

ACTS AND JOINT RESOLUTIONS

PASSED AT THE

REGULAR SESSION

OF THE

Forty-first General Assembly

OF THE

STATE OF IOWA

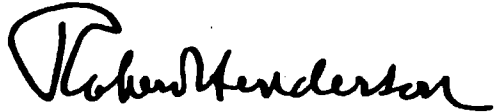
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ROBERT HENDERSON
SUPERINTENDENT OF PRINTING

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Des Moines
1925

CERTIFICATE

STATE OF IOWA
Office of Superintendent of Printing

I, Robert Henderson, Superintendent of Printing, do hereby certify that the acts, laws, joint resolutions, and memorials, and the certificates by the Secretary of State of the publication thereof, contained in this volume have been prepared and copied from the original enrolled acts on file in the office of the Secretary of State and are correct, and constitute the acts, laws, joint resolutions, and memorials of the Forty-first General Assembly of the state of Iowa.



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Superintendent of Printing

STATE OFFICERS, BOARDS AND COMMISSIONS

List of state officers, boards and commissions, judges of the supreme, district, superior and municipal courts, officers and members of the general assembly, as nearly as could be determined at the time of this publication.

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
James C. McClune.....	Auditor of State.....	Mahaska
Katherine Southworth	Deputy Auditor of State.....	Polk
Ray E. Johnson.....	Treasurer of State.....	Muscatine
James E. Thomas.....	Deputy Treasurer of State.....	Montgomery
Ben J. Gibson.....	Attorney General.....	Adams
Maxwell O'Brien.....	Assistant Attorney General.....	Mahaska
Neill Garrett.....	Assistant Attorney General.....	Polk
Herbert A. Huff.....	Assistant Attorney General.....	Hardin
S. F. Faville.....	Assistant Attorney General.....	Polk
Mark G. Thornburg...	Secretary of Agriculture.....	Palo Alto
Carl N. Kennedy.....	Deputy Secretary of Agriculture.....	Polk
May E. Francis.....	Superintendent of Public Instruction.....	Bremer
Thelma Nelson.....	Deputy Superintendent of Public Instruction.....	Polk
Louis G. Lasher.....	Adjutant General.....	Polk
Dwight Lewis, Ch'rm'n.	Railroad Commissioner.....	Polk
Charles Webster.....	Railroad Commissioner.....	Fayette
B. M. Richardson.....	Railroad Commissioner.....	Linn
George L. McCaughan	Secretary Board Railroad Commissioners.....	Polk
J. H. Henderson.....	Commerce Counsel.....	Warren
Walter Condran.....	Assistant Commerce Counsel.....	Polk
John Hammill.....	Executive Council	Hancock
Walter C. Ramsay.....		Wright
R. E. Johnson.....		Muscatine
J. C. McClune.....		Mahaska
Mark G. Thornburg...		Palo Alto
W. C. Merckens.....	Secretary Executive Council.....	Jefferson
Henry C. Shull.....	State Board of Education (1).....	Woodbury
Edward P. Schoentgen.		Pottawattamie
George T. Baker.....		Scott
William C. Stuckslager		Linn
P. K. Holbrook.....		Monona
Chas. H. Thomas.....		Union
Anna B. Lawther.....		Dubuque
Pauline Lewelling Devitt		Mahaska
D. D. Murphy.....		Clayton
W. R. Boyd, Chairman.		Linn
J. W. Bowdish.....	Finance Committee	Polk
W. H. Gemmill.....		Polk
W. H. Gemmill.....	Secretary State Board of Education and Finance Committee	Polk
J. H. Strief.....	Board of Control of State Institutions.....	Woodbury
J. B. Butler.....		Webster
A. M. McColl.....		Dallas
E. J. Hines.....	Secretary Board of Control.....	Jones
J. W. Holden.....	State Highway Commission.....	Greene
Anson Marston.....		Story
William Collinson.....		Lucas

1. Board of Education: D. D. Murphy succeeded as member July 1, 1925, by Claude R. Porter of Polk County. P. K. Holbrook succeeded July 1, 1925, by C. C. Sheakley of Chickasaw County.

STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
Ex-Officio:		
W. C. Ramsay, Chm..		Wright
James C. McClune...		Mahaska
Ben J. Gibson.....	State Printing Board.....	Adams
Appointive:		
J. C. Gillespie.....		Plymouth
W. R. Orchard.....		Pottawattamie
Robert Henderson....	Superintendent of Printing.....	Pottawattamie
J. C. McClune.....		Mahaska
Maxwell O'Brien.....	State Board of Audit.....	Mahaska
E. L. Hogue.....		Monona
U. G. Whitney.....	Code Editor.....	Woodbury
A. B. Funk.....	Industrial Commissioner.....	Polk
Ralph Young.....	Deputy Industrial Commissioner.....	Polk
W. R. C. Kendrick....	Insurance Commissioner.....	Lee
Donald Harlow.....	Deputy Insurance Commissioner.....	Polk
Robert L. Leach.....	Superintendent of Banking (2).....	Dallas
Carl S. Foster.....	Deputy Superintendent of Banking.....	Guthrie
J. A. Tracy.....	State Fire Marshal.....	Polk
A. L. Urick.....	Commissioner Labor Statistics.....	Polk
W. E. Albert.....	Fish and Game Warden.....	Allamakee
R. S. Herrick.....	Secretary Horticultural Society.....	Polk
John Hammill, ex officio		Hancock
R. A. Pearson, ex officio		Story
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
E. J. Curtin.....		Winneshiek
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
Rodney P. Fagan, M. D.	Commissioner of Health (3).....	Polk
Rodney P. Fagan, M. D.		Polk
John Hammill.....		Hancock
W. C. Ramsay.....		Wright
R. E. Johnson.....		Muscatine
J. C. McClune.....		Mahaska
Mark G. Thornburg....	State Board of Health.....	Palo Alto
H. L. Saylor, M. D....		Polk
E. M. Williams, M. D..		Mahaska
C. W. Stewart, M. D..		Washington
H. R. Sugg, M. D....		Clinton
W. D. Hayes, C. D. H..		Woodbury
F. T. Launder, M. D..		Tama
Frank M. Fuller, M. D.	Board Medical Examiners.....	Lee
William Jepson, M. D.		Woodbury
Wm. Gerard.....		Linn
S. J. Olson.....	Board Podiatry Examiners.....	Polk
Paul Hawk.....		Poweshiek

2. Robert L. Leach succeeded July 1, 1925, by L. A. Andrew of Wapello County.

3. Rodney P. Fagan succeeded July 1, 1925, by Don M. Griswold of Johnson County.

STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen	
C. J. Christensen.....	Board Osteopathic Examiners.....	Lee	
R. B. Gilmore.....		Woodbury	
H. J. Marshall.....		Polk	
Myrtle E. Long.....	Board Chiropractic Examiners.....	Polk	
S. E. Julander.....		Polk	
R. B. Bean.....		Marshall	
Anna M. Drake.....	Board Nurse Examiners.....	Polk	
Sarah O'Neill.....		Woodbury	
Martha Kretschmer.....		Black Hawk	
H. P. White.....	Board Dental Examiners.....	Woodbury	
L. V. Felke.....		Polk	
C. B. Miller.....		Polk	
H. J. Altfillisch.....	Board Optometry Examiners.....	Dubuque	
H. D. Coy.....		Fremont	
J. M. Hanson.....		Tama	
James McDonald.....	Board Embalmers Examiners.....	Cherokee	
A. J. Meyer.....		Scott	
B. H. Wilder.....		Humboldt	
J. A. West.....	State Mine Inspectors.....	Woodbury	
F. W. Alexander.....		Grundy	
Edward Sweeney.....		Polk	
R. T. Rhys.....	Secretary Mine Inspectors.....	Wapello	
W. E. Holland.....		Monroe	
L. E. Stamm.....		Polk	
L. A. Jenson.....	Board of Parole (4).....	Winnebago	
E. G. Hamilton.....		Madison	
J. O. Woodmansee.....		Decatur	
Sam D. Woods.....	Secretary Board of Parole.....	Adair	
L. H. Pammel, Pres....		Story	
Mrs. C. H. McNider....		Cerro Gordo	
W. E. G. Saunders.....	Board of Conservation.....	Palo Alto	
Mrs. E. F. Armstrong..		Webster	
Clifford L. Niles.....		Jones	
W. C. Merckens.....	Secretary Board of Conservation.....	Jefferson	
May E. Francis, Chm..		Bremer	
D. D. Murphy.....		Clayton	
A. L. Urick.....	Board of Vocational Education.....	Polk	
S. C. Sonnichsen....		Director Vocational Education.....	Audubon
John Hammill.....		Hancock	
J. C. McClune.....	Geological Board	Mahaska	
Walter A. Jessup.....		Johnson	
Raymond A. Pearson..		Story	
L. H. Pammel.....	State Geologist	Story	
George F. Kay.....		Johnson	
James H. Lees.....		Assistant State Geologist.....	Polk
John Hammill, Pres....	Board of Trustees of the State Library and State Historical Department.....	Hancock	
W. C. Ramsay.....		Wright	
May E. Francis.....		Bremer	
William D. Evans.....	Board of Trustees of the State Library and State Historical Department.....	Franklin	
C. W. Vermilion.....		Appanoose	
E. G. Albert.....		Greene	
Truman S. Stevens....	State Librarian	Fremont	
Thomas Arthur.....		Harrison	
F. F. Faville.....		Webster	
Lawrence De Graff....	Law Librarian	Polk	
Johnson Brigham.....		Polk	
A. J. Small.....		Polk	
E. R. Harlan.....	Curator, Historical Department.....	Van Buren	

