

## **ERRATUM**

The word "no" in line 10 of chapter 225, page 195, should read "so." The note at the end of chapter 225 should not appear.

# ACTS AND JOINT RESOLUTIONS

PASSED AT THE

REGULAR SESSION

OF THE

## Forty-Second General Assembly

OF THE

## STATE OF IOWA

---

PREPARED FOR PUBLICATION BY AND UNDER THE DIRECTION OF  
**ROBERT HENDERSON**  
SUPERINTENDENT OF PRINTING

---

Published by  
THE STATE OF IOWA  
Des Moines  
1927

## AUTHENTICITY

**352526**

STATE OF IOWA

Office of Superintendent of Printing

The former statute which required the compiler of the session laws to certify to the authenticity thereof has been repealed in the belief, evidently, that such authenticity is fully covered by the following section of the code, to wit:

“11312. Printed copies of the statute laws of this or any other of the United States, or of congress, or of any foreign government, purporting or proved to have been published under the authority thereof, or proved to be commonly admitted as evidence of the existing laws in the courts of such state or government, shall be admitted in the courts of this state as presumptive evidence of such laws.”



Superintendent of Printing.

## STATE ROSTER

List of state officers, boards and commissions, judges of the supreme, district, superior, and municipal courts, officers and members of the general assembly, as prepared and furnished by Hon. W. C. Ramsay, Secretary of State, under section 163 of the code.

### STATE OFFICERS, BOARDS AND COMMISSIONS

Name	Position	County from which originally chosen
John Hammill.....	Governor .....	Hancock
Elsie L. Dachroth....	Secretary to the Governor.....	Cerro Gordo
Clem F. Kimball.....	Lieutenant Governor.....	Pottawattamie
Walter C. Ramsay.....	Secretary of State.....	Wright
W. H. Bailey.....	Deputy Secretary of State.....	O'Brien
J. W. Long.....	Auditor of State.....	Story
Fred Porter.....	Deputy Auditor of State.....	Warren
Ray E. Johnson.....	Treasurer of State.....	Muscatine
James E. Thomas.....	Deputy Treasurer of State.....	Montgomery-
John Fletcher.....	Attorney General.....	Polk
Maxwell O'Brien.....	Assistant Attorney General.....	Mahaska
Neill Garrett.....	Assistant Attorney General.....	Polk
Herbert A. Huff.....	Assistant Attorney General.....	Hardin
Earl F. Wisdom.....	Assistant Attorney General.....	Polk
Gerald O. Blake.....	Assistant Attorney General.....	Polk
Mark G. Thornburg....	Secretary of Agriculture.....	Palo Alto
Carl N. Kennedy.....	Deputy Secretary of Agriculture.....	Polk
Agnes Samuelson.....	Superintendent of Public Instruction.....	Page
Fred L. Mahannah....	Deputy Superintendent Public Instruction.....	Jones
Louis G. Lasher.....	Adjutant General.....	Polk
Charles Webster.....	Railroad Commissioner.....	Fayette
B. M. Richardson.....	Railroad Commissioner.....	Linn
Dwight Lewis.....	Railroad Commissioner.....	Polk
George L. McCaughan	Secretary Board Railroad Commissioners.....	Polk
J. H. Henderson.....	Commerce Counsel (1).....	Warren
Walter Condran.....	Assistant Commerce Counsel.....	Polk
John Hammill.....	Executive Council .....	Hancock
Walter C. Ramsay....		Wright
R. E. Johnson.....		Muscatine
J. W. Long.....		Story
Mark G. Thornburg....	Secretary Executive Council.....	Palo Alto
W. C. Merckens.....		Jefferson
George T. Baker, Pres..	State Board of Education (2).....	Scott
Edward P. Schoentgen.		Pottawattamie
Willard C. Stuckslager		Linn
Chas. H. Thomas.....		Union
Anna B. Lawther.....		Dubuque
Pauline Lewelling Devitt		Mahaska
Henry C. Shull.....		Woodbury
C. C. Sheakley.....		Chickasaw
Claude R. Porter.....		Polk
George W. Godfrey....		Kossuth
W. R. Boyd, Chairman.	Finance Committee, Board of Education....	Linn
J. W. Bowdish.....		Polk
W. H. Gemmill.....		Polk
W. H. Gemmill.....	Secretary State Board of Education and of Finance Committee .....	Polk
J. H. Strief.....	State Board of Control (3).....	Woodbury
J. B. Butler.....		Webster
A. M. McColl.....		Dallas
E. J. Hines.....		Jones

1. J. H. Henderson succeeded July 1, 1927, by Dwight Lewis of Polk County.
2. Chas. H. Thomas died April 10, 1927, succeeded by George W. Godfrey of Kossuth County.
3. J. B. Butler succeeded July 1, 1927, by G. Norman Clark of Cerro Gordo County.

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
H. A. Darting.....	State Highway Commission (4).....	Mills
H. E. Dean.....		Osceola
T. J. O'Donnell.....		Dubuque
Carl C. Riepe.....		Des Moines
Clifford L. Niles.....		Jones
Ex-Officio:		
W. C. Ramsay, Chm..	State Printing Board.....	Wright
J. W. Long.....		Story
John Fletcher.....		Polk
Appointive:		
J. C. Gillespie.....	Superintendent of Printing.....	Plymouth
W. R. Orchard.....		Pottawattamie
Robert Henderson.....	State Board of Audit.....	Pottawattamie
E. L. Hogue, Chm....		Monona
J. W. Long.....		Story
Maxwell O'Brien.....		Mahaska
U. G. Whitney.....		Woodbury
Nancy M. Conlee.....	Deputy Code Editor.....	Polk
A. B. Funk.....	Industrial Commissioner.....	Polk
Ralph Young.....	Deputy Industrial Commissioner.....	Polk
Ray Yenter.....	Insurance Commissioner.....	Johnson
Donald Harlow.....	Deputy Insurance Commissioner.....	Polk
L. A. Andrew.....	Superintendent of Banking.....	Wapello
C. C. Jacobsen.....	Deputy Superintendent of Banking.....	Monona
J. A. Tracy.....	State Fire Marshal (5).....	Polk
A. L. Urick.....	Commissioner of Labor Statistics.....	Polk
W. E. Albert.....	Fish and Game Warden.....	Allamakee
R. S. Herrick.....	Secretary Horticultural Society.....	Polk
John Hammill, ex officio.....		Hancock
M. G. Thornburg ex officio.....		Palo Alto
C. E. Cameron, Pres....		Buena Vista
J. P. Mullen, Vice-Pres.		Pocahontas
F. E. Sheldon, Treas....		Ringgold
H. O. Weaver.....		Louisa
E. T. Davis.....	State Fair Board.....	Johnson
Earl Ferris.....		Franklin
Paul P. Stewart.....		Fayette
C. J. Knickerbocker....		Linn
C. Ed Beman.....		Mahaska
Chas. F. Curtiss.....		Story
J. C. Beckner.....		Page
Carl E. Hoffman.....		Cass
Sears McHenry.....		Crawford
H. L. Pike.....		Monona
A. R. Corey, Secretary		Polk
Charles D. Reed.....	Director Weather and Crop Service.....	Polk
Henry Albert, M. D....	Commissioner of Health.....	Johnson
Henry Albert, M. D....		Johnson
John Hammill.....		Hancock
W. C. Ramsay.....		Wright
J. W. Long.....		Story
R. E. Johnson.....		Muscatine
Mark G. Thornburg....	State Board of Health.....	Palo Alto
H. L. Saylor, M. D....		Polk
H. R. Sugg, M. D....		Clinton
W. D. Hayes, M. D....		Woodbury
A. A. Robertson, M. D..		Pottawattamie
D. C. Steelsmith, M. D.		Dubuque

4. Anson Marston, dean of engineering at Iowa State College, Ia, ex officio, a member of the Highway Commission until July 4, 1927. Commission increased from three to five members (all appointive) by Forty-Second General Assembly. (See Chapter 102). T. J. O'Donnell of Dubuque County appointed for short term; H. A. Darting of Mills County and Clifford L. Niles of Jones County appointed for long term.
5. J. A. Tracy succeeded July 1, 1927, by John W. Strohm of Clinton County.

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
Wm. Jepson, M. D.....		Woodbury
Frank M. Fuller, M. D.	Board Medical Examiners.....	Lee
F. T. Launder, M. D....		Tama
Wm. Von M. Gerard...		Linn
S. J. Olson.....	Board Podiatry Examiners.....	Polk
Paul M. Hawk.....		Poweshiek
D. E. Hannan.....	Board Osteopathic Examiners.....	Dallas
H. J. Marshall.....		Polk
Sherman Opp.....		Union
S. E. Julander.....		Polk
Myrtle E. Long.....	Board Chiropractic Examiners.....	Polk
J. E. Slocum.....		Hamilton
Frances G. Hutchinson	Board Nurse Examiners.....	Pottawattamie
Jane M. Wiley.....		Linn
Marianne Zichy.....		Marshall
H. Altfillisch.....		Dubuque
Frederick H. Watters..		Story
Hardy F. Pool.....	Board Dental Examiners.....	Cerro Gordo
H. D. Coy.....		Fremont
J. J. Booth.....		Linn
A. J. Meyer.....	Board Optometry Examiners.....	Scott
F. Beauchamp.....		Calhoun
Clarence Brunk.....		Boone
Jesse A. West.....		Woodbury
F. W. Alexander.....	Board Embalmers Examiners.....	Grundy
Carrie E. Snider.....		Muscatine
Mabel Hart.....	Cosmetology Examiners.....	Story
Lillian Kostomalatsky.		Woodbury
Grace M. Shinn.....		Polk
Frank O. Moffitt.....	Barber Examiners.....	Woodbury
John T. McGruder.....		Johnson
Fred C. Sloan.....		Black Hawk
Arthur Eberling.....		Scott
William L. Perkins.....	Board of Architectural Examiners.....	Lucas
Harry D. Rawson.....		Polk
Roy B. Leible.....		Polk
J. Chris Jensen.....		Pottawattamie
Edward Sweeney.....		Polk
R. T. Rhys.....	State Mine Inspectors.....	Wapello
W. E. Holland.....		Monroe
J. R. Frank.....	Secretary Mine Inspectors.....	Polk
L. A. Jenson.....	Board of Parole (6).....	Winnebago
E. G. Hamilton.....		Madison
Geo. W. Simpson.....		Fayette
Sam D. Woods.....	Secretary Board of Parole.....	Adair
W. E. G. Saunders.....	Board of Conservation.....	Palo Alto
Mrs. E. F. Armstrong..		Webster
Clifford L. Niles.....		Jones
J. G. Wyth.....		Black Hawk
Mrs. Henry Frankel...	Secretary Board of Conservation.....	Polk
W. C. Merckens.....		Jefferson
A. L. Urick.....	Board of Vocational Education.....	Polk
George T. Baker.....		Scott
Agnes Samuelson.....		Page
F. E. Moore.....	Director of Vocational Education.....	Story
John Hammill.....		Hancock
J. W. Long.....	Geological Board.....	Story
Walter A. Jessup.....		Johnson
Raymond M. Hughes..		Story
L. H. Pammel.....		Story
George F. Kay.....		Johnson
James H. Lees.....	Assistant State Geologist.....	Polk

