REPORT

OF THE

COMMISSIONERS

OF THE

IOWA SOLDIERS' HOME

TO THE

TWENTY-FIFTH GENERAL ASSEMBLY,

WITH

Report of the Commandant.

DES MOINES: G. H. RAGSDALE, STATE PRINTER. 1894.

REPORT.

To the General Assembly of Iowa:

The last General Assembly directed us to cause to be erected upon the home grounds ten cottages at a cost not exceeding five hundred dollars each and made an appropriation of five thousand dollars therefor. The act provides that such cottages shall be "for the exclusive use and benefit of honorably discharged soldiers, sailors and marines who are now or may be hereafter under the laws of this State admissible to said soldiers home and the dependent wives of such soldiers, sailors and marines who may desire to live with their husbands in said home." The law further provides that "if any person or persons are willing at their own expense to erect or cause to be erected any additional cottages upon the grounds of said institution for the same use as those to be erected by the State" the board shall assign ground for them and allow them to be erected. For the purpose of obtaining all the information practicable concerning plans for such cottages and their practical management, two-members of the Commission were sent to Wanpaca, Wisconsin, where a similar institution had been in operation for some time. Its officers rendered our committee much assistance in making a thorough examination of the buildings and the business methods of that institution. The plans adopted for our cottages provided for a sitting room, bed room and a small ante room and we at once advertised for bids. J. G. Weatherby, of Marshalltown, was the lowest bidder, and a contract was made with him for the erection of the ten cottages for \$4,861.60. Some modifications were made in the work upon said buildings at a cost of \$93.83 making their total cost \$4,955.43. Before the adoption of any plans Mrs. Sara Rothrock, then President of the Women's Relief Corp of the State, advised us that this organization desired to furnish the ten cottages with all necessary furniture and had made preliminary arrangements to do do. This generous aid enabled us to erect good substantial buildings which are a credit to the State. Long before the [B6

4

cottages were completed these noble women made good their promise and delivered free of cost to the State all the necessary beds, bedding, chairs, commodes, bureaus, carpets and other articles of furniture. The liberality and patriotic efforts of the Women's Relief Corps to render assistance in making these cottages comfortable homes for those for whom they were intended prompted us to offer them full charge of the ceremonies at the dedication of these buildings. They accepted the responsibility, and on the 8th of February, 1893, they performed that work with an interesting program and in a manner entirely satisfactory to the Commission. We had anticipated a great many applications for these cottages and the rules for admission were made in view of their limited number and were intended to secure their use for those whose advanced age, physical infirmities and financial condition most strongly appealed for aid from the State. No one is admitted who is able to earn a living for himself and wife or whose income is sufficient to support them or who has relatives under legal obligations to maintain them. At the present, eight of the cottages are occupied. The demand for them has been quite limited; but our information does not enable us to say with any degree of certainty whether it is because of the regulations for admission or because of a disinclination of these people to leave the friendships and associations of a life-time and submit themselves to the necessary rules and regulations of an institution of this character. These buildings are heated by stoves in which hard coal is used for fuel. Their occupants take their meals in the general dining rooms in the main building. At the time and subsequent to the dedication of the cottages, representatives from Grand Army posts sought information regarding the erection of buildings by these organizations or by private enterprise. In all such cases they were advised that locations would be designated as soon as their plans were submitted and approved by the Board. No definite rules for plans or cost of cottages were adopted, but parties were advised to present such plans as they desired, and if acceptable, a site would be given them. No plans were submitted and no cottages erected other than the ten by the State. Whenever inquiries were made as to whether the parties building cottages could select the occupants for them they were advised that if their selections were of persons who in contemplation of law were entitled to them they would be approved.

OFFICERS' COTTAGES.

The two cottages for officers for which an appropriation was made, were built under contract made with the lowest bidders, after due public notice, at a cost of \$4,000.00, the amount of the appropriation therefor. They are now occupied by the Adjutant and Quartermaster.

WOMEN'S BUILDING.

