

ACTS AND JOINT RESOLUTIONS

PASSED AT THE

REGULAR SESSION

OF THE

Thirty-Eighth General Assembly

OF THE

STATE OF IOWA

Prepared for Publication by and Under the Direction of
U. G. WHITNEY,
Reporter of the Supreme Court and Ex-officio Editor of the Code

Published by
THE STATE OF IOWA
Des Moines, Iowa
1919

CERTIFICATE

STATE OF IOWA,

Office of Reporter of the Supreme Court
and Ex-officio Editor of the Code.

I, U. G. Whitney, Reporter of the Supreme Court and Ex-officio Editor of the Code, 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 Thirty-eighth General Assembly of the state of Iowa.



260515

Reporter of the Supreme Court
and Ex-officio Editor of the Code.

STATE OF IOWA

STATE GOVERNMENT

List of State Officers, Judges of the Supreme, District, Superior and Municipal Courts,
and members of the General Assembly, at the time of this publication.

Name	Position	County from which orig- inally chosen
W. L. Harding.....	Governor	Woodbury
C. E. Witt.....	Secretary to the Governor.....	Butler
Ernest R. Moore.....	Lieutenant Governor.....	Linn
William S. Allen.....	Secretary of State.....	Jefferson
R. E. Morrison.....	Deputy Secretary of State.....	Van Buren
Frank S. Shaw.....	Auditor of State.....	Tama
E. S. Gose.....	Deputy Auditor of State.....	Greene
E. H. Hoyt.....	Treasurer of State.....	Delaware
Frank J. Murphy....	Deputy Treasurer of State.....	Adams
H. M. Havner.....	Attorney General.....	Iowa
F. C. Davidson.....	Assistant Attorney General.....	Palo Alto
Shelby Cullison.....	Assistant Attorney General.....	Shelby
W. R. C. Kendrick....	Assistant Attorney General.....	Lee
B. J. Powers.....	Assistant Attorney General.....	Polk
Albert M. Deyoe.....	Superintendent of Public Instruction.....	Hancock
Frank D. Joseph.....	Deputy Superintendent of Public Instruction...	Delaware
Burgess W. Garrett....	Clerk of Supreme Court.....	Decatur
John V. Arney.....	Deputy Clerk of Supreme Court.....	Decatur
Ulysses G. Whitney....	Reporter of Supreme Court, and Ex-officio Ed- itor of the Code.....	Woodbury
J. H. Trewin.....	} Code Revision Commission.....	Linn
J. C. Mabry.....		Monroe
U. G. Whitney.....		Woodbury
Dwight N. Lewis, Chm.	} Railroad Commissioners.....	Polk
Charles Webster.....		Fayette
John A. Guher.....	} Secretary Board of Railroad Commissioners...	Madison
George L. McCaughan		Polk
John H. Henderson....	Commerce Counsel.....	Warren
Walter Condran.....	Assistant Commerce Counsel.....	Dallas
A. B. Funk.....	Iowa Industrial Commissioner.....	Dickinson
A. C. Savage.....	Insurance Commissioner.....	Adair
George H. Messenger..	Bank Commissioner.....	Dallas
Anthony M. McColl, Chm	} Board of Control of State Institutions.....	Dallas
W. D. Sheean.....		Jones
J. H. Strief.....		Woodbury
Forrest S. Treat.....	Secretary, Board of Control.....	Polk
D. D. Murphy, Pres....	} State Board of Education.....	Clayton
Geo. T. Baker.....		Scott
Chas. R. Brenton.....		Dallas
P. K. Holbrook.....		Monona
Edw. P. Schoentgen....		Pottawattamie
H. M. Eicher.....		Washington
Frank F. Jones.....		Montgomery
Paul E. Stillman.....		Greene
W. C. Stuckslager....		Linn
William R. Boyd, Chm.		Linn
William H. Gemmill....	} Finance Committee.....	Carroll
Thomas Lambert.....		Jackson
David C. Mott.....	} Board of Parole.....	Iowa
George T. Reddick....		Johnson
Winfield S. Withrow...		Henry
Sam D. Woods.....	Secretary Board of Parole.....	Adair

STATE GOVERNMENT

STATE OFFICERS—CONTINUED.

Name	Position	County from which originally chosen
James W. Holden.....	State Highway Commission.....	Greene
A. Mareton.....		Story
William Collison.....		Lucas
David E. Haddon, Chm.	Commissioners of Pharmacy.....	Buena Vista
Charles Falkenhainer..		Dubuque
George D. Newcomb...		Ringgold
Harry E. Eaton.....	Secretary Commission of Pharmacy.....	Page
Dr. Walter L. Bierring.	President State Board of Health.....	Polk
Dr. Guilford H. Sumner	Secretary State Board of Health and State Registrar of Vital Statistics.....	Black Hawk
Edward Sweeney.....	State Mine Inspectors.....	Polk
Rhys T. Rhys.....		Wapello
W. E. Holland.....		Monroe
Wesley Greene.....	Secretary Horticultural Society.....	Scott
Ole O. Roe.....	State Fire Marshal.....	Polk
John P. Risley.....	Chief Oil Inspector.....	Scott
R. E. Bales.....	Secretary Executive Council.....	Polk
Louis G. Lasher.....	Adjutant General and Custodian.....	Scott
R. D. Wall.....	State Veterinary Surgeon and Secretary Animal Health Commission	Polk
William B. Barney.....	State Dairy and Food Commissioner.....	Franklin
W. E. Albert.....	State Fish and Game Warden.....	Allamakee
Ambrose L. Urlick.....	Commissioner of Labor Statistics.....	Polk
Johnson Brigham.....	State Librarian.....	Polk
Edgar R. Harlan.....	Curator Historical Department.....	Van Buren
Arthur R. Corey.....	Secretary Board of Agriculture.....	Kossuth
Ora Williams.....	State Document Editor and Ex-officio Secretary Printing Board.....	Polk
Charles D. Reed.....	Director of Weather and Crop Service.....	Polk
George F. Kay.....	State Geologist.....	Johnson
James H. Lees.....	Assistant State Geologist.....	Polk

JUDICIAL DEPARTMENT

SUPREME COURT.

Name	Position	County from which chosen	Post Office Address
Scott M. Ladd.....	Chief Justice.....	O'Brien	Sheldon
Truman S. Stevens.....	Judge	Fremont	Hamburg
William D. Evans.....	Judge	Franklin	Hampton
Frank R. Gaynor.....	Judge	Plymouth	LeMars
Byron W. Preston.....	Judge	Mahaska	Oskaloosa
Benjamin I. Sallinger.....	Judge	Carroll	Carroll
Slas M. Weaver.....	Judge	Hardin	Iowa Falls

DISTRICT COURTS.

