

REPORT
OF THE
COMMISSIONERS
OF THE
IOWA SOLDIERS' HOME

TO THE
Twenty-seventh General Assembly,

INCLUDING THE PERIOD FROM JUNE 30, 1895, TO JULY 1, 1897,

WITH
REPORT OF THE COMMANDANT.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. B. CONAWAY, STATE PRINTER.
1897.

REPORT.

To the General Assembly of the State of Iowa:

The Iowa Soldiers' Home enters upon the tenth year of its existence with the largest membership in its history, there being at the close of the biennial period covered by this report, including those away on furlough, 636 members, including those occupying the ten cottages and the woman's dormitory. The growth of the institution, and increase in membership, are shown in the following average number on the rolls each year, ending June 30th, since the Home was opened in 1887:

1888	140
1889	258
1890	349
1891	432
1892	456
1893 (including four women)	376
1894 (including seven women)	404
1895 (including twelve women)	516
1896 (including twenty-one women)	599
1897 (including thirty-two women)	636

There are now on file a large number of applications for admission, but on account of the recent action of the board, in establishing the rule that no person shall hereafter be admitted having an income of \$16 per month or more, the limit heretofore being \$24, and as the new hospital is not yet occupied to its full capacity, it has been decided not to ask for any appropriation for additional room for members, except for a dormitory for old people, as noted elsewhere in this report. It is the opinion of the board, however, that when additional room is needed, beyond the "old people's building" referred to, that it will be for additional hospital accommodations, and in view of these considerations deem it proper to await the developments of the next biennial period before deciding to ask for the erection of additional buildings to accommodate single men.

THE HOSPITAL.

Through the generosity and good judgment of the Twenty-sixth General Assembly, the appropriation of \$40,000 for the erection of the new hospital so long and so badly needed, was made, and the appropriation made immediately available, so that the building was completed and occupied January 1, 1897. The plan is essentially modern, and before built had the approval of General Averill, assistant inspector-general of national homes, and of other experts in hospital construction of recognized experience and ability. Before the plans were finally adopted, as well as during the course of construction, some of the commissioners and the surgeon made visits of observation to the hospital at the Illinois Soldiers' Home at Quincy, to the Illinois Insane Hospital at Kankakee, to the hospitals in Chicago, and to several of the hospitals connected with the public institutions of our own state. The hospital building is built facing the south; is 228 feet in length, with a central depth of 110 feet, and wings 25 feet wide. It has two stories above an eight foot basement; is built of pressed brick with cut stone trimmings and foundation. The building is divided into four principal wards, with smaller rooms for patients suffering with contagious diseases, and every one of the 110 beds has a window. The ventilation is believed to be perfect, and the condition of those inmates compelled to occupy it for treatment is incomparably better than when in the old hospital, occupied at the time of our last biennial report. An innovation was made, when the new hospital was opened, in the employment of female nurses, under charge of a woman who is a graduate of one of the best training schools for nurses in the country, and of wide experience since. The other nurses are young women who desire to learn the profession and are willing to serve a term of years for about the wages of an ordinary domestic, in addition to the training that they receive. This, we are informed, is the practice in all hospitals where women are employed as nurses.

Further information regarding the hospital is found in the reports of the commandant and surgeon.

PENSIONS.

In February, 1892, we adopted rules providing that a person having a pension of \$24 per month (since changed to \$16 per month) or more should not be admitted as a member of the Home unless he required hospital treatment or was so incapaci-

tated mentally as to be unable to make a proper use of his income; and that "any person admitted to the Home having a pension exceeding \$6 per month shall surrender all of said pension in excess of \$6 per month to the commandant, and if the person so surrendering his pension has dependent relatives the money so surrendered shall be paid to such dependent relatives," otherwise such excess to be placed in the funds of the Home.

In June, 1895, an action was commenced in the district court of Marshall county, asking for a writ of injunction restraining the officers from enforcing these rules. The cause was heard at the October term of court and a decree entered perpetually enjoining the officers of the Home from enforcing the rules except that it permitted them to send a portion of a member's pension to his dependent relatives.

The board appealed from this decision and in October, 1896, the supreme court of the state delivered an opinion reversing the decision of the district court and holding the rules to be equitable and their enforcement within the power of the board. A petition for a rehearing was filed and overruled.

Some time after the opinion of the supreme court was rendered an information was filed in the federal court charging the board with violating the federal statutes in the enforcement of the pension rules. To this a demurrer was filed.

At the May, 1897, term of the United States court the federal grand jury found an indictment against the commissioners, the commandant and the adjutant, in which they were charged with violating the laws of the United States in making and enforcing such pension rules. On the 12th day of June, 1897, a jury was impaneled and many witnesses were examined on behalf of the government. After hearing this evidence the court (Judge Woolson presiding) took the case from the jury and discharged the defendants, no evidence having been offered by the defendants. This litigation has required considerable time, attention and expense on the part of the board and has been a source of much annoyance to the officers of the Home. It has, however, effectually settled the question of the right of institutions of this character to make reasonable rules in relation to the amount of pensions which may be retained by persons accepting their benefits.

We may add that the Homes in many states have similar rules, and that in most instances they are not so liberal to the members as are those of the Iowa Home.

Regulations of this character are approved and indorsed by those most familiar with their practical effect.

OLD PEOPLE'S BUILDING.

A large percentage of the applications for admission to the Home received during the past two years have been from aged veterans who desire to be admitted with their wives, and from all indications this number of applicants will increase in the future. The fourteenth annual convention of the Woman's Relief Corps, department of Iowa, held at Marshalltown, June 10, 1897, passed a resolution asking the legislature to make an appropriation for the erection of an "old people's building" on the grounds of the Soldiers' Home. As stated, we have on file a large number of applications of aged veterans and their wives for accommodations at the Home where they can live together, who, according to the best of our information, are in needy and destitute circumstances, and without any homes, and as there are only ten cottages, and no building suitable for the accommodation of such persons, we ask for an appropriation of \$25,000 for the erection of such a building. We do not deem it advisable to build more cottages, on account of the age and rapidly increasing infirmities of those who would necessarily occupy them; in fact it has already been found necessary to remove some cottage inmates to other quarters in the Home where they could have the care that their helpless condition demanded, and the old hospital, now occupied as a dormitory by the older and more feeble men outside of the hospital, is totally unfitted for the use of inmates with their wives. As it is already the recognized policy of the state, and of the Home, to care for veterans and their wives who desire to live together, we see no other method of carrying out the policy except by the erection of such a building. It might further be stated, that the act passed at the extra session for the government of the Home, changes the requirements for the admission of men and their wives, as to the date of marriage, from 1872 to 1885, which largely increases the number of those eligible to admission.

RESIDENCES FOR COMMANDANT AND SURGEON.

It was deemed advisable by the board to let the contract of erecting the new hospital and the residences for the commandant and surgeon under one general contract, which was done, and the residences were completed and occupied about October

1, 1896. The rooms in the administration building and in the old hospital, where these officers formerly resided, and thus vacated, have been utilized as quarters for members, and also for needed offices for the transaction of the business of the institution.

WATER SUPPLY.

The Home now receives its water supply from the city of Marshalltown, at a rental of \$60 per month. For this rate, there is no contract that cannot be terminated by either party at any time.

We are now advised that the city authorities have recently placed a water meter in the supply pipe, and we infer that the purpose is to hereafter charge meter rates. According to the best information obtainable, this will at least double the cost of our water supply, and we concur in the opinion that an appropriation ought to be made which would enable the board to provide other means for a water supply if in its judgment it should prove to be economy to do so. The land about the buildings is very sandy, and requires an extra amount of water during most of the year. A preliminary examination by an engineer expert in the construction of deep wells, and made without cost, has induced the board to believe that an abundant supply of pure water can be had by boring an artesian well on the Home grounds, and that the cost of the well, standpipe, reservoir, pump, and boiler to operate same, with all steam and water connections complete, would not exceed \$11,500, and that the cost of maintaining such a plant would not be equal to the amount heretofore paid as water rental. Unless such an appropriation is made, it may become necessary to limit the use of water, or pay an amount largely in excess of the probable cost if an independent supply is provided for.

THE LIBRARY.

In the library belonging to the Home are 1,479 volumes. The Home is also furnished with fourteen daily and thirty-six weekly newspapers, many of which have been furnished by the generosity of the publishers. The list of those furnished free is as follows:

American Tribune	Indianapolis, Ind.
Review	Philadelphia, Pa.
Statesman-Press	Marshalltown
Reflector	Marshalltown

Daily Constitution	Keokuk
Intelligencer	Ames
Herald	Eldora
Eureka	Anamosa
Clarion	Richland
Gazette	Monona
Republican	Andubon
Eagle	Afton
News	Walker
Journal	Conrad
Journal	Center Point
Journal	Newton
News	LaPorte
Lever	Belle Plaine
Hawkeye	Mt. Vernon
Reporter	Waterloo
Courier	Waterloo
Journal	Lisbon
Republican	Anita
Echo	Little Rock
Representative	Nevada
Recorder	Hampton
Eagle	Vinton
Blade	Pella

Five magazines are also taken. The library room is large, well lighted, with convenient tables, and those members who choose spend much of their time in this room.

THE WOMAN'S BUILDING.

The woman's building now has fifteen occupants, all of whom are widows or mothers of deceased soldiers, with the exception of one, admitted by special act of the legislature. The ages of the inmates range from 62 up to 87 years. Four of the number are 80 years of age or over; six between 70 and 80; and five between 60 and 70; an average age of over 74 years.

THE NORTHWESTERN SOLDIERS' HOME ASSOCIATION.

This is an association of the officials of the Soldiers' Homes of the northwestern states, and meets yearly. Its object is to promote unanimity of action as to rules and requirements governing admissions, pensions and other matters of vital importance, as well as conference as to means of producing best results, and consultation as to best methods of enforcing discipline, etc. This association met in 1895 at Marshalltown, and most of the officials of the Iowa Home were in attendance. In 1896 the association met at Grand Rapids, Mich., and the Iowa

Home was represented by two members of the board. The association met this year at St. Paul, Minn., but unfortunately the date was the same as the regular August meeting of our board, and it was not represented. As one great trouble has heretofore been found in the disposition of ex-soldiers to "tramp" from one home to another, we think that this association should be encouraged by the co-operation of our board, in order that uniform regulations may be adopted on this and other subjects of interest to those upon whom rests the responsibility of the management of soldiers' homes.