The last General Assembly appropriated \$5,000.00 to provide suitable rooms and accommodations for the dependent widows of deceased soldiers who at the time of their decease were entitled to become inmates of the Home. This matter has received our careful consideration and we are of the opinion that there are difficulties in the way of a judicious use of this appropriation not apprehended at the time the act making it was passed. We are constrained to believe that at the time of the passage of the act it was understood that the building contemplated by it could be heated and lighted from, and its occupants supplied with food in, the main building, that it was not intended that the appropriation should be used in furnishing additional cooking and dining room facilities. Upon investigation we were united in the conclusion that such new building could not be supplied with the necessary heating and lighting power from the main building and that the present cooking and dining room facilities are inadequate to the work of cooking for and feeding those who might occupy such additional building. It should be located some distance from the main structure and would have to be supplied with complete cooking and dining room conveniences. In our judgment the amount appropriated is insufficient to erect such a building as contemplated and provide it with the necessary conveniences to make it useful and comfortable for those for whom the act intended to provide. A majority of the Board deem it wiser to report our conclusions, without using the appropriation than to commence the erection of a building which would require additional expenditures for its completion. We, therefore, have never drawn this appropriation from the State treasury.

PENSIONS.

In a former report it was suggested that we contemplated the adoption of rules which would require inmates of the home in certain cases to pay a portion of their pensions to the State. Accordingly on the 11th of February, 1892, the following rules were adopted:

First.—From and after this date, no person shall be admitted to the Home as an inmate who has an income of \$24.00 per month or more, whether by pension or otherwise, provided however, that if the applicant is physically so incapacited as to require treatment in the hospital, he may be admitted though his income exceeds the amount herein named; but an inmate so admitted may be summarily and honorably discharged at the discretion of the Commandant whenever the surgeon in charge shall certify in writing that such inmate no longer requires hospital treatment, and provided further that if the applicant is

[B6

1893.]

6

mentally so incapacitated as to be unable to make a proper use of his income for his personal comfort and welfare, he may be admitted though his income exceed \$24.00 per month.

Second.-Any person admitted to the Home having a pension exceeding \$6.00 per month shall surrender all of said pension in excess of \$6.00 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 by the Commandant, and in case such pensioner shall have no dependent relatives, the excess of his pension over \$6.00 per month shall be credited by the Commandant to the support fund. This rule shall take effect from and after the 10th of April, 1892.

Third.-If any member of the home shall fail or refuse to surrender to the Commandant the portion of his pension as herein required, such refusal or failure shall be deemed a violation of the rules and the Commandant shall give such offending member an honorable discharge. Some of the inmates took their discharges rather than comply with the provisions of these rules, while others very cheerfully accepted them.

WATER SUPPLY.

At present the Home is supplied with water under a contract with the city of Marshalltown for \$50.00 per month. This contract expires July 1, 1894. Some provision should be made to enable the Board to adopt other measures if satisfactory arrangements can not be made with the city for the future. We recommend that an appropriation of \$2,000 be made to be used for a system of water supply if in the opinion of the Board it shall seem more economical for the State than to accept such terms as the city may impose.

SEWERAGE.

The water for the city of Marshalltown is taken from sand banks near Iowa river, about one mile below the point where the sewerage of the Home empties into the river In July, 1892, the mayor of the city, the chairman of the board of health with others appeared before the Board and complained that the sewerage was polluting the water used by the city. We caused a survey to be made by a competent engineer of a line for a sewer which would take the sewerage into the river at a point below the source of the supply for the city. He estimated the cost of such a sewer to be \$5,000. Many complaints have from time to time been made regarding this matter, but we are powerless to adopt other measures unless an appropriation is made for that purpose. It seems to us that the people of this city ought not to be burdened with even a suspicion that their drinking water is polluted by the action of the State.

REFRIGERATOR.

At present there is no proper place for the storage of meats or other articles of food in hot weather. It has been estimated that a refrigerator which would be adequate to the wants of the Home could be put in for \$1,600,00. Without something of this character it will be impossible to keep food from souring and becoming unlit for use.

BAKE OVENS.

A new bake oven is a necessity. The present one is dilapidated and cannot be longer used. The cost of a new one, such as required in this institution, is estimated at \$375.00.

NEW FLOORS.

The floors in the main building are of soft pine, and those in the corridors and some of the rooms are so worn as to be unsafe. New floors of hard wood should be put in as soon as practicable. The estimated cost of this work is \$950.00.

SALARIES AND WAGES.

