

Harry B. Noland, philosophy building, janitor, per month.....	20
Honorah O'Connell, pathological building, janitor, per month.....	13
Ed. J. Glasgow, general fireman (see note).....	
Pat Burke, assistant fireman, per month.....	30
William Matthes, night fireman, per month.....	45
James Barry, watchman, per week.....	9
Harry Klema, homeopathic janitor, per month.....	25
Arthur Hennessey, dental building, per month.....	5
Wm. Baughman, hospital fireman, per month.....	35
Fred. Bendler, hospital night fireman, per month.....	
Jenny Judy, scrubbing.....	
John Lux, foreman chemical building and homeopathic hospital, per month.....	30

NOTE—The scrubbing women, when extra scrubbing is required, are paid \$1 for ten hours' work. The general fireman for main building receives \$1.75 per day for twelve hours, and a less sum for fewer hours. Laborers, when required, are paid the usual wages for similar work.

NOTE—The firemen are only employed and paid while the fires are required. Night firemen are not put on nor paid unless in the cold weather when actually required.

REPORT OF THE PRESIDENT.

REPORT OF THE PRESIDENT.

OCTOBER 24, 1899.

To the Board of Regents:

GENTLEMEN—The untimely death of the lamented President Schaeffer devolves upon me the duty of presenting the president's report for the biennium from June 30, 1897, to June 30, 1899. As I did not enter upon the presidency until August, 1899, the report really consists of statistical and historical statements and incidental recommendations contained in the appended reports made by President Schaeffer for the first year of the biennium, by the acting president, Dean Carrier, for the second year of the biennium, and those from the deans of the departments. As I have come so recently to the university, I may speak with the impartiality of an outsider.

The worth of the university has not been proclaimed. The careful economy with which it has been administered, practically to the point of distress, during the biennium just closed, is well known to all. The fidelity and ability of the faculties, the earnestness of the students, the success and prominence of the alumni, vouch for the goodness of the institution. The report of the regents, in which I heartily concur, indicates what is needed for the immediate future. I may summarize as follows:

First.—The university is in the beginning of its building period. What the manufacturer calls the plant, in the main, is yet to be put in. The entire value of the buildings, exclusive of the collegiate building in process of erection, is estimated at only \$350,000. When comparison is made with the investment in buildings in the other state universities, it will be seen that the university at this time deserves very favorable consideration. The well-known comparisons with the appropriations made for university buildings in the adjacent states of Illinois, Wisconsin, Minnesota, Missouri and Nebraska, confirm the urgency of continuing the building tax. Even then, the university is receiving the smallest sum of any like

neighboring institution; and this, despite the fact that the state of Iowa is richer than any one of these states excepting Illinois. The immediate necessities for a combined assembly hall, armory and gymnasium, for a fire-proof library, for a fire-proof museum, for a law building, for an administration building, for an enlargement of the facilities for the medical faculties, to say nothing of a series of departmental buildings, give some notion of what must be accomplished in the building period. Incidentally, it may be said, the campus will need to be enlarged.

Second.—The apparatus and collections, the libraries and general equipment of the university must be continually and largely improved on account of the rapid progress of science and of educational methods.

Third.—The real university consists of the teaching force and the students, but the unexpected increase in student attendance this autumn shows that the legislature, in order to meet the demands that the people of the state are making upon them in sending their children to the university, must make appropriations to accommodate a large number of students during the biennium. The university is further called upon by many of the 28,000 teachers in the state to have its valuable faculties and equipments put to use in vacation time, so that the teachers of the state may avail themselves of the great privileges of the university. One of the chief functions of the state university is to reach all the schools of the state, and this it must do primarily through the maintenance of standards and through the inspiration and instruction it gives to the teachers of the state. The regents, therefore, have decided wisely to have a summer session of the university to serve more widely than ever the entire school system. The lengthened time of service, or the appointment of further instructors, will be a necessary and profitable expenditure.

Under the policy of the regents to avoid debt, it has been necessary to curtail instruction, to the detriment of students upon the ground, and to the limitation of the development of the institution in its faculties. It would seem that this policy could no longer be carried on. The regents have decided to meet the demand of the state by allowing an annual development, and they now place the case before the legislature, feeling that the legislature, coming so directly from the people, will cheerfully remove from the regents the disagreeable

responsibility they have heretofore carried in denying what was asked of them.

The increase asked for the support fund is justified by the above facts, and the amount is much less than what the members of the faculty who are next to the crying needs besought the regents to request. The regents have already cut the appropriation asked for, desiring to seek from the legislature only that that an economical legislature would feel they must give.

A critical period in the development of the university has been reached. The only thing lacking is sufficient material support. In the new educational era opening in the country, and in the general prophecies of the new university in the mouths of the people and the press of the state, there is encouragement. With confidence I submit the case to the regents, who in turn leave their case with the legislature that has the high responsibility and privilege of insuring the incoming of a new university that shall be second to none among the great people's universities. Respectfully submitted,

GEORGE E. MACLEAN.

EXCERPTS FROM PRESIDENT SCHAEFFER'S ANNUAL REPORT.

JUNE 30, 1898.

To the Board of Regents:

GENTLEMEN—I have the honor to submit herewith my report for the year 1897-8. The number of students in attendance is shown in the following table:

	ENROLLMENT.		GRADUATES.	
	1896-7.	1897-8.	1896-7.	1897-8.
Collegiate	644	673	86	81
Law	215	227	83	83
Medical	214	200	60	50
Homeopathic medical	69	86	16	8
Dental	184	152	36	65
Pharmacy	62	36	11	8
	1,388	1,374		
Deduct	57	61		
Total	1,331	1,313	292	295

Once more it is my pleasure to congratulate you on the completion of a year that has been marked by progress all along

the line. While it is true that there has been a slight falling off in the total number of students, I am nevertheless confident that never in all the history of the university has so much good work been accomplished in a single year. The grade of instruction has been steadily raised; the field covered has been steadily extended; and the results attained have been this year better than ever. We have already attained an excellent standing in the educational world, and are looking forward to the sure prospect of advancing still higher in the not distant future.

But, unfortunately, our success has brought us to a condition of affairs which is to be extremely regretted. In spite of the severe economy which we have been enforcing, we are to day compelled to face a situation of extreme embarrassment. It has already been shown, over and over again, that the affairs of this university have been conducted with much greater economy than is the case at other similar institutions, and in our biennial reports to the general assembly due warning has been given that such rigid economy could not, with safety to the university, be continued indefinitely. We have kept our expenses down to the lowest point and have honestly and conscientiously done our best to live within our income. But more and more students have come to us; the times have demanded better facilities for instruction; our teachers, with the true interest of education at heart, have steadily broadened their field of work, and the result of this growth, this development in all directions, is the situation which confronts us to-day. Had the Twenty-seventh General Assembly complied with your very modest requests and granted the appropriation as asked for, we should have been able to go on at about the present rate. But that was not done, and in accordance with the financial report of the secretary it becomes your duty at this meeting to decide what steps shall be taken in the present emergency. And I earnestly beg of you, gentlemen, to give this question your serious consideration, even if it is necessary for you to prolong your sessions beyond the usual point.