6. L. A. Jenson succeeded July 1, 1927, by Hiram K. Evans of Wayne County.

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen	
John Hammill.....		Hancock	
W. C. Ramsay.....		Wright	
Agnes Samuelson.....		Page	
William D. Evans.....		Franklin	
C. W. Vermilion.....	Board of Trustees of the State Library and State Historical Department.....	Appanoose	
E. G. Albert.....		Greene	
Edgar A. Morling.....		Palo Alto	
F. F. Faville.....		Webster	
Lawrence DeGraff.....		Polk	
Truman S. Stevens.....		Fremont	
J. W. Kindig.....		Woodbury	
Johnson Brigham.....		Polk	
A. J. Small.....		Law Librarian .....	Polk
E. R. Harlan.....		Curator Historical Department.....	Van Buren
Johnson Brigham, ex officio .....		Polk	
Agnes Samuelson, ex officio .....		Page	
Walter A. Jessup, ex officio .....	State Library Commission.....	Johnson	
Mrs. Harry J. Howe.....		Johnson	
A. M. Deyoe.....		Polk	
Mrs. A. J. Barkley.....		Adams	
W. R. Orchard.....		Pottawattamie	
Julia A. Robinson.....		Polk	
Geo. Judisch.....		Story	
William H. Haire.....		Webster	
J. W. Slocum.....		Warren	
Harry E. Eaton.....		Page	
L. M. Martin.....	Secretary Commission of Pharmacy.....	Cass	
J. S. Dodds.....		Story	
B. P. Fleming.....		Johnson	
C. S. Nichols.....		Story	
H. W. Hartupee.....		Polk	
W. C. Merckens.....		Jefferson	
Jacob Ritter.....		Appanoose	
Fred Marwood.....		Polk	
David Anderson.....		Monroe	
James Mitchell, Sr.....		Marion	
C. E. Harvey.....	Polk		
J. L. Parrish.....	Polk		
Frank C. Walrath.....	Board of Examiners for Court Reporters....	Polk	
R. C. Turner.....		Greene	
H. C. Stoner.....		Black Hawk	
C. B. Tompkins.....		Polk	
H. N. Holdsworth.....	Board of Examiners for Certified Accountants	Johnson	
Chas. M. Dutcher.....		Johnson	
Jesse A. Miller.....		Polk	
Hazen I. Sawyer.....		Lee	
Agnes Samuelson, ex officio .....	Commission on Uniform State Laws.....	Page	
Walter A. Jessup, ex officio .....		Johnson	
Homer H. Searley, ex officio .....		Johnson	
Raymond M. Hughes, ex officio .....		Black Hawk	
Erma L. Krout.....	Board of Educational Examiners.....	Story	
Evert Leon Jones.....		Mahaska	
W. G. Brooks.....		Buena Vista	
Viola H. Schell.....		Des Moines	
	Secretary Board of Educational Examiners....	Poweshiek	

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen	
John Fletcher, ex officio .....	Board of Law Examiners.....	Polk	
A. Holdingsworth.....		Lee	
B. B. Burnquist.....		Webster	
Geo. W. Dawson.....		Black Hawk	
E. D. Perry.....		Polk	
J. A. Devitt.....		Mahaska	
E. L. Hogue.....		Monona	
E. L. Hogue.....		Monona	
Dan J. Schnittjer.....		Members Appeal Board.....	Delaware
Frank M. Abbott.....			Clarke

## JUDICIAL DEPARTMENT

## SUPREME COURT

Name	Position	County from which chosen	Address
William D. Evans.....	Chief Justice.....	Franklin.....	Hampton
F. F. Faville.....	Judge.....	Webster.....	Ft. Dodge
Edgar A. Morling.....	Judge.....	Palo Alto.....	Emmetsburg
E. G. Albert.....	Judge.....	Greene.....	Jefferson
C. W. Vermillion.....	Judge.....	Appanoose.....	Centerville
Truman S. Stevens.....	Judge.....	Fremont.....	Hamburg
Lawrence DeGraff.....	Judge.....	Polk.....	Des Moines
J. W. Kindig.....	Judge.....	Woodbury.....	Sioux City
B. W. Garrett.....	Clerk.....	Decatur.....	Des Moines
Dutton Stahl.....	Deputy Clerk.....	Adams.....	Des Moines
U. G. Whitney.....	Reporter.....	Woodbury.....	Des Moines
Mary A. Reid.....	Deputy Reporter.....	Polk.....	Des Moines

## DISTRICT COURTS

Name	Address	Dist.	Counties in District
John E. Craig.....	Keokuk.....	1	Lee
John M. Rankin.....	Keokuk.....	2	Appanoose, Davis, Jefferson, Lucas, Monroe, Van Buren and Wapello
George W. Dashiell.....	Albia.....		
R. W. Smith.....	Centerville.....		
E. S. Wells.....	Chariton.....		
W. M. Walker.....	Keosauqua.....	3	Adams, Clarke, Decatur, Ringgold, Taylor, Union and Wayne
Homer A. Fuller.....	Mt. Ayr.....		
A. R. Maxwell.....	Creston.....		
H. H. Carter.....	Corydon.....	4	Woodbury and Monona
C. C. Hamilton.....	Sioux City.....		
Miles W. Newby.....	Onawa.....	5	Adair, Dallas, Guthrie, Madison, Marion and Warren
A. O. Wakefield.....	Sioux City.....		
Robert H. Munger.....	Sioux City.....		
J. H. Applegate.....	Guthrie Center.....	6	Washington, Keokuk, Poweshiek Mahaska and Jasper
E. W. Dingwell.....	Adel.....		
W. S. Cooper.....	Winterset.....		
D. W. Hamilton.....	Grinnell.....		
Chas. A. Dewey.....	Washington.....		
H. F. Wagner.....	Sigourney.....		



## DISTRICT COURTS—CONTINUED

Name	Address	Dist.	Counties in District
Clarence L. Ely.....	Maquoketa.....	7	Clinton, Jackson, Muscatine, Scott
D. V. Jackson.....	Muscatine.....		
Wm. W. Scott.....	Davenport.....		
Wm. R. Maines.....	Davenport.....		
A. P. Barker.....	Clinton.....		
Ralph Otto.....	Iowa City.....	8	Iowa and Johnson
R. G. Popham.....	Marengo.....		
Frank S. Shankland.....	Des Moines.....	9	Polk
Herman F. Zeuch.....	Des Moines.....		
Jos. E. Meyer.....	Des Moines.....		
Lester L. Thompson.....	Des Moines.....		
W. G. Bonner.....	Des Moines.....		
O. S. Franklin.....	Des Moines.....		
E. B. Stiles.....	Manchester.....	10	Black Hawk, Buchanan, Delaware and Grundy
H. B. Boles.....	Waterloo.....		
Geo. W. Wood.....	Waterloo.....		
T. G. Garfield.....	Ames.....	11	Boone, Franklin, Hamilton, Hardin, Story, Webster and Wright
H. E. Fry.....	Boone.....		
G. D. Thompson.....	Webster City.....		
Sherwood A. Clock.....	Hampton.....		
C. H. Kelly.....	Charles City.....	12	Bremer, Butler, Floyd, Cerro Gordo, Hancock, Winnebago, Mitchell, Worth
Joseph J. Clark.....	Mason City.....		
M. F. Edwards.....	Parkersburg.....		
M. H. Kepler.....	Northwood.....		
W. L. Eichendorf.....	McGregor.....	13	Ahamakee, Chickasaw, Clayton, Fayette, Howard and Winneshiek
H. E. Taylor.....	Waukon.....		
Carl W. Reed.....	Cresco.....		
D. F. Coyle.....	Humboldt.....	14	Buena Vista, Clay, Dickinson, Emmet, Humboldt, Kossuth, Palo Alto and Pocahontas
James DeLand.....	Storm Lake.....		
F. C. Davidson.....	Emmetsburg.....		
J. S. Dewell.....	Missouri Valley.....	15	Audubon, Cass, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie and Shelby
H. J. Mantz.....	Audubon.....		
Earl Peters.....	Clarinda.....		
W. C. Ratcliff.....	Red Oak.....		
O. D. Wheeler.....	Council Bluffs.....		
M. E. Hutchison.....	Lake City.....	16	Calhoun, Carroll, Crawford, Greene, Ida and Sac
R. L. McCord.....	Sac City.....		
J. A. Henderson.....	Jefferson.....		
B. F. Cummings.....	Marshalltown.....	17	Marshall, Tama and Benton
Clarence Nichols.....	Vinton.....		
F. O. Ellison.....	Anamosa.....	18	Cedar, Jones and Linn
John T. Moffit.....	Tipton.....		
F. L. Anderson.....	Marion.....		
A. B. Clark.....	Cedar Rapids.....		
D. E. Maguire.....	Dubuque.....	19	Dubuque
P. J. Nelson.....	Dubuque.....		
James D. Smyth.....	Burlington.....	20	Des Moines, Henry and Louisa
Oscar Hale.....	Wapello.....		
B. F. Butler.....	Sibley.....	21	Lyon, Sioux, O'Brien, Plymouth, Cherokee and Osceola
Charles C. Bradley.....	Le Mars.....		

## MUNICIPAL COURTS

Judges		Judges	
Name	Address	Name	Address
B. F. Martinsen.....	Clinton	J. E. Mershon.....	Des Moines
John L. Blanchard.....	Council Bluffs	T. L. Sellers.....	Des Moines
Daniel H. Sheehan.....	Council Bluffs	H. H. Sawyer.....	Des Moines
Geo. J. Sager.....	Waterloo	Frank B. Hallagan....	Des Moines
J. C. Beem.....	Waterloo	B. O. Tankersley.....	Marshalltown

## SUPERIOR COURTS

Judges		Judges	
Name	Address	Name	Address
Thomas B. Powell.....	Cedar Rapids	Jay Cook.....	Oelwein
Arthur C. Lyon.....	Grinnell	Geo. H. Castle.....	Shenandoah
W. L. McNamara.....	Keokuk		

## FORTY-SECOND GENERAL ASSEMBLY

## OFFICERS OF THE SENATE

*President of the Senate*—Clem F. Kimball of Council Bluffs, Pottawattamie county.  
*President Pro Tempore*—Frank Shane of Ottumwa, Wapello county.  
*Secretary*—Walter H. Beam of Martensdale, Warren county.  
*Assistant Secretary*—William R. Blake of Clermont, Fayette county.  
*Reading Clerk*—H. M. Harney of Des Moines, Polk county.  
*Engrossing Clerk*—Genevieve Burling of Waterloo, Black Hawk county.  
*Enrolling Clerk*—Edythe Ditto of Ankeny, Polk county.  
*Assistant Enrolling Clerk*—Hertha Z. Duncan of Davenport, Scott county.  
*Journal Clerk*—Meryl Hoefle of Des Moines, Polk county.  
*Assistant Journal Clerk*—Catherine Hicklin of Wapello, Louisa county.  
*Bill Clerk*—E. R. Haggard of Sioux City, Woodbury county.  
*File Clerk*—Claude Richardson of Shell Rock, Butler county.  
*Postmistress*—Bonnie Jane Mullen of Fonda, Pocahontas county.  
*Sergeant-at-Arms*—T. D. Doke of Bloomfield, Davis county.  
*Assistant Sergeant-at-Arms*—J. W. Hackley of Des Moines, Polk county.  
*Chief Doorkeeper*—O. W. Lowery of Des Moines, Polk county.

## SENATORS

Name	Address	Dist.	Counties Composing District
Baird, W. S.....	Council Bluffs...	19	Pottawattamie
Beatty, Frank M.....	Sigourney.....	12	Poweshiek, Keokuk
Benson, C. A.....	Elkader.....	36	Clayton
Bergman, A. H.....	Newton.....	29	Jasper
Booth, Charles D.....	Harlan.....	18	Cass, Shelby
Breakenridge, W. J.....	Rodman.....	47	Kossuth, Emmett, Palo Alto, Dickinson, Clay
Brookins, A. T.....	Bassett.....	44	Floyd, Chickasaw
Browne, Charles Steere.....	Monmouth.....	23	Jackson
Brush, S. A.....	Chelsea.....	45	Tama, Benton
Campbell, Ed. H.....	Battle Creek.....	46	Cherokee, Ida, Plymouth
Carden, William.....	Winfield.....	10	Washington, Henry
Cavanaugh, E. E.....	Ft. Dodge.....	27	Webster, Calhoun
Clark, W. A.....	Pleasantville.....	15	Marion, Monroe
Clearman, Geo. M.....	Oxford.....	25	Johnson, Iowa
Darting, H. A.....	Glenwood.....	8	Mills, Montgomery
Dean, H. E.....	Ocheyedan.....	49	Osceola, Stou, Lyon, O'Brien
Dotts, A. G.....	Corydon.....	4	Wayne, Lucas
Ellis, Lloyd.....	Moulton.....	3	Appanoose, Davis
Fackler, S. E.....	Prescott.....	6	Adams, Taylor
Fradley, Joseph R.....	Ft. Madison.....	1	Lee
Fulton, Charles J.....	Fairfield.....	2	Jefferson, Van Buren
Gilchrist, F. C.....	Laurens.....	50	Buena Vista, Humboldt, Pocahontas
Gunderson, O. E.....	Forest City.....	41	Mitchell, Worth, Winnebago
Hartman, Geo. S.....	Fayette.....	40	Fayette, Allamakee
Haskell, W. G.....	Cedar Rapids.....	26	Linn
Johnston, C. F.....	Sheffield.....	43	Cerro Gordo, Franklin, Hancock
Kern, Charles B.....	Norwalk.....	11	Clarke, Warren
Kimberly, D. W.....	Davenport.....	21	Scott
Klemme, Wm. H.....	Ridgeway.....	42	Winneshiek, Howard
Lange, Otto F.....	Dubuque.....	35	Dubuque