In this connection we publish herewith the resolutions adopted at the St. Paul meeting above referred to, and state that in our lately adopted rules and regulations we have endeavored, as far as practicable, to conform to the principal requirements therein contained. The resolutions referred to are as follows:

1. Resolved that applications for admission to homes should be in the form of a contract.
2. That no discharged member should be admitted to any home other than the one discharged from until after the expiration of six months from the date of his discharge, and that no one should be admitted who has a dishonorable discharge without the vote of the board of managers at a regular meeting.
3. That in case of discharge by reason of nonpayment of rebate of pensions no soldier should be readmitted until such rebate is paid. If such rebate is due other homes the same should be collected and remitted to such home.
4. Power should be given commandants to summarily discharge inmates only for the most serious offenses, such offenses to be prescribed by the board of managers.
5. In the matter of detail work there should be no exemptions, except on surgeon's certificate, or by reason of permanent detail which includes all men under pay. We respectfully urge all boards and commandants to require at least twelve hours' work per week by each member not herein exempt, when practicable.
6. No member of a home should be discharged, except at his own request, for any cause other than nonpayment of rebate, or for causes which would subject him to imprisonment in our state prisons, or for other offenses prescribed by the board of managers. Such other offenses so prescribed by boards should be in all cases furnished to other homes for their information.
7. When a member is discharged for cause, a record of the same should be immediately furnished other homes, stating cause in detail, and if for nonpayment of rebate, the amount due should be stated in such notice.
8. As to incorrigibles, we recommend that separate quarters be provided, both for sleeping and eating, until such members have shown a willingness to obey the rules. Such quarters should not be a guardhouse,

nor is it necessary that the food be bread and water, but it should be separate and distinct in both cases.

EXPLANATORY.

In relation to the report of J. R. Ratekin, commandant for the biennial period ending June 30, 1897, and herewith appended, we deem it proper to omit the portions relating to a previous period, as also those devoted to matters clearly within the special province of the board or of other officials of the Home.

With regard to that portion of the commandant's report relating to cost of "subsistence" during the years covered, it should be stated that in giving the cost of subsistence per man, for the years ending June 30, 1896, and June 30, 1897, the basis of computation previously used was radically changed by the omission of all cost of utensils for the kitchen, dishes for the dining-room, and cost of cooking and serving the food. All these items are required by the laws of the general government authorizing the payment of \$100 per year, to each inmate, to be included in cost of subsistence, and have been so included up to the first date mentioned.*

MISCELLANEOUS.

It has been the policy of the management of the Home to furnish its members with an abundance of good wholesome food and all necessary clothing, and with the very best hospital care and treatment.

In some institutions of this character, some articles of food, such as butter, sugar and milk, are furnished to each member in limited quantities—the amount of butter allotted to each being placed at his plate, and the coffee sweetened before being served. In the Iowa Home, sugar, butter, meats, milk, and other articles of food are placed in quantities upon the table, and each member is permitted to help himself to such food and in such quantities as he may desire.

We have not felt it to be the policy of the state that these men, whose broken health and wounded bodies attest their fidelity to their country in its hour of danger, should, by rule, be limited to a definite quantity of milk, butter, meats, sugar, or other articles of food; nor that they should be provided only with the lower grades of provisions, and the meats, flour, sugar,

*NOTE BY THE SECRETARY—Including these omitted items for 1896 and 1897, makes the true and correct cost per man, per day, 16.43 cents for 1896, and 16.34 cents for 1897. In this manner his report is made to show a saving or reduction, during these two years, of \$12,930, which does not exist.

tea, coffee, and other articles of food are all of very good quality; as good or better than those used by the average of our people in their homes.

The following figures, showing quantity and cost of the four items of butter, eggs, milk and sugar consumed at the Home during the year ending June 30, 1897, will give an adequate idea of the policy of the management as to the extent to which such articles have been supplied:

Butter, 32,956 pounds, cost.....	\$ 3,045.69
Eggs, 10,064 dozen, cost.....	1,047.59
Sugar, 39,190 pounds, cost.....	1 928.27
Milk, 269,335 pounds, cost.....	3,635.99

Being an expense of \$9,657.49, for the four articles. This sum, divided by the average number present during the year—501, makes the cost for each inmate, of these articles \$19.27, or about 5½ cents per day, or about one-third of the entire cost of subsistence per capita.

A less expensive policy can be pursued, but it is the judgment of the board that it would result in a feeling by the members that they were not justly used, and in a feeling of discontent and unrest that would deprive the Home of much of its present peace, harmony, and good order.

The only supplies purchased by contract are coal, meat, milk, and clothing. For these articles, contracts are let in one of each year, for the succeeding fiscal year, by the board, advertisement being made in advance. The other supplies are purchased by the quartermaster upon a requisition approved in every instance by the commandant. This rule applies to all supplies, including medical, so that the commandant has a check upon every department, and can exercise it at any moment he sees fit. This has been the rule during the entire time covered in this biennial report.

We earnestly recommend appropriations as follows:

Additional storage building for roots and vegetables.....	\$ 1,000.00
New ice house.....	1,500.00
Old people's building.....	25,000.00
Furnishing same.....	2,500.00
Water works.....	11,500.00

We attach hereto the reports of the commandant, adjutant, quartermaster, and surgeon.

All of which is respectfully submitted.

A. T. BIRCHARD, *President*,
L. B. RAYMOND, *Secretary*,
J. W. MORTON, *Treasurer*,
S. B. EVANS,
G. L. GODFREY,
J. J. RUSSELL,

Board of Trustees.

Dated December 7, 1897.

REPORT
OF
J. R. RATEKIN, Commandant.

1897

REPORT.

IOWA SOLDIERS' HOME,
MARSHALLTOWN, Iowa, September 20, 1897. }

To Capt. J. J. Russell, President Board of Commissioners:

DEAR SIR—I have the honor to submit herewith a report of the condition and management of the Iowa Soldiers' Home, for the biennial period ending June 30, 1897.

In order, however, to give the fullest practical presentation of all internal affairs of the Home, I have requested the adjutant, quartermaster and surgeon, to report in detail matters and statistics, all of which are of seeming interest and importance. The report of each is appended hereto.

MEMBERSHIP.

Under the head of membership I would request your attention to the tabulated report attached of the adjutant, which enters into the detail of everything connected with this department.

SUBSISTENCE.

Among the most important things to any home is its food. It has been the policy of the management to make this Home second to no other, but compatible with a generous people, and one of the best (if not the best) state institutions of its kind in the Union, as thousands of old soldiers will attest who have sat around the family board of the Iowa Soldiers' Home during the past two years. I would only be too glad to believe one-half the old soldiers in Iowa sat down to as good a table seven days in the week, throughout the year, as do the members of the Iowa Soldiers' Home. The character of all food supplies is the best that wholesale houses afford or money will buy. The average net cost of the material entering into the rations, per

man, per day, and which is extremely low, may seem startling, but nevertheless is true, even after taking into consideration the above statements on this subject. Articles of subsistence, arranged in alphabetical order, giving quantity of each used, and the aggregate cost of all articles, will be seen in full in the report of Quartermaster Longley.

Below will be seen the average cost per man per day during the past eight years:

1890.....	16.33 cents
1891.....	16.66 cents
1892.....	14.09 cents
1893.....	19.18 cents
1894.....	18.91 cents
1895.....	17.76 cents
1896.....	13.66 cents
1897.....	13.4 cents

From careful calculation it is estimated that during the past two years 25,000 meals have been gratuitously furnished old soldiers and others, including employes, not members of the Home.

CLOTHING.

The clothing that has been furnished the members during the past biennial period has, as in previous years, been the same in quality, excepting underwear and shoes, which are of a quality far superior. The aim has been to supply the men with the best that comes within the purchasing power of the money expended, and, although the clothing is not as fine in quality as could be secured by a greater expense, still it is very serviceable and neat. There is a rule limiting the amount of clothing that each man may draw, but many of the members draw far less than the rule allows them and still remain more neatly dressed than many of their comrades who draw to the limit. The total issues of clothing and aggregate cost are set forth in the adjutant's report. The average per capita cost for the past six years is as follows:

1892.....	\$14.09
1893.....	18.35
1894.....	18.91
1895.....	16.94
1896.....	13.75
1897.....	13.37

EXPENSE OF MAINTENANCE AND ACCOUNTABILITY.

The total cost of maintenance during the existence of the Home, on a per capita basis, will be seen by the following table. By total maintenance is meant the entire cost of conducting the Home, including food, clothing, heating, lighting, medicine and medical attendance, officers' salaries, and all ordinary repairs and minor improvements:

June 30, 1889, to June 30, 1890.....	\$141 79
June 30, 1890, to June 30, 1891.....	141.70
June 30, 1891, to June 30, 1892.....	148 15
June 30, 1892, to June 30, 1893.....	144.79
June 30, 1893, to June 30, 1894.....	143.83
June 30, 1894, to June 30, 1895.....	134.90
June 30, 1895, to June 30, 1896.....	111 93
June 30, 1896, to June 30, 1897.....	113.10

HOSPITAL.

I am pleased to say that our hospital department is in very much better condition at the present time than ever before. The favorable action of the Twenty-sixth General Assembly in making an appropriation of \$40,000 for the erection of a new hospital, which was completed and occupied January 30, 1897, has proven to be of untold benefit and, as recommended in my last biennial report, the hospital has been provided with and placed under the general supervision of an experienced trained nurse, Miss Isabel Jarvis, who is in charge of a corps of four lady assistants and two male nurses. The improvement is incomparable, and no home hospital should be without the aid of lady trained nurses one day.

The dining room is also in charge of waitresses.

The general health of the Home has been remarkably good, considering the average age of the membership, which is sixty-two years. Out of an average of 591 men and twenty-seven women, there has been fifty-nine deaths, including four who have died while out on furloughs. The hospital patients do not fully represent the sick or disabled members of the Home. Very many of them are sent to the hospital on account of old age and in order that they may live in retirement and secure better provisions for their wants, as the culinary department of that building is in the proper hands, so that a special study can be made in preparing diet, especially for the sick and aged.

In the event of a death it is invariably the rule to notify at once the immediate relatives of the deceased, and if it should

be the case that they desire the remains sent them for interment the request is always complied with. If not, the interment occurs in the Home cemetery, which is as beautiful and picturesque a spot as there is on the grounds. The obsequies are held in the chapel, conducted by a pastor of one of the city churches, who is assisted by his choir. Military honors are also indulged in, with martial music to and from the grave and the firing of a salute of three guns by an escort. The best casket that can be purchased for \$35 is secured by contract with local dealers. The funerals are well attended by the comrades, there being generally between 100 and 300 present, although not compulsory.

DISCIPLINE.