There are, of course, a few items of expenditure which can without especial sacrifice be cut out for the next year, but these are in fact very few, and not much can be saved in that way. On the other hand, I make no recommendations whatever as to increase of salaries, though I assure you that we have here in the service of the university a considerable number of young men who are giving the university a great deal more of their

time and talents than they are paid for; men who have been most faithful in the discharge of their duties, and who have voluntarily undertaken even more work than was required of them, and who are in all fairness sadly underpaid. All of these are justly deserving of some more substantial recognition, but in view of the present situation I reluctantly pass by their valid claims.

The report of the secretary shows that, unless you can discover some additional source of revenue, we shall be seriously crippled during the coming year. In accordance with that report, there is no money available for the physical, botanical, geological, biological, psychological, or engineering laboratories, nor for the natural history museum, nor can anything be devoted to the incidental expenses of the various chairs. If we are compelled to neglect all of these for even one year, the result will certainly be most serious; we shall lose much valuable ground that we have already gained. But I feel very confident that after a careful study of the situation you will be able to so arrange matters as to render available for the foregoing purposes at least a moderate sum. I therefore respectfully beg leave to suggest that your first efforts be devoted to this question.

EXCERPTS FROM THE REPORT OF THE ACTING PRESIDENT.

JUNE 6, 1899.

To the Board of Regents:

GENTLEMEN—The present academic year opened in gloom and sadness occasioned by the sudden death of President Schaeffer, which was a shock and a sorrow to us all. His genial presence and his counsel and direction have been greatly missed. His impress will be long felt upon the university which he left so well organized that its work has gone forward this year harmoniously and successfully.

The following table shows the number of students and the graduates for this year as well as that of last year.

	ENROLLMENT.		GRADUATES.	
	1897-8.	1898-9.	1897-8.	1898-9.
Collegiate.....	673	699	81	96
Law.....	227	221	83	90
Medical.....	200	182	50	2
Homeopathic medical.....	86	86	8	8
Dental.....	152	122	65	34
Pharmacy.....	36	46	8	14
	1,374	1,351		
Deduct twice counted.....	61	67		
Total.....	1,313	1,284	295	244

It will be seen that the total attendance is 29 less than last year, but except for the Spanish war, and the trouble in the medical department, there would no doubt have been a substantial gain over the attendance of any previous year. As it is, the collegiate department has surpassed all previous records in number of students and also of graduates. The small graduating class in the medical department is due to the extension of the course to four years, and not to any decline in the department.

The instructing force has worked faithfully and with enthusiasm, and the student body as a whole has made excellent use of its opportunities and, as heretofore, been distinguished for good order and correct conduct.

The necessary economies of the current year have been keenly felt by the instructors affected, and some limitations in the facilities offered to students have been unavoidable. However, there has been a general disposition to accept with cheerfulness the straitened circumstances in the confident expectation of better things in the immediate future.

The very gratifying financial exhibit of the secretary gives hope that some of the retrenchments of last year will not need to be repeated, and that other pressing necessities can be provided for. The fuller equipment and the larger teaching force desired in all departments, and so fully and forcibly set forth in many individual reports, must, in the main, wait for the ampler means essential to the growth and fuller development of the university.

REPORT OF THE DEAN—COLLEGIATE DEPARTMENT.

SEPTEMBER 23, 1899.

To the President:

DEAR SIR—The following table shows the enrollment of students in the collegiate department for the last biennium:

	ENROLLMENT.	
	1897-8.	1898-9.
Graduate students.....	88	88
Seniors.....	81	103
Juniors.....	110	104
Sophomores.....	147	137
Freshmen.....	180	187
Specials.....	67	79
Total.....	672	698

The enrollment for the preceding biennium was 572 and 644, showing a small but steady increase from year to year. The senior classes for the last biennium numbered 81 and 103 against 62 and 83 for the preceding period.

Two professorships have been created, that of administration and government and that of morphology. The most notable advance in the department has been in the new courses offered in the various chairs, mostly in advanced lines, and especially in the provision for the increasing body of graduate students.

The special legislative appropriation for the restoration of the library has been expended mainly in supplying the needs of instructors and students along their special lines of study, as a present necessity of supreme importance.

The equipment of the various chairs has been considerably enlarged and perfected, but scanty means have made necessary limitations to the great regret of those concerned.

The student body, as a whole, has been orderly, studious and attentive to all duties.

The death of President Schaeffer was the sad event of the period. During his eleven years of faithful service, he was a prominent factor in the growth and development of the university. His genial manner, generous nature and impartiality

in the discharge of his official duties endeared him to us all.

The special wants of the department for the coming biennial period are:

First.—A substantial increase in the salaries of tried and thoroughly competent professors, assistant professors and instructors. The university cannot hope to get and retain the best men on salaries distinctly inferior to those paid in neighboring institutions of like rank. The highest salaries should not be less than \$2,700, assistant professors should receive from \$1,200 to \$1,500, and experienced instructors ought to get \$1,000. Young men just from their graduate work, and without experience, can be obtained for small salaries, and ought to be content with a living suited to their station, and be able to save a little money each year.

Second.—Means for additional professors and instructors. This is essential to the proper development of our undergraduate work, and particularly for the provision for graduate students certain to resort here in rapidly increasing numbers if proper facilities are offered.

A professorship in American history ought to be created at once. Greek ought to take full rank with Latin, German and French.

For many years there has been strong student pressure for a chair of oratory, including rhetoric, elocution and, perhaps, debating, which, in my opinion, ought to be heeded. Pedagogy, with its heavy and important work of high school inspection, should have additional money.

Political science ought to receive an enlargement proportionate to its practical importance. It should be either divided, or given an assistant professor, or one or two fellows in addition to its present force.

The chair of physics should have an assistant professor additional at once.

Geology and morphology each need a full instructor, and the same is true of philosophy, German, and French.

Civil and electrical engineering need substantial strengthening and development.

Anthropology, Scandinavian, art and philology ought to be provided for, perhaps at first as attachments to chairs already existing.

Third.—Equipment. Here the most important thing is the library, which has been fairly restored, but not enlarged. Its

wants are large, varied and imperative, and they concern the entire collegiate department. With a library four times the size of ours, Michigan spends \$15,000 annually upon it. Not less than \$10,000 is an adequate annual appropriation for us.

The museum cannot be much further developed until it gets its sorely needed new building. All the laboratories need enlargement in apparatus to accommodate their growing classes, as the exhibits of the individual professors will clearly demonstrate.

Fourth.—Though we may expect no relief from our cramped conditions in the matter of room until the new collegiate hall is completed, it might be possible to obtain a special appropriation for an assembly and drill hall.

Fifth.—There is urgent need of funds for a summer session. Our students and the students of the colleges of the state are seeking elsewhere what they ought to get at the university. I confidently believe that the legislature should give an extra appropriation necessary to put our large plant at the service of the teachers of the state as well as of the students of the university during a part of the summer.

Sixth.—It would be good sense as well as a stroke of policy for the state to abolish tuition fees for this department.

Seventh.—A small sum of money spent to obtain a few eminent lecturers from abroad would be a profitable outlay.

I firmly believe that this department, as well as others and perhaps beyond the others, is on the eve of a rapid growth if its equipment, in the widest sense of the word, is made adequate to the demand. I trust that the next legislature will provide the generous support due from the state.

Respectfully submitted,

AMOS N. CURRIER.

REPORT OF THE CHANCELLOR OF THE LAW DEPARTMENT.

SEPTEMBER 25, 1899.