## SENATORS—CONTINUED

Name	Address	Dist.	Counties Composing District
Langfitt, John N.....	Greenfield.....	16	Adair, Madison
McFarlane, Arch W....	Waterloo.....	38	Black Hawk, Grundy
McLeland, Wm. E.....	Marshalltown....	28	Marshall
Merritt, J. G.....	Hidden.....	48	Sac, Greene, Carroll
Mills, Redfield C.....	Redfield.....	17	Dallas, Guthrie, Audubon
Ramsey, John M.....	Clarksville.....	39	Butler, Bremer
Rigby, Charles L.....	Stanwood.....	24	Cedar, Jones
Roberts, H. Guy.....	Mt. Ayr.....	5	Ringgold, Union, Decatur
Shaff, Jay O.....	Camanche.....	22	Clinton
Shane, Frank.....	Ottumwa.....	13	Wapello
Shinn, A. J.....	Woodbine.....	34	Harrison, Crawford, Monona
Skromme, Lars J.....	Roland.....	31	Boone, Story
Slemmons, Geo. F.....	Independence....	33	Buchanan, Delaware
Stanley, F. C.....	Oskaloosa.....	14	Mahaska
Stoddard, Bertel M....	Sloan.....	32	Woodbury
Thompson, Ralph U....	Muscatine.....	20	Muscatine, Louisa
Topping, Clyde H.....	Burlington.....	9	Des Moines
Ulstad, Oscar.....	Holmes.....	37	Hamilton, Hardin, Wright
Wilson, Denver L.....	Shenandoah.....	7	Fremont, Page
Wilson, Geo. A.....	Des Moines.....	30	Polk
Wilson, Samuel F.....	Wapello.....	20	Muscatine, Louisa

<sup>1</sup>Samuel F. Wilson of Louisa County died February 21, 1927. Ralph U. Thompson elected March 18, 1927, to fill vacancy.

## OFFICERS OF THE HOUSE

*Speaker*—L. V. Carter of Lawn Hill, Hardin county.  
*Speaker Pro Tempore*—Howard A. Mathews of Danville, Des Moines county.  
*Chief Clerk*—A. C. Gustafson of Des Moines, Polk county.  
*Assistant Clerk*—Peter Welsh of Des Moines, Polk county.  
*Reading Clerk*—Robert M. Cook of Clarksville, Butler county.  
*Engrossing Clerk*—Cecil Hawley of Des Moines, Polk county.  
*Enrolling Clerk*—Catherine A. Roberts of Des Moines, Polk county.  
*Assistant Enrolling Clerk*—Anna Stillwell of Waukon, Allamakee county.  
*Assistant to Chief Clerk*—Lillian Leffert of Des Moines, Polk county.  
*Journal Clerk*—Margaret Canfield of Des Moines, Polk county.  
*Assistant Journal Clerk*—Georgia Miller of Des Moines, Polk county.  
*File Clerk*—Charles Lindenau of Maquoketa, Jackson county.  
*Assistant File Clerk*—John Montgomery of Des Moines, Polk county.  
*Bill Clerk*—Eddie E. Blegelid of Jewell, Hamilton county.  
*Assistant Bill Clerk*—W. B. Blake of Clermont, Fayette county.  
*House Postmistress*—Christyna Callison of Britt, Hancock county.  
*Sergeant-at-Arms*—Oley Nelson of Slater, Story county.  
*Assistant Sergeant-at-Arms*—Walter R. Cook of Wadena, Fayette county.  
*Speaker's Clerk*—Emily Faris of New Providence, Hardin county.  
*Chief Clerk's Clerk*—Madeline Burrows of Des Moines, Polk county.

## REPRESENTATIVES

Name	Address	Dist.	Counties Composing District
Aiken, John H. ....	Ida Grove .....	59	Ida
Akin, Louis L. ....	Carroll .....	55	Carroll
Allen, Byron G.....	Pocahontas .....	77	Pocahontas
Anderson, C. C.....	Villisca .....	12	Montgomery
Bair, J. Park.....	Storm Lake .....	78	Buena Vista
Barnes, Solon A.....	Eagle Grove .....	75	Wright
Bauer, J. C. ....	Washington .....	23	Washington
Berry, Henry S.....	Albia .....	17	Monroe
Bixler, John M.....	Corning .....	13	Adams

## REPRESENTATIVES—CONTINUED

Name	Address	Dist.	Counties Composing District
Blackford, A. V. ....	Bonaparte .....	2	Van Buren
Blythe, Fred R. ....	Williamsburg .....	40	Iowa
Buchmiller, Richard M. ....	Jefferson .....	54	Greene
Bush, Charles C. R. ....	Washta .....	79	Cherokee
Carter, L. V. ....	Lawn Hill .....	64	Hardin
Charlton, Clyde B. ....	Des Moines .....	37	Polk
Christophel, Geo. W. ....	Waverly .....	72	Bremer
Cole, C. G. ....	Gresley .....	68	Delaware
Cole, E. J. ....	Woodbine .....	32	Harrison
*Copeland, Harry F. ....	Waukee .....	36	Dallas
Craig, Coy .....	Hartford .....	27	Warren
*Crone, R. B. ....	Estherville .....	96	Emmet
Crozier, William H. ....	Oskaloosa .....	25	Mahaska
Eckles, R. B. ....	Aplington .....	73	Butler
Eden, John .....	Calamus .....	45	Clinton
Edge, Geo. W. ....	Newton .....	38	Jasper
Elliott, E. A. ....	Des Moines .....	37	Polk
Fleming, Jas. D. ....	Deloit .....	56	Crawford
Forsling, L. B. ....	Sioux City .....	58	Woodbury
Gilmore, William T. ....	Tipton .....	44	Cedar
Greene, Harry M. ....	Avoca .....	31	Pottawattamie
Grimwood, E. A. ....	Oxford Jet. ....	47	Jones
Griswold, David M. ....	Winterset .....	28	Madison
Hager, J. H. ....	Waukon .....	90	Allamakee
Hagglund, Lenus .....	Essex .....	9	Page
Hale, John F. ....	Le Roy, Minn. ....	92	Howard
Haney, Roy .....	Glenwood .....	11	Mills
Hansen, John T. ....	Davenport .....	43	Scott
Hanson, H. N. ....	Leland .....	95	Winnebago
Harrison, F. M. ....	Osceola .....	15	Clarke
Hattendorf, H. C. ....	Ocheyedan .....	98	Osceola
Heald, J. M. ....	Nashua .....	39	Chickasaw
Held, G. E. ....	Hinton .....	80	Plymouth
Hempel, J. G. ....	Elkader .....	70	Clayton
Hill, Lafe .....	Nora Springs .....	88	Floyd
Hines, F. A. ....	Gravity .....	8	Taylor
Hollingsworth, Frank .....	Boone .....	53	Boone
Hollis, C. A. ....	Cedar Falls .....	66	Black Hawk
Hopkins, Geo. M. ....	Guthrie Center .....	35	Guthrie
Hubbard, Wilber F. ....	Neola .....	31	Pottawattamie
Huff, Chas. W. ....	Massena .....	30	Cass
Hunt, Ralph R. ....	Oakville .....	22	Louisa
Ickis, Frank D. ....	Creston .....	14	Union
Istad, A. T. ....	Decorah .....	91	Winneshiek
Johnson, Francis .....	Terril .....	97	Dickinson
Johnson, J. H. ....	Knoxville .....	26	Marion
Johnson, Raymond .....	Richland .....	24	Keokuk
Kennedy, J. P. ....	Montrose .....	1	Lee
Kennedy, W. S. ....	Farmington .....	1	Lee
Kent, John W. ....	Chariton .....	16	Lucas
King, James A. ....	Spencer .....	83	Clay
Kline, John F. ....	Bloomfield .....	3	Davis
Knudson, Irving H. ....	Ellsworth .....	63	Hamilton
Knutson, Clarence .....	Clear Lake .....	87	Cerro Gordo
Krouse, Theo. ....	Allerton .....	5	Wayne
Laughlin, E. P. ....	Imogene .....	10	Fremont
Lichty, E. M. ....	Waterloo .....	66	Black Hawk
Lovrien, Fred C. ....	Humboldt .....	76	Humboldt
McCaulley, Marion R. ....	Lake City .....	61	Calhoun
McIlrath, Azel .....	Brooklyn .....	39	Poweshiek
McIntosh, John E. ....	West Liberty .....	42	Muscatine
McMillan, J. E. ....	Vinton .....	49	Benton
Martin, Theodore .....	Green Island .....	46	Jackson
Mathews, Howard A. ....	Danville .....	21	Des Moines

## REPRESENTATIVES—CONTINUED

Name	Address	Dist.	Counties Composing District
Maxfield, Glenmore	Marshalltown	51	Marshall
*Miller, D. H.	Adel	36	Dallas
Miller, Geo. E.	Harlan	33	Shelby
*Nagle, Lee	Iowa City	41	Johnson
Nelson, C. H.	Garner	86	Hancock
O'Donnell, T. J.	Dubuque	69	Dubuque
Oliver, C. G.	Onawa	57	Monona
Ontjes, O. A.	Holland	65	Grundy
Patterson, George W.	Burt	85	Kossuth
Pattison, H. C.	Fairfield	19	Jefferson
Prichard, Ralph C.	Sioux City	58	Woodbury
Quirk, L. T.	Wall Lake	60	Sac
Ratliff, Z. S.	Mt. Pleasant	20	Henry
Reimers, Otto J.	Rock Rapids	99	Lyon
*Rice, D. Fulton	Centerville	4	Appanoose
Roberts, J. W.	Greenfield	29	Adair
Rust, Heike A.	Sheffield	74	Franklin
Rutledge, Reyburn L.	Ft. Dodge	62	Webster
Ryder, John	Dubuque	69	Dubuque
Saunders, Wm. E. G.	Emmetsburg	84	Palo Alto
*Scott, Charles Harvey	Centerville	4	Appanoose
Simmer, Leonard	Ottumwa	18	Wapello
Smith, G. W.	Paulina	82	O'Brien
Springer, M. F.	Leon	6	Decatur
Stepanek, W. H.	Cedar Rapids	48	Linn
Torgeson, Samuel R.	Joice	94	Worth
Thomas, E. B.	Audubon	34	Audubon
Thompson, Thore	Wadena	71	Fayette
Troup, Martin H.	Maxwell	52	Story
Truax, John B.	Independence	67	Buchanan
Vaughn, D. A.	Benton	7	Ringgold
Venard, Geo. L.	Hawarden	81	Sioux
Wagner, Joseph	Davenport	43	Scott
Walrod, Warren	De Witt	45	Clinton
Wamstad, Brede	Osage	93	Mitchell
*Whiting, Samuel D.	Iowa City	41	Johnson
Wilson, W. Walter	Traer	50	Tama
Wolfe, Thomas L.	Mt. Vernon	48	Linn

<sup>1</sup>D. H. Miller of Dallas County died January 20, 1927. Harry F. Copeland elected February 7, 1927, to fill vacancy.

<sup>2</sup>R. B. Crone died March 30, 1927. No successor elected.

<sup>3</sup>The election of Samuel D. Whiting was contested by Lee Nagle, who was seated January 26, 1927.

<sup>4</sup>Charles Harvey Scott of Appanoose County died December 3, 1926, before qualifying. The House seated D. Fulton Rice as hold-over member from the Forty-first G. A.

## COMMISSIONERS IN OTHER STATES

List of commissioners for Iowa in other states who are duly qualified and whose commissions do not expire on or before January 29th, 1930, showing postoffice address, date of qualification and date of expiration of commission.

Name	Address	Date on and After Which Qualified	Expiration
George H. Corey.....	New York City..	January 29, 1927....	January 29, 1930


## CONDITION OF THE TREASURY

---

HON. ROBERT HENDERSON,  
Superintendent of Printing.