It is gratifying to be able to report that the conduct of the men for the past two years has been uniformly good. In comparatively few instances have the rules of the Home been in any respect abused. More than a thousand "good conduct" standing passes, for limited periods, have been granted to the members during this period, and it is creditable to them that in but two cases have the passes been taken up, or the privileges granted been in any way violated. "Whatever the rules may be in any home, the management of an institution of this nature depends very largely upon the tact and adaptability that is displayed, for no stereotyped rules will fit any one case alone, let alone more than that number, from the fact of the extreme varying of the conditions and temperament of its members. The committing of the same offense in one case might be from willfulness, while in another it might be from inherited weakness and in a third from feeble mindedness. For this reason iron-bound rules do not always reach the desired end." The Massachusetts State Soldiers' Home, opened in 1862, and one of the most conservative if not best managed homes in existence, "has no printed rules governing the conduct of the men. Its rules, like the unwritten law, are traditional."

"Experience has taught me to believe that firmness, tempered with kindness, mercy, and charity, is the strongest lever in the management of a soldiers' home and is the greatest weapon in maintaining discipline and contentment that can possibly be brought to bear."

WOMAN'S BUILDING AND COTTAGES.

In these departments there is nothing practically new to report, other than you will find in my previous biennial

report. There are now seventeen members in the dormitory, and the cottages are all filled, besides three old couples domiciled in the old people's building, the old hospital. In fact, if we had fifty more cottages built we would have admissions for their occupancy recorded in less than half that number of days. However, for the sake of the people of advanced age seeking admission thereto, there are many arguments in favor of the dormitory plan, where all necessities may be supplied under one roof, including heat, water, medical treatment in case of sickness, etc. There is certainly a pressing demand for a building of this character, and if the situation could be seen at a glance by the people of Iowa, I am sure it would be their will to erect such a building, and in so doing enable these old couples, who have at best but a few more years in which they can enjoy each other's company, to live together in happiness during that time, and not separate them in their age and infirmities.

VISITS AND VISITORS—MISCELLANEOUS.

It is estimated that some 65,000 people, most of whom were citizens of Iowa, took occasion to visit the Home during the past two years. This large number of visitors was due principally to the large number of state gatherings Marshalltown has entertained during that time, and two of them, the encampments of the Iowa Crocker's Brigade and the Iowa department Grand Army of the Republic, both being of a military nature, made the Home a most pleasant place to visit.

Governor Francis Marion Drake and the military and appropriation committees of the house and senate also made the Home a visit in April, 1896, for the purpose of looking over the wants and needs of the Home, with a view to deciding upon the amounts of appropriation.

Gen. W. W. Averell, U. S. A., assistant national inspector-general of homes for disabled volunteer soldiers, visited the institution for inspection June 13, 1896, and July 5, 1897. Hon. Robert G. Cousins, member of congress from the Fifth district, was a visitor, as were also Gen. Josiah Given, past department commander, and his successor, Capt. A. H. Evans, both of whom visited the Home during the G. A. R. encampment. Hon. Philip M. Crapo, of Burlington, as the chairman of the committee from the Grand Army, visited the Home during May last. Visits are also acknowledged from Capt. Charles Smith, Col. C. L. David-

son, Capt. Phil. Schaller, Capt. J. K. P. Thompson, Capt. Geo. A. Newman, all past department commanders, and Department President Mrs. Georgia Wade McClellan, of the Woman's Relief Corps, Past Department Presidents Mrs. E. Flora Evans, Mrs. Sarah Rothrock, and Mrs. Helen R. Griffith, also Department President Mrs. Aurelia Sherman, of the ladies of the G. A. R. The members of both these adjunctive societies of the Grand Army made visits in a body during the encampment, visiting and inspecting the Home in all its departments.

As will be remembered in my previous report the promise of a fine piano for use in the chapel was noticed, to be presented by the W. R. C. This promise was fulfilled on February 12, 1896, when the department, through its president, Mrs. Helen R. Griffith, dedicated the use of a handsome parlor grand Hallet & Davis piano to the Home. The previous custom of furnishing jellies, preserves, and other delicacies from the local corps throughout the state has been in vogue through the past biennial period. Another feature resulting from the kindness and generosity of the W. R. C. ladies has been in the bringing or sending, about the time of encampment week, of some sixty framed pictures, the greater part of which have already been distributed throughout the respective buildings.

On June 9, 1897, Mrs. Sherman, in behalf of the ladies of the G. A. R., presented the Home with a fine church organ, with appropriate services, and the instrument has been placed where it now stands in the new hospital building. The society has also donated generously toward the supply of delicacies for table use in the dormitory and hospital, besides furnishing a large number of chair cushions to be used in the new hospital.

There have been during the period twelve band concerts given in the park, and fifty-four other entertainments of both literary and musical natures. Seven excursions have also been run to the Home from outside points.

Through the kindness of the railroad companies of the state more than 3,000 half-fare certificates have been issued, enabling the members of the Home to make desired visits to their old homes or to other places where their fancy carries them, at a half-fare rate.

Religious services are held every Sunday afternoon at 3 o'clock by the pastors of the different Marshalltown churches, who alternate in conducting them. In each case the pastor attending is accompanied by his church choir. After the serv-

ice in the chapel the choir visits the hospital, where a brief song service is indulged in. The members of the Railway Young Men's Christian association have the evening services in the chapel in charge, which are held at 8 o'clock in the summer time and at 7 during the winter.

The reading room is supplied with fourteen daily papers, fifty weeklies and five magazines. The library contains 1,479 books, and during the period the members have called for and read 5,211.

The postoffice, run in conjunction with the Home and under the management of Veteran E. L. Lunt, shows business handled during the period: Three mails are received and delivered daily; during the period 46,076 pieces have been received, and 31,445—including letters, postal cards, papers and packages—have been mailed.

In the laundry 399,777 articles of wearing apparel have been laundered.

The products of the grounds, or farm, have supplied the Home with practically all the vegetables consumed excepting potatoes, effecting a large saving, amounting in all to the sum of \$1,687.02. Respectfully submitted,

JOSEPH R. RATEKIN,

Commandant.

Dated September 20, 1897.

REPORTS

OF THE

Adjutant, Quartermaster and Surgeon.

ADJUTANT'S REPORT.

To Col. J. R. Batekin, Commandant Iowa Soldiers' Home:

SIR—In conformity with your request, I herewith submit the following statistics from the records and reports of the Iowa Soldiers' Home for the biennial period ending June 30, 1897.

MEMBERSHIP.

YEAR ENDING.	GAIN.			Whole number cared for.	LOSSES.			AGGREGATE			ANNUAL AV'GS.				
	By admission.	By readmission.	Total.		By discharge.	By removal from roll.	By death.	Present.	Absent.	Present and absent.	Av. sick.	Av. absent.	Av. present and absent.		
June 30, 1888 (from Dec. 1, 1887).....	190	1	191	191	15	2	4	21	146	24	170	6	11	129	140
June 30, 1889.....	205	10	215	385	76	10	22	111	233	48	274	8	35	225	236
June 30, 1890.....	174	13	187	481	62	16	11	89	290	92	372	13	29	320	349
June 30, 1891.....	174	25	199	581	38	18	29	120	324	92	446	35	79	353	425
June 30, 1892.....	149	22	172	618	200	20	31	370	297	81	345	44	84	342	428
June 30, 1893—															
Women.....	4		4												
Men.....	131	74	205	505	144	21	32	187	276	60	396	60	64	308	378
June 30, 1894—															
Women.....	5		5												
Men.....	151	66	217	593	165	15	31	151	331	101	432	51	58	339	397
June 30, 1895—															
Women.....	11		11	10											
Men.....	211	108	319	731	126	20	37	183	447	121	598	59	85	413	494
June 30, 1896—															
Women.....	12	1	13	21	5			6	24	1	25			1	21
Men.....	129	61	191	749	142	10	27	179	445	125	570	62	103	473	578
June 30, 1897—															
Women.....	8		8	28	1			2	21	1	22			1	22
Men.....	131	77	208	778	95	43	30	199	490	119	609	69	103	501	604
Total women.....	40	1	41	41	6			8							
Total men.....	1,027	477	2,104	2,104	1,063	185	247	1,495							

POPULATION FOR THE YEAR ENDING JUNE 30, 1896.

Present June 30, 1896 (men)	445
Present June 30, 1896 (women).....	24
Total.....	469
Absent June 30, 1896 (men).....	125
Absent June 30, 1896 (women).....	1
Aggregate present and absent.....	595
Aggregate last report.....	687
Gain during year.....	8

Gain by admission (men).....	12
Gain by admission (women).....	12
Gain by readmission (men).....	49
Gain by readmission (women).....	1
Total gain.....	199
Loss by discharge (men).....	142
Loss by discharge (women).....	5
Loss by dropped (men).....	10
Loss by death (men).....	27
Loss by death (women).....	1
Total loss.....	185
Net gain during year.....	8

Whole number cared for during year, including thirty-one women.....	780
Average number present during year, including twenty women.....	493
Average number absent during year, including one woman.....	106
Average number present and absent during year, including twenty-one women.....	599
Average number sick during year.....	63
Average age of members admitted during year.....	61.1
Average age of living members, June 30, 1897.....	61.5
Average age of members dying during year.....	63
Average term of service in months of 130 new members.....	38.2

YEAR ENDING JUNE 30, 1897.

Present June 30, 1897 (men).....	499
Present June 30, 1897 (women).....	31
Total.....	531
Absent June 30, 1897 (men).....	119
Absent June 30, 1897 (women).....	1
Aggregate present and absent.....	641
Aggregate last report.....	595
Total gain.....	45
Gain by admission (men).....	131
Gain by admission (women).....	8
Gain by readmission (men).....	77
Total gain.....	216
Loss by discharge (men).....	96
Loss by dropped (men).....	43
Loss by death (men).....	39
Loss by death (women).....	1
Total loss.....	179
Net gain during year.....	46

Whole number cared for during the year, including thirty-eight women.....	516
Average number present during the year, including thirty-one women.....	532
Average number absent during the year, including one woman.....	104
Average number present and absent during year.....	636
Average number sick during the year.....	60
Average age of members admitted during the year.....	59.5
Average age of living members, June 30, 1897.....	63
Average age of thirty members dying during the year.....	64.5
Average term of service in months of 131 new members.....	37.2

ENLISTMENTS FROM DATE OF ORGANIZATION.

WHAT WAR.		WHAT SERVICE.	
Mexican war.....	10	Regular army.....	57
Civil war.....	1,617	United States navy.....	24
Total.....	1,627	United States colored troops.....	10
		Volunteer army.....	1,525
		Total.....	1,607

Three of the Mexican war veterans served in the civil war also.
Two of the regular army veterans were enlisted in the volunteer service also.

STATES FROM WHICH ENLISTED—FROM DATE OF ORGANIZATION.

