A. Newland, salary as teacher	87 50
"	197	Miss M. E. Hanna, salary as teacher	87 50
"	198	Miss S. A. Scofield, salary as teacher	87 50
"	199	Miss E. D. Starr, salary as teacher	87 50
"	200	Miss M. D. Naylor, salary as teacher	75 00
"	201	Jones, Hess & Davis, dry goods	35 20
"	202	H. D. Davis, meat	214 00
"	203	J. R. Blake & Co., flour and feed	35 27
"	204	W. G. Sloan, provisions	11 90
"	205	Smith, Howard & Co., pupils' clothing	8 39
"	206	Budd & Hinesley, provisions	98 01
"	207	F. Gœpper & Co., pupils' clothing	105 80
"	208	Browning & Sloun, drugs and medicines	6 68
"	209	Dorsey, Layman & Fletcher, hardware	15 20
"	210	J. W. Adams & Co., pupils' clothing	38 95
"	211	Wiles & Reydolds, drugs and medicines	7 80
"	212	H. B. & W. O. Chamberlain, philosophical apparatus	444 95
"	213	John Hummer, wood	146 72
"	214	John G. Hanning, plumbing, etc.	46 71
"	215	Samuel Taylor, groceries	114 50
"	216	Henry Hilker, provisions	22 05
"	217	Geisendorf & Co., pupils' clothing	44 51
"	218	Comingore, Reisner & Co., pupils' clothing	57 15
"	219	W. & H. Glenn, pupils' clothing	38 58
"	220	Sarah L. Cox, pupils' clothing	16 40
"	221	G. G. Holman, provisions	25 12

Warrants issued during the year.—Continued.

Date.	No.	To Whom Issued and on What Account.	Amount.
1868.			
May 6.	222	J. T. Huff, provisions	104 73
"	223	Foster, Wiggins & Co., groceries	316 64
"	224	T. N. Caulfield, salary as teacher	47 25
"	225	G. B. Loomis, salary as teacher	84 00
"	226	I. L. Frankem, repairs, etc	23 72
"	227	Indianapolis Piano M'f'g Co., repairing pianos	44 00
"	228	Indianapolis Gas Co., gas	33 28
June 3.	229	W. M. Stilwell, current expenses	123 95
"	230	W. H. Churchman, wages of employes	277 16
"	231	George F. Eaton, school apparatus	30 00
"	232	Henry Hilker, provisions	38 15
"	233	H. D. Davis, meat	233 30
"	234	Indianapolis Gas Co., gas	24 00
"	236	James R. Blake & Co., feed, etc	24 35
"	236	George E. Gordon, dry goods	69 24
"	237	J. F Wingate, provisions	20 04
"	238	Wiles & Reynolds, drugs and medicines	11 55
"	239	J. T. Huff, provisions	115 99
"	240	Parrott, Nickum & Co., provisions	37 46
"	241	B. C. Shaw, carriage	462 50
"	242	W. & H. Glenn, dry goods	14 70
"	243	Harkness & Thompson, groceries	93 21
"	244	Budd & Hinesley, provisions	58 83
"	245	J. W. Adams & Co., pupils' clothing	19 50
"	246	J. G. Hanning, plumbing, etc	45 03
"	247	J. W. Copeland, pupils' clothing	27 40
"	248	Alford, Talbot & Co., groceries	14 09
"	249	Foster, Wiggins & Co., groceries	133 51
"	250	Comingore, Reisner & Co., pupils' clothing	23 20
"	251	F. Goepper & Co., pupils' clothing	90 30
"	252	A. F. Rafert, repairs	34 35
July 1.	253	W. M. Stilwell, current expenses	115 47
"	254	W. H. Churchman, wages of employes	269 54
"	255	W. H. Churchman, salary as Superintendent	350 00
"	256	M. M. Whiteford, salary as teacher	150 00
"	257	Miss M. E. Hanna, salary as teacher	87 50
"	258	Miss S A. Scofield, salary as teacher	87 50
"	259	Miss E. D. Starr, salary as teacher	87 50
"	260	Miss M. D. Naylor, salary as teacher	75 00
"	261	R. A. Newland, salary as teacher	87 50
"	262	T. N. Caulfield, salary as teacher	19 50
"	263	G. B. Loomis, salary as teacher	81 00
"	264	Andrew Wallace, salary as President of the Board	75 00
"	265	John S. Spann, salary as Trustee	75 00
"	266	John Beard, salary and milleage as Trustee	100 20
"	267	W. M. Stilwell, salary as Secretary of the Board	25 00
"	268	J. M. Kitchen, salary as Physician	50 00
"	269	W. M. Stilwell, salary as Steward	125 00
"	270	Miss L. D. Hawley, salary as Matron	87 50
"	271	Miss P. W. Hawley, salary as Asst Matron	62 50
"	272	Shawk, Franz & Co., Fire Alarm Signal Box	40 87
"	273	J. E. Fawkner, coal	19 50
"	274	Moran & Kelley, painting	64 50
"	275	W. H. Glenn, pupils' clothing	11 17
"	276	Geo. E. Gordon, pupils' clothing	19 72
"	277	Foster, Wiggins & Co., groceries	109 81
"	278	J. R. Blake and Co., feed	24 75
"	279	J. F. Wingate, provisions	12 95
"	280	Wiles & Reynolds, improvements, etc	21 58
"	281	F. Goepper & Co., pupils' clothing	10 40
"	282	Comingore, Reisner & Co., pupils' clothing	13 85
"	283	J. W. Adams & Co., pupils' clothing	21 10
"	284	R. L Shilling, pupils' clothing	26 65
"	285	H. D. Davis, meat	181 30
"	286	Parrott, Nickum & Co., provisions	35 50
"	287	J. T. Huff, provisions	138 61
"	288	Henry Hilker, provisions	44 95
"	289	Indianapolis Gas Co., gas	17 60
"	290	A. F. Rafert, improvements and repairs	72 75
September 2.	291	W. M. Stilwell, current expenses	118 19
"	292	W. H. Churchman, wages of employes for July	241 00
"	293	Miller, Mitchell & Stough, wagon repairs	25 00
"	294	J. S. Benson, provisions	19 70
"	295	H. D. Davis, meat for July	83 00

Warrants issued During the Year.—Continued.

Date.	No.	To Whom Issued and on What Account.	Amount.
1868.			
September 2.	296	Robert M. Matchett, repairs	$103 37
"	297	W. H. Churchman, wages of employes for August	215 03
"	298	Cincinnati Type Foundry printing press	67 20
"	999	Indianapolis Gas Co , gas for July and August	17 60
"	300	W. M. Stilwell, provisions	47 66
"	301	Wiles & Reynolds, drugs, medicines, etc	20 83
"	302	Western Furniture Co., furniture	62 50
"	303	J. F. Wingate, provisions	34 85
"	304	J. R. Blake & Co., flour and feed	80 80
"	305	Foster, Wiggins & Co., groceries	164 20
"	306	W. P. Robards, groceries and provisions	156 20
"	307	H. D. Davis, meat for August	65 30
"	308	W. H. Roll, wall paper	16 65
"	309	James D. Brown, paper hanging	44 39
"	310	J. T. Huff, provisions	155 39
"	311	Builder's Manufacturing Association, lumber	38 35
"	312	H. F. West & Co., house furnishing goods	13 28
"	313	Todd, Carmichael & Co., stationary, etc	17 38
"	314	Hume, Adams & Co., carpet and wall paper	251 65
"	315	Gall & Rush, house furnishing goods	21 40
"	316	A. F. Rafert, repairs	47 63
"	317	Parrott, Nickum & Co., provisions	17 54
"	318	J. H. Baldwin & Co., flag, etc	50 70
"	319	Bowen, Stewart & Co., books and stationery	54 82
"	320	J. G. Hanning, bathing and laundry fixtures	337 84
"	321	Homan & Son, repairs	10 00
"	322	Sinker & Co., repairs	14 63
"	323	Emerson & Co., bathing and laundry fixtures	37 00
October 7.	324	W. M. Stilwell, current expenses	121 39
"	325	W. H. Churchman, wages of employes	222 91
"	326	Andrew Wallace, salary as President of the Board	75 00
"	327	John S. Spann, salary as Trustee	75 00
"	328	John Beard, salary and mileage as Trustee	91 80
"	329	W. M. Stilwell, salary as Secretary of the Board	25 00
"	330	W H. Churchman, salary as Superintendent	350 00
"	331	J. M. Kitchen, salary as Physician	50 00
"	332	W. M. Stilwell, salary as Steward	125 00
"	333	Miss L. D. Hawley, salary as Matron	87 50
"	334	Miss P. W. Hawley, salary as Assistant Matron	62 50
"	335	W. M. Stilwell, provisions	29 26
"	336	C. Imhsen & Sons, window glass	32 50
"	337	Tutewiler & Sutton, repairs	68 01
"	338	McCord & Wheatley, repairs	49 99
"	339	Western Furniture Co , furniture	98 59
"	340	The Singer Manufacturing Co., sewing machine	60 09
"	341	S. T. Verity, repairing pianos	75 00
"	342	Jonathan Wilson, wood	190 00
"	343	J. E. Fawkner, coal	13 00
"	344	Merrill & Co., books and stationery	15 33
"	345	Speigel, Thoms & Co., furniture	107 65
"	346	Mitchell & Rammelsburg, furniture	164 50
"	347	J. W. Adams & Co., pupils' clothing	42 60
"	348	Indianapolis Gas Co., gas	19 20
"	349	James R. Blake & Co., feed	64 25
"	350	Foster, Wiggins & Co., groceries	95 65
"	351	S. L. Waitzfilder, groceries	41 51
"	352	Wiles & Reynolds, drugs, etc	10 05
"	353	J. F. Wingate, provisions	11 65
"	354	F. Goepper & Co	138 05
"	355	H. D. Davis, meat	120 20
"	356	I. L. Frankem, house furnishing goods	38 50
"	357	George E. Gordon, pupils' clothing	72 26
"	358	A. F. Rafert, repairs, etc	104 02
"	359	J. T. Huff, provisions	145 71
"	360	Budd & Hinesley, provisions	34 78
"	361	J. M. Ruby, provisions	24 20
		Total	$33,076 65

Respectfully submitted,

W. M. STILWELL, *Secretary.*

Indianapolis, Nov. 1, 1868.

APPENDIX B.

SUPERINTENDENT'S REPORT.

To the Board of Trustees—

Gentlemen:

Allow me to present for your consideration as the Twenty-second Annual Report of the Superintendent, the following *resume* of the history of our institution during the past year, together with some accompanying suggestions as to its future needs:

ASSISTANT OFFICERS.

With a single exception in the department of Literature, and another in that of Music, our corps of assistant officers remains the same as last reported. For the current session it stands as follows:

Teachers in the Literary Department.—Miss M. E. Hanna, Miss S. A. Schofield, Miss E. D. Starr, Miss M. D. Naylor, and Mrs. M. L. Scribner.

Teachers in the Music Department.—Mr. C. H. Weegmann, Mr. G. B. Loomis and Mr. R. A. Newland.

Instructors in Handicraft.—Mr. J. W. Bradshaw and Miss P. W. Hawley.

Attending Physician.—Dr. J. M. Kitchen.

Steward.—Mr. W. M. Stilwell.

Matron.—Miss L. D. Hawley.

Of the faithful coöperation of all the officers associated with me during the past year, in carrying out the designs of the several departments of the Institution, I am happy to bear the most favorable testimony, and would ask for the present corps, as above enumerated, your continued confidence and support.

PUPILS.

The whole number of pupils received during the year ending October 31, was one hundred twenty-six; males, fifty-seven; females, sixty-nine. For their names and other particulars, see accompanying catalogue, Appendix D.

The following table exhibits the number in attendance from each of the several counties of the State, represented in the Institution:

COUNTIES.	Males.	Females.	Total.
Adams	1	....	1
Allen	1	....	1
Boone	2	6	8
Brown	....	1	1
Carroll	....	1	1
Cass	....	4	4
Clark	2	2	4
Clay	....	1	1
Delaware	....	3	3
Elkhart	1	....	1
Fountain	....	2	2
Franklin	1	....	1
Fulton	1	....	1
Greene	....	2	2
Hamilton	....	1	1
Hancock	1	1	2
Harrison	2	....	2
Hendricks	....	2	2
Henry	1	2	3
Jackson	1	....	1
Jasper	1	....	1
Jay	3	....	3
Jefferson	2	....	2
Jennings	1	....	1
Johnson	2	2	4
Kosciusko	....	1	1
Lake	....	1	1
Laporte	2	....	2
Lawrence	2	1	3
Madison	1	3	4
Marion	9	2	11
Marshall	....	2	2
Miami	1	....	1

COUNTIES.	Males.	Females.	Total.
Monroe	1	1	2
Morgan	2	6	8
Noble	2	1	3
Parke	1	....	1
Perry	2	....	2
Posey	....	3	3
Putnam	....	1	1
Ripley	1	1	2
Rush	1	....	1
Scott	....	1	1
Shelby	1	2	3
Stark	1	....	1
Steuben	....	1	1
St. Joseph	....	1	1
Sullivan	....	1	1
Switzerland	....	1	1
Tippecanoe	1	4	5
Union	1	1	2
Vanderburgh	1	1	2
Vigo	2	1	3
Washington	1	1	2
Whitley	1	1	2
Total	57	69	126

Of the one hundred and twenty-six pupils above mentioned, twenty-one (21), Louis Bechtdolt, John J. Biggs, Moses Brandenburgh, Joseph Didierjohn, William G. Garretson, Thomas M. Lunney, John D. Norris, Daniel Rhama, Andrew Robison, Ernest Sachse, Thomas Sullivan, Lyman M. Town, Hudson C. Winterrowd, Helen J. Aldrich, Nancy Bechdolt, Frances H. Cundiff, M. Louisa Fitzpatrick, Mellissa Garrison, Phebe Garrison, Lavinia C. Taulbee, and Naomi C. Unthank, left as graduates either of the school or work department; two, M. Amelia Bross and Susan E. Garrison, left on account of failing health, and subsequently died at their homes, with consumption; one, Ellen E. Jetres, left to accompany her parents on their removal to another State; three, Eunice A. Case, David C. Shouse, and Polly M. Shouse, were returned to their friends as improper subjects for the Institution, their

blindness being but partial, and deemed susceptible of cure by proper medical treatment; and two, Cynthia E. Baugh and Julia A. Kelly, were dismissed on account of incapacity for study, the former, through physical, and the latter through mental disability. The remaining ninety-seven are still connected with the Institution, and numerous other admitted applicants are daily expected to enter upon their terms of instruction.

The two young ladies removed by death, were among the most promising pupils of our school, and their memory is affectionately cherished by the entire household.

All of the young men mentioned as graduates, had obtained a thorough knowledge of the broom making business, with one partial exception, and several of them had learned other branches of handicraft. Most, if not all of them are already prosecuting their trades with success, and thus rendering available as a means of self maintainence, the skill acquired through careful training in our shops. In no previous year since the foundation of the Institution, have the shops turned out a class of workmen so numerous and well trained.

While we are permitted to speak thus encouragingly of our male graduates, the gratification derived therefrom is offset in some measure by a consciousness of our present inability to provide the female graduates with equal facilities for self-support. True, they receive a sound education, morally and intellectually, and are carefully drilled in most of the manual employments, ordinarily engaged in by females in the domestic circle, together with the execution of a variety of ornamental work in beads and other materials, all of which tend very largely to increase their happiness through mental elevation, and the removal of many impediments to self-helpfulness. But, notwithstanding these acquirements, and I would not underrate their extreme value as ameliorative agencies, they must under existing circumstances, continue to feel the lack of some definite, lucrative employment, as accessible to them as are the broom making and several other mechanic arts to their brothers in misfortune. May we not hope that 'ere the time shall arrive for graduating another class, some way will be opened to us for supplying this great need? We know it is a difficult problem, and one which has already elicited much thought among leading Educators of the blind, but we are not without confidence that it will yet be found susceptible of solution.

These hints have been ventured upon, not with the view of giving expression to any feeling of discouragement upon the subject involved, but in the hope of stimulating renewed effort in the direction indicated. They have reference to our female pupils as a class. Now and then, as with the male pupils, we send out one who succeeds well in some Literary or Musical employment, but such is not the rule.

In answer to inquiries upon the the subject, frequently received, allow me to insert here, the following classified statement of the whole number of pupils received into our Institution since its foundation in 1847:

Whole number received	365
Number of males	195
Number of females	170
Number totally blind	171
Number partially blind	194
Number born blind	137
Number born with sight	228
Number blind through accident	40
Number blind through disease	188
Number whose parents were blood relations	44

LITERARY DEPARTMENT.

No change worthy of note in either the organization or management of this department, has been instituted since our last report. It is only necessary, therefore, under this head, to assure your Board that, through the zealous devotion of the several teachers employed and commensurate industry on the part of the pupils, the latter have made commendable progress in all of the branches pursued.

MUSIC DEPARTMENT.

In the last report, reference was made to some then recent changes in the organization of this department, by which we were able, without materially increasing our expenses, to furnish to our advanced pupils the best instruction afforded by the musical profession of our city, and give them, at the same time, an opportunity to improve themselves in the art of teaching. We had dispensed with the services of one of our two resident teachers of music, who were paid for the employment of their whole time in the Institu-

tion, and substituted therefor the partial services of several of our city teachers with special qualifications in their respective branches of instrumental and vocal music. This left us but one resident teacher, who, with the assistance of a normal class, composed of special music pupils, were able to perform the major part of the teaching.

Finding the new system, here adverted to, entirely satisfactory in its results, and a decided improvement upon the former one, it has been continued for the current session.

The church organ, for the purchase of which a special appropriation was made by the last Legislature, was received in January of the current year, and proves a most excellent instrument in all respects. Several of the pupils are already making commendable progress in its use, and bid fair to realize our expectations, heretofore expressed, of fitting them for a successful career as organists in some of the leading churches of the State. Additional to the direct enhancement of the educational resources of our special music pupils, the prime object of the purchase of this instrument, its favorable influence upon the general improvement of the music department, and indeed upon the whole school, is observable in a marked degree. The elevated character which it imparts to our devotional exercises, would alone justify its cost to the Institution.

We have likewise added to the appliances of this department during the past year, a superior grand piano, and an excellent set of band instruments, all of which have been purchased with the proceeds of our green house, and therefore without direct expense to the Institution. With the additional preparation afforded by instruction upon the band instruments, we hope to augment still further the facilities of our musical graduates for self-maintainance.

Of the general progress of the music department, which is mainly conducted by our resident teacher, Mr. R. A. Newland, one of our own graduates, I am permitted to bear the most favorable testimony. And I feel constrained to acknowledge, in this connection, the indebtedness of our Institution to the distinguished Director and Professor of Music of the Massachusetts Institution for the Blind, for valuable professional services rendered by them, gratuitously, to Mr. Newland, during his recent sojourn of two months in their excellent school, for the purpose of perfecting himself in his musical studies. Professor G. B. Loomis, teacher of music in the Pub-

lic Schools of our city, who instructed our vocal classes during the last session with such eminent ability, has again been engaged for the present session. He devotes one hour per day to our school, or two hours per week to each of the three classes.

In the instrumental department, Professor C. H. Weegmann, an eminent teacher in our city, gives semi-weekly lessons to our advanced organ and piano scholars, and exhibits the same marked ability with the blind as with his seeing pupils.

INDUSTRIAL DEPARTMENT.

The workshops still continue to be conducted in the most satisfactory manner by Mr. J. W. Bradshaw, under the system of management pursued for the past seven years, and it is difficult to see how our apprentices could be furnished with better facilities for the proper acquisition of their trades. Allusion has elsewhere been made to the unusually large number of well-trained graduates from this department during the last year.

In the work rooms of the female pupils, the usual routine has been pursued, and with the same gratifying success as heretofore reported from time to time. In another part of this report, reference was made to the desirableness of finding some accessable and appropriate employment for our female pupils, which would serve them as a reliable means of support after leaving the Institution, and I beg leave to commend the subject to the earnest attention of your Board.

Below will be found the usual tables, showing the results of both branches of the Industrial Department, during the year:

LIST OF ARTICLES MANUFACTURED IN THE SHOPS.

Sweeping Brooms	44,560
Clothes Brooms	1,150
Blacking Brushes	276
Scrubbing Brushes	475
Fly Brushes	72
Door Mats	60
Yards of Rag Carpeting	2,350

LIST OF ARTICLES MADE BY THE GIRLS.

Articles of Bead work	975
Aprons	28

Chemises	60
Drawers, pairs	63
Dresses	4
Handkerchiefs	60
Napkins	144
Night Dresses	10
Repairs	175
Skirts	35
Towels	30
Underwaists	20

RECEIPTS AND EXPENDITURES ON ACCOUNT OF BEAD WORK

CREDIT.

By receipts for manufactured articles during the year	$336 25	
By value of manufactured articles on hand at close of year	256 55	
By value of materials on hand at close of year	213 50	
By donation of Articles to Boston Fair in behalf the Cretans	35 00	
		$841 30

DEBIT.

To value of manufactured articles on hand at the beginning of the year	$150 00	
To value of materials on hand at the beginning of the year	343 90	
To amount paid for material during the year	170 60	
To amount paid pupils for over-work during the year	166 40	
		$830 90
Balance in favor of the Institute		$10 40

The brushes and over one-half of the brooms, above enumerated, were made by the pupils; the remainder by hired hands, some of them blind. As the work shops are carried on by the contractor

on his own account, no exhibit of receipts and expenditures is called for in this communication.

The articles of sewing named in the list of girls' work, were made for home use, and therefore brought no direct income to the Institution. The value of the labor performed on them was, however, so much saved to its current expense fund.

BUILDINGS AND GROUNDS.

With the repairs made during the past two years, the principal of which were enumerated in the last report, our entire buildings are now in most excellent condition, and with proper care may be kept so at a trifling cost for some years to come. The same is likewise true of the grounds, excepting the wooden parts of the fencing, and the lack of adequate sewerage, referred to in a former report. These will need your early attention. The latter will be found difficult of accomplishment, however, without considerable expense, until our section of the city shall have been provided by the proper authorities with a more complete system of public sewerage than now exists.

In several of my previous reports, the urgent necessity for a safer and more healthful system of warming our premises than is furnished by the hot air furnaces and stoves now in use, has been pressed upon the attention of your Board; and in the last two reports you have been advised of the fast approaching time when it would become necessary to extend our building accommodations, in order to meet the increasing demands of our growing school.

Upon the first of these topics it is deemed unnecessary to reiterate what has heretofore been so frequently urged, or detain you with anything additional thereto. Allow me to express the hope, however, that you may find it consistent with your convictions of duty, to renew your application to the Legislature at its approaching session, for a sufficient appropriation to supply this imperative need. Should you decide to do so, the necessary estimates will be furnished you for insertion in your forthcoming report, or at furthest, in time to lay them before the appropriate committees of the Legislature. What we require for the proper warming of our buildings, is an approved low pressure steam apparatus, or if thought best, such as has already been provided for the State Hospital for the Insane, and Institution for the Deaf and Dumb.

Under the second head mentioned above, I beg leave to submit the following remarks:

When the plans of our present building were devised, and their construction commenced, some twenty years ago, the capacity of the main edifice for the accommodation of the school and boarding departments, was deemed sufficient for one hundred pupils, together with the necessary officers and employes. This was considered the maximum number, while that which could be suitably accommodated was placed at eighty. Though it was manifest at the time, that the prospective increase in the population of the State would ultimately render a larger building necessary, it was thought advisable not to burthen the people with a greater outlay of means until such necessity should arise; and, in accordance with this view, the building was so designed as to admit of a suitable extension. From fifteen to twenty years was the time which it was presumed the school would take to outgrow its present accommodations. This period is now past, and the presumption fully justified by experience. In short, we are full and over full. So much so, that after crowding our dormitories beyond their proper and healthful capacity, we are obliged to lodge a number of the pupils in the halls of the upper stories of the building. Besides, our school rooms are too limited in number for a proper classification, and too limited in capacity for healthful ventilation and convenience in the work of instruction, while the pupils are without adequate indoor range for exercise and recreation during inclement weather. All this, too, with our present number of about one hundred, while numerous others are applying for admission into the Institution, whom we cannot accommodate.

In the Music Department we are likewise deficient in the requisite number of rooms for piano-forte and other instrumental practice, while in the household department we suffer serious inconvenience from the lack of a suitable bakery and proper accommodations for our laundry. A basement room in the east wing was originally fitted up for the purposes of washing and ironing, but the washing appliances proving detrimental to the building, they were several years since removed to a small, inconvenient outside structure, as a temporary expedient, in the hope that the Legislature would, at an early day, provide us with means for the erection of a special permanent structure for laundry purposes. I need scarcely add that this hope has hitherto been unrealized.

Still another very important desideratum of which our building has always been deficient, its necessity being unappreciated in the beginning, is an ample gymnasium for each sex of the pupils. But as I have, in former reports, endeavored to show you that a school for the blind, above all others, requires the aid of gymnastic training for the proper, heathful development of the physical powers of its pupils, the subject need not be enlarged upon here. We attempt to carry out this useful feature of physical education, despite our cramped accommodations, but find the obstacles to success almost insurmountable.

The manner of enlargement originally contemplated in the plan of the building, was to extend the wings northward, and their rear walls were left without window openings with a view to this end; but subsequent reflection and experience have suggested what is thought to be, in all respects, a more appropriate plan of enlargement. This is, in general terms, to erect an additional building some twenty-eight or thirty feet in the rear of the main edifice, and connect it by corridors to the wings of the latter. Such a building could be so planned as to supply, at a moderate cost, all of the deficiencies above alluded to, and, at the same time, double the present capacity of the Institution.

By way of illustration I beg leave to present herewith for your inspection, sketches of the floor plans of such a structure as I think will be found appropriate, drawn in connection with those of the main building.

In the basement story are provided, as you will observe, the needed laundry, and bakery, together with a store room, for flour and other provisions, and in addition thereto, better arranged wash-rooms, bath-rooms and water-closets for the pupils than we now possess. The transfer of the wash-rooms, and bath-rooms, from their present position in the main building, would tend to its better preservation, and at the same time supply in their stead, excellent play-rooms for the younger pupils, while the removal of the existing outside water-closets would constitute a palpable improvement of our premises, to say nothing of the more direct advantages secured thereby. The first principal story is appropriated almost exclusively to the literary department, and contains six ample school rooms, together with a couple of apparatus rooms. This arrangement would possess the double advantage of isolating the school rooms from the intereuptions incident to their present location in

the main building, and preventing in the latter, much of the confusion now experienced. The second story is appropriated wholly to the purposes of the music department, and provides in addition to fourteen suitable rooms for instrumental practice, a large choir room, which could also be used for assembling the whole school for lectures and other purposes. This concentration of the music department in a single, isolated section of the building, would possess advantages which are too obvious to need explanation. The third story is devoted to additional dormitories, for the pupils, and the attic, to gymnasiums, thus supplying two of the important needs heretofore alluded to.

In the preparation of these plans especial reference has been had to the introduction of a thorough system of warming and ventilation. To this end an unusual number of ample induction and eduction flues have been introduced, the former leading directly from the heating chambers to the rooms and halls without angles, and the latter terminating in several main trunks beneath the basement floor, which connect them with the bases of two capacious ventilating shafts, one at either end of the building. This arrangement embodies the most approved system of warming and ventilating among architects of the present day, and cannot fail to prove highly successful in its results.

The building here proposed need not be otherwise than plain, and inexpensive, sole reference being had to appropriateness of arrangement, and durability of construction. An estimate of its probable cost will be furnished you in connection with the promised ones for the desired steam apparatus to warm the existing building.

Having thus explained to you as briefly as the nature of the case would permit, the pressing necessity of an enlargement of our building accommodations, and offered some suggestions as to the proper plan of such enlargement, I cannot but indulge the hope that your Board may deem it expedient to second the effort here put forth, by earnestly commending the subject to the Legislature, through your report to the Governor, now about to be issued.

When it is borne in mind that the entire original cost to the State, of our existing buildings and grounds, did not exceed the sum of one hundred thousand dollars, while the present market value of the naked grounds without the improvements is no less than one hundred and sixty thousand dollars, the first cost of the same being five thousand dollars, it is difficult to imagine how any

just minded member of the Legislature can withhold his vote for an appropriation of the comparatively small sum which would be required for the object proposed. Surely the State never made a safer or more remunerative investment of the kind than was made in its behalf by the original Trustees of this institution. Nor could its representatives ask for a more judicious and economical expenditure of its funds, than is exacted by the present Board.

Our principal building as to its adaptedness in design and arrangements, to the purposes of its erection, is acknowledged to be without a superior, if indeed an equal, in any part of the country. All it now lacks is capacity for present and future needs; and should the proposed extension be accomplished, this deficiency will be amply provided for. In the event of its ever becoming again too limited for the wants of the State, separate boarding houses for the older pupils would be preferable, on many accounts, to any additional enlargement.

Respectfully submitted.

W. H. CHURCHMAN,
Superintendent.

INDIANAPOLIS, Nov. 1st, 1868.

APPENDIX C.

List of Contributions.

The thanks of the Institute are due for the several contributions during the past year, enumerated below. Additional favors of a similar kind are respectfully solicited from others who may feel disposed to respond.

One hundred dollars, bequeathed by the late Thomas Y. Taylor, Sen., of Dearborn county, Indiana.

Daily Journal	Indianapolis.
Daily Sentinel	"
Daily Evening Commercial	"
Daily Evening Mirror	"
Saturday Evening Mirror	"
The Little Chief	"
The Little Sower	"
The Monitor	"
Benhams' Western Musical Review	"
Western Christian Advocote	Cincinnati, O.
North Western Christian Advocate	Chicago, Ill.
Weekly Courier	Madison, Ind.
Democratic Pharos	Logansport, Ind.
Dwight's Journal of Music	Boston, Mass.
The Ladies Repository	Cincinnati, O.
The Deaf Mute Casket	Raleigh, N. C.

APPENDIX D.

CATALOGUE OF PUPILS.

List of Pupils in attendance during the year ending October 31, 1868.

No.	Name.	Residence.	Cause of Blindness.
	Males.		
1	Bechtdolt, Louis	Whitley county	Accident.
2	Biggs, John J	Harrison county	Grapeshot.
3	Brandenburgh, Moses	Jay county	Congenital.
4	Broy, Solomon	Clark county	Ophthalmia.
5	Burk, Charles	Boone county	Congenital.
6	Bryant, Robert C	Lawrence county	Scrofula.
7	Cummings, Orlando L	Monroe county	Accident.
8	Curry, James W	Jasper county	Ophthalmia.
9	Davis, John	Franklin county	Ophthalmia.
10	Demoss, Andrew J	Morgan county	Whooping cough.
11	Denniston, William J	Lawrence county	Congenital.
12	Didierjohn, John	Perry county	Scarlet fever.
13	Didierjohn, Joseph	Perry county	Scarlet fever.
14	Eickhoff, Herman	Marion county	Congenital.
15	Flannegan, John	Jay county	Inflammation.
16	Freeman, Thomas F	Jackson county	Congenital.
17	Fuller, James C	Marion county	Inflammation.
18	Gaddy, Albert H	Jefferson county	Cataract.
19	Garity, James	Noble county	Ophthalmia.
20	Garretson, William G	Madison county	Congenital.
21	Garrison, George T	Morgan county	Congenital.
22	Grant, John	Vanderburgh county	Scrofula.
23	Guilford, Samuel	Marion county	Congenital.
24	Hatfield, Barnet B	Laporte county	Congenital.
25	Hebble, George M	Marion county	Congenital.
26	Holdstock, James O	Laport econnty	Cataract.
27	Hunter, John L. H	Allen county	Whooping cough.
28	Kelsheimer, Francis M	Vigo county	Inflammation.
29	Lampton, William W	Clark county	Accident.
30	Livergood, Daniel	Stark county	Cataract.
31	Longnecker, Alexander	Jennings county	Accident.
32	Lunney, Thomas	Tippecanoe county	Accident.
33	Martin, Edward D	Ripley county	Ophthalmia.
34	McAllister, John G	Parke county	Inflammation.
35	McKinsey, Thomas	Boone county	Congenital.
36	Moran, Joseph	Henry county	Congenital.
37	Nell, William H	Miami county	Congenital.
38	Newland, G. M. Dallas	Marion county	Inflammation.
39	Norris, John D	Noble county	Ophthalmia.
40	Phenis, Isaiah	Union county	Congenital.
41	Rhama, Daniel	Jay county	Congenital.
42	Record, J. William	Marion county	Epilepsey.

List of Pupils in Attendance.—Continued.

No.	NAME.	RESIDENCE.	CAUSE OF BLINDNESS.
	Males.		
43	Robison, Andrew	Johnson county	Amaurosis.
44	Ryker, Francis N	Jefferson county	Congenital.
45	Sasche, Ernst	Marion county	Accident.
46	Scott, Walter	Hancock county	Scrofula.
47	Shields, John W	Marion county	Ophthalmia.
48	Shouse, David C	Marion county	Scrofula.
49	Smith, Henry E	Rush county	Spotted fever.
50	Stewart, Silas	Washington county	Congental.
51	Sullivan, Thomas	Adams county	Ophthalmia.
52	Tow, Franklin	Vigo county	Ophthalmia.
53	Town, Lyman M	Fulton county	Accident.
54	Wilcox, Jerome A	Elkhart county	Accident.
55	Wilkison, Martin	Johnson county	Congenital.
56	Winterrowd, Hudson C	Shelby county	Accident.
57	Wolf, Thomas J	Harrison county	Scrofula.
	Females.		
58	Adams, Mary L	Brown county	Cataract.
59	Aldrich, Helen J	Steuben county	Amaurosis.
60	Barron, Henrietta F	Cass county	Ophthalmia.
61	Baugh, Cynthia E	Monroe county	Accident.
62	Beaman, Martha J	Boone county	Ophthalmia.
63	Bechtdolt, Nancy J	Whitley county	Congenital.
64	Briggs, Sarah F	Clark county	Ophthalmia.
65	Bross, M. Amelia	Carroll county	Scrofula.
66	Bruner, Martha J	Cass county	Ophthalmia.
67	Brush, Mary J	Marshall county	Amaurosis.
68	Burns, Sarah J	Marion county	Amaurosis.
69	Case, Eunice A	Lake county	Scrofula.
70	Coker, Martha A. E	Clarke county	Scrofula.
71	Congleton, Martha E	Clay county	Ophthalmia.
72	Cornwell, Martha M	Greene county	Congental.
73	Cottrel, Susan J	Madison county	Ophthalmia.
74	Crittenden, Hester A	Johnson county	Scrofula.
75	Cundiff, Frances H	Putnam county	Ohpthalmia.
76	Davis, Catharine	Tippecanoe county	Ophthalmia.
77	Davis, Sarah A	Madison county	Scrofula.
78	Dunlavy, Julia A	Johnson county	Amaurosis.
79	Dyson, Martha J	Boone county	Ophthalmia.
80	Fitzpatrick, M. Louisa	Delaware county	Cataract.
81	Fuhrer, F. Cornelia	Posey county	Ophthalmia.
82	Garrison, Martha	Morgan county	Congenital.
83	Garrison, Mellissa	Morgan county	Congsnital.
84	Garrison, Phebe	Morgan county	Congenital.
85	Garrison, Susan E	Morgan county	Congenital.
86	Green, Eliza H	Fountain county	Cataract.
87	Green, Elizabeth	Fountain county	Cataract.
88	Griffith, Anna M	Switzerland county	Scarlet fever.
89	Hamilton, M. Elizabeth	Boone county	Scrofula.
90	Harryman, Cynthia A	Morgan county	Ophthalmia.
91	Hillyard, Mary	Vanderburgh county	Accident.
92	Hine, Sarah E	Kosciusko county	Scarlet fever.
93	Huffman, Mary J	Greene county	Cataract.
94	Hungate, M. J. Belle	Lawrence county	Ophthalmia.
95	Jetres, Ellen E	Shelby county	Congenital.
96	Jones, Elanor J	Posey county	Ophthalmia.
97	Kelly, Julia A	Hamilton county	Scrofula.
98	Maloney, Mary	Madison county	Ophthalmia.
99	Martin, Sarah J	Delaware county	Ophthalmia.
100	McCumpsky, Catharine	Noble county	Inflamation.
101	McKinsey, Sarah E	Boone county	Congenital.
102	Morrison, Alma P	Boone county	Erysipelas.
103	Oakes, Henrietta	Hancock county	Scrofula.
104	Parks, Julia A	Sullivan county	Ophthalmia.
105	Phenis, Eliza	Union county	Cataract.
106	Quick, Mary E	Posey county	Ophthalmia.
107	Rentfrow, Frances F	St. Joseph county	Congenital.
108	Roberts, Rachael C	Vigo county	Scrofula.
109	Royal, Celestia A	Tippecanoe county	Inflamation.
110	Ruckel, Mary	Tippecanoe county	Typhoid fever.
111	Sherrow Mary	Delaware county	Poisoned.
112	Shouse, Polly M	Marion county	Scrofula.
113	Smith, M. Jane	Hendricks county	Typhoid fever.
114	Stewart, Charlotte L	Washington county	Congenital.
115	Stumbaugh, Mary	Cass county	Congenital.

List of Pupils in Attendance.—Continued.

No.	Name.	Residence.	Cause of Blindness.
116	Suits, Julia E	Tippecanoe county	Measles.
117	Taulbee, Lavina C	Boone county	Amaurosis.
118	Taylor, Amanda	Henry county	Spotted fever.
119	Toombs, Margaret E. C	Scott county	Congenital.
120	Unthank, Naomi C	Henry county	Cataract.
121	Vanroy, Laura A	Morgan county	Scrofula.
122	Victor, Jessie F	Shelby county	Congenital.
123	Webb, Clara M	Marshall county	Typhoid fever.
124	Weise, Mary A	Cass county	Inflammation.
125	West, Phebe E	Hendricks county	Inflammation.
126	Winter, M. Minnie	Ripley county	Scrofula.

APPENDIX E.

TO THE PUBLIC.

Indiana Institute for the Education of the Blind.

This Institution is located at Indianapolis, the capital of the State, occupying a healthful and beautiful site in the northern part of the city.

It is strictly an educational establishment, having for its object the moral, intellectual and physical training of the young blind of both sexes residing in the State, and is, therefore, neither an asylum for the *aged* and *helpless*, nor a hospital for the treatment of disease.

We are almost daily in receipt of applications from persons who wish to be treated for the cure of blindness, and we here take occasion to explain, for the benefit of such, that we have no surgical or medical department connected with our Institution. The Chicago Charitable Eye and Ear Infirmary, however, we learn from its reports, has treated many Indiana patients without charge, where there is inability to pay; and it may be worth while, therefore, for parties desiring medical treatment, to address their inquiries to that establishment.

For the information of applicants, and other interested parties, the following compilation is made from the regulations of the Institute, viz:

1. The school year commences on the first Wednesday after the 15th day of September, and closes on the last Wednesday in June following, making a continuous session of forty weeks, and leaving a vacation of twelve weeks during the warm season.

2. As a rule, applicants who are under nine or over twenty-one years of age, are not admitted; but exceptions are sometimes made in peculiar cases, at the discretion of the Board of Trustees.

3. No person of imbecile or unsound mind, or of confirmed immoral character, will be knowingly admitted into the Institute; and in case any pupil shall, after a fair trial, prove incompetent for useful instruction or disobedient to the regulations of the Institute, such pupil will be thereupon discharged.

4. No charge is made for the boarding and instruction of pupils from the State of Indiana, but those from without the State are charged at the rate of $150 per session of forty weeks, payable in advance, i. e., one-half at the beginning and the other half at the middle of the session.