To the President:

DEAR SIR—In response to your request of the 20th inst., I beg to submit the following information with reference to the law department during the biennial period ending June last, with a few suggestions as to the needs of the department.

As to attendance, the facts for the last four years may thus be tabulated:

	ATTENDANCE			
	1895-6.	1896-7.	1897-8.	1898-9.
Juniors	109	128	126	126
Seniors	109	87	101	93
Total	218	215	227	219

The receipts, however, have increased in a greater proportion than the attendance, as will appear by the following table showing receipts and expenses for instruction.

RECEIPTS FROM TUITION AND EXPENSES FOR INSTRUCTION.

	1895-6.	1896-7.	1897-8.	1898-9.
Receipts	\$10,901	\$11,571	\$11,128	\$11,713
Expenses	10,550	10,935	11,265	9,850
Surplus	\$ 351	\$ 606	\$ *37	\$ 1,863

*Deficit.

It will appear from the foregoing statement of attendance that there has been but slight increase during the last biennial period. The enrollment for the present term would indicate the probability of a considerable increase over the attendance of last year, particularly in the junior class. This is, at least to some extent, due to a general belief that the next legislature will extend the required term of study for admission to the bar to three years.

It is to be remembered that the material equipment has not been increased to any extent in the last fifteen years, except in the number of books, notwithstanding a very large increase in attendance during that time. There is but one lecture room;

the library room is insufficient in size, so that many students are unable to use the library to the extent which is expected of them; and the offices for the professors are inconveniently small in size and extremely uncomfortable in cold weather.

With reference to the amount of instruction given, it can be said in a general way to have been increased from year to year, so that the course is now harder and more exacting than ever before, and as extensive as can reasonably be presented in two years. The work now done could be made to cover three years to the great advantage of the students, but it is not recommended that a three years' course be instituted unless the legislature shall extend the required period of study.

With reference to the law library, it may be said that the appropriations in the last few years have not been sufficient to result in any substantial growth. The continuations of the series of reports have been substantially kept up, but only one new set has been added in the last two years. The expenses for rebinding increase very considerably as the books grow older and are continually used. There should be complete sets of the reports of the different states of the union. Some seven states are at the present lacking, and the reports for these cannot be secured for less than probably \$2,500.

The special needs of the department, therefore, are more room, and larger appropriations for the maintenance and completion of the new library. For the latter purpose at least \$2,500 (as in 1892) should be given for the next biennial period, instead of \$1,000 appropriated for the last period.

Respectfully submitted,

EMLIN MCCLAIN.

REPORT OF THE SECRETARY OF THE MEDICAL DEPARTMENT.

SEPTEMBER 25, 1899.

To the President:

DEAR SIR—At the request of yourself and the dean, I submit the following as indicating some of the greatest needs of the medical department.

Believing that its present tendency in development may be discovered from the history of its past growth, I have collected the following statistics from the records. I may perhaps be pardoned for going back more than two years in order to better learn in what direction it is moving. The number of students are those of the medical department alone and do not include others instructed by this faculty. The hours of instruction are only such as were regularly found on the programs. Special courses, such as were given every session, are omitted. I have taken the figures for but seven years. The growth has been always in one direction, as those of other years will show if they are examined.

SESSION.	STUDENTS.	INSTRUCT- ORS.	TOTAL HOURS.	LABORATORY HOURS.
1881-2	69	13	22	3
1889-90	122	13	46	9
1895-6	202	19	95	33
1896-7	214	20	108	34
1897-8	200	19	91	37
1898-9	182	19	98	34
1899-1900	240?	20	122	44

To these numbers should be added those of the pharmaceutical students who get some instruction, and also the dental and homeopathic medical students, who receive most of their work of the first two years here.

The figures show that while, even neglecting students of the other departments, the amount of work done by the teaching force has greatly increased, the number of instructors is little larger than eighteen years ago. This is the more clear if we bear in mind that a part of those added about 1895-6 give

only special courses of a few hours a year. It is also plainly evident that the laboratory work has increased much more rapidly. As stated above, when separate hours are devoted to dental and homeopathic divisions, they are not included here. This is the case every year.

The natural growth then seems to be in the direction of practical work. At the present time the laboratories are scarcely large enough to take in our classes. In the histological laboratory there can be accommodated 36 students. It is necessary to divide them into a number of sections, and accordingly to spread the work over many hours. The light is such that the work must stop about the middle of the afternoon. If twice as many could be admitted they could work when the light is at its best, and much repetition on the part of the instructor would be prevented. Much the same considerations apply to the pathological laboratory. The classes now there tax its capacity. It is difficult to say how the present large lower classes can be properly cared for when they reach that stage of their study. In the part of the chemical laboratory occupied by the medical department, divisions of 60 to 70 must work this session. Fifty-six work in one room of the same floor space as the one above it, which was designed to accommodate, when full, 24 students. I do not mention these facts in a complaining spirit, but only to show that we are already crowded. We have no physiological laboratory. One of the needs of the medical department, then, in the very near future, appears to be new laboratories.

Additional rooms for lectures and recitations are also necessary. Some of the classes must go to the dental building; some to the operating amphitheatre of the hospital, where the seats are uncomfortable, for many consecutive hours; some even to the free dispensary for recitations. There should be a large room capable of seating 400 or 500, and at least one smaller one. With the four-year course, there are at times as many exercises in progress at the same time.

With the increase in the course in the last twelve years from two sessions of five months, to four of six months each, and with no correspondingly increased teaching force, the duties of each instructor have been materially and sometimes excessively added to. Twenty and thirty hours of instruction a week are given at times, and occasionally as much as forty hours. It is the opinion of at least a part of the faculty, that

we are attempting more than our resources will admit of being well done. A comparison of our staff of instruction with those of some other well-known medical schools shows in numbers, at least, we fall below them:

	NO. OF INSTRUCTORS.	NO. OF STUDENTS
Western Reserve.....	33	127
University of California.....	33	149
Marion Sims.....	54	336
Syracuse University.....	39	89
Rush.....	80	638
University of Michigan.....	68	450
Northwestern University.....	92	301
University of Minnesota.....	64	277
University of Illinois.....	76	408
Johns Hopkins.....	52	167
Harvard.....	107	588

We base our belief in a greater attendance in the next few years on these grounds. Our four-year course is just started, and the classes are larger at their entrance than when only three years were required. Our experience has been that 70 per cent to 80 per cent of each class will return the succeeding year. We have a new hospital which has brought many of the present generation of students here, and will undoubtedly do the same with others. Without undue self-praise, we believe we can safely say that our course of study is the most thorough given in the state, and that the new law requiring an examination of every candidate for a certificate for practicing in Iowa will sift the chaff from the wheat, and that the school will divide the glory with its alumni.

Among the many possible repairs I will mention but one. The floor of the dissecting room and the wooden tops of the tables are saturated with animal matter which is offensive to the smell, at least. This condition can be greatly improved by the laying of a new floor made as nearly waterproof as possible, and by the substitution of slate-topped tables.

Respectfully submitted,

E. W. ROCKWOOD.

REPORT OF THE DEAN OF THE HOMEOPATHIC MEDICAL DEPARTMENT.

SEPTEMBER 25, 1899.

To the President:

DEAR SIR—At your request the following report of the homeopathic department is presented.