Arkansas.....	1	Missouri.....	45
California.....	10	Nebraska.....	3
Colorado.....	6	New Hampshire.....	3
Connecticut.....	7	New Jersey.....	10
District of Columbia.....	1	New York.....	96
Georgia.....	1	Ohio.....	107
Illinois.....	238	Oregon.....	1
Indiana.....	62	Pennsylvania.....	61
Iowa.....	314	Rhode Island.....	1
Kansas.....	10	Tennessee.....	6
Kentucky.....	2	Vermont.....	2
Louisiana.....	4	Virginia.....	2
Maine.....	9	West Virginia.....	2
Maryland.....	9	Wisconsin.....	73
Massachusetts.....	11	W Dakota.....	1
Michigan.....	20	Total.....	1,607
Minnesota.....	20		
Mississippi.....	1		

NATIVITY OF MEMBERS ADMITTED DURING THE TWO YEARS ENDING JUNE 30, 1897.

Native born.....	512
Foreign born.....	39
Total.....	551

NATIVITY OF FOREIGN BORN.

France.....	1	Ireland.....	10
Canada.....	5	Holland.....	2
England.....	5	Total.....	38
Sweden.....	1		
Germany.....	14		

SOCIAL CONDITION.

Married.....	113
Widowed.....	75
Single.....	63
Total.....	551

SUBSISTENCE.

GROSS AND PER CAPITA COST—YEAR ENDING JUNE 30, 1897.

Average number present during year.....	495
Gross cost of provision, first quarter.....	\$ 5,873.80
Gross cost of provision, second quarter.....	5,446.62
Gross cost of provision, third quarter.....	5,575.99
Gross cost of provision, fourth quarter.....	5,791.30
Total.....	\$21,687.80

Average cost per capita, first quarter.....	\$ 12.32
Average cost per capita, second quarter.....	12.02
Average cost per capita, third quarter.....	12.57
Average cost per capita, fourth quarter.....	12.43
Total average cost per capita, per year.....	\$ 49.84
Average cost of ration.....	13.56

YEAR ENDING JUNE 30, 1897.

Average number present during year.....	528
Gross cost of provision, first quarter.....	\$ 5,706.81
Gross cost of provision, second quarter.....	5,513.21
Gross cost of provision, third quarter.....	7,092.19
Gross cost of provision, fourth quarter.....	6,563.45
Total.....	\$24,774.00

Average cost per capita, first quarter.....	\$ 11.84
Average cost per capita, second quarter.....	12.28
Average cost per capita, third quarter.....	12.22
Average cost per capita, fourth quarter.....	12.26
Total average cost per capita, per year.....	\$ 46.32
Average cost of ration.....	12.4

CLOTHING.

ARTICLES ISSUED DURING THE YEAR ENDING JUNE 30, 1897.

Hats, wool.....	522	Coats.....	560
Coats, great.....	34	Drawers, knit.....	1,159
Undershirts, knit.....	838	Shoes, pairs.....	626
Socks, pairs.....	2,653	Suspenders.....	637
Trousers.....	691	Vests.....	560
Boots, felt.....	1	Overalls.....	154
Overshirts.....	1,316	Slippers, pairs.....	87
Straw hats.....	255		
Total cost of clothing as above enumerated.....			\$ 7,856.08
Average cost of clothing per capita.....			12.75

ARTICLES ISSUED DURING THE YEAR ENDING JUNE 30, 1896.

Hats, wool.....	528	Drawers, knit.....	1,009
Coats, great.....	28	Shoes, pairs.....	711
Undershirts, knit.....	787	Suspenders.....	680
Socks, pairs.....	2,657	Vests.....	637
Trousers.....	729	Overalls.....	304
Overshirts.....	1,368	Slippers, pairs.....	32
Straw hats.....	279	Mittens.....	21
Coats.....	627		
Total cost of clothing as above enumerated.....			\$ 8,022.09
Average cost of clothing per capita.....			12.87

PENSIONS.

PENSIONERS JUNE 30, 1896.

At \$ 6.00 per month.....	170	At \$18.00 per month.....	12
At 8.00 per month.....	287	At 17.00 per month.....	12
At 10.00 per month.....	28	At 22.00 per month.....	1
At 11.25 per month.....	1	At 24.00 per month.....	3
At 12.00 per month.....	167		
At 13.00 per month.....	1	Total number of pensioners.....	543
At 14.00 per month.....	9	Average rate of pensions.....	\$9.33
Aggregate pensions paid at Home during year.....			\$ 49,072.96
Amount paid to pensioners personally.....			\$ 26,347.21
Amount sent to dependent relatives.....			4,484.25
Amount retained by Home.....			3,871.00— 49,072.96

PENSIONERS JUNE 30, 1897.

At \$ 6.00 per month.....	178	At \$17.00 per month.....	12
At 8.00 per month.....	126	At 20.00 per month.....	1
At 10.00 per month.....	20	At 22.00 per month.....	1
At 11.25 per month.....	1	At 24.00 per month.....	3
At 12.00 per month.....	177	At 35.00 per month.....	1
At 13.00 per month.....	1		
At 14.00 per month.....	13	Total number of pensioners.....	260
At 15.00 per month.....	3	Average rate of pensions.....	\$9.28
Aggregate pensions paid at Home during year.....			\$ 49,342.16
Amount paid to pensioners personally.....			\$ 26,808.50
Amount sent to dependent relatives.....			10,187.44
Amount retained by the Home.....			5,356.12— \$ 49,342.16

MISCELLANEOUS.

EMPLOYEES, CIVILIANS, JUNE 30, 1897.

Cooks.....	2	Hospital steward.....	1
Florist and gardener.....	1	Nurses.....	7
Laundress.....	1	Assistant engineer.....	1
Baker.....	1	Firemen.....	4

OCCUPATION OF MEMBERS ON EXTRA DUTY.

Bath man.....	1	Musician.....	1
Carpenter.....	1	Orderlies.....	2
Clerk.....	1	Parkkeeper.....	1
Cooks.....	2	Shoemaker.....	1
Assistant engineer.....	1	Stableman.....	1
Flagman.....	1	Tailor.....	1
Farm hands.....	1	Teamsters.....	4
Fireman.....	5	Waiters.....	2
Gardener.....	1	Watchmen.....	2
Gatekeeper.....	1	Linen room.....	1
Grave digger.....	1	Water closets.....	2
Hall cleaners.....	2	Vegetable man.....	1
Laborers.....	4	Ice and milk man.....	1
Laundrymen.....	4	Fruit and farm man.....	1

All of which is respectfully submitted,

B. F. WARFEL,
Adjutant.

QUARTERMASTER'S REPORT.

To Col. J. B. Ratekin, Commandant Iowa Soldiers' Home:

SIR—In conformity with your request I submit herewith a report of articles of subsistence purchased for use in this Home during the years ending June 30, 1896, and June 30, 1897, respectively, together with the aggregate cost of such purchases for each of the years indicated. The list as appended does not include condiments, spices, extracts, and numerous minor articles purchased in small quantities for hospital or other special use; but it does include the products of the farm that were turned to the support of the Home, including pickles and kraut, which were home grown and home made. Upon the other hand, the amounts given as aggregate cost of subsistence for the respective years includes all purchased supplies, but does not include any allowance for the value of those home grown, which have already been reported and will be found included in the statistics given by the adjutant. It should also be understood that the value of supplies purchased during these years is not exactly identical with the cost of supplies issued and consumed (the cost of "rations")—the difference being the variation between the value of what is carried over as "remaining on hand" at the beginning and at the close of each year, and also including the value of "supplies sold," as so accounted for by the commandant. The following are the figures in question, as consolidated from the monthly reports:

AMOUNT OF PROVISIONS ISSUED.

YEAR ENDING JUNE 30, 1896.

Apple butter (lbs.)	1,205	Beans, string (bu.)	140
Apples (gal. cans)	204	Beef, corned (lbs.)	37,095
Apples, green (bu.)	238	Beef, dried (lbs.)	120
Apricots (cans)	72	Beef, fresh (lbs.)	37,113
Apricots (gal. cans)		Beets (bu.)	84
Bacon (lbs.)	13,194	Butter (lbs.)	16,153
Baking powder (lbs.)	350	Blackberries (box)	60
Bananas (doz.)	115	Cabbage (heads)	2,442
Beans, navy (lbs.)	3,515	Celery (lbs.)	97
Beans, lima (lbs.)	2,125	Cheese (lbs.)	4,611

Chickens (lbs.)	1,181	Pears (3-lb. cans)	240
Codfish (lbs.)	1,880	Pears (gal. cans)	24
Coffee (lbs.)	2,517	Peanut (cans)	212
Corn (cans)	2,928	Peas, green (bu.)	41
Corn, green (doz.)	965	Pickles, cucumber (gal.)	480
Crackers (lbs.)	3,332	Pickles, onion (gal.)	60
Cranberries (qts.)	172	Pieplant (lbs.)	633
Cucumbers (bu.)	11	Pineapples (cans)	97
Eggs (doz.)	3,303	Pork, fresh (lbs.)	13,480
Fish, white, salt (lbs.)	2,000	Pork, salt (lbs.)	6,265
Flour, graham (lbs.)	3,700	Potatoes, sweet (bu.)	5,740
Flour, wheat (lbs.)	114,150	Prunes (bu.)	105
Grapes (bu.)	2	Pumpkins (cans)	2,651
Greens (bu.)	1	Pumpkins (lbs.)	780
Ham, boneless (lbs.)		Ribs' feet (lbs.)	
Hams (lbs.)	2,333	Figubar (gal. cans)	
Hominy (lbs.)	1,000	Raisins (lbs.)	
Jelly (lbs.)		Radishes (bunches)	808
Jam (lbs.)		Raspberries (box)	102
Lard (lbs.)	310	Raspberries (cans)	335
Lemon (doz.)	32	Rice (bu.)	1,794
Lettuce (bunches)	223	Sausage, bologna (lbs.)	
Liver (lbs.)	1,815	Salmoo (cans)	193
Melons (No.)	773	Sauerkraut (gal.)	272
Macaroni (lbs.)		Sausage (lbs.)	9,580
Meal, corn (lbs.)	2,500	Squash (No.)	429
Meal, oat (lbs.)	7,300	Strawberries (box)	153
Milk (lb.)	365,577	Sugar, brown (lb.)	
Mince meat (lb.)	412	Sugar, granulated (lb.)	33,500
Mustard (gal.)		Syrup (gal.)	277
Mutton (lb.)	432	Sorghum (gal.)	
Onions (bu.)	111	Tea (lb.)	485
Onions (doz.)	700	Tomatoes (bu.)	45
Oranges (doz.)	292	Tomatoes (3-lb. cans)	1,008
Oysters, fresh (qts.)	245	Tomatoes (gal. cans)	384
Oysters, navy (cans)	192	Turkey (bu.)	1,319
Parasip (bu.)	121	Turkeys (bu.)	102
Peaches (3-lb. cans)	866	Veal (lbs.)	16,964
Peaches, pie (gal. cans)	216	Vinegar (gal.)	468
Peaches, dried (lb.)	2,028	Yeast (lbs.)	243
Peaches, green (baskets)			
Aggregate amount expended for subsistence			\$ 24,713.62

YEAR ENDING JUNE 30, 1897.

