

ACTS AND JOINT RESOLUTIONS

PASSED AT THE

REGULAR SESSION

OF THE

Thirty - Sixth General Assembly

OF THE

STATE OF IOWA

BEGUN JANUARY 11, AND ENDED APRIL 17, A. D. 1915

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

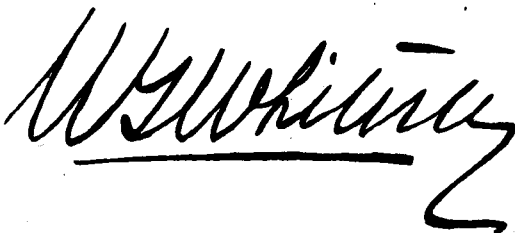
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Des Moines, Iowa
1915

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-sixth General Assembly of the state of Iowa.

A handwritten signature in cursive script, reading "U. G. Whitney". The signature is written in dark ink and is positioned above a horizontal line.

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

STATE GOVERNMENT

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

Name	Position	County from which originally chosen
George W. Clarke.....	Governor	Dallas
A. Cornelius Gustafson	Private Secretary to the Governor.....	Montgomery
William L. Harding...	Lieutenant-Governor	Woodbury
William S. Allen.....	Secretary of State.....	Jefferson
Roy M. Williams.....	Deputy Secretary of State.....	Adair
Frank S. Shaw.....	Auditor of State.....	Tama
E. S. Gose.....	Deputy Auditor of State.....	Greene
William C. Brown.....	Treasurer of State.....	Wright
Quincy A. Willis.....	Deputy Treasurer of State.....	Dallas
George Cosson	Attorney-General	Audubon
John Fletcher	Assistant Attorney-General.....	Pottawattamie
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 Editor of Code.....	Woodbury
Robert Henderson	State Printer.....	Pottawattamie
John M. Jamieson.....	State Binder.....	Guthrie
Clifford Thorne, Chm...	} Railroad Commissioners.....	Washington
John A. Guiher.....		Madison
James H. Wilson.....		Adair
George L. McCaughan		Secretary Board Railroad Commissioners.....
John H. Henderson.....	Commerce Counsel	Warren
Dwight N. Lewis.....	Assistant Commerce Counsel.....	Polk
Warren Garst	Iowa Industrial Commissioner.....	Carroll
Emory H. English.....	Insurance Commissioner	Polk
James H. McConologue, Chairman	} Board of Control of State Institutions.....	Cerro Gordo
Anthony M. McColl....		Dallas
William J. Dixon.....		Sac
Forrest S. Treat.....	Secretary of Board of Control.....	Polk
Daniel D. Murphy, El- kader, President...	} State Board of Education.....	Clayton
Abraham B. Funk.....		Dickinson
George T. Baker.....		Scott
H. M. Eicher.....		Washington
Parker L. Holbrook....		Monona
Charles R. Brenton....		Dallas
Roger Leavitt		Black Hawk
Edward P. Schoentgen.		Pottawattamie
Frank F. Jones.....		Montgomery
William R. Boyd.....		Linn
William H. Gemmill...	} Finance Committee	Carroll
Thomas Lambert		Jackson
A. Marston, Chm.....	} State Highway Commissioners.....	Story
James W. Holden.....		Greene
H. C. Beard.....		Ringgold
T. H. McDonald.....	State Highway Engineer.....	Story
William H. Berry.....	} Board of Parole.....	Warren
David C. Mott.....		Iowa
John E. Howe.....		Adair
Sam D. Woods.....	Secretary of Board of Parole.....	Adair
George D. Newcomb, Chairman	} Commission of Pharmacy.....	Union
David E. Hadden.....		Buena Vista
Archie C. Wilson.....		Fayette

STATE OFFICERS—CONTINUED.

Name	Position	County from which originally chosen
Harry E. Eaton.....	Secretary of Pharmacy Commission.....	Page
Dr. Walter L. Bierring.	President State Board of Health.....	Polk
Dr. Guilford H. Sumner	Secretary State Board of Health.....	Black Hawk
Dr. Guilford H. Sumner	State Registrar of Vital Statistics.....	Black Hawk
Edward Sweeney	} State Mine Inspectors.....	Polk
Rhys T. Rhys.....		Wapello
Will Holland		Monroe
Wesley Greene	Secretary Horticultural Society.....	Scott
Ole O. Roe.....	State Fire Marshal.....	Polk
Melvin H. Byers.....	Chief Oil Inspector.....	Polk
Arthur H. Davison.....	Secretary of Executive Council.....	Lyon
Guy E. Logan.....	Adjutant-General and Custodian.....	Montgomery
James I. Gibson.....	State Veterinary Surgeon.....	Polk
William B. Barney.....	State Dairy and Food Commissioner.....	Franklin
E. C. Hinshaw.....	Fish and Game Warden.....	Dickinson
Ambrose L. Urick.....	Commissioner of Labor Statistics.....	Polk
Johnson Brigham	State Librarian	Polk
A. J. Small.....	State Law Librarian.....	Polk
Edgar R. Harlan.....	Curator Historical Department.....	Van Buren
Arthur R. Corey.....	Secretary Board of Agriculture.....	Kossuth
George M. Chappel.....	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	Postoffice Address
Horace E. Deemer.....	Chief Justice	Montgomery	Red Oak
Scott M. Ladd.....	Judge	O'Brien	Sheldon
William D. Evans.....	Judge	Franklin	Hampton
Silas M. Weaver.....	Judge	Hardin	Iowa Falls
Frank R. Gaynor.....	Judge	Plymouth	LeMars
Byron W. Preston.....	Judge	Mahaska	Oskaloosa
Benjamin I. Salinger.....	Judge	Carroll	Carroll

DISTRICT COURTS.