For the college year of 1897-8 there were matriculated:

Freshmen.....	22
Sophomores.....	22
Juniors.....	10
Seniors.....	8
Total.....	62

Graduated in March, 1898, 8.

Matriculates for the year 1898-9:

Freshmen.....	19
Sophomores.....	21
Juniors.....	12
Seniors.....	9
Total.....	61

Graduated in March, 1899, 8.

Please note the decrease in numbers from freshmen to senior class, or graduates. Of course, every institution matriculates from 25 per cent to 33 per cent more students than they expect to graduate, but for several years our department has graduated only about 50 per cent of the matriculates. Of the matriculates of the class of 1899, the commencements of other colleges give the names of eight; that is, *our* department graduated only one-half of those matriculates who finally graduated. A larger percentage of last year's freshmen and sophomore classes have returned this year, on the promise of better work for the two upper classes.

The great need of the department has been for more lectures for juniors and seniors. An effort is being made this year to supply this need. To the chair of eye, ear, and throat, has

been added physical diagnosis and diseases of the respiratory organs. Diseases of children, which have formerly been treated by this chair, will be taken up by the assistant to the chair of theory and practice. This assistant will also lecture on diseases of the heart and circulatory organs. There will be twelve lectures on nervous diseases from the chair of materia medica. This will make about sixty-five extra lectures. Diseases of women will remain unprovided for unless some way can be devised to secure lecturers. The chair of obstetrics receives only \$525, for which it is expected to deliver two lectures per week. Diseases of women properly belongs to this chair, which should be made a full chair and the pay increased to \$950. The professor of eye and ear is paid \$600. At Ann Arbor it is considered a full chair. Diseases of the lungs should be added to this chair, and the pay increased to \$950 at least. This increase in the number of lectures, together with clinical material for the chair of obstetrics, would save to us nearly all of our matriculates who go elsewhere. It would also bring us many who will otherwise go elsewhere at the beginning. The assistants receive no salary, but it seems that it would be at least just if their railway expenses were paid.

In conclusion let me present what seems to me the minimum with which we can satisfy the just demands of our students. According to the secretary's report you will see that the present items are as follows:

Dean, chair of materia medica.....	\$1,000
Chair of surgery and surgical diseases of women.....	1,200
Chair of theory and practice.....	950
Chair of obstetrics.....	535
Chair of ophthalmology and otology.....	600
House surgeon.....	100
Addition to the chair of obstetrics and diseases of women.....	415
Addition to the chair of ophthalmology and otology.....	350
Hospital supplies.....	200
Total.....	\$5,350

Respectfully submitted,

GEORGE ROYAL.

REPORT OF THE DEAN OF THE DENTAL DEPARTMENT.

SEPTEMBER 25, 1899.

To the President:

DEAR SIR—In compliance with your request of recent date we submit the following condensed report of the dental department for the biennium from June 30, 1897, to June 30, 1899, also a prospectus for the ensuing biennium.

The dental department is now steadily recovering from the change made from a six months' to a nine months' basis. We think, however, that the following would be a conservative estimate of possible attendance:

	1897-8.	1898-9.	1899-1900.	1900-01.	1901-02
Attendance	*139	122	130	140	150

The salaries of professors and instructors given below do not express the actual needs of the department for the ensuing biennium. If we judge rightly, this is a matter for consideration by the board of regents at the annual June meeting. The table below represents the expenses and receipts of the department for the years named:

	1897-8.	1898-9.	1899-1900
Salaries.....	\$ 8,520.00	\$ 8,480.00	\$ 8,700.00
Clinical and laboratory expenses	1,934.61	1,724.00	1,600.00
Net expenses.....	\$10,454.61	\$10,204.00	Appropriations.
	1897-8.	1898-9.	1899-1900.
Tuitions	\$10,880.00	\$ 8,580.00	\$ 9,750.00
Clinical receipts.....	3,339.43	3,503.67	
Total.....	\$14,219.43	\$12,083.67	
	1897-8.	1898-9.	
Net earnings of the department	\$3,764.82	\$1,882.67	

The figures above show the net earnings of the department above expenses for the last two years, but of course do not explain the lesser earnings for the session of 1898-9. This is due to lessened attendance consequent upon the change from a

*Year of graduation of six months' class.

six to a nine months' course, the years remaining the same; other schools (41) remaining six months' schools up to the present session. They are now all compelled to make minimum requirements of three years of seven months each.

We do not hesitate to assure a clinical attendance this session with fees, with the addition of tuitions, that will still show a credit balance at the end of the session.

In regard to the necessities of the dental department which have been recognized for some years, we trust that the next two years will see the wants filled. We have existed without the equipments mentioned herein, but in order to qualify ourselves with other institutions, and to maintain the prestige we have gained, these equipments are essential.

20 dental cabinets for infirmary (5 are needed at once).....	\$ 500
10 clinical operative chairs	1,000
41 fountain cuspidors, for hygienic reasons.....	1,250
Hot and cold water facilities for two clinic rooms.....	150
Special clinical room with instruments and equipments for operation and prosthetic work, including electrical apparatus, of which we have none	500
80 lockers for students on infirmary floor to hold engines, coats, hats, etc	300
23 bracket tables for operative chairs in infirmary	30
Case for specimens required by National Association of Dental Colleges	100
Necessary charts and appliances for professors for teaching purposes	100
Stereopticon for clinical teaching.....	200
Steel ceiling for lecture room on third floor, necessary at present time	4,280

While it may not be self-evident it is nevertheless true that the increase in number of freshmen students over last year, from 45 to 67, means that extra material which was once charged at \$10 per student for laboratory supplies, must be furnished this year to carry on the work in that department.

This additional expense to the department will not be emphasized here, as we feel that the earnings of the department will care for the extra expense entailed. The legislature has considered the dental department in a generous way in the recent past, and has now only to look after its present necessities. The gradual growth of the next few years will demonstrate its earning capacity, aside from the first consideration, that of its excellent educational facilities given to the young men and women of this and neighboring states. This department is now recognized as second to none in the United States (that means the world) as to its curriculum, but as to its equipment it is lacking.

Respectfully submitted,

W. S. HOSFORD.

REPORT OF THE DEAN OF THE PHARMACEUTICAL DEPARTMENT.

SEPTEMBER 26, 1899.

To the President:

DEAR SIR—In obedience to your request of the 20th, I beg to present as a condensed report of the pharmaceutical department, covering biennial period from June, 1897, to June, 1899, copies of my reports to Presidents Schaeffer and Currier, and to avail myself of the invitation to offer recommendations covering the department's needs for the next biennial period.

The department having again entered upon an era of increased usefulness, through opportunities to serve steadily increasing classes, desires to enlarge upon its usefulness and service to the people of the state who maintain it. To this end two things are necessary: first, the enforcement of section 2589 of the code with reference to the recognition of schools of pharmacy, and second, more liberal legislative appropriations for the maintenance of our laboratories.

Since the chemical and microscopical laboratories share in the appropriations for the collegiate department, I need here only refer to the pharmacy laboratory. For a number of years this laboratory had an annual appropriation of \$600. With a decrease in attendance two years ago the board of regents deemed it necessary to materially reduce the appropriation, making it only \$200 for last year. The needs of the laboratory, however, remained the same, because with fewer students our faculty enlarged upon the work required, so that the same amount of material and apparatus was used as before. Although our classes are again growing rapidly, we are unwilling to curtail in any way the work of the course, and only absolute starvation can bring us to it. Students working in the pharmaceutical laboratory pay the university a profit on all apparatus broken, damaged or lost.