Name	Postoffice Address	Dist.	Counties in District
J. E. Craig	Keokuk	1	Lee
W. S. Hamilton	Ft. Madison		
D. M. Anderson	Albia	2	Appanoose, Davis, Jefferson, Lucas, Monroe, Van Buren, Wapello
Seneca Cornell	Ottumwa		
C. W. Vermillion	Centerville		
F. M. Hunter	Ottumwa		
P. C. Winter	Creston	3	Adams, Clarke, Decatur, Ringgold, Taylor, Union, Wayne
Homer A. Fuller	Mt. Ayr		
H. K. Evans	Corydon		
John W. Anderson	Onawa	4	Mónona, Woodbury
Geo. J. Jepson	Sioux City		
W. G. Sears	Sioux City		
Harry S. Dugan	Perry	5	Adair, Dallas, Guthrie, Madison, Marion, Warren
Lorin N. Hayes	Knoxville		
J. H. Applegate	Guthrie Center		
Chas. A. Dewey	Washington	6	Jasper, Keokuk, Mahaska, Poweshiek, Washington
Henry F. Wagner	Sigourney		
D. W. Hamilton	Sigourney		
A. J. House	Maquoketa	7	Clinton, Jackson, Muscatine, Scott
F. D. Letts	Davenport		
Arthur P. Barker	Clinton		
M. F. Donegan	Davenport		
Wm. Theophilus	Bettendorf, P. O. Davenport		
Ralph Otto	Iowa City	8	Iowa, Johnson
R. G. Popham	Marengo		
Geo. A. Wilson	Des Moines	9	Polk
Thos. J. Guthrie	Des Moines		
Hubert Utterback	Des Moines		
Jos. E. Meyer	Des Moines		
Lawrence DeGraff	Des Moines		
C. W. Mullan	Waterloo	10	Black Hawk, Buchanan, Delaware, Grundy
Geo. W. Dunham	Manchester		
H. B. Boies	Waterloo		
E. M. McCall	Nevada	11	Boone, Franklin, Hamilton, Hardin, Story, Webster, Wright
G. D. Thompson	Webster City		
H. E. Fry	Boone		
R. M. Wright	Fort Dodge		
J. J. Clark	Mason City	12	Bremer, Butler, Cerro Gordo, Floyd, Hancock, Mitchell, Winnebago, Worth
C. H. Kelley	Charles City		
M. F. Edwards	Parkersburg		
H. E. Taylor	Waukon	13	Allamakee, Chickasaw, Clayton, Fayette, Howard, Winneshiek
W. J. Springer	New Hampton		
Jas. DeLand	Storm Lake	14	Buena Vista, Clay, Dickinson, Emmet, Humboldt, Kossuth, Palo Alto, Pocahontas
Daniel F. Coyle	Humboldt		
Nels J. Lee	Estherville		
O. D. Wheeler	Council Bluffs	15	Audubon, Cass, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie, Shelby
Earl Peters	Clarinda		
J. B. Rockafellow	Atlantic		
Thos. Arthur	Logan		
E. G. Albert	Jefferson	16	Calhoun, Carroll, Crawford, Greene, Ida, Sac
M. E. Hutchinson	Lake City		
B. F. Cummings	Marshalltown	17	Benton, Marshall, Tama
Jas. W. Willett	Tama		
Frederick O. Ellison	Anamosa	18	Cedar, Jones, Linn
Milo P. Smith	Cedar Rapids		
Frank F. Dawley	Cedar Rapids		
John T. Moffit	Tipton		
D. E. Maguire	Dubuque	19	Dubuque
J. W. Kintzinger	Dubuque		
Jas. D. Smyth	Burlington	20	Des Moines, Henry, Louisa
Oscar Hale	Wapello		
Wm. Hutchinson	Alton	21	Cherokee, Lyon, O'Brien, Osceola, Plymouth, Sioux
Chas. C. Bradley			

STATE GOVERNMENT

SUPERIOR COURTS.

Name	P. O. Address	Name	P. O. Address
J. H. P. Robison.....	Grinnell	Frank J. Capell.....	Council Bluffs
W. W. Cardell.....	Perry	W. D. McNamara.....	Keokuk
G. B. Jennings.....	Shenandoah	Antho'n B. Clark.....	Cedar Rapids
Jay Cook.....	Oelwein		

MUNICIPAL COURTS.

Name	P. O. Address	Name	P. O. Address
O. S. Franklin.....	Des Moines	J. E. Mershon.....	Des Moines
Thomas L. Sellers.....	Des Moines	W. G. Bonner.....	Des Moines

THIRTY-EIGHTH GENERAL ASSEMBLY

OFFICERS OF THE SENATE.

President of the Senate—Ernest R. Moore of Cedar Rapids, Linn county.
President Pro Tempore—Wallace H. Arney of Marshalltown, Marshall county.
Secretary—Thomas Watters, Jr., of Des Moines, Polk county.
Secretary Pro Tempore—A. C. Gustafson of Des Moines, Polk county.
First Assistant Secretary—Will J. Price of Des Moines, Polk county.
Second Assistant Secretary—Walter H. Beam of Martensdale, Warren county.
Engrossing Clerk—Harvey T. Ray of Des Moines, Polk county.
Enrolling Clerk—Florence E. Nelson of Des Moines, Polk county.
Journal Clerk—Ben S. Harriman of Kellerton, Ringgold county.
Journal Clerk—Ethel R. Hanna of Panora, Guthrie county.
Sergeant-at-Arms—E. G. Stanley of Cedar Rapids, Linn county.
Bill Clerk—O. F. Matteson of Davenport, Scott county.
Bill Clerk—S. I. Zearfoss of Ames, Story county.
File Clerk—G. W. Morris of Des Moines, Polk county.
Postmistress—Mrs. Lou McHenry of Des Moines, Polk county.
Chief Doorkeeper—J. H. Doty of Spencer, Clay county.

SENATORS.