Apple butter (lbs.)	554	Cheese (lbs.)	5,264
Apples (gal. cans)	84	Chickens (lbs.)	620
Apples, green (bu.)	665	Codfish (lbs.)	1,684
Apricots (cans)		Coffee (lbs.)	9,928
Apricots (gal.)	420	Corn (cans)	1,438
Bacon (lb.)	11,243	Corn, green (doz.)	445
Baking powder (lbs.)	650	Crackers (lb.)	2,861
Bananas (doz.)	27	Cranberries (qts.)	144
Beans, navy (lbs.)	4,967	Cucumbers (bu.)	17
Beans, lima (lbs.)	925	Eggs (doz.)	10,964
Beans, string (bu.)	11	Fish, white, salt (lbs.)	5,400
Beef, corned (lbs.)	18,452	Flour, graham (lbs.)	4,554
Beef, dried (lb.)	245	Flour, wheat (lbs.)	80,560
Beef, fresh (lbs.)	46,503	Grapes (bu.)	770
Beets (bu.)	26	Greens (bu.)	40
Blackberries (box)	22,956	Ham, boneless (lbs.)	1,580
Blackberries (box)	60	Hams (doz.)	2,005
Cabbage (heads)	97	Hominy (lbs.)	990
Celery (lb.)	174	Jelly (lbs.)	400

Jam (lbs.)	308	Pork, salt (lbs.)	9,570
Lard (lbs.)	419	Potatoes (bu.)	3,507
Lemons (doz.)	79	Potatoes, sweet (bu.)	126
Lettuce (bunches)	54	Prunes (lbs.)	1,453
Liver (lbs.)	1,330	Pumpkins (cans)	340
Melons (No.)	241	Pigs' feet (lbs.)	600
Macaroni (lbs.)	125	Rhubarb (gal. cans)	120
Meal, corn (lbs.)	3,440	Raisins (lbs.)	508
Meal, oat (lbs.)	5,600	Radishes (bunches)	1,112
Milk (lbs.)	289,335	Raspberries (box)	36
Mince meat (lbs.)	729	Raspberries (cans)	2,594
Mustard (gal.)	62	Rice (lbs.)	150
Mutton (lbs.)	47	Sausage, bologna (lbs.)	96
Onions (bu.)	130	Salmon (cans)	417
Onions (d. z.)	1,729	Sauerkraut (gal.)	7,375
Oranges (doz.)	88	Sausage (lbs.)	373
Oysters, fresh (qts.)	162	Squash (No.)	683
Oysters, oves (cans)	672	Strawberries (box)	36,100
Parsnips (bu.)	96	Sugar, brown (lbs.)	161
Peaches (3 lb. cans)	1,300	Sugar, gran. (lbs.)	161
Peaches, pie (gal. cans)	1,382	Syrup (gal.)	161
Peaches, dried (lbs.)	41	Sorghum (gal.)	360
Peaches, green (baskets)	168	Tea (lbs.)	938
Pears (3 lb. cans)	48	Tomatoes (bu.)	1,279
Pears (gal. cans)	168	Tomatoes (3 lb. cans)	1,123
Peas (cans)	48	Tomatoes (gal. cans)	124
Peas, green (bu.)	235	Turkey (lbs.)	5,504
Pickles, cucumber (gal.)	60	Turkeys (bu.)	485
Pickles, onion (gal.)	1,658	Veal (lbs.)	239
Pie plant (lbs.)	48	Vin. gar (gal.)	
Pineapples (cans)	18,859	Yeast (lbs.)	
Pork, fresh (lbs.)			
Aggregate amount expended for subsistence			\$ 26,225.00

Soft coal is used for fuel to supply both light and heat, and for cooking purposes, except baking. The total amount purchased during the period covered by this report, with cost of same, is as follows:

YEAR ENDING JUNE 30, 1896.

Anthracite coal	54,000 pounds, costing	\$ 206.85
Bituminous coal	8,416,140 pounds, costing	6,720.05

YEAR ENDING JUNE 30, 1897.

Anthracite coal	58,903 pounds, costing	\$ 228.81
Bituminous coal	6,268,085 pounds, costing	6,972.11

Respectfully submitted,

C. L. LONGLEY,
Quartermaster.

SURGEON'S REPORT.

Honorable Board of Commissioners, Iowa Soldiers' Home:

GENTLEMEN—I have the honor to submit herewith my biennial report for the two years ending June 30, 1897. During this period the munificence of the state has enabled you to erect at the Home a new hospital, which in design, adaptation, equipment and general completeness is not surpassed by any similar institution in the west. The facilities thereby added for taking care of the sick and disabled are all that could be desired for the present, and probably for many years to come.

Your generous encouragement and support have enabled me to establish a corps of trained female nurses at the hospital, whose services have been most gratefully appreciated by the inmates and have added much to the general efficiency of the institution.

In pursuance of my understanding of the wishes and policy of the grateful, patriotic people of Iowa, and of your honorable board, I have not spared what clearly appeared to me actually needed labor and expense to as far as possible aid and render comfortable such of the inmates of the Soldiers' Home as have come under my professional care.

The following statement shows the work and results in my department during the period covered by this report:

	Year ending June 30, 1896.	Year ending June 30, 1897.
Number treated in hospital	180	179
Number treated, convalescing	156	140
Number treated, sick call, each case counted once	573	600
Total	905	919
Number deaths in Home during year	27	25
Number deaths away from Home during year	2	5
Total	29	30

	Year ending June 30, 1897.	Year ending June 30, 1897.
Number totally insane during year.....	10	14
Number impaired cerebration (not totally insane).....	5	5
Total.....	15	19
Number totally blind.....	3	4
Number partially blind.....	1	1
Total.....	4	5
Number sent to Mt. Pleasant hospital.....	3	3
Number cared for during year.....	749	778
Number deaths per 100 inmates cared for.....	3.87	3.85
Number prescriptions put up at sick call.....		25,422
Number prescriptions put up in hospital.....		14,200
Total.....		39,622

Expenses incurred for drugs, medicines, medicated foods, meat extracts, liquors, hospital supplies, etc., during the biennial period are shown by the subjoined statement:

YEAR ENDING.	Alcohol.	Supplies.	Food.	Morphine.	Sundries.	McBryer.	Medicine.	Liquors.
June 30, 1896.....	\$ 55.02	\$307.35	\$254.00	\$35.28	\$54.56	\$11.98	\$1340.41	\$ 477.98
June 30, 1897.....	68.10	480.33	351.45	62.77	824.56	49.30	1652.44	734.63
Total.....	\$123.72	\$787.68	\$605.45	\$98.05	\$824.56	\$61.16	\$2992.85	\$1212.61
Amt. on hand July 1, '97.....							375.00	135.00
							\$2617.85	\$1096.61

I beg to call your attention to the fact that by the system of bookkeeping and division of accounts now employed at the Iowa Soldiers' Home, but so far as I am informed adopted at no other similar institute, medicated foods, meat extracts, liquors, various temporary and permanent hospital supplies, surgical instruments, and many other things are included in the "drug bill" of the Home. By this means, the expenses for "drugs" at this institution are made to appear large when compared with those of similar institutions elsewhere. For example, the drug bill of the Home for the year 1897 appears to amount to about \$3,433; whereas, in fact, it amounts to about \$1,652; while the drugs remaining on hand at the close of the year were valued at about \$375. This would leave the actual drug bill of the year at \$1,277, instead of \$3,433, as it is made to appear. In the drug bill of 1897, is included such things as shelfware and furnishings for the dispensary, scales, prescription bottles, surgical

instruments, rubber sheetings, crutches, trusses, syringes, suspensory and assorted bandages, sponges, elastic stockings, knee caps and barber shop supplies, with a score of other things not properly (if ever before) classified as drugs.

Two other points deserve consideration in connection with the item of expense for drugs. The first is the fact that pursuant to the general policy of the Home management, as well as agreeable to good business methods, only the best quality has been purchased and used.

The second and more important one is that the volume of drugs used very largely depends upon whether the administrative policy of the Home is one of liberality or the reverse. In this Home, it is and has been a liberal one. Milk, sugar and butter are placed on the tables and used *ad libitum*, contrary to the practice in all national and many state soldiers' homes, where all the milk and sugar that is seen is put in the coffee before serving, and a small pot of butter is laid beside each plate once or twice a day. So has a broad and liberal policy obtained in the hospital, all comers (and the Home members are all ailing and all confirmed medicine-takers) having been prescribed for. To put it in a nut-shell, it is simply a question of whether the wishes and needs of those old people shall be generally gratified or denied. Heretofore, the former policy has been followed in the medical as well as in the other departments of the Home. If a change is desired, the surgeon should be so informed upon competent authority.

The expense for liquor for 1897, which, less the quantity on hand at the end of the year, was \$618.60, is also permitted to swell the sum total of the year's drug bill, as shown by the books of the Home. The policy of supplying certain of the inmates with a limited quantity of liquor from time to time, both for their own good and for the better discipline of the institution, is a policy for which the surgeon can neither claim credit nor be held responsible.

The total number of prescriptions filled during the biennial period was 39,622, at an average cost to the institution of 6.63 cents each, which is, perhaps, as low a rate as prevails in a majority of institutions of similar character.

It affords me much gratification to call your attention to the low death rate in our institution during the period covered by this report, compared with that of the Illinois Soldiers' Home, which deservedly ranks among the foremost and best in the

country in all respects. For the year 1896, the death rate in the Iowa Home was 3.87 per 100, while in the Illinois Home it was 7 per 100. For the year 1897, the rate in the Iowa Home was 3.85, and in the Illinois Home, 7.3 per 100. This shows a death rate of nearly 50 per cent in favor of the Iowa Home

In conclusion, I beg to tender the members of your honorable body my sincere thanks for the uniform courtesy and consideration they have shown me in both personal and official associations.

Very respectfully submitted,

H. P. DUFFIELD,
Surgeon.

TREASURER'S REPORT.

TREASURER'S REPORT.

WASHINGTON, Iowa, July 1, 1897.