4. J. O. Woodmansee succeeded July 1, 1925, by Geo. M. Simpson of Fayette County.

STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
Johnson Brigham, Chm. ex officio.....		Polk
May E. Francis, ex officio.....		Bremer
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.....	Secretary Library Commission.....	Polk
Geo. Judisch, Chairmar		Story
William H. Haire.....	Commission of Pharmacy.....	Webster
J. W. Slocum.....		Warren
Harry E. Eaton.....	Secretary Commission of Pharmacy.....	Page
L. M. Martin, Chairman		Cass
Seth Dean.....		Mills
B. P. Fleming.....	State Board of Engineering Examiners.....	Johnson
C. S. Nichols.....		Story
H. W. Hartupee.....		Polk
W. C. Merckens.....	Secretary Board of Engineering Examiners....	Jefferson
John Caldwell, Pres. (5)		Appanoose
B. H. Shivers, Sec.....		Polk
Jacob Ritter.....	Board of Examiners for Mine Inspectors....	Appanoose
Fred Norwood.....		Polk
David Anderson.....		Monroe
J. L. Parrish, Chairman		Polk
Frank C. Walrath.....	Board of Examiners for Court Reporters....	Polk
R. C. Turner.....		Greene
John W. Piesen, Chm....		Hardin
Charles B. Tompkins....	Board of Examiners for Certified Accountants	Polk
William Guthrie.....		Woodbury
Chas. M. Dutcher.....		Johnson
Jesse A. Miller.....	Commission on Uniform State Laws.....	Polk
Hazen I. Sawyer.....		Lee
May E. Francis, Pres. ex officio.....		Bremer
Walter A. Jessup, ex officio.....		Johnson
Homer H. Seerley, ex officio.....	Board of Educational Examiners (6).....	Black Hawk
Raymond A. Pearson, ex officio.....		Story
William F. Barr.....		Polk
C. F. Garrett.....		Jefferson
Jeanette Lewis.....		Calhoun
Viola H. Schell.....	Secretary Board of Educational Examiners....	Poweshiek
Ben J. Gibson, Chairman, ex officio.....		Adams
A. Hoffingsworth.....		Lee
B. B. Burnquist.....	Board of Law Examiners.....	Webster
George W. Dawson.....		Black Hawk
E. D. Perry.....		Polk
J. A. Devitt.....		Mahaska
E. L. Hogue.....	Director of the Budget.....	Monona
E. L. Hogue.....		Monona
Clarence Young.....	Members Appeal Board.....	Polk
Ed. M. Smith.....		Madison

5. Deceased. No appointment made.

6. William F. Barr succeeded July 1, 1925, by E. L. Jones of Buena Vista County. Jeanette Lewis succeeded July 1, 1925, by Irma L. Krout of Mahaska County.

JUDICIAL DEPARTMENT

SUPREME COURT

Name	Position	County from which chosen	Address
F. F. Paville.....	Chief Justice.....	Webster.....	Ft. Dodge
Thomas Arthur.....	Judge.....	Harrison.....	Logan
William D. Evans.....	Judge.....	Franklin.....	Hampton
C. W. Vermillion.....	Judge.....	Appanoose.....	Centerville
Truman S. Stevens.....	Judge.....	Fremont.....	Hamburg
Lawrence De Graff.....	Judge.....	Polk.....	Des Moines
E. G. Albert.....	Judge.....	Greene.....	Jefferson
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

Judges		Dist.	Counties in District
Name	Address		
John M. Rankin.....	Keokuk.....	1	Lee
John E. Craig.....	Keokuk.....	2	Appanoose, Davis, Jefferson, Lucas, Monroe, Van Buren, Wapello
E. S. Wells.....	Charlton.....	3	Adams, Clarke, Decatur, Ringgold, Taylor, Union, Wayne
W. M. Walker.....	Keosauqua.....	4	Monona, Woodbury
F. M. Hunter.....	Ottumwa.....	5	Adair, Dallas, Guthrie, Madison, Marion, Warren
D. M. Anderson.....	Albia.....	6	Jasper, Keokuk, Mahaska, Poweshiek, Washington
A. R. Maxwell.....	Creston.....	7	Clinton, Jackson, Muscatine, Scott
Homer A. Fuller.....	Mt. Ayr.....	8	Iowa, Johnson
H. H. Carter.....	Corydon.....	9	Polk
C. C. Hamilton.....	Sioux City.....	10	Black Hawk, Buchanan, Delaware, Grundy
Miles W. Newby.....	Onawa.....	11	Boone, Franklin, Hamilton, Hardin, Story, Webster, Wright
A. O. Wakefield.....	Sioux City.....		
Robt. H. Munger.....	Sioux City.....		
J. H. Applegate.....	Guthrie Center.....		
W. S. Cooper.....	Winterset.....		
W. G. Vander Ploeg.....	Knoxville.....		
Chas. A. Dewey.....	Washington.....		
D. W. Hamilton.....	Grinnell.....		
H. F. Wagner.....	Sigourney.....		
A. J. House.....	Maquoketa.....		
A. P. Barker.....	Clinton.....		
D. V. Jackson.....	Muscatine.....		
William R. Maines.....	Davenport.....		
Wm. W. Scott.....	Davenport.....		
R. G. Popham.....	Marengo.....		
Ralph Otto.....	Iowa City.....		
Hubert Utterback.....	Des Moines.....		
Jos. E. Meyer.....	Des Moines.....		
Lester L. Thompson.....	Des Moines.....		
O. S. Franklin.....	Des Moines.....		
W. G. Bonner.....	Des Moines.....		
John Fletcher.....	Des Moines.....		
E. B. Stiles.....	Manchester.....		
H. B. Boies.....	Waterloo.....		
Geo. W. Wood.....	Waterloo.....		
B. R. Bryson.....	Iowa Falls.....		
H. E. Fry.....	Boone.....		
G. D. Thompson.....	Webster City.....		
Sherwood A. Clock.....	Hampton.....		

DISTRICT COURTS—CONTINUED

Judges		Dist.	Counties in District
Name	Address		
C. H. Kelly.....	Charles City.....	12	Bremer, Butler, Cerro Gordo, Floyd, Hancock, Mitchell, Winnebago, Worth
Joseph J. Clark.....	Mason City.....		
M. F. Edwards.....	Parkersburg.....		
M. H. Kepler.....	Northwood.....	13	Allamakee, Chickasaw, Clayton, Fayette, Howard, Winneshiek
W. J. Springer.....	New Hampton.....		
H. E. Taylor.....	Waukon.....		
James D. Cooney.....	West Union.....	14	Buena Vista, Clay, Dickinson, Emmet, Humboldt, Kossuth, Palo Alto, Pocahontas
D. F. Coyle.....	Humboldt.....		
James DeLand.....	Storm Lake.....		
F. C. Davidson.....	Emmetsburg.....	15	Audubon, Cass, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie, Shelby
Wm. C. Ratcliff.....	Red Oak.....		
O. D. Wheeler.....	Council Bluffs.....		
Earl Peters.....	Clarinda.....	16	Calhoun, Carroll, Crawford, Greene, Ida, Sac
T. C. Whitmore.....	Atlantic.....		
J. S. Dewell.....	Missouri Valley..		
Robt. L. McCord.....	Sac City.....	17	Benton, Marshall, Tama
M. E. Hutchison.....	Lake City.....		
J. A. Henderson.....	Jefferson.....		
B. F. Cummings.....	Marshalltown.....	18	Cedar, Jones, Linn
James W. Willett.....	Tama.....		
F. O. Ellison.....	Anamosa.....		
John T. Moffit.....	Tipton.....	19	Dubuque
F. L. Anderson.....	Marion.....		
Atherton B. Clark.....	Cedar Rapids.....		
D. E. Maguire.....	Dubuque.....	20	Des Moines, Henry, Louisa
P. J. Nelson.....	Dubuque.....		
James D. Smyth.....	Burlington.....		
Oscar Hale.....	Wapello.....	21	Cherokee, Lyon, O'Brien, Osceola, Plymouth, Sioux
Wm. Hutchinson.....	Alton.....		
C. C. Bradley.....	LeMars.....		