Name	Postoffice Address	Dist.	Counties in District
W. S. Hamilton.....	Ft. Madison.....	1	Lee
Henry Bank, Jr.....	Keokuk	2	Appanoose, Davis, Jefferson, Lucas, Monroe, Van Buren, Wapello
C. W. Vermillion.....	Centerville		
Francis M. Hunter.....	Ottumwa		
D. M. Anderson.....	Albia	3	Adams, Clarke, Decatur, Ringgold, Taylor, Union, Wayne
Seneca Cornell	Ottumwa		
Hiram K. Evans.....	Corydon	4	Monona, Woodbury
Thomas L. Maxwell.....	Creston		
George Jepson	Sioux City.....		
W. G. Sears.....	Sioux City.....		
John W. Anderson.....	Onawa		

DISTRICT COURTS—CONTINUED.

Name	Postoffice Address	Dist.	Counties in District
Lorin N. Hays.....	Knoxville	5	Adair, Dallas, Guthrie, Madison, Marion, Warren
W. H. Fahey.....	Perry		
James H. Applegate.....	Guthrie Center...		
Henry Silwold.....	Newton	6	Jasper, Keokuk, Mahaska, Poweshiek, Washington
John F. Talbott.....	Brooklyn		
K. E. Wilcockson.....	Sigourney		
A. P. Barker.....	Clinton	7	Clinton, Jackson, Muscatine, Scott
William Theophilus	Bettendorf		
A. J. House.....	Maquoketa		
F. D. Letts.....	Davenport		
M. F. Donegan.....	Davenport		
Ralph P. Howell.....	Iowa City	8	Iowa, Johnson
Hubert Utterback	Des Moines	9	Polk
Lawrence DeGraff	Des Moines		
W. H. McHenry.....	Des Moines		
Charles A. Dudley.....	Des Moines		
William S. Ayres.....	Des Moines		
H. B. Boies.....	Waterloo	10	Black Hawk, Buchanan, Delaware, Grundy
Geo. W. Dunham.....	Manchester		
Charles W. Mullan.....	Waterloo		
Robert M. Wright.....	Ft. Dodge	11	Boone, Franklin, Hamilton, Hardin, Story, Webster, Wright
H. E. Fry.....	Boone		
Edward M. McCall.....	Nevada		
C. H. Kelly.....	Charles City	12	Bremer, Butler, Cerro Gordo, Floyd, Hancock, Mitchell, Winnebago, Worth
Millard F. Edwards.....	Parkersburg		
Joseph J. Clark.....	Mason City		
William J. Springer.....	New Hampton	13	Allamakee, Chickasaw, Clayton, Fayette, Howard, Winneshiek
A. N. Hobson.....	West Union		
Daniel F. Coyle.....	Humboldt	14	Buena Vista, Clay, Dickinson, Emmet, Humboldt, Kossuth, Palo Alto, Pocahontas
N. J. Lee.....	Estherville		
A. B. Thornell.....	Sidney	15	Audubon, Cass, Fremont, Harrison, Mills, Montgomery, Page, Pottawattamie, Shelby
Eugene B. Woodruff.....	Glenwood		
Thomas Arthur.....	Logan		
Joseph B. Rockafellow.....	Atlantic		
O. D. Wheeler.....	Council Bluffs		
Marion E. Hutchison.....	Lake City	16	Calhoun, Carroll, Crawford, Greene, Ida, Sac
E. O. Albert.....	Jefferson		
James W. Willett.....	Tama	17	Benton, Marshall, Tama
B. F. Cummings.....	Marshalltown		
Frederick O. Ellison.....	Anamosa	18	Cedar, Jones, Linn
Milo P. Smith.....	Cedar Rapids		
John T. Moffit.....	Tipton		
J. W. Kintzinger.....	Dubuque	19	Dubuque
Robert Bonson.....	Dubuque		
James D. Smyth.....	Burlington	20	Des Moines, Henry, Louisa
Oscar Hale.....	Wapello		
William Hutchinson.....	Alton	21	Cherokee, Lyon, O'Brien, Osceola, Plymouth, Sioux
William D. Boies.....	Sheldon		

SUPERIOR COURTS.

Name	P. O. Address	Name	P. O. Address
Charles B. Robbins.....	Cedar Rapids	John R. Bane.....	Oelwein
Frank J. Capell.....	Council Bluffs	W. W. Cardell.....	Perry
Paul G. Norris.....	Grinnell	George H. Castle.....	Shenandoah
William L. McNamara.....	Keokuk		

THIRTY - SIXTH GENERAL ASSEMBLY

OFFICERS OF THE SENATE.

President of the Senate—William L. Harding, of Sioux City, Woodbury county.
President Pro Tempore—LeMerton E. Crist, of Osceola, Clarke county.
Secretary—Thomas Watters, of Des Moines, Polk county.
First Assistant Secretary—M. H. Francis, of Woodward, Boone county.
Second Assistant Secretary—Lewis E. Stamm, of Des Moines, Polk county.
Engrossing Clerk—Walter H. Beam, of Martensdale, Warren county.
Enrolling Clerk—Edythe Park Ditto, of Des Moines, Polk county.
Journal Clerk—Emma C. Malm, of Des Moines, Polk county.
Journal Clerk—Mary A. Reid, of Maquoketa, Jackson county.
Sergeant-at-Arms—W. A. Grove, of Rolfe, Pocahontas county.
Bill Clerk—B. S. Record, of Woodward, Dallas county.
File Clerk—George N. Morris, of Des Moines, Polk county.
Postmistress—Agnes Lee, of Ossian, Winneshiek county.
Doorkeeper—J. H. Doty, of Spencer, Clay county.