Name	P. O. Address	Dist.	Counties in District
Adams, Henry C.....	Algona	47	Clay, Dickinson, Emmet, Kossuth, Palo Alto
Anderson, Walter W.....	Scranton	48	Carroll, Green, Sac
Arney, Wallace H.....	Marshalltown ...	28	Marshall
Balkema, Nicholas.....	Sioux Center ...	49	Lyon, O'Brien, Osceola, Sioux
Ball, Geo. W.....	Fairfield	2	Jefferson, Van Buren
Brookhart, J. L.....	Washington	10	Henry, Washington
Broxam, A. L.....	Maquoketa	23	Jackson
Buser, J. D.....	Conesville	20	Louisa, Muscatine
Byington, O. A.....	Iowa City	25	Iowa, Johnson
Cessna, T. C.....	Grinnell	12	Keokuk, Poweshiek
Coburn, Geo. F.....	Marcus	46	Cherokee, Ida, Plymouth
Edwards, Ben.....	Ames	31	Boone, Story
Evans, W. T.....	Parkersburg	39	Bremer, Butler

STATE GOVERNMENT

SENATORS—CONTINUED.

Name	P. O. Address	Dist.	Counties in District.
Fellows, Albert M.....	Lansing	40	Allamakee, Fayette
Foskett, Herbert I.....	Shenandoah	7	Fremont, Page
Foster, John W.....	Guthrie Center ..	17	Audubon, Dallas, Guthrie
Fradley, Joseph R.....	Ft. Madison	1	Lee
Greenell, W. J.....	Clinton	22	Clinton
Hale, J. K.....	Anamosa	24	Cedar, Jones
Haskell, W. G.....	Cedar Rapids	26	Linn
Holdoegel, Perry C.....	Rockwell City	27	Calhoun, Webster
Horchem, B. J.....	Dubuque	35	Dubuque
Kimball, Clem F.....	Council Bluffs	19	Pottawattamie
Kimberly, D. W.....	Davenport	21	Scott
Kingland, Thomas A.....	Lake Mills	41	Mitchell, Winnebago, Worth
LeCompte, Karl M.....	Corydon	4	Lucas, Wayne
Meredith, David.....	Lynnville	29	Jasper
Mitchell, Elmer E.....	New Sharon	14	Mahaska
Nelson, Julius A.....	Atlantic	18	Cass, Shelby
Newberry, Byron W.....	Strawberry Point	36	Clayton
Parker, Addison M.....	Des Moines	30	Polk
Pitt, Milton B.....	Logan	34	Crawford, Harrison, Monona
Price, John R.....	Albia	15	Marion, Monroe
Proudfoot, Aaron V.....	Indianola	11	Clarke, Warren
Rainbow, J. J.....	Waterloo	88	Black Hawk, Grundy
Ratcliff, W. C.....	Red Oak	8	Mills, Montgomery
Reed, Carl W.....	Cresco	42	Howard, Winneshiek
Rule, A. L.....	Mason City	43	Cerro Gordo, Franklin, Hancock
Schaffter, Eugene.....	Eagle Grove	37	Hamilton, Hardin, Wright
Scott, W. H.....	Nashua	44	Chickasaw, Floyd
Shane, F. E.....	Nodaway	6	Adams, Taylor
Smith, Ed M.....	Winterset	16	Adair, Madison
Stephenson, James A....	Mount Ayr	5	Decatur, Ringgold, Union
Stoddard, B. M.....	Sloan	32	Woodbury
Taylor, Thomas E.....	Independence	33	Buchanan, Delaware
Thompson, Frank E.....	Burlington	9	Des Moines
Van Alstine, H. S.....	Gilmore City	50	Buena Vista, Humboldt, Pocahontas
White, Harry C.....	Garrison	45	Benton, Tama
Whitmore, Chester W....	Ottumwa	13	Wapello
Wilson, James M.....	Centerville	3	Appanoose, Davis

OFFICERS OF THE HOUSE.

Speaker—Arch W. McFarlane of Waterloo, Black Hawk county.
Speaker Pro Tempore—H. J. Mantz of Audubon, Audubon county.
Chief Clerk—W. C. Ramsay of Belmond, Wright county.
Assistant Clerk—Frank S. Vetter of Grant, Montgomery county.
Reading Clerk—Scott H. McClure of Pomeroy, Calhoun county.
Engrossing Clerk—Ora Greer of Waucoma, Fayette county.
Enrolling Clerk—Mabel Elwood of Lime Springs, Howard county.
Journal Clerk—Lillian Leffert of Des Moines, Polk county.
Journal Clerk—Mary Dahlberg of Des Moines, Polk County.
Sergeant-at-Arms—H. Armstrong of Humboldt, Humboldt county.
File Clerk—C. Merrill Drury of Early, Sac county.
Assistant File Clerk—Earl H. Hanson of Des Moines, Polk county.
Bill Clerk—Paul E. Conway of Elma, Howard county.
Assistant Bill Clerk—Donald M. Winterrowd of Des Moines, Polk county.
Assistant Postmistress—Mrs. Emily Oertel of Keokuk, Lee county.
Chief Doorkeeper—Joe Deemer of Des Moines, Polk county.

REPRESENTATIVES.

Name	P. O. Address	Dist.	Counties in District.
Adkins, John V.	Paullina	82	O'Brien
Alderman, U. S.	Nevada	52	Story
Allyn, Geo. S.	Mount Ayr	7	Ringgold
Anderson, J. H.	Thompson	95	Winnebago
Becker, William	Elkader	70	Clayton
Beeman, I. E.	Waukon	90	Allamakee
Boles, Chas. E.	Independence	67	Buchanan
Bradley, John	Montezuma	39	Poweshiek
Brown, A. E.	Osage	93	Mitchell
Clark, C. F.	Cedar Rapids	48	Linn
Coakley, J. W.	Creston	14	Union
Davidson, H. E.	Clarinda	9	Page
Dean, H. E.	Ocheyedan	98	Osceola
Durbin, Fred.	Malvern	11	Mills
Edgington, Henry	Mapleton	57	Monona
Edson, W. C.	Storm Lake	78	Buena Vista
Eppe, W. W.	Ottumwa	18	Wapello
Finch, W. S.	Ida Grove	59	Ida
Findlay, C. V.	Fort Dodge	62	Webster
Finley, F. S.	Mt. Pleasant	20	Henry
Flenniken, H. W.	Olin	47	Jones
Francis, Jas. S.	Gravity	8	Taylor
Garber, F. A.	Leon	6	Decatur
Garber, J. S.	Marble Rock	88	Floyd
Gilmore, Chas.	Sioux Rapids	83	Clay
Giltner, W. E.	Albia	17	Monroe
Griffin, T. F.	Sioux City	58	Woodbury
Gunderson, Chas. L.	Pocahontas	77	Pocahontas
Hanna, John W.	Vinton	49	Benton
Hansen, John T.	Davenport	43	Scott
Harrington, T. P.	Algona	85	Kossuth
Hauge, A. O.	Des Moines	37	Polk
Holloway, C. E.	Thurman	10	Fremont
Hook, Ellis J.	Decorah	91	Winneshek
Ingersoll, F. W.	Tama	50	Tama
Justice, G. A.	Defiance	33	Shelby
Kellogg, C. E.	Corning	13	Adams
Kepple, P. L.	Ionia	89	Chickasaw
Kern, C. B.	Norwalk	27	Warren
King, Will L.	Hubbard	64	Hardin
Klaus, S. W.	Earlville	68	Delaware
Knickerbocker, E. H.	Fairfax	48	Linn
Krouse, John	Corydon	5	Wayne
Lake, Frank C.	Sioux City	58	Woodbury
Langftt, John N.	Greenfield	29	Adair
Larson, Emil A.	Red Oak	12	Montgomery
Larson, J. E.	West Branch	44	Cedar
LeValley, C. J.	Sheffield	74	Franklin
Lockin, J. C.	Aurelia	79	Cherokee
Long, Wm. L.	Fairfield	19	Jefferson
McFarlane, Arch W.	Waterloo	66	Black Hawk
McGhee, J. H.	Mason City	87	Cerro Gordo
Mantz, H. J.	Audubon	34	Audubon
Mayne, L. H.	Emmetsburg	84	Palo Alto
Mead, O. L.	Shell Rock	73	Butler
Messer, Frank F.	Iowa City	41	Johnson
Miles, H. J.	Miles	46	Jackson
Miller, R. O.	Lucas	16	Lucas
Miller, Simon	Dubuque	69	Dubuque
Miller, W. D.	Ogden	53	Boone
Mills, Bruce R.	Woodbine	32	Harrison
Moen, T. E.	Inwood	99	Lyon