SUPERIOR COURTS

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

MUNICIPAL COURTS

Judges		Judges	
Name	Address	Name	Address
H. I. Smith.....	Clinton	H. H. Sawyer.....	Des Moines
John L. Blanchard.....	Council Bluffs	H. F. Zeuch.....	Des Moines
Dantel H. Sheehan.....	Council Bluffs	B. O. Tankersley.....	Marshalltown
J. E. Mershon.....	Des Moines	John W. Gwynne.....	Waterloo
T. L. Sellers.....	Des Moines	J. C. Beem.....	Waterloo

FORTY-FIRST GENERAL ASSEMBLY

OFFICERS OF THE SENATE

President of the Senate—Clem F. Kimball of Council Bluffs, Pottawattamie county.
President Pro Tempore—Ed H. Campbell of Battle Creek, Ida county.
Secretary—Walter H. Beam of Martensdale, Warren county.
Assistant Secretary—W. W. Peterson of Council Bluffs, Pottawattamie county.
Reading Clerk—Will J. Price of Des Moines, Polk county.
Engrossing Clerk—Daisy V. Williams of Union, Hardin county.
Enrolling Clerk—Edythe Ditto of Ankeny, Polk county.
Assistant Enrolling Clerk—Laura Schulze of Iowa City, Johnson county.
Journal Clerk—Meryl Hoefle of Des Moines, Polk county.
Journal Clerk—Charles P. Denison of Battle Creek, Ida county.
Bill Clerk—Paul Sims of Sioux City, Woodbury county.
File Clerk—Amos S. Hedge of Sheldon, O'Brien county.
Postmistress—Lucille Patterson of Des Moines, Polk county.
Sergeant-at-Arms—T. D. Doke of Bloomfield, Davis 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
Benson, C. A.	Elkader	36	Clayton
Bergman, A. H.	Newton	29	Jasper
Bowman, M. L.	Waterloo	38	Black Hawk, Grundy
Breakenridge, W. J.	Rodman	47	Kossuth, Emmet, Palo Alto, Dickinson, Clay
Brookhart, J. L.	Washington	10	Washington, Henry
Brookins, A. T.	Charles City	44	Floyd, Chickasaw
Browne, Charles S.	Monmouth	23	Jackson
Buser, J. D.	Conesville	20	Muscatine, Louisa
Campbell, Ed H.	Battle Creek	46	Cherokee, Ida, Plymouth
Cavanaugh, E. E.	Fort Dodge	27	Webster, Calhoun
Cessna, T. C.	Grinnell	12	Poweshiek, Keokuk
Clark, W. A.	Knoxville	15	Marion, Monroe
Clearman, George M.	Oxford	25	Johnson, Iowa
Darting, H. A.	Glenwood	8	Mills, Montgomery
Dean, H. E.	Ocheyedan	49	Osceola, Sioux, Lyon, O'Brien
Dotts, A. G.	Corydon	4	Wayne, Lucas
Ellis, Lloyd	Centerville	3	Appanoose, Davis
Fackler, S. E.	Prescott	6	Adams, Taylor
Fulton, Charles J.	Fairfield	2	Jefferson, Van Buren
Gilchrist, F. C.	Laurens	50	Buena Vista, Humboldt, Pocahontas
Goodwin, William J.	Des Moines	30	Polk
Gunderson, O. E.	Forest City	41	Mitchell, Worth, Winnebago
Hartman, George S.	Fayette	40	Fayette, Allamakee
Haskell, Willis G.	Cedar Rapids	26	Linn
Horchem, B. J.	Dubuque	35	Dubuque
Johnston, C. F.	Sheffield	43	Franklin, Hancock, Cerro Gordo
Kern, Charles B.	Norwalk	11	Warren, Clarke
Kimberly, D. W.	Davenport	21	Scott
Langftt, John N.	Greenfield	16	Adair, Madison
McLeland, Wm. E.	Marshalltown	28	Marshall
Mills, Redfield C.	Redfield	17	Dallas, Guthrie, Audubon
Nelson, Julius A.	Atlantic	18	Cass, Shelby
Perkins, Geo. B.	Sac City	48	Sac, Carroll, Greene
Ramsey, John M.	Marksville	39	Butler, Bremer
Reed, Carl W.	Cresco	42	Howard, Winneshiek
Rees, S. C.	Hamburg	7	Fremont, Page
Rigby, C. L.	Stanwood	24	Cedar, Jones
Roberts, H. Guy	Mt. Ayr	5	Ringgold, Union, Decatur
Romkey, E. W.	Burlington	9	Des Moines
Schmedika, William	Radcliffe	37	Hardin, Hamilton, Wright
Shaff, Jay O.	Camanche	22	Clinton

SENATORS—CONTINUED

Name	Address	Dist.	Counties Composing District
Shane, Frank	Ottumwa	13	Wapello
Shinn, A. J.	Woodbine	34	Harrison, Crawford, Monona
Skromme, Lars J.	Roland	31	Boone, Story
Slemmons, George F.	Independence ...	33	Buchanan, Delaware
Snook, I. N.	West Point	1	Lee
Stanley, F. C.	Oskaloosa	14	Mahaska
Stoddard, Bertel M.	Sloan	32	Woodbury
White, Harry C.	Vinton	45	Benton, Tama

OFFICERS OF THE HOUSE

- Speaker*—W. C. Edson of Storm Lake, Buena Vista county.
Speaker Pro Tempore—Oscar Ulstad of Holmes, Wright county.
Chief Clerk—A. C. Gustafson of Des Moines, Polk county.
Assistant Clerk—Frank Vetter of Grant, Montgomery county.
Reading Clerk—Robert M. Cook of Clarksville, Butler county.
Engrossing Clerk—Gwendolyn W. McDowell of Story City, Story county.
Enrolling Clerk—Catherine A. Roberts of Des Moines, Polk county.
Journal Clerk—Lillian Leffert of Des Moines, Polk county.
Journal Clerk—Margaret Canfield of Des Moines, Polk county.
File Clerk—Charles A. Lindenau of Maquoketa, Jackson county.
Assistant File Clerk—Frank B. Miles of Eagle Grove, Wright county.
Bill Clerk—H. L. Gordon of Clermont, Fayette county.
Assistant Bill Clerk—Harrison Peddie of Emmetsburg, Palo Alto county.
Assistant Postmistress—Mrs. Jeanette Cole of Sioux City, Woodbury county.
Mabel Saverude of Humboldt, Humboldt county.
Sergeant-at-Arms—Oley Nelson of Slater, Story county.
Assistant Sergeant-at-Arms—Walter R. Cook of Des Moines, Polk county.

REPRESENTATIVES

Name	Address	Dist.	County Composing District
Aiken, John.	Ida Grove	59	Ida
Anderson, Carl C.	Villisca	12	Montgomery
Anderson, C. E.	Stratford	62	Webster
Anderson, Oscar	Lamoni	6	Decatur
Bauer, J. C.	Washington	23	Washington
Berry, Henry S.	Albia	17	Monroe
Bierkamp, William	Durant	44	Cedar
Bixler, John M.	Corning	13	Adams
Blackford, A. B.	Bonaparte	2	Van Buren
Blake, William R.	Clermont	71	Fayette
Blythe, Fred R.	Williamsburg	40	Iowa
Brittain, David.	Van Meter	28	Madison
Carter, L. V.	Lawnhill	64	Hardin
Christophel, Geo. W.	Waverly	72	Bremer
Clark, R. S.	Estherville	96	Emmet
Cole, C. G.	Greeley	68	Delaware
Craig, Coy.	Hartford	27	Warren
Dewar, H. C.	Cherokee	79	Cherokee
Diltz, Volney.	Des Moines	37	Polk
Eckles, R. B.	Aplington	73	Butler
Eden, John.	Calamus	45	Clinton
Edge, George W.	Newton	38	Jasper
Edson, Willis C.	Storm Lake	78	Buena Vista
Elliott, E. A.	Des Moines	37	Polk
Fleming, Jas. D.	Deloit	56	Crawford
Forsling, L. V.	Sioux City	58	Woodbury

REPRESENTATIVES—CONTINUED

Name	Address	Dist.	County Composing District
Francis, Matthew H.	Woodward	53	Boone
Gilbertson, O.	Decorah	91	Winneshiek
Graham, S. L.	Ottumwa	18	Wapello
Grimwood, E. A.	Oxford Junction	47	Jones
Gripp, Ira A.	Afton	14	Union
Hager, J. H.	Waukon	90	Allamakee
Haney, Roy	Glenwood	11	Mills
Hansen, John T.	Davenport	43	Scott
Hanson, H. N.	Leland	95	Winnebago
Hanson, Frank M.	Garner	86	Hancock
Harrison, E. P.	Oakland	31	Pottawattamie
Harrison, F. M.	Osceola	15	Clarke
Hattendorf, H. C.	Ocheyedan	98	Osceola
Held, G. E.	Hinton	80	Plymouth
Hempel, J. G.	Elkader	70	Clayton
Higgins, R. J.	Jefferson	54	Greene
Hill, Lafe	Nora Springs	88	Floyd
Hollis, C. A.	Cedar Falls	66	Black Hawk
Hubbard, Wilbur F.	Neola	31	Pottawattamie
Huff, Charles W.	Massena	30	Cass
Johnson, Francis	Terril	97	Dickinson
Johnson, J. H.	Knoxville	26	Marion
Kennedy, William S.	Farmington	1	Lee
Kent, John W.	Chariton	16	Lucas
King, James A.	Spencer	83	Clay
Knudson, Irving H.	Jewell	63	Hamilton
Knutson, Clarence A.	Clear Lake	87	Cerro Gordo
Lattimer, A. D.	Shenandoah	10	Fremont
Lepley, Elbert	Beman	65	Grundy
Leonard, Arthur	Corning	8	Taylor
Lichty, E. M.	Waterloo	66	Black Hawk
Lieberknecht, Ernst	Letts	22	Louisa
Long, William L.	Fairfield	19	Jefferson
Lovrien, Fred C.	Humboldt	76	Humboldt
McCaulley, Marion R.	Lake City	61	Calhoun
McIlrath, J. L.	Grinnell	39	Poweshiek
Martin, Theodore	Green Island	46	Jackson
Mathews, Howard A.	Danville	21	Des Moines
Maxfield, Glen Moore	Marshalltown	51	Marshall
Merritt, J. G.	Glidden	55	Carroll
Miller, Geo. E.	Harlan	33	Shelby
Napier, T. W.	Mt. Ayr	7	Ringgold
Natvig, Ole	Cresco	92	Howard
Noble, A. C.	Muscatine	42	Muscatine
O'Donnell, T. J.	Dubuque	69	Dubuque
Oldham, Charles	Oskaloosa	25	Mahaska
Oliver, Cyrus G.	Onawa	57	Monona
Orr, John	Thornburg	24	Keokuk
Owens, H. B.	Logan	32	Harrison
Patterson, Geo. W.	Burt	85	Kossuth
Powers, T. E.	Clarinda	9	Page
Prichard, Ralph C.	Sioux City	58	Woodbury
Quirk, L. T.	Wall Lake	60	Sac
Rankin, John M.	Keokuk	1	Lee
Rassler, A. G.	Varina	77	Pocahontas
Ratliff, Z. S.	Mt. Pleasant	20	Henry
Reimers, Otto J.	Rock Rapids	99	Lyon
Rhinehart, Charles	Dallas Center	36	Dallas
Rice, D. Fulton	Centerville	4	Appanoose
Roberts, J. W.	Greenfield	29	Adair
Rust, Heike A.	Sheffield	74	Franklin
Ryder, John	Dubuque	69	Dubuque