Respectfully submitted,

EMIL L. BOERNER.

MARCH 18, 1898.

Dr. Charles A. Schaeffer, President of the University:

DEAR SIR—I have the honor to submit the following as the annual report for the pharmaceutical department.

The enrollment for the past session:

Juniors	27
Seniors	9
Total	36

This shows a decided falling off in attendance, as compared with the previous year. The reasons for this are, I think, quite fully set forth in a report made to you early in the session, to which report I would respectfully refer you. The data there given was based on replies received to about 150 personal letters addressed to persons who had in the past two years solicited information regarding our school.

EMIL L. BOERNER.

MARCH 25, 1899.

Dr. A. N. Currier, President of the University:

DEAR SIR—I have the honor to submit the following annual report for the pharmaceutical department.

The enrollment for the past session was:

Juniors	31
Seniors	15
Total	46

An increase of 10 (27 per cent) over the previous year. This larger attendance is due no doubt to the fact that our school is again recognized by the state board of pharmacy, our graduates being entitled to registration as pharmacists without examination.

From Secretary Haddock's report it will be seen that the fees collected during the past session were about \$800 in excess of the previous year, and there still remains about \$240, at least \$190 of which is believed to be collectible. This, together with the \$500 reduction in amount paid, leaves a balance of \$1,500 in excess of last year's balance in favor of the university.

Instruction in the several chairs has been given in accordance with the announcement. The students of both classes seem to be well satisfied with the work accomplished, and there is every reason to believe that next year's classes will be still larger.

Respectfully submitted,

EMIL L. BOERNER.

REPORT OF THE SECRETARY.

REPORT OF THE SECRETARY.

STATE UNIVERSITY OF IOWA, }
 SECRETARY'S OFFICE, }
 IOWA CITY, Iowa, October 1, 1899. }

To the Board of Regents:

Herewith is respectfully submitted a financial statement of the incomes and expenditures of the university for the biennial period from the close of the school year of 1896-7, to the close of the school year 1898-9.

The statement shows incomes and expenditures by departments as nearly as can be conveniently done.

The incomes and expenditures for general purposes are shown separately from the appropriations made by the general assembly for special purposes.

The balance shown by this statement differs from that shown by the treasurer, for the reason that warrants drawn and unpaid are treated, for the purpose of this statement, as paid, so as to show available funds for future expenditures.

Again, some items, such as tuitions and fees, collected by the secretary and paid to the treasurer, after the time of filing the treasurer's report, will appear in his next annual report, although the items were part of the previous year's work. The secretary's accounts show the exact sum pertaining to each school year, including such sums as are paid after the treasurer's report is closed. But as to the aggregate sums, there is no difference whatever.

EXPENSES BY DEPARTMENTS.

In dividing up the annual expenditures and charging each department with its proper amount of the same, the showing is as nearly correct as it can well be made. Some items seem to be fairly chargeable to a particular department as running expenses, when in fact a part thereof is in the nature of a plant or permanent fixture, as, for instance, instruments or apparatus which will be in use for years. Laboratory bills are often

of this character. Some items in the general account may be in part for supplies. On the whole the division is believed to be correct.

Again, the charge to the medical department account embraces the whole supply of anatomical material and the expenses which were made for both the medical department and the homeopathic medical department. The same demonstrator of anatomy covers the work in both of said departments, although his salary is charged in the regular medical department account.

The anatomical material used in the work for the dental department is embraced in the same account. It would be difficult to estimate the exact amount of expenses for each.

The same remarks apply to the salaries of the professors of the medical department who instruct the medical, homeopathic medical and dental students in chemistry, physiology, anatomy, pathology, histology and bacteriology, without any distinction, and medical and dental students in materia medica in the same way. Again we find all the medical students taking lectures and practical work in the pharmacy department, but the pharmacy department gets no credit in money for the work.

All the departments, however, as time passes and the means can be found, will do less joint work. In the current year the dental department has a special separate class in practical anatomy. The whole receipts and expenditures being shown and being correct, the variations referred to above are immaterial.

We will exhibit the exact income and expenditures on account of each professional department for the biennial period commencing on June 30, 1897, and ending on June 30, 1899, to-wit:

PROFESSIONAL DEPARTMENTS.		INCOME. EXPENDITURES.	
Law department	1897-8	\$11,128.00	\$11,433.22
Law department	1898-9	11,713.00	9,850.00
Medical department	1897-8	12,474.34	17,677.32
Medical department	1898-9	11,500.37	17,826.19
Homeopathic department	1897-8	3,984.40	4,561.36
Homeopathic department	1898-9	3,919.75	4,510.00
Dental department	1897-8	14,246.93	10,104.61
Dental department	1898-9	12,089.17	10,063.19
Pharmacy department	1897-8	2,621.99	3,763.61
Pharmacy department	1898-9	3,376.61	2,701.98
Total		\$87,054.56	\$92,491.48
Expenditures over income to balance ..		5,436.92	
Total		\$92,491.48	

The total expenditures on account of the said five departments for said period, as shown above, is \$5,436.92 more than the income of the same period.

Taking all the said professional departments together for the said biennial period the average cost to the state is only \$3.82 per year per student.

This is little over one-third of what it costs for the annual support per capita of the children in attendance in the common schools of Iowa paid from the teachers' fund alone. The annual cost to the state per capita for children in attendance in the common schools of Iowa for the year ending September, 1898, was nearly \$9.70 paid from the *teachers' fund* alone. This does not include schoolhouse and contingent expenses.

It is proper to note that in the expenses here charged to each department in the foregoing showing, only salaries and such supplies as are furnished from the income fund are included. The foregoing showing does not include special state appropriations, such as books in the law department, histological, pathological laboratory equipment in the medical department, nor any laboratory equipment anywhere, as such things are in the nature of a plant, and are not fairly included in annual expenditures.

It is perhaps not expected that any department would be self-supporting to the extent of paying for catalogues, printing, fuel, gas, water rent, janitor services, apparatus, books and such special expenses as are not directly incurred by any one department, but made for the benefit of the whole. These expenses are set out in the annexed report under the head of general expenses.

There is no very correct mode of distributing these expenditures among the departments except on a per capita basis, and that is not quite correct either, as some of the departments are more directly interested in such expenditure than others.

If we adopt the per capita mode of distributing the general expenses we will find most departments a long way from self-supporting. Under this theory the dental department would be very nearly self-supporting, but none of the departments were entirely so if the general expenses were distributed per capita.

FINANCIAL REPORT—MODE OF MAKING.

In order to be uniform, this report will be made, as usual for several years past, by crediting each department with the actual fees, in cash, paid by the students in that department. This will give a clearer comparative view in looking back over the reports for several consecutive years than any other mode.

STATEMENT.

Incomes and disbursements on account of the general income fund for the school year June 30, 1897, to June 30, 1898.

INCOMES.

Collegiate Department.

Tuition and fees.....	\$ 10,808.00	
Chemical laboratory deposits.....	104.74	
Library fines.....	6.15	
Total		\$ 10,918.89

Law Department.

Tuition and fees.....	\$ 11,128.00	
Total		11,128.00

Medical Department.