REPRESENTATIVES—CONTINUED.

Name	P. O. Address	Dist.	Counties in District
Moore, W. F.	Guthrie Center	35	Guthrie
Moorhead, H. B.	Davenport	43	Scott
Mooty, W. A.	Grundy Center	65	Grundy
Morgan, H. B.	Baxter	38	Jasper
Morrow, J. M.	Douds	2	Van Buren
Nebiker, Frank G.	Burlington	21	Des Moines
Neff, Lewis J.	Walnut	31	Pottawattamie
Newton, Ed L.	Anita	30	Cass
O'Donnell, T. J.	Dubuque	69	Dubuque
Oertel, Frank	Keokuk	1	Lee
Parsons, Thomas	Farnhamville	61	Calhoun
Perkins, Geo. B.	Sac City	60	Sac
Peters, James	Perry	36	Dallas
Powers, L. W.	Denison	56	Crawford
Price, R. F.	Milford	97	Dickinson
Quick, C. A.	Clinton	45	Clinton
Rogers, Douglas	Manning	55	Carroll
Santee, C. B.	Cedar Falls	66	Black Hawk
Sayers, W. J.	Marengo	40	Iowa
Saylor, W. W.	Waverly	72	Bremer
Scott, C. H.	Clarkdale	4	Appanoose
Scott, Ray P.	Marshalltown	51	Marshall
Slaught, A. W.	Ottumwa	18	Wapello
Slosson, J. M.	Northwood	94	Worth
Smith, Geo. A.	Clinton	45	Clinton
Sorlien, O. C.	Bode	76	Humboldt
Springer, Arthur	Wapello	22	Louisa
Sterling, J. C.	Webster City	63	Hamilton
Stone, D. O.	Hawarden	81	Sioux
Stuart, William	Armstrong	96	Emmet
Sutherland, Wm.	Washington	23	Washington
Temple, M. L.	Osceola	15	Clarke
Ulstad, Oscar	Holmes	75	Wright
Van Camp, J. H.	Muscatine	42	Muscatine
Vance, W. H.	Winterset	28	Madison
Vander Ploeg, W. G.	Knoxville	26	Marion
Wallace, C. H.	Saratoga	92	Howard
Walrath, W. H.	Arlington	71	Fayette
Weaver, J. B.	Des Moines	37	Polk
Westervelt, A. K.	Churdan	54	Greene
Wichman, J. E.	Garner	86	Hancock
Williams, J. A.	Council Bluffs	31	Pottawattamie
Wilson, Thomas J.	Beacon	25	Mahaska
Windett, Wm. C.	What Cheer	24	Keokuk
Wormley, John M.	Kingsley	80	Plymouth
Young, Frank C.	Bloomfield	3	Davis

COMMISSIONERS FOR IOWA 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 4th, 1919, showing postoffice address, date of qualification, and date of expiration of commission.

NEW YORK.

Name	Postoffice	Date on and After which Qualified	Date of Expiration of Commission
George H. Corey	New York City ...	January 9, 1918	January 9, 1921
Ella F. Braman	New York City ...	November 1, 1916 ...	November 1, 1919

• PENNSYLVANIA.

Joseph J. Hunt	Philadelphia, Pa. ...	July 5, 1917	July 5, 1920
John S. Wurts	Philadelphia, Pa. ...	September 26, 1917 ..	September 26, 1920

WASHINGTON.

R. S. Hayward	Bremerton	August 9, 1916	August 9, 1919
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WASHINGTON, D. C.

Isaac R. Hitt	Washington, D. C. .	December 6, 1918	December 6, 1921
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CONDITION OF THE TREASURY

DEPARTMENT OF THE AUDITOR OF STATE,
DES MOINES, IOWA, FEBRUARY 6, 1919.

HON. U. G. WHITNEY,
Reporter of Supreme Court,
Ex-officio Editor Code.

DEAR SIR: In pursuance of Section 18, Article III of the Constitution of Iowa, I have the honor to submit for publication with the laws of the Thirty-eighth General Assembly, the following statement of the receipts and disbursements of public moneys for the biennial fiscal period commencing July 1, 1916, and ending June 30, 1918.

Respectfully,

Frank S. Shaw

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, 1918.

	Balance June 30, 1916	Receipts	Total Amount Available	Disbursements	Balance June 30, 1918
General revenue	\$ 717,825.28	\$20,806,478.73	\$21,524,301.99	\$19,398,657.27	\$2,125,644.72
State college endowment bonds	649,484.00	286,200.00	935,684.00	257,984.00	677,700.00
State college endowment cash	37,333.97	260,645.60	297,979.57	286,200.00	11,779.57
State college endowment interest	1,926.52	69,425.77	71,352.29	71,248.12	104.17
State college Morrill endowment		100,000.00	100,000.00	100,000.00	
Temporary school fund		1,442.28	1,442.28	1,442.28	
Permanent school fund		438.30	438.30	438.30	
Sale of lake beds	3,014.63	2,758.10	5,772.73	5,772.73	
Capitol grounds extension cash	66,099.51	322,722.00	388,821.51	320,403.04	68,418.47
State institutions special	232,608.07		232,608.07	232,119.32	488.75
State college special tax	44,500.00		44,500.00	44,500.00	
Total	\$1,752,791.96	\$21,850,108.78	\$23,602,900.74	\$20,718,715.06	\$2,884,185.68

TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1918.