5. All are required to come provided with an adequate supply of good comfortable clothing, embracing suitable articles for both summer and winter wear, in such quantity as to admit of the necessary changes for washing and repairing.

6. Each article of clothing should be distinctly marked with the owner's name, in order to prevent confusion or loss, and must be sent in good condition, not only upon the first entrance of the pupil, but also at each subsequent return from home after the vacations.

7. In cases where the parents or guardians of pupils, from the State of Indiana, are unable. through indigence, to supply them with the necessary clothing, the same is, by law, provided by the Institution, and the amount of its cost collected from the respective counties in which such pupils reside; like provision is also made for defraying the traveling expenses of indigent pupils to and from the Institute.

8. It is positively required that every pupil shall be removed from the Institution during the annual vacation of the school, as well as at any other time when such removal may be deemed necessary by the proper officers thereof; and in case of the failure of the friends of any pupil to comply with this requisition, provision is made by law for the sending of such pupil to the Trustee of the township in which he or she resides, to be by him provided for at the expense of the county.

9. Persons bringing pupils to the Institution, or visiting them while there, cannot be accommodated with boarding and lodging during their stay in the city.

10. All letters to the pupils should be addressed to the care of the Institute, in order to insure their prompt delivery.

11. Persons wishing to procure the admission of pupils, should apply to the Superintendent, by letter or otherwise, for printed instructions as to the manner of procedure, and no pupil should be sent to the Institute until such instructions shall have been complied with.

W. H. CHURCHMAN, *Superintendent.*

SUPPLEMENTAL REPORT

OF THE

BOARD OF TRUSTEES

OF THE

+ Soldiers Orphans home

SOLDIERS' HOME,

KNIGHTSTOWN, IND.

TO THE GOVERNOR.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.
1869.

S. H.—D. J.—12

SUPPLEMENTAL REPORT.

INDIANA SOLDIERS' HOME,
KNIGHTSTOWN, IND., March 30, 1869.

TO HIS EXCELLENCY, CONRAD BAKER,

Governor of Indiana:

DEAR SIR:—Feeling a deep interest in this Institute as its Trustees, we beg leave to submit this supplementary report, bringing to your notice some facts which have not hitherto been brought before you, showing, in our judgment, why it should not only be continued, but enlarged, and greater capacity provided, that it may subserve the object for which it was established, by providing "homes," not only for the destitute disabled soldiers, but also for the hundreds of soldiers' orphans, who are daily knocking at its doors for admittance, care, and even the necessaries of life—food and clothing. Although the last General Assembly failed to provide for its extension and proper support, we are led to believe it was not for want of proper sympathy with the Institution, but from the fact that they did not understand the necessities of it, and the demands upon it for relief, by the disabled soldiers and orphans of the State.

While it is true that the "national asylums" do provide comfortable "homes" for a large number of soldiers, there is a large number that they do not and can not provide for under the existing laws which govern them, and they fail altogether to provide for the orphans in any way, but are strictly designed for soldiers of the late war who were in the volunteer service, and who were discharged for wounds or disease contracted in the service, and which fact must be so stated upon their "discharges." For instance, a soldier who enlisted in the three years regular service from Indiana, and who lost a leg or an arm while on duty with his regiment, or otherwise disabled, cannot gain admission to any of the national asylums; or a soldier who contracted the seeds of disease while in battle or upon the march, yet served out his time with his regiment, and for years supported his family, yet finally was stricken down with disease and rendered helpless, cannot be cared for by any of these asylums.

While we would say nothing disparaging of these noble structures which the Government has reared for the disabled soldier of the volunteer service, but bid them God speed in their good work, we earnestly ask that our home be continued, that it may provide comfortable homes for the class of men who have not been provided for by the munificence of the Government.

Another reason why Indiana, as well as other States, should have homes, is this: The disabled soldier does not like to leave his own State. This is urged by many of them when you talk to them about going to the national asylums.

Many of them are only temporarily disabled, and with a few weeks or months' medical or surgical treatment can be restored and sent home to their families, to be a blessing to them, and even while under such treatment want to go home and see their families—send them out of their own States—and this, to a great extent, is rendered impossible.

Another class of soldiers unprovided for by these asylums are the seamen—men who enlisted in the marine or

gunboat service. Indiana has a large number of men belonging to this branch of service who were disabled. Many of them have been and are now inmates of our Home. There is no Home or place in the United States where this class of disabled soldiers can be cared for, and to close up our Home would be to turn out these men to the cold charity of the world, or to make paupers of them during the remainder of their lives.

Our Home provides for all honorably discharged soldiers of our State, who were disabled in any branch of the government service, either regular, volunteer, or marine, and also those who may have been disabled after their discharge, and who are necessitous at the time of application for admission.

These soldiers enlisted to serve as Indiana soldiers—their attachments are for their own State. They were promised, in hundreds of speeches made to them to enlist, that, should they become disabled, they should be cared for. Will Indiana now turn her back upon these noble veterans? We hope not.

But another and greater reason why this institution should be continued and liberally supported, is the hundreds of helpless, destitute orphans of the hundreds of our brave men who sacrificed their lives upon the altar of their country that it might be saved from destruction, and whose last thoughts, while they lay upon the battle field, mortally wounded, and their life blood slowly ebbing out, or while they lay languishing in prison pens with their lives starving out, or in hospital with disease and death staring them in the face, were, "Who will take care of the little ones at home?"

Indiana stood in the front rank during the war, and yet she is not in the front rank in providing for her destitute soldiers and orphans. We give below a few facts and statistics showing what other States are doing, so far as we have been able to gather them:

Massachusetts has a disabled Soldiers' Home at Boston, which was founded by private munificence, and conducted

by voluntary labor of the friends of the soldier. To this Home the State contributes by appropriating twenty thousand dollars annually. Connecticut provides that her disabled soldiers, needing care, may be admitted to the State Hospital, upon the order of the Governor of the State, and allows for their support the sum of *six dollars per week.*

New York has thus far maintained a State Home at Albany, and has appropriated annually for its support from one hundred and fifty to two hundred thousand dollars.

New Jersey has a permanent Soldiers' Home, located at Newark. It is wholly under State control, and the annual cost of the institution is thirty thousand dollars. The State also provides out door relief, in special cases, allowing them to remain with the families and receive from four to eight dollars per month.

Pennsylvania has now Orphan Homes located in different parts of the State, with about thirty-five hundred soldiers' orphans attending school and receiving their entire support from the State, at an expense of a half million dollars annually. These several institutions are managed, so far as the schools and the general care of the children is concerned, on much the same principle as our orphan department.

Iowa has three Orphan Homes, which are at this time caring for eight hundred and thirty-three orphans of deceased soldiers and seamen, which costs the State about one hundred thousand dollars annually.

Wisconsin maintains a Soldiers' Orphan Home at Madison, at an annual cost of twenty-five thousand dollars.

In 1867, Michigan established a temporary home for disabled soldiers, which is still in operation under the control of the State. An effort is being made at the present session of the General Assembly of this State to establish a permanent Home. The Commissioners appointed by the Governor two years ago to devise plans for a Home visited our Indiana Home, and have recommended the establishment of it upon the same plan of ours. They appropriate

three dollars and fifty cents per week for the maintenance of their soldiers.

With the foregoing facts we leave this subject, and pass to the consideration of our wants.

In making up our estimates of what we want to make the Home what it should be, we asked for thirty thousand dollars for buildings, five thousand dollars for purchase of real estate, and an increase for subsistence of one dollar per week, making two dollars and fifty cents per week for current expenses. If the soldier and the orphan of the State are to be cared for at all, they should be well cared for; in other words, if the institution is to be supported, it should be liberallty supported. If it is right to care for part of the orphans it is right to care for all. At the lowest possible estimate there are in this State five hundred totally helpless orphans, who are destitute and have no visible means of support, and who should be in the Orphan Home to-day.

We have now one hundred and eight, with sixty applitions pending for admission, making strong appeals to us for a home. We receive, almost daily, letters from different parts of the State, saying: "There are so many children here, orphans of soldiers, whose mothers died a few days ago, leaving them perfectly helpless. If you can not take them, they will be compelled to go to the Poor House." The answer goes back to them, "We are full, and can not possibly take any more," thus making the Poor House their inevitable doom.

Now we should by all means erect a building this season, and with an appropriation of thirty thousand dollars for this purpose we could provide for about three hundred, which would greatly relieve the pressing demands upon us. Compared with what other States are doing for their orphans, we think this is not an unreasonable request.

As to the amount asked for for current expenses of the institution, nothing short of this amount will feed, clothe and educate, and pay for employees, and all current expenses. It is utterly useless to attempt to carry on the

Home for another year with a less amount than this. Should the approaching session of the Legislature do less than this, it will be equivalent to closing the Home, and distributing its inmates among the poor houses throughout the State.

The present indebtedness of the Home was to a considerable extent created by the attempt to carry it on at the low rate of one dollar and fifty cents per week for each inmate. The Board are unwilling to create another debt under like circumstances.

All of which is respectfully submitted.

H. B. HILL,
C. S. HUBBARD,
WILLIAM HANNAMAN, } TRUSTEES.

REPORT

OF THE

Committee on Prisons,

TOGETHER WITH THE

Evidence of the Officers and Others

BEFORE THE COMMITTEE AT THE

SOUTHERN PRISON.

TO THE LEGISLATURE

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.

1869.

D. J.—13

REPORT.

Mr. Speaker:

The Committee on the Affairs of State Prisons, to whom was referred that portion of the Governor's Message relating to said Prisons, the Reports of the Directors, and accompanying documents, and to whom was assigned the duty of visitingsaid Prisons, and personally examining the same, the books and accounts of the officers, and all other matters pertaining thereto, beg leave to submit the following report:

1. As to the affairs of the State Prison, South. The committee have visited said Prison and made a careful and minute examination of the same. They find the buildings, or so much thereof as comprise the cell-houses, are old and constructed seemingly with a view to rendering confinement therein, of itself, an insufferable punishment, so little regard being paid in the original plan of construction to light or ventilation. At the suggestion of the Visiting Committee of the last General Assembly, and in pursuance of instructions from the Directors, the late Warden devised and executed a plan by which air is admitted to the cell-apartments through large pipes at the bottom of and extending through the walls, which makes the condition of the inmates much more tolerable than before. But there is still no means of escape for the vitiated air from the cells, except through the door; this compels a liberal and constant use of disinfectants in the surrounding halls. It is to be hoped the Directors and Warden may fall upon some plan for the better ventilation of the apartments.

There are 344 cells in the male department, and 16 in the female, making in all 360.

There were, December 15, 1868, 405 convicts in the Prison.

While the committee believe, with the Directors, that there is ample shop-room now in the institution for the profitable employment of 600 convicts, they do not believe the cell-room sufficient for so great a number.

The committee find the workshops capacious and conveniently arranged, as well for the health and comfort of the convicts, as for their employment in the most profitable manner in the various manufactures which the contractors have introduced, and are now successfully operating.

The committee saw the prisoners at work, and could see no good reason why their labor should be so cheaply rated, but on the contrary, think, with good discipline, it might be advanced 50 if not 100 per cent. above what it now commands.

The prisoners are tasked according to their capacity. Any one able and willing to do more than his task, is allowed for his overwork at the same rate which is paid to the State. At first thought this system would seem to be just, and indeed would seem to afford an incentive to the convict to make an effort to ameliorate his own condition in some measure, by providing himself with such little comforts and luxuries as could be procured with the proceeds of his overwork. But after consulting with the convicts, and with gentlemen experienced in prison discipline, and after a careful investigation of the subject, the committee are driven to the conclusion that if any task should be imposed, it should be one uniform task for all, but they think any task system productive of discontent and destructive of discipline. The committee would recommend that on condition of the advance in price of five cents per day for each man employed by contractors, the task system be abolished, and the convicts worked from bell to bell; that no contractor be allowed to give tobacco or anything else to convicts, and that each convict, at the expiration of each week, on showing a good record for deportment, be allowed fifty cents by the Warden, out of the proceeds of the Prison, the same to be forfeited for bad conduct, and to go into the State treasury.

The prisoners are well supplied with good and wholesome food, and are well clothed.

The committee were well pleased with the condition of the hospital and its appointments, better, perhaps, than with any other part of the institution, which fact, together with the small number of patients (six), and they convalescent, speak in such terms of commendation of the physician, as to render any further mention from the committee unnecessary.

The committee paid their respects to the Chaplain, whose sympathies are fully enlisted in the important work in which he is

engaged, and no better evidence need be given that he practices the Christian virtues which he recommends to those committed to his charge, than the patience and forbearance displayed while exhibiting to the committee the facilities afforded him in the prosecution of his labors, in the shape of a library, which is a scandal and a libel upon the liberality of the State. The committee would most earnestly urge the appropriation of at least $1000 to the State Prison, South, for library purposes.

This amount, though a mere pittance, will give temporary relief, and will form a nucleus, around which, it is to be hoped, may be gathered the proceeds of annual appropriations, until a library sufficient for the purpose, and creditable to the State, shall be provided.

Financially, the State Prison South has not yet proven a success. The Directors and Warden have made an effort to make it self-sustaining. They have reduced the expenses considerably, and are deserving of credit accordingly. So eager have they been to place the prison on an independent footing, that they represent, in their report, that they have at last reached the goal of prison management, and proclaim the institution a little more than self-sustaining. But the committee can not get the same result from the same figures.

By reference to the clerks's statement of the amount of assets over and above liabilities Dec. 15, 1867, the amount is found to be	$25,817 80
Same statement for Dec. 15, 1868, shows amount of assets over liabilities to be	17,846 40
Showing a loss during the year 1868 of	7,971 40
This however does not show the entire deficit. It will be remembered that on the 5th page of Report of Prison South, there is a statement of bills rendered since the close of the fiscal year, but which properly belong in the account of 1868, amounting to	2,733 58
It will also be remembered that the amount paid for permanent improvement under protest of Warden, was not suffered to enter into the prison account, which amount was	400 00
The contractors demand of the State in addition to the amount stipulated and paid for, cost above the amount received from Directors	1,300 00
Bills for lumber not reported till after January 1, and not shown in prison account amounting to about	1,000 00
Rent for lease of land unreported	400 00
Total deficit for year ending Dec. 15, 1868	17,404 98
Deduct from that the amounts for permanent improvements, 4,000, 1,300, and 32,235,08	7,535 08
And you will find the excess of current expenses over the receipts to be	9,869 90

This exhibit is, by no means, encouraging, and, in fact, was absolutely startling to the committee, and in no wise, are they able to account for it, save on the ground of extravagance in purchases of provisions, medical stores, etc., and the seemingly unrestricted license given the Warden under the head of perquisites.

For instance, under the latter head:

1. The Warden, has under the sanction of custom, it is said, boarded a number of guards, furnishing his table, in a large measure from provisions belonging to the prison.

2. The gas used for the illumination of the Warden's mansion, and, perhaps, in some cases, the fuel necessary for heating the same.

3. The keeping of a number of horses and cows at the expense of the State.

4. The services of convicts about the Warden's house and stable as servants, usually two men and three women.

5. The offal from the prison, sufficient to fat from twenty-five to one hundred hogs per year.

These items, when considered separately, are by no means inconsiderable or insignificant, but when summed up, it will not be difficult to account for a large portion of the deficit shown in the prison account. The law does not allow any perquisites to any prison officer.

And, in this connection, the committee will state that they have submitted an amendment to House bill No. 217, which, if adopted, will prevent this reckless squandering of the State means; and, if strictly enforced, will make the State Prison not only self-sustaining, but, as claimed by the friends of the bill, will make them a source of revenue to the State.

Very grave charges were presented to the committee against officers and guards formerly in charge of the prison, of drunkenness, and treatment of prisoners, prostitution of female convicts, and demoralization generally.

Although the parties charged were no longer connected with the institution, and were beyond removal or impeachment, yet the committee, to satisfy themselves in regard to these alleged abuses and outrages upon humanity, law and order, caused witnesses to be brought before them, to testify concerning the same. Loth as the committee were to believe, the evidence compelled the conviction that many of these charges were true, though not to the extent alleged in the exaggerated report which has found its way into the newspapers. There is no proof in the evidence justifying the statement that convicts have died from the effects of whipping. That cruel punishments have been inflicted, there is no doubt.

The Committee most earnestly commend to the favorable con-

sideration of the House, the proposition urged by the Governor and by the people, for the erection of separate buildings suitable for the imprisonment of females.

Justice, humanity, and the higher sentiments of our civilization demand that this be done.

The Committee would take this opportunity to make honorable mention of Col. Shuler, the present Warden. The wonderful changes wrought in the short space of a few weeks, in the general morals of all confined in, or connected with, the prison; the universal expression of satisfaction of both convicts and contractors; the entire absence of complaint, and the greatly improved discipline and order manifest in every department, mark him as a man preëminently fitted for the place.

The committee will now call attention to the condition of affairs at the State Prison North. They found this prison in splendid condition. No time need be occupied in speaking of the buildings and their admirable appointments. The convicts were in good health, well fed, well clothed, and as cheerful as men could be expected to be in ar penitentiay.

The Warden is an able and efficient officer. The Directors have evidently looked after the interests of the State more sharply than has heretofore been the custom of prison directors. But the committee must make the same suggestion to the directors North, as has already been made to those South, viz: That the law contemplates no perquisites of any description whatever, to any one.

The practice of appropriating the offal: using State property for private purposes, to-wit: occupation of house belonging to State by a guard, and using it as a boarding house for other guards, without paying the State rent therefor, &c., &c., prevail at the Prison North as well as at the Prison South.

The prison has no library, and needs an appropriation therefor.

On return of the committee from the Prison North, a communication was found in waiting, from Col. J. B. Merriwether, of Jeffersonville, making some charges against F. M. Meredith and M. P. Ghee, Directors of the State Prison South. The charges were new to the committee, not having been presented during their visit to said prison. Ascertaining that the Senate Committee were at the Prison South, it was thought advisable to await their return. Immediately on the return of the Senate Committee, a resolution was introduced in each House, authorizing a sub-committee from

each to re-visit the prison, and investigate further into the affairs of the same. The House sub-committee, Messrs. Davis, Field and Cory, being unable to go at the time fixed by the Senate committee, the Chairman of the House committee and Mr. B. F. Williams, of the House, at the request of the Chairman, accompanied the Senate Committee. They met two of the directors at Jeffersonville, Mr. Ferrier, director for last year, and Mr. Meredith and his attorney. The committee found the charges as set forth in Colonel Merriwether's testimony, were substantially as follows:

1. That said F. M. Meredith and M. P. Ghee, while Directors of the State Prison South, did demand of, and receive from, Col. J. B. Merriwether, various amounts at various times, amounting in all to $750 each, for the privilege of being retained as Warden in said prison.

2. That said Meredith and Ghee received from contractors various amounts of money, for the exercise of their official authority.

3. That the said F. M. Meredith, while Director of said prison, did engage himself to one Jno. L. Mathews, a convict in said prison, to procure a pardon for said Mathews, for and in consideration of a fee, stipulated to be paid him (Meredith) by said Jno. L. Mathews.

The committee caused a number of witnesses to be brought before them to testify to the above charges, and allowed the directors an opportunity to be heard in their defense.

After carefully weighing all the evidence, and listening to the argument of the attorney for the defense, the two committees were unanimous in the opinion that the charges were, in the main, sustained by the evidence, which is herewith submitted; and the committee are, therefore, unanimous in the opinion that said F. M. Meredith and M. P. Ghee ought to be removed for the misdemeanors committed in office.

J. H. RUDDELL,
S. J. BARRITT,
J. LAMBORN,
C. R. CLARY,
E. C. FIELD,
H. G. DAVIS,
W. G. MONROE.

TESTIMONY OF J. B. MERRIWETHER.

In the spring of 1867, shortly after the adjournment of the Legislature, either in the latter part of March, or the early part of April, Mr. Ghee and Mr. Meredith visited the Prison together. After examining the Prison laws, for the purpose of ascertaining what officers they had the right to appoint, and also making inquiries as to the time the terms of some of the officers expired, they seemed surprised that the power of appointing officers was so limited. At that time they only had the appointment of Chaplain and Physician. The law in reference to appointing the Warden was discussed, and also their power to dismiss him for cause—they holding that any cause which they might assign would be sufficient. During this conversation between us three, Mr. Ghee spoke of the salary of Director as very meager, hardly sufficient to pay the traveling expenses to and from the Prison. I do not know whether Mr. Merriwether (Meredith) was present or not. Mr. Ghee said he had been informed that large amounts of money had hitherto been made by Directors who had received it from the Warden and contractors; that his friends had told him that he was very foolish if, in the four years of his term as Director, he would not make a competency for himself and family; that he was poor and intended to do it; but at the same time he wanted it understood that he would do nothing that would militate against the interests of the State; that money could be made without affecting the State, and that he intended to make it. During the conversation, a remark was made by one, (think it was Meredith, but am not certain,) that Colonel Shuler would give $2,000, when the other said that some man in Indianapolis would give $4,000, and they wanted me to think over the matter, and see what I could do; that they preferred I should remain. Mr. Ghee would probably recommend his nephew for Clerk, while Meredith wanted his father-in-law for a position—probably Deputy Warden. In a few days after going home, Mr. Meredith wrote me that his father-in-law did not want the position.

After thinking the matter over, and consulting with friends, I proposed to give them $250 per year each. They accepted the proposition, and it was understood that I should remain here so long as they could keep me.

Under that arrangement I sent them money, generally by express. I have not kept a regular account, but think I have sent

them about $750 each. They frequently wrote me for money, and I sent it to them. I am not certain that I have any of those letters—may have two or three. I have letters acknowledging the receipt of money. Some of their letters asked in substance, "Can you let me have a certain sum of money by such a time," naming amount and date. One letter from Mr. Meredith asked for the loan of $200. The letters were written as if asking for loans or favors. I think I always met every demand made, perhaps not always at the exact date. I generally had the $250 paid before the year expired. None of the money so paid by me was ever repaid.

On the 31st of December, 1868, Mr. Meredith took me aside, and said he did not want something for nothing, and he intended to return me the money paid to him. He was going that day to Indianapolis, and would draw his quarter's salary, and perhaps borrow from his friends, and would then repay the money to me. This was on the last day of my Wardenship. My idea was that he did not intend to repay all the money to me at that time. I think he meant to repay me over $200 at that time. He has not repaid me anything. That was the last time we had any conversation in reference to money, and we have had no correspondence on the subject. I never expected any part of the money to be returned, but considered those payments as carrying out the original arrangement. There was nothing said about interest in connection with the money so paid by me. A portion of the money so paid by me was paid me voluntarily by employees of the Prison; do not know the exact amount, but think it did not exceed $150—may have run to $200.

Mr. Ghee was here at one time and wanted $100. I went with him to Vannoy, the Hospital Steward, and asked him to let me have $100 for Mr. Ghee. Vannoy said this demand was too much for me to bear, and proposed that he and others about the Prison should pay a portion of it. Mr. Van Pelt also paid something to Vannoy, who accounted to me for it. Falkner paid me about $40 or $50. All this is included in the $150 or $200 paid me by employees. In one instance, in September or October, 1868, after Vannoy was discharged from the position of Hospital Steward, Mr. Ghee told me that if I would take Vannoy back again, he (Ghee) could make $200, and proposed to divide it with me. I declined to re-appoint him.

I do not know that contractors ever paid any money to secure contracts. I know of money having been paid by A. W. Hall, but don't know for what purpose. In April or June, 1867, I think in June, at the time the last contracts were given to ——————— theirs being the highest bid for convict labor, at fifty cents per day, I ought to have had the bids refused on the ground that I, in conversation with leading members of both firms, but principally J. S. Hall, had inferred that in case of conflict they would give more, as high as sixty or sixty-five cents per day. The bids at fifty cents were accepted.

Subsequently I received a letter from Mr. Meredith, stating that his property had been levied upon for a security debt, and wanted me to raise $500 for him. His idea was that I should see Hall—he did not say which one. I showed the letter to A. W. Hall, asking him if we could not do something for Meredith. We got into Hall's buggy, and went to the Second National Bank, and made a bill for $500. I forget whether I was drawer or acceptor. We drew the $500 on it, and went to the Express office. Captain Hall remained in the buggy; I got out and expressed the money to Meredith. Subsequently, (not certain of the date), when Ghee was visiting the Prison, at the request of A. W. Hall, I paid Ghee $250, Hall telling me that it would be repaid in a few days. I have talked with both the Halls in reference to the money paid by them to Meredith and Ghee. My recollection is that they spoke of having paid them $500. I only know of $250 being paid to each, as I have before stated. Of the $500 obtained from Bank and sent by Express, $250 was on my own account, and $250 on A. W. Hall's. A few days before the maturity of said bill, I paid $250 into Bank, and not having since heard from it, suppose the remainder is also paid.

At the time that Hall, Miller and B—— proposed to construct the new shop on the east side of the prison, the question arose in the Board of Directors whether the State should pay $4,000 according to that proposition. I protested against the appropriation of the money. During the conversation that arose from the matter, I desired to enter my protest on the journal, and also on my annual report. To that no objection was made. Mr. Ferrier was not present. They said I could make my protest as I pleased, but that I ought not to try to prevent them from making something. My protest was not entered on the journal, owing to an oversight on

my part, but my annual report shows that I did protest against the payment. The warrant was afterwards made by me, and given to Hall, Miller and B——. It was not approved at the time I gave it to them. That $4,000 was not taken in the Prison accounts. The $4,000 would not have paid for the building. The building cost about $1,300 more than was paid for it. My objection to the appropriation was that it was a misappropriation of the funds appropriated by the Legislature for the Prison. The necessities of the Prison did not demand an extension of the buildings, but it added to the convenience and health of the Prison. There was nothing in the contracts requiring the State to build the shops. I regard it as a good investment for the State.

Mr. Ferrier was not present at any time when the understanding was had in regard to the payment of the sums to retain me in office, and I do not know that he ever knew anything of it.

CROSS EXAMINED.

Question. Are you not a lawyer, and did you not know that the Directors could not remove you except for good cause, to be entered on the journals?

Answer. I am a lawyer by profession; have been out of practice since 1861; had practiced six years; it was my opinion that they could not turn me out except for good cause shown; I contended that that was the proper construction of the statute; they contended differently.

Ques. Did Vannoy, the Hospital Steward, file the charges now shown you, against you; and did you not resign, while these charges were in the hands of the Directors, to escape a trial on them?

Ans. I don't know who filed the charges, except from what was told me of their being filed. I resigned after they were filed, because I was told by Mr. Ghee that if I did so the charges would be suppressed. The charges were discussed by Mr. Ghee, Mr. Meredith, and myself. I admitted to them those that were true, and denied those that were false; and then Mr. Ghee proposed that I should resign, and the charges should be suppressed. I admitted none to the extent they are charged, except the one that

charged drunkenness. I don't remember that I ever made an entry of punishment. It was the duty of the officer who inflicted the punishment to report it to the Clerk, who made an entry of it. I think for the two years last past that I have not inflicted punishment. It was generally done by the Deputy Warden and the first officer at the door; but when I was about the Prison, it was always done by my order.

Ques. Did you not admit to the Directors that you had been guilty of sexual intercourse with the female convicts in the Prison?

Ans. I admitted that I had sexual intercourse with female convicts on two occasions when I was tipsy and influenced by others, and only to that extent, and that before they were Directors.

Ques. When the charges were preferred against you, did you not offer Mr. Meredith and Mr. Ghee each $500, and Ferrier $600, if they would try the charges without swearing the witnesses; and did they not refuse your offer?

Ans. I offered Meredith and Ghee each $500, and Ferrier $400, if they would try the case without swearing the witnesses. I offered Meredith and Ghee first. I afterwards became satisfied that Meredith had something else in view, and would not do it. I spoke to Mr. Ghee about it, and he told me that if I could secure Mr. Ferrier, that it would be all that would be necessary, and then it was that I made the offer to Mr. Ferrier. Ferrier and Meredith both refused.

Ques. Did you not say to J. S. Hall, in the office of Hall, Sample & Co., the day after Mr. Curry was nominated, that you had ground Ferrier out, and now all you wanted was to get Meredith and Ghee out; and did you not tell Dr. Moore the same thing about the same time at the prison?

Ans. I did not say so to Hall. I said that I had succeeded in beating Ferrier, and that I now would try to beat Meredith and Ghee. I don't remember telling Dr. Moore anything about it.

Ques. Did you board the Prison Guards while Warden, and if so, how many on average did you board?

Ans. I boarded from six to seven Guards on an average. My boarders numbered from eight to nine in addition to my family and servants.

Ques. Did you not get corn, corn meal, beans, vinegar, potatoes and other articles of supply for your table, out of the Prison stores without charging yourself for them? And did you not drink the whisky you purchased for Hospital stores, or a great part of it, yourself.

Ans. Yes Sir. I found it the practice before I came, and continued it with the knowlege of the Directors.

Ques. Did not John Campbell, a convict; die on the evening or night of the day you caused him to be whipped; and how many lashes did he receive, was it not fifty?

Ans. I don't remember the day he died. I never gave a man fifty lashes; I don't remember how many lashes I gave him; I remember he was whipped once.

Ques. Was the $500 which you and Captain Hall got from Bank, the first money Meredith got; and was that in July 1867; and was it got on a letter Meredith wrote to you; and was it sent by Express to Terre Haute; how long before he got more, and how much; state each time and the amounts as near as you can remember, and also if he ever got any money on application to you in person, and if so, how much?

Ans. I think probably it was. It was in July, I think. He may have received money before that. I don't remember of his getting any on personal application. He may have gotten it, I don't remember. I can't produce his letters, they are all destroyed. All the money I sent was by Express. I don't know of any applicatian for money but what I met. I sent $100, March 7th, 1868, then August 6th, 1868, $50 more. Meredith wrote for $200 which I think I sent him.

Ques. You say you consulted with your friends and concluded to give Meredith and Ghee $250 each, and they accepted your proposition. State when and where you (made) the proposition to Meredith, and when and where he accepted it?

Ans. I won't say that I made any proposition to Meredith at all. My recollection is that my proposition was made to Mr. Ghee. It was on their first visit to the Prison.

Ques. Was any other person present than Meredith, Ghee, and yourself when they told you that you ought not to refuse to sign the warrant, and prevent them from making something, and which one of them said this?

Ans. No one else was present. It was said in the presence of both. I don't know which one said it.

Ques. Have you ever seen Mr. Meredith or Ghee drunk?

Ans· I have never seen Mr. Meredith or Mr. Ghee so far influenced by liquor during business hours as to unfit them for business. I have seen them when they had been drinking, but never enough to unfit them for business. I have known them to be intoxicated on two or three occasions after the adjournment of the Board.

Ques. Did you ever know of any Director having illicit intercourse with female convicts?

Ans. I never have. I never saw either of them before they were appointed. I desire to disconnect them with this matter entirely.

Ques. Do you know of any one now connected with the Prison ever having such intercourse with female convicts?

Ans. Not to my knowledge.

(A letter from Mr. Ghee, dated June 5th, 1867, was here introduced as evidence, and is herewith attached, marked "A.")

Ques. State what was the nature of the communication to Ghee, which is referred to in this letter?

Ans. It was a remittance of money to him.

Ques. Do you remember the amount of money sent at that time?

Ans. I do not?

Ques. Did this letter have any influence in causing you to send the $500 in July, a few days after.

Ans. It did not. I understand the meaning of the underscoring in the letter to mean whether I had made a remittance to Meredith, as well as to Mr. Ghee. I had promised that I would give him $250 by the 13th of August, which I think was the regular meeting of the Board, and he would be here at that time to receive it. This was what he (meant) by his letter of July 4th. I understood that the money I promised him on the 13th of August, was the amount I had promised to pay him under the original agreement, and I did not consider it a loan. I furnished the money, in accordance with his request, earlier than August 13th. I borrowed the money from Mr. Glass, one of the Guards.

There was no arrangement of words, signs, or figures, between the Directors and myself, to be used in our transactions. I have never received any interest on any of the sums of money given them.

JOSEPH W. VANNOY.

Reside in Jeffersonville; am not connected with the Prison now, but for the two and one-half years was Hospital Steward; was guard previous to that time; came in April, 1869; can't say that I was ever taxed to keep position; it cost me money occasionally; paid it by agreement with Col. Merriwether; paid $20 per month for position as Sutler; all I made above $20 I kept myself; I paid $13 per month when I first became Hospital Steward, to pay some old account; I was getting $60 per month; Ferrier, Wright and Green were Directors when I first came; I understood the old account was $5,000, to be paid to one of the Directors who was out of office; I made $3 per hundred on loaves of bread; I paid 7c. and received 10c.; made about the same on cakes and molasses; I sold no candies; I sold at about the retail prices up town; sold candles, stationery, &c.; could not sell liquors; the prisoners furnish their own light in cells; the gas is not sufficient to read by; these things were paid for out of the overwork; I know that two guards paid $10 per month to retain their positions; I collected $10 per month from one of them myself, and paid it to Col Merriwether; the other $10 per month passed through the Deputy War-

den's hands; last March Col. Merriwether came to me and asked me if I had any money; he borrowed $100 from me March 27, 1868, and sent it by express to Meredith; I placed it in the express office myself.

Ques. State what Col. Merriwether said when he got the money from you.

Ans. He said he had to pay money to the Directors; Col. Merriwether repaid the $100 he borrowed from me; I know of no money having been paid to the Directors by contractors; do not know of Col. Shuler having paid any money to get the position of Warden; about two months ago, when I went to see Mr. Ghee about the charges which I preferred against Merriwether, he told me he would get $1,500 from some person for the place of Warden; he did not give the name; did not say who he was to vote for; he said he had never seen him; this was before the election; Mr. Meridith was also to get $1,500 from the same person; I spent one Sunday at Vincennes with Mr. Ghee, and we talked about prison matters; I spoke of Mr. Alloway as candidate for Warden; Mr. Ghee told me a man had offered him $1,500, and if Mr. Alloway would give $1,600 he might get his vote; these things I don't like to tell; I was pledged not to tell, and would not tell them now if I was not forced to; I was not sent to buy any vote for any one, but went to electioneer for Mr. Alloway; Mr. Alloway did not send me; I gave the pledge to Mr. Ghee in his house; I was not authorized by any one to make any offer for the place; I went to prefer charges against Col. Merriwether; Mr. Alloway had not offered or authorized me to offer any money for the place; Mr. Ghee asked me what it was to me who was Warden; I told him I wanted a situation; he asked me if I wanted to be Deputy Warden; I told him I wanted to be Hospital Steward; Mr. Ghee promised me that no matter who was Warden I should have my old place again; when I came back Mr. Alloway declined the place; I urged him to give the $1,600 for it; I have not had any conversation with Mr. Ghee since that about the Wardenship, and I don't know whether the person who offered the $1,500 got the place or not; Ghee said Meredith was the man through whom the proposition came to him, and that Meredith had been to see the man a few days before I was there; it was then the last Sunday before

the Board met to try Merriwether on the charges; I saw Mr. Meredith a little tight once when he was at the Prison; Mr. Meredith once visited the female department about nine o'clock at night; he went to call on the Matron, who had a room in the female department; I know he called on the Matron; I did not go with him; I rapped at the door and the Matron came to the head of the stairs, and Mr. Meredith went up; the doors were open that night; sometimes the doors of that department were open until ten o'clock, when she was out; the general reputation of the Matron is good; it is a general thing, I believe, for the Directors to pay their respects to the Matron; I don't know of any of the Directors ever having anything to do with the female convicts; don't remember of Mr. Ghee ever visiting the Prison except at the regular meetings of the Board: at one time there was much talk of the guards having connection with the female convicts; I do not know much about it; some of the female prisoners have contracted venerial diseases after they came to Prison, at least they were there sometime before they needed medicine, Meredith and Ghee lived a long way off, and I don't know of either of them coming between the regular meetings of the Board; Ferrier came pretty often.

Ques. Did you tell Merriwether that he had to pay too much to the Directors, and proposed that the others—you among them—should pay a portion of it at a time when he was getting money for Ghee from you?

Ans. We told him at one time that if his expenses were too heavy, we would help him out. I don't remember of his ever getting money for Ghee.

Ques. Did you file the charges against Merriweather, and do you know them to be true?

The following charges are preferred against James B. Merriwether, Warden Indiana State Prison, South:

Charge 1. Drunkenness during business hours, and causing whisky to be drank inside the prison walls, which is a violation of prison rules.

Charge 2. The inhuman treatment of Pleasant Hill, a convict in the Indiana State Prison South, on November 2, 1868, by order-

ing him fifty stripes with the cats, for the small offense of stealing four or five biscuit and a small piece of meat from the Warden's house, compelling Hill to tell three or four different stories about it; he, said Merriwether being intoxicated at the time the punishment was ordered; giving Hill fifty-one stripes, and only entering twenty on the Punishment Journal.

Charge 3. The inhuman treatment of James Hudson, a convict in said prison, on the 31st day of October, 1868, by ordering him fifteen stripes. The thirteenth stripe Hudson complained of being sick, the fourteenth stripe, fainted, and was struck the fifteenth while lying on the floor unconscious; he, James B. Merriwether, being intoxicated at the time said punishment was inflicted, and not entering it on the Punishment Journal.

Charge 4. The inhuman treatment of William Randal, a convict in said prison, in the latter part of 1867, for nothing, by inflicting on him a severe punishment; he, James B. Merriwether being intoxicated at the time said punishment was inflicted, and not entering it on the Punishment Journal.

Charge 5. The inhuman and brutal treatment of John Williamson, *alias* John Campbell, a convict in said prison, on or about the 22d day of October, 1867, by inflicting on him an outrageous whipping, for nothing whatever; he, Williamson, having to be helped to the hospital from the cell-house, and died the same day he was booked in hospital by the physician; he, James Merriwether, being intoxicated at the time the punishment was inflicted, and not entering it on the Punishment Journal, showing the great injustice done the prisoner, and gross neglect of duty of the Warden.

Charge 6. That he, James B. Merriwether, ordered J. K. Faulconer to go into the female department, and bring convict women down in the prison yard at night.

Charge 7. That he, James B. Merriwether, has ordered other officers of the prison to go in the female department, and bring out female convicts for him.

Charge 8. By requiring guards to pay him sums of money for their situations.

Charge 9. That he, James B. Merriwether, has been so drunk inside the prison walls, during business hours, that when a guard brought a convict up before him, to report for violation of prison rules, that he was incapable of attending to his business, as the law requires.

JOSEPH W. VANNOY.

Ans. I filed them, and know them to be true.

Ques. State the circumstances of the whipping and death of Campbell.

Ans. I don't think any person knows the number of lashes he received. He worked in cell-house, carrying water and other things. The morning after the whipping, I saw him; he was very much hurt, and said he wished he had died when he was young; said he thought he would die. He was helped to the hospital by a convict, and died the next day. Merriwether whipped him some, and Faulkner whipped him some. His back was badly cut up. Merriwether had been drinking, and thought Campbell had whisky, and whipped him to make him tell when he got it. I don't think he had anything like erysipelas. The punishment was not entered upon the record. I think if he had not received such a whipping, he would not have died at the time. He died October 24, 1867. It was talked about at the time as a severe whipping. Merriwether did not often do the whipping, he ordered it done. I did not report the whipping to the Directors. I never knew any one connected with the prison to report to the Directors; they believed it equivalent to having their "heads cut off," to report anything of that sort, after McKenney left.

Ques. Are you acquainted with Merriwether's general moral character, and his reputation for truth and veracity?

Ans. When he is drinking, no one can believe him; his general reputation is bad. When he is drinking, the truth is not in him; when he is sober, I would believe him under oath.