REPRESENTATIVES—CONTINUED

Name	Address	Dist.	County Composing District
Saunders, William E. G....	Emmetsburg	84	Palo Alto
Schulte, H. H.....	Manly	94	Worth
Smith, George W.....	Paullina	82	O'Brien
Smith, Ward B.....	Nashua	89	Chickasaw
Stepanek, Wm. H.....	Cedar Rapids	48	Linn
Stookesberry, Arthur	Floris	3	Davis
Strippel, Werner	Vinton	49	Benton
Swanson, G. E.....	Osage	93	Mitchell
Thomas, E. B.....	Audubon	34	Audubon
Troup, Martin H.....	Maxwell	52	Story
Truax, John B.....	Independence	67	Buchanan
Ulstad, Oscar	Holmes	75	Wright
Venard, George L.....	Hawarden	81	Sioux
Vincent, Earl W.....	Guthrie Center	35	Guthrie
Wagner, Joseph.....	Davenport	43	Scott
Walrod, Warren	DeWitt	45	Clinton
Williams, D. E.....	Allerton	5	Wayne
Wilson, W. Walter.....	Traer	50	Tama
Wolfe, T. L.....	Mt. Vernon	48	Linn
Yenter, Ray.....	Iowa City	41	Johnson

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 July 4, 1925, showing postoffice address, date of qualification and date of expiration of commission.

Name	Address	Date on and After Which Qualified	Expiration
Ella F. Braman	New York City....	Nov. 1, 1922.....	Nov. 1, 1925

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-first 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, 1922, and ending June 30, 1924, as prepared under the direction of my predecessor, Hon. James E. Thomas.

Respectfully,


Auditor of State.

STATEMENT OF THE CONDITION OF THE TREASURY

Receipts, Disbursements and Balances in the Several Funds for the Biennial Period
ended June 30, 1924.

	Balance July 1, 1922	Receipts	Total amount available	Disbursements	Balance June 30, 1924
General revenue	\$ 6,080,853.69	\$ 62,388,191.82	\$ 67,468,845.51	\$ 60,436,211.50	\$ 7,032,634.01
General rev. in- terim account		2,827,368.17	2,827,368.17		2,827,368.17
State college en- dowment bonds	693,900.00	110,500.00	804,400.00	180,000.00	624,400.00
State college en- dowment cash	8.32	174,045.00	174,053.32	103,500.00	70,553.32
State college en- dowment interest		68,031.39	68,031.39	60,556.38	7,475.01
State college Mor- rill endowment		50,000.00	50,000.00	50,000.00	
Soldiers' bonus tax		2,987,201.04	2,987,201.04	1,986,516.25	1,000,684.79
Soldiers' bonus fund		22,006,586.10	22,006,586.10	19,208,767.76	2,797,818.34
Capitol grounds ex- tension cash	9,843.89	241,140.93	250,984.82	227,092.61	23,892.21
Capitol grounds in- terim account		15,891.28	15,891.28		15,891.28
	\$ 5,784,405.90	\$ 90,868,955.73	\$ 96,653,361.63	\$ 82,252,644.50	\$ 14,400,717.13

TABLE NO. 1—GENERAL REVENUE RECEIPTS

Receipts During Biennial Period Ending June 30, 1924

General state tax and interest on delinquent tax from counties	\$17,870,835.75
From counties for clothing for feeble minded	87,462.99
From counties for clothing for deaf and blind	8,155.38
From counties for support of epileptic	186,911.87
From counties for support of insane	2,500,130.44
From counties for support of juvenile home	80,314.04
From counties for support of orphans home	131,973.42
From counties for support of tubercular patients	374,869.22
Support of patients in state institutions	56,216.48
Psychopathic hospital, care of private patients	20,572.84

SPECIAL TAXES

Cigarette sales tax	\$ 1,343,172.66
Equipment car tax	61,396.39
Inheritance tax	1,926,692.49
Insurance companies tax (Iowa)	231,303.72
Insurance companies tax (United States)	1,998,121.76
Insurance companies tax (Foreign)	26,610.04
Itinerant physician	1,750.00

FEES FROM OFFICERS

Agriculture, department of	\$ 185,206.31
Attorney General	375.76
Auditor of State	1,052.45
Auditor of State, building and loan and partial payment investment com- panies	805.00
Auditor of State, interest on county warrants	79.36
Banking department	77,000.00
Board of accountancy	50.00
Board of chiropractic examiners	3,699.10
Board of control	95.00
Board of dental examiners	2,118.63
Board of educational examiners	21,389.03
Board of embalmer examiners	2,102.00
Board of engineering examiners	4,291.54
Board of health	454.00
Board of medical examiners	4,278.00
Board of mine examiners	916.00
Board of nurses examiners	2,489.00
Board of optometry examiners	1,284.00
Board of podiatry examiners	140.00
Board of veterinary examiners	2,882.35
Bureau of venereal disease control	7,806.98
Cigarette refunds	26.09
Clerk of supreme court	10,648.61
Dairy and food commissioner	105,177.77
Executive council	7,627.26
Entomologist	4,436.50
Fish and game, boundary waters	10,682.06
Fish and game, clamming license	1,513.00
Fish and game, hunting license	129,730.42
Fish and game, proceeds	2,174.46
Geologist	108.06
Governor, notarial fees	37,255.00
Governor, certificates and extradition	356.85

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CONDITION OF TREASURY

Historical department	126.50
Hotel inspection	22,564.73
Insurance department (Contingent)	10.00
Insurance commissioner (General fees)	244,786.25
Interest on bank deposits.....	346,865.47
Library commission	51.45
Motor vehicle receipts.....	7,269.00
Motor vehicle, secretary of state receipts.....	144,656.31
Motor vehicle, county receipts.....	7,739,275.00
Motor vehicle, miscellaneous receipts.....	798.32
Mitchellville fire proofing.....	1,500.00
National guard (Permanent improvement)	70,458.00
Oil inspection	63,537.20
Pharmacy commission	75,263.00
Plumbing fund	16.00
Primary road fund interest.....	7,434.49
Primary road federal aid	2,673,450.75
Purchase of land, Eldora.....	902.08
Railroad commission	121.44
Royalty on coal mined.....	5,442.08
Secretary of state.....	312,461.05
State printing board	15,233.70
State university, water analysis.....	7,238.20
State veterinary	4,242.50
Superintendent of public instruction.....	912.07
Territorial home, Federal aid for.....	74,520.00
Vocational education	7,800.31
Vocational rehabilitation	3.90
War roster	

REFUNDS REIMBURSEMENTS AND SALES

Anamosa, sales	147,690.77
Anamosa, refunds	297,085.47
Auditor of state, county examinations.....	119,445.87
Auditor of state, municipal examinations.....	37,960.80
Board of control (State agents expense).....	200.00
Board of health.....	126.04
Bonus Board, salaries and expense.....	27,377.76
Cherokee, refunds	41,192.61
Clarinda, refunds	34,609.85
Commission animal health, hog cholera ext.....	19,716.52
Davenport, refunds	16,245.57
Executive council, sale of old material.....	5,618.24
Eldora, refunds	19,032.26
Farmers institute, state aid.....	47.50
Fire marshal	1.50
Fort Madison, refunds.....	256,218.29
Fort Madison, sales.....	484,141.74
Glenwood, refunds	14,805.22
Highway commission, maintenance.....	418,708.97
Historical department	566.80
Hospital for inebriates (Knoxville).....	8,035.85
Independence, refunds	29,323.50
Inheritance tax, refunds.....	13.29
Insurance department, examinations.....	87,243.71
Marshalltown, refunds	13,010.01
Mitchellville, refunds	6,114.13
Mount Pleasant, refunds.....	43,696.45
National guard, support.....	335.58
Oakdale, refunds	54,717.77
Poultry association, state aid.....	13.33
Primary road, refunds.....	1,538,031.59
Retrenchment and reform, refund.....	21,067.21
Rockwell City, refunds.....	9,652.77
Sale of Knoxville property.....	195,648.26
State printing board.....	155,369.94
State public parks, donations.....	30,095.94
Supreme court	16.12
Toledo, refunds	4,052.23
Woodward, refunds	63,587.18
Total	\$43,562,496.52