SENATORS

Name	P. O. Address	Dist.	Counties Composing District
Allen, Joseph H.....	Pocahontas	50	Buena Vista, Humboldt, Pocahontas
Arney, Wallace H.*.....	Marshalltown ..	28	Marshall
Balkema, Nicholas*	Sioux Center.....	49	Lyon, O'Brien, Osceola, Sioux
Boe, Lars W.*.....	Forest City.....	41	Mitchell, Winnebago, Worth
Caswell, Grant L.....	Denison	34	Crawford, Harrison, Monona
Chase, Daniel C.....	Webster City.....	37	Hamilton, Hardin, Wright
Clarkson, John T.*.....	Albia	15	Marion, Monroe
Crist, LeMerton E.*.....	Osceola	11	Clarke, Warren
Darrah, John H.*.....	Chariton	4	Lucas, Wayne
Doran, Justin R.*.....	Beaver	31	Boone, Story
Enger, Lauritz M.....	Decorah	42	Howard, Winneshiek
Eversmeyer, Fred'k W....	Muscatine	20	Muscatine, Louisa
Farr, Edgar P.*.....	Sioux City.....	32	Woodbury
Fellows, Albert M.*.....	Lansing	40	Allamakee, Fayette
Fleck, David S.....	Newton	29	Jasper
Foskett, Herbert I.....	Shenandoah	7	Fremont, Page
Foster, John W.*.....	Guthrie Center...	17	Audubon, Dallas, Guthrie
Frailey, Joseph R.....	Fort Madison....	1	Lee
Francis, Leslie E.*.....	Spirit Lake.....	47	Clay, Dickinson, Emmet, Kossuth, Palo Alto
Gillette, Guy M.*.....	Cherokee	46	Cherokee, Ida, Plymouth
Greene, William J.....	Clinton	22	Clinton
Grout, Henry W.....	Waterloo	38	Black Hawk, Grundy
Hagemann, Fred P.*.....	Waverly	39	Bremer, Butler
Head, Francis A.*.....	Cedar Rapids...	26	Linn
Helmer, Charles C.....	Carroll	48	Carroll, Greene, Sac
Henigbaum, Fred G.....	Davenport	21	Scott
Hilsinger, George E.*....	Sabula	23	Jackson
Jackson, George H.....	Charles City.....	44	Chickasaw, Floyd
Jones, Frank F.*.....	Villisca	8	Mills, Montgomery
Kimball, Clement F.*....	Council Bluffs...	19	Pottawattamie
Laffer, Charles C.....	Sigourney	12	Keokuk, Poweshiek
Larrabee, Frederic*.....	Fort Dodge.....	27	Calhoun, Webster
Lindly, John M.....	Winfield	10	Henry, Washington

SENATORS—CONTINUED.

Name	P. O. Address	Dist.	Counties Composing District
Nye, Albert D.*	Bedford	6	Adams, Taylor
Parker, Addison M.	Des Moines	30	Polk
Perkins, Eli C.*	Delhi	33	Buchanan, Delaware
Quigley, Robert*	McGregor	36	Clayton
Ream, John F.*	Oskaloosa, R. 5.	14	Mahaska
Robinson, Thomas J. B.*	Hampton	43	Cerro Gordo, Franklin, Hancock
Savage, Arthur C.*	Adair	16	Adair, Madison
Schrup, Nicholas J.	Dubuque	35	Dubuque
Sheean, William D.*	Anamosa	24	Cedar, Jones
Taylor, John H.*	Farmington	2	Jefferson, Van Buren
Thomas, Charles H.*	Kent	5	Decatur, Ringgold, Union
Thompson, Frank E.	Burlington	9	Des Moines
Voorhees, John C.	Anita	18	Cass, Shelby
White, James A.*	South Amana	25	Iowa, Johnson
White, Harry C.	Garrison	45	Benton, Tama
Whitmore, Chester W.	Ottumwa	13	Wapello
Wilson, James M.*	Centerville	3	Appanoose, Davis

*Term expires 1916.

OFFICERS OF THE HOUSE.

Speaker—William I. Atkinson, of Clarksville, Butler county.

Speaker Pro Tempore—Lee W. Elwood, of Elma, Howard county.

Chief Clerk—W. C. Ramsay, of Belmond, Wright county.

Assistant Clerk—I. E. Lane, of Des Moines, Polk county.

Reading Clerk—Harlan G. Knapp, of Rockford, Floyd county.

Engrossing Clerk—Ora Greer, of Bedford, Taylor county.

Enrolling Clerk—Mabel Elwood, of Lime Springs, Howard county.

Journal Clerk—Lillian Leffert, of Des Moines, Polk county.

Journal Clerk—Clyde McFarlin, of Montezuma, Poweshiek county.

File Clerk—J. B. Putnam, of Indianola, Warren county.

Assistant File Clerk—Glen Van Duyn, of Des Moines, Polk county.

Bill Clerk—Frank Vetter, of Grant, Montgomery county.

Assistant Bill Clerk—Morley Morrison, of North English, Iowa county.

Sergeant-at-Arms—H. Armstrong, of Humboldt, Humboldt county.

Assistant Postmistress—Mrs. Clara W. Patterson, of Des Moines, Polk county.

Doorkeeper—Jas. A. Weiss, of Anamosa, Jones county.

REPRESENTATIVES

Name	P. O. Address	Dist.	County Composing District
Anderson, Claus L.	Stanton	12	Montgomery
Anderson, Joseph H.	Thompson	95	Winnebago
Anderson, Reuben W.	Pulaski	3	Davis
Anderson, Walter W.	Scranton	54	Greene
Atkinson, Wm. I.	Clarksville	73	Butler
Bailey, James W.	Harlan	33	Shelby
Ball, Geo. W.	Fairfield	19	Jefferson
Barry, Justin	Walker	48	Linn
Bauman, S. H.	Birmingham	2	Van Buren
Becker, William	Elkader	70	Clayton

REPRESENTATIVES—CONTINUED.