I don't think it was the fault of the Directors that they did not know of Campbell's whipping. No record was made of it, and they could have no knowledge of it. Women are punished sometimes by dungeons, sometimes by the cat; sometimes they are

whipped on the bare back, and sometimes over the dress. When on the bare back, the dress is taken down to the hips. I don't know of extreme or unusual punishment having been inflicted in the female department.

WM. S. FERRIER.

I never had any knowledge of any money being demanded by, or paid to the Directors by the Warden, or heard of it, until these charges were filed by Merrriwether. I never, to my knowledge, saw Mr. Meredith or Mr. Ghee intoxicated while here. If they were so, it was after business hours, when I was not with them. I would not think either of them are drinking men. Had been a Director four years on January 25, 1869, and in June following my election, Meriwether was elected. I do not know of any man now connected with the prison having paid money (to get position in the prison) to any Director or other officer now holding office.

Ques. Are you acquainted with Colonel Merriwether's moral character, and if so, is it good or bad?

Ans. I am. His reputation is bad.

Ques. Is his reputation for veracity good or bad?

Ans. It is bad.

Ques. Would you believe him when under oath?

Ans. That is a hard question to answer. I would not say that I could not believe him. I want to say that I have no recollection of his interposing any objections to our receiving the bids of Hall, Sample & Co., on the ground that more could be gotten from them by another advertisement, if there were competitors, or upon any other grounds.

Further: since I have been a Director, I have not known of the Board doing anything in that time for the benefit of the contractors, to the detriment of the State, to the amount of one cent, and I don't think such a thing could have been done without my knowledge; and I don't think I have missed more than two meetings, one of which was the meeting which made the order for $4,000, in favor of Hall, Miller & B. The other meeting was when I was elected President of the Board. If Mr. Ghee or Mr. Mere-

dith received any money from contractors, it was to pay them for doing their duty; there was no other excuse. I mean by this that neither of them done anything for the contractors which they were not bound to do by law, and which they could furnish no excuse for not doing, We never divided a vote except in the election of officers. Had I been present when the $4,000 was made, I would have voted for it, as it was just and right. All the contracts were let to the highest and best bidder, and, therefore, if contractors paid the other Directors anything, it was for doing what, as Directors, they were bound to do. I never received anything.

Merriwether took to drinking soon after he was elected Warden. Had I known he was a drunkard I would not have voted for him. He was highly recommended to me. I tried my best to reform him, got his friends to talk to him, and appealed to him myself. He did reform for several months, but took to drinking again. At one time the Clerks and Deputy Warden threatened to quit. I asked them not to leave me with a drunken Warden on my hands. Finally they preferred charges against him. He asked for thirty day's time, which was granted him. Before that time expired he had discharged the Clerks and Deputy Warden, and put on as Deputy a man named Falconer, a creature of his own. and they defied me as to the charges. I took legal advice on the evidence I could produce, and was advised that it was not sufficient to remove him. Since then I have heard of his bad conduct, but could get no information from his subordinate officers, because they knew if they reported him they would lose their places. Finally Vannoy filed his charges and Merriwether resigned. I was disposed to bear with Merriwether so long as he promised reformation, and did all I could to get him to do better. So far from taking this as a kindness he made it a personal matter between us.

Recalled by Defense. We first, as a Board, decided the question as to the removal of Col. Merriwether, I think there was nothing said as to who should succeed him until he resigned. I think Mr. Ghee moved that we go into an election of Warden, when Mr. Meredith nominated Colonel Shuler, and stated in his behalf that he came to him strongly recommended by Governor Morton; that he had been a good soldier, and was a trusted friend of Governor Morton's. In addition to that recommendation he referred us to Governor Baker. My recollection is that Mr. Meredith stated that Colonel Shuler was a poor man, and had been bad

ly wounded in the service. I then nominated Merit Alloway of this county. I urged that I believed Mr. Alloway to be a competent man, and in every way qualified, and that I believed him to be the choice of the leading republicans of this part of the State; that four years ago he had been designated by leading Republicans of the Loyal League, and leading Republicans of other Leagues; that (he) would have been selected then had he not declined the office. Mr. Ghee said he hardly knew what to do, that he did not know either of the men personally; he appeared to me to be somewhat excited about the matter, walked the floor backwards and forwards, but within a very few minutes said he would vote for Colonel Schuler. He said he had no candidate of his own.

By the Committee. When Meredith and Ghee were elected and qualified as Directors, I was at Indianapolis fighting the combinations that were formed to destroy the contract system. Meredith and Ghee came to the Prison and organized the Board by electing me President. Immediately on my return to the Prison, on my first visit, I learned that Merriwether had boasted that "Ferrier might go to hell for him, that he was independent of him; that he now had two Directors in his interest." Captain A. W. Hall was the first man who informed me of what Merriwether had said. I then then said I did not believe it, and at time I did not. I concluded in my own mind, and so expressed myself, that I would wait before making any investigation in the matter until the new Directors had had an opportunity of forming a just estimate of the habits and character of Merriwether from their own personal observation. I said nothing to these Directors on that subject, but determined to bring the whole matter to a focus as soon as practicable, and to this end prior to a meeting of the Board of Directors, which was in the latter part of May, 1867, I wrote the following letter to Governor Baker.

INDIANA STATE PRISON, SOUTH,
Jeffersonville, Ind., May 29, 1867.

GOVERNOR BAKER:

Dear Sir:—If I am not mistaken the last session of the Legislature passed an act authorizing you to appoint a committee to examine into the affairs of the State Prisons and Benevolent Institutions, whenever it should appear necessary to make investigations into the affairs of said Institutions. You will, therefore, pardon

me for suggesting to you that I deem it *very necessary* that a *thorough investigation* into the affairs of the Indiana State Prison South should be made *immediately*. It should embrace, in its scope, the official acts of the Directors, Warden, and all of the officials connected with the Prison for two years past. As a member of the Board of Directors, I especially ask an investigation into my official conduct, believing that existing circumstances demand such an investigation. I ask this in justice to myself, and because I think the interests of the State and the Institution requires immediate action in the premises. If you so desire, I will give you my reasons for the above request.

Yours. very respectfully,

(Signed:) WM. S. FERRIER,

Prest. Board Directors State Prison South.

As soon as the Board met I stated to them that I had heard, and believed, that an attempt on the part of the Warden had been made to prejudice them against me; that Merriwether had made a personal assault against me; of my efforts to discharge my sworn duty as an officer, and I referred the Board to a record of investigations had before they came in, in charges against Merriwether for drunkenness. I stated to them that the interests of the State and the Prison demanded the co-operation of the Board.

L. S. HALL.

Meredith wanted to go home at one time, and had not a cent of money, and called upon me for a loan of enough to take him. I asked him how much he wanted, and when he informed me went to the cash drawer and gave it to him, just as I would have done for any one else—that's the whole of it. Ten or fifteen dollars was the amount. I don't remember whether it has been paid or not.

Mr. Ghee came to me not a great while ago, and said he was "devilish short," and wanted to borrow some money. I told him that I had no money to loan him, and turned and left him at once.

Cross Examined.—The Board of Directors have never approached me for money or favors, nor ever granted me favors to the detriment of the State or any other contractor, to my knowledge. This Board has dealt with me closer than any other one I have ever had business with, and I have been a contractor for thirty years. Never told Merriwether that we had given $500; never talked to him a

minute on the subject of the price of convict labor. Am acquainted with his general reputation for truth and veracity; it's pretty hard about the Prison; do not know how it is away from there.

A. W. HALL.

Am a contractor at the Prison; have been since 1861; was here permanently till 1864. Mr. Meredith nor Mr. Ghee never approached me, to my recollection, for money, in consideration of favors they might render me; never demanded or requested any money from me. I can't recollect exactly the time Mr. Merriwether came to me and said Mr. Meredith was sick, and wanted $500, as his (Meredith's) property was under execution. We went to the Bank and drew $500 by draft, and I presume the money was sent to Meredith. Nothing was ever said to me by Meredith about it, nor did I ever mention the subject to him. I paid one-half of the amount of the draft; the money came out of my own private funds and not from the firm. I have no acknowledgment for the money, not even the scratch of a pen to show. Of course I expect interest and principal. Am not certain that I made a memorandum of the $250; my wife keeps the accounts, and if any account was kept of it, it will appear on the memorandum book. My recollection of dates is not good. I have no lien upon Meredith; the interest and principal is left with him to pay as he chooses; have seen nothing in Meredith to impair my confidence in him. Am not in the habit of loaning money; did not loan the money as a business transaction; sympathy is not the great inducement which I had to loan the money. In a business transaction I would not allow my friendship for a man to induce me to embarrass myself by lending him money.

I met Mr. Meredith here frequently, and was always free and sociable, so that our acquaintance began on my part to be friendly. All the Directors and Warden were at all times willing to grant me favors I might ask of them; they never said "no." I never made any demands or requests but what were reasonable. We never presented a request but what was ultimately granted. I never expected to get a cent of the money only from Mr. Meredith. The relations between Mr. Meredith and myself, and the kindness shown me by him as a Director, previous to this time, were not sufficient to justify me in granting him such a favor without reasonable expectation of a return of the money. I was under no obliga-

tions of any character whatever to Mr. Meredith. Nothing was said about the return of the money at the time it was procured, as I did not expect Col. Merriwether to repay it to me.

Cross Examined.—Did not see a letter from Meredith to Merriwether.

Direct.—I authorized Merriwether to pay Ghee $250 for me. Mr. Merriwether never paid me. I kept no account of the money. The loan was made to accommodate Colonel Merriwether, and have had no conversation with him on the subject since the transaction. I can make him pay it. The loan was made at his request, and not at Mr. Meredith's.

By Defense.—Colonel Merriwether's character is generally pretty bad, but some will believe him—those who do not know much about him. His character is good, bad and indifferent. I never saw either of the Directors under the influence of liquor; never was with them after night.

Direct.—I did authorize Colonel Merriwether to pay $250 to Ghee for me, which I repaid to him a few days after. Have never spoken to Merriwether about it, although I expected him to return it to me, and I expect him to do so.

DR. L. W. BECKWITH.

Am Prison Physician; have been for the past three years. Know nothing of the whipping of Campbell. He was an old man. I know of no cruelty to convicts. Campbell was in the hospital two days, doing some little things about the cell-house, until within a short time of his death. Do not remember his disease. His death was unexpected, but not a surprise. He ought not to have been removed from the hospital without my consent. If he was taken out, I never knew of it, and never heard of it until the charges were preferred against Merriwether. Colonel Merriwether was kind and humane, especially to the sick, whom he often visited and waited upon.

The Warden makes all purchases of medicines. The Steward makes the bills. What I order is generally procured.

JOHN THOMAS MATTHEWS (CONVICT).

I did employ Mr. Meredith to act as my attorney. It was in 1867. My agent, William Clayton, came here from Pittsburgh,

and I authorized him to secure some good man to influence Governor Baker to commute my sentence. My agent informed me that he had secured Meredith, and I sanctioned the selection. I was to give Mr. Meredith $2,000, provided he procured my pardon. I gave him $90 at first, of my own free will, to pay him for his trouble in getting up the papers. I never paid him any more, of my own free will. I loaned him $450—$300 the first time and $150 the last time. The $2,000 was to be paid on condition that he succeeded. The $300 was loaned him to go to Ohio, to get up statements and evidence as to my past conduct, and was to be repaid by him if he failed to secure my pardon. That was the terms of our contract, which was in writing.

(Witness here produced a note for $450, at 10 per cent. interest, payable one day after date, and signed by Meredith).

Mr. Meredith is still in my employ. I think he went to Ohio, in person, in my behalf.

I was sentenced for manslaughter; am in poor health. Colonel Merriwether told me he thought me innocent. He tried to get money out of me through Faulkner, who came after it. The Colonel never spoke to me about it himself. I wanted Mr. Meredith to go to Ohio, to get the evidence that I was not a "bounty jumper."

R. J. FORSYTH.

I am Prison Clerk; have been here since October, 1866. Think I saw Meredith and Ghee once when under the influence of liquor; in the afternoon of the day they were about the office. I remember Merriwether and wife being here, but cannot state positively whether that was the day or not. Money was placed in the safe for Matthews. Merriwether got the money, he said, for Meredith.

Cross-examined.—Mr. Ferrier was not present when these directors were drinking; was not certain that Ghee had drank anything, but he acknowledged afterward that he had been imbibing, that he was sorry, and would not be caught so again. Do not think they were incapacited for business.

Direct.—Do not know of money having been paid to Directors by Merriwether or contractors.

JOSEPH K. FALCONER.

I have been connected with the Prison nearly all time since Merriwether has been here, first as Guard and then as Deputy Warden.

I succeeded McKinney. Am not connected with it now. I frequently heard Merriwether say he was to pay money to Meredith and Ghee. I know that a Guard named Van Pelt, and my son, who took Van Pelt's place after he was discharged, each paid $10 per month out of their wages to Colonel Merriwether, who stated that it was paid to Meredith and Ghee. I never saw. Merriwether pay Meredith or Ghee any money; I never saw any other money paid. I saw Ghee under the influence of liquor once in the day time. I saw Meredith so two or three times; only once in the day time, I think. It was mostly at night. Once he was very much so at night at the Prison. I think Shadburn, Vannoy and Merriwether were present. Merriwether may have been under the influence of liquor also. I was with them; don't think I was drunk, may have been taking a little. I do sometimes. There was generally a good supply of whisky about the Prison, in the Doctor's shop. I saw them drinking that evening in the Doctor's office. Meredith was a little noisy, not disagreeably so; made a little speech, and got off a little wit, as men do when on a spree. One evening Mr. Meredith and Mr. Vannoy were together, both drinking a little. I started to go through the iron door, when Meredith and Vannoy came out of the wooden door; the wooden door leads to the entrance of the cell-room of the female department. I can't say that they had been in the female department. This was about nine o'clock at night, perhaps a little after. I am satisfied they were drinking a little, but were not very much intoxicated. I never knew the Directors to visit the female department at night. I suppose they had the right. I think Mrs. Berry was Matron at the time of Meredith's visit. I do not know of any money having been used to effect a change in Wardens.

Cross Examined.—If Meredith and Vannoy had been to visit the Matron, they would have most likely come out of the door spoken of.

Direct.—The present Warden or Directors discharged me; Shuler says the Directors discharged me; he gave me no reason for my discharge other than that the Directors ordered him to do it.

Cross Examined.—Mrs. Berry, I think, is a woman of umblemished character; that is my opinion of her.

Direct.—I think good guards could be got at $60 per month, at this time.

JOHN M. GLASS—BY DEFENSE.

Am one of the Prison guards; have been here some two years; know Meredith and Ghee when I see them; have seen them at the Prison; have seen them under the influence of liquor; don't recollect the date, it was in the afternoon; they were in the office in the Hospital, with the Warden; considered all three of them intoxicated; they were not boisterous; the Warden and Meredith were having some conversation in reference to a sewer; never saw them under the influence of liquor on any other occasion; have had intimations since my former evidence, that I would be discharged in consequence of it; received this intimation from Mr. Sage and Mr. Forsyth.

Cross Examined.—Am a son-in-law of W. L. Merriwether; my name was used as a candidate for Deputy Warden; do not know that I was disappointed because I did not get it.

[Witness here declined to answer the question as to whether or not he had ever had intercourse with female convicts, stating that the question was unfair; that he had never been accused of it, and therefore would not answer.]

The Directors did not do what Mr. Merriwether wanted them to.

FEBRUARY 22, 1869.

WILLIAM H. SAGE SWORN.

I have charge of the carriage and wood work; represent John L. Hall & A. W. Hall, of the firm of Hall, Moore & Burkhardt; am acquainted with Col. Merriwether; his character for truth and veracity is bad at the present time; I am acquainted with F. M. Meredith; never saw him drunk nor under the influence of liquor; have been acquainted with him one year; never saw Ghee under the influence of liquor; never had suspicion of Meredith or Ghee drinking; never heard of them drinking until after Col. Merriwether resigned; never saw either of them after dark; the general impression as to Col. Merriwether's character is bad at present; have heard many so express themselves; could give names, but do not wish to do so; have not heard one hundred—not fifty—have heard twenty; have heard but one speak as to believing him under oath.

H. T. SAGE.

Have been in and about the Prison about five years; have been connected with the contractors and was guarding about three months; never saw either of the Directors under the influence of liquor; never heard any threats that Glass was to be discharged on account of any testimony given at the former investigation by the House Committee; have never known of any money having been given by or demanded of contractors to influence the action of Directors.

Cross Examined.—Have never heard of Directors having been drunk till since these investigations commenced; Works came to me and said that he had testified that the Directors were drunk, and said to me, "you know, too, that they were drunk;" I replied that I knew no such thing.

H. A. WHITLICK.

Live in Jeffersonville. I am employed by Hall, Moore & Burkhardt in one of their shops in the prison, and have been here four years. Am acquainted with Col. Merriwether. His general reputation for truth and veracity is bad.

By Committee. I don't know of any money ever having been paid by any of the contractors to the Directors. Col. Merriwether once told me that the Directors, Meredith and Ghee, were good men, such as the contractors could not buy, that they were in his interest. I never saw either of these men drunk, and I saw them every time they were here. I was here when Hall, Moore & Miller made the five years contract, and also when J. S. Hall & Co. made their contract. I never heard of any bonus having been paid for contracts. Heard in the last few days that Col. Merriwether and also Col. Shuler had paid to get their offices. Never heard of any of the guards paying. I heard that Col. Merriwether and his Deputy had paid for their positions. I have charge of the machine shop. Merriwether once told me that Ferrier had borrowed money from Dr. Moore and J. S. Hall. I understood Col. Merriwether to mean that the money was never to be repaid. Hall and Moore are both contractors.

WM. GORHAM.

Reside in Jeffersonville. Have been here ten years. Was connected with the prison for nine years and eight months. Was discharged by Col. Merriwether through Mr. Forsyth, Clerk, on the 23d of October last. I was told by Falconer, the Deputy Warden, that I was discharged on account of politics. Col. Merriwether's reputation for truth and veracity is bad. I was told that I was discharged because I voted the Democratic ticket. Have heard Merriwether say he would not discharge any man for voting.

By Committee.—I never knew of any one paying money to get or retain a position about the prison. Have heard that Merriwether paid to get his office, but never heard that any one paid to get him out. Have not spoken to him since I was discharged; he has not given me a chance. I was guard on top of the buildings, on night duty. Did not often see the Directors. I never saw Meredith or Ghee under the influence liquor.

HENRY LAWRENCE.

Have lived in Jeffersonville for five years. Am acquainted with Col. Merriwether's character for truth and veracity; it is very bad. Am extensively acquainted in Jeffersonville. Am doing nothing now. Run several teams in town. Was guard at the prison, but was discharged by Merriwether after the election. His deputy told me to stay here and I would get my place again, but I did not get it. Am now on speaking terms with Merriwether. Was guard in hall part of the time, and part of the time in the cell-room. Have seen persons on a spree at the prison, but never one of the Directors. Never saw them when they looked like they had been on a spree.

D. M. ALLEN.

Live in Jeffersonville. Am foreman for Hall, Moore & Burkhardt. Have lived here four years. Am acquainted with the character of Merriwether for truth and veracity; it is bad. Never had any difficulty with Merriwether, and am on good terms with him. Generally see the Directors when they are here. Have seen parties take their tea here; never saw the Directors do so. I never knew or heard of any of the Directors borrowing money from contractors.

HENRY FRENCH SWORN.

I know Col. Merriwether; have known him for several years; know nothing against his character for truth and veracity; have never heard the matter discussed. Am acquainted with his general character; it is good. Have never heard anything said against his character. Have heard his moral character discussed. Am speaking on my own knowledge. Never heard his general character discussed, nor called in question. Never heard his general character for truth and veracity discussed nor called in question. Never heard his character for sobriety discussed till about the time he resigned. Am a Justice of the Peace and Collector of Internal Revenue. Have been Justice 10 years. Lived here since 1802.

JOHN T. REID, SWORN.

I am acquainted with Col. Merriwether; his general character for truth and veracity in this community, outside of political matters, is good. I am his brother-in-law. Have known him for a long time; have never known his veracity impugned in town. Am a practicing attorney; have never heard his character for truth and veracity discussed. Was Prison Director for four years. The Prison contractors were Hall, Moore and Miller. Never knew a consideration offered or given, to secure a contract or position. No contractor ever approached me to secure any position. When contracts are let to the highest bidder, the Directors cannot favor contractors. I am acquainted with Mr. Hall. Can only remove Warden on cause.

WILLIAM JONES SWORN.

I am in the coal business. Came here in 1863. I am acquainted with Col. Merriwether. When sober, his general reputatation for truth and veracity is good. Reputation is good when sober.

COL. MERRIWETHER RECALLED.

I knew of Meredith's attempt to get a convict by the name of Matthews pardoned; know of his receiving, cannot state the amount. It was paid to him at different times. Matthews had a package of money that he had received from the estate of his

mother. That was my understanding. It was placed in the safe, with his name on the package, which he drew from the safe, as he desired to be paid out at his request, and noted on the envelope by the Clerk. At his request, I paid money several times to Mr. Meredith, amounting in the aggregate, perhaps, to four hundred dollars or more. The largest amount, in the neighborhood of three hundred dollars, was paid to him for going to Ohio to procure the statement of officers of a regiment that Matthews had served in. The officers were to certify as to his character before coming to Indiana, also as to his character as a soldier in the army. There may have been more than officers. He was reported to have been a deserter. These certificates were to disprove these reports. Fifty dollars was paid at one time. I reported the amount to the Clerk that I paid, which I think he placed on the envelope. The envelope may show. That's my recollection. The envelope may show the amounts exactly. Matthews was not pardoned at that time. The book of the Prison will show. That is all the money I remember any convict paying Mr. Meredith. Mr. Meredith claimed to have been to great expense in his trip to Ohio, and in two or three trips to Indianapolis. He may have gone to Indianapolis more than the times indicated.

Cross Examined.—Matthews is in the Prison for murder or manslaughter; his health was bad; is bad yet. Is a good convict. At Meredith's request, I made a statement of his condition. I thought he ought to be pardoned. Vannoy was charged with having bad sexual intercourse with female convicts; was charged by one of the convicts that he had got her in the family way. I have no doubt but what he was arrested on that charge—an attorney and Justice of the Peace having previously been here to take the affidavit of the convict. Before the investigation I believed that Vannoy had had such intercourse.

Direct.—I know Whittick; he is foreman in the machine shop of Hall, Moore & Burkhardt. I know of his interesting himself in trying to procure the pardon of Poughbum, a convict here for life, for murder. He requested me to intercede with the Governor to procure his pardon. I did not accede to his request. I have heard that he has since been pardoned, and that the Physician gave a certificate of disability.

CHAPLAIN J. W. SULLIVAN, FOR DEFENSE.

By Defense.—Am Chaplain or Moral Instructor of the State Prison South. Have held the position for the past three years, and three years previous, with two years intervening.

By the Committee.—Have known Mr. Merriwether at the Prison for three years. Have known a number about the Prison who have no confidence in him as a man of truth. Do not know what his general reputation is.

T. J. DOWNS.

Am in the Life Insurance business; have resided here twenty odd years; am acquainted with Col. Merriwether; his reputation for truth and veracity is good; he drinks too much to have a good moral character.

B. C. PYLE.

Have resided here sixty-three years; know Merriwether; his reputation for truth and veracity is good, so far as I know; have heard people say he would tell stories about his exploits. Do not remember to have heard any one say anything in favor of his reputation for truth and veracity, but have heard it said that he is an honorable man.

R. S. HASKELL.

Am selling goods; came here in the summer of 1832; have known Col. Merriwether since his marriage, some ten or twelve years; his character for truth and veracity is good, so far as I know; never heard any one say anything against his character for truth and veracity.

DR. DAVID MC CLURE.

Am a physician; have resided here five years; have known Merriwether for fifteen years. I think I am acquainted with his general reputation for truth and veracity; it is good. Do not think I ever heard it questioned. Never heard any one say they would not believe him when under oath. At this time, aside from drinking, his moral character is good.

J. H. MC CAMPBELL.

Am Treasurer of the Jeffersonville, Madison and Indianapolis Railroad. Have resided here thirty years. Know Col. Merriwether; have known him more than ten years; am acquainted with his general reputation for truth and veracity. Never heard any one say anything for or against it. Have heard his moral character spoken of in regard to the Prison. His reputation in town is good; at the Prison it has been bad, as heard from persons connected with the Prison. These rumors do not materially affect his character.

ELI MC CAULY.

Have resided in Jeffersonville forseventeen years. Have known Col. Merriwether since a short time after coming here. Am acquainted with his general reputation for truth and veracity, which is good in this city; never heard it questioned by any one. He has lived at the Prison for the past three years. Do not specially know what his character has been while there. He is well known in Clark county. Am not engaged in any special business at present. Have been in the coal trade. Was clerk of the county from 1842 to 1852; recently clerk of the city.

JAMES L. BRADLEY.

Reside in Johnson county; am here nearly every week on business; am in the banking business and woolen mills; know Col. Shuler; have seen him at Indianapolis, and also in his regiment; I know of no combination here to secure the position of Warden in the Prison, nor of any combination to remove Col. Merriwether. The first I knew of the investigation and Col. Shuler's appointment, was after Shuler was in office. Did not know of any dissatisfaction with Merriwether, until I heard of his resignation. His general reputation is that he tells "big stories," about half on each side.

J. N. S. MATLOCK.

Don't know of any combination having been made to remove Col. Merriwether, nor of any attempt to secure such removal. Do not know of any influence being brought to bear upon the Directors

to secure the appointment of Col. Shuler. Think it was last June when I met Meredith at Terre Haute; we walked out on the pavement in front of the Terre Haute House, when I said in a joking way, "when will the present Warden's term expire?" I then suggested Col. Shuler, who I said was a friend of mine and a black republican, and I wanted him to speak to Mr. Ghee about it. I never met Mr. Meredith but the one time that I remember of now. It was certainly the only time that I ever spoke to him of the appointment of Col. Shuler as Warden.

I never spoke to Ghee, and never interested myself with others about it. Do not know of any one else ever having spoken to Mr. Meredith or Mr. Ghee about it. When Mr. Meredith came down here on the first day of January, Col. Shuler, Meredith, Ghee and Ferrier were at my house; I told Shuler to bring them. Mr. Meredith was not at my house on the 23d of December.

Cross Examined.—Am not on good terms with Col. Merriwether, and therefore decline to answer as to his character, Am a woolen manufacturer.

LAWRENCE S. SHULER.

I never saw Ghee until I was appointed Warden; I became acquainted with Meredith, I think, in November or December last; I did not know either of them one year ago last April, and had no idea of being an applicant for the office; I intended to apply for the place in June next, when Merriwether's term expired; neither myself or friends ever made any proposition, with my knowledge, to either Meredith or Ghee; I never, directly or indirectly, promised to pay one single dollar to any of the Directors to induce them to vote for me, nor did any of my friends, to my knowledge; I was perfectly surprised when notified of my election; I did not know that there was to be an election until June next; I think Vannoy has ill feeling against me because I will not appoint him Hospital Steward; I removed Falconer, late Deputy Warden, of my own free will and accord, because he, in connection with others, was guilty of card playing and whisky drinking, and prostituting the female convicts, and were stool pigeons of Merriwether's; I had the reports of the above character from the best men connected with the Prison; I have paid no money to any of the Directors; have loaned $25 to Ferrier, have dunned him for it, and consider it a *bona fide* loan;

the general character of Merriwether is that of a liar; I never saw either Meredith or Ghee under the influence of liquor; came here January 1, 1869; outside of Col. Merriwether and his friends, have heard that the Directors are sober men; Mr. Ferrier recommended Vannoy to me for reappointment; I did not reappoint him because I had heard he was guilty of whisky drinking and prostituting the female convicts.

WILLIAM HOWARD.

Have lived in Jeffersonville since 1853; am now Deputy Warden of the State Prison; am acquainted with the general character of Col. Merriwether for truth and veracity, it is rather bad; have been connected with the Prison since 1865; I never was taxed on my wages to retain my position; have heard of such things being done; the former Deputy Warden, Falconer, told me that he had to pay; I have been the Deputy Warden since January 1, 1869; was guard before that time; know of no officer except the Deputy Warden ever having paid to retain place; have heard that Merriwether paid a Director to resign; don't know that he paid the present Directors anything; have seen Meredith and Ghee one night at the Prison; never saw them on a spree; have heard rumors of such sprees since Merriwether resigned; saw them nearly every time they were here, since they were elected, in the day.

TESTIMONY OF SAMUEL PATTERSON, TAK N AT JEFFERSONVILLE.

Have resided in Jeffersonville since 1836; do not know of money having been used by any one for the purpose of influencing the Prison Directors; do not know of any combination of citizens of Jeffersonville, or any other place, to effect the removal of Col. Merriwether; do not know of any combination for the purpose of procuring the appointment of Col. Shuler; Mr. Matlock told me that Col. Shuler would be a candidate when Merriwether's time expired; this is all I ever heard about it; can't name the time when Mr. Matlock told me.

Cross Examined.—I suppose I am acquainted with the reputation of Col. Merriwether for truth and veracity; it is bad.

Questions Direct.—My personal relations have not been very friendly with him; have not spoken to him for two years; do not

think I have heard any man speak favorably of his character for truth and veracity; I could not believe him under oath when he is interested; my opinion is based partly on my own knowledge, and partly on what I have heard others say; at present I cannot name any person I have heard discuss his character for truth and veracity.

SENATOR HOWK.

I think I am acquainted with the general character of Col. Merriwether for truth and veracity; it is good.

M. P. GHEE,

Being duly sworn, deposes as follows: In winter of 1867, soon after my election as Director of Southern Prison, Meredith and myself were at the Prison, and organized the Board of Directors by electing Ferrier as President. This is the time referred to by Merriwether in his evidence, which I have read. I did not say to Merriwether, on that occasion, that I intended to make money out of the Warden and contractors, nor anything of the sort; nor did I so tell him at any time. I never contended that the Directors could remove the Warden, except for official bad conduct, and Meriwether so understood the matter. Indeed he told me, on my first visit to the prison, that Ferrier had been anxious to get him out, and had failed because he could prove nothing against him. I never demanded nor received a cent to keep Merriwether, or any other officer, in his position. On two or three occasions I have borrowed money of Merriwether, which I always repaid with interest, except a loan about the fourth of last July, which occurred in this way: At our meeting in May, or first of June, I told Merriwether I was trying to compromise my old debts, and asked him to loan me $250 for that purpose, telling him, however, I could not repay it except by saving it out of my salary as Director, as it took all my other sources of income to live on, and that it might be six, or even nine months, before I could spare it. He said he had not the money to spare at that time, but would let me have it at our next meeting, which was to be August 13, 1868. After going home, I had an offer of compromise from a creditor, which was so favorable, that I wrote the letter of June 16, 1868, read in evidence, as my creditor made his offer conditional that the money was to be paid by (the) 4th of July. Merriwether sent me the money about

the time I asked it, and I acknowledged the receipt by letter. Nothing more was said about this money until Vannoy filed his charges against Merriwether. He then tried to bribe me to try the case without swearing the witnesses—offered me $500, which I refused, and I never told him to get Ferrier's vote. I declined peremptorily when the offer was made. After Merriwether resigned, and a new Warden was elected, I told Merriwether I was not ready to pay the $250, but as he was about to leave the prison, I would give him my note. He then told me (and this was my first knowledge on the subject) that it had been inconvenient for him to be out of the use of the money so long as I wanted this loan, and that he had induced Captain A. W. Hall to carry this loan, by his agreeing to be my security, and that the money was really to Hall, and for me to make such arrangements with Hall as I could. I never had heard before that Hall had anything to do with the matter. I should never have applied to A. W. Hall for the loan of money, for I conceived that he did not like me very well, and his father, J. S. Hall, had refused to loan me money once when I needed it badly. Merriwether and A. W. Hall were at that time very intimate, and he certainly must have furnished the money to Merriwether and not to me. In fact Merriwether told me that he had told Hall that he (Merriwether) had promised me the money, and that it was inconvenient for him to lie out of the use of it as long as I wanted it, and that Hall agreed to carry the loan if Merriwether would be my surety. Since learning these facts, I have had no opportunity to speak to Hall about it, as I left for home very soon, and the only time I have been at the prison since, I was taken very sick and could do no business. I owe this money, according to Merriwether's account, to A. W. Hall, and expect to pay it, and these are the only monetary transactions I have had with either Hall or Merriwether. I never received a dollar from Shuler, nor any one, for my vote for him as Warden. We went into an election of Warden immediately after the vacancy occurred by Merriwether's resignation. Nothing was said by the Board as to the new Warden, until the old one was out. I had no candidate. Ferrier proposed Alloway, and Meredith, Shuler. Each stated the claims and merits of his candidate. I knew neither of them personally, but had implicit confidence in the statements of my brother Directors, whom I had always found to be upright, truthful men, and was satisfied that either of the candidates would

make a good Warden, and my vote for Shuler was influenced by the statement that Alloway was a rich man and did not need anything, and that Shuler was poor, had been a good soldier, and had been wounded in the service. Meredith, nor no other person, ever offered me $1,500 to vote for Shuler, and I never told Vannoy anything of the kind. When Vannoy came to my house, he presented the charges against Merriwether to me, and we discussed the matter, and he told me all about Merriwether's misconduct in the prison, a great deal of which is not in the charges, and, from his own story, he was as deep in the mud as Merriwether was in the mire. In other words, that Merriwether had trusted him, and Vannoy had covered up his tracks, and keeping the Directors in ignorance of the real state of affairs until Merriwether had discharged him, and that he was then prosecuting for revenge, and not from a sense of duty to the public, and I would have been a "thrice sodden ass" to tell Vannoy that I had sold my vote for $1,500, at the very time he was betraying the confidence Merriwether had placed in him. After we had discussed the charges, Vannoy asked me who we would put in Merriwether's place, and I merely said to him that it would be time enough to think of that when we got Merriwether out, and that is all there was of it. I opposed Ferrier's proposition to reinstate Vannoy as Hospital Steward, and hence his hostility to me. In justice to Ferrier, however, I will add, that when he came to understand Vannoy's part in the matter, he did not press the subject. Vannoy, Faulkner Deputy Warden, and Work and Shadburn, were all in Merriwether's interest, until the rupture between Merriwether and Vannoy, and they held positions that completely covered up all the mismanagement of prison affairs, and when their complicity in Merriwether's bad conduct was discovered, they were discharged. I never knew, as stated by Merriwether, that he was living off the prison stores without accounting for them; and while he had his creatures around him, there was no way the Board could tell anything about it. I never received nor demanded one cent from any contractor, to influence my official conduct, nor was there any reason why any of the contractors should pay or offer me anything, for I did nothing but what my sworn duty required of me, and I never told Merriwether that he ought not to refuse to sign the warrant for $4,000 and prevent us from making something. Merriwether never made any objection to our letting the contracts for

convict labor, nor did he ever intimate, in my presence, that anything more could be got. This idea of his is an after thought, as is his story that I told him that I could make $200 if he would re-appoint Vannoy Hospital Steward. The only time I saw Merriwether after he discharged Vannoy, was when I went there to try him on the charges, and he was in no condition to approach any one then. The question of Vannoy's re-appointment was not spoken of until after Merriwether resigned, and then, as I stated, Ferrier remarked that he had earned his place, by the services he had rendered in exploding the corrupt practices of the Warden and his subordinates. Something has been said in the evidence about my drinking. I never was drunk about the prison at any time. I am sorry that my health is such that I am unable to appear in person before the committee, so that they might interrogate me freely.

F. M. MEREDITH.

I was elected Director of the State Prison South in the winter of 1867. I visited the Prison, in company with Mr. Ghee, soon after my election. At this meeting Mr. Ferrier was not present. We elected him President of the Board. I am a lawyer by profession, and had examined the statute as to the powers and duties of the Directors before I visited the Prison, and knew what patronage we had as Directors, and had no occasion to examine the law at the Prison, nor to be surprised that there were no more officers for us to elect. I never at any time believed nor contended that the Directors could remove the Warden except for good cause, which must either come within our own knowledge, or be proved by competent evidence. I held that a cause sufficient to remove must be in the nature of official misconduct or neglect of duty on the part of the Warden. Col. Merriwether himself so understood the law, and knew very well that such was the opinion of the Directors, and no different construction was ever attempted to be put upon the law by the Directors to my knowledge. I heard no such conversation between Merriwether and Ghee, making money out of the contractors and Warden at the time of our first visit to the Prison, nor at any other time, and no such conversation occurred in my presence. Col. Merriwether never gave me one dollar nor one cent to retain him in office, nor did he offer me anything till he was charged with misconduct by Vannoy, nor did I ever demand a

cent from him to retain him in office. I did not say to him on the occasion of our first visit to the Prison that Col. Shuler would give $2,000 for the position, nor that a man in Indianapolis would give $4,000. Neither did Ghee say so in my presence. I did not know at that time that such a man was in existence as Col. Shuler, and Ghee never saw Shuler until after he was elected Warden in last December. I became intimate with Col. Merriwether soon after my election. He knew that I was in straitened circumstances, and he professed to be my friend. In July, 1867, my property was about to be levied upon, and I was sorely in need of money. I wrote to Col. Merriwether, stating the circumstances, and asked if he could loan me five hundred dollars. After a few days time he complied with my request, and sent me the money by express, but I said nothing to him in that letter about getting money from the Halls, or any contractor, and I did not know till last Friday that A. H. Hall, or any one but Merriwether, had furnished any part of that money. At the time I got this money I expected to repay it out of my salary as Director, and that was one reason for my asking Merriwether for it. I was at that time engaged as editor of the *Terre Haute Express* on a salary. Soon after getting this money the owner of the paper made such arrangements that he did not need my services, and I needed all my salary and more, too, to live on.

Col. Merriwether was informed of this, and I told him I expected to be a candidate for Clerk of our county courts, with a fair prospect of success. This was an office worth from $6,000 to $8,000 per year. The Col. said it made no difference, take my time to repay him, and if I needed more money to make my race he would loan it to me, or as he termed it, help me bridge over the gap. Of course had I been elected Clerk I would have had to resign as Director, and Merriwether knew this fact. I accordingly borrowed of him afterwards on three occasions, to the best of my recollection. Twice I borrowed one hundred dollars, and at one time fifty dollars. These sums I repaid to Col. Merriwether, and paid him interest on each loan. On one of the hundred dollar loans I paid him six dollars, although I had it less than ninety days. The reason of this was, Merriwether told me he had to borrow it for me, and that he paid six dollars for the use of it. I was defeated in the convention for Clerk by one vote, and was unable to repay Merriwether the $500 without creating a new debt, or without borrowing from some

one else. Merriwether knew this, and did not press me for the money. When the charges were filed against him by Vannoy, he offered to give me a receipt against the $500 if we would try the charges without swearing the witnesses. I refused to listen to this proposition, and he got angry, and demanded, after he resigned, that I should pay the money immediately. This was on the 31st day of December last. I told him I could not then, but informed him I would try and pay him a part of it in a few days. But my money matters were so I could not do so. I owe him $500, with interest from July, 1867, and expect to pay him when I can procure the money, and this is the whole story about any monetary transactions between us. In relation to the appointment of Col. Shuler as Warden, I have this to say: The first I ever heard of Colonel Shuler was from John Matlock, Esq., some time last summer. He spoke of Col. Shuler as a soldier, and of his being poor, and recommended him in high terms as a candidate for the Wardenship when Col. Merriwether's time expired. I told him that if Colonel Shuler was what he represented him to be, I would vote for him. Not a word was said about money, nor any other inducement to vote for him. Col. Shuler was afterwards recommended to me, and on inquiry I found he had been raised in Terre Haute, where I reside, and when the vacancy occurred in the Wardenship, I nominated Col. Shuler. Mr. Ferrier nominated Mr. Alloway at the meeting of the Board. Mr. Ghee hesitated some time as to whom he would vote for. Said he knew neither one of them, and finally on my representation that Shuler was poor, and that he had been a good soldier, and that Alloway was a rich man, he decided to vote for Shuler with me. Col. Shuler, at the time of his election, did not know there was a vacancy, for we elected him the same day on which Merriwether resigned. Neither he, nor any one for him, offered to pay me one cent for my vote.