RECONCILIATION

General Revenue Cash

Total receipts during biennium.....	\$43,562,496.52
Net increase in primary road contingent fund.....	13,050.47
Balance on hand July 1, 1922.....	5,217,592.37
Total to be accounted for.....	\$48,793,139.36
Auditors warrants redeemed during biennium.....	\$44,949,327.61
Balance transferred to trust fund July 1, 1923.....	1,381,332.28
Balance on hand June 30, 1924.....	2,462,579.47
Total	\$48,793,139.36

CONDITION OF TREASURY

TABLE NO. 2—TRUST FUND RECEIPTS

Fiscal Year Ending June 30, 1924

Banking Department.....	\$ 90,000.00
Board of Accountancy	365.00
Board of Chiropractic Examiners	4,780.80
Board of Dental Examiners	1,353.05
Board of Embalmers Examiners	2,270.00
Board of Engineering Examiners	763.67
Board of Educational Examiners	22,558.53
Board of Medical Examiners	1,163.00
Board of Nurses Examiners	2,396.00
Board of Optometry Examiners	982.00
Board of Podiatry Examiners	221.00
Fish and Game	
Boundary Water	5,615.30
Hunter's License	138,612.03
Highway Commission	
Maintenance	544,399.82
Hotel Inspection	3,901.50
Motor Vehicle-License fees	
Receipts	1,696.96
Secretary of State Receipts	103,984.29
County	8,640,544.36
Miscellaneous	35.00
National Guard Permanent Improvement.....	6,821.18
Plumbing Inspection	71.00
Primary Road Fund—Federal Aid.....	3,760,641.22
—Interest	9,403.64
—Refunds	1,380,435.59
Total Receipts	\$14,723,014.94

RECONCILIATION TRUST FUNDS CASH

Total Receipts	\$14,723,014.94
Balance on hand July 1, 1923.....	1,381,332.28
Total to be Accounted for.....	\$16,104,347.22
Disbursements:	
Auditor's warrants redeemed.....	\$14,211,684.70
Balance on hand June 30, 1924.....	1,892,662.52
Total	\$16,104,347.22

TABLE NO. 3—PART I—GENERAL REVENUE EXPENDITURES

Warrants Issued During Biennial Period Ending June 30, 1924

Agricultural Society:	
State aid	\$ 338,708.22
Total	\$ 338,708.22
Agriculture, Department of:	
Expense of organization.....	\$ 1,602.46
Salaries	101,951.00
Total	\$ 103,553.46
Attorney General:	
Salaries	\$ 54,464.21
Contingent	5,596.88
Travelling expense	3,550.91
Special peace officers—salaries and expenses.....	59,098.50
Cigarette inspectors—salaries and expenses.....	8,289.40
Total	\$ 130,999.90
Auditor of State:	
Salaries	\$ 51,601.69
Contingent	1,963.82
County examiners—state expense.....	1,356.01
County examiners—county expense.....	131,537.48
Municipal examiners—per diem and expense.....	38,151.28
Traveling expense	90.16
Total	\$ 224,700.44
Bacteriological laboratory:	
Salaries and expense	\$ 32,136.02
Total	\$ 32,136.02
Banking Department:	
Salaries and expense.....	\$ 76,205.93
Total	\$ 76,205.93

CONDITION OF TREASURY

Board of Accountancy:		
Per diem and expense.....	\$	30.64
Total	\$	30.64
Board of Agriculture:		
Salary—clerk—janitor	\$	1,190.22
Support of office		2,400.00
Insurance and improvement of buildings.....		2,000.00
Maintenance, repairs and improvement (I. S. F.).....		15,000.00
Completion of sheep barn.....		35,000.00
Total	\$	55,590.22
Board of Arbitration:		
Per diem and expense.....		
Board of Chiropractic Examiners:		
Per diem and expense.....	\$	3,228.28
Total	\$	3,228.28
Board of Conservation:		
Salary assistant secretary.....	\$	2,400.00
Total	\$	2,400.00
Board of Control:		
Salaries	\$	104,709.32
Traveling expense—members and employees.....		10,635.26
Contingent		4,132.86
Tuberculosis expense		8,791.06
Inspection of hospitals.....		5,120.53
State agents, expense.....		17,818.82
Medical attention, friendless girls.....		2,175.00
Quarterly conference—expense		303.57
Paroled inebriates—expense of return.....		144.91
Total	\$	153,831.33
Board of Dental Examiners:		
Per diem and expense.....	\$	2,360.01
Total	\$	2,360.01
Board of Education:		
Salaries of employees.....	\$	33,912.83
Members per diem and expense.....		13,655.77
Traveling expense—finance committee and assistants.....		6,329.79
Miscellaneous telephone, telegraph, etc.....		317.18
Instruction of deaf children—state aid.....		17,088.00
Material for manufacture of garments.....		403.49
Compulsory education of blind and deaf children—expense.....		5,015.95
Maternity and infancy.....		42,427.20
Instruction deaf children—reimbursement.....		600.00
Total	\$	119,750.21
Board of Engineering Examiners:		
Per diem and expense.....	\$	2,753.52
Total	\$	2,753.52
Board of Health:		
Salaries	\$	37,386.62
Contingent and expense.....		12,055.42
Antitoxin department—expense		3,390.11
Vital statistics—salary and expense.....		15,704.71
Embalmer's department		1,234.44
Nurses' department—per diem and expense.....		1,393.36
Housing department—sanitary investigation—expense.....		9,644.06
Total	\$	80,808.72
Board Medical Examiners:		
Expense	\$	1,417.03
Total	\$	1,417.03
Board of Optometry Examiners:		
Per diem and expense.....	\$	421.65
Total	\$	421.65
Board of Parole:		
Salaries	\$	31,816.88
Members (per diem and expense).....		12,688.68
Traveling expense (employees).....		15,614.22
Members traveling expense—Institutions.....		1,885.93
Members traveling expense—parole cases.....		52.66
Benefit Ross Seward.....		2,000.00
Total	\$	64,058.37
Board of Podiatry Examiners:		
Per diem and expense.....	\$	179.86
Total	\$	179.86

CONDITION OF TREASURY

Bonus Board:		
Salaries and expense (Ch. 277—40th G. A.)	\$	19,999.65
Total	\$	19,999.65
Beef Cattle Producers Association:		
Salary and expense	\$	11,656.75
Total	\$	11,656.75
Bureau of Labor:		
Salaries	\$	34,374.35
Traveling expense		6,727.99
Total	\$	41,102.34
Bureau Venereal Disease Control:		
Salaries and expense	\$	59,578.68
Total	\$	59,578.68
Clerk Supreme Court:		
Salaries	\$	17,982.04
Contingent		186.25
Total	\$	18,168.29
Collateral Inheritance Tax:		
Court costs	\$	14.00
Fees 1481-31		16,236.03
Refunds 1481-48		1,829.00
Total	\$	18,139.03
Commerce Counsel:		
Salaries	\$	19,900.00
Total	\$	19,900.00
Commission of Inquiry—Expense and Compensation		None
Commission Animal Health:		
Salaries and expense	\$	498,763.50
Total	\$	498,763.50
Corn and Small Grain Growers Association:		
Salaries and expense	\$	8,130.22
Total	\$	8,130.22
County refunds	\$	9,595.59
Total	\$	9,595.59
Custodian:		
Salaries	\$	119,215.40
Extra help		3,119.24
Removal of snow and extra help		850.18
Washing towels		787.63
Total	\$	123,972.45
Dairy Association:		
Salaries and expense	\$	11,911.07
Total	\$	11,911.07
Dairy and Food:		
Salaries	\$	58,610.86
Inspectors' per diem		10,190.62
Contingent		2,077.57
Expense		69,676.11
Total	\$	140,556.16
Director of the Budget:		
Salaries and expense		None
District Court:		
Salaries	\$	526,290.60
Traveling expense		48,295.04
Traveling expense (outside district)		1,237.06
Total	\$	575,822.70
Educational Board of Examiners:		
Per diem and expense	\$	24,040.74
Total	\$	24,040.74
Entomologist:		
Per diem and expense	\$	12,333.20
Total	\$	12,333.20