Name	P. O. Address	Dist.	County Composing District
Bingham, Lewis L.	Estherville	96	Emmet
Brady, Henry	Perry	36	Dallas
Brammer, George E.	Des Moines	37	Polk
Bronson, Clayton E.	Waterloo	66	Black Hawk
Bruce, Robert	Rolfe	77	Pocahontas
Buxton, William, Jr.	Indianola	27	Warren
Clark, Charles H.	Albia	17	Monroe
Coakley, Joshua W.	Creston	14	Union
Coast, William O.	Iowa City	41	Johnson
Cochrane, William H.	Corning	13	Adams
Craven, James E.	Kellogg	38	Jasper
Crozier, George W.	Knoxville	26	Marion
Darrah, John H.	Hampton	74	Franklin
Doze, Joseph E.	Humeston	5	Wayne
Durant, Seth B.	Forest City	86	Hancock
Eggleston, Cornelius B.	Osceola	15	Clarke
Elwood, Lee W.	Elma	92	Howard
Freeman, Merlin A.	Ottumwa	18	Wapello
Garton, Samuel B.	Des Moines	37	Polk
Gilbert, William N.	State Center	51	Marshall
Gilmore, Charles	Sioux Rapids	83	Clay
Grason, Jacob C.	Council Bluffs	31	Pottawattamie
Gray, Ross C.	Rockwell City	61	Calhoun
Greene, Edmund K.	Reinbeck	65	Grundy
Griffin, Thomas F.	Sioux City	58	Woodbury
Hadley, Peter	Fort Dodge	62	Webster
Hale, John K.	Anamosa	47	Jones
Hall, Charles A.	Bedford	8	Taylor
Helming, Otto A.	Waukon	90	Allamakee
Herman, John F.	Boone	53	Boone
Holbert, Aaron B.	Greeley	68	Delaware
Horchem, B. J.	Dubuque	69	Dubuque
Ingwersen, Martin	Clinton	45	Clinton
Jamison, James E.	Burlington	21	Des Moines
Jessen, John C.	Story City	52	Story
Johnston, James F.	Chariton	16	Lucas
Johnston, Robert J.	Humboldt	76	Humboldt
Jones, Fred W.	Spirit Lake	97	Dickinson
Jones, Ira W.	Clear Lake	87	Cerro Gordo
Kane, Allan J.	Dubuque	69	Dubuque
Kelso, Joseph, Jr.	Bellevue	46	Jackson
Kepple, Presley L.	Ionia	89	Chickasaw
Kimberly, David W.	Davenport	43	Scott
Klinker, Peter J.	Denison	56	Crawford
Kopp, William F.	Mount Pleasant	20	Henry
Lee, C. Orville	Sac City	60	Sac
Lenocker, Reuben A.	Dexter	28	Madison
Lueders, George	New Liberty	43	Scott
McDermid, Pierre	Fontanelle	29	Adair
McFarlane, Arch W.	Waterloo	66	Black Hawk
McFerrin, Rube	Webster City	63	Hamilton
Mackie, David E.	Mount Auburn	49	Benton
Michael, James S.	Sioux City	58	Woodbury
Miller, Charles W.	Waverly	72	Bremer
Moore, William F.	Guthrie Center	35	Guthrie
Munro, David R.	Keota	23	Washington
Murray, Roy W.	Storm Lake	78	Buena Vista
Neff, Lewis J.	Walnut	31	Pottawattamie
Nicholson, Howell P., Jr.	Ossian	91	Winneshiak
Nordyke, Roy D.	Richland	24	Keokuk
Oldenburg, William	Alvord	99	Lyon

REPRESENTATIVES—CONTINUED.

Name	P. O. Address	Dist.	County Composing District
Petersen, Henry H.....	Lowden	44	Cedar
Pitt, M. B.....	Logan	32	Harrison
Purdy, George H.....	Rockford	88	Floyd
Rayburn, Edward D.....	Montezuma	39	Poweshiek
Rees, Sylvester C.....	Hamburg	10	Fremont
Reese, Jacob H.....	Belmond	75	Wright
Richards, Albert L.....	West Liberty.....	42	Muscatine
Ring, Herbert C.....	Cedar Rapids.....	48	Linn
Roberts, H. Guy.....	Mount Ayr.....	7	Ringgold
Rogers, Douglas	Manning	55	Carroll
Rone, Tollef C.....	Northwood	94	Worth
Rowles, William M.....	Onawa	57	Monona
Sawyer, Charles F.....	Keokuk	1	Lee
Schmedika, William	Radcliffe	64	Hardin
Shaeffer, Lafayette	Mystic	4	Appanoose
Shortess, Fremont E.....	Traer	50	Tama
Slaught, Arthur W.....	Ottumwa	18	Wapello
Smith, Charles C.....	Griswold	30	Cass
Spotts, Oliver O.....	Battle Creek	59	Ida
Steelsmith, Daniel C.....	Melvin	98	Osceola
Stokes, Albert T.....	LeMars	80	Plymouth
Stone, D. O.....	Hawarden	81	Sioux
Sullivan, John W.....	Algona	85	Kossuth
Swain, Ira J.....	Malvern	11	Mills
Swenson, Peter	Hartley	82	O'Brien
Taylor, Thomas E.....	Independence	67	Buchanan
Thompson, Melbern F.....	Van Wert	6	Decatur
Tucker, George F.....	Lyons	45	Clinton
Turner, Fred G.....	North English.....	40	Iowa
Wayman, Samuel G.....	Waucoma	71	Fayette
Wenstrand, Alfred	Essex	9	Page
Wigdahl, Lars O.....	Ruthven	84	Palo Alto
Wilson, Charles B.....	Morning Sun.....	22	Louisa
Wilson, George	Cherokee	79	Cherokee
Wilson, Henry L.....	Osage	93	Mitchell
Wilson, Thomas J.....	Beacon	25	Mahaska
Witthauer, Otto	Exira	34	Audubon

COMMISSIONERS FOR IOWA IN OTHER STATES.

List of commissioners for Iowa in other states, qualified to act as such on the first day of June, 1915, whose terms of office will not expire prior to July 5, 1915; published as required in section 12, House File No. 110, 36 G. A., showing their names, postoffice addresses, date of commission, qualification and expiration of commission.

CALIFORNIA.

Name	Postoffice	Date on and After which Qualified	Date of Expiration of Commission
J. H. O'Connor.....	Los Angeles.....	December 18, 1914..	December 17, 1917
Henry C. Gardiner.....	San Diego.....	August 24, 1912....	August 23, 1915

NEW YORK.

George H. Corey.....	New York City...	January 9, 1915....	January 8, 1918
Hartley K. Armstrong...	Penn Yan.....	November 20, 1912..	November 19, 1915
Joseph B. Braman.....	New York City...	October 25, 1913....	October 24, 1916

PENNSYLVANIA.