At the time Vannoy says he was at Ghee's house in Vincennes, and that Ghee told him I had offered $1,500 for his vote for Shuler, I did not know that charges had been or would be preferred against Merriwether, nor that there would be a vacancy until Merriwether's time expired in June next. I made no such offer to Ghee, and had no authority from any one to make such an offer. This Vannoy was a tool of Merriwether's; and so long as they agreed the Directors could find out nothing about the misconduct of either of them. They fell out, and each charged the other with all kinds of miscon-

duct, and with prostituting the female convicts. One of the female convicts became pregnant while in Prison, and Merriwether accused Vannoy with being the father of the child, and procured his arrest on a charge of bastardy. Falkner and Shadburne were also Merriwether's creatures, who screened all his conduct, and Col. Shuler very properly discharged them. Vannoy wanted to be reinstated Hospital Steward. Mr. Ferrier was in favor of reinstating him, because he had come out and exposed the whole misconduct of Merriwether, and his men Falkner, Work and Shadburn, and thought he had earned his position by so doing; and further, he did not seem to think that Vannoy was so bad as the others. I was satisfied he was as deep in the matter as any of them, and protested against his being reinstated; hence his hostility to me. Ghee was opposed to his being re-appointed, as I understood. No contractor ever paid me, or offered to pay me, one cent of money, nor promised me anything to influence my official conduct. There was nothing I could do for the contractors which the law did not make it my imperative duty to do. These contractors were the highest bidders for the convict labor, they bidding fifty cents per day, and the next highest bids being but thirty-eight cents. Neither Ghee nor myself could have given any plausible reason for not letting the contracts as we did. Mr. Ferrier agreed with us, and Col. Merriwether never at any time intimated that more could be got for the convict labor from these contractors, nor did he make any suggestions on the subject, nor did he, in any way, make any objections to our letting the contracts to them. The building of the blacksmith shop we regarded as a necessary improvement. Gov. Baker was here and advised that the improvement be made, as I have reason to know. All the Directors agreed to it. There is a mistake in our Report as to the cost of the building being $4,000 more than we paid for it, but it was $1,300 more. The Physician recommended the building of it as necessary to the health of the workmen. I did not say to Col. Merriwether, nor did Ghee in my presence, that he ought not to prevent us making something out of it by refusing to sign the warrant, for we were making nothing out of it. Merriwether wanted to enter his protest on the journal that this money was appropriated for current expenses, and ought not to be applied to enlarging the Prison. These were his only objections. He thought the improvement a good and necessary one, and approved the whole matter, provided

the money could be got from any other source. We told him he could protest as much as he pleased.

On one occasion I visited the Matron, Mrs. Berry. I had never been to her apartments, and asked Vannoy to show me where they were. He did so. It was about eight o'clock in the evening. This was the only visit I ever paid her in the evening, and even then I was not in her presence more than ten minutes. Her daughter, a girl of eight or ten years, was present. I should not have thought it worth while to explain so trivial a circumstance, had not a member of the committee followed up the inquiry on this point to the third witness, after the first one explained it substantially as I have done. I will add that Mrs. Berry's character was above suspicion. I will state that I never was intoxicated during business hours at this Prison since my election; nor was I ever drunk at the Prison, night or day. It would not be proper for me to state my general habits of sobriety, but will leave that matter to the witnesses who know me best. I did not know the manner of Merriwether's getting his provisions from the State until after Shuler came into office; nor do I know what the practice was by former Wardens.

In relation to Matthews, the facts are simply these: His agent talked to me about the case, and I inquired into the particulars; found that he was a good convict; that all the officers, and even some of the guards about the Prison, sympathized with him, and thought he ought to be pardoned, and that his health was such that it was likely Prison life would kill him. The charge was homicide; and it was represented to me that even the Prosecuting Attorney who tried the case entertained doubts of his guilt. I became interested in his case, and promised to do what I could for him before anything was said about pay.

His agent then said that Matthews has money, and if you succeed in getting his pardon, I will make him give you $2000. I replied that I should not charge a cent except for my expenses and time spent in the matter, and that it must be left to Matthews' own free will whether he presented me anything or not, after the work was done. I think it very probable the agent told Matthews he must give me $2000, and this is what Matthews meant by testifying that he sanctioned the contract of his own "free will." I received $90 for expenses, and spent much time in getting up the facts of the case, and was put to more trouble and expense than $90. When the Governor learned that Matthews was a deserter,

it was thought proper on Matthews' statements that he was a good soldier and was honorably discharged, for me to go to Ohio and inquire into the matter. I got the money to the amount of the note from Matthews, but he is mistaken as to the condition on which the note was given. It was not that I was to pay it all if I did not get the pardon, but I was to pay him all that I did not spend in his behalf in the way of traveling expenses. I never agreed to bear my own expenses if I did not get the pardon. He is also mistaken as to my going to Ohio. I did not go. He gave me the names of the officers and men of his regiment whose statements he wanted, and I wrote to some of them in order to find where they all lived, so as not to be at more expense in finding them than was necessary, and while engaged in this correspondence, another charge was brought to the Governor's attention, and he decided not to pardon Matthews. I have made no other charge than the $90, as I have spent no money for which the note was given. Matthews was willing for me to retain the money, and use it until such time as he may need it, and that is all there is of the matter.

Cross Examined.—I conversed with Matthews, agent before I saw Matthews. Knew nothing of Matthews before I met the agent. Did not know Mathews before meeting the agent. I did not go to Ohio. Am not acquainted with Matthews' family. I met his agent at the prison, I think, a year and a half ago, and he told me the story of his life, and I enquired of some of the men at the Prison, and learned he was a good convict. It was the statement of his agent, and the statements of those at the Prison, that interested me in Matthews. I did not know where he lived, further than the information furnished me by other parties. I only know where his family lived by information I got from others. I think he has neither father, mother, brother, or sister, living. I do not know that I ever represented that I did know the family of Matthews.

I wrote to the Governor in relation to Matthews. I also applied to the Governor personally, and he remarked that I should get up the papers. I presented a synopsis of the evidence in the case, as represented by Judge Chapman, the Clerk, and other officers of the Court; also on the representation of the Warden as to his health. I think I wrote to the Governor but once. My

memory ordinarily is pretty good. Do not remember that I made the representation to the Governor that I was acquainted with the family of Matthews, and boarded with them when going to school; or on account of their kindness was placed under obligations to them, and for that reason was especially interested in the case of the young man.

COLONEL BAIRD.

Mr. Meredith came to Terre Haute in 1832. I was in the army at that time, and cannot speak of his habits while I was away. He always had the character of a sober man. He does sometimes take a dram as do almost all business men there. The temperance men supported him for Clerk. I do not know what his habits are when away from home.

JOSIAH REEDER.

By Committee.—I have not been in the Prison for four years, until summoned here by the Committee. Have resided here since 1838. Have known Colonel Merriwether since 1855. In political matters his morals have been bad; have seen him under the influence of whisky, and have heard him swear. Cannot say that I am acquainted with his character for truth and veracity.

CYRUS T. NIXON.

By Committee.—I reside in New Albany. Am acquainted with Col. Merriwether; have known him since 1860; we don't like each other; have heard his character discussed, but do not know enough about him to make a statement as to his general character.

GOVERNOR CONRAD BAKER.

By Committee.—I think some time in December, 1867, Mr. Meredith came to my rooms, and stated that there was a man in the Southern Penitentiary to whose family he was under lasting obligations. He said he had boarded in their family when a boy, at Yellow Springs, Ohio; that they had trusted him for his boarding, and that he considered himself under obligations to the family for the education he had received, and that the family was in distress by reason of the imprisonment of the young man, and desired him to present an application for a pardon; that his posi-

tion as a Director of the Prison rendered it a delicate matter for him to present such an application; and yet his obligations to the family were such that he felt almost bound to do it, and that he desired my views upon the matter; that I promptly told him that the facts he stated, in my opinion, rendered it an exceptional case, and that if he saw proper to present the application for a pardon, I would make no objection to his doing so, and would consider and decide the application on its merits, and the fact of his being a director should have no influence upon my action; that he did present the application, and that I examined it shortly afterwards; that he (Mr. M.) had, as I recollected, written one letter to Captain Commons before I examined the case; that on the 8th of February, 1868, I wrote to Meredith, declining to pardon Matthews, giving fully my reasons, a copy of which letter I furnished the committee; that subsequently, in September, 1868, Mr. Meredith replied at length to my letter, which reply I read to the committee, and furnished them with a copy. On my cross-examination by Mr. M.'s attorney, I stated that he did not use any improper means to induce me to grant the pardon, except his representations as to his relations to the family of Matthews, which I fully believed at the time, but afterwards ascertained not to be true; that this and the disrespectful character of his reply to my refusal to grant the pardon, were the only grounds of complaint I had to make as to his conduct in relation to the matter. The above I believe to be a correct statement of my testimony.

JOHN M. COMMONS

Sworn and testified as follows:

Mr. Meredith came here about a year ago, and wanted to see the Governor about the pardon of John S. Matthews. He sought an interview with me in this room. He first stated that he had known the family of Matthews, his brother and sister, at Yellow Springs, Ohio. He was then going to school. Was in limited circumstances financially. Went to board with them. I think he told me the family boarded him and trusted him for the same, thereby enabling him to get through with his studies, and for that accommodation, he felt under obligation to the family to do anything for the relief of young Matthews that he could. In view of an order that had been previously passed by the Board of Directors of the Southern Prison, to the effect that none of the officers of the prison

or directors should interfere in applications for pardons, or give information in regard to convicts unless requested by the Governor, he asked me if I thought there would be any impropriety in his presenting this application to the Governor. I told him that, under the circumstances which he had just named, I did not think there could be any impropriety in his making the application. That I felt assured the Governor would forego any opinion of his own that he might have in view of the statement of facts which he had just given me, and would take no exception on account of his being a a director to his presenting such an application. I think he repeated the question as to the propriety of presenting the application once or twice, and I repeated my answer about as often, and in about the same language, and also requesting him at the same time to go in and see the Governor on the subject. He did not go in and see the Governor at that time, but saw him on a subsequent occasion, I think soon after. I think he stated to me during the interview already spoken of, that the mother and sister at that time resided in the city of Pittsburg, and were in poor circumstances, having exhausted about all their means in the defense of the said John L. Matthews, and that they were therefore unable to compensate any one for any effort they might make in procuring his pardon, and gave me to understand that there was no pecuniary consideration in the effort which he was about making, but that he felt it a duty to discharge the obligations already resting upon him on account of former kindness of the family, and to do what he could to procure his pardon. I think that was about all he said to me. He afterwards, on the same day or the day following, had a few moments' conversation with me, and desired me at the proper time to call the Governor's attention to the subject. He afterwards wrote to me in regard to the Governor's reply, as shown by the letter on file, to which I replied in accordance with the Governor's directions.

Mr. Ruddell, of the Committee, propounded this question to J. B. Merriwether:

State what you know in relation to the payment of money by one McKinney, while an officer of the prison, to retain his position.

Answer. McKinney was Deputy Warden when I came in office; this was before Meredith and Ghee were elected. When I

came out of the army, or some time after, this wardenship was offered to me, but there was a director named Donelson, whom it was thought necessary to get rid of. I was approached on the subject. Donelson was in the way of the prison being managed properly; he was continually raising technical questions against the contractors, and bringing suits against them. I was told that if we could get him out of the way, Governor Morton would appoint a man to suit us. I went to see T. C. Slaughter and Judge Jesse J. Brown, and consulted with them, and it was understood that Donelson was to be got rid of, and Governor Morton would appoint whoever Slaughter and Jesse J. Brown recommended, and that Slaughter and Brown would run the institution. Donelson wanted $5,000 to resign, and I agreed to furnish $2,000 of the amount and did raise it and the $5,000 was paid to Donelson and he resigned; and the Deputy Warden and other officers of the prison under me, when I came in as Warden, voluntarily agreed to repay me one-half of this amount, to be kept out of their wages. When McKinney was discharged, he had paid a portion of his part, and it was refunded to him.

[MEM.—This evidence proved too much, and was suppressed by the Committee.]

Resolved, That the omitted testimony of J. B. Merriwether be printed with the other testimony taken by the committee, and that the Committee on Prisons be requested to fill the blank.

A true copy of a resolution adopted by the House of Representatives, April 21, 1869.

WM. M. MERWIN,
Principal Clerk of the House.

SUPPLEMENTAL REPORT.

INDIANA STATE PRISON, SOUTH,
JEFFERSONVILLE, April 6th, 1869.

To HONORABLE CONRAD BAKER,

SIR:—In view of the Special Session of the Legislature about to convene, and the developement of important facts concerning Prison affairs since our last report, we deem it important to present to your consideration the following:

The laws of the State confer on the Warden the sole power of making all contracts for Prison supplies, without any limitation or hindrance from the Directors, and hence the latter can never know what are the expenditures or liabilities of the Prison, except from the accounts and statements of the Warden and his Clerk.

On this basis, and relying on the correctness of the representations of the late Warden, it was that the Directors, in their Annual Report, declared the Prison to be self-sustaining. But on a thorough examination of the affairs, with the assistance of the new Warden, they regret to find it otherwise.

As a specimen of the deceptive figures given them, they would call attention to the fact that the Warden's figures are based on the cash receipts and disbursements, not taking his liabilities or loss on invoices. Indeed, he claims an increase of provisions etc., when the Clerk's tables show a large falling off.

A thorough overhauling of accounts show that the total earnings of the Prison for the last year, was fifty-four thousand, two hundred and seventy-three dollars and seventy cents, ($54,273 70,) while the expenditure was sixty-two thousand, two hundred and forty-five dollars and ten cents, ($62,245 10.) showing a deficit of seven thousand nine hundred and seventy-one dollars and forty cents, ($7,971 40.) Of this amount $4,432 62 cents is chargeable to account of repairs; but there must be added $1,669 74 cents, of accounts of the late Warden, presented since his resignation, and of which neither Clerk nor Directors had previous knowledge, leaving the real deficit $5,208 52 cents. The number of prisoners reported was 405, showing that each prisoner costs the State $12 86 cents per year more than is earned.

The New York State Prison at Auburn reports to the Legislature a deficiency of $35 00 per man, while in the Sing Sing Prison the deficiency is still greater, being nearly $100,000 to 1,293 convicts. It must be remembered further that 19 of our convicts are females, whose labor is not profitably employed. In New York the female department costs $29,500, and earns less than $5,000.

We feel compelled to say that the statement in the Annual Report of the Board, that in all probability no extensive repairs would be required for several years, was unadvised. On a thorough examination of the buildings we find the roofs, spouting and other portions in bad condition. In fact, the original construction was defective, and signs of dilapidation are apparent in various parts which require immediate attention, or else will involve large future expenditures.

We would ask from the Legislature an appropriation of $5,000 for repairs for the current year, and if the members are not satisfied of its necessity we ask them that their Committee on Prisons may be instructed to make a personal examination; that body will of course feel it necessary to make the usual appropriations for unexpected contingencies, which, however, we hope we shall have no occasion to use.

We would again call attention to the fact that the number of prisoners in our charge is decreasing. We should be glad to record

this fact if it were an evidence of a decrease of crime, but while our numbers are diminished far below the capacity of our prison and workshops, and is one cause of our failure to meet all our current expenses, the number of convicts in the Prison, North, is increasing beyond their means of profitable employment; this is a loss to the State, and can be easily remedied by again transferring Marion county to the South.

We also feel it to be our duty to call attention again to the absolute need of a Library for the use of the convicts. We would not be importunate, but the honor of the State and the good of the prisoners are equally involved, and we feel that the matter should not be delayed. The State cannot expend a thousand dollars to a better advantage.

All of which is respectftlly submitted,

W. W. CURRY,
F. M. MEREDITH,
Directors State Prison South.

SCHOOL LAWS OF INDIANA,

AS AMENDED IN 1865, 1867, AND 1869, WITH

OPINIONS, INSTRUCTIONS,

AND

JUDICIAL DECISIONS

RELATING TO

COMMON SCHOOLS AND TO THE OFFICERS THEREOF.

PREPARED BY

THE SUPERINTENDENT OF PUBLIC INSTRUCTION.

INDIANAPOLIS:
ALEXANDER H. CONNER, STATE PRINTER.

1869.

Any copy of this Law in the hands of a School Officer should be regarded as school property. It should be preserved, and at the close of his term of office, transmitted to his successor for office use.

DEPARTMENT OF PUBLIC INSTRUCTION,
OFFICE OF SUPERINTENDENT,
INDIANAPOLIS, June 1, 1869.

Section 129 of the School Law provides that the Superintendent of Public Instruction "shall cause as many copies of the acts of the General Assembly in relation to Common Schools or the School Funds, with necessary forms, instructions, and regulations, to be from time to time printed and distributed among the School Townships as he shall deem the public good requires."

The following reprint is made in compliance with the above provision. In the correspondence with this office, many inquiries have been made relative to the construction of the Statutes. The notes, explanations, suggestions, and decisions given, are such as have resulted from these inquiries. For the sake of convenience, the explanations are brought in close proximity to the Statutes to which they relate.

Our school system is yet incomplete. Several valuable emendations failed to reach their passage during the last General Assembly. The acts passed during the sessions of 1867 and 1869 will be found appended to the Law of 1865. A few decisions from this office and a circular of the State Board of Education will also appear in the appendix.

The whole is commended to the careful examination and observance of School Officers and Teachers, and of all who may cooperate with them in conducting the educational interests of the State.

BARNABAS C. HOBBS,
Superintendent of Public Instruction.

CONSTITUTION OF INDIANA.

The following are the provisions of the Constitution relative to Common Schools:

ARTICLE VIII—EDUCATION.

SECTION 1. Knowledge and learning generally diffused throughout a community being essential to the preservation of a free government, it shall be the duty of the General Assembly to encourage, by all suitable means, moral, intellectual, scientific, and agricultural improvement, and to provide by law for a general and uniform system of common schools, wherein tuition shall be without charge, and equally open to all.

SEC. 2. The Common School Fund shall consist of the Congressional Township Fund, and the lands belonging thereto;

The Surplus Revenue Fund;

The Saline Fund, and the lands belonging thereto;

The Bank Tax Fund, and the fund arising from the 114th section of the Charter of the State Bank of Indiana;

The fund to be derived from the sale of county seminaries, and the moneys and property heretofore held for such seminaries; from the fines assessed for breaches of the penal laws of the State; and from all forfeitures which may accrue;

All lands and other estate which shall escheat to the State for want of heirs or kindred entitled to the inheritance;

All lands which have been or may hereafter be granted to the State when no special purpose is expressed in the grant, and the proceeds of the sales thereof, including the proceeds of the sales of the swamp lands granted to the State of Indiana by the act of Congress of the 28th of September, 1850, after deducting the expense of selecting and draining the same;

Taxes on the property of Corporations that may be assessed by the General Assembly for Common School purposes.

SEC. 3. The principal of the Common School Fund shall remain a perpetual fund, which may be increased, but shall never be diminished; and the income thereof shall be inviolably appropriated to the support of Common Schools, and to no other purpose whatever.

SEC. 4. The General Assembly shall invest, in some safe and profitable manner, all such portions of the Common School Fund as have not heretofore been entrusted to the several counties, and shall make provision, by law, for the distribution among the several counties of the interest thereof.

SEC. 5. If any county shall fail to demand its proportion of such interest, for Common School purposes, the same shall be reinvested for the benefit of such county.

SEC. 6. The several counties shall be held liable for the preservation of so much of said fund as may be entrusted to them, and for the payment of the annual interest thereon.

SEC. 7. All trust funds held by the State shall remain inviolate and be faithfully and exclusively applied to the purposes for which the trust was created.

SEC. 8. The General Assembly shall provide for the election, by the voters of the State, of a State Superintendent of Public Instruction, who shall hold his office for two years, and whose duties and compensation shall be prescribed by law.

SCHOOL LAWS.

AN ACT to provide for a general system of Common Schools, the officers thereof, and their respective powers and duties, and matters properly connected therewith, and prescribing the fees for certain officers therein named, and for the establishment and regulation of Township Libraries, and to repeal all laws inconsistent therewith, providing penalties therein prescribed.

[APPROVED MARCH 6, 1865.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That there shall be annually assessed and collected, as State and county revenues are assessed and collected, sixteen cents on each one hundred dollars of taxable property, real and personal, in the State, and fifty cents on each taxable poll, for the purpose of supporting a general system of Common Schools: *Provided, however*, That the taxes aforesaid shall not be levied and collected from negroes nor mulattoes.

Tax.

Proviso.

SEC. 2. The funds heretofore known and designated as the Surplus Revenue Funds, all funds heretofore appropriated to Common Schools, the Saline Fund, the Bank (tax) Fund, the fund which has been derived or may be derived from the sale of county seminaries and the property belonging thereto, the moneys and property heretofore held for such seminaries, all fines assessed for breaches of the penal laws of the State, all forfeitures which may accrue, all lands and other estate which shall escheat to the State for want of heirs or kindred entitled to the inheritance thereof, all lands which have been

What to constitute Common School Fund.

SEC. 1. The proviso of this section is repealed. (See Act passed at Special Session, 1869, to render taxes for schools uniform, &c.) Hereafter, negroes and mulattoes will be upon the same footing as others with regard to school taxes.

SEC. 2. Besides the funds enumerated, it is here provided that "all funds heretofore appropriated to common schools" shall form part of the Common School Fund. This provision is contained in the School Law of 1852, and in all general school laws since enacted. In 1844, moneys derived from the sale of estrays and articles found adrift were appropria-

granted, or may be granted hereafter, to the State, when no special object is expressed in the grant, the proceeds of the sales of the swamp lands granted to the State of Indiana by the act of Congress of September, 1850, the taxes which may be assessed from time to time upon the property of corporations for Common School purposes, the fund arising from the 114th section of the charter of the State Bank of Indiana, shall be denominated the Common School Fund, and the fund derived from the sale of Congressional Township School Lands, and the unsold Congressional Township School Land, at the reasonable value thereof, shall be denominated the "Congressional Township School Fund," and shall never be diminished in amount, the income of which, together with the taxes mentioned and specified in the first section of this act, the money and income derived from licenses for the sale of intoxicating liquors, and unclaimed fees, as provided by law, shall be denominated the School Revenue for Tuition, the whole of which is hereby appropriated, and shall be applied exclusively to furnishing tuition to the Common Schools of the State, without any deduction for the expense of collection or disbursement.

Income of fund applied only to tuition.

Counties liable for fund.

SEC. 3. The several counties of this State shall be held liable for the preservation of so much of said fund as is entrusted or may have been entrusted to them, and for the payment of the annual interest thereon, at the rate established by law, the payment of which interest shall be full and complete every year, and shall so appear in the Auditor's report to the Superintendent of Public Instruction; and the said Superintendent shall, at any time, when he discovers, from the report, or otherwise, that there is a deficit in the amount collected for want of prompt collection, or otherwise, direct

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ted to Common Schools, and the act making the appropriation continued in force till the School Law of 1852 was enacted These moneys, therefore, properly belong to the Common School Fund, and should be accounted for as such.

SEC. 3. The provision of this section, that counties shall be liable for the preservation of the School Funds entrusted to them, and for the payment of the annual interest thereon, is copied almost *verbatim* from the Constitution, Art. 8, Sec. 6.

The provision requiring the payment of interest to be full and complete every year, is intended to enforce this requirement of the Constitution. In some cases, the counties fail to make this complete annual payment, owing, no doubt, to the failure of the Commissioners to notice the provisions of this section, *authorizing and requiring them to provide for any deficiency*. Particular attention is called to this matter, with the suggestion to Commissioners that they make an annual appropriation to meet any delinquency in payment of interest, and that they require the Auditor and Treasurer promptly, as provided by law, to collect all delinquen

the attention of the Board of County Commissioners and the County Auditor to the fact, and said Board of Commissioners are hereby authorized and required to provide for such deficit in their respective counties.

SEC. 4. Each civil township and each incorporated town or city in the several counties of the State is hereby declared a distinct municipal corporation for school purposes, by the name and style of the civil township, town, or city corporation respectively, and by such name may contract and be contracted with, sue and be sued, in any court having competent jurisdiction, and the Trustees of such township, and the Trustees provided for in the next section of this act, shall, for their township, town, or city, be School Trustees, and perform the duties of Clerk and Treasurer for school purposes.

School Corporations.

SEC. 5. The Common Council of each incorporated city, and the Board of Trustees of each incorporated town of this State shall, at their first regular meeting in the month of April of the present year, and biennially thereafter, elect three School Trustees, who shall, before entering upon the duties of their office, take and subscribe an oath and give bond, similar to the oath and bond required of Township Trustees, and such Trustees shall be allowed such reasonable compensation, per diem, for their services, as to the authorities of such incorporated cities and towns may be deemed just, to be paid out of the special tax raised in such cities or towns.

Common Council and Board of Trustees shall elect School Trustees.

Compensation of Trustees.

SEC. 6. The County Auditor, in fixing the penalty and approving and accepting the bonds of any such Trustees, shall see to their sufficiency to secure the school revenues which

Auditor to require sufficient bond of trustees

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school fund and interest by sale of the mortgaged premises. By this means, Commissioners will be able to meet the demands of the law, requiring the payment of interest to be full and complete every year, and to save their counties from even temporary inconvenience.

SEC. 4. Cities and incorporated towns are, for school purposes, distinct corporations from the Townships in which they are situated. The Township Trustee has, therefore, no authority to control the public schools of a city or town situated in his township. The failure of a town or city to organize for school purposes, as provided in Sec. 5, does not authorize the Township Trustee to assume the management of schools in such city or town.

School Trustees of cities and incorporated towns must reside in their respective towns and cities.

School Boards of such cities and towns may elect such officers and adopt such rules for their own government, not contrary to law, as they may deem expedient for facilitating their business. (See Appendix.)

SEC. 6. Concerning terms of office and vacancies, as contemplated in sections 5 and 6, it is held, First, that Trustees hold their office until their successors are elected and qualified. (See Constitution, Art. 15, Sec. 3.) Second, that in case no election takes place at the time designated, no va-

may come into their hands, as well as the ordinary township or other revenues; and in case of a vacancy in the office of Trustee, the County Auditor shall appoint a person to fill the same, who shall take an oath and give bond as required in the last preceding section; and said Auditor shall report to the Superintendent of Public Instruction the name and post office address of each Trustee.

Trustees shall receive and pay out school revenue.

SEC. 7. The School Trustees of every township, incorporated town or city, shall receive the special school revenue belonging thereto, and the revenue for tuition which may be apportioned to his township, town, or city, by the State, for tuition or the Common Schools, and shall pay out the same for the purpose for which such revenues were collected and appropriated. Such Trustees shall keep accurate accounts of the receipts and expenditures of such revenues, and shall render to the County Commissioners, at their March session, annually, and as much oftener as they may require, a report thereof, in writing, for the year then ending, which report shall clearly and separately state:

Trustees shall keep account of the receipt and expenditure of school revenue, and report the same annually to the County Commissioners at their March term.

1st. The amount of special school revenue, and of school revenue for tuition, on hand at the commencement of the year then ending.

2d. The amount of each kind of revenue received within the year, giving the amount of tuition revenue received at each semi-annual apportionment thereof.

3d. The amount of each kind of revenue paid out and expended within the year.

4th. The amount of each kind of revenue on hand at the date of said report, to be carried to the new account, and shall, with said report, present and file a detailed account current of the receipts and payments for the year, and support the same by proper vouchers, which report and account current shall each be duly verified by affidavit; and when the said County Commissioners are satisfied that said report is full, accurate and right, in all respects, and that said account is just and true, they shall allow and pass the same, which

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cancy occurs, but the incumbent or incumbents continue in office. This latter has been decided by the Supreme Court, in words as follows: "When the term of an office is prescribed to be for a given term, and until the successor shall be elected and qualified, the officer holds after the expiration of the term, and until he is regularly superseded by the election of another in his place." (Stewart and another *v.* The State, 4 Ind., 396.

SEC. 7. Trustees should keep separate accounts of the Special School Revenue and Common School Revenue for Tuition. These accounts should be kept in a substantially bound book, and should show the date and amount of each receipt or expenditure of such revenues, the name of the person of whom received, or to whom paid, and, in case of a payment, the purpose for which it was made, and the number of the voucher

shall have the effect to credit the Trustee for the expenditures. A copy of said report, as passed and allowed by the County Commissioners, shall, within ten days after its date, be filed by the Trustee with the School Examiner of the county, and, upon failure of the Trustee to discharge any of the duties required of him, relative to schools and school revenues, the Board of County Commissioners shall cause suit to be instituted against him, on his official bond, and, in case of recovery against him, the court rendering the judgment shall assess upon the amount thereof ten per cent. damages, to be included in said judgment.

Trustee failing to discharge any of the duties required of him, relative to sch'ls and school revenues, the Board of County Commissioners shall cause suit to be instituted against him.

SEC. 8. The Trustees shall keep a record of their proceedings relative to the schools, including all orders and allowances on account thereof; including, also, accounts of all receipts and expenditures of school revenue, distinguishing between the special school revenue belonging to their township, town or city, and the school revenue for tuition which belongs to the State, and by it apportioned to their township, town or city, which said revenue for tuition they shall not permit to be expended for any other purpose, nor even for that purpose in advance of its apportionment to their respective corporations.

Trustees to keep a record of their proceedings.

School revenue not to be expended in advance of apportionment.

SEC. 9. The Township Trustees and the School Trustees of incorporated towns and cities shall, immediately after their annual settlements with the County Commissioners, in March, make a full statement of all their receipts and expenditures for the year preceding relative to their schools.

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taken for such payment. Were accounts thus kept, and the books containing them delivered by each Trustee to his sucessor in office, the difficulty which now exists of ascertaining the exact annual expenditure of school revenues could not exist

School Examiners are advised to inspect the accounts of Trustees, (see Sec. 141,) and secure, as far as practicable, conformity to the above suggestions.

SEC. 8. A Township Board can speak only by its record. (Commissioners Fayette County *v.* Chitwood, 8 Ind., 504.)

If this decision is applicable under the present system of one Trustee to each township, (and it is presumed to be applicable, the language of the present law being almost identical with that of the statute under which the decision was made,) then it is not only proper, but necessary, that the Trustee should record every official act he performs; otherwise there would be a lack of essential evidence of such act, if denial of its performance be made. For convenience, the Trustee should record his proceedings relative to schools in a separate book kept for that purpose.

SEC. 9. Section 11 of an act for the more uniform method of doing township business provides that within ten days after his annual report to the County Commissioners, in March, the Trustee shall publish the same by posting up a certified copy thereof at the place or places of holding

Trustees to employ teachers.

SEC. 10. The Trustees shall take charge of the educational affairs of their respective townships, towns and cities, em-

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elections. Section 9 of the School Law requires that a full statement of the receipts and expenditures relative to schools shall be made, by which it is probably intended that separate reports relative to receipts and expenditures of school revenues shall be published at the same time, and in like manner. Publication in a newspaper, when practicable, would be preferable.

SEC. 10. The provisions of this section are so broad that it seems necessary to call attention to several points:

1. RULES AND REGULATIONS.—This section authorizes Trustees to make and enforce, or cause to be enforced, all rules and regulations for the management of the schools, not transcending the provisions of the law. Though not expressed, this power clearly belongs to the Trustee, and should be properly exercised in every school, the voice of individuals or school meetings to the contrary notwithstanding. Anything less than this will not meet the requirements of the law, nor secure the highest efficiency of the schools

The above statements are not to be so construed as to deny the rights of the teacher to make rules. The teacher may, indeed must, make some rules, but these rules must be in harmony with the rules of the Trustee. Teachers and trustees should fully understand one another in this important and often delicate matter, and, so far as practicable, all important rules should receive a joint approval. If, however, a Trustee shall decline or neglect to prescribe any regulations, then it is his duty to assign that work to the teacher, and explicitly inform the teacher of the fact. There should be no loose inferences or conjectures at this point. Each party should know his exact duty, and aim at a strict discharge of the same.

2. TEXT BOOKS.—This section makes it the duty of Trustees to determine the Text Books to be used in their schools. Though often an unpleasant duty, Trustees should not shrink from this work, especially if thereby they shall promote uniformity and prevent frequency of changes. To this end, it is submitted that agents should not be permitted to exhibit to teachers or pupils during school hours any books, maps, charts, or other articles for use in the school-room. Whenever a change in text books becomes desirable, it would be well to submit the matter to the united judgment of the Examiner, Trustee, School Director, and teacher, that prudent judgment may be exercised.

3. EDUCATIONAL APPLIANCES.—This is a somewhat indefinite, yet very broad, expression—so broad, in my opinion, as to include almost every means or agency necessary for the efficiency of the schools, save means directly prohibited by law. These agencies are too numerous to be named here, hence all are omitted save one, namely: Superintendency of schools in cities and towns. Superintendency in our larger cities and towns is indispensable to the highest success of the schools, consequently if Trustees can not, as a body, or by one of their number, perform this work, it becomes their duty to secure its performance through another party. This work may not require all the time of the individual em-

ploy teachers, and shall establish and locate, conveniently, a sufficient number of schools for the education of the white children therein, and build, or otherwise provide, suitable houses, furniture, apparatus, and other articles and educa-

Shall establish schools and provide suitable houses, furniture, apparatus, &c.

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ployed, most probably will not, save in the larger cities; yet it is imperative that it be done, and done systematically and, if possible, effectively.

Payment for superintending must be made from the Special School Revenue. If the party shall superintend a part of his time and teach a part, then payment should be made in the ratio of time spent, from the two revenues—special and tuitionary.

4. Graded Schools.—The law clearly authorizes the establishment of Graded Schools, but leaves the Trustee to determine what a graded school is, when it is needed and where it must be located, also many other details.

Concerning these, it may be remarked: 1st, That a graded school is a school in which the pupils are placed in different rooms and under different teachers, according to advancement. Consequently, the greater the number of rooms and teachers for any given school, the more favorable the means for perfect grading. From this it will be seen that a graded school, as contemplated in the above section, cannot exist with less than two teachers. With one, the school may be classified, but not graded. Trustees will, therefore, have regard to this element when they put up buildings designed for graded schools. 2d. As to the time when a graded school should be established for any given township, no definite directions can be given. There are too many local elements to admit of any special directions. It is, however, safe to say that whenever there are pupils in the township whose advancement is such that the district schools cannot furnish them instruction, at that moment begins the need of a township graded school, furnishing instruction of a higher grade. The Trustee must, however, be satisfied that the number of such pupils is sufficient to justify the establishment of such a school before providing the same. 3d. As to place, I would suggest that whenever practicable, the township graded school should be established in connection with a district school, thus economizing in building, perhaps in teaching; also furnishing the means of a more thorough grading in at least one primary school in the township. It is suggested, farther, that a village, if centrally located, is usually a favorable place for the township school. Especially will this be the case if we shall be able to incorporate in the law the provision: That in case any village in which is located a Township Graded School shall incorporate, such school shall be managed and used by township and town jointly, and the title to the property vest accordingly. With a law of this kind, the right of the township would never be jeoparded by locating the township school in a village.

To avoid undue length, other details concerning these schools are omitted and respectfully referred to the local authorities.

5. Care of School Property.—This section very explicitly commits the care and management of all school property to School and Township Trustees. I respectfully suggest the following, among other means, tending to the preservation of this property: 1st. In employing teachers, the

May establish graded schools.

tional appliances necessary for the thorough organization and efficient management of said schools. They may also establish graded schools, or such modifications of them as may be practicable, and provide for admission into the higher departments of the graded school, from the primary schools of their townships, such pupils as are sufficiently advanced for such admission. They shall have the care and management of all property, real and personal, belonging to their respective cor-

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Trustee should bind them by contract to a strict care of all school property under their charge. (Teachers can do much in this matter by direct supervision, and perhaps more by the inculcation of proper sentiments in the minds of their pupils.) 2d. Section 30 of the law provides that the Director shall, under the general order and concurrence of the Trustee, take charge of the school-house and the property belonging thereto. This may be made an efficient means in the preservation of this property. To this end, however, the Trustee and Director should distinctly understand each other, each knowing definitely the portion of this work which falls to him. This can only be done by conference, hence it is suggested that Trustees occasionally call the Directors together for consultation on this and other school matters. This done, each officer will understand the exact duties assigned him, and, it is hoped, will hold himself responsible for the prompt and full discharge of the same, especially so in reference to the care and preservation of school property. 3d. As a third means, I would call attention to a provision of the general statute relative to protection against trespass. This provision reads as follows:

"Sec. 13. Every person who shall maliciously or mischievously injure, or cause to be injured, any property of another, or any public property, shall be deemed guilty of a malicious trespass, and be fined not exceeding two-fold the value of the damage done, to which may be added imprisonment not exceeding twelve months.

"Sec. 14 Every person who shall injure any tree or sapling on the land of any other person, or on any land belonging to the State, or to any county or township therein, or on any land reserved or granted for the use of *schools or seminaries*, without a license so to do from competent authority, or who, without such license, shall cut down or remove from any such lands, or from lands belonging to the United States, any tree, stone, timber, or other valuable article, shall be deemed guilty of a trespass, and upon conviction, shall be fined five times the value of such property, to which may be added imprisonment, not exceeding twelve months, in the county jail, in the discretion of the court or jury trying the same; and any person concerned in such trespass may be compelled to testify against any other person therein concerned." (2 Gavin & Hord, p. 462.)

6. Congressional Lands.—Congressional Township School Lands are under the care and management of the School Trustee of the civil township to which they belong. When a congressional township is divided by a civil township line, the lands are under the care of the Trustee of the civil township in which they are situated. When the lands themselves are divided by a county or civil township line, or when other lands have been substituted for the sixteenth section, the voters of the congressional township shall designate the Trustee whom they wish to have charge of the lands, said Trustee being the Trustee of one of the civil townships in which a portion of the land lies.

porations for Common School purposes, except the Congressional Township School Lands, which lands shall be under the care and management of the Trustee of the civil township to which such lands belong.

Schools to be taught an equal length of time.

SEC. 11. All schools in a township shall be taught an equal length of time, as nearly as the same can be done, without regard to the diversity in the number of pupils at the several schools, or the cost of the school, and each of said schools shall be numbered by the proper Trustee as School No.—.

Trustees may levy a tax.

SEC. 12. The Trustees of the several townships, towns and cities shall have the power to levy a special tax, in their respective townships, towns or cities, for the construction, renting, or repairing of school-houses, providing furniture, school apparatus, and fuel therefor, and for the payment of other necessary expenses of the school, except tuition; but no tax shall exceed the sum of twenty-five cents on each one hundred dollars' worth of taxable property, and fifty cents on each poll, in any one year, and the income from said tax shall be denominated the Special School Revenue; and any tax-payer who may choose to pay to the Treasurer of the township, town or city wherein said tax-payer has property liable to taxation, any amount of money, or furnish building material for the construction of school-houses, or furniture, or fuel therefor, shall be entitled to a receipt therefor from the Trustee of said township, town or city, which shall exempt such tax-payer from any further taxes for said purpose until the taxes of said tax-payer, levied for such purposes, would, if not thus paid, amount to the sum or value of the materials so furnished, or amount so paid: *Provided*, That said building

May receive donations in advance of future taxes and give a receipt therefor

Proviso.