DEAR SIR: In accordance with the requirements of Section 18, Article III, of the Constitution of Iowa, I have the honor to submit for publication with the laws of the Forty-second General Assembly, the following statement of the condition of the treasury together with a report of the receipts and disbursements of public moneys for the biennial fiscal period beginning July 1, 1924, and ending June 30, 1926, as prepared under the direction of my predecessor, Hon. J. C. McClune.

Respectfully,

A handwritten signature in cursive script, appearing to read "J. H. Long". The signature is written in black ink and is positioned above the printed name of the Auditor of State.

*Auditor of State.*

STATEMENT OF THE CONDITION OF THE TREASURY

Receipts, Disbursements and Balances in the Several Funds for the Biennial Period ending June 30, 1926

	Balance	Receipts	Total Amount Available	Disbursements	Balance
General revenue....	\$ 4,205,265.84	\$56,875,848.82	\$60,881,114.66	\$57,030,360.40	\$ 3,850,754.26
General revenue inter- terium account...	2,827,368.17	21,637,928.45	24,465,296.62	19,529,423.49	4,935,873.13
State college endow- ment bonds .....	624,400.00	208,000.00	832,400.00	158,100.00	674,300.00
State college endow- ment cash .....	70,553.32	121,028.75	191,582.07	170,900.00	20,682.07
State college endow- ment interest ....	7,475.01	75,308.06	82,783.07	82,249.37	533.70
Soldiers' bonus tax.	1,000,684.79	3,043,670.95	4,044,355.74	3,936,036.25	108,319.49
Soldiers' bonus in- terium acct. ....		3,721,455.81	3,721,455.81	3,043,670.95	677,784.86
Soldiers' bonus fund	2,797,818.34	356.00	2,798,174.34	939,904.34	1,858,270.00
Capitol grounds ex- tension cash .....	23,892.21	30,411.99	54,304.20	22,515.73	31,788.47
Capitol grounds in- terium account ..	15,891.28	\$69.72	16,761.00	16,761.00	.....
	\$11,573,348.96	85,514,878.55	\$97,088,227.51	\$84,929,921.53	\$12,158,305.98

TABLE NO. 1—GENERAL REVENUE RECEIPTS  
Receipts During Biennial Period Ending June 30, 1926

	First Year	Second Year	Total
General state tax.....	\$10,029,432.49	\$ 9,500,000.00	\$19,529,432.49
From counties for clothing for feeble minded...	41,644.44	37,559.68	79,204.12
From counties for clothing for deaf and blind..	6,218.06	5,570.50	11,788.56
From counties for clothing for epileptics.....	56,446.95	12,018.63	68,465.58
From counties for support of insane .....	1,105,135.61	1,115,824.76	2,220,960.37
From counties for support of juveniles .....	30,512.45	38,793.65	69,306.10
From counties for support of orphans .....	69,320.46	69,627.13	138,947.59
From counties for support of tubercular.....	218,464.94	213,092.75	431,557.69
Support of patients in state institutions.....	19,614.58	11,602.65	31,217.23
Psychopathic hospital, care of patients.....	12,449.43	8,682.47	21,131.90
Special Taxes:			
Cigarette sale tax .....	776,380.97	829,174.38	1,605,555.35
Equipment car tax .....	40,800.29	46,146.10	86,946.39
Inheritance tax .....	1,068,815.74	1,121,533.23	2,190,348.97
Insurance companies tax.....	1,207,783.34	1,348,178.74	2,555,962.08
Fees from Officers:			
Attorney General .....	61.50	1,113.40	1,174.90
Auditor of State, building and loan.....	405.00	445.00	850.00
Auditor of State .....	120.94	.....	120.94
Board of Health.....	875.50	888.80	1,764.30
Board of Chiropractic Examiners.....	250.00	5,396.00	5,646.00
Board of Dental Examiners .....	3,345.10	4,121.00	7,466.10
Board of Embalmers Examiners .....	1,962.00	2,558.75	4,520.75
Board of Medical Examiners.....	6,559.00	8,593.00	15,152.00
Board of Nurses Examiners .....	3,982.00	8,256.00	12,238.00
Board of Optometry Examiners.....	2,875.00	2,923.00	5,798.00
Board of Podiatry Examiners.....	31.00	86.00	117.00
Bureau Venereal Disease Control.....	568.54	.....	568.54
Vital Statistics .....	373.25	394.77	768.02
Clerk of Supreme Court.....	6,590.48	5,204.15	11,794.63
Department of Agriculture .....	200,815.92	209,135.84	409,951.76
Department of Public Instruction.....	487.98	1,894.76	2,382.74
Entomologist .....	2,065.50	2,034.50	4,100.00
Fish and Game, clamming license.....	349.00	.....	349.00
Fish and Game, game wardens.....	246.00	.....	246.00
Geologist .....	37.87	67.32	105.19
Governor's notarial fees.....	31,938.00	5,726.00	37,664.00
Governor's certificate and extradition fees..	95.75	137.00	232.75
Grain warehouse fees.....	.....	9.00	9.00
Historical Department .....	207.40	162.31	369.71
Insurance Commissioner fees.....	127,163.32	132,859.08	260,022.40
Inspectors of Mines.....	398.50	132.50	531.00
Interest on bank deposits.....	140,456.03	19,043.80	159,499.83
National Guard .....	13.06	2,106.69	2,119.75
Pharmacy Commission .....	38,296.50	37,992.00	76,288.50
Purchase of land, Eldora.....	577.50	577.50	1,155.00
Royalty on coal mines.....	5,890.11	5,459.58	10,849.69
Secretary of State .....	181,595.40	176,365.98	357,961.38
State University, water analysis.....	2,517.70	3,766.05	6,283.75
State University, fees.....	2,500.18	.....	2,500.18
Territorial Home, federal aid.....	26,910.00	33,390.00	60,300.00
Vocational education .....	774.24	7,099.91	7,874.15

TABLE NO. 1—GENERAL REVENUE RECEIPTS—Continued

	First Year	Second Year	Total
Vocational rehabilitation .....	17,513.60	7,594.91	25,108.51
War roster .....			
Osteopathy Board .....	405.88	1,230.00	1,635.88
<b>Refunds, Reimbursements and Sales:</b>			
Anamosa sales .....	198,322.38	330,146.54	528,468.92
Anamosa refunds .....	51,193.86	41,258.48	92,452.34
Cherokee refunds .....	23,626.46	15,282.64	38,909.10
Clarinda refunds .....	15,633.63	30,764.98	46,398.61
Davenport refunds .....	8,728.83	7,618.40	16,347.23
Eldora refunds .....	14,881.21	11,686.40	26,567.61
Fort Madison sales .....	389,572.16	510,838.11	900,410.27
Fort Madison refunds .....	21,795.17	64,349.95	86,145.12
Glenwood refunds .....	5,695.51	11,121.35	16,816.86
Independence refunds .....	10,518.00	14,427.09	24,945.09
Marshalltown refunds .....	3,064.75	6,416.12	9,480.87
Mitchellville refunds .....	3,314.01	2,660.61	5,974.62
Mt. Pleasant refunds .....	21,078.88	22,813.56	43,892.44
Oakdale refund .....	9,043.45	21,501.81	30,545.26
Rockwell City refunds .....	5,258.75	3,974.18	9,232.93
Toledo refunds .....	3,287.14	3,624.23	6,911.37
Woodward refunds .....	46,336.92	34,601.27	80,938.19
Auditor of State refunds .....	4,496.93	2,204.97	6,701.00
Auditor of State, municipal examinations ..	22,292.90	28,799.73	51,092.63
Auditor of State, county examinations .....	87,228.62	66,358.10	153,586.72
Auditor of State, state expense .....		394.81	394.81
Board of Control .....	2,577.38	265.00	2,842.38
Bonus Board supplies .....	714.67	37.90	752.57
Corn and Small Grain Growers .....	85.87		85.87
Department of Agriculture .....		795.97	795.97
Director of Budget .....		44.24	44.24
Executive Council, sale of old material, etc.	8,519.54	13,635.79	22,155.33
General Assembly, 40th .....	2.60		2.60
Highway Commission .....	2,380.00	2,518.05	4,898.05
Historical Department .....		197.33	197.33
Iowa Commission Blind .....		31.00	31.00
Iowa Child Welfare .....	603.22		603.22
Interest on bank failures .....		5,831.26	5,831.26
Iowa Board of Education .....	16,227.21		16,227.21
Industrial Commission .....		22.11	22.11
Insurance Department examinations .....	46,123.93	43,652.98	89,776.91
State Printing Board .....	78,376.37	30,859.99	109,236.36
State Parks .....	12,230.99	35,046.91	47,277.90
	<b>\$16,604,976.74</b>	<b>\$16,407,850.13</b>	<b>\$33,012,826.87</b>

TABLE NO. 2—TRUST FUND RECEIPTS

	First Year	Second Year	Total
Banking Department .....	\$ 129,002.62	\$ 124,426.58	\$ 253,429.20
Board of Accountancy Examiners .....	590.00	365.00	955.00
Board of Engineering Examiners .....	1,097.58	514.00	1,611.58
Board of Chiropractic Examiners .....	728.80		728.80
Board of Dental Examiners .....	2,071.00		2,071.00
Board of Embalmers Examiners .....	503.00		503.00
Board of Medical Examiners .....	1,757.00		1,757.00
Board of Nurses Examiners .....	777.00		777.00
Board of Optometry Examiners .....	981.00		981.00
Board of Podiatry Examiners .....	141.00		141.00
Board of Educational Examiners .....	22,342.26	20,755.00	43,097.26
Board of Parole .....	1,069.08	99.00	1,168.08
Board of Shorthand Reporters .....		128.15	128.15
Federal Aid Engineering .....	315,000.00		315,000.00
Fish and Game Protection .....	183,245.86	203,697.32	386,943.08
Boundary Waters .....	2,000.50		2,000.50
Highway Commission .....	756,354.64	578,888.57	1,335,243.21
Motor Carriers .....		46,849.75	46,849.75
Motor Vehicle Department .....	406,411.28	37.56	406,448.84
Motor Vehicle Suspense .....	49,474.95	751,497.39	800,972.34
National Guard Permanent Improvement .....	19.55	75.00	94.55
Plumbing Code .....	47.75	22.75	70.50
Primary Road .....	10,119,402.61	9,923,522.30	20,042,924.91
Primary Interest .....	19,847.38	4,278.82	24,126.20
	<b>\$12,012,864.86</b>	<b>\$11,650,157.09</b>	<b>\$23,663,021.95</b>



TABLE NO. 3—RECONCILIATION OF TRUST AND GENERAL CASH ACCOUNTS

First Year:	
Balance in General Fund June 30, 1924.....	\$ 2,462,592.47
Balance in Trust Fund June 30, 1924.....	1,892,662.52
Receipts in Trust Fund July 1, 1924, to June 30, 1925.....	12,012,864.86
Receipts in General Fund July 1, 1924, to June 30, 1925.....	16,604,976.74
	<hr/>
Warrants redeemed Trust Fund .....	\$32,978,096.59
Warrants redeemed General Fund .....	\$12,261,089.60
Balance in Trust Fund June 30, 1925.....	16,743,268.67
Balance in General Fund June 30, 1925.....	1,642,607.66
Net decrease in Primary Road Contingent.....	2,324,982.03
	<hr/>
	\$32,978,096.59
Second Year:	
Balance in General Fund July 1, 1925.....	\$ 1,642,607.66
Balance in Trust Fund July 1, 1925.....	2,324,982.03
Receipts in Trust Fund July 1, 1925, to June 30, 1926.....	11,650,157.09
Receipts in General Fund July 1, 1925, to June 30, 1926.....	16,407,850.13
	<hr/>
Warrants redeemed Trust Fund .....	\$32,025,596.91
Warrants redeemed General Fund .....	\$11,523,859.66
Balance in Trust Fund June 30, 1926.....	16,502,142.47
Balance in General Fund June 30, 1926.....	1,736,953.37
Net decrease in Primary Road Contingent.....	2,247,387.04
	<hr/>
	\$32,025,596.91

TABLE NO. 4—GENERAL REVENUE EXPENDITURES  
Warrants Issued During Biennial Period Ending June 30, 1926