John S. Wurts.....	Philadelphia	September 26, 1914..	September 25, 1917
Thomas J. Hunt.....	Philadelphia	July 1, 1914.....	June 30, 1917

DISTRICT OF COLUMBIA.

Isaac R. Hill.....	Washington, D. C.	August 2, 1912.....	August 1, 1915
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CONDITION OF THE TREASURY

DEPARTMENT OF THE AUDITOR OF STATE,
Des Moines, Iowa, April 27, 1915.

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

DEAR SIR: In pursuance of section 18 of article 3 of the constitution of Iowa, I have the honor to submit for publication with the laws of the thirty-sixth general assembly, the following statement of the receipts and disbursements of public moneys for the biennial fiscal period commencing July 1, 1912, and ending June 30, 1914.

Respectfully,

Frank S. Shaw

Auditor of State.

STATEMENT OF THE CONDITION OF THE TREASURY

Showing the balance in the several funds at the close of business June 30, 1912, receipts, total amount available, disbursements and balance on hand at the close of business June 30, 1914.

BALANCE IN TREASURY JUNE 30, 1912.

General revenue	\$1,041,486.04
State University special tax	82,229.16
State College special tax	110,474.67
State Teachers' College tax	59,907.08
State College endowment—bonds	681,300.00
State College endowment—cash	5,517.97
Sale of lake beds	3,014.63
Total	\$1,983,929.55

RECEIPTS.

General revenue	\$11,524,770.86
State University special tax	318,603.71
State College special tax	318,597.57
State Teachers' College tax	159,299.93
State College endowment—bonds	197,700.00
State College endowment—cash	193,450.00
State College endowment—interest	70,756.18
State College Morrill endowment	100,000.00
Temporary school fund	1,324.22
Permanent school fund	204.58
Capitol grounds extension—cash	951,599.87
State institutions, special	262,366.70
Agricultural extension, special	262,366.68
Total	\$14,361,040.24

CONDITION OF THE TREASURY

TOTAL AMOUNT AVAILABLE.

General revenue	\$12,566,256.84
State University special tax.....	400,832.87
State College special tax.....	429,072.24
State Teachers' College tax.....	219,207.01
State College endowment—bonds.....	879,000.00
State College endowment—cash.....	198,967.97
State College endowment—interest.....	70,756.18
State College Morrill endowment.....	100,000.00
Temporary school fund.....	1,324.22
Permanent school fund.....	204.58
Sale of lake beds.....	3,014.63
Capitol grounds extension—cash.....	951,599.87
State institutions, special.....	262,366.70
Agricultural extension, special.....	262,366.68
Total	\$16,344,969.79

DISBURSEMENTS.

General revenue	\$11,828,396.02
State University special tax.....	272,793.04
State College special tax.....	326,038.21
State Teachers' College tax.....	140,191.18
State College endowment—bonds.....	193,450.00
State College endowment—cash.....	197,700.00
State College endowment—interest.....	70,756.18
State College Morrill endowment.....	100,000.00
Temporary school fund.....	1,324.22
Permanent school fund.....	204.58
Capitol grounds extension—cash.....	620,769.42
State institutions, special.....	150,719.69
Agricultural extension, special.....	107,700.00
Total	\$14,010,042.54

BALANCE JUNE 30, 1914.

General revenue	\$ 737,860.82
State University special tax.....	128,039.83
State College special tax.....	103,034.03
State Teachers' College tax.....	79,015.83
State College endowment—bonds.....	685,550.00
State College endowment—cash.....	1,267.97
Sale of lake beds.....	3,014.63
Capitol grounds extension—cash.....	330,830.45
State institutions, special.....	111,647.01
Agricultural extension, special.....	154,666.68
Total	\$ 2,334,927.25

STATEMENT NO. 1.

Showing Receipts and Disbursements in General State Revenue During Fiscal Period
Ending June 30, 1914.

RECEIPTS.

General state revenue tax.....	\$ 5,105,766.95
Interest on delinquent state tax.....	19,521.75
Sale of laws by county auditors.....	2,875.10
From counties for support of insane.....	1,403,280.33
From counties for support of inebriates.....	50,160.66
From counties for clothing for blind.....	425.37
From counties for clothing for deaf.....	933.45
From counties for clothing for feeble-minded.....	45,886.53
From counties for support of orphans at Orphans' Home.....	69,094.47
From counties for support of tubercular patients at Oakdale.....	21,504.57
Fees from auditor of state, insurance.....	157,086.50
Fees from auditor of state, building and loan.....	509.02
Fees from auditor of state, bank examiners.....	43,338.50
Fees from auditor of state, insurance examiners.....	3,789.72
Fees from auditor of state, county examiners.....	12,587.63

CONDITION OF THE TREASURY

Fees from auditor of state, municipal examiners.....	9,845.95
Fees from governor, notary certificates.....	29,465.00
Fees from clerk of supreme court.....	8,889.97
Fees from dairy commission.....	68,231.02
Fees from state entomologist.....	2,468.00
Fees from pharmacy commission.....	76,659.15
Fees from secretary of state.....	437,865.78
Fees from superintendent of public instruction.....	41,993.50
Fees from board of medical examiners.....	6,237.00
Fees from board of health.....	17,308.00
Fees from board of dental examiners.....	3,276.00
Fees from mine inspectors, board of examiners.....	536.00
Fees from commission of animal health.....	4,080.00
Fees from itinerant physicians' licenses.....	4,750.00
From insurance tax.....	859,706.41
From tax on freight line and transportation companies.....	4,750.00
From sale and refunds by state institutions.....	22,655.63
From contract labor and support of patients, state institutions.....	174,116.78
From banks for interest on average daily deposits.....	96,657.65
From collateral inheritance tax.....	43,292.14
From transfer from temporary school fund.....	637,131.39
From federal aid to Soldiers' Home.....	1,324.22
From hunters' license.....	109,325.00
From automobile tax.....	176,896.83
From miscellaneous sources.....	1,737,007.00
	12,291.83
Total receipts from all sources.....	\$11,524,770.80
Balance on hand July 1, 1912.....	1,041,486.04
Total to be accounted for.....	\$12,566,256.84

DISBURSEMENTS.