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7. SUPREME COURT DECISIONS.—It is for the Trustees to determine when school-houses are necessary and convenient. (Custer *v.* Brownsville Township, 10 Ind., 461.)

The action of the Trustee in such cases is subject to appeal to the School Examiner, whose decision is final.

It would appear from the decision of an analagous question, in the case of The State *v.* Custer, 11 Ind., 210, that if a Trustee refuse to comply with the decisions of the School Examiner in case of an appeal when the decision of that officer is final, a mandamus is the proper means to compel compliance.

SEC. 12. The power to levy a special school tax must be exercised strictly within the statutory limits. (Rose *v.* Bath Township, 10 Ind., 18.)

The power of Trustees to levy a special school tax is not now, as it was formerly, subject to the control of County Commissioners.

Trustees are authorized, but not required, to receive donations of money or material for building or furnishing school-houses, or of fuel for the use of schools. Such a donation being received, the Trustee cannot refuse to

materials, or furniture and fuel shall be received at the option of said Trustee.

County Auditor shall make assessments of special school tax levied by Trustee.

SEC. 13 The County Auditor shall, upon the property and polls liable for taxation for State and county purposes, make the proper assessments of special school tax levied by the Trustee, in the same manner as for State and county revenue, and shall set down the amount of said tax on his tax list and duplicate thereof, as other taxes are set down, in appropriate columns, and he shall extend said assessment to the taxable property of the person transferred, which is situated in the township, town or city to which the transfer is made, and to the property and poll of the person transferred, situate in the township, town or city in which the person taxed resides, according to the rate and levy thereof, in the township, town or city to which the transfer is made, and for its use; and said tax shall be collected by the County Treasurer as other taxes are collected, and shall be paid, when collected, to the Treasurer for school purposes of the proper township, town, or city, upon the warrant of the County Auditor; and to enable County Auditors correctly to assess said tax, the School Examiners of the several counties shall, at the time they make out and report to the Auditor the basis of the apportionment of School Revenue for Tuition, as required by section 42 of this Act, make out and report to said Auditors a statement of transfers which have been made for school purposes according to sections 14 and 16 of this Act.

Tax to be collected and paid out by County Treasurer.

School Examiners to report transfers to Auditors.

Time and manner of making enumeration by Trustee.

SEC. 14. The Trustees of the several townships, towns and cities shall, between the 1st of July and the 1st of September, in each year, make an enumeration of the white children

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receipt therefor, as provided in this section, unless by express waiver of a receipt.

SEC. 13. When persons are transferred for school purposes, their property situate in the township in which they reside is subject to a special school tax in the township to which they are transferred, and exempt from such tax in the township in which it is situate.

The additional labor required of the Auditor by a transfer is simply to enter the name of the party transferred and the value of his property situate in the township in which he resides upon the tax duplicate of the township to which the transfer is made, and assess upon such property the proper special school tax. All other property of the party transferred is subject to special school tax in the township where it is situate.

Examiners, in making the statement of transfers required by this section, should state distinctly the names of the parties transferred, the township in which each resides, and the township to which transferred. Nothing short of this will enable the Auditor properly to assess the special school tax required.

SEC. 14. The provision of this section which limits the enumeration to white children is repealed. (See Act March, 1869, Appendix.) It is now

within their respective townships, towns, and cities, between the ages of six and twenty-one years, exclusive of married persons; and in making said enumeration, the Trustee shall list the names of parents, guardians or heads of families, male or female, having charge of such children; and opposite each name, in appropriate columns, he shall enter the whole number of such children in charge of the person so named, specifying particularly the number of males, the number of females, the number of the school to which such person is attached for school purposes, and the number and initials which designate the Congressional township in which such person resides, including in said list and enumeration the names of such persons as have been transferred to his township, town, or city, from other townships, towns, or cities, and the enumeration of their children, and excluding therefrom the names and number of children of such persons as have been transferred from his township, town, or city, to other townships, towns, or cities, and each Township Trustee, upon making the first enumeration after the taking effect of this Act, shall inquire of each person whose name he so lists, to which school he or she desires to be attached, and such persons, upon making their selection, shall be considered as

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expressly provided that colored children shall be enumerated; but their enumeration must be kept distinct from that of the whites.

While this section does not, in so many words, declare that school privileges are limited to persons between the ages of six and twenty-one years, it declares such by implication. It is therefore held that the legal school age is between six and twenty-one years, save the exception made in section 15.

It is recommended that Trustees prohibit the admission of pupils until they are six years of age. On the other hand, it is held that Trustees may safely exercise some discretion as to the exclusion of persons over twenty-one years of age. Especially may this discretion be exercised when the school is not crowded and the party desiring admission is well disposed.

While this sectiod declares that the privileges ef the school sha'l be limited to such persons as were attached to the school at the time of enumeration, it must not be so construed as to exclude persons who move into a district after the enumeration. Such a construction would, in many cases, work serious detriment.

The children who reside, or are domiciled in the township in which the enumeration is made, are alone entitled to the benefit of the common schools therein established. Wheeler and others *v.* Burrows, 18 Ind. 15. As a general rule, the domicil of a minor not emancipated is that of his parents. *Ibid.* In this case, the infant whose right came in question had her domicil without the State, but the doctrine of the case seems broad enough to have excluded her from the schools had her domicil been in another township of this State than that in which she claimed the right to attend school.

forming the school district of the school selected, and none shall be allowed thereafter to attach themselves to, or have the privilege of any other school but by the consent of the Trustee, for good cause shown; and at subsequent enumerations the same inquiry shall be made by the Trustee of the parent, guardian, or head of family having charge of children between the ages aforesaid, whose residence has been changed, or whose children have become subject to be enumerated for the first time since the last enumeration; and in case a change in the location of a school in the township has been made since the last enumeration, the Trustee shall make the same inquiry of the persons whose school privileges are affected by such change. But said inquiries need not be made by the Trustees of incorporated towns and cities when they take their enumerations. The persons listed in each of such towns and cities, shall be considered as forming but single school districts therein, distinct from the townships in which they are situated.

Persons listed in each town or city shall be considered as forming but a single school district.

Who are voters at school meetings.

SEC. 15. Any person who is a voter at township elections, and has no children in charge, between the ages of six and twenty-one years, by making application to the Trustee of his township, while the enumeration is being made, and by indicating to said Trustee his selection of the school to which he desires to be attached, may have his name listed by said Trustee, on the enumeration list, and be attached to the school selected, and thus become entitled to the privileges of said school, and be a voter at its school meetings. Such persons, together with the parents, guardians, and heads of families mentioned in section 14, and the persons transferred from other townships and attached to said school as provided in sections fourteen and sixteen of this act, shall be the only persons entitled to vote at the meetings of the school so selected, and all other persons shall be excluded from voting at such meetings.

Trustees may transfer scholars from one township to another.

SEC. 16. When persons can be better accommodated at the school of an adjoining township, or of any incorporated town or city, the Trustee of the town or city in which such

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SEC 16. The notice of transfers must furnish the enumeration of the children of the persons transferred. Such notice, therefore, must show the name of the party transferred, the number of children in his charge, distinguishing between male and female; also, designating by number and range the Congressional township in which such party resides.

The law authorizes transfers only at the time of the enumeration.

Notice of transfers should be given before the first day of September, in order that the Trustee may be able to include the names of parties transferred in his list and enumeration, as required by section 14.

For the convenience of the Examiner, each Trustee should, at the time of making his report of enumeration, make a separate report of all trans-

persons reside, shall, if such persons so request, at the time of making the enumeration, transfer them, for educational purposes, to such township, town or city, and notify the Trustee of such tranfer, which notice shall furnish the enumeration of the children of the persons so transferred; and each Trustee shall, with his report of the enumeration, report distinctly the persons transferred to his township, town or city, for school purposes, indicating in said report the number of children in charge of the persons transferred, with the same particularity that is observed in the enumeration.

Persons so transferred shall pay tax to Treasurer of township to which they are transferred.

SEC. 17. Each person so transferred for educational purposes, to a township, town or city, in an adjoining county, shall, annually, pay to the Treasurer of such township, town or city (when a tax is levied therein for the purposes aforesaid,) a sum equal to the tax levied, computing the same upon the property and poll liable to tax, of such persons in the township, town or city where he resides, according to the valuation thereof, by the proper Assessor, and, in default of such payment, shall be debarred from educational privileges in the township, town or city where he resides, according to the valuation thereof by the proper Assessor, and, in default of such payment, shall be debarred from educational privileges in the township, town or city in which he resides, of

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fers *to* his township with the same particularity required in taking the enumeration.

"The right to be transferred is not absolute, depending upon the choice of the citizen, like the right to be attached to any school in his township. It can only be claimed "where can be better accommodated" by such transfer, and the power of the Trustee to make the transfer depends upon the existence of that condition. Of necessity, then, he must determine whether or not the condition exists, and act upon such determination. But his decision is not final. Section 164 of the act expressly provides for an appeal to the Examiner from all decisions of the Trustee relative to school matters, and for the purpose of preventing, as far as can be, vexatious litigation, provides that the decision of the Examiner shall be final in certain matters, among which is enumerated "transfers of persons for school purposes." Fogle, Trustee of Springfield Township, Franklin County, v. Grey, 26 Ind. R., 345.

SEC. 17. Applies to transfers from one county to another only. In such a case, the Auditor of the county to which the transfer is made, can not assess the proper special school tax against the party transferred, as he is not in possession "of the valuation of the property of such person as made by the proper Assessor."

The latter part of this section should read as follows: "And in default of such payment shall be excluded from educational privileges in the township, town or city to which he may have been transferred, and the Trustee thereof shall notify the Trustee of the township, town or city in which he (the person transferred) resides, of such exclusion."

[by] such exclusion, which payment shall release his property from special school tax, in the township in which he resides.

Trustee to file with Examiner his list of enumeration.

SEC. 18. Each Trustee shall, on or before the first day of September, annually, report to, and file with, the School Examiner of the proper county, a copy of his said list and enumeration, with his affidavit endorsed thereon, to the effect that the same is, to the best of his knowledge and belief, full and accurate, and that the enumeration does not include persons who are less than six nor more than twenty-one years of age.

When a Cong'al township is divided by a county line, the trustee of each part to report to the examiner of the county in which its fund is managed.

SEC. 19. When a Congressional township is located in two or more counties, the proper Trustee for each portion thereof in the several counties, shall report at the same time, and in like manner, as provided in the last preceding section, to the School Examiner of the county in which the Congressional township fund of such township is held in trust and managed.

Teachers to report to towns'p trustees.

SEC. 20. To enable the Trustees to make reports which are required of them by this act, the teacher of each school, whether in township, town or city, shall, at the expiration of the term of the school for which such teacher shall have been employed, furnish a complete report to the proper Trustee, verified by affidavit, showing the length of the school term, in days, the number of teachers employed, male and female, and their daily compensation, the number of pupils admitted during the term, distinguishing between males and females, and between the ages of six and twenty-one years, the average attendance, books used and branches taught, and the number of pupils engaged in the study of each branch; and, until such report shall have been so filed, such Trustees shall not pay more than 75 per cent. of the wages of such teacher, for his or her services.

The party transferred should present to the Trustee of the township to which he is transferred satisfactory evidence as to the valuation of the property on which he should pay tax.

SEC. 19. The Trustee of a civil township which includes part of a Congressional township whose fund is managed in another county, is required to make two reports of the enumeration of such part of a Congressional township; one, (which may be included in the report of the enumeration of the civil township,) to the Examiner of his own county; the other, to the Examiner of the county in which the fund of such Congressional township is managed. This is designed to furnish the Examiner the data requisite to make the basis of distribution of the revenue of such Congressional township to the several parts thereof. Auditors' reports to this office indicate that Trustees frequently omit or neglect to make the latter of the two above named reports, and consequently that these parts of townships lose their portion of the Congressional township revenue.

Trustees to report to the sch'l examiner.

SEC. 21. The Trustees of each township, town or city, shall, at the time of making their reports to the School Examiner, of the enumeration of the children, report and furnish statistical information obtained from teachers of the schools, of their respective townships, towns or cities, and embody in a tabular form the following additional items: The number of districts; schools taught and their grades; teachers, male and female; average compensation of each grade; balance of tuition revenue on hand at the commencement of the current year; amount received during the year from the County Treasurer, and amount expended within the year for tuition, and balance on hand; length of school taught within the year, in days; school houses erected during the year; the cost of the same; the number and kind before erected, and the estimate value thereof, and of all other school property; number volumes in the library, and the number taken out during the year ending the first day of September, also the number of volumes added thereto; assessment on each one hundred dollars of taxable property, and [on] each poll of special tax for school house erection, and amount of such levy; balance of special school revenue on hand at the commencement of the current year; amount received during the year from the County Treasurer; the amount of said revenue expended during the year, and balance on hand; the number of acres of unsold Congressional school lands, the value thereof, and the income therefrom, together with such other information as may be called for by the School Examiner and Superintendent of Public Instruction.

Any trustee failing to rep'rt, examiner shall notify auditor of such failure.

SEC. 22. On failure of any Trustee to make either the statistical report required by the last preceding section of this act, or the report of the enumeration required by the sixteenth section of this act, or the report of finances required by the seventh section of this act, to the School Examiner, at the time, and in the manner specified for each of said reports, the School Examiner to whom such report is due, shall, within one week of the time the next semi-annual apportionment is to be made by the Auditor of his county, notify said Auditor, in writing, of any such failure, and the Auditor shall diminish the apportionment of said township, town or city by the sum of twenty-five dollars, and withhold from the delinquent Trustee the warrant for the money apportioned to his township, town or city, until such delinquent

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SEC. 21. The report required by this section must be full and correct, otherwise the Trustee is liable to a penalty of $25. See Sec. 22.

Trustees should be fully advised as to their liabilities in this respect, and Examiners should require them, under the prescribed penalty, to present correct reports as provided by law.

report is duly made and filed. For said twenty-five dollars, and any additional damages which the township, town or city may sustain, by reason of stopping said money, said Trustee shall be liable on his bond, for which the County Commissioners may sue.

Forfeiture for failure of trustee to make report.

SEC. 23. If a Trustee shall fail to discharge any of the duties of his office relative to the schools, any person may maintain an action against him for every such offense, in the name of the State of Indiana, and may recover for the use of the Common School Fund any sum not exceeding ten dollars, which sum, when collected, shall be paid into the county treasury, and added by the County Auditor to said fund, and reported accordingly.

Action against township trustee.

SEC. 24. Any person elected or appointed such Trustee who shall fail to qualify and serve as such shall pay the sum of five dollars, to be recovered as specified in the preceding section, for the use therein named, and in like manner added to said fund, unless such person shall have previously served as such Trustee.

Directors, how chosen.

SEC. 25. The voters as defined in sections 14, 15, and 16 of this act, shall meet annually on the first Saturday in October, and elect one of their number Director of such school, who shall, before entering upon duty, take an oath faithfully to discharge the same. The Director so elected shall, within ten days after said election, notify the Trustee of his election, and, in case of failure to elect, the Trustee shall forthwith appoint a Director of said school; but any Director so appointed may be removed upon a petition of three fourths of the persons attached to said school, who are entitled to vote at school meetings.

SEC. 25. Notice of the annual school meeting should be given as provided in section 26 for other school meetings.

Voters at school meetings, as defined in the sections here named, are all persons, *male* or *female*, attached to the school, and having in charge children subject to enumeration for school purposes; also, legal voters who have no children between the ages of six and twenty-one years, but who have attached themselves to the schools under the provisions of section 15.

It is thus clear that women who have charge of children between the ages of six and twenty-one years, are voters at school meetings, and that legal voters who have no such children in charge, and who have not availed themselves of the provisions of section 15, are *not* voters at school meetings.

The latter part of section 15 is clear upon this point.

The School Director votes as any other member of the school meeting, and not otherwise.

Concerning school meetings in cities and towns, see Appendix.

SEC. 25. [26]. The voters at school meetings, as provided in sections 14, 15 and 16 of this act, may hold other school meetings at any time, upon a call of the Director, or any five of such voters. Five days' notice shall be given of such meeting by posting notices in five public places in the vicinity; but no meeting shall be illegal for want of such notice, Meetings other than annual may be held.

SEC. 26. SCHOOL MEETINGS.—Five days' notice, as here required, should never, when practicable, be omitted. A meeting may be legal without such notice

The meetings provided for in this and the preceding sections, are intended for school districts in townships as contradistinguished from cities and towns. While this is not declared in so many words, it is fairly inferable, and inferable from the references to Township Trustees in sections 26, 29 and 32. On the other hand, these sections do not deny the right of such meetings in cities and towns. Yet it is believed that, in general, they should not be held for the purposes set forth in these sections. Concerning the first of these purposes, namely, the election of a Director, there is no need of such an election because no need of such an officer In small towns the Trustees are competent to all the work assigned a Director; in larger towns and cities a School Superintendent, elected by the Trustees, is the proper person to do this work and such other as the Trustees may assign him. Further, there is no valid reason (unless in extraordinary cases) for holding a town meeting to designate teachers, and still less reason for such meeting to determine *branches* to be taught and *time* of school. It is therefore believed that the law is wise in making no provision for such meetings for cities and towns, and it is hoped that citizens will fully acquiesce in this feature of the law, and thus leave the work indicated above to the proper officers, namely, to the school Trustees.

REVENUES —The provisions requiring the revenue for tuition to be expended within the year for which it is apportioned, and that the year shall begin on the first Monday in April, are when taken together, exceedingly unfortunate. First. There is no special reason why the school year should begin on the first Monday in April, but, on the contrary, there are special reasons against it. Second. If both these provisions and the provision of section 8 be carried out strictly, the possibility of a summer school does not exist. It is believed that the provision with reference to the expenditure of revenue, should be so modified as to require its expenditure within fourteen or sixteen months after its apportionment by the County Auditors to the school corporations.

As the law, however, must be administered as it is, the unfortunate stringency above mentioned can be overcome, in part, by contracting, on or before the first Monday in April, with the teacher or teachers, for the spring and summer schools. This will be held as a compliance with sections 8 and 26. This is the only remedy possible under the above provisions.

SCHOOLS IN TOWNSHIPS.—It is the duty of the Trustee to employ the teacher designated by the school meeting, provided he can do so on reasonable terms, but not otherwise.

No such meeting to be illegal for want of notice, in the absence of fraud.

Appeal to examiner.

School meetings shall have power to designate teachers, branches to be taught, and time school shall be taught.

Proviso.

in the absence of fraud, and the legality of such proceedings, if called in question, shall be determined by the Trustee of the township, subject to an appeal to the School Examiner, whose decision shall be final. Such school meetings shall have power to designate their teacher, to determine what branches, in addition to those mentioned in section 34 of this act, they desire shall be taught in such school, and the time at which said school shall be taught: *Provided, however*, That the tuition revenue apportioned to the school, shall be expended within the school year for which it was apportioned; *and provided further*, That such school year shall begin the first Monday in April. Such school meetings shall likewise have power to fill vacancies that may occur in the office of Director, to direct such repairs as they may deem necessary in their school [house], to petition the Township Trustee for the removal of their school house to a more convenient location, for the erection of a new one, or the sale of an old one, and the lands belonging thereto, and upon any other subject connected therewith: *Provided*, That nothing herein contained shall prevent the Trustee from exercising a sound discretion as to the propriety or expediency of making such repairs, removing or erecting school [houses], and the cost thereof.

School meetings shall have power to fill vacancies.

School meetings to furnish estimate of cost of erection, &c. petitioned for.

SEC. 27. When such meetings shall petition the Trustee in regard to repairs, removal or erection of a school house, they shall also furnish to such Trustee an estimate of the probable cost of such repair, removal or erection.

The action of a school meeting, with reference to the erection, repair, or removal of a school house, &c., has only the force of a request, therefore never binds the Trustee to any course of action.

Under the provisions of the common school law of March 11, 1861, (almost identical with the provisions of the present school law,) the inhabitants, or any portion of them, may petition the Trustee for the location of an additional school district, or the erection of a school house; and if the prayer of their petition is refused by him, they may appeal to the School Examiner; and if he reverse the decision of the Trustee, it will be the duty of the latter to grant the prayer of said petition, and if he still refuse, he may be compelled to do so by mandate. Trager, Trustee, *v.* State ex rel. Goudie, 21 Ind. R., 317.

The inhabitants of a school township, at their regular school meeting, have a right "to memorialize in reference to the removal or erection of school houses, and upon any other subject connected with their school township." But that right is not by the statute made exclusive, and hence the Trustee may, in our opinion, legally act upon a petition presented to him by persons who are inhabitants of the school township, though it did not originate at such regular meetings. *Ibid.*

School meetings are not authorized to employ teachers, or determine the wages at which they shall be employed.

SEC. 28. Trustees shall employ no person to teach in any of the Common Schools of the State, unless such person shall have a license to teach, issued from the proper State or county authority, and in full force at the date of employment; and any teacher who shall commence teaching any such school without a license shall forfeit all claim to compensation out of the school revenue for tuition, for the time he or she teaches without such license; and if a teachers' license shall expire by its own limitation within a term of employment, such expiration shall not have the effect to stop the school, or stop the teacher's pay; and the said Trustee shall not employ any teacher whom a majority of those entitled to vote at school meetings, have decided, at any regular school meeting, they do not wish employed; and at any time after the commencement of any school, if a majority of such voters petition such Trustee that they wish the teacher thereof dismissed, such Trustee shall dismiss such teacher, but only upon due

Trustees shall not employ persons to teach without they have license.

Trustee shall dismiss teacher on petition of a majority of voters.

SEC. 28. The statute expressly prohibits the employment of a teacher having no certificate of qualification. The officer having authority to employ the teacher cannot nullify this law. It was intended, by the requirement of a certificate of qualifications to guard against the squandering of a sacred public fund upon persons assuming to teach without being capable of performing a teacher's duties, and to insure the employment of competent persons only as teachers, thereby making the schools useful as instruments for the education of the young. That an officer can, either expressly or by implication, set at defiance an express statute defining and limiting his official authority, and by doing what he is forbidden to do, waive what the law palpably requires, is a proposition which is best answered by stating it.

One who renders service as a teacher in the public schools without having procured the certificate of qualifications required by law, cannot recover for such service. Harrison Township, Cass Co. *v.* Conrad et al., 26 Ind. R., 337.

It is sufficient if the teacher's license is in force at the date of employment.

DISMISSAL OF TEACHER.—The Trustee should investigate the truth or falsity of the matter alleged for the dismissal of a teacher. For this purpose he should cause the parties—petitioners and teacher—on an appointed day to appear before him, when he should hear the testimony pro and con.

Notice in writing of the pendency of a petition for his dismissal, should be served on the teacher at least three days previous to the time set for the hearing. It should show the day when the petition will be heard, and the nature of the cause or causes alleged for dismissal, and should notify the teacher to be present and answer the allegations of the petition.

Any of the causes for the revocation of a license enumerated in section 36, is likewise good cause for the dismissal of a teacher. Peculiar circumstances may sometimes render dismissal proper for other causes.

notice, and upon good cause shown; but such teacher shall be entitled to pay for services rendered.

Duties of director.

SEC. 29. The Director of each school shall preside at all meetings of the inhabitants connected therewith, and record their proceedings; he shall also act as the organ of communication between the inhabitants and the Township Trustees.

Duties of director.

SEC. 30. He shall take charge of the school house, and property belonging thereto, under the general order and concurrence of the Trustee, and preserve the same, and shall make all temporary repairs of the school house, furniture, and fixtures, and provide the necessary fuel for the school, and report the cost thereof to the Trustee for payment.

Duties of director.

SEC. 31. He shall visit and inspect the school, from time to time, and, when necessary, may exclude any refractory pupil there from; but the exclusion of any pupil from the school for disorderly conduct shall not extend beyond the current term, and may be, in the discretion of the Director, for a shorter period.

Appeal from decision of director

SEC. 32. The decision of the Director, in excluding a pupil, shall be subject to appeal to the Township Trustee, whose decision shall be final.

SCHOOL EXAMINER.

Examiners, how appointed.

SEC. 33. The Boards of County Commissioners, for the several counties, shall, at their June session, in eighteen hundred and sixty five, and triennially thereafter, appoint for their respective counties a School Examiner, whose official

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SEC. 29. In the absence of the Director, any voter at the school meeting may preside and perform the duties of the Director. It is not the intent of the law that the absence of the Director, whether that absence be intentional or accidental, should defeat the purpose of a school meeting.

SEC. 30. In the control of the school house, the Director must pursue the instruction of the Trustee.

No important repairs of the school house, or repairs involving considerable expense, should be undertaken except by direction of the Trustee

SEC. 31. This section is not understood to give the Director authority to prescribe to the teacher methods of instruction or government.

The Director should not exclude a pupil from school, except the pupil is found to be incorrigible.

In extreme cases the *teacher* may suspend a pupil from school until conference can be had with the Director. But the fact of such suspension must be communicated to the Director at the earliest possible moment, whereupon he must decide what further action the case requires, namely, whether the pupil shall be restored, reprimanded, punished or excluded.

SEC. 33. County Commissioners fill vacancies in the office of School Examiner. 1st Gavin & Hord, 671.

term shall expire as soon as his successor is appointed and qualified, who, before entering upon the duties of his office, shall take and subscribe an oath according to law, which oath shall be filed with the County Auditor, and all the proceedings relating thereto shall conform to the law relative to oaths of public officers; and thereupon the several County Auditor shall report the name and post-office address of the person appointed in their respective counties, to the Superintendent of Public Instruction: *Provided, however*, That the said Board of Commissioners shall have power to dismiss any School Examiner for immorality, incompetency or general neglect of duty. But no Examiner shall be dismissed without giving him written notice, under the hand and seal of the Auditor, ten days before the first day of [the] term of the Court of Commissioners at which the cause is to be heard, and the said notice shall state the charges preferred against the said Examiner, the character of the instrument in which they are preferred, whether petition, complaint or other writing, and the name of those preferring the same. Proviso.

SEC. 34. Said School Examiner shall examine all applicants for license as teachers of the Common Schools of the State, by a series of written or printed questions, requiring answers in writing, if he wishes so to do, and in addition to the said questions and answers in writing, questions may be asked and answered orally; and if, from the ratio of correct answers and other evidences disclosed by the examination, the applicant is found to possess a knowledge which is sufficient in the estimation of the Examiner to enable said applicant successfully to teach in the Common Schools of the State, orthography, reading, writing, arithmetic, geography, English grammar, physiology and the history of the United States, and to govern such a school, said Examiner shall license said applicant for the term of six months, twelve

To examine all applicants for license.

Qualification of teachers.

A person appointed to fill a vacancy in the office of County Examiner, must before [illegible] the duties of the office, take oath as provided in the [illegible] 1 G. & H. 672.

Such appointee holds only [illegible] unexpired term. *Ibid.*

If a special session is necessary to fill a vacancy, it is the duty of the County Auditor to convene the board. Acts 1863, 17.

A teacher who has received two licenses in succession for two years in the same county cannot claim as of right a renewal of his license without a re-examination. The Examiner may, in his discretion, refuse to renew the license of such a teacher.

SEC. 34. Teachers' licenses must be for the term of six months, twelve months, eighteen months or twenty-four months. None should be issued for a period less than six months or for a term intermediate between those specified in the law.

Length of time for which license may be granted.

Applicants shall produce evidence of good moral character

Proviso.

months, eighteen months or two years, according to the ratio of correct answers and other evidences of qualification given upon said examination, the standard of which shall be fixed by the Examiner; and applicants, before being licensed, shall produce to the Examiner the proper Trustees' certificate, or other satisfactory evidence of good moral character: *Provided*, That after an applicant has received two licenses in succession, for two years in the same county, the Examiner thereof, after the expiration of the last license issued, may renew the same without a re-examination, at his discretion.

Acts special session 1865, p. 143, took effect Dec. 25, 1865.

When teachers must be examined as to ability to teach other branches.

SEC. 35. If the persons attached to and forming a school district, have, at their school meeting, designated other or a less number of branches of learning to those in the last section above mentioned which they desire to have taught in their school, the Trustee in employing a teacher for said school shall require said teacher to be examined as to his qualification to teach the branches of learning required at said school meeting.

School examiner shall have power to revoke licenses.

SEC. 36. The School Examiner shall have power to revoke licenses granted by him or his predecessors, for incompetency, immorality, cruelty, or general neglect of the business of the school, and the revocation of the license of any teacher shall terminate the school which such teacher may have been employed to teach.

School examin'r shall hold public examination.

SEC. 37. The School Examiner shall hold one public examination each month in the year, in his county, and in no case

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No person who indulges in such immoral practices as profanity, drunkenness, gambling or licentiousness, should be licensed to teach.

SEC. 36. A teacher's license should not be revoked for any cause not fairly included in the causes named in this section; and in all cases before revoking a license, the teacher should be notified and given an opportunity to make a defense.

In proceedings to revoke a license, the Examiner may act upon his personal knowledge or competent evidence obtained from others.

The revocation of a teacher's license terminates his connection with the school in which he may have been employed, but does not necessarily terminate the school, unless he is the only teacher employed in it. It would be absurd to suppose that the law intended that a school in which a dozen teachers were employed, should be discontinued, because the license of one of such teachers was revoked.

A School Examiner having revoked a teacher's license, must enter his action in such case of record in the books of his office, and notify each School Trustee in his county of such revocation.

Notice to Trustees is especially important, as without it they would not be sufficiently warned against employing the teacher whose license is revoked, as the certificate of license would still remain his possession.

SEC. 37. The day of the examination should be the same in each

shall he grant a license upon a private examination, and all licenses granted by him shall be limited to the county in which they are granted. For each person examined he shall be entitled to a fee of one dollar, which fee shall constitute the only compensation he shall receive for services rendered in examining teachers.

Examiner's fee.

SEC. 38. The Examiner shall provide a blank book at the expense of the county, in which he shall keep minutes of his proceedings, and shall deliver said record, and all other books, papers and property appertaining to his office, to his successor, and take a receipt therefor. Said Examiner, shall in the last week of May, annually, report to the Superintendent of Public Instruction, the name of the persons to whom he has granted license since the last report, for his county, distinguishing between those licensed for six, twelve, eighteen, and twenty-four months, giving the number of males and the number of females, and total number licensed, and the number, but not the names, of applicants for license who have been rejected, and the number of licenses revoked.

Examiner shall provide blank books.

Examiners to report to Superintendent the persons licensed by them.

SEC. 39. Said Examiner shall constitute a medium of communication between the Superintendent of Public Instruction and the subordinate school officers and the schools; they shall visit the schools of their respective counties as often as they may deem it necessary, during each term, for the purpose of increasing their usefulness, and elevating as far as practicable, the poorer schools to the standard of the best; advising, and securing, as far as practicable, uniformity in their organization and management, and their conformity to the law and the regulations and instructions of the State Board of Education and Superintendent of Public Instruction, and shall encourage Teachers' Institutes and Associations. They shall receive from the Trustees their reports of enumeration, and their regular school and other reports, which are required by law to be made by them, and otherwise gather up the necessary data and information, including that

Examiners shall visit schools.

Shall receive reports of trustees.

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month. If such a day is fixed and adhered to, convenience will be secured to teachers and to the public.

As the object of the law will not be defeated but rather promoted thereby, it is held that the Examiner may hold more than one examination in each month.

An examination will be *public* in the sense here required, when such examination is publicly announced and is held in a public hall or office.

SEC. 39. The Examiner, in receiving reports from Trustees, should see that such reports are consistent and, as far as possible, accurate. No report should be received known to be faulty in either of these points. To require correct reports is not only the right, but the duty of the Examiner.

relative to private schools, high schools, colleges, and other private institutions of learning within their respective counties, so as to present a view of the educational facilities of the State, and enable them to make full and complete reports to the Superintendent of Public Instruction, and receive for, and distribute to the township libraries such books as may be furnished them, and advise such a disposition and use of them as will tend to increase their usefulness; and advise the Trustee as to the most approved school furniture, apparatus, and educational agencies, and, as far as practicable, they shall furnish Trustees and teachers with the regular forms, blanks, regulations, instructions and reports which issue from the Department of Public Instruction, and relate to their respective branches of the school service.

Shall receive and distribute books.

Shall furnish trustees and teachers with forms, &c.

When examiner may cause enumeration to be taken.

SEC. 40. When any Trustee shall neglect to file with the School Examiner an enumeration of the children of the township, town or city, as hereinbefore provided, the School Examiner shall, immediately after the first day of September, in each year, employ a competent person to take the same, and allow a reasonable compensation for such services, payable from the special school revenue of the township, and shall proceed to recover the same in the name of the State of Indiana, for the use of said revenue of said township, by action against the said Trustee in his individual capacity; and in such suit, the school Examiner shall be a competent witness.

Examiner to report to superintendent.

SEC. 41. The School Examiner shall, on or before the fifteenth day of September, annually, make out and forward to the Superintendent, the enumeration of their respective counties, with the same particular discrimination required of the Trustee. They shall also furnish the statistical information which Trustees are required to report to them, in such form as may be prescribed by the Superintendent of Public Instruction.

Examiner to make basis of apportionment.

SEC. 42. The School Examiner shall make out from the list of enumeration, and the reports of transfers, the basis of the apportionment of school revenue to the several townships,

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The data concerning private institutions can be most accurately obtained by personal interview or correspondence with the officers of these institutions. Trustees should not be required to furnish these data when they can conveniently be obtained by the Examiners from the officers above named.

SEC. 40. The Examiner should, in every case of failure to report the enumeration, proceed promptly to have the same taken as provided in this section. When the failure is from sickness or misfortune, no penalty should be exacted from the Trustee.

SEC. 42. The basis of apportionment should show, by number and range, the Congressional townships, or parts of Congressional townships,

towns and cities, of their respective counties, and parts of Congressional townships of adjoining counties, whose Congressional township fund is managed in their counties, and report the same to the proper County Auditor by the first day of November, annually, so as to enable the County Auditor to accurately apportion the school revenue for tuition, according to section 148 of this act.

Examiner's per diem.

SEC. 43. The said School Examiner shall receive three dollars per day for every day actually employed in the discharge of the duties required by this act, to be paid out of the ordinary county revenue; and before the board of County Commissioners shall allow his claim for service, the same shall be filed in a bill of account, and be verified by affidavit to the effect that such account is just and true; that the service therein named was honestly and faithfully rendered, and the account therein claimed is rightly due and remains unpaid. The County Auditor shall draw his warrant on the County Treasurer, for the amount allowed by the Board in favor of said Examiner, and the Treasurer shall pay the said warrant out of the revenue aforesaid: *provided, however*, That the said Board of Commissioners shall have power to determine the number of days in each year in which the School Examiner may labor in the performance of the duties required of him; and, *provided further*, that he shall receive no per diem for the days spent in examining Teachers.

Proviso.

OF THE LANDS BELONGING TO THE CONGRESSIONAL TOWNSHIP FUND.

Custody of lands belonging to congressional township fund.

SEC. 44. The custody and care of all lands belonging to the Congressional Township Fund shall be with the Trustee of the civil township in which the same shall be situated, who shall report annually to the Auditor by the fourth Monday in March the annual income derived therefrom, to the township.

When trustees may lease lands.

SEC. 45. They shall have power, when directed so to do, by a vote, or by the written direction of a majority of the voters of the Congressional township to which the same belongs, to lease such lands for any term not exceeding seven years, reserving rents, payable in money, property or improvements upon the land, as may be directed by the majority of such voters.

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which form each civil township, the number of children enumerated in each of such parts, also the whole number of children enumerated in each civil township.

With the basis of apportionment the Examiner should file with the Auditor a separate statement showing what Congressional townships whose funds are managed in his county, are divided by the county line; also, the number of children enumerated in each part of such townships.

Who to have custody of congressional township land when divided by a civil township line.

SEC. 46. When the sixteenth section, or the section which may be granted in lieu thereof, shall be divided by a county or civil [township] line, or where the substituted section lies, in any other county in the State, the voters of the Congressional township to which the same belongs shall designate, by vote, or by the written direction of a majority the Trustees of one of the civil townships, including a part of said section, to have the care and custody of said section, and to carry out the directions of the voters of the township in relation thereto; and the Trustee so designated shall have the same powers and perform the same duties as if the entire section was situated within the limits of the civil township, and receive from the County Treasurer the revenue derived from funds accrued from said sale.

Powers of trustees in relation to school lands.

SEC. 47. The proper Trustees shall have all the rights and powers of a landlord, in their official name, in coercing fulfillment of contracts relating to such lands, and preventing waste or damage, or for the recovery of the same when committed.

Sale of school lands determined by ballot.

SEC. 48. At any time when five voters of any Congressional township shall, by petition to the Trustees having charge of the school land belonging to such township, set forth their desire for the sale of all or any part of the school land, the Trustees shall give public notice, in five public places, in such township, of the time and place, in such township, when and where a balloting will be had to determine whether [the land] shall be sold as petitioned for or not, which notice shall be given at least twenty days before the time specified therein.

Petition of sale to be recorded.

SEC. 49. A copy of such petition shall be entered on the book containing the record of the proceedings of such Trustees, and his action thereon shall, also, be recorded.

SEC. 50. If a voter favor the sale of such land he shall write on his ballot the word "Sale;" if he oppose the sale he shall write the words "No sale."

When sale shall not be allowed.

SEC. 51. No sale shall be allowed unless a majority of all the votes cast at such election shall be in favor of such sale, nor unless the number of votes constituting such majority shall exceed fifteen.

Certificate of vote to be made by trustee.

SEC. 52. The Trustees shall attend at the time and place specified, and shall make out a certificate showing the number of votes given for and against such sale, which shall be signed by him and filed in his office, and he shall enter the same upon his record book.

Proceedings for sale.

SEC. 53. Said Trustee, if satisfied that a majority of all and more than fifteen voters have voted for such sale, he shall enter the same on his record book, and proceed—

SEC. 48. For method of proceeding for sale, when a vote cannot be procured, see section 73.

First, To divide the lands so voted to be sold into such lots as will secure the best price.

Second, To affix a minimum price to each lot, not less than one dollar and twenty-five cents per acre, below which it shall not be sold.

Third, To certify such division and appraisement to the proper County Auditor, together with a copy of all his proceedings in relation to the sale of said lands.

Commissioners' to direct the sale of such lands.

SEC. 54. Such certificate and return shall, by such Auditor, be laid before the Board of County Commissioners, at their first meeting thereafter, and said Board, if satisfied that the requirements of the law have been substantially complied with, shall direct such lands to be sold, which sale shall be conducted as follows:

First, It shall be made by the Auditor and Treasurer.

Second, Four weeks' notice of the same shall be given, by posting notices thereof in three public places of the township where the land is situated, and at the Court House door, and by publication in a newspaper printed in said county, if any; otherwise, in the newspaper of any county in the State situated nearest thereto. The sale shall be made by the Auditor, at public auction, at the door of the Court House of the county in which the land is situated, and the Treasurer shall take an account thereof; and each of the said officers, for making such sale, shall receive a fee of one dollar, to be paid by the purchaser.

Terms of sale.

SEC. 55. One-fourth of the purchase money shall be paid in hand, and interest for the residue for one year in advance, and the residue in ten years from such sale, with like interest annually, in advance; and deferred payments shall be regarded as a part of the Congressional township school fund and reported as such by the Auditor to the Superintendent of Public Instruction.

Contract, how forfeited.

SEC. 56. On failure to pay such annual interest when it becomes due, the contract shall become forfeited and the land shall immediately revert to the township, and the Auditor and Treasurer shall proceed forthwith again to sell the same in like manner and on the terms above specified; if on such second sale such land shall produce more than sufficient to pay the sum owing thereof, [therefor] with interest and cost, and five per cent. damages, the residue shall, when collected, be paid over to the first purchaser or his legal representative.