	First Year	Second Year	Total
<b>Attorney General:</b>			
Salaries .....	\$ 28,846.73	\$ 28,867.74	\$ 57,714.47
Contingent .....	3,598.58	1,092.11	4,690.69
Traveling expense .....	1,299.68	1,236.04	2,535.72
Special peace officers.....	37,324.79	37,142.52	74,467.31
State agents, salaries and expense.....	10,582.30	12,468.43	23,050.73
Cigarette inspectors .....	14,296.23	587.81	14,884.04
	<hr/>	<hr/>	<hr/>
	\$ 95,948.31	\$ 81,894.65	\$ 177,842.96
<b>Auditor of State:</b>			
Salaries .....	\$ 26,432.09	\$ 26,677.86	\$ 53,109.95
Contingent .....	793.88	1,309.60	2,103.48
County examiners, expense.....	71,636.02	69,718.01	141,354.03
Municipal examiners, expense.....	25,721.61	24,117.58	49,839.19
County examiners, state expense.....	48.79	1,512.67	1,561.46
	<hr/>	<hr/>	<hr/>
	\$ 124,632.39	\$ 123,335.72	\$ 247,968.11
<b>Bacteriological Laboratory:</b>			
Salaries and expense.....	\$ 14,999.98	\$ 9,792.50	\$ 24,792.48
Expense .....		2,869.10	2,869.10
	<hr/>	<hr/>	<hr/>
	\$ 14,999.98	\$ 12,661.60	\$ 27,661.58
<b>Board of Control:</b>			
Salaries .....	\$ 52,698.57	\$ 54,451.65	\$ 107,150.22
Traveling expense, members, employees....	3,109.77	3,199.37	6,309.14
Traveling expense, state agents.....	7,901.92	9,021.17	16,923.09
Contingent .....	1,993.77	593.55	2,587.32
Tuberculosis expense .....	5,000.00	2,854.67	7,854.67
Inspection of hospital.....	2,070.14	2,376.25	4,446.39
Medical attention friendless girls.....	1,740.00	2,434.00	4,174.00
Quarterly conference expense.....	115.44	133.09	253.53
Purchase of land.....	14,186.95		14,186.95
Publications .....		3,207.20	3,207.20
Protection of children.....	1,618.83	4,094.30	5,713.13
	<hr/>	<hr/>	<hr/>
	\$ 90,435.89	\$ 82,370.25	\$ 172,805.64
<b>Board of Education:</b>			
Salaries .....	\$ 16,393.55	\$ 17,380.00	\$ 33,773.55
Traveling expense .....	2,743.76	7,794.78	10,538.54
Members per diem.....	7,423.38	5,004.51	12,427.89
Instruction deaf children.....	6,420.00	14,111.00	20,531.00
Education, blind children.....	2,908.62	579.56	3,488.18

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
President's office expense.....	249.95	240.00	489.95
Contingent .....	.....	40.00	40.00
	\$ 36,139.26	\$ 45,149.85	\$ 81,289.11
<b>Board of Parole:</b>			
Salaries .....	\$ 20,777.42	\$ 21,438.39	\$ 42,215.81
Traveling expense .....	10,636.35	7,880.78	18,017.13
Traveling expense and investigation.....	13.91	.....	13.91
Reward of absconders.....	.....	600.00	600.00
Parole of violators.....	.....	2,373.08	2,373.08
	\$ 31,427.68	\$ 31,792.25	\$ 63,219.93
<b>Bureau of Labor:</b>			
Salaries .....	\$ 18,175.00	\$ 18,161.29	\$ 36,336.29
Traveling expense .....	2,942.72	2,559.24	5,501.96
	\$ 21,117.72	\$ 20,720.53	\$ 41,838.25
<b>Clerk Supreme Court:</b>			
Salaries .....	\$ 9,000.00	\$ 9,500.00	\$ 18,500.00
Contingent .....	220.50	241.00	461.50
	\$ 9,220.50	\$ 9,741.00	\$ 18,961.50
<b>Commission of Inquiry.....</b>	\$ 32.75	.....	\$ 32.75
<b>Commission of Land Title.....</b>	129.25	.....	129.25
	\$ 162.00	.....	\$ 162.00
<b>Custodian:</b>			
Salaries .....	\$ 54,367.80	\$ 60,726.10	\$ 115,093.90
Extra help .....	2,243.70	1,201.90	3,445.60
Removal of snow.....	134.75	645.04	779.79
Washing towels .....	392.31	.....	392.31
	\$ 57,138.56	\$ 62,573.04	\$ 119,711.60
<b>Department of Agriculture:</b>			
Salaries .....	\$ 113,112.28	\$ 122,409.01	\$ 235,521.29
Inspectors, traveling expense.....	17,792.30	2,744.73	20,537.03
Animal Industry .....	214,473.23	212,611.96	427,085.19
Dairy Association .....	5,830.88	8,455.32	14,286.18
Dairy and Food.....	21,522.04	.....	21,522.04
Cattle Judging .....	4,000.00	.....	4,000.00
Farmers Institute state aid.....	4,277.63	3,941.46	8,219.09
Corn and Small Grain.....	3,100.57	4,391.03	7,491.60
Beef Cattle Producers.....	5,789.75	5,262.51	11,052.26
Poultry Association .....	6,638.50	5,950.00	12,588.50
Horticultural Society .....	15,275.00	7,000.00	22,275.00
Board of Stallion Examiners.....	15.10	22.90	38.00
Short Course Association.....	599.60	288.40	888.00
Board Veterinary Examiners.....	140.83	283.56	424.39
Traveling expense .....	.....	27,597.69	27,597.69
Contingent .....	.....	667.70	667.70
Office expense .....	.....	10,814.37	10,814.37
Weather and Crop—			
Salaries .....	2,409.75	6,898.88	9,308.63
Expense .....	.....	1,241.88	1,241.88
	\$ 414,977.44	\$ 420,581.40	\$ 835,558.84
<b>Department of Health:</b>			
Salaries .....	\$ 15,274.16	\$ 40,611.74	\$ 55,885.90
Contingent .....	9,351.74	13,678.70	23,030.44
Members' traveling expense.....	93.46	450.24	543.70
Engineering and Housing.....	4,860.03	5,918.10	10,778.13
Vital Statistics .....	8,981.45	1,108.57	10,090.02
Antitoxin Department .....	2,498.80	12.65	2,511.45
Dental Examiners .....	978.25	1,604.50	2,582.75
Embalmers Examiners .....	295.10	754.83	1,049.93
Medical Examiners .....	332.65	657.63	990.28
Podiatry Examiners .....	92.58	277.37	369.95
Optometry Examiners .....	127.34	286.14	413.48
Nurses Examiners .....	875.40	959.78	1,835.18
Chiropractic Examiners .....	1,621.60	2,485.34	4,106.94
Bureau of Venereal Diseases, sal. and exp.	25,466.50	767.25	26,233.75
Osteopathic Examiners .....	1,315.13	1,780.46	3,045.59
	\$ 72,164.19	\$ 71,308.80	\$ 143,467.49

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
<b>Department Public Instruction:</b>			
Salaries .....	\$ 19,888.39	\$ 24,070.00	\$ 43,958.39
Traveling expense .....	2,237.67	4,659.32	6,897.49
Traveling expense, Supt. and Deputy.....	1,041.96	137.61	1,179.57
Contingent .....	1,549.77	40.50	1,590.27
Mining camp schools.....	54,307.05	51,309.83	105,616.73
Normal training .....	162,867.78	153,306.81	316,174.59
Consolidated schools .....	151,998.96	146,493.33	298,495.34
Standard rural schools.....	102,115.00	100,994.66	203,109.66
Normal institute .....	4,900.00	4,900.00	9,800.00
Teachers placement .....	2,600.00	8,433.71	6,033.71
Extra help .....	.....	1,861.00	1,861.00
	\$ 503,504.58	\$ 491,217.17	\$ 994,721.75
<b>Director of Budget:</b>			
Salaries .....	\$ 28,704.37	\$ 25,835.08	\$ 54,539.45
Expense .....	1,197.23	4,175.31	5,372.54
	\$ 29,901.60	\$ 30,010.39	\$ 59,911.99
<b>District Court:</b>			
Salaries .....	\$ 268,577.39	\$ 275,672.75	\$ 544,250.14
Traveling expense outside.....	1,200.27	759.81	1,960.08
Traveling expense inside.....	25,349.10	26,350.94	51,700.04
	\$ 295,126.76	\$ 302,783.50	\$ 597,910.26
<b>Entomologist:</b>			
Salaries and expense.....	\$ 5,912.43	\$ 3,120.00	\$ 9,032.43
Per diem .....	.....	832.82	832.82
Traveling expense .....	.....	1,567.64	1,567.64
Miscellaneous .....	.....	46.99	46.99
	\$ 5,912.43	\$ 5,617.45	\$ 11,529.88
<b>Executive Council:</b>			
Salaries .....	\$ 18,708.40	\$ 19,953.44	\$ 38,661.84
Furniture and stores .....	182,966.61	201,372.52	384,339.13
Road improvement .....	2,242.58	.....	2,242.58
Members and employees expense.....	896.28	.....	896.28
Investigation expense .....	2,226.85	.....	2,226.85
Cost of state cases.....	5,108.75	2,588.77	7,697.52
Boundary compensation .....	108.07	.....	108.07
Traveling expense .....	603.89	900.57	1,504.46
Governors' conference .....	100.00	100.00	200.00
Necessary expense .....	1,551.59	2,575.34	4,126.93
Tabulation of census .....	16,025.18	28,083.77	44,113.95
Express, freight and drayage .....	4,279.23	7,619.77	11,899.00
Improvement of grounds .....	15,046.61	.....	15,046.61
Provisional contingent .....	18,320.06	5,425.99	18,746.05
Great Lakes and St. Lawrence.....	4,138.51	4,341.40	8,479.91
Repair of Capitol Building.....	.....	28,006.66	28,006.66
Commission Uniform Law .....	.....	487.87	437.87
Drainage of Rice Lake .....	.....	357.88	357.88
G. A. R. encampment.....	.....	69.65	69.65
168th Inf. photograph .....	.....	3,500.00	3,500.00
Drainage Mud Lake .....	.....	5,064.71	5,064.71
Improvement capitol grounds .....	.....	1,224.62	1,224.62
Additional clerical assistance .....	.....	4,471.56	4,471.56
	\$ 267,322.61	\$ 316,090.52	\$ 583,413.13
<b>Fire Marshal:</b>			
Salaries .....	\$ 9,900.00	\$ 9,742.48	\$ 19,542.48
Contingent .....	280.26	279.99	560.25
Expense and fees .....	6,637.33	.....	6,637.33
Traveling expense .....	.....	3,306.21	3,306.21
Mileage and report fires .....	.....	3,242.80	3,242.80
	\$ 16,717.59	\$ 16,571.48	\$ 33,289.07
<b>General Assembly:</b>			
Advertising laws .....	\$ 127.98	\$ 2.61	\$ 130.59
Inaugural ceremonies .....	413.00	.....	413.00
Presidential electors .....	211.40	.....	211.40
Miscellaneous appropriations .....	5,455.33	3,693.93	9,154.26
Chaplain fees .....	20.00	.....	20.00
Typewriter rental .....	2,103.84	.....	2,103.84