Tuition and fees.....	\$ 12,370.00	
Chemical laboratory deposits.....	104.34	
Total		12,474.34

Homeopathic Medical Department.

Tuition and fees.....	\$ 3,950.00	
Chemical laboratory deposits.....	34.40	
Total		3,984.40

Dental Department.

Tuition and fees.....	\$ 10,880.00	
Clinic fees.....	3,339.43	
Chemical laboratory deposits.....	27.50	
Total		14,246.93

Pharmacy Department.

Tuition and fees.....	\$ 2,450.00	
Laboratory deposits.....	85.52	
Chemical laboratory deposits.....	37.25	
Medical deposits.....	49.22	
Total		2,621.99

Miscellaneous Collections.

Sundry small items.....	\$ 86.89	
Back fees collected.....	139.67	
Total		226.56
Total tuition and fees carried to income...		\$ 55,601.11

State Appropriations and Fund Interest.

State, for general support.....	\$ 65,500.00	
Interest and rents from permanent fund.....	17,759.90	
Total		83,259.90
Total income fund.....		\$ 138,861.01

DISBURSEMENTS—JUNE 30, 1897, TO JUNE 30, 1898.

Collegiate Department.

Salaries of professors and assistants.....	\$ 53,050.00	
Chair of ancient languages.....	25.00	
Chair of mathematics.....	19.54	
Chair of philosophy.....	249.90	
Chair of pedagogy.....	95.66	
Chair of geology.....	400.18	
Chair of botany.....	619.12	
Chair of zoology.....	765.62	
Natural history bulletin.....	592.84	
Engineering transit.....	200.00	
Engineering equipment.....	649.96	
Chair of morphology.....	502.60	
Chair of history.....	50.00	
Total		\$ 57,220.42

Law Department.

Salaries of professors, lecturers, etc.....	\$ 10,950.00	
Typewriter, law.....	4.50	
Library (income).....	478.72	
Total		11,433.22

Medical Department.

Salaries of professors, lecturers, etc.....	\$ 13,890.00	
Chair of practice.....	40.00	
Chair of obstetrics.....	8.36	
Chair of physiology.....	36.89	
Chair of surgery.....	24.85	
Chair of materia medica.....	50.00	
Chair of anatomy.....	15.88	
Chair of pathology.....	500.00	
Clinics, surgical.....	200.00	
Clinics, gynecological.....	119.31	
Clinics, medical practice.....	80.00	

Medical Department—Continued.

Clinics, eye and ear	9.66	
Clinics, throat and nose	29.10	
Throat and nose equipment	75.50	
Dissecting material	2,559.12	
Chair, eye and ear	38.65	
Total		17,677.32
<i>Homeopathic Medical.</i>		
Salaries of professors, lecturers, etc.	\$ 4,385.00	
Supplies for several chairs	51.36	
Museum supplies	25.00	
Clinic supplies	100.00	
Total		4,561.36
<i>Dental Department.</i>		
Salaries of professors, lecturers, etc.	\$ 8,170.00	
Clinic supplies	1,502.46	
Laboratory supplies	432.15	
Total		10,104.61
<i>Pharmacy Department.</i>		
Salaries of professors and assistants	\$ 3,058.50	
Supplies	705.11	
Total		3,763.61
GENERAL EXPENSES.		
Salaries of officers, librarian and assistants ..	\$ 11,125.00	
Russell report	377.00	
General library	1,250.00	
Chemical laboratory	1,417.28	
Rent of chapel and rooms	457.50	
Janitors' salaries	5,118.28	
Fuel	4,645.68	
Printing and advertising	1,333.12	
Commencement expenses	909.47	
Opera house rent	200.00	
Care of grounds	169.32	
Gas	2,098.62	
Water rent	296.00	
Catalogues	1,714.00	
Night watchman	432.00	
Military supplies	126.29	
President's traveling expenses	182.16	
Professor of pedagogy, traveling expenses ..	244.90	
Postage	400.72	
Chapel music	10.00	
Alumni expenses	100.00	
History monograph	125.00	
Shambaugh's expenses	119.67	
College newspapers	100.00	
Total		32,952.01

GENERAL INCOME FUND—RECAPITULATION 1897-1898.

<i>Receipts.</i>	
Collegiate department	\$ 10,918.89
Law department	11,128.00
Medical department	12,474.34
Homeopathic department	3,984.40
Dental department	14,246.93
Pharmacy department	2,621.99
Miscellaneous collections	226.56
State appropriations	65,500.00
Interest and rents	17,759.90
Total	\$ 138,861.01
<i>Disbursements.</i>	
Collegiate department	57,220.42
Law department	11,433.22
Medical department	17,677.32
Homeopathic department	4,561.36
Dental department	10,104.61
Pharmacy department	3,763.61
General expenses	32,952.01
Overdrawn, June, 1897	6,204.13
Total expenditures	143,916.68
Total receipts	138,861.01
Expended over income to June 30, 1898	\$ 5,055.67

STATEMENT.

Incomes and Disbursements on account of the general income fund, for the school year, June 30, 1898, to June 30, 1899.

INCOMES.

Collegiate Department.

Tuition and fees	\$ 10,962.50
Chemical laboratory deposits	96.31
Library fines	1.20
Total	\$ 11,060.01

Law Department.

Tuition and fees	\$ 11,713.00
Total	11,713.00

Medical Department.

Tuitions and fees.....	\$ 11,388.50
Pharmacy laboratory deposits.....	8.36
Chemical laboratory deposits.....	103.51

Total..... 11,500.37

Homeopathic Medical Department.

Tuitions and fees.....	\$ 3,887.50
Chemical laboratory deposits.....	32.26

Total..... 3,919.75

Dental Department.

Tuitions and fees.....	\$ 8,580.00
Clinic fees.....	3,506.67
Chemical laboratory deposits.....	2.50

Total..... 12,089.17

Pharmacy Department.

Tuitions and fees.....	\$ 3,225.00
Laboratory deposits.....	95.24
Chemical laboratory deposits.....	56.37

Total..... 3,376.61

Miscellaneous Collections.

Sundry small items.....	\$ 65.45
Back fees collected.....	264.00

Total..... 329.45

Total tuition and fees to income..... \$ 53,988.86

State Appropriations and Interest.

State for general support.....	\$ 75,500.00
Interest and rent from permanent fund.....	14,988.29

Total..... 90,488.29

Total income fund..... \$ 144,476.65

DISBURSEMENTS, 1898-1899.

Collegiate Department.

Salaries of professors and assistants.....	\$ 53,428.43
Supplies, geology.....	206.90
Supplies, philosophy and <i>Bulletin</i>	333.31
Supplies, zoology.....	486.18
Supplies, pedagogy and postage.....	52.15
Supplies, engineering and equipment.....	211.93
Supplies, botany.....	319.23
Supplies, morphology.....	289.69
Supplies, physics.....	111.22
Supplies, mathematics.....	20.00
<i>Natural History Bulletin</i>	600.35

Total..... 56,059.39

Law Department.

Salaries professors, lectures, etc.....	\$ 9,850.00
---	-------------

Total..... 9,850.00

Medical Department.

Salaries of professors and lecturers.....	\$ 13,230.00
Hospital clinics.....	684.87
Physiology.....	200.00
Histology.....	60.37
Pathology.....	144.62
Dissecting.....	3,506.33

Total..... 17,826.19

Homeopathic Medical Department.