How revived.

SEC. 57. At any time before the sale, payment of the interest due, and all costs, together with two per cent. damages on the principal sum and interest due and owing for said land, shall prevent such sale and revive the original contract.

In case of forfeiture, purchaser responsible for waste.

SEC. 58. In case of such ferfeiture, the original purchaser may be sued for waste or unnecessary injury done to such land.

Suit for waste, by whom prosecuted.

SEC. 59. Such suit shall be prosecuted by the Auditor in the name of the State, for the use of the proper Congressional township.

When may be sold at private sale.

SEC. 60. When any land offered for sale at public auction shall remain unsold, the county Auditor may dispose of the same at private sale for the best price that can be had therefor, not being less than the minimum price affixed thereto.

Unsold lands may be reappraised.

SEC. 61. After the expiration of the term of four years after any appraisement and offer of sale of any lands in this State belonging to any township for school purposes, and such lands remain unsold, it shall be lawful to re-appraise, sell and dispose of said lands in the same manner that they would have been had such lands not been previously offered for sale: *Provided, however*, That such appraised value shall not be below the minimum price now fixed by law.

Auditor to certify sale.

SEC. 62. A certified statement of such sale shall be made and signed by the Auditor, and being first recorded by such Auditor in the records of the Board of County Commissioners, shall be delivered to the purchaser when he makes his first payment, and shall entitle him to a deed when the terms of such purchase shall have been fully complied with.

Rights of purchaser.

SEC. 63. Every purchaser, until forfeiture, shall be entitled to all the rights of possession before existing in such Trustee, or township, and to all rights and remedies for rents becoming due, or breaches of covenant occuring after his purchase, under any lease existing at the time of his purchase and for all waste committed thereafter.

Failure to make the first payment.

SEC. 64. A purchaser at such sale failing to make the first payment as above required, shall pay ten per centum on the sum bid, to be recovered by action before any court having jurisdiction, to be prosecuted by the County Auditor in the name of the State, for the use of the proper township, and the Auditor and Treasurer shall be competent witnesses.

Assignment of certificate.

SEC. 65. No assignment of a certificate shall be valid unless acknowledged before some officer authorized to take acknowledgments of deeds, or before the County Auditor, who shall in all such cases record the same; assignments of certificates heretofore made before any officer authorized to take acknowledgments of deeds, when recorded shall be as valid as if acknowledged before the County Auditor.

Purchase money may be retained as a loan.

SEC. 66. When the residue of the purchase money becomes due, the purchaser may retain the same as a loan for a term not exceeding three years, on payments annually made in advance of the interest thereon, at the rate then established by law for the loans of such funds; but he shall receive no deed until full payment is made.

SEC. 67. Purchasers may at any time before due, pay a part or whole of such purchase money.

SEC. 68. When any such certificate shall be lost before a deed be made, on proof thereof by affidavit of the person interested, or other competent testimony, to be filed with the County Auditor, and after three months notice of intention to apply for a new certificate given in some newspaper printed nearest to where the land lies, such Auditor may issue the same to the person entitled thereto. Proceeding when certificate is lost.

SEC. 69. The purchase money and interest, and all cost and damages above provided for, shall be paid to the Treasurer, of the proper county, and his receipt therefor filed, by the person paying with the County Auditor, who shall issue his quietus therefor. Purchase money to whom paid.

SEC. 70. When such payment is in completion of any contract of sale, the amount of such receipt shall be endorsed by the County Auditor on the certificate of purchase.

SEC. 71. On full payment for such land a deed shall be issued by the County Auditor and entered [on] the record book of the Board of County Commissioners. When deed shall be issued.

SEC. 72. Such deed shall be executed and acknowledged at the cost of the grantee by the County Auditor, as in other cases, and thus executed and delivered shall vest in the grantee, his heirs and assigns forever a complete title to the land. At whose cost deed shall be executed.

SEC. 73. The voters of any Congressional township may, in the absence of a vote to sell land and in lieu thereof, petition the Trustee of the township for such sale, and such petition if signed by a majority of all the voters of the township shall be filed with the County Auditor, and the same proceeding shall be had as provided in the preceeding section upon a vote of the inhabitants of the township for such sale. Such petition and certificate shall be recorded in the record book of the Trustee of the township and of the County Auditor, of the investment of funds held for the benefit of Common Schools and Congressional townships. Voters may petition for sale of land.

SEC. 74. The principal of all moneys whether belonging to the Common School fund, or to the Congressional township school fund, received into the County Treasury, shall be loaned at seven per cent. per annum, payable annually in advance, and the interest paid out as prescribed in this act, and not otherwise; and any judgment upon any note or mortgage for any part of said fund, shall bear seven per cent. interest from the date thereof till the same is paid. Rate of interest.

SEC. 75. Such loans shall be made by the County Auditor, who shall inform himself of the value of the real estate offered in [the] mortgage, and be satisfied of the validity of the title thereof; and all persons applying for a loan shall produce to said Auditor title papers, showing to his satisfaction a good and sufficient title in fee simple, without incumbrance not derived from sale for taxes. Loans, by whom made.

Auditor may require lands offered as security to be appraised,

SEC. 76. The Auditor shall require three disinterested freeholders of the neighborhood to appraise any land offered in mortgage.

Apprais'rs must be sworn.

SEC. 77. Such Appraisers being first officially sworn, shall examine and appraise such land, and sign and give to the applicant a certificate, setting forth the fair cash value of the land at the time, without taking into consideration perishable improvements.

SEC. 78. In making such loans, preference shall be given to the inhabitants of the county, if security be adequate, and no land shall be received as security unless situated in the county where the loan is made.

SEC. 79. The amount loaned to any person or company shall not exceed one thousand dollars.

Loans to be secured by real estate, clear of incumbrance.

SEC. 80. The applicant for a loan shall file with the Auditor the certificate of the Clerk and recorder that there is no incumbrance on said land in either of said offices.

SEC. 81. Such applicant shall make oath that there is no incumbrance or better claim that he knows of, and that the abstract of the title presented by him is, as he believes, a true one.

Length of time for which loan may be made.

SEC. 82. No loan shall be made for a longer term than five years.

Sum loaned not to exceed half the appraised value of mortgaged premises.

SEC. 83. The sum loaned shall not exceed one half of the appraised value of the premises proposed to be mortgaged, clear of all perishable improvements.

SEC. 84. The Auditor shall have power to administer all oaths, and take acknowledgments required by this act.

Mortgages to be of record from date.

SEC. 85. Mortgages taken for such loans shall be considered of record from the date thereof, and shall have priority of all mortgages or conveyances not previously recorded, and all other liens not previously incurred in the county where the land lies.

SEC. 86. The Auditor shall cause such mortgages to be recorded immediately, retaining the cost of recording out of the money borrowed.

On failure to pay interest, principal becomes due.

SEC. 87. On failure to pay any installment of interest when the same becomes due, the principal sum shall forthwith become due and payable, and the Auditor may proceed to collect the same by suit on the note, or by sale of the mortgaged premises. He may also, by suit, recover the possession of the mortgaged premises before sale thereof; and he shall, on the fourth Monday in March, annually, offer for sale all mortgaged lands, on which payment of interest are due, on the first day of January, and unpaid on the day of sale.

SEC. 88. The mortgage may be in substance as follows, and the Auditor shall specify therein whether the same belongs to the Common School fund, or to the Congressional

township fund; and if the latter, the particular township or townships whose funds are thus loaned:

FORM OF MORTGAGE.

SEC. 89. I, A. B., of the county of ———, in the State of Indiana, do mortgage to the State of Indiana, for the use of, (here describe the fund out of which the loan was made,) all, (here describe the land,) for the payment of ——— dollars, with interest at the rate of seven per cent. per annum; payable annually in advance, according to the conditions of the note hereto annexed. Form of mortgage.

SEC. 90. The note accompanying the same may be in substance as follows, to-wit: I, A. B., promise to pay to the State of Indiana, for the use of, (here recite the particular fund,) on or before ———, the sum of —— dollars, with interest thereon, at the rate of seven per cent. per annum in advance, commencing on the ——— day of ————, 18—, and do agree that in case of failure to pay an installment of interest when the same shall become due, the principal sum shall become due and payable, together with all arrears of interest; and on failure to pay such principal or interest when due, two per cent. damages shall be collected, with costs, and the premises mortgaged may be sold by the County Auditor for the payment of such principal sum, interest, damages and costs. Form of note.

SEC. 91. On making loan of any fund the Auditor shall draw his warrant in favor of the borrower upon the County Treasurer, who shall charge it to the proper fund.

SEC. 92. All loans refunded, and all interest, shall be paid to the County Treasurer, and his receipt shall be filed with the County Auditor, who shall give the payer a quietus therefor, and make proper entries. Treasurer's receipt to be filed with Auditor.

SEC. 93. Whenever the amount due on any mortgage shall be paid, and the Treasurer's receipt therefor filed, the Auditor shall indorse on the note and mortgage that the same has been fully satisfied, and surrender the same to the person entitled thereto; and, on production of the same thus indorsed, the Recorder shall enter satisfaction upon the record. On full payment mortgage to be surrendered.

SEC. 94. In all cases when the mortgaged premises shall fail to sell for a sum sufficient to satisfy the principal and interest of the loan made, and the damages accrued by reason of such failure, and costs, the County Auditor shall bring suit on the notes executed by the mortgager; and whenever judgment shall be rendered thereon, no appraisement of property shall be allowed on execution issued on such judgment. Auditor to bring suit on notes.

SEC. 95. Before sale of mortgaged premises, the Auditor shall advertise the same in some newspaper printed in the Sale to be advertised.

county where the land lies, if any there be, otherwise in a paper in the State nearest thereto, for three weeks successively, and also by notice set up at the court-house door, and in three public places in the township where the land lies.

Sale to be held at court-house door.

SEC. 96. At such sale, which shall be held at the court-house door, the Auditor shall sell so much of the mortgaged premises, to the highest bidder, for cash, as will pay the amount due for principal, interest, damages and costs. And when less than the whole tract mortgaged shall be sold, the quantity sold shall be taken in a square form, as nearly as possible, off the northwesterly corner of said tract, and when less than the whole of any inlot or outlot of any town or city shall be sold, the part sold shall be laid out and taken off, so that it shall extend from the main or principal street or alley on which the said lot fronts, to the rear thereof, to divide the same by a line as nearly parallel with the boundaries of said lot as practicable; and if less than the whole is sold, the Auditor, in his notice of sale, shall indicate off of which side or end of said lot the part to be sold shall be taken; and if more than one tract of land is included in the mortgaged premises, the Auditor shall elect which tract or tracts shall be sold, saving to the mortgager, if practicable, the tract on which his house is located; and if a tract of land so mortgaged, and liable to be sold to satisfy the mortgage, cannot be divided without materially diminishing the value of, or if any inlot or outlot be indivisable, by reason of extensive buildings or other improvements thereon, the Auditor may sell the whole thereof, and after paying the amount due for principal, interest, damages and costs, out of the purchase money, shall pay the balance, if any, to the mortgager; and if the Auditor sell any part of a tract of land, outlot or inlot, for more than the amount of principal, interest, damages and costs, the excess, if any, shall be paid to the mortgagor.

Part of premises to be sold.

When auditor may bid in mortgaged premises.

SEC. 97. In case of no bid for the amount due, the Auditor shall bid in the same, on account of the fund, and as soon thereafter as may be, shall sell the same, having first caused it to be appraised by three disinterested freeholders of the neighborhood, on a credit of five years with interest at seven per cent. per annum, being payable annually in advance, but no such sale shall be for a less sum than the appraised value thereof.

Lands heretofore bought in.

SEC. 98. Lands heretofore bought in on account of the fund, which have been appraised, shall be sold in like manner, and if upon sale of any such land, a sum is realized which is more than sufficient to pay the principal, interest, damages and costs, the overplus shall be paid to the original mortgager, his heirs or assigns, when collected.

Auditor to execute deeds on full payment.

SEC. 99. Upon full payment being made for such lands, the deeds thereof shall be executed by the County Auditor,

and shall be entered in the record of the Board of County Commissioners before delivery.

SEC. 100. At the public sale at the court-house door, provided for in this act, the County Treasurer shall also attend and make a statement of such sales, which shall be signed by the Auditor and Treasurer, and after being recorded in the Auditor's office, shall be filed in the Treasurer's office, and such record, or a copy thereof, authenticated by the Auditor or Treasurer's certificate, shall be received as evidence of the matters contained therein. Statement of sale to be signed by auditor and treasurer.

SEC. 101. When any land is laid [bid] off by the Auditor at such sale, no deed need be made therefor to the State, but the statement of such sale, and the record thereof, shall vest the title in the State, for the use of the proper fund.

SEC. 102. Form and modes of book-keeping shall, from time to time, be prescribed for County Auditors and County Treasurers by the State Superintendent of Public Instruction.

SEC. 103. The County Auditors and County Treasurers shall annually report in writing to the Board of County Commissioners of the respective counties, at the June session of said Board, relative to the school fund held in trust by said counties, distinguishing in said reports between the Congressional Township and Common School funds, indicating the amount thereof, the additions to them within the current year then ending, the sources from whence such additions are derived, the condition of them as to their safety, giving the amount thereof safely invested, unsafely invested, and uninvested, and lost, at the date of said report, giving also the amount of interest collected upon said funds within the year then ending, and the amount then due and unpaid. Auditors and treasurers to report to county commissioners.

SEC. 104. The Board of County Commissioners shall annually, at their June session, in [the] presence of the Auditor and Treasurer, examine said reports, the accounts, and proceedings of said officers, in relation to said funds, and the revenue derived from them. They shall compare with said reports, the cash, the notes, mortgages, records and books of said offices, with a view to ascertain the amount of said funds and their safety, and do whatever may be necessary to secure their preservation and the prompt payment of the annual interest thereon as the same becomes due, and make up to said funds losses which have accrued or may accrue. County commissioners to secure school funds.

SEC. 105. The County Commissioners at said session shall make out for their respective counties a report in writing of the result of such examination, showing: Commissioners report.

1st. The amounts of said funds at the close of the last year.

2d. Amount added from sale of land within the year.

3d. The number of acres of unsold Congressional Township School lands, and the approximate value thereof.

4th. The amount added from fines and forfeitures.

5th. The amount added by the Commissioners of the Sinking Fund.

6th. The amount added from all other sources.

7th. The total amount of the funds.

8th. The amount refunded within the year.

9th. The amount re-loaned within the year.

10th. The amount safely invested.

11th. The amount unsafely invested.

12th. The amount uninvested at date of report.

13th. Amount of fund lost since 1842.

14th. Amount of interest collected within the year.

15th. Amount of interest delinquent.

And in said report the Commissioners shall distinguish between the Congressional Township Fund, and the Common School Fund, and in their account of the interest or revenues derived from said fund they shall observe the same distinction.

To be transmitted to auditor of state and superintendent of public instruction.

SEC. 106. Such report shall be entered on the records of said Board, and copies thereof, signed by the members of the Board, the Auditor, and Treasurer, shall be transmitted to the Auditor of State, and the Superintendent of Public Instruction.

Fees of county auditors and treasurers.

SEC. 107. County Auditors shall receive for their services in managing the School Funds the two per cent. damages accruing on all sales for non-payment of loans, two per cent. on all loans on which the mortgaged premises are advertised for sale and not sold, and four per cent. on all disbursements of interest; and the County Treasurer shall receive one per cent. on all disbursements of interest, and one per cent. on the amount of school tax disbursed; and the sum of said per cent. on disbursements, thus ascertained, shall be paid in the same manner, and out of the same revenue, as other services of said officers are paid.

Fees in case of mortgage.

SEC. 108. The following fees only shall be charged in cases of mortgage for loans:

To each appraiser .....50 cents.
For recording mortgage $1
For drawing mortgage. $1
For making borrower's affidavit .....10 cents.
For Clerk's certificate .....50 cents.
And Recorder's certificate and examing title, each, $1
Which shall be paid by the borrower.

OF THE DISTRIBUTION OF THE SCHOOL REVENUE.

Distribution of school revenue.

SEC. 109. There shall be two apportionments of the school revenue for tuition, made in each year by the State Superintendent of Public Instruction, one on the fourth Monday in

May, and the other on the fifteenth day of October, unless the said day of the month should be Sunday, and if so, on the day following. Acts 1867, p. 172

SEC. 110. To enable the Superintendent to make said apportionments, and ascertain the amount of said revenue collected and ready for that purpose, the Auditors of the several counties of the State shall promptly, after making the settlements with the County Treasurer of their respective counties, in March, for the amount collected on tax list; and in October, for the amount of delinquent tax collected, make report to said Superintendent, of the precise amount of school revenue for tuition collected in their respective counties, and ready for apportionment and distribution, which report shall be verified by the oath or affirmation of the Auditor endorsed thereon. Auditors to report to state superintendent.

SEC. 111. The first of said reports in each year shall not be delayed later than the third Monday in May, and the second not later than the tenth day of October; said reports shall show—1st, The amount of school tax collected since the last report, whether upon the current year's tax list, or delinquent tax. 2nd, The amount of interest collected since the last semi-annual report and the amount, of any, not previously reported upon loans of Common School funds, or on any indebtedness which is due, or payable to said funds arising from the sale of seminary property or otherwise. 3rd, the amount derived from liquor licenses and unclaimed fees not previously reported. 4th, The total amount of school revenue thus collected and ready for apportionment. 5th, The income derived from the Congressional township school fund, including the interest on loans of said fund, and on deferred payments for school lands which have been sold, and the rents and profits derived from the leasing or renting of any such lands or otherwise. 6th, The amount of said income from the Congressional township fund on hand for distribution in parts of the townships in the adjacent counties, specifying the amount on hand for each of the several counties. Time of report. Acts 1867, p. 173 Items reported.

SEC. 112. When the Congressional township lies partly in one county and partly in another, the Auditor of the county in which the fund of such township is managed shall notify the Auditor of the county in which any portion is situated of the amount due to such portion. Duty of auditor when congressional township lies partly in one county and partly in another.

SEC. 113. On failure of any County Auditor to make his said semi-annual report in time for said apportionments his county shall be subject to a diminution of $100 in the next apportionment of said revenue by the Superintendent. The sum thus withheld may be collected from said Auditor, in a suit before a justice of the peace, prosecuted in the name of the State, by any person living in said county who has chil- Forfeiture for failure of auditor to make report.

dren enumerated for school purposes for the current year, who is aggrieved by said diminution; said suit shall be commenced within two years from the time when said report was due, and not afterwards: *Provided*, That said Auditor may discharge himself from liability to such suit by a certificate of the Postmaster that said report was mailed in due time, together with his own affidavit of that fact.

Apportionment by state superintendent.

SEC. 114. The State Superintendent of Public Instruction shall, on the days fixed by section 109 of this act for his apportionment of said revenue in each year, add to the sum total of said revenue in readiness in each county for apportionment, the sum of twenty-five thousand dollars of the State's indebtedness to the schools, which additions shall continue to be made at each apportionment until the whole of said indebtedness, together with six per cent. interest thereon from the time said indebtedness accrued is paid. The amonnt of which debt and interest shall be settled and adjusted by and between the Superintendent of Public Instruction and the Auditor of State; and after said addition, the Superintendent shall apportion the whole of said sum to the several counties of the State, according to the last enumeration of children therein, with due reference to the diminutions provided for by sections 41 and 113 of this act, and without taking into consideration the revenue derived from the Congressional township school fund in such apportionment.

Statement to be published by state superintendent.

SEC. 115. Said Superintendent shall make out and have printed a statement showing,

First, The enumeration of children in each county.

Second, The amount of school revenue ready for apportionment in each county, and the source from which the same is derived, including said addition from the State indebtedness.

Third, The distributive share thereof apportioned to each county, a copy of said statement he shall file with the Auditor of State and Treasurer of State, and he shall forward a copy thereof by mail to each of the County Auditors, School Examiners and County Treasurers of the State.

Settlement of county treas'rer with auditor of state.

SEC. 116. The Auditor of State shall, at the time of making the semi-annual settlements with the several County Treasurers, give them each a warrant on the State Treasury for the distributive share of said revenue apportioned to their respective counties, the amount of which shall be retained by said Treasurers out of the money or revenue in their hands, and the balance ascertained to be due to the State, of ordinary State revenue, or other revenue, together with said warrant, shall be paid into the State Treasury, and the settlement between the respective County Treasurers and the Auditor of State, and the drawing of the warrant for the amount apportioned to their respective counties, the ascertainment of the balance payable into the State Treasury, and the payment of

said balance, and retention by County Treasurer of his distributive share of school revenue, according to said apportionment, shall be concurrent acts, and shall be done and performed in such a manner as to effect a complete semi annual disbursement from the State Treasury to the several counties of the State, of all the school revenues then apportioned to them, and as soon as practicable after the apportionment is made.

Unapportioned balances.

SEC. 117. If at any time, from any cause whatever, an unapportioned balance of school revenue shall appear in the State Treasury, other than that which is nominally therein at [the] passage of this act, the Superintendent of Public Instruction shall add said balance to the sum to be apportioned, and apportion it at the next succeeding apportionment, after such balance so appears.

Auditors to apportion the revenue belonging to their counties.

SEC. 118. The Auditor of each county shall, semi-annually, on the second Mondays of June and November, make apportionment of the school revenue, to which his county is entitled, to the several townships and incorporated towns and cities of the county, which apportionment shall be paid to the School Treasurer of each township and incorporated town and city, by the County Treasurer, and, in making the said apportionment and distribution thereof, the Auditor shall ascertain the amount of the Congressional township school revenue belonging to each city, town and township, and shall so apportion the other school revenue to each city, town and township, as near as may be, according to the enumeration of children therein: *Provided, however*, That in no case shall the income of the Congressional township fund belonging to

Acts 1867, p. 176

Proviso.

SEC. 118. It has been suggested that the omission in this amended section of the words "as to equalize the amount of available school revenue for tuition," it was intended to provide for an equal *per capita* distribution of the common school revenue to the several townships, towns and cities of a county, without any regard whatever to the Congressional township revenue. But see Quick and another *vs.* White Water Township, 7 Ind. R., p. 570, also Quick and others *vs.* Springfield Township, *Id.* 636, in which it is held that the *Constitution* commands "an unequal distribution of the school fund other than the Congressional portions of it."

It must also be remembered that the amendment was not made to change the *method* of making the apportionment, but simply to change the *time*, that the law upon this subject might conform to the other financial laws of the State.

Besides it is scarcely conceivable that the proviso which clearly assumes that the apportionment is to be so made as to equalize the available revenue in the several townships, would have been retained had the Legislature intended to change the method of apportionment as suggested.

any Congressional township, or part of such township, be diminished by such apportionment, or diverted or distributed to any other township, and report the amount apportioned to the Superintendent of Public Instruction, verified by affidavit.

Election of state superintendent.

SEC. 119. There shall be elected, by the qualified voters of the State, at a general election, a State Superintendent of Public Instruction, who shall hold his office for two years.

His official term

SEC. 120. His official term shall commence on the fifteenth day of March, succeeding his election. He shall take and subscribe the oath prescribed by law, which proceeding shall in all things conform to the law relative to the oaths of public officers.

His office and duties.

SEC. 121. The Superintendent shall be charged with the administration of the system of public instruction, and a general superintendence of the business relating to the Common Schools of the State, and of the school funds and school revenues set apart and appropriated for their support. A suitable office shall be furnished for him, at the seat of government, at which the books, papers and effects relating to the business of said office, shall be kept, and there he shall give reasonable attendance to the business and duties of the office. He shall render an opinion, in writing, to any school officer asking the same, touching the administration or construction of the School Law. He is hereby authorized to employ two clerks, for said office, at a rate of compensation not exceeding one thousand dollars, for the first, and eight hundred dollars for the second, to be paid as the clerks of the office of the Auditor of State are paid, and the said sums are hereby annually appropriated for that purpose.

Entitled to deputy and pay.

Shall report to the governor.

SEC. 122. In the month of January, in each year, in which there is no regular session of the General Assembly, he shall make a brief report, in writing, to the Governor, indicating in general terms the enumeration of the children of the State, for Common School purposes, the additions to the permanent school fund within the year, the amount of school revenue collected within the year, and the amounts apportioned and distributed to the schools.

Superintendent to report to General Assembly.

SEC. 123. At each regular session of the General Assembly, on or before the fifteenth day of January, said Superintendent shall present a biennial report of his administration of the system of public instruction, in which he shall furnish a brief exhibit,

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It is, therefore, held that the Auditors of the several counties should so apportion the common school revenue as, with the Congressional township revenue, "to equalize, as nearly as may be, the amount of available school revenue in the several townships, towns and cities of their respective counties."

1st. Of his labors, the results of his experience and observation as to the operation of said system, and suggest the remedy for observed imperfections. Items to be reported.

2d. Of the amount of the permanent school funds, and their general condition as to safety of manner of investment; the amount of revenue annually derived therefrom, and from other sources; estimates for the following two years, and the estimated value of all other property set apart or appropriated for school purposes.

3d. Of such plans as he may have matured for the better organization of the schools, and for the increase, safe investment and better preservation and management of the permanent school funds, and for the increase and more economical expenditure of the revenue for tuition.

4th. He shall present a comparison of the results of the year then closing, with those of the year next preceding, and, if deemed expedient, of years preceding that, so as to indicate the progress made in the business of public instruction

5th. He shall furnish such other information relative to the system of public instruction; the schools, their permanent funds, annual revenues, &c., as he may think to be of interest to the General Assembly.

He shall append to said report statistical tables compiled from the materials transmitted to his office by the proper officers, with proper summaries, averages and totals appended thereto. He shall append a statement of the semi-annual collections of school revenue, and his apportionment thereof, and, when he deems it of sufficient interest so to do, he shall append extracts from the correspondence of school officers, tending to show either the salutary or defective operation of the system, or of any of its parts, and shall cause ten thousand copies to be printed and distributed to the several counties of the State.

SEC. 124. He shall visit each county in the State at least once during his term of office, and examine the Auditor's books and records relative to the school funds and revenues, with a view to ascertain the amount and the safety and preservation of said funds and revenues, and for that purpose he shall have access to, and full power to require for inspection, the use of the books and papers of the Auditor's offices; and whenever he may discover that any of the school funds are unsafely invested, and unproductive of school revenue, or that any of the school revenues have been diverted from their proper objects, he shall report the same to the General Assembly; meeting with such of the school officers as may attend his appointment; counseling with the teachers, and lecturing upon topics calculated to subserve the interests of popular education. To visit each county in the state once during term of office.

Allowance for traveling expenses.

SEC. 125. He shall receive, for traveling and other expenses, while traveling on the business of the Department, a sum not exceeding six hundred dollars per annum; and an appropriation of that amount is hereby made for that purpose, annually.

Appeals to state superintendent.

SEC. 126. He shall exercise such supervision over the school funds and revenues as may be necessary to ascertain their safety, and secure the preservation and application to their proper object, and cause to be instituted, in the name of the State of Indiana, for the use of the proper fund or revenue, all suits necessary for the recovery of any portion of said funds or revenues; and it is hereby made the duty of the proper Circuit Prosecuting Attorney to prosecute all such suits at the instance of the Superintendent, and without charge against said funds or revenue.

Superintendent may require copies of reports of trustees, clerks, teachers and examiners.

SEC. 127. He may require of the County Auditors, School Examiners, County Treasurers, Trustees, Clerks and Treasurers, copies of all reports required to be made by them, and all such other information in relation to the duties of their respective offices, so far as they relate to the condition of the school funds, revenues and property of the Common School, and the condition and management of such schools, as he may deem important.

To furnish blanks for reports.

SEC. 128. He may prepare and transmit to the proper officers suitable forms and regulations for making all reports, and the necessary blanks therefor, and all necessary instructions for the better organization and government of Common Schools, and conducting all necessary proceedings under this act.

To publish laws on subject of common schools

SEC. 129. He shall cause as many copies of the acts of the General Assembly, in relation to the Common Schools, or the school funds, with necessary forms, instructions and regulations, to be from time to time printed and distributed among the school townships, as he shall deem the public good requires.

Shall supply township library with legislative and documentary journals, and deliver records, &c., to successor.

SEC. 130. He shall supply each Common School Library with the legislative and documentary journals, and the acts of each session of the General Assembly, and his own annual reports, and at the expiration of his term of office shall deliver to his successor possession of the office, and all books, records, documents, papers and other articles pertaining or belonging to his office.

OF TOWNSHIP LIBRARIES.

SEC. 131. Repealed, Acts 1867, p. 177.

How appropriated.

SEC. 132. The said taxes are hereby appropriated, and shall be applied exclusively to the purchase of books for the township school libraries, under the direction of the State

Board of Education, but no sectarian or strictly party work shall be admitted into said libraries.

SEC. 133. The amount of said taxes, when collected, shall be paid by the County Treasurers to the Treasurer of State at the time of making their annual settlement, and shall be paid out by that officer upon the warrant of the Auditor of State. To be paid to the state treasurer.

SEC. 134. The Superintendent of Public Instruction shall superintend the purchase of books for township libraries, under such regulations as the State Board of Education may adopt, and report to said Board his proceedings in relation thereto; and said Board shall order the issuing of the warrants by the Auditor of State for the payment of said purchase from said library revenue. Purchase of township libraries.

SEC. 135. The State Board of Education shall, when such libraries have been received, cause the same to be distributed to the several townships in the State, under the direction of the State Superintendent, who shall apportion the same according to the school population of the townships: *Provided, however*, that existing inequalities in township libraries shall first be corrected, and that an equal allotment be made to each of the State Prisons as is distributed to townships. Distribution of township libraries.

SEC. 136. Such libraries shall be in charge of the Township Trustees, shall be deemed the property of the township, and shall not be subject to sale or alienation from any cause whatever. Libraries to be in charge of township trustees.

SEC. 137. Such Trustee shall be accountable for the preservation of said libraries, may prescribe the time of taking and the period of retaining books, assess and recover damages done to them by any persons, and adopt regulations necessary for their preservation and usefulness; he shall provide book cases and blank books ruled, in which to keep an account of books taken out and returned, and report the number each year to the Examiner, and at the commencement Trustees accountable for preservation of libraries.

SEC. 137. This section assigns the management and preservation of the township library to the Township Trustee. The Trustee's duties in these particulars are specifically set forth in this section as follows:

1. The prescribing of rules and regulations for management of the library.
2. The providing of suitable book-cases and rooms for library
3. The appointment of a librarian.
4. An announcement at the opening of each term of school throughout the township, giving the needed information concerning the location of the library and rules governing the same.

It is hoped Trustees will faithfully carry out these provisions, it being of the first importance that these books be both read and preserved.

The Trustee is partially responsible for the former of these results, and wholly for the latter. In view, therefore, of these results, and the

of each school term, at each school house in their respective townships, shall cause a notice to be posted up, stating where the library is kept, and inviting the free use of the books thereof by the persons of their respective townships.

SEC. 138. Every family in the township shall be entitled to the use of two volumes at a time from said library, whether any member of such family shall attend school or not.

Trustee may deposit library at some central point.

SEC. 139. The Trustees may deposit the library at some central or eligible place in the township, for the convenience of scholars and families, and they may appoint for that purpose a librarian to have the care and superintendence thereof.

SEC. 140. The library shall be open to all persons entitled to its privileges throughout the year, without regard to school sessions; Sundays and holidays excepted.

MISCELLANEOUS PROVISIONS.

Accounts of trustees open to inspection.

SEC. 141. The books, papers and accounts of any Trustee, relative to schools, shall at all times be subject to the inspection of the School Examiner, the County Auditor, and of the Board of County Commissioners of the proper county.

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great benefits to accrue to the community from a proper use of these libraries, it is specially urged upon Trustees that they give this matter due attention.

Trustees should promptly assess and collect damages for injury or loss of books, or require the librarian to do the same.

SEC. 139. Libraries need not of necessity be located at the geographic centre of the township, but rather at the place most convenient to the greatest number of citizens. Neither need they always be kept in the same place, but may, if the Trustees shall deem best, be changed as the wants of the community require.

SEC. 140. It is no compliance with the provisions of this section to keep the library open one or two days in the week and closed at all other times. Sundays and holidays are all the times when the library may be legally closed.

SEC. 141. Examiners may, by exercise of the authority conferred by this section, materially assist Trustees in keeping correct accounts, and thus secure accuracy in a part of our statistics the most important perhaps, and peculiarly subject to errors. Examiners are, therefore, advised to exercise such supervision of Trustees' accounts as they may find necessary to secure perfect accuracy.

The power of the Examiner seems rather designed to prevent than to correct errors. This latter authority is vested by section 143 in the Board of County Commissioners.

It will seldom be necessary for the Examiner to summons a Trustee to bring his books before him. The necessary inspection can usually be made during the Examiner's official visits, or at other convenient times, when the Trustee will not be needlessly annoyed by it.

SEC. 142. For the purpose of such inspection, said Examiner, Auditor, and Board of County Commissioners, may, by subpœna, summon before them any Trustee, and require the production of such books, papers and accounts; three days' notice of the time to appear, and produce them, being given.

Commissioners may require production of trustees' books.

SEC. 143. If any such books and accounts have been imperfectly kept, said Board of Commissioners may correct them, and if fraud appear, shall remove the person guilty thereof.

Books and acts imperfectly kept may be corrected.

SEC. 144. Process in such suits against a school township, town or city, shall be by summons executed by leaving a copy thereof with the Trustee of such township, town or city, ten days before the return day thereof; and in case of an appeal, similar notice of the time of hearing thereof shall be given.

Suit against township, town or city.

SEC. 145. Suits brought on behalf of the school of any township, town or city, shall be brought in the name of the State of Indiana, for the use of such township, town or city.

Suits in behalf of school township.

SEC. 146. Any person who shall sue for or on account of any decision, act, refusal, or neglect of duty, of the Township Trustee, for which he might have had an appeal, according to the provisions of the preceding section, shall not recover costs.

SEC. 147. The common schools of the State shall be taught in the English language, and the Trustee shall provide to have taught in them orthography, reading, writing, arithmetic, geography, English grammar, physiology, history of the United States, and good behavior, and such other branches of learning and other languages, as the advancement of pupils may require, and the Trustee from time to time direct; and that whenever the parents or guardians of twenty-five or more children in attendance at any school of a township, town or city, shall so demand, it shall be the duty of the School Trustee or Trustees of said township, town or city, to procure efficient teachers, and introduce the German language, as a branch of study, into such schools; and the tuition in said schools shall be without charge: *Provided*, such demand is made before the teacher for said district is employed.

Schools to be taught in the English language.

Acts 1867, special session, p 40

Acts 1869, special session, p 40

SEC. 148. The County Commissioners of each county are required to conform the boundary of their civil townships to those of Congressional townships, so far as it is practicable to do so.

Boundaries of civil townships to conform to those of congressional townships.

SEC. 147. The German, Latin, and other languages may be taught in the common schools, provided the schools be taught in the English language, and all text-books be printed in English, save those necessary to instruction in other languages.

Trustees, when satisfied that the advancement of pupils demands it, may provide for instruction in branches other than those enumerated in this section.

Trustee may sell lands belonging to his township.

SEC. 149 The proper Trustee may, whenever a school house shall have been removed to a different location, or a new one erected for the school in a different place, if the land whereon the same is situated belongs unconditionally to the township, town or city, sell the same when, in his opinion, it is advantageous to the township, town or city, so to do, for the highest price that can be obtained therefor; and upon the payment of the purchase money (to the township, town or city Treasurer, he shall execute to the purchaser) a deed of conveyance, which shall be sufficient to vest in such purchaser all the title of such township, town or city thereto. The money derived from such sales shall be a part of the special school revenue.

When trustees sell land without title thereto, the purchase money, with interest, must be refunded to the purchasers, heirs, administrators or assigns.

SEC. 150. When any officer anthorized to sell school lands shall have sold any lands without a title thereto, such officer, or his successor in office, may convey such other lands of equal value as may be agreed upon by such officer and the purchaser, his heirs, or assigns; or failing to make such agreement, [the purchase money, with interest, shall be repaid to] the purchasers, his heirs, executors, administrators or assigns; but no such purchase money shall be thus repaid until the proper Prosecuting or District Attorney shall have investigated the fact of the case, and certified to the correctness of the claim.

County auditors to keep account with congressional townships.

SEC 151. The County Auditors of the several counties of this State shall, immediately upon the taking effect of this act, open an account upon their books, with each of the Congressional townships of their respective counties, whose funds are managed by them, and transfer to such account, from the Common School fund account, the principal of the Congressional township fund, as it existed before its consolidation with the Common School fund, and shall thereafter keep a separate account of the principal and interest of the Congressional township fund of each township.

To apportion to each congressional township sufficient mortgages to secure the principal of its fund.

SEC. 152. Where the whole of the school funds of a county have been loaned, the Auditor will apportion to each Congressional township a sufficient number of mortgages to cover the principal of its Congressional township fund; and where a part of the school funds only are loaned, the Auditor will so apply a proportional amount; and the cash on hand, when loaned, shall be for the benefit of the Congressional townships respectively, to the amount of the entire principal of their Congressional fund; and in all loans made after the taking effect of this act, the note and mortgage shall specify the particular fund borrowed.

STATE BOARD OF EDUCATION.

State board of education.

SEC. 153. The Governor of the State, the State Superin-

tendent of Public Instruction, the President of the State University, the President of the State Normal School, when the same shall be established, the Superintendents of Common Schools of the three largest cities in the State, shall constitute a Board, to be denominated the Indiana State Board of Education. The size of the cities shall, for this purpose, be determined by the enumeration of children, for school purposes, annually reported by School Examiners to the Superintendent of Public Instruction. The Superintendent of Public Instruction shall, *ex-officio*, be President of the Board, and, in his absence, the members present shall elect a President *pro tempore*. The Board shall elect one of its members Secretary and Treasurer, who shall have the custody of its records, papers and effects, and shall keep minutes of its proceedings: *Provided*, That such records, papers, effects, and minutes, shall be kept at the office of the Superintendent, and shall be open for his inspection. The said Board shall meet, upon the call of the President or a majority of its members, at such place, in the State, as may be designated in the call, and shall devise, adopt and procure a seal, on the face of which shall be the words, "Indiana State Board of Education," and such other device or motto as the Board may direct, an impression and written description of which shall be recorded on the minutes of the Board and filed in the office of [the] Secretary of State; which seal shall be used for the authentication of the acts of the Board, and the important acts of the Superintendent of Public Instruction.

Shall procure seal.

SEC. 154. Said Board at its meetings shall perform such duties as are prescribed by law, and may make and adopt such rules, by-laws and regulations as may be necessary for its own government, and for the complete carrying into effect the provisions of the next section of this act, and not in conflict with the laws of the State; and shall take cognizance of such questions as may arise in the practical administration of the school system as are not otherwise provided for, and duly consider, discuss and determine the same.

Duties and powers of said board.

SEC. 155. Said Board may grant State Certificates of Qualification to such teachers as may, upon a thorough and critical examination, be found to possess eminent scholarship and professional ability, and shall furnish satisfactory evidence of good moral character. They shall hold stated meetings, at which they shall examine all applicants, and those found to possess the qualifications herein above named shall receive such certificate, signed by the President of the Board, and impressed with the seal thereof; and the said certificate shall entitle the holder to teach in any of the schools of the State without further examination, and shall also be valid during the lifetime of said holder, unless revoked by

May grant state certificates.

Shall hold stated meetings

Applicant for examination shall pay fee of five dollars.

said Board. Each applicant for examination shall, on making application, pay to the Treasurer of the Board five dollars as a fee.

Per diem of members of said board.