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Miscellaneous expense .....	235.81		235.81
Investigation of Supt. of Public Instruction .....	616.48		616.48
Senate and House employees .....	165,232.60		165,232.60
Mileage and per diem .....	81,545.55		81,545.55
J. H. Anderson, per diem .....	90.00		90.00
John Hammill .....	180.00		180.00
Speaker and Lieutenant Governor salary ..	2,000.00		2,000.00
Drainage District No. 13 .....		8,757.27	8,757.27
Relief Lyon County Farm Bureau .....		8.00	8.00
Relief Martha Hutchins .....		1,000.00	1,000.00
Relief J. W. Slocum .....		160.00	160.00
Relief John McDonald .....		72.50	72.50
Relief Roy De Groot .....		1,000.00	1,000.00
Relief Edgar R. Harlan .....		61.14	61.14
Relief Dr. P. E. Gibson .....		157.00	157.00
Relief Midwest State Bank .....		350.00	350.00
Relief J. J. Boeder .....		1,200.00	1,200.00
Relief Winifred Hirt .....		1,000.00	1,000.00
Relief Lynn Clement .....		55.55	55.55
Relief Joseph Kelso .....		815.48	815.48
Iowa City paving .....		7,870.00	7,870.00
Hardin County .....		1,806.79	1,806.79
Relief Chas. L. Dunn .....		553.18	553.18
Louisa County fair .....		618.20	618.20
	\$ 258,231.99	\$ 29,186.65	\$ 287,418.64
<b>Geological Survey:</b>			
Salaries .....	\$ 1,800.00	\$ 5,175.00	\$ 6,975.00
Expense .....	7,999.65	4,681.02	12,680.67
	\$ 9,799.65	\$ 9,856.02	\$ 19,655.67
<b>Governor:</b>			
Salaries .....	\$ 14,720.53	\$ 14,799.99	\$ 29,520.52
Contingent .....	627.22	638.09	1,265.31
Publication of notices .....	79.78	216.27	296.05
Investigation Pittsburg Plus .....	1,788.17		1,788.17
Rewards .....	100.00	500.00	600.00
Arrest and conviction .....	1,100.00	500.00	1,600.00
G. A. R. support .....	750.00	750.00	1,500.00
Special agents .....		264.84	264.84
Return of fugitives .....		45.21	45.21
	\$ 19,165.70	\$ 17,714.40	\$ 36,880.10
<b>Historical Department:</b>			
Salaries .....	\$ 30,400.00	\$ 35,183.08	\$ 65,583.08
Miscellaneous co-operation .....	98.15	12.60	110.75
Historic motion picture .....	692.70		692.70
Binding and supplies .....	425.00		425.00
Portraits .....	357.00	500.00	857.00
Maintenance of Okoboji monument .....	37.90		37.90
Expense .....		6,253.77	6,253.77
War work pictures .....		763.73	763.73
Scott memorial .....		500.00	500.00
	\$ 32,010.75	\$ 43,213.18	\$ 75,223.93
<b>Historical Society:</b>			
Salaries and expense .....	\$ 44,500.00	\$ 38,761.37	\$ 83,261.37
Extra help .....		500.00	500.00
	\$ 44,500.00	\$ 39,261.37	\$ 83,761.37
<b>Industrial Commission:</b>			
Salaries .....	\$ 15,490.00	\$ 15,870.00	\$ 31,360.00
Contingent .....	1,569.10	1,446.95	3,016.05
Workmen's compensation .....	13,844.02	11,912.32	25,756.34
Peace officers .....		5,654.36	5,654.36
State employees' claims .....		2,567.77	2,567.77
	\$ 30,903.12	\$ 37,451.40	\$ 68,354.52
<b>Insane:</b>			
Non-resident .....	\$ 480.74		\$ 480.74
Transportation .....	206.41	\$ 1,703.81	1,910.22
Removal .....	684.01		684.01

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Escaped .....	219.59	.....	219.59
Commitment expense .....	.....	1,056.00	1,056.00
	\$ 1,590.75	\$ 2,759.81	\$ 4,350.56
Iowa Commission for Blind:			
Salaries and expense .....	.....	\$ 4,001.21	\$ 4,001.21
	.....	\$ 4,001.21	\$ 4,001.21
Insurance Department:			
Salaries .....	\$ 35,479.06	\$ 38,054.73	\$ 73,533.79
Examinations .....	48,218.05	43,213.58	91,431.63
Contingent .....	573.21	9,645.84	10,219.05
Traveling expense .....	543.12	.....	543.12
Additional clerks .....	6,393.61	104.00	6,497.61
Bond premium .....	25.00	.....	25.00
	\$ 91,232.05	\$ 91,018.15	\$ 182,250.20
Library Commission:			
Salaries .....	\$ 12,587.10	\$ 13,225.84	\$ 25,812.94
Expense .....	12,569.68	12,034.27	24,603.95
	\$ 25,156.78	\$ 25,260.11	\$ 50,416.89
Mine Inspectors:			
Expense .....	\$ 10,100.00	\$ 10,099.96	\$ 20,199.96
Examiners .....	2,687.43	2,657.05	5,344.48
Traveling expense .....	2,143.42	2,292.64	4,436.06
Office expense .....	306.15	322.80	628.95
	\$ 15,237.00	\$ 15,372.45	\$ 30,609.45
National Guard:			
Salaries .....	.....	\$ 24,573.98	\$ 24,573.98
Support .....	\$ 259,257.01	166,217.12	425,474.13
Injury, D. E. Bullock .....	2,500.00	.....	2,500.00
Compensation for injury .....	345.05	185.75	530.80
Compensation W. W. Henshaw .....	3,763.05	.....	3,763.05
Camp Dodge—			
Salaries .....	.....	9,250.00	9,250.00
Maintenance buildings and grounds...	5,210.16	12,014.88	17,225.04
Retrenchment and reform No. 7.....	.....	4,244.04	4,244.04
War roster .....	.....	6,268.16	6,268.16
	\$ 271,075.27	\$ 222,753.93	\$ 493,829.20
Pensions:			
Widows of survivors .....	\$ 5,002.67	\$ 3,300.00	\$ 8,302.67
Survivors Mitchell Cavalry .....	400.00	20.00	420.00
Northern Border Brigade .....	5,292.00	3,981.33	9,273.33
Spirit Lake survivors .....	.....	803.33	803.33
	\$ 10,694.67	\$ 8,104.66	\$ 18,799.33
Pharmacy Commission:			
Members per diem .....	\$ 3,661.34	\$ 2,505.44	\$ 6,166.78
Salaries .....	2,100.00	2,729.03	4,829.03
Expense .....	273.97	1,454.16	1,728.13
	\$ 6,035.31	\$ 6,688.63	\$ 12,723.94
Primary Road:			
State owned lands .....	\$ 168.40	.....	\$ 168.40
	\$ 168.40	.....	\$ 168.40
Printing Board:			
Salaries .....	\$ 18,781.75	\$ 15,835.49	\$ 34,617.24
Refunds .....	1,950.00	.....	1,950.00
Printing and binding .....	251,423.61	124,309.12	375,732.73
Per diem and traveling .....	.....	843.27	843.27
	\$ 272,155.36	\$ 140,987.88	\$ 413,143.24
Prison Breach:			
Cost and fees .....	\$ 1,029.68	.....	\$ 1,029.68
	\$ 1,029.68	.....	\$ 1,029.68

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
<b>Railroad Commission:</b>			
Salaries .....	\$ 35,861.90	\$ 44,533.34	\$ 80,400.24
Expense .....	18,895.55	8,701.27	27,596.82
Commerce Counsel—			
Salaries .....	9,600.00	11,275.01	20,875.01
Expense .....		2,651.33	2,651.33
Valuation Department—			
Salaries .....	17,350.00	9,786.87	27,137.05
Expense .....		4,505.20	4,505.20
Motor Carrier—			
Salaries .....	9,460.76	8,697.34	18,158.10
Expense .....		1,649.01	1,649.01
	<u>\$ 91,168.39</u>	<u>\$ 91,804.37</u>	<u>\$ 182,972.76</u>
<b>Relief:</b>			
Frederick Hull .....	\$ 240.00	\$ 240.00	\$ 480.00
Mitchell Cavalry .....		220.00	220.00
	<u>\$ 240.00</u>	<u>\$ 460.00</u>	<u>\$ 700.00</u>
<b>Reporter of Supreme Court:</b>			
Salaries .....	\$ 7,400.00	\$ 20,349.45	\$ 27,749.45
Clerical assistance .....	552.00		552.00
Compiling code .....	23,320.64		23,320.64
Preparing code annotations .....	2,475.00		2,475.00
	<u>\$ 33,747.64</u>	<u>\$ 20,349.45</u>	<u>\$ 54,097.09</u>
<b>Retrenchment and Reform:</b>			
Contingent .....	\$ 2,637.72	\$ 6,796.72	\$ 9,434.44
Per diem and expense .....	466.74	57.69	524.43
	<u>\$ 3,104.46</u>	<u>\$ 6,854.41</u>	<u>\$ 9,958.37</u>
<b>Secretary of State:</b>			
Salaries .....	\$ 19,400.92	\$ 19,366.79	\$ 38,767.71
Blue Sky contingent .....	242.86	78.97	321.83
Constitutional amendment .....	1,786.40		1,786.40
	<u>\$ 21,430.18</u>	<u>\$ 19,445.76</u>	<u>\$ 40,875.94</u>
<b>State Fair Board:</b>			
Maintenance of ground .....	\$ 15,000.00	\$ 39,200.00	\$ 54,200.00
Agricultural societies .....	160,211.26	170,219.33	330,430.59
State aid .....		200.00	200.00
Insurance on buildings .....		2,000.00	2,000.00
	<u>\$ 175,211.26</u>	<u>\$ 211,619.33</u>	<u>\$ 386,830.59</u>
<b>State Library:</b>			
General salaries .....	\$ 30,313.84	\$ 15,700.00	\$ 46,013.84
General support .....		4,767.45	4,767.45
Miscellaneous department .....	5,203.28	708.11	5,911.39
Law salaries .....		9,800.00	9,800.00
Law support .....		7,373.38	7,373.38
Law and legislative expense .....	6,198.05		6,198.05
Medical salaries .....		4,800.00	4,800.00
Medical support .....	1,933.61	2,519.50	4,503.11
Economics salaries .....		2,700.00	2,700.00
Economics Soc. support .....		1,977.02	1,977.02
Historical expense .....	5,682.23	1,401.43	7,083.66
Legislative relief work .....	1,610.75		1,610.75
	<u>\$ 50,991.76</u>	<u>\$ 51,746.89</u>	<u>\$ 102,738.65</u>
<b>State Public Parks:</b>			
Expense .....	\$ 97,658.59	\$ 129,590.36	\$ 227,248.95
	<u>\$ 97,658.59</u>	<u>\$ 129,590.36</u>	<u>\$ 227,248.95</u>
<b>State Roads:</b>			
State parks .....	\$ 52,189.01	\$ 63,155.86	\$ 115,344.87
Board Education .....	10,441.94	62,216.83	72,658.77
Board Control .....	35,136.92	10,866.21	46,003.13
Executive Improvement .....	6,327.74		6,327.74
	<u>\$ 104,095.61</u>	<u>\$ 136,238.90</u>	<u>\$ 240,334.51</u>

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
<b>Supreme Court:</b>			
Salaries .....	\$ 53,820.00	\$ 54,783.33	\$ 108,603.33
Contingent .....	626.15	455.00	1,081.15
	\$ 54,446.15	\$ 55,238.33	\$ 109,684.48
<b>Treasurer of State:</b>			
Salaries .....	\$ 44,896.94	\$ 36,570.84	\$ 81,467.78
Contingent .....	3,104.34	4,875.19	7,979.53
Additional clerical assistance .....	123.66	41.33	164.99
Inheritance examiners expense .....	4,258.03	2,767.44	7,025.47
Bond premiums .....	2,125.00	2,125.00	4,250.00
Inheritance tax fees .....	4,748.86	4,933.00	9,741.86
Inheritance tax refund .....	7,190.66	10,592.05	17,782.71
Inheritance court cost .....	55.68	96.25	151.93
Cigarette department salaries .....		19,008.33	19,008.33
Cigarette department expense .....		10,694.51	10,694.51
Cigarette department refund .....	817.88	887.29	1,705.17
Invalidated warrants .....	17.90	43.62	61.52
	\$ 67,338.95	\$ 92,694.85	\$ 160,033.80
<b>Vocational Education:</b>			
Salaries .....	\$ 9,087.26	\$ 6,859.99	\$ 15,947.25
Expense .....		2,279.76	2,279.76
	\$ 9,087.26	\$ 9,139.75	\$ 18,227.01
<b>Vocational Rehabilitation:</b>			
Salaries .....	\$ 35,180.67	\$ 5,919.99	\$ 41,100.66
Expense .....		33,799.85	33,799.85
	\$ 35,180.67	\$ 39,719.84	\$ 74,900.01
Total of warrants issued for state department .....	\$ 3,919,536.39	\$ 3,882,445.69	\$ 7,601,982.08
<b>INSTITUTIONS UNDER STATE BOARD OF EDUCATION</b>			
<b>School for the Deaf:</b>			
Support .....	\$ 146,650.42	\$ 199,283.76	\$ 345,934.18
Repair and contingent .....	10,000.00	10,000.00	20,000.00
Scholarships .....	1,000.00		1,000.00
Support, equipment .....	15,000.00	15,000.00	30,000.00
Library books and binding .....		1,000.00	1,000.00
Improvement heating plant .....		20,000.00	20,000.00
	\$ 172,650.42	\$ 245,283.76	\$ 417,934.18
<b>School for the Blind:</b>			
Support .....	\$ 40,000.00	\$ 84,931.60	\$ 124,931.60
Repair and contingent .....	5,000.00	4,000.00	9,000.00
Oculist .....	200.00		200.00
Support .....	41,691.58		41,691.58
Piano and furniture .....		4,000.00	4,000.00
General improvement .....		2,000.00	2,000.00
	\$ 86,891.58	\$ 94,931.60	\$ 181,823.18
<b>State College of Agriculture:</b>			
Home Economics .....	\$ 90,000.00		\$ 90,000.00
Summer Session .....	20,000.00		20,000.00
Support .....	505,000.00	60,000.00	565,000.00
Two and Four Year Course .....	20,000.00		20,000.00
Sub-collegiate Course .....	74,000.00	80,000.00	154,000.00
Contingent .....	56,000.00	105,000.00	161,000.00
Library and books .....	25,000.00	61,291.00	86,291.00
Maintenance of ground .....	20,000.00		20,000.00
Short Course .....	9,500.00		9,500.00
Veterinary Course .....	2,500.00	37,500.00	40,000.00
Engineering Course .....	35,000.00	167,500.00	202,500.00
Good roads .....	10,000.00		10,000.00
Experiment station .....	115,500.00	215,500.00	331,000.00
Trade School .....	35,000.00		35,000.00
Bee inspection .....	1,500.00	1,500.00	3,000.00
Veterinary investigation .....	22,500.00	67,500.00	90,000.00
Maintenance of buildings .....	471,288.00		471,288.00
Agricultural Experiment Station .....	134,500.00	222,500.00	357,000.00
Agricultural Home Economics .....	100,000.00	308,096.00	408,096.00