CONDITION OF TREASURY

Executive Council:	
Salaries	\$ 47,603.34
Furniture, stores, supplies and fuel.....	243,560.19
Telephone, telegraph, water, repairs, etc.....	6,618.92
Fuel	24,973.51
Repairs and improvements.....	1,401.32
Road improvement machinery—freight and express.....	161,879.76
Members and employees traveling expense.....	1,222.29
Special assistance	112.50
Compensation and traveling expense—accountants and special.....	3,587.49
Survey of lake beds—expense.....	
Drainage of lakes.....	19,581.81
G. A. R. encampment expense.....	19,985.66
Governor's conference	250.00
Necessary expense (no appropriation).....	2,633.92
Investigations, etc., expense.....	18,013.29
Costs, state cases.....	23,668.91
Great Lakes-St. Lawrence project.....	9,952.97
Improvement of highways.....	24,810.85
Boundary commission—compensation and expense.....	1,412.57
Abandoned river channel—refund of purchase.....	193.65
Inspection and repair of elevators.....	1,485.20
Maintenance—improvement of state capitol.....	5,059.31
Total	\$ 617,505.96
Express, Freight and Drayage:	
Express, freight and drayage.....	\$ 6,149.02
Total	\$ 6,149.02
Farmers Institute:	
State aid	\$ 9,134.48
Total	\$ 9,134.48
Federal Aid Engineering	
Total	\$ 334,394.29
Fish and Game:	
Salaries and expense.....	\$ 113,664.66
Boundary waters expense.....	10,747.89
Total	\$ 124,412.55
Fire Marshal:	
Salaries	\$ 19,535.00
Expense, traveling expense and fees.....	12,892.28
Contingent	788.16
Total	\$ 33,115.44
G. A. R.:	
Support	\$ 1,500.00
Total	\$ 1,500.00
General Assembly (38th):	
Rathbun investigation—witness fees.....	\$ 56.50
Total	\$ 56.50
General Assembly (39th):	
Joint committee on tax revision—expense.....	\$ 3,315.37
Total	\$ 3,315.37
General Assembly (40th):	
Members salaries	\$ 158,000.00
Members mileage	2,124.70
Employees per diem.....	74,214.50
Extra help—per diem.....	5,854.89
Chaplains—fees	665.00
Rumley-Springer contest—expense	954.85
Reimbursement to Jones county.....	321.90
Compensation to Joe Banock.....	855.00
Miscellaneous appropriations (Chapter 303).....	137.63
Young indemnity claim (Chapter 288).....	3,000.00
John S. Young—damage claim (Chapter 299).....	150.00
Reimbursement to Ft. Dodge, Des Moines & Southern Ry.....	6,029.62
Employees per diem (after adjournment).....	436.00
Drainage of Lakes Keokuk and Odessa.....	75,050.63
Miscellaneous appropriations (Chapter 302).....	4,030.02
Inauguration expense	444.50
Laundering towels	200.00
Mrs. George H. Clark.....	18.00
Advertising laws	771.07
New battery voting machine.....	615.00
Reimbursement chairs and furniture industry.....	891.68
Benefit Ardis Roberdee.....	7,500.00
Drainage East Swan Lake.....	12,879.96
Compensation Carl F. and Laura Schatz.....	5,400.00
Reimbursement Geo. W. Metcalf.....	326.95
Reimbursement to Woodbury county.....	770.05

CONDITION OF TREASURY

General Assembly (40th)—Continued	
Compensation to Charles R. Messett.....	2,543.50
Drainage of Goose Lake.....	73,277.00
Compensation Geo. A. Gardner.....	1,375.50
Compensation Dr. John W. Martin.....	250.00
Compensation Lee county.....	689.50
Total	\$ 439,277.45
General Assembly (40th Extra Session):	
Members per diem.....	\$ 230,680.00
Members mileage	2,122.00
Employees per diem.....	98,195.76
Extra help—per diem.....	7,623.18
Advertising laws	861.66
John Hammill	2,920.00
J. H. Anderson.....	1,460.00
Investigation superintendent public instruction.....	1,078.90
Employees recess—per diem.....	427.00
Miscellaneous appropriations (Chap. 30, Sec. 7-8-9-11-12).....	244.03
Miscellaneous appropriations (Chap. 31, Sec. 2-3-7).....	104.07
Insurance department investigation.....	528.20
Drainage of Towhead Lake.....	22,000.00
Laundering towels	265.29
Chaplains fees	930.00
Total	\$ 369,440.09
Geological Survey:	
Secretary's salary	\$ 3,400.00
Expenses	15,993.75
Total	\$ 19,393.75
Governor:	
Salaries	\$ 29,595.09
Contingent and expense.....	1,345.14
Publication of notices.....	122.70
Additional counsel
Investigation of pardon and parole.....
Return of fugitives—expense of.....
Reward for arrest and conviction of crime.....	2,050.00
Pittsburgh plus	5,915.12
State agents—salaries and expense.....	16,862.16
Total	\$ 55,890.21
Highway Commission:	
Maintenance fund	\$ 613,509.99
Total	\$ 613,509.99
Historical Department:	
Salaries	\$ 59,673.69
Travelling expense	540.51
Miscellaneous co-operation, etc.....	207.61
Historic motion pictures.....	764.01
Binding and supplies (arch).....	72.25
Portraits	642.50
Maintenance Okoboji Monument.....	212.10
Portraits notable citizens.....	642.50
Caretakers service	1,275.00
Total	\$ 64,030.17
Historical Society:	
Permanent support	\$ 40,000.00
Additional permanent support.....	8,000.00
Additional permanent support	41,000.00
Total	\$ 89,000.00
Horticultural Society:	
Support	\$ 7,750.00
Exposition expense	14,475.00
Total	\$ 22,225.00
Hotel Inspection:	
Salaries and expense.....	\$ 24,822.26
Total	\$ 24,822.26
Inheritance Tax:	
Refunds	\$ 4,489.45
Total	\$ 4,489.45
Industrial Commissioner:	
Salaries	\$ 30,688.67
Contingent and expense.....	2,983.65
Total	\$ 33,672.32

CONDITION OF TREASURY

Insane:		
Non-residents—cost and expense.....	\$	1,686.25
Non-residents—removal expense		60.72
Transportation expense		3,281.86
Escaped, return expense.....		707.64
Total	\$	5,736.47
Insurance Department:		
Salaries	\$	66,009.58
Contingent and expense.....		2,140.02
Examinations (Insurance)		83,260.92
Additional clerks and assistants.....		22,561.58
Tax refund		34,013.88
Security clerk bond premium.....		25.00
Total	\$	208,010.98
Iowa Child Welfare Commission:		
Expenses	\$	881.17
Total	\$	881.17
Land Titles Commission:		
Traveling expense	\$	786.57
Total	\$	786.57
Library Commission:		
Salaries	\$	26,646.45
Expense		21,405.72
Total	\$	48,052.17
Mine Examiners:		
Per diem and traveling expense.....	\$	4,349.04
Total	\$	4,349.04
Mine Inspectors:		
Salaries	\$	20,199.96
Traveling expense (District No. 1).....		1,479.79
Traveling expense (District No. 2).....		1,522.68
Traveling expense (District No. 3).....		950.91
Office expense District No. 1).....		305.10
Expense (District No. 2).....		301.80
Expense (District No. 3).....		
Total	\$	24,760.24
Motor Vehicle Department:		
Salaries and expense.....	\$	147,447.90
Total	\$	147,447.90
National Guard:		
Support	\$	560,083.41
Permanent improvements		72,820.56
Active service—expense		7,310.35
Compensation for injury, expense, etc.....		1,230.00
Maintenance of Camp Dodge.....		6,809.81
Total	\$	648,254.13
Oil Inspection:		
Salaries	\$	35,500.00
Traveling expense		16,855.91
Total	\$	52,355.91
Osteopathic Examiners:		
Per diem and expense.....		
Pensions:		
Survivors Mitchel's cavalry.....	\$	980.00
Northern border brigade.....		12,304.67
Widows of survivors.....		8,813.33
Total	\$	22,098.00
Pharmacy Commission:		
Members per diem and expense.....	\$	6,671.37
Salary of secretary-treasurer.....		4,200.00
Expense		1,635.01
Extra help, clerical assistance.....		482.00
Secretary's traveling expense.....		37.42
Total	\$	13,025.80
Primary Road Fund:		
Construction	\$	11,600,072.00
Special assessment		2,169.96
Total	\$	11,602,241.96

CONDITION OF TREASURY

Printing Board:	
Salaries	\$ 29,232.31
Members per diem and traveling expense.....	2,271.57
Printing and binding.....	498,634.83
Total	\$ 530,138.71
Prison Breach:	
Costs and fees.....	\$ 3,269.85
Total	\$ 3,269.85
Providential Contingent	
	\$ 17,659.59
Total	\$ 17,659.59
Psychopathic Hospital:	
Support	\$ 231,886.45
Total	\$ 231,886.45
Poultry Association:	
County shows—state aid.....	\$ 10,470.09
State show—state aid.....	1,000.00
Total	\$ 11,470.09
Railroad Commission:	
Salaries	\$ 72,098.10
Expense	32,825.67
Valuation department	32,418.83
Motor carrier	6,849.36
Total	\$ 143,991.96
Relief:	
Frederick M. Hull.....	\$ 480.00
Joseph Metz	360.00
Total	\$ 840.00
Reporter Supreme Court:	
Salaries	\$ 15,340.56
Extra stenographer	130.58
Preparation, supplement to compiled code and code revision.....	38,538.84
Preparation of code annotations (323 39th G. A.).....	10,891.84
Clerical assistance publishing session laws.....	1,488.66
Assistance and clerical help.....	291.13
Preparation of the publishing of code.....
Total	\$ 66,681.61
Retrenchment and Reform Committee:	
Per diem and expense.....	\$ 2,081.55
Contingent	28,031.79
Total	\$ 30,113.34
Reward for Return of Escaped Prisoners.....	
	\$ 850.00
Total	\$ 850.00
Secretary of State:	
Salaries	\$ 43,943.78
Purchase of supreme court reports.....
Submission of constitutional amendments.....	25,347.00
Survey of abandoned islands.....	384.37
Blue sky contingent.....	681.48
Total	\$ 70,356.63
State Library:	
Salaries	\$ 45,391.57
Law and legislative reference department—salaries.....	12,500.00
Historical department expense.....	11,007.45
Law expense legislative reference work.....	2,685.62
Law and legislative reference department expense—2881-E.....	11,795.29
Miscellaneous department expense.....	12,081.23
Medical department salaries.....	2,408.33
Medical department expense.....	3,993.34
Total	\$ 101,862.83
State Public Parks:	
Salaries and expense.....	\$ 166,670.53
Total	\$ 166,670.53
State Roads:	
Maintenance and improvement.....	\$ 63,995.83
Total	\$ 63,995.83