Salaries of professors.....	\$ 4,335.00
Clinics.....	175.00

Total..... 4,510.00

Dental Department.

Salaries of professors and lecturers.....	\$ 8,339.25
Clinic supplies.....	1,723.94

Total..... 10,063.19

Pharmacy Department.

Salaries of professors and assistants.....	\$ 2,500.00
Laboratory supplies.....	201.98

Total..... 2,701.98

General Expenses.

Salaries of officers, librarians, etc.....	\$ 6,358.32
Chemical laboratory.....	1,624.92
Traveling expenses of president.....	52.07
Traveling expenses of pedagogy.....	249.35
Janitors.....	5,189.24
Fuel.....	4,842.01
Printing.....	845.31
Commencement expenses.....	242.40
Opera house rent.....	300.00
Care of grounds.....	84.00
Gas.....	1,413.62
Catalogues.....	1,235.07
Night watchman.....	387.00
Postage, general.....	400.00
Water rent.....	438.00
Y. M. C. A. rent, recitation rooms.....	610.00
Students' newspaper rent.....	100.00
Russell report.....	252.34

General Expenses—Continued.

Incidental	786.53
Interest paid on loans	534.96
Microscope for Dr. Rockwood	48 00
University hospital, expenses 1897-1898	1,389.37
University hospital, expenses 1898-1899	1,107.81

Total to carry forward..... 28,488.32

Bills Paid by Special Appropriation After Secretary's Report to Board in June, 1899, for Purposes Following.

Brought up	\$ 28,488.32
Janitors	674.82
Commencement expenses	787.32
Alumni expenses	100.00
Postage	108 30
Gas	316.49
Hospital screens	116.40
Printing	262.49
Collegiate supplies	175.00
Water rent	378.00
Military supplies	12.00
Zoology	150.00
Homeopathic clinics	12.19
Miscellaneous items	941.19

Total general expenses..... \$ 32,522.52

GENERAL INCOME FUND—RECAPITULATION 1898-1899.

Receipts.

Collegiate department	\$ 11,060.01
Law department	11,713.00
Medical department	11,500 37
Homeopathic medical department	3,919.75
Dental department	12,089.17
Pharmacy department	3,376.61
Miscellaneous collections	329.45
State appropriation	75,500.00
Interest and rents	14,988.29

Total..... 144,476 65

Disbursements.

Collegiate department	\$ 56,059.39
Law department	9,850.00
Medical department	17,826.19
Homeopathic medical department	4,510.00
Dental department	10,063.19
Pharmacy department	2,701 48
General expenses	32,522.52
Overdrawn June, 1898	5,055.67

Total expenditures..... \$ 138,588.94

Unexpended balance June 30, 1899..... 5,887.71

Total..... \$ 144,476.65

SPECIAL ACCOUNTS.

These accounts are kept with collections which are not carried to income at all, but with which the treasurer is charged, and the sums collected are carried direct to the accounts to which they belong, and are paid out on certified bills by university warrants, the same as all other expenditures.

ALUMNI BOOK FUND.

This is a special fund made up of contributions by university alumni.

1897-1898.

	RECEIPTS.	EXPENDITURES.
Balance on hand June 30, 1897	\$ 112.60	
Contributions for years 1897-1898	284.00	
Paid out for books for year 1897-1898		\$ 317.50
Credit balance June 30, 1898		79.10
Total	\$ 396.60	\$ 396.60

1898-1899.

Balance on hand June 30, 1898	79.10	
Contributions for the year 1898-1899	75.00	
Paid out for books in year 1898-1899		90.05
Credit balance June 30, 1899		64.05
Total	\$ 154.10	\$ 154.10

LAW LOAN BOOK ACCOUNT.

This account is made from receipts from law students for the rent of text books and collections from the sale of the *Law Bulletin*, and is used to keep up the law loan book sets.

1897-1898.

	RECEIPTS.	EXPENDITURES.
Balance on hand June 30, 1897	\$ 178.64	
Collections for year 1897-1898	574.30	
Paid out for books in year 1897-1898		\$ 470.66
Credit balance June 30, 1898		282.23
Total	\$ 752.94	\$ 752.94

1898-1899.

Balance on hand June 30, 1898	282.23	
Collections for year 1898-1899	401.25	
Paid out for books in year 1898-1899		670.55
Credit balance June 30, 1899		12.98
Total	\$ 683.53	\$ 683.53

UNIVERSITY HOSPITAL ACCOUNT.

The sums paid to the secretary in this account are hospital earnings and are paid out by university warrants for hospital support.

Thus far the earnings have not nearly covered the expenditures and the board has appropriated to this account the following sums:

In June, 1898, to cover expenses for year 1897-8	\$ 1,389.37
In June, 1898, for year 1898-9	1,107.81

These sums are set out in the report for year of 1897-1898 in disbursements.

1897-1898.

	RECEIPTS.	EXPENDITURES.
By hospital earnings, 1897-98.....	\$ 2,200.00	
Board appropriation as above	1,389.37	
Paid for hospital supplies, 1897-98.....		\$ 3,655.28
Debtor balance, June 30, 1898.....	65 91	
Total	\$ 3,655 28	\$ 3,655 28

1898-1899.

Debtor balance, June 30, 1898.....		65.91
By hospital earnings, 1898-99.....	6,300.00	
By Board appropriation as above	1,107.81	
Paid out for hospital supplies.....		6,807.63
Credit balance, June 30, 1899.....		534.27
Total	\$ 7,407.81	\$ 7,407.81

HOMEOPATHIC UNIVERSITY HOSPITAL ACCOUNT.

The homeopathic hospital matron collects all earnings and pays herself and nurses and employes, buys all necessary supplies for the hospital and turns over to the university any balance in her hands. This balance forms this account, out of which a janitor, water and gas, etc., for the hospital are paid.

1897-1898.

	RECEIPTS.	EXPENDITURES.
Balance on hand June 30, 1897.....	\$ 63.19	
Paid to secretary, year 1897-1898.....	136.84	
Paid out for hospital as above stated.....		\$ 144.97
Credit balance, June 30, 1898.....		55.06
Total	\$ 200 03	\$ 200.03

1898-1899.

Balance on hand June 30, 1898.....	55.06	
Paid to secretary year 1898-1899.....	265.00	
Paid out for hospital as above stated.....		490.34
Debtor balance, June 30, 1899.....	170.28	
Total	\$ 490.34	\$ 490.34

REPORT OF SPECIAL STATE APPROPRIATIONS.

FOR LAW LIBRARY.

Twenty-sixth General Assembly.

Amount unexpended on October 1, 1897, and for the year 1897-1898, was the sum of.....	\$ 500.00
Expended for law books to the 7th day of January, 1898, the sum of.....	500.00
The whole appropriation was fully drawn and expended for law books up to January 7, 1898.	

FOR PHYSICAL LABATORY.

Twenty-sixth General Assembly.

Amount unexpended on October 1, 1897, for use in the year 1897-1898 was.....	\$ 688.11
Expended for physical laboratory to the 27th day of October, 1898.....	688.11
The whole appropriation was expended for the purpose intended by the legislature up to the 27th day of October, 1898.	

FOR REPAIRS AND CONTINGENT FUND.

Twenty-sixth General Assembly.