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Equipment and furnishing .....	65,500.00	.....	65,500.00
Heating system .....	20,500.00	.....	20,500.00
Soldiers' tuition .....	13,034.21	9,884.00	22,918.21
Additional construction .....	66,000.00	26,000.00	92,000.00
Construction of building .....	81,000.00	317,500.00	398,500.00
Construction of Armory .....	59.00	.....	59.00
Physical Plant .....	.....	456,500.00	456,500.00
Industrial Science .....	.....	441,500.00	441,500.00
Non-collegiate .....	.....	70,000.00	70,000.00
Engineering Extension .....	.....	32,500.00	32,500.00
Engineering Experiment .....	.....	47,000.00	47,000.00
Permanent Collegiate Course .....	800,000.00	.....	800,000.00
	<b>\$ 2,793,381.21</b>	<b>\$ 2,727,271.00</b>	<b>\$ 5,520,652.21</b>
<b>State University of Iowa:</b>			
Educational purposes .....	\$ 454,700.00	.....	\$ 454,700.00
Applied Science .....	68,350.00	\$ 70,000.00	138,350.00
College of Dentistry .....	43,725.00	82,500.00	126,225.00
College of Education .....	46,000.00	72,500.00	118,500.00
Graduate Education .....	34,000.00	39,000.00	73,000.00
College of Fine Arts .....	3,000.00	470,000.00	473,000.00
University Extension .....	17,000.00	.....	17,000.00
Summer School .....	16,000.00	56,500.00	72,500.00
Equipment and supplies .....	28,500.00	50,000.00	78,500.00
Repair and contingent .....	78,000.00	175,000.00	253,000.00
Dept. of Buildings and Grounds .....	92,000.00	.....	92,000.00
Administration .....	24,225.00	50,000.00	74,225.00
Library .....	52,500.00	90,192.00	142,692.00
Epidemiology .....	20,000.00	17,250.00	37,250.00
Support .....	600,000.00	250,000.00	850,000.00
Liberal Arts .....	80,000.00	.....	80,000.00
Medicine .....	150,000.00	148,000.00	298,000.00
Commerce .....	50,000.00	61,500.00	111,500.00
Nurses' Training .....	20,000.00	18,250.00	38,250.00
University Extension .....	43,000.00	63,750.00	106,750.00
Additional equipment .....	85,000.00	.....	85,000.00
Paving, sidewalk .....	70,000.00	.....	70,000.00
General lighting .....	5,000.00	.....	5,000.00
Grading and planting .....	2,500.00	.....	2,500.00
Water pump and filter .....	30,000.00	.....	30,000.00
Soldiers' tuition .....	17,490.00	10,000.00	27,490.00
Construction of building .....	50,000.00	.....	50,000.00
Maintenance of building .....	667,576.00	.....	667,576.00
Child Welfare .....	25,000.00	35,750.00	60,750.00
College of Law .....	.....	37,000.00	37,000.00
College of Pharmacy .....	.....	12,500.00	12,500.00
Maternity and Infant Hygiene .....	21,213.60	21,213.60	42,427.20
Capitol expenditures .....	.....	140,000.00	140,000.00
Central heating plant .....	.....	150,000.00	150,000.00
Psychopathic hospital .....	115,883.88	126,741.62	242,625.50
Rockefeller foundation .....	100,000.00	550,000.00	650,000.00
Care of indigent persons .....	916,905.96	957,994.16	1,874,900.12
	<b>\$ 4,027,569.44</b>	<b>\$ 3,755,641.38</b>	<b>\$ 7,783,210.82</b>
<b>Teachers College:</b>			
Teachers' fund .....	\$ 304,500.00	\$ 330,000.00	\$ 634,500.00
Summer term .....	84,000.00	118,000.00	202,000.00
Contingent and repair .....	170,000.00	55,500.00	225,500.00
Library books, salaries, etc. ....	31,500.00	.....	31,500.00
Hospital fund .....	2,250.00	8,250.00	10,500.00
Extension fund .....	54,750.00	49,500.00	104,250.00
Hospital fund .....	6,000.00	.....	6,000.00
Support .....	30,000.00	90,500.00	120,500.00
Dormitory for women .....	50,000.00	.....	50,000.00
Repairs .....	5,000.00	.....	5,000.00
Maintenance of buildings .....	78,548.00	.....	78,548.00
Capitol expenditures .....	.....	10,000.00	10,000.00
	<b>\$ 816,548.00</b>	<b>\$ 661,750.00</b>	<b>\$ 1,478,298.00</b>
<b>Board of Control:</b>			
Emergency .....	\$ 23,532.79	\$ 24,478.49	\$ 47,011.28
Butter .....	.....	20,862.05	20,862.05
	<b>\$ 23,532.79</b>	<b>\$ 45,340.54</b>	<b>\$ 67,873.33</b>



TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
<b>Anamosa:</b>			
Support .....	\$ 209,491.49	\$ 267,571.77	\$ 477,063.26
Special .....	12,456.62	9,389.02	21,845.64
Industries .....	214,022.26	285,738.39	499,760.65
Salaries .....	159,952.02	99,030.80	258,982.82
Rewards .....	350.00	100.00	450.00
	\$ 596,272.39	\$ 661,829.98	\$ 1,258,102.37
<b>Cherokee:</b>			
Support .....	\$ 314,786.43	\$ 308,563.13	\$ 623,349.56
Special .....	145,360.45	48,124.04	193,484.49
Reward .....	59.46	173.08	232.54
	\$ 460,206.34	\$ 356,860.25	\$ 817,066.59
<b>Clarinda:</b>			
Support .....	\$ 361,897.50	\$ 347,202.61	\$ 708,900.11
Special .....	67,781.94	94,557.74	162,289.68
Reward .....	43.77	85.73	129.50
	\$ 429,473.21	\$ 441,846.08	\$ 871,319.29
<b>Davenport:</b>			
Support .....	\$ 152,810.94	\$ 157,308.75	\$ 310,119.69
Special .....	11,469.02	18,969.64	30,438.66
	\$ 164,279.96	\$ 176,278.39	\$ 340,558.35
<b>Eldora:</b>			
Support .....	\$ 144,972.58	\$ 137,456.08	\$ 282,428.66
Special .....	32,624.30	23,222.56	55,846.86
	\$ 177,596.88	\$ 160,678.64	\$ 338,275.52
<b>Fort Madison:</b>			
Support .....	\$ 201,541.99	\$ 254,994.31	\$ 456,536.30
Special .....	105,991.00	60,703.58	166,694.58
Industries .....	248,374.71	500,987.39	749,362.10
Salaries .....	139,774.48	108,715.77	248,490.25
Reward .....	50.00	500.00	550.00
	\$ 695,732.18	\$ 925,901.05	\$ 1,621,633.23
<b>Glenwood:</b>			
Support .....	\$ 396,585.72	\$ 411,354.09	\$ 807,939.81
Special .....	98,748.44	24,891.23	123,439.67
	\$ 495,334.16	\$ 436,045.32	\$ 931,379.48
<b>Independence:</b>			
Support .....	\$ 325,463.35	\$ 346,460.19	\$ 671,923.54
Special .....	17,708.62	21,072.53	38,781.15
Rewards .....	74.25	100.34	174.59
	\$ 343,246.22	\$ 367,633.06	\$ 710,879.28
<b>Marshalltown:</b>			
Support .....	\$ 277,082.15	\$ 249,457.96	\$ 526,490.11
Special .....	16,707.71	18,801.83	35,509.54
	\$ 293,739.86	\$ 268,259.79	\$ 561,999.65
<b>Mitchellville:</b>			
Support .....	\$ 86,704.50	\$ 83,147.36	\$ 169,851.86
Special .....	16,827.85	3,315.70	20,143.55
	\$ 103,532.35	\$ 86,463.06	\$ 194,995.41
<b>Mt. Pleasant:</b>			
Support .....	\$ 315,611.10	\$ 317,138.61	\$ 632,744.71
Special .....	22,274.45	25,389.14	47,663.59
Rewards .....	221.30	29.08	250.38
	\$ 338,106.85	\$ 342,551.78	\$ 680,658.63
<b>Oakdale:</b>			
Support .....	\$ 225,506.47	\$ 218,719.02	\$ 444,225.49

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

	First Year	Second Year	Total
Special .....	31,354.70	24,925.18	56,279.88
Indigent patients .....	.....	33.89	33.89
	<u>\$ 256,861.17</u>	<u>\$ 243,678.09</u>	<u>\$ 500,539.26</u>
Rockwell City:			
Support .....	\$ 52,852.84	\$ 43,817.97	\$ 96,670.81
Special .....	3,783.31	11,708.42	15,491.73
	<u>\$ 56,636.15</u>	<u>\$ 55,526.39</u>	<u>\$ 112,162.54</u>
Toledo:			
Support .....	\$ 81,466.50	\$ 90,246.29	\$ 171,712.79
Special .....	20,710.45	9,159.76	29,870.21
	<u>\$ 102,176.95</u>	<u>\$ 99,406.05</u>	<u>\$ 201,583.00</u>
Woodward:			
Support .....	\$ 196,695.46	\$ 228,771.27	\$ 425,466.73
Special .....	36,818.70	133,386.71	170,205.41
	<u>\$ 233,514.16</u>	<u>\$ 362,157.98</u>	<u>\$ 595,672.14</u>
Total warrants issued for institutions	<u>\$12,666,282.27</u>	<u>\$12,520,334.19</u>	<u>\$25,186,616.46</u>
Grand total general warrants issued..	<u>\$16,585,818.66</u>	<u>\$16,202,779.88</u>	<u>\$32,788,598.54</u>