To the Board of Commissioners of the Iowa Soldiers' Home:

GENTLEMEN—In accordance with law I herewith submit a statement of the receipts and disbursements of the Iowa Soldiers' Home for the biennial period ending June 30, 1897.

From July 12, 1895, until June 18, 1896, this office was administered by Mr. A. T. Birchard, and from June 18th to this date by myself.

Respectfully submitted,

J. W. MORTON,
Treasurer.

SUPPORT FUND.

RECEIPTS.

1895.		\$	5,570.00
July	11. To state warrant No. 1873.....		48.77
July	20. To J. B. Ratekin, groceries sold.....		6.50
July	20. To J. B. Ratekin, miscellaneous sales.....		25.00
July	20. To J. B. Ratekin, rent of house and lot.....		4.21
July	20. To J. B. Ratekin, freight rebate.....		2.25
July	20. To correction on car crushed stone.....		5,800.00
Sept.	1. To state warrant No. 2669.....		5,800.00
Oct.	7. To state warrant No. 3175.....		41.00
Oct.	9. To J. B. Ratekin, funeral expense refund.....		5.00
Oct.	9. To J. B. Ratekin, sale of old house.....		48.83
Oct.	9. To J. B. Ratekin, sale of groceries.....		8.45
Oct.	9. To J. B. Ratekin, sale of clothing.....		104.87
Oct.	9. To J. B. Ratekin, sale of hogs.....		31.76
Oct.	9. To J. B. Ratekin, freight rebate.....		5,740.00
Nov.	1. To state warrant No. 2300.....		6,040.00
Nov.	18. To state warrant No. 3766.....		101.25
Nov.	21. To J. B. Ratekin, sundry sales.....		6900.00
Dec.	14. To state warrant No. 4368.....		26.65
Dec.	24. To J. B. Ratekin, rent of farm house.....		6.50
Dec.	24. To J. B. Ratekin, rebate on tobacco and sale of old clothing.....		31.54
Dec.	24. To J. B. Ratekin, sale of groceries.....		3.85
Dec.	24. To J. B. Ratekin, sale of clothing.....		50.08
Dec.	24. To J. B. Ratekin, sale of hogs.....		

1895.			
Jan.	13.	To state warrant No. 4005.....	5,000.00
Feb.	7.	To J. R. Ratekin, refund of funeral expenses.....	55.75
Feb.	7.	To J. R. Ratekin, clothing sold.....	60.25
Feb.	7.	To J. R. Ratekin, groceries sold.....	14.96
Feb.	7.	To J. R. Ratekin, freight rebate.....	11.11
Feb.	21.	To state warrant No. 6059.....	5,000.00
March	28.	To state warrant No. 6572.....	6,000.00
April	1.	To amount transferred from coal house fund.....	2.97
April	24.	To state warrant No. 7355.....	6,000.00
May	8.	To J. R. Ratekin, rebate on funeral expenses and rent.....	62.00
May	8.	To J. R. Ratekin, sale of groceries.....	26.63
May	8.	To J. R. Ratekin, sale of clothing.....	27.96
May	8.	To freight rebate.....	19.41
May	15.	To state warrant No. 8259.....	6,030.00
June	17.	To amount transferred from contingent fund.....	540.28
June	17.	To amount transferred from entertainment fund.....	80.90
July	4.	To state warrant No. 8905.....	5,980.00
July	18.	To J. R. Ratekin, miscellaneous sales.....	120.21
July	18.	To J. R. Ratekin, quartermaster stores sold.....	75.09
July	18.	To J. R. Ratekin, clothing sold.....	5.20
July	18.	To J. R. Ratekin, farm products and rent.....	25.00
July	30.	To state warrant No. 9141.....	5,940.00
Sept.	1.	To state warrant No. 9397.....	5,970.00
Oct.	7.	To state warrant No. 10403.....	6,030.00
Oct.	16.	To J. R. Ratekin, miscellaneous sales.....	104.42
Oct.	16.	To J. R. Ratekin, quartermaster stores.....	50.37
Oct.	16.	To J. R. Ratekin, clothing.....	7.88
Oct.	16.	To J. R. Ratekin, farm products and rent.....	46.25
Oct.	27.	To state warrant No. 10608.....	6,020.00
Nov.	19.	To J. R. Ratekin, miscellaneous sales.....	10.05
Nov.	19.	To J. R. Ratekin, quartermaster stores sold.....	62.89
Nov.	19.	To J. R. Ratekin, freight rebate.....	20.00
Nov.	19.	To J. R. Ratekin, farm products sold.....	25.00
Nov.	19.	To J. R. Ratekin, old clothes sold.....	2.75
Nov.	25.	To state warrant No. 1119.....	5,140.00
Dec.	22.	To state warrant No. 11918.....	6,230.00
Dec.	26.	To J. R. Ratekin, quartermaster stores and clothing.....	145.16
1897.			
Jan.	14.	To state warrant No. 11908.....	6,300.00
Jan.	14.	To premium on warrant.....	15.37
Jan.	20.	To J. R. Ratekin, miscellaneous sales.....	118.02
Jan.	25.	To J. R. Ratekin, clothing sold.....	2.35
Jan.	25.	To J. R. Ratekin, farm products and rent.....	256.27
Feb.	22.	To state warrant No. 12005.....	6,200.00
Feb.	22.	To J. R. Ratekin, miscellaneous sales.....	97.62
March	12.	To state warrant No. 12343.....	5,410.00
April	12.	To state warrant No. 12632.....	5,470.00
May	6.	To J. R. Ratekin, farm products and rent.....	149.23
May	6.	To J. R. Ratekin, clothing sold.....	39.87
May	6.	To J. R. Ratekin, miscellaneous.....	202.06
May	14.	To state warrant No. 14865.....	5,500.00
June	7.	To state warrant No. 15023.....	6,450.00
June	7.	To premium on state warrants.....	21.15
Total.....			\$ 149,699.92

DISBURSEMENTS.

July	1.	By amount overdrawn as per last biennial report.....	57.25
August	12.	By July disbursements.....	3,340.14
Sept.	8.	By August disbursements.....	4,412.19
Oct.	8.	By September disbursements.....	4,702.79
Nov.	9.	By October disbursements.....	5,684.51
Dec.	7.	By November disbursements.....	4,809.02

1895.			
Jan.	8.	By December disbursements.....	5,171.00
Feb.	2.	By refund to state treasury.....	3,607.05
Feb.	20.	By January disbursements.....	4,700.95
March	7.	By February disbursements.....	4,758.32
April	1.	By March disbursements.....	5,122.91
May	11.	By April disbursements.....	5,107.87
May	23.	By refund to state treasury.....	3,001.97
June	8.	By May disbursements.....	809.12
June	8.	By transfer to salary and wages account.....	148.40
July	10.	By balance May disbursements.....	4,788.66
July	10.	By July disbursements.....	5,512.91
August	11.	By August disbursements.....	4,412.19
Sept.	11.	By August disbursements.....	6,058.45
Oct.	15.	By September disbursements.....	6,571.19
Nov.	12.	By October disbursements.....	7,054.77
Dec.	7.	By November disbursements.....	
1897.			
Jan.	12.	By December disbursements.....	4,816.75
Jan.	20.	By transferred to painting account.....	37.43
Feb.	11.	By January disbursements.....	7,042.70
March	15.	By February disbursements.....	6,738.60
April	10.	By March disbursements.....	5,816.69
May	10.	By April disbursements.....	3,901.30
May	12.	By amount transferred to hospital furnishing account.....	67.25
May	28.	By amount transferred to hospital furnishing account.....	6,205.90
June	15.	By May disbursements.....	4,814.35
June	30.	By balance on hand.....	
Total.....			\$ 149,699.92

SALARY AND WAGES.

RECEIPTS.

1895.			
July	11.	To state warrant No. 1872.....	1,250.00
July	11.	To error on payroll.....	5.10
August	5.	To state warrant No. 2286.....	1,250.00
Sept.	7.	To state warrant No. 2658.....	1,250.00
Oct.	14.	To error on September payroll.....	2.70
Oct.	14.	To state warrant No. 3174.....	1,250.00
Nov.	18.	To state warrant No. 3705.....	1,250.00
Dec.	14.	To state warrant No. 4367.....	1,250.00
1896.			
Jan.	18.	To state warrant No. 4951.....	1,250.00
Feb.	21.	To state warrant No. 6252.....	1,250.00
March	29.	To state warrant No. 6971.....	1,250.00
April	19.	To state warrant No. 7384.....	1,250.00
May	19.	To state warrant No. 8260.....	1,250.00
June	9.	To transferred from support fund.....	1,050.00
July	4.	To state warrant No. 8905.....	1,050.00
July	30.	To state warrant No. 9140.....	1,600.00
Sept.	1.	To state warrant No. 9596.....	1,600.00
Oct.	7.	To state warrant No. 10498.....	1,600.00
Oct.	21.	To state warrant No. 10638.....	1,600.00
Nov.	25.	To state warrant No. 11119.....	1,600.00
Dec.	31.	To state warrant No. 11511.....	1,600.00
1897.			
Jan.	14.	To state warrant No. 11904.....	1,600.00
Feb.	22.	To state warrant No. 12851.....	1,600.00
March	9.	To state warrant No. 13382.....	1,600.00
April	12.	To state warrant No. 14082.....	1,600.00
May	14.	To state warrant No. 15038.....	1,600.00
June	7.	To state warrant No. 15334.....	1,600.00
Total.....			\$ 28,206.92

DISBURSEMENTS.

1895.	July 1.	By amount overdrawn as per last biennial report.....	\$ 997.53
	August 1.	By amount July disbursements.....	1,413.07
	Sept. 9.	By amount August disbursements.....	1,373.00
	Oct. 8.	By amount September disbursements.....	1,491.45
	Nov. 9.	By amount October disbursements.....	1,435.71
	Dec. 7.	By amount November disbursements.....	1,114.98
1896.	Jan. 8.	By amount December disbursements.....	1,312.37
	Feb. 6.	By amount January disbursements.....	1,092.58
	March 7.	By amount February disbursements.....	1,080.70
	April 7.	By amount March disbursements.....	1,088.36
	May 11.	By amount April disbursements.....	1,309.47
	June 9.	By amount May disbursements.....	1,107.50
	July 8.	By amount June disbursements.....	930.41
	August 13.	By amount July disbursements.....	1,007.69
	Sept. 10.	By amount August disbursements.....	1,194.50
	Oct. 8.	By amount September disbursements.....	1,100.05
	Nov. 12.	By amount October disbursements.....	1,071.40
	Dec. 7.	By amount November disbursements.....	1,085.34
1897.	Jan. 13.	By amount December disbursements.....	1,039.64
	Feb. 11.	By amount January disbursements.....	1,853.96
	March 15.	By amount February disbursements.....	1,945.79
	April 8.	By amount March disbursements.....	1,951.84
	May 5.	By amount April disbursements.....	1,000.29
	June 15.	By amount May disbursements.....	1,644.30
	June 30.	By balance on hand.....	1,654.59
	Total.....		\$ 20,396.92

EXCESS PENSION FUND.