General state tax from counties	\$10,170,331.08
Interest on delinquent state tax from counties	27,763.99
Sale of laws by county auditors	6,678.50
From counties for support of insane	1,546,979.78
From counties for support of inebriates	35,635.49

CONDITION OF THE TREASURY

TABLE NO. 1—GENERAL REVENUE RECEIPTS—CONTINUED.

From counties for support of epileptics.....	3,945.00
From counties for clothing for blind.....	581.49
From counties for clothing for deaf.....	952.90
From counties for clothing for feeble-minded.....	64,892.45
From counties for support of orphans' home.....	78,255.38
From counties for support of tuberculosis patients.....	201,760.21
Fees from auditor of state.....	48,000.43
Fees from superintendent of banking.....	20,419.49
Fees from clerk of supreme court.....	7,729.65
Fees from commissioner of insurance.....	207,169.85
Fees from dairy and food commission.....	118,942.13
Fees from governor, notary certificates.....	80,767.00
Fees from oil inspector.....	89,785.62
Fees from pharmacy commission.....	72,579.00
Fees from secretary of state.....	313,592.06
Fees from superintendent of public instruction.....	32,441.50
Fees from commission of animal health.....	4,167.00
Fees from hotel inspector.....	15,083.00
Fees from board of dental examiners.....	5,403.00
Fees from board of health and medical examiners.....	17,329.55
Fees from itinerant physicians.....	2,750.00
From automobile license.....	4,180,005.46
From banks for interest on deposits.....	20,618.09
From collateral inheritance tax.....	873,394.28
From hunters' licenses.....	193,310.16
From federal aid to soldiers' home.....	113,369.29
From insurance tax.....	1,226,816.85
From tax on freight line and transportation companies.....	29,282.92
From sales and refunds by state institutions.....	934,245.11
From contract labor and support of patients state institutions.....	50,370.06
From transfer from temporary school fund.....	1,442.28
From miscellaneous sources.....	62,186.24
Total receipts.....	\$20,806,476.73
Balance on hand July 1, 1916.....	717,825.26
Total to be accounted for.....	\$21,524,301.99
Disbursements—	
Auditor's warrants redeemed.....	\$19,398,657.27
Balance on hand June 30, 1918.....	2,125,644.72
Total.....	\$21,524,301.99

TABLE NO. 2—GENERAL REVENUE EXPENDITURES.

Warrants Issued During Biennial Period Ending June 30, 1918.

GENERAL ACCOUNTS.

Adjutant General, salary.....	\$ 8,731.67
Adjutant General, assistant salary.....	2,500.00
Adjutant General, record clerk salary.....	2,300.00
Adjutant General, temporary arsenal.....	165.00
Total.....	\$ 13,696.67
Attorney General, salary.....	\$ 10,000.00
Attorney General, assistant salary.....	2,500.00
Attorney General, additional assistants and clerks.....	23,300.01
Attorney General, contingent fund.....	14,548.59
Attorney General, traveling expense.....	3,486.01
Attorney General, special agents.....	30,003.73
Attorney General, cement trust investigation.....	217.02
Total.....	\$ 84,005.36
Auditor of State, salary.....	\$ 7,200.00
Auditor of State, deputy.....	2,600.00
Auditor of State, clerks.....	19,490.00
Auditor of State, contingent.....	487.84
Auditor of State, bank examination.....	22,766.87
Auditor of State, county examination.....	14,709.53
Auditor of State, municipal examination.....	9,324.31
Total.....	\$ 77,558.55
Automobile Tax, county fund.....	\$ 2,633,336.00
Automobile Tax, expense fund.....	82,877.45
Automobile Tax, Highway Commission fund.....	203,275.35
Automobile Tax, Federal aid road fund.....	18,100.82
Automobile Tax, Federal engineering fund.....	19,796.12
Total.....	\$ 2,957,385.54

CONDITION OF THE TREASURY

Board of Control, members' and secretary's salaries.....	\$	22,788.90
Board of Control, architect's salary.....		6,000.00
Board of Control, clerks.....		27,564.04
Board of Control, extra clerks.....		1,941.21
Board of Control, expense.....		6,589.95
Board of Control, assistant architect and expense.....		1,538.69
Board of Control, consulting architect.....		2,500.00
Board of Control, state agents.....		16,123.67
Board of Control, transportation of patients.....		72.18
Board of Control, inspection of hospitals.....		3,932.74
Board of Control, quarterly conference.....		175.32
Board of Control, investigation of tuberculosis.....		9,190.64
Board of Control, state aid for girls' home.....		3,649.10
Board of Control, expense in cases against reformatory inmates.....		136.25
Board of Control, state roads.....		75,437.91
Total	\$	177,640.60
Board of Health, members' salaries.....	\$	7,200.00
Board of Health, sanitary engineer.....		5,000.00
Board of Health, clerks.....		7,800.00
Board of Health, extra help.....		1,761.09
Board of Health, antitoxin account.....		2,628.53
Board of Health, bacteriological laboratory account.....		13,208.89
Board of Health, embalmers' account.....		2,666.91
Board of Health, nurses' account.....		2,629.11
Board of Health, vital statistics account.....		5,009.03
Board of Health, expense account.....		8,912.23
Board of Optometry.....		880.28
Board of Medical Examiners.....		1,944.98
Total	\$	59,641.05
Board of Parole, secretary's salary.....	\$	4,000.00
Board of Parole, members' and clerks' salaries and expenses.....		38,885.42
Total	\$	42,885.42
Clerk of Supreme Court, salary.....	\$	5,400.00
Clerk of Supreme Court, deputy.....		3,600.00
Clerk of Supreme Court, clerks.....		5,830.00
Clerk of Supreme Court, extra help.....		79.75
Total	\$	14,909.75
Collateral Inheritance Tax, enforcement fund.....	\$	34,924.17
Collateral Inheritance Tax, refunds.....		3,671.60
Collateral Inheritance Tax, court costs.....		188.15
Total	\$	38,783.92
Commission of Insurance, salaries.....	\$	41,838.46
Commission of Insurance, contingent.....		1,178.60
Commission of Insurance, examinations.....		19,362.55
Total	\$	62,379.61
Commission of Labor, salaries.....	\$	18,127.63
Commission of Labor, clerk.....		2,116.68
Commission of Labor, expense.....		5,775.06
Total	\$	26,019.37
Custodian, employes.....	\$	66,709.56
Custodian, extra help and shoveling snow fund.....		809.85
Custodian, laundry fund.....		542.70
Total	\$	68,062.11
Department of Agriculture, support.....	\$	4,800.00
Department of Agriculture, insurance.....		2,000.00
Department of Agriculture, purchase of land.....		12,332.25
Department of Agriculture, paving and improvements.....		20,000.00
Total	\$	39,132.25
Department of G. A. R., support.....	\$	1,497.46
Department of G. A. R., Vicksburg celebration.....		24,138.69
Total	\$	25,636.15
Document Editor, salary.....	\$	4,000.00
Document Editor, assistants.....		4,482.04
Total	\$	8,482.04
District Court, judges' salaries.....	\$	432,019.69
District Court, judges' expenses.....		17,760.01
District Court, expenses outside of district.....		363.79
Total	\$	450,143.49