TABLE NO. 5—TRUST FUND EXPENDITURES

	First Year	Second Year	Total
Banking Department:			
Salaries and expense .....	\$ 128,309.65	\$ 123,084.44	\$ 251,394.09
Board of Accountancy:			
Expense .....	861.54	62.27	923.81
Board of Chiropractic:			
Per diem and expense .....	1,553.52	.....	1,553.52
Board of Dental Examiners:			
Per diem and expense .....	1,291.72	.....	1,291.72
Board of Engineering Examiners:			
Per diem and expense .....	769.00	920.31	1,689.31
Board of Court Reporters:			
Travelling expense .....	.....	77.12	77.12
Board of Health:			
Embalmers' examinations .....	782.04	.....	782.04
Nurses' examinations .....	841.28	.....	841.28
Plumbing code .....	79.16	222.71	301.87
Optometry examinations .....	706.42	.....	706.42
Medical examinations .....	601.13	.....	601.13
Podiatry examinations .....	44.90	.....	44.90
Educational Board Examiners:			
Per diem and expense .....	18,166.44	16,981.87	35,147.81
Fish and Game:			
Salaries and expense .....	190,586.31	203,095.11	393,681.42
Federal Aid Engineering .....	294,452.04	292,655.04	587,107.08
Highway Commission:			
Maintenance fund .....	654,691.08	759,770.74	1,414,461.82
Motor Vehicle Department:			
Salaries and expense .....	224,742.41	255,514.28	480,256.69
Motor Carrier:			
Administration .....	.....	7,870.73	7,870.73
Allotment to counties .....	.....	37,456.16	37,456.16
Primary Roads:			
Expense .....	10,722,285.53	10,027,919.69	20,750,205.22
National Guard:			
Permanent improvement .....	3,913.81	386.87	4,305.48
Parole relief .....	134.00	50.00	184.00
Treasurer of State:			
Invalidated warrants .....	487.27	96.89	584.16
Grand total trust warrants .....	<u>\$12,245,304.05</u>	<u>\$11,726,163.73</u>	<u>\$23,971,467.78</u>

TABLE NO. 6—CAPITAL GROUNDS EXTENSION FUND

First Year:	
Unexpended balance June 30, 1924.....	\$ 23,392.21
Receipts of tax collected by county treasurers.....	16,657.78
Receipts of tax, miscellaneous sources.....	8,649.79
	<hr/>
	\$ 49,199.78
Disbursements from miscellaneous sources.....	\$ 11,736.05
Unexpended balance June 30, 1925.....	37,463.73
	<hr/>
	\$ 49,199.78
Second Year:	
Unexpended balance July 1, 1925.....	\$ 37,463.73
Receipts of tax collected by county treasurers.....	103.22
Receipts from miscellaneous sources.....	5,001.20
	<hr/>
	\$ 42,568.15
Disbursements from miscellaneous sources.....	\$ 10,779.68
Unexpended balance June 30, 1926.....	31,788.47
	<hr/>
	\$ 42,568.15
Warrant Account:	
Outstanding warrants July 1, 1924.....	\$ 612.20
Warrants issued.....	11,171.77
	<hr/>
	\$ 11,783.97
Warrants redeemed by state treasurer.....	\$ 11,786.05
Unredeemed warrants June 30, 1925.....	47.92
	<hr/>
	\$ 11,783.97
Warrants outstanding July 1, 1925.....	\$ 47.92
Warrants issued.....	11,474.51
	<hr/>
	\$ 11,522.43
Warrants redeemed by state treasurer July 1, 1925, to June 30, 1926.....	\$ 10,779.68
Unredeemed warrants June 30, 1926.....	742.75
	<hr/>
	\$ 11,522.43

TABLE NO. 7—SOLDIERS' BONUS FUND

First Year, July 1, 1924, to June 30, 1925

## PART 1

Balance in State Treasury June 30, 1924.....	\$ 1,000,684.79
Tax collected from county treasurers.....	1,027,902.78
	<hr/>
	\$ 2,028,587.57
Disbursements for payment of bonds.....	\$ 1,100,000.00
Disbursements for payment of interest.....	896,142.50
Balance cash on hand in treasurer's office June 30, 1925.....	32,446.07
	<hr/>
	\$ 2,028,587.57
Taxes collectable in hands of county treasurers June 30, 1925.....	711,475.61
	<hr/>
	\$ 2,729,977.27
PART 2	
Balance unexpended June 30, 1924.....	\$ 2,729,977.27
Receipts from refund.....	274.50
	<hr/>
	\$ 2,729,977.27
Warrants issued in payment of salaries, etc.....	\$ 736,430.53
Balance unexpended June 30, 1925.....	1,993,546.74
	<hr/>
	\$ 2,729,977.27

## PART 3

## WARRANT ACCOUNT

Warrants outstanding July 1, 1924.....	\$ 68,115.57
Warrants issued June 30, 1924, to July 1, 1925.....	755,111.70
	<hr/>
	\$ 823,227.27
Warrants redeemed June 30, 1924, to July 1, 1925.....	\$ 804,546.10
Warrants cancelled June 30, 1924, to July 1, 1925.....	427.00
Warrants outstanding July 1, 1925.....	18,254.17
	<hr/>
	\$ 823,227.27

## PART 4

Bonds outstanding June 30, 1924.....	\$20,900,000.00
Bonds paid and retired during year.....	1,100,000.00
	<hr/>
Bonds outstanding June 30, 1925.....	\$19,800,000.00

Second Year, July 1, 1925, to June 30, 1926

## PART 1

Balance in state treasury June 30, 1925.....	\$ 32,446.07
Taxes collected from county treasurers.....	2,015,768.17
	<hr/>
	\$ 2,048,213.24

TABLE NO. 7—SOLDIERS' BONUS FUND—Continued

Disbursements for payment of bonds.....	\$ 1,100,000.00	
Disbursements for payment of interest.....	839,893.75	
Balance cash in state treasury June 30, 1926.....	108,319.49	
	<u>\$ 2,048,213.24</u>	
Taxes collectable in hands of county treasurers, June 30, 1926.....	\$ 677,784.96	
	<u>PART 2</u>	
Balance unexpended June 30, 1925.....	\$ 1,993,546.74	
Receipts from refunds.....	81.50	
	<u>\$ 1,993,628.24</u>	
Warrants cashed in payment of salaries and expense.....	\$ 135,358.24	
Balance unexpended June 30, 1926.....	1,858,270.00	
	<u>\$ 1,993,628.24</u>	
	<u>PART 3</u>	
	<u>WARRANT ACCOUNT</u>	
Warrants outstanding June 30, 1925.....	\$ 18,254.17	
Warrants issued July 1, 1925, to June 30, 1926.....	123,243.72	
	<u>\$ 141,497.89</u>	
Warrants redeemed July 1, 1925, to June 30, 1926.....	\$ 135,358.24	
Warrants cancelled July 1, 1925, to June 30, 1926.....	431.00	
Warrants outstanding June 30, 1926.....	5,708.65	
	<u>\$ 141,497.89</u>	
	<u>PART 4</u>	
Bonds outstanding June 30, 1925.....	\$19,800,000.00	
Bonds retired and paid during the year.....	1,100,000.00	
Bonds outstanding June 30, 1926.....	<u>\$18,700,000.00</u>	

TABLE NO. 8—GASOLINE FUND

Receipts collected .....	\$ 5,355,748.46	
Disbursements to counties and primary road.....	\$ 5,187,433.20	
Salaries and miscellaneous expense.....	137,762.56	
Balance on hand June 30, 1926.....	30,552.70	
	<u>\$ 5,355,748.46</u>	
	<u>WARRANT ACCOUNT</u>	
Warrants issued .....	\$ 142,696.00	
Warrants cancelled .....	3.58	
	<u>\$ 142,692.42</u>	
Warrants redeemed by state treasurer.....	\$ 137,762.56	
Warrants outstanding June 30, 1926.....	4,929.86	
	<u>\$ 142,692.42</u>	
	<u>STATE SINKING FUND FOR PUBLIC DEPOSITS</u>	
Received from county treasurers.....	\$ 1,481,991.82	
Disbursements .....	\$ 1,425,861.88	
Balance unexpended June 30, 1926.....	56,129.94	
	<u>\$ 1,481,991.82</u>	
	<u>WARRANT ACCOUNT</u>	
Warrants issued .....	\$ 1,430,872.13	
Warrants redeemed by state treasurer.....	\$ 1,425,861.88	
Warrants outstanding June 30, 1926.....	5,010.25	
	<u>\$ 1,430,872.13</u>	

TABLE NO. 9—GENERAL REVENUE WARRANT ACCOUNT

	Issued by Auditor of State	Redeemed by Treasurer of State	Outstanding at end of each fiscal year
Outstanding July 1, 1924 (as shown by last report) .....	.....	.....	\$ 1,226,666.12
Net outstanding July 1, 1924:			
1924			
July .....	\$ 948,228.94	\$ 1,689,661.33	.....
August .....	1,208,890.94	1,101,371.06	.....
September .....	1,041,741.02	1,220,789.96	.....
October .....	1,487,048.53	1,386,439.41	.....
November .....	1,224,583.94	1,300,463.48	.....
December .....	1,543,308.66	1,547,781.57	.....
1925—			
January .....	1,376,372.44	1,314,400.50	.....
February .....	1,296,052.04	1,110,406.73	.....
March .....	1,477,821.69	1,437,658.49	.....
April .....	1,545,301.66	1,507,726.89	.....
May .....	1,396,960.52	1,432,249.26	.....
June .....	2,043,618.24	1,594,319.99	.....
	\$16,589,928.62	\$16,743,269.67	.....
Deduct warrants cancelled during year.....	4,109.96	.....	.....
Total warrants first year.....	\$16,585,818.66	.....	.....
Outstanding July 1, 1924.....	1,226,666.12	.....	.....
	\$17,812,484.78	\$16,743,269.67	.....
Gen. revenue warrants outstanding June 30, 1925	.....	.....	\$ 1,069,216.11
1925—			
July .....	\$ 1,327,061.69	\$ 1,496,374.85	.....
August .....	1,396,175.84	1,433,154.93	.....
September .....	1,256,241.99	1,262,839.81	.....
October .....	1,243,883.66	1,406,087.74	.....
November .....	1,569,367.21	1,622,981.92	.....
December .....	1,341,819.01	1,482,959.01	.....
1926—			
January .....	1,302,791.32	1,340,367.64	.....
February .....	945,851.08	1,022,331.66	.....
March .....	1,699,742.32	1,292,663.32	.....
April .....	1,094,495.06	1,168,589.71	.....
May .....	1,127,397.51	1,469,258.41	.....
June .....	1,899,556.93	1,504,533.47	.....
	\$16,204,383.61	\$16,502,142.47	.....
Total warrants second year.....	1,603.73	.....	.....
	\$16,202,779.88	.....	.....
Outstanding July 1, 1925.....	1,069,216.11	.....	.....
	\$17,271,995.99	\$16,502,142.47	.....
Outstanding warrants June 30, 1926.....	.....	.....	\$ 769,853.52

TABLE NO. 10—TRUST FUND WARRANT ACCOUNT

	Issued by Auditor of State	Redeemed by Treasurer of State	Outstanding at end of each fiscal year
Outstanding July 1, 1924 (as shown on last report) .....			\$ 275,431.79
1924—			
July .....	\$ 847,235.56	\$ 798,080.32	
August .....	1,031,752.24	959,263.13	
September .....	1,122,059.10	962,653.16	
October .....	1,071,756.67	1,097,184.22	
November .....	794,157.02	861,640.64	
December .....	1,029,754.19	1,143,554.08	
1925—			
January .....	932,140.86	1,034,297.10	
February .....	2,199,473.16	1,581,487.71	
March .....	1,023,462.52	1,491,679.90	
April .....	738,918.14	839,547.73	
May .....	692,282.64	574,657.17	
June .....	820,245.65	917,044.44	
	<u>\$12,303,237.75</u>	<u>\$12,261,089.60</u>	
Deduct warrants cancelled during year .....	57,933.70		
Total warrants issued first year .....	\$12,245,304.05		
Outstanding warrants July 1, 1925 .....	275,431.79		
	<u>\$12,520,735.84</u>	<u>\$12,261,089.60</u>	
Trust warrants outstanding June 30, 1925 .....			\$ 259,646.24
1925—			
July .....	\$ 802,056.15	\$ 823,426.74	
August .....	976,766.45	833,360.46	
September .....	1,047,127.08	1,069,749.03	
October .....	767,453.88	833,840.55	
November .....	874,064.15	783,494.99	
December .....	806,060.02	792,658.68	
1926—			
January .....	880,978.91	879,332.35	
February .....	1,570,683.46	1,368,054.09	
March .....	871,944.20	1,106,237.87	
April .....	1,051,406.67	900,503.74	
May .....	871,026.76	1,091,951.49	
June .....	1,290,443.37	1,041,249.67	
	<u>\$11,810,011.10</u>	<u>\$11,523,859.66</u>	
Deduct warrants cancelled during year .....	83,847.37		
Outstanding warrants July 1, 1925 .....	\$11,726,163.73		
	<u>259,646.24</u>		
Trust warrants outstanding June 30, 1926 .....	\$11,985,809.97		\$ 461,950.31