The amount unexpended on October 1, 1897 and for use in the year 1897-1898 was the sum of..	3,179 60
Expended for the purposes of this appropriation to June 30, 1898, the sum of	3,179.60
This whole appropriation was expended for purposes intended by law.	

FOR LAW LIBRARY.

Twenty-seventh General Assembly.

Amount appropriated for biennial period	\$ 1,000.00
Amount expended up to March 29, 1899.....	\$ 500.00
Balance available for school year 1899-1900	500 00
Amount expended in the school year 1899-1900 up to October 1, 1899, was the sum of.....	500.00

The whole appropriation is now drawn and expended for the purpose intended by the legislature, to-wit: the purchase of books for the law library.

REPAIRS AND CONTINGENT FUND.

Twenty-seventh General Assembly.

Amount appropriated by the legislature in April, 1893, was the sum of	\$ 10,000.00
Amount expended for the purpose intended by the legislature to June 30, 1899, was.....	\$ 4,776 60
Balance unexpended for use in the school year 1899-1900, the sum of	\$ 5,223.40
Expended of this fund up to October, 1899, the sum of.....	2,438.35
Balance unexpended.....	\$ 2,785.05

This unexpended balance will all be required before June next for the purposes intended by law.

REPORT OF SPECIAL TAX APPROPRIATIONS.

FOR RESTORING BURNED LIBRARY BUILDING AND BOOKS AND REPAIRING APPARATUS.

Twenty-seventh General Assmblly.

The laws of 1898, chapter 75, provided that state warrants to the amount of \$13,100 be issued to be expended in restoring the burned library building and in repairing and replacing apparatus and books injured and destroyed.

Warrants were issued by the auditor of state in September, 1898, for said sum of \$13,100, payable without interest November 1, 1902.

Said warrants were sold on competitive bids to a Vermont bank for the sum of \$11,198 on September 27, 1898.

Received.

As set out \$ 11,198.00

Expended.

Paid out on account of books and library equipment from August 27, 1897, to May 24, 1898, from money raised by mortgaging university land.	6,189.00
Paid on same account in June, 1898	51.23
Paid out for repairs on the library building and removing debris, etc	4,061.78
Total expended	10,302.01
Received as above	\$ 11,198.00
Expended as set out	10,302.01
Balance unexpended	\$ 895.99

The library was burned on June 19, 1897. The board had no funds then to provide in any manner for the emergency.

An adjourned session of the legislature was held on July 1, 1897. To that body at that time the regents appealed for aid. They got no help at that time.

It seemed to be practically impossible to commence the next school year without some show of a library. To meet in some degree the emergency, the regents mortgaged certain lands in Clay county which had been donated by citizens of Iowa City raising \$6,000 in this way. This money was used for purposes growing out of the burning of the library, for preserving partly burned books and procuring library equipments and such books as seemed to be indispensable for the coming university work at the opening of the school in September, 1897.

The repayment of the money borrowed by the regents on the mortgage on the Clay county lands constitutes the first two items of expenditure set out above.

The third item is for the repairs to the burned library building itself.

All of the expenditures shown were intended to be covered by the \$13,100 referred to and explained herein.

The unexpended balance as above shown is held to pay for rebinding and repairing books damaged by fire.

Such books are being repaired and rebounded now by a firm of experts in handling such books at a contract price of \$1,500.

The balance set out will not cover the work under contract, but that rebinding must be met in some way.

ADDITIONAL YEARS' STATE TAX.

FOR THE PURCHASE OF BOOKS FOR THE UNIVERSITY LIBRARY.

Twenty-seventh General Assembly.

The laws of 1898, chapter 75, provided that state warrants be issued to the amount of \$41,900 for the purchase of books for the State University library. Warrants were issued under said law for the sum of \$20,000 on September 10, 1898, payable on July 10, 1902, without interest.

Said warrants were sold in October, 1898, on competitive bids to the Burlington Savings Bank, of Burlington, Vt., for the sum of \$17,200. That was the best bid for said warrants. Under said law warrants were also issued in May, 1899, for the sum of \$ 6,000, payable December 30, 1902, without interest. Said warrants were sold in August, 1899 (on competitive bids), to E. M. Scott, of Cedar Rapids, Iowa, for the sum of \$14,250. That was the best bid for that lot of warrants. There is still \$5,900 in state warrants under said law to be issued and delivered to the State University of Iowa for the purchase of books as provided.

October, 1898—Received as set out	\$ 17,200.00
August 30, 1899—Received as set out	14,250.00

Total cash receipts	\$ 31,450.00
October 1, 1899—Total expended for books for library	\$ 20,031.21

Cash balance	\$ 11,418.79
--------------	--------------

All unexpended sums will be required and used before the close of the current school year.

THE STATE TAX FOR UNIVERSITY BUILDINGS.

Code, Section 2644.

The following shows the amount and date of receipts of building tax by the university:

1897.

April 28, received state warrant	\$ 10,000.00
June 1, received state warrant	6,500.00
August 6, received state warrant	12,000.00
October 22, received state warrant	15,000.00
November 22, received state warrant	7,000.00

1898	
January 7, received state warrant.....	1,600.00
February 18, received state warrant.....	2,300.00
June 1, received state warrant.....	7,500.00
November 30, received state warrant.....	12,000 00
1899.	
May 23, received state warrant	15,000.00
August 23, received state warrant.....	20,000.00
Total	\$ 108,900 00

DISBURSEMENTS.

Paid on the university hospital building, from March, 1897, to March, 1899	\$ 49,121.63
Hospital heating plant, erected in 1898.....	6,978.95
Hospital equipment.....	4,500.00
Total hospital payments.....	\$ 60,600.58
Paid on new collegiate building in the year 1898 and to October 1, 1899.....	38,736.34
Total paid out	\$ 99,336.92
Total building tax received	\$ 108,900.00
Total paid on buildings	99,336.92
Balance on hand.....	\$ 9,563.08

NOTE—The contractors claimed that they would have a large amount of building material—stone and iron—in place on the last of August and first of September, 1899, and the university made provision to pay the bills; but for some reason the contractors failed to get the material in place. Hence the building fund balance is as large as shown.

BIDS ON THE NEW BUILDING.

The erection of university buildings or work of any kind for the university is always let to the lowest responsible competitive bidder. The following shows the great difference in the amounts of the bids on the new collegiate building just under consideration in this report.

There were seventeen bids filed and each was accompanied by the required \$5,000 forfeiture check duly certified.

The highest bid, including the Venetian mosaic flooring was..	\$ 215,450.00
The lowest bid with same flooring is	161,000.00

Difference between highest and lowest bid is	\$ 54,450.00
The highest bid on the item of Venetian mosaic flooring instead of asphalt flooring was.....	4,175.00
The lowest bid on same item was	310.00
Difference of bids on same item was	\$ 3,865 00

The average amount of all the bids for the whole work including the mosaic flooring is.....	185,959 72
The lowest bid for the whole work including the mosaic flooring is.....	161,000.00
The lowest bid is under the said average by the sum of.....	\$ 24,959.72
The average amount of all the bids on the item of Venetian mosaic flooring instead of asphalt is	1,607.00
The lowest bidder or contractor on the whole work puts Venetian mosaic at.....	1,150 00
The lowest bidder or contractor is under the average on mosaic flooring, sum of.....	\$ 457.00