CONDITION OF THE TREASURY

Dairy and Food Commission, salaries.....	\$ 84,941.51
Dairy and Food Commission, clerks.....	8,762.90
Dairy and Food Commission, extra clerks.....	12.00
Dairy and Food Commission, expense.....	63,585.68
Total	\$ 157,262.09
Executive Council, salaries.....	\$ 26,287.76
Executive Council, expert accountant.....	1,655.78
Executive Council, extra accountant.....	897.36
Executive Council, voucher clerk.....	1,692.00
Executive Council, contingent expense.....	2,259.39
Executive Council, expense of investigations.....	2,222.56
Executive Council, extraordinary expense.....	4,791.86
Executive Council, costs in state cases.....	12,454.14
Executive Council, survey of lake beds.....	19,175.20
Executive Council, survey of abandoned islands.....	218.87
Executive Council, lake bed refunds.....	37,945.04
Executive Council, census.....	692.00
Executive Council, expense securing special election returns.....	163.29
Executive Council, street improvements.....	49,851.47
Total	\$ 160,816.12
Fish and Game, public park fund.....	\$ 6,540.67
Fish and Game, boundary waters' license fund.....	4,920.80
Fish and Game, hunters' license fund.....	215,971.27
Total	\$ 227,432.24
General Assembly—Thirty-seventh, members' salaries.....	\$ 158,000.00
General Assembly—Thirty-seventh, members' mileage.....	2,087.60
General Assembly—Thirty-seventh, employees' salaries.....	58,768.54
General Assembly—Thirty-seventh, chaplains.....	730.00
General Assembly—Thirty-seventh, sundry appropriations.....	8,843.64
General Assembly—Thirty-seventh, inaugural expenses.....	426.46
General Assembly—Thirty-seventh, legislative index expense.....	165.90
General Assembly—Thirty-seventh, compiling laws 36 G. A.....	580.80
General Assembly—Thirty-seventh, compiling laws 37 G. A.....	710.16
Total	\$ 230,263.10
Geological Survey, clerk.....	\$ 1,900.00
Geological Survey, expense.....	13,341.98
Total	\$ 15,241.98
Governor, salary and house rent.....	\$ 13,704.08
Governor, secretary.....	3,600.00
Governor, clerks.....	8,795.49
Governor, contingent.....	1,383.34
Governor, counsel contingent.....	1,606.10
Governor, state agents' salaries and expenses.....	27,032.37
Governor, return of fugitives.....	9,641.23
Governor, defense of patents.....	8,178.96
Governor, publishing notices of pardons.....	165.00
Governor, rewards for arrest of murderers.....	300.00
Governor, railroad valuation expense.....	1,733.70
Governor, census of resources.....	9,383.18
Total	\$ 85,444.05
Historical Department, curator's salary.....	\$ 4,200.00
Historical Department, employes.....	43,335.21
Historical Department, marking sites.....	489.94
Historical Department, loss of collections loaned.....	190.41
Historical Department, donation expense.....	299.78
Historical Department, archives expense.....	167.50
Historical Department, motion picture expense.....	751.76
Historical Department, traveling expense.....	391.30
Total	\$ 49,825.90
Industrial Commission, salaries and expenses.....	\$ 23,668.56
Industrial Commission, reimbursements for injury state employes.....	8,114.39
Total	\$ 31,782.95
Inebriate, return of escaped.....	\$ 769.88
Insane, return of escaped.....	1,180.85
Insane, commission of inquiry.....	39.40
Insane, non-resident.....	2,172.87
Total	\$ 4,163.00

CONDITION OF THE TREASURY

Iowa Library Commission, salaries.....	\$ 16,763.69
Iowa Library Commission, expense.....	10,989.26
Total	\$ 27,702.95
Militia, National Guard expense.....	\$ 242,345.61
Militia, purchase of camp grounds.....	57,384.78
Militia, secret service expense.....	23,652.94
Militia, military organization.....	289,133.43
Total	\$ 612,516.76
Mine Inspection, inspectors' salaries.....	\$ 10,800.00
Mine Inspection, secretary's salary.....	2,700.00
Mine Inspection, expense District No. 1.....	1,488.65
Mine Inspection, expense District No. 2.....	1,541.88
Mine Inspection, expense District No. 3.....	845.69
Mine Inspection, board of examiners.....	4,285.47
Total	\$ 21,661.69
Miscellaneous Code 165, supplies, etc.....	\$ 180,076.71
Miscellaneous Code 165, fuel.....	32,413.00
Miscellaneous Code 164, water, telephone, etc.....	31,993.69
Total	\$ 194,483.40
Pharmacy Commission, members' and secretary's salaries.....	\$ 12,337.50
Pharmacy Commission, extra help.....	692.80
Pharmacy Commission, expense.....	4,214.95
Total	\$ 17,245.05
Publishing Constitutional Amendments	\$ 956.25
Publishing laws and census returns.....	490.00
Total	\$ 1,446.25
Railroad Commission, members' and secretary's salaries.....	\$ 21,804.03
Railroad Commission, clerks.....	
Railroad Commission, traveling expense.....	
Railroad Commission, other salaries and general expenses.....	64,127.46
Railroad Commission, commerce counsel's salary.....	10,000.00
Railroad Commission, maps.....	4,500.00
Total	\$ 100,431.49
Relief of Bruner.....	\$ 1,000.00
Relief of Jopling, Clyde.....	240.00
Relief of Jopling, Etta.....	120.00
Relief of Jopling, Faye.....	240.00
Relief of Hull.....	480.00
Relief of Mets.....	480.00
Relief of Northern Border Brigade.....	10,488.00
Relief of Spirit Lake Expedition.....	3,100.00
Total	\$ 16,148.00
Retrenchment and Reform, employes' fund.....	\$ 3,717.08
Retrenchment and Reform, secretary's salary.....	200.00
Retrenchment and Reform, committee's expense.....	325.97
Total	\$ 4,243.05
Secretary of State, salary.....	\$ 7,200.00
Secretary of State, deputy.....	3,600.00
Secretary of State, land clerk salary.....	3,000.00
Secretary of State, clerk.....	18,541.45
Secretary of State, motor vehicle department clerks.....	23,598.32
Secretary of State, motor vehicle department extra clerks.....	7,066.27
Secretary of State, bond and investment clerks.....	13,577.49
Total	\$ 76,583.53
State Board of Education, finance committee.....	\$ 21,000.00
State Board of Education, members' and clerks' salaries and expenses.....	22,783.68
State Board of Education, telephone, telegraph, etc.....	428.61
Total	\$ 44,212.29
State Binding.....	\$ 41,559.93
State Printing.....	92,487.78
State Engraving.....	1,986.40
Total	\$ 135,984.11