RECEIPTS.

1896.	Oct. 21.	J. E. Rastekin, commandant.....	\$ 4,915.59
	Nov. 21.	J. E. Rastekin, commandant.....	5,993.00
	Dec. 23.	J. E. Rastekin, commandant.....	138.30
1897.	Jan. 25.	J. E. Rastekin, commandant.....	44.00
	Feb. 22.	J. E. Rastekin, commandant.....	1,236.30
	May 6.	J. E. Rastekin, commandant.....	1,354.55
	Total.....		\$ 10,397.13

DISBURSEMENTS.

Feb. 24.	John Herriott, treasurer of state.....	4,013.14
May 15.	John Herriott, treasurer of state.....	4,000.00
June 30.	Balance on hand.....	2,383.99
Total.....		\$ 10,397.13

COMPLETING ATTIC IN WOMAN'S BUILDING.

RECEIPTS.

1896.	Oct. 14.	State warrant No. 10596.....	\$ 300.00
-------	----------	------------------------------	-----------

DISBURSEMENTS.

Oct. 4.	A. C. Abott & Son, hardware.....	5.85	
Oct. 5.	A. A. Moore, lumber.....	156.78	
Oct. 8.	E. B. McGuffin, labor.....	5.50	
Oct. 8.	Charles Knapp, labor.....	50	
Oct. 8.	M. Coleman, labor.....	3.00	
1897.	March 15.	Transferred to contingent fund.....	31.37
Total.....			\$ 300.00

NEW BOILER FUND.

RECEIPTS.

1896.	Oct. 14.	State warrant No. 10423.....	\$ 1,000.00
Total.....			\$ 1,000.00

DISBURSEMENTS.

1896.	Dec. 2.	Wilson, Beamer & Co., on contract.....	\$ 500.00
1897.	Jan. 13.	Wilson, Beamer & Co., on contract.....	402.00
March 11.	Transferred to contingent fund.....	90.00	
Total.....			\$ 1,000.00

NEW DYNAMO FUND.

RECEIPTS.

1896.	Oct. 14.	State warrant No. 10471.....	\$ 1,000.00
Total.....			\$ 1,000.00

DISBURSEMENTS.

1897.	Jan. 1.	Westinghouse Electric Co.....	\$ 97.00
March 11.	Transferred to contingent fund.....	65.00	
Total.....			\$ 1,660.00

RESIDENCE FOR COMMANDANT FUND.

RECEIPTS.

1896.	July 5.	State warrant No. 833.....	\$ 500.00
July 30.	State warrant No. 919.....	850.00	
Sept. 29.	State warrant No. 10160.....	850.00	
Total.....			\$ 2,000.00

DISBURSEMENTS.

1896.	August 4.	J. F. Atkinson & Bro., on contract.....	\$ 1,000.00
Sept. 8.	J. F. Atkinson & Bro., on contract.....	1,000.00	
Total.....			\$ 2,000.00

RESIDENCE FOR SURGEON FUND.

RECEIPTS.

1896.	July 8.	State warrant No. 8934.....	\$ 850.00
July 30.	State warrant No. 9114.....	850.00	
Sept. 29.	State warrant No. 10161.....	850.00	
Total.....			\$ 2,000.00

DISBURSEMENTS.

1896.	August 4.	J. F. Atkinson & Bro., on contract.....	\$ 1,000.00
Sept. 8.	J. F. Atkinson & Bro., on contract.....	1,000.00	
Total.....			\$ 2,000.00

NEW HOSPITAL FUND.

RECEIPTS.

1896.	July 8.	State warrant No. 8931.....	\$ 2,000.00
July 30.	State warrant No. 9143.....	4,500.00	
August 17.	State warrant No. 9509.....	5,000.00	
August 17.	State warrant No. 9510.....	5,000.00	
August 17.	State warrant No. 9511.....	5,000.00	

1896.			
August 22.	State warrant No. 1979	5,000.00	
Sept. 29.	State warrant No. 1957	5,000.00	
Sept. 29.	State warrant No. 1958	5,000.00	
Sept. 29.	State warrant No. 1959	5,000.00	
Nov. 19.	Accumulated interest on warrants	66.16	
Feb. 27.	Transferred from contingent fund	407.91	
March 2.	Transferred from contingent fund	92.29	
	Total	40,583.33	

DISBURSEMENTS.

1896.			
June 18.	S. B. Evans, per diem and expense	25.00	
June 18.	J. W. Morion, per diem and expense	33.90	
June 18.	Foster & Leisbe, architects	506.00	
June 23.	L. B. Raymond, called meeting of board	14.25	
June 23.	S. B. Evans, called meeting of board	12.50	
June 23.	G. L. Godfrey, called meeting of board	12.75	
June 23.	J. W. Morion, called meeting of board	35.00	
July 2.	G. L. Godfrey, building committee	9.74	
July 16.	L. B. Raymond, called meeting of board	9.74	
July 16.	L. B. Raymond, called meeting of board	16.00	
July 16.	S. B. Evans, called meeting of board	25.00	
July 16.	J. W. Morion, called meeting of board	25.00	
July 16.	J. F. Atkinson & Bro., on contract	2,000.00	
August 4.	J. F. Atkinson & Bro., on contract	2,675.00	
August 13.	L. B. Raymond, building committee	12.00	
August 13.	S. B. Evans, building committee	15.00	
August 13.	S. B. Evans, building committee	25.50	
August 13.	G. L. Godfrey, building committee	16.00	
August 13.	G. L. Godfrey, building committee	12.50	
August 13.	G. L. Godfrey, building committee	12.50	
August 13.	G. L. Godfrey, building committee	12.75	
August 13.	G. L. Godfrey, building committee	12.75	
August 13.	John E. O'Hara, work about new buildings	2.25	
August 13.	C. Johnson, work about new buildings	2.50	
August 13.	Clement Johnson, work about new buildings	.50	
August 13.	James Taylor, work about new buildings	1.00	
August 13.	James Taylor, work about new buildings	1.25	
August 13.	John Hartney, work about new buildings	5.00	
August 13.	Tim Hayes, work about new buildings	4.75	
August 13.	James J. Jordan, work about new buildings	16.00	
August 13.	F. S. Whiting, superintendent	86.00	
August 13.	Times-Republican, advertising for proposals	35.75	
August 13.	Courier Printing company, advertising for proposals	13.25	
August 13.	Des Moines Register, advertising for proposals	22.50	
August 13.	Des Moines Leader, advertising for proposals	35.75	
August 20.	Iowa National bank, discount on warrants	50.00	
Sept. 8.	J. F. Atkinson & Bro., on contract	5,500.00	
Sept. 8.	C. Johnson	4.75	
Sept. 8.	L. B. Raymond, building committee	35.00	
Sept. 8.	G. L. Godfrey, building committee	17.00	
Sept. 8.	S. B. Evans, building committee	15.00	
Sept. 8.	F. S. Whiting, superintendent buildings	103.00	
Oct. 6.	C. A. Slesley	34.25	
Oct. 6.	S. G. Blake & Co.	20.15	
Oct. 6.	J. F. Atkinson & Bro., on contract	7,285.00	
Oct. 8.	G. L. Godfrey, building committee	19.00	
Oct. 8.	G. L. Godfrey, building committee	9.50	
Oct. 8.	G. L. Godfrey, building committee	13.75	
Oct. 8.	G. L. Godfrey, building committee	13.50	
Oct. 8.	G. L. Godfrey, building committee	12.00	
Oct. 8.	S. B. Evans, building committee	20.00	

1896.			
Oct. 8.	S. B. Evans, building committee	27.50	
Oct. 8.	S. B. Evans, building committee	15.00	
Oct. 8.	S. B. Evans, building committee	60.50	
Oct. 8.	L. B. Raymond, building committee	8.00	
Oct. 8.	L. B. Raymond, building committee	3.00	
Oct. 8.	John O'Hara, work about new buildings	2.00	
Oct. 8.	James L. Daniels, work about new buildings	4.87	
Oct. 8.	D. Corcoran, work about new buildings	3.75	
Oct. 8.	G. Baskin, work about new buildings	7.00	
Oct. 8.	John Hartney, work about new buildings	3.50	
Oct. 8.	James J. Jordan, work about new buildings	3.50	
Oct. 8.	J. L. Daniels, work about new buildings	4.70	
Oct. 8.	Tim Hayes, work about new buildings	3.40	
Oct. 8.	H. F. Liebbe, expense to Ottumwa	15.00	
Oct. 8.	James Taylor, work on cesspool	21.50	
Oct. 8.	S. B. Evans, transcripts	16.43	
Oct. 14.	J. R. Allward, transoms	11.00	
Oct. 14.	The Improvement Bulletin, advertising	55.20	
Oct. 14.	William Bremner, civil engineering	15.00	
Oct. 14.	The American Contractor, advertising	3,400.00	
Oct. 14.	S. B. Evans, building committee	25.50	
Oct. 22.	Wilson, Beamer & Co., on contract	305.00	
Nov. 4.	Jacob Chelton, discount on warrants	18.54	
Nov. 4.	Foster & Liebbe, on contract	8.00	
Nov. 7.	J. F. Atkinson & Bro., on contract	16.25	
Nov. 11.	Clissena bank, Hampton, discount on warrant	12.40	
Nov. 11.	G. L. Godfrey, building committee	16.00	
Nov. 11.	G. L. Godfrey, building committee	12.75	
Nov. 11.	G. L. Godfrey, building committee	16.00	
Nov. 11.	L. B. Raymond, building committee	16.50	
Nov. 11.	L. B. Raymond, building committee	12.00	
Nov. 11.	L. B. Raymond, building committee	16.00	
Nov. 11.	L. B. Raymond, building committee	108.00	
Nov. 11.	F. S. Whiting, superintendent buildings	116.00	
Nov. 11.	F. S. Whiting, superintendent buildings	3.00	
Nov. 11.	John Cooper, laying pipe	4.00	
Nov. 11.	John Hartney, laying pipe	3.00	
Nov. 11.	John O'Donnell, laying pipe	31.00	
Nov. 11.	E. Backus, laying pipe	7.50	
Nov. 11.	G. Shartliff, laying pipe	255.58	
Nov. 11.	Western Electric company, W. R. wire	7.49	
Nov. 12.	J. A. Lane, hardware	1.49	
Nov. 12.	E. A. Shorthill, flag holder	6.00	
Nov. 12.	Lenox Machine company, plumbing supplies	4.00	
Nov. 12.	G. W. Beasley, hauling	1.05	
Nov. 12.	S. G. Blake & Co., plumbing supplies	84.30	
Nov. 12.	Selig & Sien, brick	43.20	
Nov. 12.	B. F. DaField, committee expenses	62.70	
Nov. 12.	Troy Laundry Manufacturing company	63.82	
Nov. 12.	Ferguson Supply company, pipe	42.00	
Nov. 12.	Ketchum & Johnson, grass seed	39.30	
Nov. 12.	B. A. Morgan, paints	46.40	
Nov. 12.	First National bank, Marshalltown, discount on warrants	1,375.00	
Nov. 23.	Wilson, Beamer & Co., on contract	1,706.00	
Nov. 23.	J. F. Atkinson & Bro., on contract	5,543.00	
Dec. 4.	J. F. Atkinson & Bro., on contract	81.82	
Dec. 7.	Thomas Dupuis, electric wiring	6.71	
Dec. 7.	Baker Bros., sewer pipe	2.53	
Dec. 7.	J. C. Dimm, lime and cement	75.40	
Dec. 7.	A. A. Moore, lumber	8.40	
Dec. 7.	Holts & Hason, asbestos paper		