At our last meeting we reduced the compensation of the Adjutant. Quartermaster and Engineer from \$75.00 to \$65.00 per month, and that of the Surgeon from \$75.00 to \$50.00, to take effect January 1, 1894. But, notwithstanding this reduction, the amount now allowed for salaries and wages is insufficient. Because of conditions mentioned in the Commandant's report, it seems quite certain that in the near future nurses will have to be employed who are not members of the Home, and this will add to our present monthly expenditures. This fund should be increased to \$1,250.00 per month. Special attention is called to the suggestions of the Commandant and Surgeon for an annex to the hospital for imbecile persons and those whose deseases make them offensive to the patients of the general hospital. It is believed that \$1,500,00 would erect such addition. Reference is also made to the Commandant's report as to the necessity for fire escapes. The main building should be supplied with them.

In the summer of 1892 Col. Milo Smith presented his resignation as Commandant of the Home, to take effect in October, 1892. He had held that position since its organization and was eminently fitted for it. His comprehensive grasp of the wants of the institution and his kindly, yet firm, treatment of its inmates had much to do with his successful administration of its affairs. Col. Keatley was elected as his successor and has been in charge of the home since October, 1892. He has at all times been active in his efforts to ascertain its wants and manifests a strong desire to administer its affairs to the satisfaction of the Commission and the credit of the State.

1893.]

We recommend appropriations as follows:

For a new sewer. \$5,000.0 For a refrigerator. \$1,600.0 For a bake oven \$950.0	0
For a bake oven	0
For a hake oven	0
For new Hoors.	3001
Foranney to hosoital	
For a new dynamo	
For iron fire escapes	1.2
For the grounds	
Vor salaries and wages per month	5.50
For water supply	00

We attach hereto report of Commandant and Treasurer, all of which is respectfully submitted,

S. B. EVANS, President,

N. A. MERRILL,

J. R. RATEKIN,

S. L. Dows,

C. W. BURDICK,

J. J. Russell.

REPORT OF THE COMMANDANT.

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

I have the honor to submit herewith the biennial report of the immediate administration of the Iowa Soldiers' Home, near Marshalltown, Iowa, from the 1st day of July, 1891, to the 30th day of June, 1893, inclusive.

On the 10th day of October, 1892, by virtue of an election by your board, on the 14th day of September, 1892, to fill a vacancy caused by the resignation of Colonel Milo Smith, I entered upon the duties of Commandant of the Home. It will be seen, therefore, that by far the greater number of the details of the following report are embraced in that biennial period, prior to the 10th day of October, 1892. At the request of Colonel Smith, I had the pleasure to spend about ten days at the Home immediately prior to October 10, 1892, while he was still in charge, and by whom, at that interval, was very kindly instructed in many of the details of its administration. It is due to him also, to say that I found on all sides the evidences of his long, careful and judicious management of the Home, from the date of its opening in the fall of 1887, until he severed his relations therewith on the 10th of October, 1892.

In presenting the following detailed conditions of the Home for the biennial period named, I deem it necessary for perspecuity, and better understanding and comparison, that each year be stated by itself.

In the period extending from July 1, 1891, to June 30, 1892, the following statistics are presented, namely:

On June 30, 1891, the number of members of the Home present, including fifteen (15) sick, was	324 122
On the 30th day of June, 1892, the number of members of the Home present, including forty-seven (47) sick, was	446 278 83
Total	361 85

1898.]

It is deserving of remark that these numbers, fifteen and forty-seven do not represent the actual number suffering from acute diseases on the days named, but the number in the hospital on the respective days; but it has been true in the entire history of the hospital that at no time has there been more than five (5) per cent of the inmates of the hospital suffering from acute diseases, the greater number being very old men who need better care than they can get in the main quarters of the Home, and many of them being afflicted with palsy, chronic rheumatism and paralysis.

IOWA SOLDIERS' HOME.

the mark and ing June 30, 1892	342
Average present during the year ending June 30, 1892	434
Average present and absent during the year ending June 30, 1892	586
Total cared for during same period	
VITAL STATISTICS.	
Sick and those in the hospital by reason of extreme old age and	
The state of the s	
Average age of all living members admitted during the the year end-	
ing June 30, 1892	56.77
Number of deaths during the same period	29
Number of deaths during the same period.	66.5
Average age at death	
Average age at death Death rate in each 1,000 of average present and absent of Home for	66
Number of graves in the cemetery of the Home, June 30, 1892	1
Number of insane at the Home	
PENSIONS.	
Total number of pensions.	. 244
Total number of pensions under act of Congress, June 27, 1890 Total number of pensions under act of Congress, June 27, 1890	. 120
Total number of pensions under act of Congress at the Home for the Total amount of pensions received by pensioners at the Home for the	e
year ending June 30, 1892	\$ 23,088.00
year ending June 30, 1092 the same period	. 669.00
Total amount sent to dependent relatives during the same period	e
Amount of pension money passed to the support fund of the Hom	634.50
during the same period	TALL MARKET
MAINTENANCE.	
Average cost of subsistence per capita, for the year ending June 30), 1892:
First quarter	.\$ 34.23
First quarter	. 39.77
Second quarter	33.93
Third quarter	30.77
Fourth quarter	15.06
Average cost of rations per diem, during same period	92 14.09
Average cost of clothing per capita, for the year ending June 30, 18	W
Average cost of entire maintenance per capita, for the year endin	18