Auditors' warrants redeemed.....	\$11,828,396.02
Balance cash in treasury July 1, 1914.....	737,860.92
Total.....	\$12,566,256.84

PERMANENT SCHOOL FUND.

Amount received by treasurer of state.....	\$ 204.58
Transferred to counties.....	\$ 204.58

TEMPORARY SCHOOL FUND.

Amount received from interest on state bonds.....	\$ 1,324.22
Amount apportioned to counties.....	\$ 1,324.22

STATEMENT NO. 2.

Showing the Amount of Warrants Issued and to What Charged During the Biennial Period Ending June 30, 1914.

Adjutant general, salary.....	\$ 4,400.00
Adjutant general, assistant.....	3,000.00
Adjutant general, record clerk.....	2,400.00
Adjutant general, temporary arsenal.....	1,999.98
Attorney general, salary.....	8,991.91
Attorney general, assistants and clerks.....	15,120.00
Attorney general, add. and contingent fund.....	12,038.57
Attorney general, traveling expense.....	2,821.78
Attorney general, expense of investigations.....	297.55
Attorney general, expense prior to 1910.....	1,000.00
Auditor of state, salary.....	6,998.37
Auditor of state, deputy's salary.....	3,600.00
Auditor of state, clerks' fund.....	33,939.03
Auditor of state, actuary and insurance examiner.....	9,779.82
Auditor of state, extra clerk and contingent fund.....	1,978.56
Auditor of state, municipal examiners.....	8,784.84
Auditor of state, bank examiners.....	31,744.45
Auditor of state, assistant insurance examiners and expense.....	10,021.15
Auditor of state, county examiners and expense.....	14,233.22

CONDITION OF THE TREASURY

Auditor of state, county examiners, chief clerk and expense.....	1,912.81
Automobile tax, county apportionment.....	1,321,897.09
Automobile tax, state expense.....	68,227.23
Automobile tax, highway commission.....	117,471.60
Arbitration expense.....	336.36
Agricultural societies.....	43,569.53
Agricultural college, support.....	510,000.00
Agricultural college, two years' course.....	50,000.00
Agricultural college, animal breeding.....	1,924.19
Agricultural college, contingent and repair.....	54,000.00
Agricultural college, repair and minor improvements.....	26,000.00
Agricultural college, library books.....	4,800.00
Agricultural college, library.....	5,000.00
Agricultural college, engineering experiment station.....	20,000.00
Agricultural college, support of experiment station.....	130,250.00
Agricultural college, good roads.....	20,000.00
Agricultural college, extension work.....	71,750.00
Agricultural college, additional equipment.....	42,800.00
Agricultural college, improvement of grounds.....	6,872.00
Agricultural college, chemistry building.....	43,000.00
Agricultural college, chemistry building equipment.....	14,544.56
Agricultural college, extension special.....	7,000.00
Agricultural college, two years' short course.....	4,000.00
Agricultural college, agricultural experiment station.....	10,000.00
Agricultural college, trade schools.....	10,000.00
Agricultural college, veterinary investigations.....	3,000.00
Agricultural college, heating plant.....	56,200.00
Bacteriological laboratory.....	11,634.58
Board of control, members and secretary's salary.....	21,834.67
Board of control, architect's salary.....	6,000.00
Board of control, architect and expense.....	3,219.21
Board of control, clerks' fund.....	19,120.32
Board of control, expense fund.....	6,343.15
Board of control, state agents.....	11,275.50
Board of control, inspection of private insane institutions.....	3,233.27
Board of control, investigation of tuberculosis.....	8,314.34
Board of control, transportation to state hospital.....	90.18
Board of control, quarterly conference expense.....	649.35
Board of educational examiners.....	38,054.33
Board of health, members' salaries.....	3,570.96
Board of health, general expense.....	8,312.59
Board of health, clerks' fund.....	6,600.00
Board of health, extra clerk.....	1,800.00
Board of health, embalmers' department.....	2,713.31
Board of health, vital statistics.....	3,585.49
Board of health, nurses' department.....	2,325.57
Board of health, antitoxin clerk.....	1,650.00
Board of health, antitoxin expense.....	363.45
Board of health, enforcement of sanitary conditions.....	228.12
Board of health, civil engineer and expense.....	2,389.58
Board of medical examiners.....	6,160.99
Board of dental examiners.....	3,273.75
Board of optometry.....	332.31
Board of parole, secretary's salary.....	4,000.00
Board of parole, members' salaries and other expenses.....	26,066.71
Bee inspection.....	1,514.81
Commission of labor, salary.....	3,600.00
Commission of labor, deputy.....	3,000.00
Commission of labor, clerks.....	2,300.00
Commission of labor, factory inspectors.....	5,987.07
Commission of labor, expense.....	4,570.87
Custodian public property, salary.....	3,018.52
Custodian public property, employes.....	63,872.56
Custodian public property, extra help.....	1,725.71
Custodian public property, shoveling snow.....	478.25
Commission of animal health.....	2,975.76
Collateral inheritance tax, refund.....	1,050.23
Collateral inheritance tax, enforcement fund.....	26,216.86
Clerk of supreme court, salary.....	4,895.96
Clerk of supreme court, deputy.....	3,600.00
Clerk of supreme court, clerks.....	5,825.40
Clerk of supreme court, extra clerk.....	67.50
College for blind, support.....	72,949.94
College for blind, contingent and repair.....	3,500.00
College for blind, wells.....	4,000.00
College for blind, remodeling building.....	65,000.00
College for blind, oculist fund.....	125.00
College for blind, domestic science.....	250.00
Code supplement commission.....	24,638.97
Department of agriculture, support.....	4,000.00
Department of agriculture, women's building.....	65,531.81
Department of agriculture, insurance.....	2,000.00
Department of G. A. R.....	1,500.20
Department of G. A. R., veterans' home coming.....	2,000.00
District judges, expense outside district.....	164.75
District judges, salaries, fifty-nine judges.....	404,809.29
Employers' liability commission.....	2,858.30