1898.			
Dec.	7.	G. L. Godfrey, building committee.....	16.25
Dec.	7.	G. L. Godfrey, building committee.....	23.25
Dec.	7.	S. B. Evans, building committee.....	25.00
Dec.	7.	S. B. Evans, building committee.....	15.00
Dec.	7.	L. B. Raymond, building committee.....	25.75
Dec.	7.	L. B. Raymond, building committee.....	16.00
Dec.	21.	Wm. Daniels, lensman.....	.50
Dec.	23.	F. S. Whiting, superintendent of buildings.....	100.00
Dec.	23.	M. V. Hosock, carpenter work.....	38.10
Dec.	23.	Ed Marion, carpenter work.....	31.27
Dec.	23.	T. J. Stewart, carpenter work.....	19.12
Dec.	23.	G. L. Godfrey, building committee.....	14.25
Dec.	23.	G. L. Godfrey, building committee.....	19.75
Dec.	23.	L. B. Raymond, building committee.....	16.50

1897.			
Jan.	1.	A. W. Walker & Co., sink and trap.....	3.00
Jan.	1.	Getchell & Martin, lumber.....	75.50
Jan.	23.	A. C. Abbott & Son.....	12.25
Jan.	1.	The Iowa Electric company, electric lamps.....	37.00
Jan.	1.	The Adamant company, adamant.....	61.90
Jan.	20.	H. A. Morgan, glass.....	29.20
Jan.	20.	C. W. Hogg & Co., glass.....	9.18
Jan.	20.	A. A. Moore, lumber.....	28.45
Jan.	20.	A. E. Shortill, guards and sash bars.....	25.40
Jan.	20.	A. A. Moore, lumber.....	22.51
Jan.	20.	J. A. Graves & Co., locks and butts.....	29.00
Jan.	20.	J. A. Atkinson & Bro., extra painting.....	43.80
Jan.	20.	G. L. Godfrey, building committee.....	12.25
Jan.	20.	F. S. Whiting, superintendent of buildings.....	65.00
Feb.	5.	Herrick Refrigerator company, refrigerator.....	299.00
Feb.	11.	L. B. Raymond, building committee.....	12.00
Feb.	11.	S. B. Evans, building committee.....	15.00
Feb.	11.	L. B. Raymond, building committee.....	2.80
Feb.	11.	Foster & Lieble, architects.....	300.00
Feb.	11.	G. L. Godfrey, building committee.....	12.50
Feb.	11.	B. Hoffman, rent of room for ladders.....	3.00
Feb.	11.	L. B. Raymond, building committee.....	17.00
Feb.	11.	S. B. Evans, building committee.....	25.00
Feb.	11.	R. H. Mathews, inspecting heating furnace.....	19.50
March	1.	J. R. Allward, transoms.....	49.00
March	1.	A. A. Moore, lumber.....	23.25
Total.....			\$ 40,583.33

NEW HOSPITAL FURNISHING FUND.

RECEIPTS.

1896.			
Oct.	27.	By warrant No. 1036.....	2,000.00
May	15.	Transferred from support fund.....	2,911.20
May	25.	Transferred from support fund.....	67.25
Total.....			\$ 4,978.45

DISBURSEMENTS.

1895.			
Dec.	7.	Dean, Huot B. & M. company, kitchen furniture.....	347.87

1897.			
Jan.	20.	A. C. Abbott & Son, tableware.....	24.00
Jan.	20.	Stevens, Allen C. M. company, mattresses and pillows.....	85.20
Jan.	20.	L. B. Raymond, committee work.....	44.00
Jan.	20.	H. P. Duffield, committee work.....	27.20
Jan.	20.	Kreutzer & Wassen, dining tables.....	144.00
Jan.	26.	T. Z. Cook & Lawrence Co., queensware.....	67.55
Jan.	26.	Sharp & Smith, Edsolt table.....	62.90

1897.			
Jan.	26.	Sharp & Smith, surgical instruments.....	111.60
Jan.	26.	L. Harbach, furniture.....	275.85
Jan.	26.	D. C. Wilbur, furniture.....	1,735.34
Feb.	15.	Jno. Schobert, supplies.....	1,295.91
Feb.	15.	A. C. McClurg & Co., books.....	16.72
Feb.	15.	D. C. Wilbur, supplies.....	.60
Feb.	15.	Sharp & Smith, wheel stretcher.....	30.00
Feb.	15.	Sharp & Smith, silk tabling.....	2.48
Feb.	15.	Andrews & Hoyt, supplies.....	8.28
Feb.	15.	F. O. Anderson & Bro., painting.....	13.25
Feb.	15.	M. F. Andrews, furnishing.....	111.53
Feb.	15.	B. A. Morgan, supplies for dispensary.....	56.28
Feb.	15.	A. C. Abbott & Son, hardware.....	92.63
Feb.	15.	Jno. Schobert, dry goods.....	62.56
Feb.	15.	A. C. Abbott & Son, supplies.....	.50
Feb.	15.	A. C. Abbott & Son, K and D. E. furniture.....	9.95
Feb.	15.	B. A. Morgan, supplies.....	68.20
Feb.	15.	Geo. J. Allen, clock.....	5.00
Feb.	15.	J. B. Simmons, bibles.....	4.30
Feb.	15.	D. O. Wilbur, furniture.....	56.28
Feb.	15.	M. F. Andrews, dry goods.....	82.05
May	10.	Sharp & Smith, electric battery.....	130.00
May	24.	D. O. Wilbur, furniture.....	67.25
Total.....			\$ 4,928.04

FIRE ESCAPE FUND.

RECEIPTS.

1895.			
July	1.	To balance on hand last report.....	4.92
Oct.	23.	State warrant No. 3315.....	75.00
Total.....			\$ 79.92

DISBURSEMENTS.

Feb.	2.	By refund to state treasury.....	79.92
------	----	----------------------------------	-------

COAL HOUSE FUND.

July	1.	To balance on hand last report.....	2.97
------	----	-------------------------------------	------

DISBURSEMENTS.

April	1.	By amount transferred to support fund.....	2.97
-------	----	--	------

SEWERAGE FUND.

July	1.	To balance on hand last report.....	704.45
Oct.	23.	To state warrant No. 3316.....	2,250.00
Total.....			\$ 3,044.45

DISBURSEMENTS.

Feb.	3.	By amount refund to state treasury.....	3,044.45
------	----	---	----------

ENTERTAINMENT FUND.

July	1.	To balance on hand last report.....	144.00
------	----	-------------------------------------	--------

DISBURSEMENTS.

Dec.	7.	Amount November disbursements.....	5.55
Feb.	7.	Amount January disbursements.....	30.25
March	7.	Amount February disbursements.....	16.00
May	11.	Amount April disbursements.....	3.00
June	18.	Amount May disbursements.....	5.20
June	17.	Amount transferred to support fund.....	86.99
Total.....			\$ 144.00

CONTINGENT FUND.

RECEIPTS.

1895.	July	1.	To balance on hand from last report.....	\$	265.28
	Oct.	23.	Amount transferred from improvement of grounds.....		125.00
	Oct.	23.	Amount transferred from new floor account.....		150.00
1896.	Oct.	27.	Amount of state warrant special appropriation.....		1,500.00
1897.	March	11.	Amount of state warrant No. 13282, balance new floor account...		37.01
	March	11.	Amount of state warrant No. 13283, balance new boiler.....		98.00
	March	11.	Amount of state warrant No. 13284, bal. attic dormitory acct....		31.37
	March	11.	Amount of state warrant No. 13285, bal. new dynamo acct.....		63.00
			Total	\$	2,269.66

DISBURSEMENTS.

1896.	June	17.	By amount transferred to support fund	\$	540.28
1897.	Feb.	27.	By amount transferred to new hospital fund		407.91
	March	2.	By amount transferred to new hospital fund		82.28
	July	1.	By balance on hand		1,239.21
			Total	\$	2,269.66

PAINTING BUILDINGS FUND.

RECEIPTS.

1896.	July	8.	State warrant No. 8935	\$	500.00
1897.	Jan.	20.	Transfer from support fund.....		37.46
			Total	\$	537.46

DISBURSEMENTS.

1896.	July	16.	Dinges & Bigelow, on contract.....	\$	435.00
	July	16.	A. T. Birchard, committee work.....		8.00
	August	18.	Times Republican, advertising for bids		19.50
	Oct.	6.	B. A. Morgan, paint.....		45.72
	Oct.	8.	J. B. Dunham, painting.....		9.37
	Oct.	8.	Jostah Mullen, painting.....		19.87
			Total	\$	537.46

NEW FLOOR IN MAIN BUILDING FUND.

RECEIPTS.

1896.	July	8.	State warrant No. 8932	\$	1,600.00
-------	------	----	------------------------------	----	----------

DISBURSEMENTS.

1896.	June	29.	A. A. Moore, lumber	\$	1,314.22
	June	30.	Labor, to sundry parties as per pay roll.....		141.80
	July	10.	B. A. Morgan, oil and paints.....		29.30
	July	20.	A. C. Abbott & Son, hardware.....		54.95
1897.	Jan.	20.	A. A. Moore, lumber		22.72
	Mar.	11.	Transferred to contingent fund.....		37.01
			Total	\$	1,600.00