SEC. 156. The members of said Board, other than the Governor and Superintendent of Public Instruction; shall be entitled to receive the same amount of compensation, per day, while in session, and mileage as members of the General Assembly, which amount shall be certified by the Board to the Auditor of State, who shall draw his warrant therefor, payable out of the general fund, which sum shall be reimbursed to the general fund by the Treasurer of the Board paying into it that amount out of the money received by him as fees for certificates, and if there is any residue of money received as such fees, it shall be expended by the Superintendent of Public Instruction, in the purchase of suitable books for an office library.

Title to lands, how conveyed.

SEC. 157. The title to all lands acquired for school purposes shall be conveyed to the township, incorporated town or city, for which it is acquired, in the corporate name of such township, town or city, which is used for school purposes, for the use of Common Schools therein. In all cases in which the title to any such land is vested in any other person or corporation, than as above provided, it shall be the duty of [the] Trustee, for school purposes of the township, town or city, to procure the title to be vested as above, in this section provided.

Private schools may be taught.

SEC. 158. When a school house is unoccupied by a Common School of the State, and the people who form the school at such house, desire that a private school be taught therein, and a majority of them make application to the Trustee having charge of such house. for the use of it for such private school, it shall be the duty of the Trustee to permit said school house to be used for such private school, by such teacher as may be mentioned in the application, and not for a longer time than until said house may be wanted for a public school; and such permission and use shall be upon the

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SEC. 157. Where a town is incorporated within the limits of a school township, a school house situated within the limits of the town passes under the control of the School Trustees of the town. Carson *v.* The State, 27 Ind. R., 465.

SEC. 158. It is not the intention of this section to deny the Trustee the right to permit the use of a school house for a private school, in the absence of a petition, unless there shall be a protest of a majority of the district against such use.

In order to secure proper qualification on the part of the teacher, it is recommended that, other things equal, the house be let to a teacher holding a valid license.

condition that the teacher employed in said school shall report, in writing, to the Trustee: *First*, The number of teachers employed, distinguishing between male and female. *Second*, The number of pupils admitted into the school within the term, and the average daily attendance. *Third*, The cost of tuition, per pupil, per month, in said school. Items to be reported by teacher.

TEACHERS' INSTITUTES.

SEC. 159. In order to the encouragement of "Teachers' Institutes," the several County Auditors of the several counties of this State shall, whenever the County School Examiner of their county shall file, with said Auditor, his official statement, showing that there has been held, for five days, a Teachers' Institute, in said county, with an average attendance of twenty-five teachers, or of persons preparing to become such, draw his warrant in favor of said School Examiner, on the County Treasurer, for thirty-five dollars, and in case there should be an average attendance of forty teachers, or persons preparing to become such, then the said County Auditor shall draw his warrant on the Treasurer for fifty dollars, for the purpose of defraying the expenses of said Institute: *Provided, however*, That but one of said payments be made in the same year. Teachers' institute. Proviso.

To secure the preservation of the house, it is recommended that some reliable party should be held responsible to the Trustee for proper care of such property, and for repair of all damages, natural "wear and tear" excepted. This party may be the teacher or others, as may be agreed upon.

It is hoped that Trustees will insist upon reports from teachers, as provided for in the latter part of this section.

"The people who form the school at such house" must here be construed to mean the persons entitled to vote at the school meeting.

The Trustee has no discretion as to permitting the use of a school house for a private school when applied for as provided in this section. He must permit the use.

The teacher occupying a school house, under such petition, thereby obligates himself to comply with the condition contained in the law as to reporting.

SEC. 159. The money drawn from the county treasury, in accordance with this section, is to be used in defraying the necessary expenses of the Institute, such as Superintendent's fees, lecturers' expenses, printers' bills, and the like.

County Examiners ought to provide Lecturers and Teachers to the full extent of their resources in conducting Institutes.

While the law does not require a report to the County Commissioners, yet it would no doubt be satisfactory to them to have a statement of the receipts and expenditures incurred in conducting such Institutes.

Common schools of the county to be closed during session of institute.

SEC. 160. When any such Institute is in session, the Common Schools of the county in which said Institute shall be held shall be closed during the session of said Institute.

Examiners to hold teachers' institute.

SEC. 161. The several County School [Examiners] are hereby required as a part of their duty to hold, or cause to be held, such Teachers' Institutes at least once in each year in their respective counties.

Penalty for upbraiding or insulting teacher.

SEC. 162. If any parent, guardian or other person, from any cause, fancied or real, visit a school with the avowed intention of upbraiding or insulting the teacher in the presence of the school, and shall so upbraid or insult a teacher, such person, for such conduct, shall be liable to a fine of not more than twenty-five dollars, which when collected, shall go into the general tuition revenue.

Length of school terms.

SEC. 163. A school term of three months shall be sixty days, a school month twenty days, and a school week five days.

Appeals from decision of trustee.

SEC. 164. Appeals shall be allowed from decisions of the Trustees relative to school matters, to the School Examiners, who shall receive and promptly determine the same according to the rules which govern appeals from justices of the peace to Common Pleas or Circuit Courts, so far as such rules are applicable, and their decisions of all local questions relating to the legality of school meetings, establishment of schools,

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SEC. 160 The Examiner should notify the School Trustees of the time when the Institute will be held, and they should cause the schools of their respective corporations to be closed, as required in this section.

A teacher, by his contract, binds himself to be governed in the management of his school by the school laws of the State. It seems, therefore, part of his contract that his school shall be closed during the session of the County Institute, should that occur during his school term, and he have notice of the same.

Teachers are entitled to no compensation for the time their schools are closed on account of the Institute, even though they attend such Institute.

SEC. 161. In case the Examiner is inexperienced in the management of an Institute, it is recommended that, when practicable, the services of an experienced Institute holder should be secured.

SEC. 163. The law does not define a school day, but custom has fixed its limit at six hours, exclusive of the noon recess. This is perhaps long enough for pupils of any age, and too long for the youngest, unless they are relieved by frequent recesses.

SEC. 164. When an appeal is taken from a decision of a Township Trustee, he should make a transcript of his record, which, with all papers in the case, should be certified and filed with the Examiner.

It is a rule that an appeal from the judgment of a justice of the peace to the Common Pleas or Circuit Court must be taken within thirty days.

and the location, building, repair or removal of school houses, or transfers of persons for school purposes, and designation and dismissal of teachers shall be final.

SEC. 165. Appeals shall be allowed from the decisions of the School Examiner to the Superintendent of Public Instruction, on all matters not otherwise provided for in the next preceding section, and the rules that govern appeals from justices of the peace to the Common Pleas or Circuit Courts as to the time of taking an appeal, giving bond, &c., shall be applicable in appeals from the School Examiner to the Superintendent of Public Instruction.

Appeal from decision of examiner.

SEC. 166. School officers are hereby authorized and empowered to administer all oaths relative to school business appertaining to their respective offices.

School officers empowered to administer oaths.

SEC. 167. The Bible shall not be excluded from the public schools of the State.

The Bible not to be excluded from the public schools.

It is also a rule that an appeal may be granted by the appellate after the expiration of the thirty days when the party seeking an appeal has been prevented from taking the same by circumstances not under his control. Both these rules are applicable in appeals from Trustees to Examiners, and from Examiners to the Superintendent of Public Instruction.

No bond is necessary in an appeal from a Trustee to the School Examiner; a bond, however, seems contemplated by law in appeals from the Examiner to the Superintendent of Public Instruction.

When an appeal is taken from a decision of a Trustee to the School Examiner, the former must within twenty days file a certified transcript of his proceedings, with all papers in the case, with the Examiner; and in case of appeal from the Examiner to the Superintendent of Public Instruction, the transcript and papers must likewise be filed within twenty days.

The statute making the decision of the Examiner final on appeal in all cases relating to the location, building, repair, or removal of school houses, and the transfer of persons for school purposes, does not embrace questions of fraud in contracts for building school houses. Of these the Circuit Court has jurisdiction. The State, &c. *v.* Earhart and another, 27 Ind. R., 119.

SEC. 165. In case of an appeal from a decision of the Examiner, he should make a transcript of his record of the case, which, with all papers in the case, should be certified, and with the required bond be filed with the Superintendent of Public Instruction.

SEC. 167. This section provides that the Bible shall not, by authority, be excluded from any public school, and, therefore, guarantees the right to use the Bible in the schools of the State.

1. The Bible should be held as supreme authority in all questions of morals.

2. The teacher should, throughout the entire school course, give special attention to the moral culture and training of his pupils, faithfully

All laws heretofore enacted on the subject of common schools repealed.

SEC. 168. All laws heretofore enacted on the subject of Common Schools, and all other laws and parts of laws in conflict with this act, are hereby repealed.

Emergency.

SEC. 169. It is hereby declared that an emergency exists for the immediate taking effect of this act; therefore it shall take effect from and after its passage; and it shall be the duty of the Secretary of State to cause a sufficient number of copies of this act to be printed and circulated in the different counties of the State.

Copies of act to be printed.

AN ACT to authorize Township Trustees, Trustees of incorporated towns and the Common Council of cities to levy a tax for school purposes.

[APPROVED MARCH 9, 1867.]

Tax authorized.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the Trustees of the civil townships,* the Trustees of incorporated towns, and the Common Councils of cities, shall have power to levy annually a tax not exceeding twenty-five cents on each one hundred dollars of taxable property, and twenty-five cents on each taxable poll; which tax shall be assessed and collected as the taxes for State and county revenue are assessed and collected.

Funds, by whom controlled.

SEC. 2. The funds arising from such tax shall be under the charge and control of the same officers, secured by the same guarantees, subject to same rules and regulations, and applied and expended in the same manner as funds arising from taxation for common school purposes by the laws of this State: *Provided*, That the funds assessed and collected in any civil township, incorporated town or city, shall be applied and expended in the same civil township, incorporated town or city in which such funds shall have been assessed and collected.

To be expended where raised.

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inculcating a reverence for the Bible and fostering a spirit of cheerful obedience to its precepts.

3. It is recommended that there be daily readings from the Bible, either by the teacher or by the pupils, or by both.

4. Teachers should not descend to the inculcation of sectarian tenets, but, on the other hand, should prudently enforce the doctrines of our common Christianity.

5. The teacher's work in this department should be characterized by prudence and honesty, and always illustrated and adorned by a daily life of purity, sincerity and charity.

* The Trustees here spoken of are Trustees of the town, and not School Trustees.

AN ACT to authorize cities and towns to negotiate and sell bonds, to procure means with which to erect and to complete unfinished school buildings and pay debts contracted for erection of such buildings, and authorizing the levy and collection of an additional special school tax for the payment of principal and interest of such bonds.

[APPROVED MARCH 11, 1867.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That any city or incorporated town in this State which shall, by the action of its School Trustee or Trustees, have purchased any ground and building, or buildings, or may hereafter purchase any ground and building or buildings, or have commenced or may hereafter commence the erection of any building or buildings for school purposes, or which shall have, by its School Trustee or Trustees, contracted any debt for the erection of such building or buildings, or the purchase of such ground and building or buildings, and such Trustee or Trustees shall not have the necessary means with which to complete such building or buildings, or pay for the purchase of such ground and building or buildings, or pay such debt, may, on filing by the School Trustee or Trustees of said city or incorporated town, of a report under oath with the Common Council of such city, or the Board of Trustees of such incorporated town, showing the estimated or actual cost of any such ground and building or buildings, or the amount required to complete such building or buildings, or purchase such ground and building or buildings, or the amount of such debt, on the passage of an ordinance authorizing the same by the Common Council of said city, or the Board of Trustees of such incorporated town, issue the bonds of such city or town to an amount not exceeding, in the aggregate, thirty thousand dollars, in denominations not less than one hundred nor more than one thousand dollars, and payable at any place that may be designated in the bonds, the principal in not less than one year nor more than twenty years after the date of such bonds, and the interest annually or semi-annually, as may be therein provided, to provide the means with which to complete such building or buildings, or to pay for the purchase of such ground and building or buildings, and to pay such debt; and such Common Council or Board of Trustees may, from time to time, negotiate and sell as many of such bonds as may be necessary for such purpose, in any place and for the best price that can be obtained therefor in cash: *Provided*, that such bonds shall not be sold at a less price than ninety-four cents on the dollar.

As amended. Acts special session 1869, p. 31.

Report to be filed by school trustees.

Bonds may be issued to complete school buildings, pay debt, &c.

Bonds may be sold.

Proviso.

Proceeds of bonds, how applied.

SEC. 2. The proceeds of the sales of such bonds shall be paid to the said School Trustee or Trustees, to enable them to erect or complete such building or buildings, and pay such debt; but before payment to them, such School Trustees shall file with the County Auditor a bond payable to the State of Indiana, in a sum not less than the full amount of the said money so to be paid to them, and with security, to be approved by said Auditor, conditioned for the faithful and honest application of such money to the purpose for which the same was provided; and such Trustee or Trustees, and their surety or sureties, shall be liable to suit on such bond for any waste, misapplication or loss of such money, in the same manner as now provided for waste or loss of school revenue.

Additional tax to be levied.

SEC. 3. In addition to the levying the tax by cities or incorporated towns for general purposes now authorized by law, the Common Council of any such cities, and Board of Trustees of any such incorporated towns, as shall avail themselves of the provisions of this act, are hereby authorized and required to levy, annually, a special additional tax, at the same time and in the same manner as other taxes of such city or town are levied, sufficient to pay the interest and principal of said bonds falling due, which additional special tax shall be collected as other taxes of such city or town are collected; and the Treasurer of such city or town shall keep accurate accounts of the revenue arising from such special tax, and shall, in his reports, and when required by the city or town authorities, show the amount thereof received, the amount disbursed, and the amount thereof, if any, remaining delinquent; he shall pay out the same only by the authority of the Common Council of such city or Board of Trustees of such town, and shall permit the same to be applied to no other purpose than the payment of the principal and interest of such bonds; and the official bonds of City and Town Treasurers shall be construed to cover and include revenue arising from this source: *Provided, always*, That the additional special tax hereby authorized shall not, in any one year, exceed fifty cents on each one hundred dollars of taxable property, and one dollar on each poll.

Treasurer to make report.

Emergency.

SEC. 4. The advancement of the cause of education requiring that this act shall take immediate effect, therefore an emergency exists, and this act shall take effect and be in force from and after its passage.

AN ACT to create a State Normal School, and declaring an emergency.

[APPROVED DECEMBER 20, 1865.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That there shall be established and maintained, as hereinafter provided, a State Normal School, the object of which shall be the preparation of teachers for teaching in the Common Schools of Indiana. Normal school to be established

SEC. 2. In order to the establishment and maintenance of such a school, the Governor shall appoint, subject to the approval of the Senate, four competent persons, who shall, in themselves and in their successors, constitute a perpetual body corporate, with power to sue and be sued, and to hold in trust all funds and property which may be provided for said Normal School, and who shall be known and designated as the Board of Trustees of the Indiana State Normal School. The Superintendent of Public Instruction shall be, *ex officio*, member of this Board. Trustees to be appointed.

SEC. 3. That two members of this Board shall retire, as may [be] determined by lot or otherwise, in two years after their appointment, and the remaining two in four years; whereupon, the Governor, subject to the approval of the Senate, shall appoint, as aforesaid, their successors for a period of four years. All vacancies occurring in said Board, from death or resignation, shall be filled by appointments made by the Governor. Vacancies, how filled.

SEC. 4. Said Board of Trustees shall meet on the second Tuesday in January, 1866, at the office of the Superintendent of Public Instruction, and shall organize by electing one of their number President and one Secretary, each for a term of two years, and at this, or at a subsequent meeting, they shall elect some suitable person, outside of their number, as Treasurer, who shall, before entering on duty, give bond in such sum as they may prescribe. Trustees to elect Treasurer.

SEC. 5. Said Board shall, at its first meeting, open books to receive, from different parts of the State, proposals for donations of grounds and buildings, or funds for the procuring of grounds and erection of buildings, for said Normal School; also, they may, if deemed needful, at this or a subsequent meeting, appoint one of their number, or other competent person, to visit different parts of the State and explain the nature and objects of said Normal School, and to receive proposals of donations of buildings and grounds, or of funds for the same. Bids to be received.

SEC. 6. Said Board shall locate said School at such place as shall obligate itself for the largest donation: *Provided*, Board to locate school.

first, that said donation shall not be less in cash value than fifty thousand dollars. *Second.* That such place shall possess reasonable facilities for the success of said school.

Contract for building to be let.

SEC. 7. Said Board shall, immediately after the selection of place of location, proceed to let a contract or contracts for the erection of a building to the lowest responsible bidder: *Provided*, That no member of the Board be a contractor for building, or for furnishing any material therefor.

Model school may be organized.

SEC. 8. Said Board shall organize, in connection with the Normal School, in the same building with the Normal School, or in a separate building, as they shall decide, a Model School, wherein such pupils of the Normal School as shall be of sufficient advancement, shall be trained in the practice of organizing, teaching and managing schools.

Board to prescribe course of study.

SEC. 9. Said Board shall prescribe the course of study for the Normal School, shall elect the instructors and fix their salaries, and shall determine the conditions, subject to limitations hereinafter specified, on which pupils shall be admitted to the privileges of these schools.

Condition of admission to school

SEC. 10. The following conditions shall be requisite to admission to the privileges of instruction in the Normal School:

First. Sixteen years of age, if females, and eighteen, if males.

Second. Good health.

Third. Satisfactory evidence of undoubted moral character.

Fourth. A written pledge on the part of the applicant, filed with the principal, that said applicant will, so far as may be practicable, teach in the Common Schools of Indiana a period equal to twice the time spent as a pupil in the Normal School; together with such other conditions as the Board may, from time to time, impose.

Tuition to be free.

SEC 11. Tuition in the Normal School shall be free to all residents of Indiana who fulfill the four conditions set forth in section 10 of this act, and such other conditions as the Board may require.

Morality to be inculcated.

SEC. 12. A high standard of christian morality shall be observed in the management of the school, and, so far as practicable, be inculcated in the minds of the pupils; yet no religious sectarian tenets shall be taught.

Board to make report.

SEC. 13. Said Board of Trustees shall, biennially, make a report to the Legislature, setting forth the financial and scholastic condition of the schools; also making such suggestions as, in their judgment, will tend to the improvement of the same; and the years in which there is no session of the Legislature, they shall make a report of the scholastic condition of these schools to the Governor, on or before the first Monday in January.

SEC. 14. The President of the State University, the President of the Agricultural College, and the Chief Justice of the Supreme Court of Indiana, shall constitute a Board of Visitors, who shall in a body, or by one of their number, visit said school at least once in each term, and witness the exercises, and otherwise inspect the literary condition of these schools, and, at the close of each academic year, they shall make a report to the Board of Trustees. Board of Visitors.

SEC. 15. As soon as the Normal School is open to receive students, the Board of Trustees shall inform the Superintendent of Public Instruction, whereupon he shall, in his next apportionment of the school revenue for the State, deduct five thousand dollars, and semi-annually thereafter he shall deduct the same amount, which shall be set apart and be known and held as the Normal School Fund. This money shall be paid out only on the warrant of the Auditor, drawn on the order of the Board of Trustees. Fund appropriated to Normal School.

SEC. 16. The members of the Board of Trustees shall each be allowed five dollars for each day's service rendered; also traveling expenses, to be paid out of the State Treasury. Pay of Trustees.

SEC. 17. Said Board shall pay their Treasurer and their Agent, if such be appointed, as provided for in section fifth of this act, such sums for their services as shall be reasonable and just. Board may pay treasurer and agent.

SEC. 18. Whereas, an emergency exists for the immediate taking effect of this act, it is hereby declared that it shall take effect and be in force from and after its passage. Emergency.

AN ACT to carry out the provisions of an act entitled "An act to create a State Normal School, and declaring an emergency," approved December 20, 1865, and to appropriate the funds necessary for the erection of the State Normal School, and providing from what fund the same shall be taken and appropriated.

[APPROVED MARCH 8, 1867.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That in order to carry out the provisions of an act entitled "An act to create a State Normal School and declaring an emergency," approved December 20, 1865, and to establish said Normal School, and erect the buildings necessary for said Normal School, there shall be appropriated and paid out of the Township Library Fund, assessed and collected for the years 1865 and 1866, in pursuance of sections 131 and 132 of an act entitled "An act to provide for a Appropriation.

general system of Common Schools, the officers thereof and their respective duties, and matters properly connected therewith, and prescribing the fees for certain officers therein named, and for the establishment of, and regulation of township libraries, and to repeal all laws inconsistent therewith, providing the penalties therein prescribed," approved March 6, 1865, the sum of fifty thousand dollars, if said Library Fund be sufficient in amount, if not, out of any other funds in the treasury not otherwise appropriated, which said sum shall be drawn from the treasury upon the order of the Board of Trustees of the Indiana State Normal School, and expended under their direction and supervision, for the purpose of erecting the building or buildings necessary for the said State Normal School.

To be expended by Normal School Board.

Plan of building to be filed with auditor.

SEC. 2. *It is further provided*, That no part of the above appropriation shall be paid until the plan, design and specifications of the said Indiana State Normal School, heretofore adopted by the Board of Trustees of said State Normal School is filed in the office of the Auditor of State, which said plan, design and specifications of said Normal School are hereby approved and adopted, as the plan, design and specifications of said Indiana State Normal School, and further provided that no part of said appropriation shall be drawn or paid to the Board of Trustees of said Normal School, by the proper officers of State, until the opinion of the Attorney General shall have been filed with the said Auditor of State, showing that the title to the land, donated by the City of Terre Haute, has vested, by a good and sufficient deed in fee simple, to the said Board of Trustees of said Normal School, and that the City of Terre Haute shall further undertake and enter into an agreement to forever maintain and keep up one half of the necessary repairs incident to keeping in proper order the building or buildings and the grounds of the same, which said obligation or agreement shall also be filed with the Auditor of State, and when being so filed, the said Auditor is hereby authorized to draw his warrant upon the Treasurer of State for the sum so appropriated, as above enacted, and not otherwise.

Title of land to be made to Normal School Board.

Terre Haute to keep up repairs.

Emergency.

SEC. 3. Whereas, the Board of Trustees of said Normal School have made contracts for material, and offered bids for labor in erecting said institution; therefore, an emergency exists for the immediate taking effect of this act, and the same shall be in full force and effect from and after its passage.

AN ACT to amend section one hundred and forty-seven of an act entitled "An act to provide for a general system of Common Schools, the officers thereof, and their respective powers and duties, and matters properly connected therewith, and prescribing the fees for certain officers therein named, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith, providing penalties therein prescribed," approved March 6th, 1865.

[APPROVED MAY 5, 1869.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section one hundred and forty-seven of an act entitled "An act to provide for a general system of Common Schools, the officers thereof, and their respective powers and duties, and matters properly connected therewith, and prescribing the fees for certain officers therein named, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith, providing penalties therein prescribed, approved March 6, 1865, be amended to read as follows:

Section 147 amended.

The Common Schools of the State shall be taught in the English language, and the Trustee shall provide to have taught in them Orthography, Reading, Writing, Arithmetic, Geography, English Grammar, Physiology, History of the United States, and good behavior, and such other branches of learning and other languages as the advancement of pupils may require, and the Trustee from time to time direct; and that whenever the parents or guardians of twenty-five or more children in attendance at any school of a township, town, or city shall so demand, it shall be the duty of the School Trustee or Trustees of said township, town or city, to procure efficient teachers and introduce the German language as a branch of study into such schools; and the tuition in said schools shall be without charge: *Provided*, such demand is made before the teacher for said district is employed.

Section 147 as amended.

What branches of study shall be taught in common schools

When German language shall be taught in common schools

AN ACT to render taxation for Common School purposes uniform, and to provide for the education of the colored children of the State,

[APPROVED MAY 13, 1869.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That in assessing and collecting taxes for

Property of all persons without regard to race

or color, to be taxed for support of common schools.

school purposes under existing laws, all property, real and personal, subject to taxation for State and county purposes, shall be taxed for the support of Common Schools without regard to the race or color of the owner of the property.

All children, without regard to race or color, to be enumerated for school purposes.

Colored childr'n shall be enumerated in a separate and distinct list.

SEC. 2. All children of the proper age, without regard to the race or color, shall hereafter be included in the enumeration of the children of the respective school districts, townships, towns and cities of this State for school purposes; but in making such enumeration the officers charged by law with that duty shall enumerate the colored children of proper age, who may reside in any school district, in a separate and distinct list from that in which the other school children of such school district shall be enumerated.

Color'd children shall be organized into separate schools by Trustees.

When districts may be consolidated for education of colored children.

In case a sufficient number are not in reasonable distance to be consolidated, Trust. shall provide other means of education.

SEC. 3. The Trustee or Trustees of each township, town or city, shall organize the colored children into separate schools, having all the rights and privileges of other schools of the township: *Provided*, there are not a sufficient number within attending distance, the several districts may be consolidated and form one district. But if there are not a sufficient number within reasonable distance to be thus consolidated, the Trustee or Trustees shall provide such other means of education for said children as shall use their proportion, according to numbers, of school revenue to the best advantage.

Laws relating to schools not inconsistent with this act applicable to colored schools.

SEC. 4. All laws relative to school matters, not inconsistent with this act, shall be deemed applicable to colored schools.

Emergency.

SEC. 5. Whereas, an emergency exists for the immediate taking effect of this act, the same shall be in force from and after its passage.

AN ACT to amend an act entitled "Act to authorize cities and towns to negotiate and sell bonds, to procure means with which to erect and complete unfinished school buildings and pay debts contracted for erection of such buildings, and authorizing the levy and collection of an additional special school tax for the payment of principal and interest of such bonds," approved March 11, 1867.

[APPROVED MAY 15, 1869.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section first of the above named act be and the same is hereby amended, so as to read as follows:

Sec. 1 as amended.

SEC. 1. That any city or incorporated town in this State which shall, by the action of its School Trustee or Trustees,

have purchased any ground and building or buildings, or may hereafter purchase any ground and building or buildings, or have commenced or may hereafter commence the erection of any building or buildings for school purposes, or which shall have, by its School Trustee or Trustees, contracted any debts for the erection of such building or buildings, or the purchase of such ground and building or buildings, and such Trustee or Trustees shall not have the necessary means with which to complete such building or buildings, or to pay for the purchase of such ground and building or buildings, or pay such debt, may, on the filing by the School Trustee or Trustees of said city or incorporated town, of a report under oath, with the Common Council of such city, or the Board of Trustees of such incorporated town, showing the estimated or actual cost of any such ground and building or buildings, or the amount required to complete such building or buildings, or purchase such ground and building or buildings, or the amount of such debt, on the passage of an ordinance authorizing the same, by the Common Council of said city, or the Board of Trustees of such incorporated town, issue the bonds of such city or town to an amount not exceeding in the aggregate thirty thousand dollars, in denomination not less than one hundred nor more than one thousand dollars, and payable at any place that may be designated in the bonds, the principal in not less than one year nor more than twenty years after the date of such bonds, and the interest annually or semi-annually, as may be therein provided, to provide the means with which to complete such building or buildings, or to pay for the purchase of such ground and building or buildings, and to pay such debt; and such Common Council or Board of Trustees may, from time to time, negotiate and sell as many of such bonds as may be necessary for such purpose in any place, and for the best price that can be obtained therefor in cash: *Provided*, That such bonds shall not be sold at a price less than ninety-four cents on the dollar.

Bonds of city or incorporated town may be sold to complete school buildings

Report to be filed by School Trustee showing the cost of ground, building, &c.

On passage of ordinance bonds may be issued. Aggregate am't of bonds not to exceed $30,000. Denomination of, when and where payable, and interest thereon.

Bonds may be sold from time to time.

Bonds shall not be sold for less than ninety-four cents on the dollar.

SEC. 2. An emergency is declared to exist for the immediate taking effect of this act, it shall therefore be in force from and after its passage.

Emergency.

APPENDIX.

STATISTICS.

TEACHERS' STATE CERTIFICATES.

By the provisions of the School Law, the State Board of Education are authorized to examine applicants for State Certificates of "Eminent Scholarship and Professional Ability," and upon satisfactory examination, to grant them appropriate credentials, "which shall entitle the holder to teach in any of the schools of the State, without further examination, and shall also be valid during the lifetime of the said holder, unless revoked by said Board."

At a meeting of the Board, June 27th, 1865, the following was agreed upon as the standard of qualification for such certificate:

I. Satisfactory evidence of undoubted Moral Character, certified by Boards of Trustees, by Teachers of high standing, from Ministers of the Gospel, or from other reliable persons known to the Board. In case the applicant is personally known to a member or to members of the Board, such Certificate will not be required.

II. Professional Ability.

1. Thirty-six months of successful teaching or superintending, ten months of which time shall have been spent in this State.

2. A high degree of proficiency in the Theory and Practice of Teaching.

III. Scholarship.

1. An accurate and a comprehensive knowledge of the six branches required by law.

2. Physiology and History of the United States.

3. Elementary Algebra, Geometry through the first three books, and first principles of Natural Philosophy.

4. Physical Geometry, and First Lessons in Botany.

5. Elements of Rhetoric, Mental and Moral Science.

6. Constitution of the United States, Constitution of Indiana, and School Laws of Indiana.

The following Text Books are recommended as giving about the course desired:

Cutter's, or Lambert's Physiology; Quackenbos, Goodrich, or Wilson's Common School History of the United States.

Algebra—Robinson's, or Ray's Elementary.

Geometry—Robinson, Davies, or Loomis'.

Philosophy—Quackenbos or Wells', through the subject of Acoustics.

Physical Geography—The equivalent of Allen and Shaw's Comprehensive Geography.

Botany—Wood's Object Lessons in Botany, or Gray's How Plants Grow.
Rhetoric—Quackenbos, Part Second.
Mental Philosophy—Upham's Abridged.
Moral Science—Wayland.
Constitution of the United States—Mansfield's Political Manual.

Each applicant is expected to read a Paper on some practical subject pertaining to Education, not exceeding ten minutes in length.

Form of the certificate as follows:

"Satisfactory evidence of good Moral Character, of Eminent Scholarship and of Professional Ability, being had, the bearer, ——— ———, is hereby authorized to teach in any of the Common Schools of this State."

Each applicant shall, previous to examination, pay to the Treasurer of the Board five dollars.

SUPERINTENDENTS OF CITY SCHOOLS.

The following was unanimously approved as the opinion of the State Board of Education on the subject of the employment of Superintendents for the Gradation and Management of City Schools, and of reports of their Statistics, at a meeting held at Indianapolis, May 20th, 1869:

(See School Law, sec. 154)

"As the office of Superintendent of Graded Schools in towns and cities is recognized by the School Law of Indiana, and the utility and necessity of such an officer have been demonstrated by long experience in the practical working of the school system, we believe such an officer is legal and necessary. No city or town can successfully carry out a graded system of education without some officer, whose duty it shall be to watch over the departments of the system and see that the teacher's work is brought up to the proper standard, and that the Primary, the Intermediate and the High School sustain the proper relation to each other; and that the courses of study in each are correctly presented and taught. One competent mind is indispensable for the successful accomplishment of this work. We therefore earnestly recommend that the School Trustees in all the larger cities and towns, where the schools are in different buildings and the labor great, appoint as Superintendent some practical teacher who shall devote his whole time to the supervision of the schools and the other duties belonging to his office. But in towns where the departments are in the same building, or in buildings easily accessible, such Superintendent may devote part of his time to teaching, at the option of the Trustees."

SCHOOL STATISTICS OF CITIES AND TOWNS.

County Examiners are hereafter directed to embrace in their Statiscal Reports to the Superintendent of Public Instruction the following:

SCHOOL STATISTICS OF CITIES AND INCORPORATED TOWNS.

(See School Laws, sec. 39, 41, 123, 154.)

	Males.	Females.	Total.
1. Average number of Teachers, (not including those of the High School,) in the Public Schools.....			
2. Average number of Teachers in the High School.....			
3. The total number of persons between six and twenty-one years of age, as shown by the last enumeration.....			
4. The number enumerated who are over fifteen years of age..	Boys.	Girls.	Total.
5. The total number of different pupils, including those of the High School, who were at any time enrolled in the Public Schools.....			
6. Number of pupils at any time in High School.....			
7. Number at any time in the schools, who were over fifteen years of age (age taken at time of entering school).....			
8. Number at any time in the schools, who were under eight years of age.....			

9. The average whole number of pupils belonging to all of the schools.
10. The average daily attendance in all of the schools.
11. Per cent. of daily attendance based on the average whole number belonging.
12. Total amount paid the Teachers.
13. Cost of tuition per pupil based on the average whole number belonging.
14. Total cost of tuition per pupil, including incidental expenses, such as fuel, repairs, maps, books, charts and apparatus, and 6 per cent. interest on permanent improvement.
16. Total valuation of school property.
17. The number of days the schools were in session.

SCHOOL MEETINGS IN CITIES AND TOWNS,

Question—Does section 26 of the School Law provide for school meetings in cities and incorporated towns?

Answer—The meetings provided for in "Sections 25 and 26 of the School Law" are intended for school districts in townships as contradistinguished from cities and towns. It is unfortunate that the law does not more clearly indicate this. It is certain that the law intends that the schools of cities and towns shall be managed in many respects differently from those of districts in townships; and yet the general powers of School Trustees of cities and towns are so confused in the law with those of Township Trustees, relative to schools, that a superficial examination might lead us to the general conclusion, that the management of schools in both is essentially

the same. From this conclusion some persons assume that section 25 [26] of the School Law commits the selection of teachers, &c., in cities and towns as well as in townships to school meetings. But the letter of this section does not support the assumption. The legality of the meetings herein provided for, if called in question, "shall be determined by the *Township Trustee.*" These meetings are by this section authorized to petition the *Township Trustee* for the removal, erection, repair, &c., of their school house. It will not be contended that the *Township Trustee* is authorized by law to determine the legality of school meetings in towns and cities, or to erect or repair town or city school houses. Yet this power seems to be conferred by the letter of the law if school meetings are provided for in towns and cities. Every reference to the Trustee is either in terms or by necessary implication to the Township Trustee.

To every school meeting provided for by law there is a School Director. This officer is by the School Law (sec. 29) made the organ of communication between school meetings and the *Township Trustees.* In section 32 it is provided that "the decision of the Director in excluding a pupil from school shall be subject to appeal to the *Township Trustee.* Are school meetings in cities and towns to communicate with the Township Trustee? or is this officer to determine in the last resort the legality of the exclusion of a pupil from a city school? Certainly not.

It may be observed in passing, that in all the sections referring to school meetings or School Directors, that all references are either in terms to the Township Trustee or to the "*Trustee,*" using in every instance the singular number. *Is it probable* that the Legislature *should* use these terms in this manner if referring to the Trustees of cities and towns?

In sections 7, 8, 9, 10, 12, 14, 16, 17, 20 and 21, which *prescribe* the general powers and duties of Trustees, the School Trustees of cities and towns are either expressly named, or direct reference is made to cities and towns. This would indicate that when the Legislature intended a power to be exercised in cities and towns, it indicated that fact either by direct reference to cities and towns or to the Trustees thereof. The only exceptions that I notice are in sections 18, 23 and 24, in which the duties and penalties apply to both.

This uniform mention on the one hand and omission on the other, cannot be accidental, and can be accounted for only on the hypothesis that the Legislature did not intend to provide for school meetings in towns and cities.

This will appear more reasonable if we consider the impracticability of such meetings in cities and large towns. Cities and incorporated towns form but single school districts School Law, sec. 14.

Several of these have a larger school population and employ a greater number of teachers than any township in the State. In some the number of school houses is greater than the average in the townships. Their schools are divided into many grades, each grade employing several teachers. The grade to which pupils are admitted depends upon the advancement of the pupils and not upon the choice of parents. It is clearly impracticable for a city or large town acting as a unit in a school meeting, to designate all their teachers, determine in what grade each shall teach, in what house each shall be employed, what branches shall be taught in the schools and in each grade of school. It is quite as impracticable for a city as a unit to act upon the dismissal of teachers. If the city is large comparatively few of the voters will be interested in the matter. Their children will be under the care of another, and they can have no personal knowledge of the charges alleged. Indian-

apolis employs about seventy-five teachers, and in all probability but few parents send children to more than three of these, and it is not probable that a majority of parents have any knowledge of the merits and demerits of a greater number. In such a city parents are directly interested in school houses located near them, but only remotely in others—not more interested in them than any citizen of a township is interested in the school houses of his township outside of his own school district. Yet a meeting in the city must be, if at all, of all the voters, and not of those immediately interested

These things could not have escaped the attention of the Legislature, and it is scarcely conceivable that with the matter properly before them they should at the same time have provided for school meetings in cities, and also that each city should constitute but one school meeting. Yet this is the conclusion to which we are forced upon the hypothesis that school meetings in cities and towns are authorized by law.

The language of the law and the reason of the case both failing to support such a hypothesis, it seems to me necessary to conclude that *school meetings in cities and towns are not contemplated and therefore not authorized by law.*

TRUANCY RULES.

Question—Is the following rule warranted by law?

Any pupil who shall be absent from school to the amount of three school days in any one term, not certified to the teacher by the parent or guardian, either in person or by note, as necessary or inevitable, shall be required to obtain a written permit from the President of the Board before admission again to school; and three cases of tardiness shall be considered as one day's absence.

Answer—The rule seems to me to have but two objects: 1st. To prevent truancy. 2d. To protect from the charge of truancy pupils innocently absent from school. Both objects are proper, and the only questions presented are, 1st. Is it lawful to exclude pupils from school for habitual truancy? 2d. Is proof of habitual absence without the certificate required by the rule, competent evidence to sustain the charge of truancy?

The law provides (sec. 31) that refractory pupils may be excluded from school. Truancy is a very great evil, tending in various ways to disturb the order and interrupt the progress of the whole school. A very high authority has declared it the greatest hindrance to the improvement of our schools, and the laws of some States have made it in some sense penal.

Considering the magnitude of the evil, then, it seems scarcely to admit of question that pupils habitually, incorrigibly truant, may be excluded from school for the current term as refractory.

Does the rule provide competent evidence? In the nature of things, teachers cannot know why pupils are absent from school. They can only note and record the fact of absence. The cause is peculiarly within the knowledge of parent and pupil. School officers are thus reduced to the necessity of requiring evidence such

as demanded by the rule, seeking other evidence or suffering all the evils and inconveniences resulting from unchecked truancy. The second appears impracticable, and the third cannot be endured if we intend to maintain an efficient system of schools We have, then, no alternative left but the principle of the rule.

The rule imposes no hardship upon either parent or pupil. The labor required of the former is too slight to deserve mention, and only asking the certificate, is required of the latter.

Parents are as deeply interested as teachers in the success and efficiency of the schools, and should gladly co-operate in every effort to prevent truancy, and especially is it their interest to protect their own children in the enjoyment of all the rights and privileges of the public schools.

These considerations induce me to hold that the principle of the rule is legal. Perhaps the form here submitted is not the best that could be devised; possibly the time allowed—absence to the amount of three days—is too short. However these matters of detail may be determined, I cannot but think the principle involved is correct in law.

Could I see any hardship to result from the rule, or anything but harm to the schools to result from its abolishment, I might hold otherwise, but viewing the matter as I do, I cannot.

TO SCHOOL EXAMINERS.

It is made the duty of School Examiners, by sec. 39 of the School Law, to "receive from the Trustees their reports of enumeration, and their regular school and other reports, which are required by law to be made to them, and OTHERWISE *gather up the necessary data and information, including that relative to private schools, high schools, colleges, and other private institutions of learning within their respective counties, so as to present a view of the educational facilities of the State, and enable them to make full and complete reports to the Superintendent of Public Instruction.*"

The use of the word *otherwise* in this provision implies that Examiners are not to rely upon Trustees' reports for the information required by that part of the provision printed in italics. They are to receive certain specified information from the Trustees, and otherwise ascertain the remainder required. This remainder is *all that is necessary to enable them to make full and complete reports* to the Superintendent of Public Instruction, and includes that relative to "high schools, colleges, and other private institutions of learning;" but it is not intended that this latter shall form the entire report of the matters which the Examiner is required otherwise to gather up.