CONDITION OF THE TREASURY

Executive council, extraordinary expense.....	4,832.00
Executive council, clerks.....	15,823.50
Executive council, contingent.....	2,466.93
Executive council, expert accountant.....	4,121.15
Executive council, voucher clerk.....	1,789.50
Executive council, investigation of property values.....	3,825.67
Executive council, Teachout building expense.....	291.93
Executive council, costs in state cases.....	2,021.47
Executive council, Bancroft lake bed.....	3,852.53
Executive council, survey of abandoned islands.....	923.16
Executive council, survey of lake beds.....	2,948.71
Executive council, repairs to state house.....	24,590.60
Engraving plates and cuts.....	2,245.47
Food and dairy commissioner, salary.....	5,400.00
Food and dairy commissioner, deputy and inspectors.....	50,075.76
Food and dairy commissioner, expense.....	38,205.32
Food and dairy commissioner, chemist.....	4,800.00
Food and dairy commissioner, clerks.....	6,142.07
Food and dairy commissioner, dairy industry.....	7,284.67
Food and dairy commissioner, beef cattle industry.....	7,266.84
Food and dairy commissioner, food and feeding stuffs.....	5,344.99
Food and dairy commissioner, superintendent weights and measures.....	2,177.06
Farmers' institute.....	12,947.55
Fish and game, boundary waters fund.....	4,014.74
Fish and game, general expense.....	182,396.49
Freight, express and cartage.....	15,564.27
Gettysburg anniversary expense.....	10,000.00
General assembly, thirty-fifth, members' salaries.....	158,500.00
General assembly, thirty-fifth, employes.....	57,614.57
General assembly, thirty-fifth, mileage.....	2,162.05
General assembly, chaplains.....	720.00
General assembly, special appropriations.....	10,420.95
General assembly, visiting committees.....	20.45
General assembly, election contest, Coburn-Gillett.....	382.84
General assembly, election contest, Kimball-Goodwin.....	602.97
General assembly, inauguration expense.....	385.67
Governor's salary and house rent.....	13,600.00
Governor's private secretary.....	3,560.00
Governor's clerks.....	8,650.00
Governor's contingent.....	567.52
Governor's return of fugitives.....	8,773.82
Governor's defense of patents.....	124.53
Governor's contingent fund to pay counsel.....	3,043.92
Governor's reward for arrest of murderers.....	550.00
Governor's return of parole prisoners.....	50.00
Geological survey, expense.....	16,308.06
Geological survey, clerk.....	1,800.00
Historical department, support.....	36,000.00
Historical department, curator's salary.....	3,600.00
Historical department, clerks and janitors.....	17,800.00
Historical department, donation expense.....	30.93
Historical department, building and equipment.....	1,083.85
Horticultural society, support.....	9,000.00
Horticultural society, promotion.....	500.00
Hotel inspection.....	10,835.36
Hog cholera serum.....	36,715.00
Iowa weather and crop report.....	5,183.12
Iowa library commission, salaries.....	11,749.16
Iowa library commission, expense.....	9,954.10
Iowa library commission, extra and shipping clerk.....	1,147.90
Iowa industrial commission.....	4,686.96
Insane, return of escaped.....	874.35
Insane, non-resident.....	2,946.01
Insane, commission of inquiry.....	80.48
Inebriate, return of escaped.....	853.69
Interest on school fund bonds.....	1,324.22
Militia.....	312,475.97
Mine inspectors, salaries.....	10,800.00
Mine inspectors, clerk.....	2,000.00
Mine inspectors, expense.....	3,894.16
Mine inspectors, board of examiners.....	5,521.60
Miscellaneous code, 165.....	182,638.76
Miscellaneous code, 165, fuel.....	19,735.25
Miscellaneous code, 164.....	26,750.14
Monument, Vicksburg national park.....	254.15
Monument, Keokuk.....	1,700.00
Oil inspection.....	54,402.42
Pharmacy commission.....	13,574.32
Pharmacy commission, legal assistance.....	137.50
Postmaster.....	2,115.81
Prison breach, escape.....	21.40
Providential contingent fund.....	12,722.29
Public archives.....	9,870.30
Pioneer law makers.....	59.25
Publishing notices of pardon.....	116.46
Publishing acts of general assembly.....	830.87
Railroad commission, members and secretary.....	16,800.00
Railroad commission, clerks.....	12,669.34