CONDITION OF TREASURY

Superintendent Public Instruction:	
Salaries	\$ 41,184.01
Traveling expense	4,781.71
Contingent	3,340.24
Mining camp schools	95,698.07
Teachers' placement bureau—additional clerical help	4,974.68
Normal training—state aid and supervision expense	215,574.26
Consolidated schools—state aid	303,498.48
Standard rural school—state aid expense	210,150.00
Normal institute state aid	9,750.00
Total	\$ 888,951.45
Supreme Court:	
Salaries	\$ 107,291.87
Contingent	2,077.75
Total	\$ 109,369.62
Treasurer of State:	
Salaries	\$ 72,961.57
Cigarette—salaries and traveling expense	21,141.15
Cigarette tax refund	1,457.53
Examiners' traveling expense	7,843.00
Contingent	5,973.59
Additional clerical assistance and contingent	482.13
Bond premiums	4,000.00
Citation for examination	88.80
Invalidated warrants	141.90
Total	\$ 114,089.67
Veterinary Department:	
Salaries	\$ 5,993.31
Total	\$ 5,993.31
Vocational Education:	
Salaries and expense	\$ 91,454.36
Office salaries and expense	7,668.47
Total	\$ 99,122.83
Vocational Rehabilitation:	
Support	\$ 41,563.40
Additional office equipment	614.50
Total	\$ 42,477.90
University Hospital:	
Care indigent children	\$ 808,003.24
Care indigent persons	818,687.30
Total	\$ 1,626,690.54
War Roster Commission:	
Salaries and expense	\$ 10,229.20
Total	\$ 10,229.20
Weather and Crop Service Bureau:	
Salaries and expense	\$ 15,178.03
Total	\$ 15,178.03
Workmen's Compensation:	
Reimbursement to state employees	\$ 17,910.54
Total	\$ 17,910.54

INSTITUTIONS UNDER THE STATE BOARD OF EDUCATION

School for Deaf:	
Support fund	\$ 278,734.08
Scholarships	500.00
Cottage—small children (special)	20,000.00
Library and book binding—40th G. A.	1,000.00
Equipment—40th G. A.	30,000.00
Mosquito Creek Drainage District 22—40th G. A.	3,042.34
Repair and contingent—40th G. A.	20,000.00
Support and maintenance	20,000.00
Total	\$ 373,276.42
State College of Agriculture:	
Permanent collegiate support—36th G. A.	\$ 1,010,000.00
Permanent collegiate support—39th G. A.	759,000.00
Summer session—36th G. A.	40,000.00
Summer session—39th G. A.	20,000.00
Two- and four-year courses in Home Economics	40,000.00
Courses in Agriculture, Home Economics and Engineering—36th G. A.	108,000.00
Courses in Agriculture, Home Economics and Engineering—39th G. A.	20,000.00
Contingent fund repairs and minor improvements—36th G. A.	92,000.00
Contingent fund repairs and minor improvements—39th G. A.	10,000.00

CONDITION OF TREASURY

State College of Agriculture—Continued	
Library, books and periodicals—36th G. A.....	10,000.00
Library, books and periodicals—39th G. A.....	20,000.00
Maintenance and improvement of public grounds—36th G. A.....	20,000.00
Maintenance and improvement of public grounds—39th G. A.....	10,000.00
Veterinary practitioners' courses.....	5,000.00
Engineering experiment station—36th G. A.....	30,000.00
Engineering experiment station—39th G. A.....	20,000.00
Extension of heating system and equipment for heating plant—39th G. A.....	4,000.00
Equipment and furnishings for building and departments.....	56,000.00
Soldier tuition.....	27,521.29
Winter short courses in Agriculture, Home Economics and Engineering and Trade School.....	19,000.00
Good roads experimentation.....	20,000.00
Agricultural experiment station—36th G. A.....	231,000.00
Agricultural experiment station—39th G. A.....	134,500.00
Agricultural and Home Economics Extension—36th G. A.....	180,000.00
Agricultural and Home Economics Extension—39th G. A.....	85,000.00
Engineering Extension and Trade Schools—36th G. A.....	50,000.00
Engineering Extension and Trade Schools—39th G. A.....	10,000.00
Veterinary investigations—36th G. A.....	25,000.00
Veterinary investigations—39th G. A.....	6,000.00
State Apiarist.....	3,000.00
Library building.....	69,879.87
Additional construction and equipment.....	75,000.00
Construction of buildings or purchase of land.....	361,500.00
Construction of armory.....	12,000.00
Permanent college support—40th G. A.....	800,000.00
Sub college course Home Economics and Engineering—40th G. A.....	20,000.00
Engineering experiment station—40th G. A.....	20,000.00
Contingent and repairs—40th G. A.....	10,000.00
Library, books and periodicals—40th G. A.....	20,000.00
Maintenance and improvement public grounds—40th G. A.....	10,000.00
Soldier tuition—40th G. A.....	18,163.00
Agricultural experiment station—40th G. A.....	134,500.00
Home Economics—40th G. A.....	100,000.00
Trade school—40th G. A.....	10,000.00
Extension of heating system—40th G. A.....	64,500.00
Equipment and furnishings—40th G. A.....	24,500.00
Veterinary investigations—40th G. A.....	10,000.00
Additional construction—40th G. A.....	8,000.00
Construction of buildings—40th G. A.....	101,500.00
Maintenance of buildings and other purposes—40th G. A.....	471,288.00
Construction of armory—40th G. A.....	104,500.00
Library building—38th G. A.....	225,000.00
Total.....	\$ 5,735,352.16
University of Iowa:	
Educational support—39th G. A.....	\$ 517,647.00
Liberal Arts, Applied Science, Law and Pharmacy—39th G. A.....	80,000.00
College of Medicine—39th G. A.....	75,000.00
College of Dentistry—39th G. A.....	20,000.00
College of Education—39th G. A.....	26,000.00
Graduate College—39th G. A.....	40,000.00
Equipment and supplies—39th G. A.....	16,000.00
Repair and contingent—39th G. A.....	43,000.00
Department of buildings and grounds—39th G. A.....	80,000.00
Administration—39th G. A.....	18,000.00
Library—39th G. A.....	35,000.00
Commerce—39th G. A.....	50,000.00
Nurses' training and public health nursing—39th G. A.....	20,000.00
Soldiers' tuition—39th G. A.....	33,250.00
University Extension and Public Health Service—39th G. A.....	43,000.00
Epidemiology laboratory—39th G. A.....	15,000.00
Additional equipment for buildings and departments—39th G. A.....	95,000.00
Paving, sidewalk and sewer—39th G. A.....	30,000.00
Construction of building or purchase of land—39th G. A.....	255,000.00
Fireproofing and preservation of old capitol—40th G. A.....	50,000.00
Educational support—36th G. A.....	909,400.00
College Applied Science, Liberal Arts, Law and Pharmacy—36th G. A.....	136,700.00
College of Dentistry—36th G. A.....	47,450.00
College of Education—36th G. A.....	40,000.00
Graduate College—36th G. A.....	18,000.00
College Fine Arts—36th G. A.....	6,000.00
University extension—36th G. A.....	34,000.00
Equipment and supplies—36th G. A.....	25,000.00
Repair and contingent—36th G. A.....	70,000.00
Department buildings and grounds—36th G. A.....	24,000.00
Administration—36th G. A.....	12,450.00
Library—36th G. A.....	35,000.00
Epidemiology laboratory—36th G. A.....	10,000.00
Summer school—39th G. A.....	38,000.00
Summer school—36th G. A.....	32,000.00
Fireproofing—37th G. A.....	15,000.00
Educational support—40th G. A.....	600,000.00
Liberal Arts—40th G. A.....	80,000.00
College of Medicine—40th G. A.....	75,000.00