CONDITION OF THE TREASURY

State Library, librarian and assistants salaries.....	\$ 14,600.00
State Library, cataloguers and janitors.....	14,695.00
State Library, extra help and apprentices.....	1,660.78
State Library, Historical Department expense.....	12,118.68
State Library, Law Department expense.....	12,304.36
State Library, Miscellaneous expense.....	12,482.72
Total	\$ 67,861.54
Superintendent of Public Instruction, salary.....	\$ 8,000.00
Superintendent of Public Instruction, deputy and inspectors.....	20,000.00
Superintendent of Public Instruction, clerks.....	6,838.44
Superintendent of Public Instruction, contingent.....	1,195.42
Superintendent of Public Instruction, expense.....	4,414.11
Superintendent of Public Instruction, Board of Educational Examiners.....	32,866.72
Superintendent of Public Instruction, consolidated schools.....	191,893.07
Superintendent of Public Instruction, normal training.....	247,466.87
Superintendent of Public Instruction, teachers institutes.....	9,850.00
Superintendent of Public Instruction, vocational education board.....	854.97
Total	\$ 523,415.60
Supreme Court, judges' salaries.....	\$ 82,950.00
Supreme Court, stenographers.....	16,977.00
Supreme Court, bailiff.....	2,237.00
Supreme Court, contingent.....	1,216.31
Supreme Court, reporter and assistants.....	13,683.90
Total	\$ 117,064.21
Treasurer of State, salary.....	\$ 7,200.00
Treasurer of State, deputy.....	4,800.00
Treasurer of State, clerks.....	12,966.50
Treasurer of State, contingent.....	409.92
Treasurer of State, bond account.....	4,225.00
Total	\$ 29,601.42
Veterinary Surgeon, salary.....	\$ 3,600.00
Veterinary Surgeon, clerks.....	4,100.00
Veterinary Surgeon, assistants and expense.....	18,779.55
Veterinary Surgeon, expense, hoof-and-mouth disease.....	823.96
Veterinary Surgeon, Commission of Animal Health.....	3,348.56
Total	\$ 30,652.07

OTHER GENERAL ACCOUNTS.

Agricultural Industries, agricultural societies.....	\$ 111,688.56
Agricultural Industries, farmers' institutes.....	11,743.19
Agricultural Industries, beef growing industry.....	8,910.04
Agricultural Industries, dairy industry.....	8,809.36
Agricultural Industries, grain growing industry.....	1,648.87
Agricultural Industries, county poultry associations.....	3,275.83
Agricultural Industries, state poultry show.....	500.00
Total	\$ 145,675.85
Arbitration expense.....	\$ 249.36
Banking Department, salaries and expense.....	31,955.95
Board of Accountancy.....	323.37
Board of Dental Examiners.....	3,998.61
Express, freight and cartage.....	4,281.86
Historical Society, support.....	44,000.00
Horticultural Society, support.....	8,000.00
Hotel inspection.....	14,347.87
Iowa Weather and Crop Service.....	5,269.03
Indexing Code Supplement.....	1,402.50
Indemnities and reimbursements allowed by 37 G. A.....	8,596.00
Monuments, Allison.....	10,000.00
Oil Inspection, salaries and expenses.....	62,676.15
Permanent School Fund, interest on state bonds.....	1,442.28
Pioneer Law Makers.....	63.00
Presidential Election, expense.....	336.20
Presidential Contingent Fund.....	3,775.38
Refunds to counties.....	2,945.28
Rewards for return of escaped prisoners.....	1,475.00
Sale of camp grounds.....	1,934.63
State Bee Inspection, salaries and expenses.....	1,766.79
State Entomologist, salaries and expense.....	9,088.47
State Fire Marshal, salaries and expenses.....	27,181.64
State University, treatment of indigent children.....	176,227.01
National Guard, election expense.....	1,269.60
Removal from office, expense.....	100.43
Total	\$ 422,766.41

CONDITION OF THE TREASURY

STATE EDUCATIONAL INSTITUTIONS.