No blank form can be adopted to show all that it is desirable that Examiners should report under the provision of law in question. A blank is furnished for reporting certain matters relative to high schools and colleges, but it is desirable that much more should be reported, and that of a kind not easily provided for in a blank.

While it is not intended to prescribe to Examiners the precise form of their reports, or the matter they shall contain, it is suggested to Examiners, and they are

hereby requested, when they have gathered up the necessary information to enable them to make full and complete reports, to embody the same as briefly as practicable in the form of a written report, showing the educational state, progress and facilities of their respective counties. This should be in addition to all the reports for which blanks are now provided, and should embrace in its scope public and private schools alike.

With respect to public schools the following matters are desirable:

The efficiency of the schools, the qualification of teachers, the adaptation of school houses and furniture for the use of schools, the sufficiency or insufficiency of school houses to accommodate the pupils of the county, the general condition of school houses and grounds as to preservation and the care taken of them by Trustees and Directors, improvement or decline, if any, in the qualification of teachers, the present needs of the schools, interest taken by the people generally in the subject of education, the prospects for improvement and advanced steps being taken.

With regard to high schools, colleges, &c., reports should embrace the following points:

Their number, capacity for accommodation of students; their course of instruction, thoroughness of discipline and instruction; expense to students, including boarding per diem or per annum; whether depending on patronage or endowment, and how well sustained; facilities, if any, afforded for professional education of teachers, and whether the officers and teachers of such institutions take an active interest in the cause of common school education.

Such reports should be made on or before the 15th day of September of each year next preceding a session of the General Assembly, and should be so full and complete and carefully prepared that the Superintendent of Public Instruction may print them in his biennial report, and thus furnish the fullest and most specific information upon the subjects to which they relate.

These reports are called for by virtue of the authority conferred upon the Superintendent of Public Instruction, by section 127 of the School Law.

BLANK FORMS.

The following blank forms do not comprise a full set for all purposes under the law. All furnished annually from this office, together with bonds, contracts, &c., and a few for which those published are readily adapted, are omitted.

Of the following especial attention is called to those relating to accounts, transfers for school purposes, notices of transfers, enumeration of Congressional townships divided by a county line, and notices of revenue held by one county for part of a Congressional township divided by a county line, situated in another, as these are matters upon which mistakes frequently occur, and less generally understood than most other things required by the law.

Officers are advised when performing any duty to which these blanks are applicable to use them in preference to others, as by this we secure uniformity of administration, and in time render that readily understood which now seems complicated and obscure.

FORM NO. 1.

(School Law, Section 26.)

NOTICE OF SCHOOL MEETING.

Notice is hereby given that a meeting of the legal voters of School District No. ------, ---------- Township, ---------- County, in the State of Indiana, will be held at the School House of said District on ----------, the -------- day of ----------, 18----, at ---------- o'clock, ------, for the purpose of ----------, and for the transaction of such other business as may legally come before it.

---------- ----------, Director.

----------, ----------, 18----

Five voters at the School Meeting may call a meeting as well as the Director.

The notice must be posted five days previous to the meeting in at least five public places in the District. Though, in the absence of fraud, a meeting will not be illegal if held without notice, the notice should never be omitted. No question as to legality can arise when notice is properly given.

FORM NO. 2.

(School Law, Section 29.)

RECORD OF PROCEEDINGS OF SCHOOL MEETINGS.

Pursuant to notice, the legal voters of School District No. ----, ---------- Township, ----- ------ County, in the State of Indiana, met at the School House in said District, on the ---------- day of ----------, 18----, at ------ o'clock, ------, the Director presiding.

On motion of ----------, the meeting proceeded to designate a Teacher for the term of school next ensuing. ---------- having received a majority of all votes cast, was declared chosen Teacher.

On motion of ----------, the meeting fixed the -------- day of ----------, 18----, as the time when the school shall commence.

On motion of ----------, it was

Resolved, That this meeting hereby petition the Trustee of the township to furnish a full set of seats and desks for the school house, the same to cost about $5 each, or in the aggregate $200.

On motion of ----------, meeting adjourned.

----------, Director.

A copy of the proceedings of the School Meeting should be certified by the Director, and delivered to the Trustee. The certificate may be as follows:

I, ----------, Director of School District No. ------, ---------- Township, ---------- County, in the State of Indiana, hereby certify that the foregoing is a full and correct copy of the record of the proceedings of a School Meeting held in said District, on the -------- day of ----------, 18----, pursuant to notice legally given.

----------, Director.

A copy thus certified and filed with the Trustee will be sufficient notice to him of action of the School Meeting.

FORM NO. 3.

(School Law, Section 32.)

FORM OF APPEAL FROM DIRECTOR TO TRUSTEE.

To _____, Trustee of the _____ of _____, _____ County, in the State of Indiana.

_____ would respectfully show that _____, his _____, was, on or about the _____ day of _____, 18____, excluded from School No. _____, in said Township, for the term of _____ days, by the Director of said school, without sufficient cause; wherefore he prays that an appeal from the decision of the said Director be granted him, and that the case may be heard and determined by the Trustee.

FORM NO. 4.

(School Law, Section 32.)

NOTICE OF APPEAL FROM DIRECTOR.

To _____, Director of School No. _____, _____ Township, _____ County, in the State of Indiana.

On the _____ day of _____, 18____, _____ filed with me his complaint, alleging that _____ has been by you, without good cause, excluded from said school for the period of _____ days, and praying an appeal to me as Trustee of said township.

You are hereby requested to notify all parties interested to attend at _____, on the _____ day of _____, 18____, at which time and place said appeal will be heard and determined.

_____, Trustee.

The Director should notify the Teacher of the school, and such witnesses as he may designate, of the time and place when the appeal will be heard and determined. The person taking the appeal may reasonably be expected to notify his own witnesses. The Director, therefore, need not be troubled to notify these.

FORM NO. 5.

TRUSTEE'S RECORD OF APPEAL FROM SCHOOL DIRECTOR.

On the _____ day of _____, 18____, _____ filed with me his complaint, alleging that _____ had been excluded from School No. _____, by _____, Director of said School, without sufficient cause, and praying an appeal from said decision of the Director.

Said appeal was set for hearing on the _____ day of _____, 18____, at _____ o'clock, _____, of which due notice was given to the Director of said school, who was requested to attend the trial of said appeal, and bring with him such persons as knew the truth of the matter in controversy, so that the Trustee might be fully informed in the premises.

---------- day of ----------, came the appellant, and the Teacher and Director of said School, and the Trustee being fully informed in the premises, by the allegations of the parties and the examination of witnesses, affirmed (or reversed) the decision of the Director, excluding said ---------- from school.

----------, Trustee.

The law prescribes no method of taking an appeal from the decision of the *Director excluding* a pupil from school, As justice and the requirements of the law will be fully met thereby, it is held that a parent or guardian feeling aggrieved by the exclusion of his child from school, may take his appeal to the Trustee by filing with that officer a statement in writing that his child has been excluded from school without good cause, and praying that the Trustee will hear and determine the case.

Upon filing such a statement, the Trustee should fix a convenient day for hearing the case, and while the proceeding is, perhaps, in strictness, *ex parte*, should notify the Director of the day fixed, and, through him, request the attendance of such persons as know the truth of the matter to be determined.

When the Trustee has fully investigated the case, it becomes his duty to affirm or reverse the decision of the Director.

FORM NO. 6.

(School Law, Section 8.)

TRUSTEE'S RECORD OF PROCEEDINGS ON A PETITION FOR ERECTION OF A SCHOOL HOUSE.

On the ---------- day of ----------, 18----, ---------- and others filed with me their petition praying the location of a school and erection of a school house at ----------

Not being fully advised in the premises, ----------, the ---------- day of ----------, 18----, was set for hearing said petition, and the parties notified accordingly.

On the day last mentioned came the petitioners, and ---------- and others remonstrating against granting the prayer of said petition.

The petitioners and remonstrants being fully heard, the prayer of said petitioners is granted.

And ---------- and others, remonstrants, pray an appeal to the School Examiner.

----------, Trustee.

On an appeal being taken, the Trustee must, without unreasonable delay—certainly within twenty days—make a complete copy of his record in the case, and file this with all the papers relative to the case (petition, remonstrance, and other papers, if any,) with the School Examiner, whose duty it then becomes promptly to determine the same,

This form supposes a particular matter presented to the Trustee for his action, but his action on every other matter connected with schools may be recorded in substantially the same form.

FORM NO. 7.

(School Law, Section 16.)

----------, 18----

Report of the Trustee of ---------- (Township, Town or City), ---------- County, to the School Examiner, showing the names of persons transferred *to* said ----------, with the number of children enumerated for school purposes in charge of each of such persons, as required by the latter clause of the 16th section of the School Law.

Names of persons transferred.	Township, Town or City from which transferred.	No. of children in charge of persons transferred.			
		Male.	Female.	Total.	

I, ----------, School Trustee of the Township (Town or City) of ----------, do solemnly swear that the foregoing is a correct list of all persons transferred to said ----------, and that it shows correctly the number of children in charge of the persons so transferred, and that all the matters therein contained are correct.

----------, Trustee.

FORM NO. 8.

(School Law, Section 19.)

Trustee's report of enumeration of part of a Congressional Township, divided by a county line, to the Examiner of the county in which the fund of such Township is managed.

----------, 18----

To the School Examiner of ---------- County:

I hereby submit the following report of the enumeration of children for school purposes, in that part of Congressional Township No. --------, Range --------, which forms part of ---------- Township, in ---------- County, and whose fund is managed in your county:

	Names of Parents, Guardians, and Heads of Families.	No. of children in charge of.			
		Males.	Females.	Total.	

I, _____, School Trustee of the _____ of _____, in _____ County, Indiana, do solemnly swear that the foregoing report is, in all respects, true and accurate as I verily believe.

_____, Trustee.

Subscribed and sworn to before me this _____ day of _____, 18____

_____

FORM NO. 9.

(School Law, Section 7.)

FORM OF TRUSTEE'S ACCOUNT OF SCHOOL REVENUES.

Account of Tuition Revenue.

RECEIPTS.			EXPENDITURES.			
Date of Receipt.	Source, whence received	Amount.	Date of Expenditure.	To whom and for what paid.	No. of Voucher.	Am't.
June 20	June apportionment	$500 00	Oct. 25	John Smith, for teaching in School No.	1	$100 00
" "	Local tuition tax	300 00	Oct. 30	William Jones, teaching School No.	2	100 00
Nov. 25	Nov. apportionment	100 00	Nov. 3	James Wilson, teaching School No.	3	90 00
" "	Local tax	25 00				

If this account is carefully kept according to the above form, there can never be any difficulty in determining the amount on hand at any given date, or the amount paid out between any two dates, included in the time the account runs. In short, Trustees can never have any difficulty in making their September reports of revenues received and expended, whether the accounts has been kept by themselves or others. Thus one great source of error will be obviated. An account exactly similar in form must be kept of the Special School Revenue.

The above form is intended to be kept on two opposite pages.

FORM NO. 10.

(School Law, Section 16.)

NOTICE OF TRANSFERS FOR SCHOOL PURPOSES.

----------, 18----

To the School Trustee of ----------, in the County of ----------, and State of Indiana.

You are hereby notified that the persons named in the annexed list have been by me transferred to your ----------, for school purposes, under the provisions of section 16 of the school law; and that the number of children in charge of each, subject to enumeration for school purposes, distinguishing between male and female, is correctly shown in the ruled columns to the right, opposite the name of the person transferred:

Names of Persons Transferred.	No. of children in charge of each.			Cong'l Towns'ps in which said persons reside.		
	Male.	Female.	Total.	No.	Range.	

Witness my hand this ---------- day of ----------, 18----

----------, School Trustee of ----------

For the sake of uniformity, this notice is arranged to show the Congressional Townships in which the persons transferred reside. The utility of this may seem doubtful, as there is no provision of law that persons transferred to a civil township beyond the limits of their Congressional Township, shall receive their Congressional Township revenue in the civil township to which they are transferred. Such a provision would, in fact, in almost every case, have no other effect than to annoy and confuse officers with a multiplicity of intricate accounts. Still, as the law requires that the Trustee's report shall show the Congressional townships in which the children in their respective corporation reside, and as a case possibly may arise in which such a showing would be essential to a correct administration of the law, it should never be omitted.

FORM NO. 11.

(School Law, Section 42.)

BASIS OF APPORTIONMENT.

Basis of Apportionment of Common School Revenue to the several Townships, Towns and Cities of _____ County, in the State of Indiana, made by _____, School Examiner, and filed with the Auditor of said county, on the first day of November, 18____, as required by section 42 of the School Law:

	Name of civil Township, Town or City.	No. and Range of Congresional Township, and the parts of Congressional Townships, forming school corporation.	No. of children in each Congressional Township, and part thereof included in or forming school corporation.	Whole number of children in each civil Township, Town or City.	

I, _____, School Examiner in and for said County, hereby certify that the foregoing correctly shows the name of each school corporation in said county, the Congressional Township and parts of Congressional township which form or include each school corporation, the number of children enumerated for school purposes in each Congressional township and part thereof, when the same includes or is included in two or more school corporations, and the whole number of children so enumerated in each School Corporation.

_____, School Examiner.

FORM NO. 12.

STATEMENT OF TRANSFERS FOR SCHOOL PURPOSES.

(School Law, Section 13)

Statement of transfers for school purposes, which have been made under sections 14 and 16 of the School Law, made and filed with the County Auditor by _____, School Examiner of _____ County, pursuant to the latter clause of section 13 of the School Law:

STATEMENT OF TRANSFERS FOR SCHOOL PURPOSES.

	Names of persons transferred.	Date when transfer was made.	Township, Town, or City in which person transferred resides.	Township, Town, or City, to which transfer was made.	

I, ----------, School Examiner of said County, hereby certify that the foregoing is a complete list of all transfers for school purposes now existing in this county, so far as the same have been reported to me.

---------- -----, School Examiner.

This statement must be made annually, and must include not only the transfers made at the enumeration which is being reported, but all transfers in fact existing. Upon this latter point the law is not express, but it is thought best for the sake of certainty and convenience, to require annually a full statement of all transfers in fact existing on the first day of September.

FORM NO. 13.

(School Law, Section 42.)

ENUMERATION OF CONGRESSIONAL TOWNSHIP DIVIDED BY A COUNTY LINE.

Statement by the School Examiner to the Auditor of ---------- County, showing the Congressional Township, lying partly in said county and partly in others, whose funds are managed in said county, the number of children enumerated for school purposes in each part and in the whole of each of said townships:

	No. and Range of divided Township.	Counties in which the several parts of such Townships lie.	No. of children in each part of such Townships.	Whole number of children in each of such Townships.	

I, _____, School Examiner of _____ County, hereby certify that the foregoing correctly shows the Congressional townships divided by the county line, whose funds are managed in this county, the number of children enumerated in each part of each of the townships so divided, and the whole number enumerated in each of such townships, according to the latest reports of Trustees now on file in my office.

_____, Examiner.

FORM NO. 14.

NOTICE TO A TEACHER OF PROCEEDINGS TO REVOKE HIS LICENSE.

Examiner's Office, _____ County,

_____, 18____

_____

You are hereby informed that proceedings have been commenced in my office for the revocation of your license as a school teacher of said county.

You are charged with (here insert general charge, as cruelty, immorality, incompetency, or general neglect of business.)

And it is alleged that on or about the _____ day of _____, 18____, at _____, and at divers other places, you (here insert specific charge.)

I will, at my office, on the _____ day of _____, 18____, investigate these charges by the examination of witnesses.

You are hereby notified to attend at said time and place, and have present such witnesses as you deem necessary to your defence.

_____, Examiner.

FORM NO. 15.

NOTICE TO TRUSTEE OF REVOCATION OF TEACHER'S LICENSE.

School Examiner's Office, _____ County,

_____, 18____

_____

School Trustee of _____

You are hereby notified that the license of _____, a School Teacher of this County, which was issued on the _____ day of _____, 18____, by _____, then School Examiner of said County, has been by me this day revoked for _____, by virtue of the authority vested in me by the thirty-sixth section of the School Law.

You will take due notice of this revocation, as hereafter it will be unlawful to employ said _____ to teach in any of the schools of this County, unless he shall again be licensed.

Witness my hand this _____ day of _____, 18____

_____, School Examiner.

There is no provision of law requiring this notice to be given to Trustees. It is nevertheless necessary. Without it Trustees will not be warned against employing the teacher whose license is revoked, as it cannot be supposed that they will have personal knowledge of the revocation. It should be given to each Trustee in the County, and entered upon the records of the Examiner's office. The revocation will then be made effectual, and become a matter of more concern to teachers.

FORM NO. 16.

NOTICE TO A TEACHER OF PETITION FOR HIS DISMISSION.

(School Law, Section 28.)

Trustee's Office, _____ Township,
_____, 18____

_____

A petition signed by a majority of the legal voters of School No. _____, in said Township, has this day been filed with me, praying your dismission from employment as Teacher of said School, and alleging as cause therefor (here insert cause alleged.)

Said petition will be heard at _____, on the _____ day of _____, 18____, at _____ o'clock, _____

You are hereby notified to attend at said time and place, and have with you such witnesses as you deem necessary to your defence.

_____, Trustee.

FORM NO. 17.

OATH OF OFFICE OF SCHOOL EXAMINER.

(School Law, Section 33.)

I, _____, do solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Indiana; and that I will perform all the duties of the office of School Examiner of _____ County, honestly, impartially, faithfully and according to law, to the best of my ability, during my term of office.

_____

Sworn and subscribed before me, _____, a _____, on the _____ day of _____, 18____

Witness my hand and seal, day and year last above written.

FORM NO. 18.

NOTICE OF PROCEEDING TO REMOVE EXAMINER.

(School Law, Section 33.)

Before the Board of County Commissioners, _____ Term, 18____

_____,

School Examiner of _____ County:

A (here insert nature of writing, as complaint or petition,) has been filed with the Board of County Commissioners of said county, charging you with _____

_____ _____, in this, that on or about the _____ day of _____, 18____, at _____, and at divers other times and places, you (here insert charge,) and praying your removal from office as School Examiner.

You are hereby notified that said _____ will be heard and determined at the next term of the Board of County Commissioners, to be begun and held at _____, on the _____ day of _____, 18____, and to be present and answer said _____

Witness my hand and official seal, this _____ day of _____, 18____

_____, Auditor.

FORM NO. 19.

(School Law, Section 112.)

Notice given by the Auditor of a County managing the fund of a Congressional Township, divided by a County line, to the Auditor of the County in which a part of such Township lies.

Auditor's Office, _____ County, Ind.

_____,

Auditor of _____ County:

You are hereby notified that there is due from this County to that part of Congressional Township No. _____, Range _____, lying in your County, (the fund of which Township is managed in this County,) the sum of $_____

The enumeration of said Township, according to the latest reports on file in my office, is as follows:

Part lying in _____ County, _____

Part lying in _____ County, _____

_____

_____ _____

The last enumeration of that part lying in your County, on file in my office, bears date of the _____ day of _____, 18____

The whole amount of revenue now on hand belonging to said Township is $_____, giving _____ cents per child enumerated for school purposes in the Township.

Witness my hand and official seal, this _____ day of _____, 18____

_____, Auditor.

This form designedly calls for a very full report, in order that the County Auditor receiving the notice, and through him the County Commissioners, may be informed whether the enumeration of that part of the Congressional Township lying in their County, is properly reported to the Examiner of the County in which the fund of such Township is managed, as required by section 19 of the School Law, and in order that all ground for suspicion of unfairness or impartiality may be removed. Many complaints come to this office concerning the division of the revenues of Congressional Townships divided by County lines, and occasionally officers making the division are charged with partiality.

It is believed that the use of this form will effectually prevent complaints and intimations of unfairness.

TO TOWNSHIP AND CITY SCHOOL TRUSTEES.

TRUSTEE'S OFFICE, CENTER TOWNSHIP,
INDIANAPOLIS, March 13th, 1869.

Hon. B. C. Hobbs, Superintendent of Public Instruction:

I understand that many Township Trustees subscribe for the *Indiana School Journal*, and pay for it out of the special school revenue. Please inform me by what authority they do this, and oblige

C. C. HEIZER,
Trustee of Center Township, Marion County,

REPLY.—On the 31st day of December, 1862, Hon. S. L. Rugg, Superintendent of Public Instruction, in reply to an inquiry by E. P. Cole, the School Examiner of Monroe County. gave the following official opinion:

"PROFESSOR COLE—*Dear Sir:* To your inquiry, as to whether Trustees charged with school duties, have a right, under the law, to subscribe for the *Indiana School Journal*, for their respective offices, to be paid out of the special school revenue in their hands, I answer, I think they have such a right. Section 11 of the School Law provides, in substance, that necessary expenses, in providing for and organizing schools, may be paid from that revenue.

"I understand, from its managers, that the *School Journal* is to be made by them a kind of medium for the publication of the official decisions and proceedings of the officer at the head of the Department of Public Instruction for the State, and as such medium the *Journal* will become a very useful and perhaps necessary fixture to the office of School Trustee, for the improvement of schools.

"Very respectfully, your obedient servant,

"SAMUEL L. RUGG,
"Superintendent of Public Instruction."

This decision, for more than six years, has stood as an authoritative exposition of the law, and its propriety and correctness, so far as I am informed, have never been questioned; certainly no effort has ever been made to have it reversed, though it has been continuously acted on from its promulgation to the present.

The same conditions exist now as when the decision was given. The law has not been changed in any point material to the question; no additional facilities have been given the Superintendent, by law, for placing his opinions, decisions, and instructions in the hands of Trustees; the *School Journal* still stands as a "medium for the publication of the official decisions and proceedings of the officer at the head of the department of Public Instruction of the State." Whatever reason, therefore, existed for originally rendering the opinion, exists to-day for its affirmance.

The need of such a medium has ever been felt. Several of the States have adopted laws providing that each School Trustee shall, at the expense of the State, be furnished with a copy of the educational journal adopted as the organ of the Department of Public Instruction. It has not been deemed sufficient, merely to authorize Trustees, in their discretion, to take such a journal at public expense, but in three States, at least, the periodical is thus sent to each Trustee, whether requested or not.

Professor Larrabee, Indiana's first Superintendent of Public Instruction, in his first report, in speaking of this subject, says: "The Superintendent of Public Instruction needs some periodical organ of communication with the people. I see not how he can get along without it. * * * * It should be circulated in all the Townships of the State, among the Township Trustees, teachers, parents and children." After the experience of one term in the office, Superintendent Rugg, in the ninth annual report from this department, declares that the employment of such a medium would save the State many times what it would cost to bring it into general use.

Finding such opinions generally held by those who had filled the office of Superintendent of Public Instruction, it is not surprising that Superintendent Rugg should, during his second term of office, consider the *School Journal*, then offered as the desired medium, an essential aid to Trustees in the discharge of their duties, and that the law authorized them "to subscribe for" it "for the use of their respective offices, to be paid for out of the special school revenue in their hands."

It is not claimed that the law, in *terms*, authorizes Trustees to subscribe for the *School Journal*, and pay for it out of the special school revenue; nor is it claimed that generally they may, under the law, purchase whatever they may deem necessary to the due administration or their office, though such authority, if not abused, would scarcely be questioned.

The decision amounts to this: The law providing for organizing and conducting schools, is sufficient to warrant the Trustee to take the *School Journal* and pay for it out of the special school revenue. This decision is made in view of the importance that Trustees should be officially informed of the decisions, opinions and instructions issuing from the office of Superintendent of Public Instruction, and in view of the fact that these are regularly published in the *School Journal* over the official signature of the Superintendent.

It is to be regretted that the question involved must be settled by construction of the statute, as it can hardly be expected that all will agree in any decision upon such a point, when the law is not positive. But guided by the judgment of my predecessors, confirmed, as it is, by long usage, growing out of an educational necessity, which is found in other States in common with our own, I think it is safest to affirm the opinion of Superintendent Rugg.

BARNABAS C. HOBBS,
Superintendent of Public Instruction.

REMARK.

The preceding Forms are made out in terms of the law; but it is expected that persons using them will avail themselves of their privilege when preferred, to substitute the word "affirm" for "swear" where it occurs.

INDEX.

	Page.	Section.
AUDITOR—		
To take bonds of Trustees	9	6
May appoint Trustee to fill vacancy	10	6
To report names of Trustees to Superintendent of Public Instruction	10	6
To assess special tax	16	13
To issue warrant for special taxes	16	13
To diminish apportionment in certain cases	21	22
To report name and address of Examiner to Superintendent	27	33
To notify Examiner of charges against him	27	33
To prosecute suit for forfeited lands	34	59
To execute deed for school lands	35	71
May administer oaths and take acknowledgments	36	84
To report to County Commissioners relative to school funds	39	103
Fees of, for managing school funds	40	107
To report collections of revenue to Superintendent	41	110
Report of, relative to revenue, when to be made	41	111
May be discharged from penalty for failure to report revenue	41, 42	113
To notify Auditors of adjacent counties of revenue held for benefit of such counties	41	112
To apportion revenue	43	118
To keep account of funds with each Congressional township	50	151
To apportion mortgages to Congressional township	50	152
BIBLE—		
Not to be excluded from schools	55	167
BONDS—		
To raise means to erect school houses, may be issued	57	1
May be sold	57	1
Not to exceed $30,000	57	1
Proceeds of, how applied	58	2
COLORED PERSONS—		
To be taxed	64	1
To be enumerated	64	2
How enumerated	64	2
Organized into separate schools	64	3
When districts may be consolidated	64	3
Trustee shall provide other means	64	3
Laws applicable to	64	4

	Page.	Section.
CONGRESSIONAL TOWNSHIP SCHOOL LANDS—		
Custody of	31	44
May be leased by Trustee	31	45
Custody of, when lying in two civil townships	32	46
To be sold on vote of township	32	48
Contract for, may be forfeited	33	56
To be divided preparatory to sale	33	53
Division of, to be certified by Trustee	33	53
When located in two or more counties, each Trustee to report	20	19
Purchase money, residue of, may be retained by purchaser as a loan; may be paid before due	34	66
New certificate of, may be given in case of loss	35	68
Lands may be re-appraised and re-sold on certain conditions	34	61
COUNTY COMMISSIONERS—		
To allow report of Trustees	10	7
To cause suit to be entered against Trustee	11	7
To appoint Examiners	26	33
May dismiss Examiners	27	33
Shall allow Examiners compensation	31	43
May determine time Examiner may labor in one year	31	43
To make reports relative to school funds held by counties	39, 40	105
Report of, to show what	40	105
When to be made	40	105
Report to distinguish between common school and Congressional township funds	40	105
To make good losses to funds	39	104
To conform boundaries of civil township to Congressional township	49	148
DIRECTOR—		
How chosen	22	25
To take oath of office	22	25
To notify Trustees of election	22	25
May be appointed by Trustee	23	25
May be removed from office	23	25
To preside at school meetings	26	29
To take charge of school house	26	30
To visit schools	26	31
May expel pupil	26	31
To communicate between Trustee and people	26	29
Decision of, excluding pupil from school may be appealed from	26	32
ENUMERATION—		
When made	17	14
By whom made	17	14
Lists of, what to contain	17	14
Lists of, to be verified by affidavit	20	18
Shall be taken by Examiner, when	30	40
Colored children to be enumerated	64	2
Enumerated in separate list	64	2
EXAMINER—		
How appointed	26	33
Term of office	27	33
To take oath of office	27	33
May be removed from office	27	33
To report to Auditor transfers for school purposes	16	13
To notify Auditor of failure of Trustees to make report	21	22
To examine applicants for license to teach	27	34
To license competent teachers	27	34

EXAMINER—Continued.	Page.	Section.
May renew license without re-examination	28	34
May revoke license	28	36
To hold public examinations	28	37
Not to license teachers on private examinations	29	37
Licenses issued by, limited to county in which granted	29	37
To keep minutes of proceedings	29	38
To report names of persons licensed to Superintendent of Public Instruction	29	38
To visit schools	29	39
To distribute books to township libraries	30	39
To furnish blanks to teachers and Trustees	30	39
To take enumeration in certain cases	30	40
To make and report basis of apportionment	30	42
Compensation of	31	43
Required to hold Institutes	54	161
To determine appeals from Trustees	54, 55	164
Decisions of, may be appealed from	55	165
GERMAN LANGUAGE—		
Shall be taught, when	63	1
INSTITUTES—		
Means for support of	53	159
Common schools to be closed during session	54	160
Duty of Examiner to hold	54	161
INTEREST—		
Rate of, on loan of school fund	35	74
Payment to be complete every year	8	3
Auditor to report complete payment of, each year	8	3
Commissioners to provide for payment of deficit of	9	3
Superintendent to direct attention of Commissioners to deficit of	8	3
On deferred payments for school lands to be paid in advance	33	55
Failure to pay, forfeits contract	33	56
Payment of, with ten per cent. additional, revives forfeited contract	33	57
LANDS MORTGAGED TO SCHOOL FUNDS—		
To be sold by Auditor on failure to pay installment of principal or interest	37	90
Suit to be brought on notes when lands fail to sell for sufficient to pay principal, interest and cost	37	94
Sale to be advertised	37	95
Sale to be at Court House door	38	96
Part of premises to be sold	38	96
How divided for sale	38	96
Whole to be sold when indivisible	38	96
May be bid in by Auditor	38	97
To be appraised on failure to sell	38	97
Deeds to be executed by the Auditor, when	38	99
Statement of sales to be made by Treasurer	39	100
Deeds to lands bid in by the Auditor need not be made	39	101
Statement shall be filed in the office of the Treasurer	39	100
And shall be evidence	39	100
NORMAL SCHOOL—		
Established	59	1
Trustees for, how appointed	59	1
Conditions requisite to admission	60	10
Tuition in, to be free	60	11
Board of Visitors of	61	14
Appropriation for	61, 62	

	Page.	Section.
OATHS—		
All school officers authorized to administer	55	166
PENALTIES—		
For failure of Trustee to report enumeration, statistics or finance	21	22
For failure of Trustees to perform duties of office	22	23
For failure to qualify and serve as Trustee	22	24
For failure to make enumeration	30	40
For failure of Auditor to report school revenue to Superintendent	41	113
For insulting or upbraiding teacher in presence of school	54	162
REPORTS—		
Of Trustees to County Commissioners	10	7
Of Trustees to Examiner	20	18
Of teacher to Trustees, what to contain	20	20
Statistical, of Trustees, what to contain	21	21
Of names of Trustees, made by Auditor to Superintendent	10	6
Of school revenues, to be made by Auditor	41	110
Of school revenue, what to show	41	111
Of Auditor and Treasurer to Commissioners	39	103
Of Commissioners to Superintendent	40	106
Of Superintendent to Governor	44	122
Of Superintendent to Legislature	45	123
Forms of, to be prepared by Superintendent of Public Instruction	46	128
Of unsafe funds, to be made to General Assembly by Superintendent	45	124
Of apportionment by Auditor	43	118
Of teacher of a private school	53	158
Of Trustees of Normal School	60	13
REVENUE—		
For tuition, consists of what	7, 8	2
To be applied exclusively to furnishing tuition	7, 8	2
To be expended when	23, 24	26
Not to be expended before apportionment	11	8
Two apportionments of, each year	40	109
Apportionments of, when made	40	109
Collections of, in counties to be reported to Superintendent	41	110
Reports of, by County Auditor, when made	41	111
Auditors to apportion, when	43	118
SALE OF CONGRESSIONAL TOWNSHIP SCHOOL LANDS—		
To be made on vote of township	32	51
Vote for, to be taken on petition of five legal voters	32	48
Voting for, to be advertised twenty days	32	48
Petition for, to be entered on Trustee's record	32	49
Ballot for, form of	32	50
Not to be allowed except on vote of majority of township	32	51
Vote for, to be certified by Trustee	33	52
To be made by order of County Commissioners	33	54
To be made by Auditor and Treasurer	33	54
Terms of sale	33	55
Notice of	33	54
Purchasers of, liable for waste	33	58
To be certified by Auditor	34	62
Purchaser of, entitled to rights of possession	34	63
Purchaser of, liable to damage for failure to make payment	34	64
Certificate of purchase may be assigned	34	65
SCHOOL CORPORATIONS—		
Cities, incorporated towns and civil townships to be	9	4
May contract and be contracted with	9	4

SCHOOL CORPORATIONS—Continued.

	Page.	Section.
May sue and be sued	9	4
Clerk and Treasurer of	9	4
Suits against	49	144
Suits brought by	49	145

SCHOOLS—

To be taught an equal length of time	15	11
Graded may be established by Trustees	14	10
To be numbered by Trustee	15	11
Legal voter may become entitled to privileges of, how	18	15
None but those attached to, to have privileges of	17, 18	14
Report concerning, to Trustees	20	20
Private, may be taught in school house	52	158
To be closed during session of Institute	54	160
To be taught in English language	49	147
Term of	54	163
Teachers of private, to report to Trustees	53	158
When German shall be taught in common	63	1
For colored children	64	3

SCHOOL MEETINGS—

To be held annually, on first Saturday in October	22	25
Who entitled to vote at	18	15
Shall elect Director	22	25
May be held at other times than annual	23	26
Notice of, shall be posted five days previous to meeting	23	26
Shall not be illegal for want of notice, unless fraudulent	24	26
Legality of, to be determined by Trustees	24	26
Shall furnish estimates for repairs, &c., petitioned for	24	27
To have power to designate teacher	24	26

SCHOOL FUNDS—

Of what to consist	7, 8	2
Never to be diminished	8	2
Income of, to be applied exclusively to tuition	8	2
Counties liable for fund	8	3
Counties to pay interest on	8	3
To be loaned by Auditor	35	75
Inhabitants of county to be preferred in making loans of	36	78
Amount loaned	36	79
Lands offered in mortgage for, to be clear of incumbrance	35	75
May be loaned, how long	36	82
Mortgage for, to be of record from date	36	85
Mortgage for, to be recorded	36	86

STATE BOARD OF EDUCATION—

Of whom composed	51	153
May elect a Secretary and Treasurer	51	153
Records and minutes of, to be kept in office of Superintendent of Public Instruction	51	153
Shall adopt a seal	51	153
Duties of	51	154
To have cognizance of questions in practical administration of school system	51	154
May issue State certificates	51	155
May revoke certificates	51	155
To hold stated meetings	51	155
Compensation of	52	156
To order issue of warrant to pay for libraries	47	134
To certify to Auditor mileage and per diem of members	52	156

SUPERINTENDENT OF PUBLIC INSTRUCTION—	Page.	Section.
Election of	44	119
Official term of	44	120
To be charged with administration of system	44	121
To make report to Governer	44	122
To report to Legislature biennially	44	123
Report of to Legislature, to show what	45	123
To append statistical tables to report to Legislature	45	123
To visit each county in the State	45	124
To report unproductive, unsafe, and unprofitable funds to General Assembly	45	124
Traveling expenses of	46	125
To institute suit for recovery of lost funds	46	126
May require copies of reports of Auditor, Treasurer, Examiner, and other officers	46	127
To prepare forms for reports required by School Law	46	128
To print acts of General Assembly relating to Common Schools	46	129
To supply school libraries with legislative and documentary journals, &c	46	130
To apportion school revenue	42	114
To superintend purchase of township libraries	47	134
To publish statement of apportionment	42	115
President of State Board of Education	51	153
Important acts of, authenticated by seal	51	153
TAX—		
To be levied for support of schools	7	1
To be levied on all persons, without regard to race or color	63, 64	1
On property of corporations to form part of fund	7	2
Special may be levied by Trustee	15	12
Trustee may levy for school purposes	56	
Trustee may levy to pay interest on bonds	58	3
TEACHERS—		
To make report to Trustees	20	20
Reports of, what to contain	20	20
Penalty for failing to make report	20	20
Qualifications of	27, 28	34
To possess good moral character	28	34
May be dismissed	25	28
Cause for dismissal must be shown	25	28
Forfeits claim to compensation, when	25	28
Must hold valid license	25	28
May have license renewed without examination, when	28	34
Of private schools to report to Trustees	53	158
TOWNSHIP LIBRARIES—		
Sectarian works not admitted into	46	132
Books for, purchased by Superintendent	47	134
To be distributed by State Board	47	135
To be in charge of Trustee	47	136
Trustee to be accountable for preservation of	47	137
Notice of, where kept to be posted in school house	48	137
Every family in township may take two volumes from	48	138
May be deposited at some central point	48	139
Shall be open throughout the year	48	140
TRANSFERS FOR EDUCATIONAL PURPOSES—		
May be made, by whom	18, 19	16
Time of making	18, 19	16
To be reported to Trustee to whose jurisdiction made	19	16
To subject transferred person to tax	19	17

TRUSTEES—	Page.	Section.
How chosen	9	5
Term of office	9	5
To take oath of office	9	5
To give bond	9	5
Compensation of	9	5
To receive school revenues	10	7
To pay out school revenues	10	7
To keep account of receipts and expenditures	10	7
To report receipts and expenditures to County Commissioners	10	7
Report to Commissioners verified by affidavit	10	7
To file copy of report to Commissioners with Examiner	11	7
Liable to suit on his official bond for failure to discharge duties of office	11	7
To keep record of proceedings relative to schools	11	8
Not to permit revenue to be expended except for tuition	11	8
Not to expend revenue in advance of apportionment	11	8
To make statement of receipts and expenditures	11	9
To have charge of educational affairs of respective corporations	12	10
To employ teachers	13	10
To locate schools and provide school houses	13	10
May establish graded schools	14	10
To have control of school property	14	10
To number schools in township	15	11
May levy a special tax	15	12
To take enumeration	16, 17	14
To transfer persons for school purposes	18, 19	16
To notify Trustees of adjacent townships of transfers	19	16
To make report of transfers	19	16
To file with Examiner copy of enumeration	20	18
To verify list of enumeration by affidavit	20	18
To furnish to Examiner statistical information	21	21
To report number of districts	21	21
To report number of schools	21	21
To report number of teachers	21	21
To report average compensation of teachers	21	21
To report tuition revenue on hand at commencement of year	21	21
To report length of schools	21	21
To report number of houses erected	21	21
To report value of houses	21	21
To report volumes in library	21	21
To report per centum of tax	21	21
To report revenue on hand at close of year	21	21
Liable on bond for failure to report	21	22
Personally liable for neglect of duty on suit at instance of citizen	22	23
Failure to qualify and serve subject to fine	22	24
To employ only teachers holding valid license	25	28
May dismiss teachers	25	28
To require license for branches not enumerated in law, when	28	35
To have custody of lands	31	44
To report income from Congressional township school lands	31	44
May lease Congressional township school lands	31	45
To have power of landlord in relation to lands	32	47
To have charge of township libraries	47	136
Accountable for preservation of libraries	47	137
To provide book cases and account book for libraries	47	137
To give notice at each school house where library is kept	48	137
May deposit library at some central point	48	139
May appoint Librarian	48	139
Books and accounts of, open to inspection	48	141

TRUSTEES—Continued.

	Page.	Section.
Books of, may be corrected by County Commissioners	49	143
May sell site of school house	50	149
To secure title of lands to township, acquired for school purposes	52	157
May permit school houses used for private schools	52	158
Decisions of, may be appealed from	54	164
May levy tax for school purposes	56	1
To have the German language taught in common schools, when	63	1
To organize colored schools	64	3