NOTE.—The rule in regard to the retention of pensions of members of the Home, only became operative on the 1st day of April, 1892, leaving only three months of the fiscal year ending June 30, 1892, in which such retention of parts of pensions was operative; and this accounts for the fact that only six hundred and fifty-four dollars and fifty cents (\$455.50) were collected from pensioners and applied to the support fund of the Home during the first year of the biennial period.

June 30, 1892.....

By an act of the General Assembly approved April 15, 1892, an appropriation of four thousand dollars was made for two buildings, complete, for officers' quarters. This appropriation was expended under the immediate direction of the Board of Commissioners, and the cottages for officers completed and ready for occupancy by the 25th day of December, 1892, and one of them assigned by the Board to the Adjutant, and the other to the Quartermaster of the Home.

At the same time, the General Assembly made an appropriation of five thousand dollars (\$5,000) for the erection of ten (10) small cottages for the use of such old soldiers who were incapacitated from earning a living, as had wives but no small children, the provision requiring that the marriage shall have taken place prior to 1872.

These cottages were completed on the 8th day of February, 1893, and opened for admission. As soon as the necessary rules could be provided, families were admitted to the cottages, the first being on the 3rd day March, 1893.

I may be permitted to say that at the writing of this report, October, 1893, eight of the cottages are now occupied, under the provisions of the act making the appropriation. A reference to the administration of the cottage system will be hereafter made herein.

HOSPITALS.

As the salary of the Surgeon-in-Chief of the home is only the sum of seventy-five dollars (\$75.00) per month, I deem it necessary and proper to call your attention specially to this matter, and through you to engage the consideration of the General Assembly if possible. The funds so far appropriated for the maintenance of the Home are inadequate to the payment of a larger salary to the Surgeon-in-Chief, but it is my opinion that such compensation should be provided by the legislature for this officer, as will secure to the hospital and to the Home, such medical skill and attention as the members of any soldiers' home are entitled to. The average number of occupants of the hospital is about forty-eight, not all of them, of course, suffering from acute diseases, but all of them needing medical attention of some kind or degree. Many of these patients are very old men, it is true, but to see that all of them have the necessary medical care consumes considerable time each day.

It is the duty of the State to provide adequate compensation for such medical assistance to these men, suffering, as they largely do, from diseases and disabilities incident to their faithful service in the late war, and in other wars of the country, and by reason of which they are entitled to the comforts and benefits of the Home.

It is impossible to induce any skilled surgeon to consent to devote

IB6

his whole time to the care of the hospital, for the compensation now provided by law, in the legislative appropriation. The State does not deal, in a medical and surgical sense, with any other eleemosynary institutions, as it does with the Iowa Soldiers' Home. Resident surgeons and assistant surgeons with adequate compensation, are provided at all the National Homes, supported by the general government, and it is my opinion, that the same is due to the members of this Home, whose claims are as strong and as urgent, as those who have obtained the benefits of the National Home.

The assistant surgeon is a member of the Home. He served faithfully in the field during the war. Though greatly disabled by disease, he has been faithful and constant in such care as he has been able to give the sick in his immediate charge. His compensation has so far been twenty dollars (\$20.00) per month, with subsistence and quarters. He is a graduate of an approved medical college, and had many years of active practice before he was compelled to come to the Iowa Soldiers' Home, by reason of his disability and infirmity incident to his military service in the rebellion. While I am opposed to any increase of compensation except where absolutely necessary, I am of the opinion that in this case the legislature should make some provision, by way of appropriation, by which the Board of Commissioners will be able to increase the compensation of the assistant surgeon, in some degree.