CONDITION OF THE TREASURY

Railroad commission, expense	3,316.48
Railroad commission, investigation of rate cases.....	49,484.97
Railroad commission, commerce counsel, salary.....	10,000.00
Relief of Hull.....	480.00
Relief of Metz.....	480.00
Relief of survivors of Spirit Lake expedition.....	2,189.33
Refund to counties, institution accounts.....	4,238.63
Removal of officers.....	39.95
Retrenchment and reform, expense	551.28
Retrenchment and reform, extra help	4,975.81
Retrenchment and reform, efficiency engineers.....	7,876.17
Reward for return of escaped prisoners.....	900.00
Statue of Kirkwood.....	2,259.50
State entomologist	4,644.19
State entomologist, quarantining insects.....	222.56
State board of education, finance committee.....	19,983.88
State board of education, per diem and expense.....	31,065.57
State board of education, telephone, express, etc.....	451.38
State binder	55,765.87
State printer	116,484.25
Secretary of state, salary	6,998.37
Secretary of state, deputy	3,600.00
Secretary of state, land clerk	2,975.00
Secretary of state, clerks	19,871.53
Secretary of state, motor clerks.....	7,592.57
Secretary of state, extra clerks.....	12,806.09
Secretary of state, blue sky department.....	2,710.38
Secretary of state, indexing session journals.....	300.00
State library, librarian and assistants.....	14,400.00
State library, cataloguers and janitors.....	9,277.55
State library, extra help and contingent.....	210.50
State library, historical department expense.....	11,802.32
State library, law department expense.....	11,940.63
State library, miscellaneous expense.....	10,987.72
State university, support	840,400.00
State university, contingent and repair.....	50,000.00
State university, library support.....	35,000.00
State university, paving and walks.....	10,000.00
State university, purchase of land.....	25,000.00
State university, equipment of buildings.....	55,500.00
State university, equipment and support.....	15,000.00
State university, equipment for dentistry.....	4,000.00
State university, tunnels	10,000.00
State university, engineering equipment.....	12,500.00
State university, domestic science.....	8,500.00
State university, extension work.....	15,000.00
State university, epidemiologist and laboratory.....	5,000.00
State teachers' college, support	239,000.00
State teachers' college, contingent	111,000.00
State teachers' college, paving	900.00
State teachers' college, library and assistants.....	24,000.00
State teachers' college, nurses' hospital.....	2,500.00
State teachers' college, summer term.....	27,000.00
State teachers' college, furniture	2,500.00
State teachers' college, pipe organ.....	5,000.00
Superintendent of public instruction, salary	6,185.46
Superintendent of public instruction, deputy and inspectors.....	11,395.06
Superintendent of public instruction, clerks and janitor.....	5,160.00
Superintendent of public instruction, traveling expense.....	3,280.93
Superintendent of public instruction, extra clerk.....	1,638.63
Superintendent of public instruction, school journals.....	173.25
Supreme court, judges' salaries (seven).....	79,183.33
Supreme court, bailiff and stenographers.....	12,589.90
Supreme court, contingent	1,633.93
Supreme court, reporter	3,600.00
Supreme court, reporter's clerk	1,440.00
State fire marshal.....	23,667.58
Treasurer of state, salary	6,998.37
Treasurer of state, deputy	3,600.00
Treasurer of state, clerks	10,852.63
Treasurer of state, extra clerk and contingent.....	912.96
Treasurer of state, bond fund.....	4,000.00
Teachers' institute.....	8,650.00
Training teachers.....	145,102.95
Temporary tax commission.....	3,800.32
Veterinary surgeon, salary	3,600.00
Veterinary surgeon, clerks	4,200.00
Veterinary surgeon, assistants and expense.....	20,388.42

CONDITION OF THE TREASURY

STATE INSTITUTIONS UNDER BOARD OF CONTROL.

Anamosa Reformatory—	
Support and current expense.....	\$ 362,045.36
Buildings and improvements.....	51,354.98
Cherokee Hospital for Insane—	
Support and current expense.....	373,014.24
Buildings and improvements.....	66,882.58
Clarinda Hospital for Insane—	
Support and current expense.....	399,997.83
Buildings and Improvements.....	29,125.59
Council Bluffs School for the Deaf—	
Support and current expense.....	121,381.47
Buildings and improvements.....	8,491.33
Davenport Soldiers' Orphans' Home—	
Support and current expense.....	165,468.24
Buildings and improvements.....	43,206.62
Eldora Industrial School for Boys—	
Support and current expense.....	156,876.23
Buildings and improvements.....	28,948.45
Ft. Madison Penitentiary—	
Support and current expense.....	286,034.85
Buildings and improvements.....	97,256.02
Glenwood Institution for Feeble-minded—	
Support and current expense.....	445,592.52
Buildings and improvements.....	161,712.25
Independence Hospital for Insane—	
Support and current expense.....	412,560.92
Buildings and improvements.....	89,397.01
Knoxville Hospital for Inebriates—	
Support and current expense.....	102,748.64
Buildings and improvements.....	10,469.36
Marshalltown Soldiers' Home—	
Support and current expense.....	321,393.18
Buildings and improvements.....	8,293.71
Mitchellville Industrial School for Girls—	
Support and current expense.....	93,687.40
Buildings and improvements.....	11,038.84
Mt. Pleasant Hospital for Insane—	
Support and current expense.....	384,971.92
Buildings and improvements.....	42,789.09
Oakdale Sanatorium for Tuberculosis—	
Support and current expense.....	106,050.22
Buildings and improvements.....	10,712.48
Purchase of land for state institutions.....	2,780.65
Total warrants issued from July 1, 1912, to July 1, 1914.....	\$11,996,532.00
Warrants outstanding July 1, 1912.....	65,968.81
Total	\$12,062,500.81
Warrants redeemed from July 1, 1912, to July 1, 1914.....	\$11,828,396.02
Warrants outstanding July 1, 1914.....	234,104.79
Total	\$12,062,500.81

CONDITION OF THE TREASURY

STATEMENT NO. 3.

Miscellaneous Items.

WARRANTS—SPECIAL UNIVERSITY.

Warrants issued from July 1, 1912, to July 1, 1914.....	\$ 272,793.04
Warrants redeemed from July 1, 1912, to July 1, 1914.....	272,793.04

WARRANTS—SPECIAL AGRICULTURAL COLLEGE.

Warrants issued from July 1, 1912, to July 1, 1914.....	\$ 326,038.21
Warrants redeemed from July 1, 1912, to July 1, 1914.....	326,038.21

WARRANTS—SPECIAL STATE TEACHERS' COLLEGE.

Warrants issued from July 1, 1912, to July 1, 1914.....	\$ 140,191.18
Warrants redeemed from July 1, 1912, to July 1, 1914.....	140,191.18

WARRANTS—SPECIAL STATE INSTITUTIONS.

Warrants issued from Jan. 1, 1914, to July 1, 1914.....	\$ 150,719.69
Warrants redeemed from Jan. 1, 1914, to July 1, 1914.....	150,719.69

WARRANTS—SPECIAL AGRICULTURAL EXTENSION.

Warrants issued from Jan. 1, 1914, to July 1, 1914.....	\$ 161,210.66
Total	\$ 161,210.66
Warrants redeemed from Jan. 1, 1914, to July 1, 1914.....	\$ 107,700.00
Warrants outstanding July 1, 1914.....	53,510.66
Total	\$ 161,210.66

WARRANTS—SPECIAL CAPITOL EXTENSION.

Warrants issued from July 1, 1913, to July 1, 1914.....	\$ 613,067.84
Total	\$ 613,067.84
Warrants redeemed from July 1, 1913, to July 1, 1914.....	\$ 612,038.18
Warrants outstanding July 1, 1914.....	1,029.66
Total	\$ 613,067.84