CONDITION OF TREASURY

University of Iowa—Continued	
College of Dentistry—40th G. A.	20,000.00
College of Education—40th G. A.	26,000.00
Graduate College—40th G. A.	25,000.00
Equipment and supplies—40th G. A.	16,000.00
Repairs and contingent—40th G. A.	43,000.00
Department of buildings and grounds—40th G. A.	80,000.00
Administration	18,000.00
Library—40th G. A.	35,000.00
Commerce—40th G. A.	50,000.00
Nurses' training—40th G. A.	20,000.00
Soldiers' tuition—40th G. A.	20,800.00
Public Health Service—40th G. A.	43,000.00
Epidemiology laboratory—40th G. A.	15,000.00
Additional equipment—40th G. A.	85,000.00
Grading and planting—40th G. A.	7,500.00
Additional for library—40th G. A.	5,000.00
Maintenance of buildings and other purposes—40th G. A.	275,000.00
Construction of buildings and purchase of land—40th G. A.	30,000.00
Completion of Hospital and College of Medicine—40th G. A.	125,000.00
Child welfare—40th G. A.	50,000.00
Total	\$ 4,739,197.00
Teachers' College:	
Teachers' fund—36th G. A.	\$ 279,000.00
Summer term fund—36th G. A.	80,000.00
Contingent and repairs—36th G. A.	140,000.00
Library—36th G. A.	10,000.00
Librarian's salary fund—36th G. A.	17,000.00
Hospital fund—36th G. A.	4,500.00
Extension service fund—36th G. A.	39,500.00
Teachers' fund—39th G. A.	330,000.00
Extension summer school—39th G. A.	35,000.00
Contingent and repairs—39th G. A.	200,000.00
Library—39th G. A.	20,000.00
Librarian's salary fund—39th G. A.	16,000.00
Hospital fund—39th G. A.	12,000.00
Extension service fund—39th G. A.	65,000.00
Summer term fund—39th G. A.	88,000.00
Support and maintenance—40th G. A.	30,000.00
Improving and equipping heating system—40th G. A.	15,000.00
Dormitory for women—39th G. A.	75,000.00
Purchase of land—39th G. A.	60,000.00
Total	\$ 1,516,000.00
College for Blind:	
Support fund—39th G. A.	\$ 82,796.72
Repairs and contingent—39th G. A.	7,000.00
Support fund—36th G. A.	80,000.00
Repair and contingent—36th G. A.	3,000.00
Oculist fund	100.00
Piano and furniture—40th G. A.	4,000.00
Improvements—40th G. A.	5,000.00
Equipment—40th G. A.	5,000.00
Small buildings—40th G. A.	5,000.00
Total	\$ 191,896.72
INSTITUTIONS UNDER THE STATE BOARD OF CONTROL	
Miscellaneous—309-18-40	\$ 22,014.36
Miscellaneous—298-18-39	30,634.94
Total	\$ 52,649.30
Anamosa:	
Support	\$ 477,624.37
Industries	98,610.78
Officers and employees salaries	113,137.20
Dental, oculist, etc.	484.30
Gate receipts	531.43
Machinery and storage	1,242.85
Transportation	1,118.68
Lectures, books, etc.	271.77
Contingent and repairs	9,470.03
Special	14,871.81
Salaries of officers and employees	152,215.68
Total	\$ 869,578.90
Cherokee:	
Support	\$ 727,892.18
Completion of waterworks	189.70
Plumbing renewals	23,353.22
Contingent and repairs	16,398.52
Special	34,357.74
Total	\$ 802,191.36

CONDITION OF TREASURY

Clarinda:	
Support	\$ 719,970.21
Plumbing and fixtures.....	774.92
Contingent and repairs.....	15,277.78
Special	16,538.44
Total	\$ 752,561.35
Davenport:	
Support	\$ 285,994.83
Contingent and repairs.....	5,562.03
Transportation—39th G. A.....	849.24
Dental, oculist, etc.....	1,238.05
Chaplains, lectures, etc.....	142.05
Transportation—38th G. A.....	22.31
Special	14,817.59
Total	\$ 308,626.10
Eldora:	
Support	\$ 296,777.77
Contingent and repairs.....	12,282.20
Equipment and supplies.....	213.96
Wagon shed	500.00
Transportation	356.03
Dental, oculist, etc.....	1,276.51
Chaplain, lectures, etc.....	394.54
Land	804.17
Mangle and laundry equipment.....	3,319.55
Special	20,084.97
Total	\$ 336,009.70
Fort Madison:	
Support	\$ 452,664.83
Maintenance of industries—35th G. A.....	406,987.35
Maintenance of industries—36th G. A.....	326,291.99
Maintenance of industries—37th G. A.....	36,779.20
Contingent and repairs.....	8,088.78
Transportation	705.00
Dental, oculist, etc.....	300.27
Lectures, etc.	319.06
Equipment, cell house.....	31,547.35
Purchase of farm land.....	13,160.50
Gate receipts	1,114.81
Transportation—38th G. A.....	990.50
Officers and employees salaries.....	219,279.75
Special	80,236.53
Total	\$ 1,578,465.92
Glenwood:	
Support	\$ 869,311.74
Repairs and extension of steam heating system.....	2,620.57
Chaplain, lectures, etc.....	638.96
Contingent and repairs.....	21,163.62
Laundry machinery	5,199.00
Industrial building and equipment.....	1,395.99
Bakery building	663.68
Special	103,552.93
Total	\$ 1,004,546.49
Independence:	
Support	\$ 674,332.82
Contingent and repairs.....	29,821.27
State portion drainage district (additional).....	1,308.08
Tubercular hospital (additional).....	54.85
Drainage land	1,845.96
Special	11,595.31
Total	\$ 718,958.29
Knoxville:	
Support	\$ 300.03
Total	\$ 300.03
Marshalltown:	
Support	\$ 513,141.16
Lectures, etc.	717.91
Contingent and repairs.....	15,295.42
Special	9,815.09
Total	\$ 538,969.58
Mitchellville:	
Support	\$ 152,179.70
Chaplain	260.00
Transportation of girls.....	358.01
Library, books, etc.....	166.12
Music and musical instruments.....	127.29
Furnishings for new cottage.....	3,269.19

CONDITION OF TREASURY

Mitchellville—Continued	
Wagon scales	771.00
Furniture	735.00
Rebuilding and fireproofing.....	20,821.21
Contingent and repairs.....	12,778.09
Dental, oculist, etc.....	404.59
Cottage and equipment.....	52.50
Dental, oculist, etc.—37th G. A.....	201.27
Special	16,659.16
Total	\$ 208,783.13
Mount Pleasant:	
Support	\$ 684,881.79
Boilers and stokers.....	10,717.39
Blacksmith and repair shop.....	2,508.02
Contingent and repairs.....	23,551.88
Special	25,008.24
Purchase of additional land.....	72,000.00
Total	\$ 818,667.32
Oakdale:	
Support	\$ 459,724.17
Contingent and repairs.....	21,407.83
Chaplain, lectures, etc.....	383.76
Completion of laboratory building.....	13,802.34
Tunnels and pipe connections.....	9,686.63
Additional hospital building.....	72,413.13
Special	176,120.63
Transportation expense indigent persons.....	3.22
Total	\$ 753,541.71
Rockwell City:	
Support	\$ 106,639.56
Contingent and repairs.....	3,309.71
Lectures, etc.—38th G. A.....	141.80
Pathological building	2,873.01
Special	9,677.46
Total	\$ 122,641.54
Toledo:	
Support	\$ 140,247.78
Farm implements, tools, etc.....	75.00
Silo	925.00
Superintendent of cottage.....	34.60
Chaplain, lectures, etc.....	418.70
Dental, oculist, etc.....	461.67
Contingent and repairs.....	2,914.55
Fences, gates, walks, etc.....	358.73
Electric wiring	152.31
Special	98,168.52
Total	\$ 243,756.86
Woodward:	
Support	\$ 402,896.30
Library, books, etc.....	95.81
Granary and corncrib.....	1,500.00
Chapel, assembly halls, etc.....	4,345.94
Dormitory for employees.....	33,279.51
Water	5,015.33
Contingent and repairs.....	6,122.14
Tunnels	202.00
Special	132,739.33
Total	\$ 586,696.35
Grand total general revenue warrants issued.....	\$45,252,644.56

CONDITION OF TREASURY

TABLE NO. 4—PART I—TRUST FUND EXPENDITURES

Warrants Issued During the Fiscal Year Ending June 30, 1924

Banking Department:	
Salaries and expense.....	\$ 89,615.78
Board of Accountancy:	
Per diem and expense.....	77.92
Board of Chiropractic:	
Per diem and expense.....	3,920.58
Board of Dental Examiners:	
Per diem and expense.....	2,352.71
Board of Engineering Examiners:	
Per diem and expense.....	2,543.60
Board of Health:	
Embalmer's department per diem and expense.....	1,041.78
Nurses' department per diem and expense.....	1,314.91
Board of Optometry Examiners:	
Per diem and expense.....	334.69
Board of Medical Examiners:	
Expense.....	954.62
Board of Podiatry Examiners:	
Per diem and expense.....	82.93
Educational Board of Examiners:	
Per diem, salaries and expense.....	19,078.27
Federal Aid Engineering.....	353,596.32
Fish and Game:	
Salaries and expense.....	129,156.77
Boundary water expense.....	1,180.85
Highway Commission:	
Maintenance fund.....	729,158.16
Motor Vehicle Department:	
Salaries and expense.....	239,945.12
Primary Road Fund.....	12,573,047.34
National Guard:	
Permanent improvement.....	505.80
Hotel Inspection:	
Salaries and expense.....	709.80
Treasurer of State:	
Invalidated warrants.....	2,749.36
Grand total—trust fund.....	\$14,151,367.31

TABLE NO. 5—PART II—CAPITOL EXTENSION FUND—WARRANT ACCOUNT

Outstanding warrants July 1, 1922, as shown on last report.....	\$ 1,241.82
Deduction to correct error.....	94.38
Net outstanding warrants July 1, 1922.....	\$ 1,147.44
Warrants issued July 1, 1922, to June 30, 1924.....	33,307.37
Total.....	\$ 34,454.81
Warrants redeemed by Treasurer of State July 1, 1922, to June 30, 1924.....	\$ 33,842.61
Unredeemed warrants June 30, 1924.....	612.20
Total.....	\$ 34,454.81

TABLE NO. 6—PART III—BONUS WARRANT ACCOUNT

Warrants issued June 4, 1923, to June 30, 1924.....	\$19,279,019.33
Warrants cancelled June 4, 1923, to June 30, 1924.....	2,156.00
	\$19,276,863.33
Warrants redeemed by treasurer of state June 6, 1923, to June 30, 1924.....	19,208,747.76
Bonus warrants outstanding June 30, 1924.....	\$ 68,115.57