Agricultural College, support.....	\$ 1,108,000.00
Agricultural College, Home Economics.....	40,000.00
Agricultural College, Home and Agricultural Economics.....	111,000.00
Agricultural College, Contingent and Repair.....	96,000.00
Agricultural College, Library.....	20,000.00
Agricultural College, Public Grounds.....	25,000.00
Agricultural College, Extension of Experimental Work.....	231,000.00
Agricultural College, Agricultural and Home Economics Extension.....	180,000.00
Agricultural College, Trade Schools.....	50,000.00
Agricultural College, Engineering Experiment Station.....	30,000.00
Agricultural College, Good Roads.....	20,000.00
Agricultural College, Veterinary Investigations.....	28,125.02
Agricultural College, Veterinary Practitioners' Courses.....	5,625.01
Agricultural College, Apiarist.....	1,500.00
Agricultural College, Summer Term.....	45,000.00
Agricultural College, Winter Term.....	19,000.00
Agricultural College, Soil Survey.....	50,000.00
Agricultural College, Heating Plant.....	4,400.00
Agricultural College, Repair and Improvement of Buildings.....	19,000.00
Agricultural College, Home Economics Laboratory.....	500.00
Agricultural College, Enlargement and Erection of Buildings.....	1,100.00
Agricultural College, Equipping and Furnishing Buildings and Fuel.....	88,000.00
Agricultural College, Sewer.....	12,500.00
Agricultural College, Patten Property.....	10,000.00
Agricultural College, Building Fund.....	200,000.00
Total	\$ 2,395,750.03
College for the Blind, Support.....	\$ 85,708.78
College for the Blind, Contingent and Repair.....	3,500.00
College for the Blind, Oculist Fund.....	200.00
College for the Blind, Industrial Building.....	20,000.00
Total	\$ 109,408.73
School for the Deaf, Support.....	\$ 66,578.55
School for the Deaf, Contingent and Repairs.....	4,141.89
School for the Deaf, Physical Equipment.....	250.00
School for the Deaf, Reservoir.....	1,250.00
School for the Deaf, Bookbinding Fund.....	250.00
School for the Deaf, addition to coal bins.....	1,000.00
Total	\$ 73,470.44
State Teachers College, Support.....	\$ 319,000.00
State Teachers College, Contingent and Repairs.....	179,500.00
State Teachers College, Library and Salary.....	29,000.00
State Teachers College, Hospital Fund.....	5,500.00
State Teachers College, Extension Service.....	49,500.00
State Teachers College, Summer Session.....	82,000.00
State Teachers College, Summer School Extension.....	10,000.00
State Teachers College, Furniture Women's Dormitory.....	25,000.00
State Teachers College, Vocational Building Equipment.....	10,000.00
State Teachers College, Training School Equipment.....	2,000.00
State Teachers College, Building Fund.....	130,000.00
Total	\$ 841,500.00
State University, Support.....	\$ 909,400.00
State University, College of Art and Law.....	236,700.00
State University, College of Dentistry.....	57,450.00
State University, College of Education.....	50,000.00
State University, Graduate College.....	38,000.00
State University, College of Fine Arts.....	11,000.00
State University, Extension.....	39,000.00
State University, Equipment and Supplies.....	28,500.00
State University, Contingent and Repairs.....	78,500.00
State University, Building and Grounds.....	32,500.00
State University, Administration.....	20,450.00
State University, Library and Librarian's salary.....	47,500.00
State University, Epidemiology Laboratory.....	10,000.00
State University, School of Commerce.....	25,000.00
State University, Child Welfare Research Station.....	25,000.00
State University, Summer Session.....	36,000.00
State University, Equipment of Buildings.....	172,500.00
State University, Electrical Equipment.....	5,000.00
State University, Purchase of Land.....	50,000.00
State University, Paving.....	13,000.00
State University, Hospital for Crippled Children.....	65,000.00
State University, Building Fund.....	175,000.00
Total	\$ 2,125,500.00

CONDITION OF THE TREASURY

STATE INSTITUTION ACCOUNTS.

State Institution Special Appropriation.....	\$ 22,220.65
Anamosa Reformatory, Support.....	412,006.69
Anamosa Reformatory, Establishing Industries.....	205,298.29
Anamosa Reformatory, Buildings and Improvements.....	31,064.03
Cherokee Hospital for Insane, Support.....	450,643.66
Cherokee Hospital for Insane, Buildings and Improvements.....	29,442.26
Clarinda Hospital for Insane, Support.....	478,317.98
Clarinda Hospital for Insane, Buildings and Improvements.....	29,273.90
Council Bluffs School for Deaf, Support.....	61,770.49
Council Bluffs School for Deaf, Buildings and Improvements.....	2,833.91
Davenport Soldiers' Orphans' Home, Support.....	201,165.77
Davenport Soldiers' Orphans' Home, Buildings and Improvements.....	11,908.80
Des Moines Custodial Farm, Support and Sales.....	617.65
Eldora Industrial School for Boys, Support.....	214,090.91
Eldora Industrial School for Boys, Buildings and Improvements.....	29,347.79
Ft. Madison, Penitentiary, Support.....	394,545.60
Ft. Madison Penitentiary, Establishing and Maintaining Industries.....	411,559.65
Ft. Madison Penitentiary, Buildings and Improvements.....	22,929.70
Glenwood Institution for Feeble-minded, Support.....	550,304.98
Glenwood Institution for Feeble-minded, Buildings and Improvements.....	62,715.95
Independence Hospital for Insane, Support.....	461,773.91
Independence Hospital for Insane, Buildings and Improvements.....	27,775.22
Knoxville Hospital for Inebriates, Support.....	31,261.16
Knoxville Hospital for Inebriates, Establishing Industries.....	28,048.22
Knoxville Hospital for Inebriates, Building and Improvements.....	9,169.23
Marshalltown Soldiers' Home, Support.....	417,791.66
Marshalltown Soldiers' Home, Buildings and Improvements.....	79,711.51
Mitchellville Industrial School for Girls, Support.....	115,867.18
Mitchellville Industrial School for Girls, Buildings and Improvements.....	8,372.91
Mt. Pleasant Hospital for Insane, Support.....	489,099.12
Mt. Pleasant Hospital for Insane, Buildings and Improvements.....	85,406.29
Oakdale Tuberculosis Hospital, Support.....	221,616.23
Oakdale Tuberculosis Hospital, Buildings and Improvements.....	75,406.42
Rockwell City Women's Reformatory, Support.....	6,142.75
Rockwell City Women's Reformatory, Buildings and Improvements.....	214,019.09
Woodward Epileptic Colony, Support.....	134,298.03
Woodward Epileptic Colony, Buildings and Improvements.....	144,211.42
Total.....	\$ 6,412,985.08
Grand total warrants issued July 1, 1916, to July 1, 1918.....	\$19,656,299.26
Accrued interest on outstanding warrants during above period.....	25,592.61
Warrants outstanding July 1, 1916.....	280,475.80
Total.....	\$19,962,467.67
Warrants redeemed from July 1, 1916, to July 1, 1918.....	\$19,373,064.66
Interest paid on outstanding warrants during above period.....	25,592.61
Warrants outstanding July 1, 1916.....	563,810.40
Total.....	\$19,962,467.67

TABLE NO. 3—SPECIAL FUNDS.

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

CAPITOL EXTENSION.

Warrants outstanding July 1, 1916.....	\$ 1,285.79
Warrants issued during biennium.....	322,154.47
Total.....	\$ 323,440.26
Warrants redeemed during biennium.....	\$ 320,402.04
Warrants outstanding June 30, 1918.....	3,037.22
Total.....	\$323,440.26

STATE INSTITUTIONS.

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