I deem it necessary to make another suggestion respecting the hospital service. As the law now stands, it appears that it is required that the surgeon and the assistant surgeon of the Home be selected from among those who have been honorably discharged from the military service of the United States. I need not remind you of the fact, potent to all, almost, that those of the medical profession who were old enough to enter the medical department of the army during the rebellion, have in most cases advanced so far in years as to be almost incapacitated for the practice of their profession. Each year the difficulty of procuring surgeons for the Home, within the limitation of their having been honorably discharged from the military service, is increasing, and will hereafter, on account of age, continue to increase with greater rapidity. The Home has already experienced this embarrassment, on account of the necessities of the service. I earnestly recommend that so much of the act of the General Assembly (part of section 16 of chapter 58, of the acts of the Twenty-first General Assembly), as relates to the appointment and the qualification of a surgeon and assistant surgeon of the Home, be either repealed or modified so as to widen the field from which such officers may be selected.

During the entire biennial period embraced in this report, and in fact, ever since the Home has been opened, all the nurses in the hospital, have been from among the membership of the Home. No funds have been provided whereby trained civilian nurses could be employed. The duties of a nurse in the Home hospital are very frequently of a very disagreeable character. It is at all times, extremely difficult to induce members of the Home, even for the compensation offered, to consent to discharge that class of duty. Not only is this difficulty encountered, but there is a manifest lack of skill when these nurses are drafted in that way from the body of the membership of the Home. This is evident from the fact, that nearly all the members of the Home, before coming to it, were engaged in either ordinary mechanical employment, or earned their living by common labor, and it is too much to expect them to have even the aptitude for such nursing at their present time of life. The patients in the hospital are entitled to far better treatment than can be afforded by aurses drawn from the body of the Home. The present system is wasteful, inefficient, and unjust to the men who have in youth and early manhood, rendered the best service they were capable of rendering, to the State and country, when sorely needed. Trained nurses alone are employed in the hospitals of the natural home, with the most satisfactory results, and with economy.

It must also be considered that with rapidly advancing age, all the present soldiers' homes, both national and state, will soon become mere hospitals and infirmaries, and the administration of the same must be wholly on that basis.

Ever since this Home was opened there has been a certain percentage of members, not large, it is true, who are harmlessly and incurably insane, or idiotic. When the new hospital was erected, about three years ago, no separate provision was made for this class of unfortunates, by providing a system of abode outside of the main building of the hospital, but so attached to it as to form an essential part of it. These unfortunately are not proper subjects for the State insone hospitals. Their personal habits require that they should not be kept in immediate contact with the other patients of the hospital of the Home. They are often very boisterous and noisy, and when in rooms in the main hospital seriously disturb not only the sick near them, but those very old men who have been sent to the hospital in order that they can be afforded more comforts and quiet than they can have in the main building of the Home. The personal habits otherwise of these incurably insane and idiotic persons are such that, unless they are removed from close contact with the other inmates in the main building of the hospital, and into somewhat detached wards

[B6

1898.

14

suited to their condition, the atmosphere of the entire building becomes contaminated with foul and offensive odors, no matter how much care may be exercised. This is our experience. I, therefore, recommend that a building of a substantial character, suited to the making of five or six rooms ten or twelve feet square, be erected about fifteen feet from the hospital main building, and connected with the latter by a corrider or covered way, in which may be kept those unfortunate persons to whom I have just referred. I respectfully call your attention to that part of the report of Dr, Harris, Surgeon of the Home, accompanying this, and alluding to the same matter and necessity.

I herewith submit the following classification of the diseases with which those members of the Home who were admitted to the hospital and were patients therein on the 3d day of June, 1892. The whole number was forty-seven (47).

Admitted for gene																																
Rheumatism and	com	pli	cat	tio	ns				**								-												4	. ,	13	10
Phthisis pulmonal	is.	1907						**	199	P 13		* *			. 4	4.6	(Total	0		*		*			×				-		0	9
Caricinoma	***									+ -										+		3		37			90			.,	2	4
Paralysis				No.													-					*		- 4								7
Epilepsy					* *	**		4.0	*	113	9		6	50	* (*			# (#)	7.8	* 1		*	0.		*							6
Pneumonia																																
Cardial diseases																																
Aneurism, in aort	a			89			0,1		0			3					.,				2.	23							*	1.21	(8)	1
Eczema				**				+			-			* *											-						-	1
General demented																																
Locomotor ataxia			ews.	44	14	12	8		4	83				8	164										-	10		2	1		3	1

HOSPITAL RECORDS.

It is highly important, in many respects, that the hospital records of all State Homes conform, in every sustantial respect, to the hospital records of the National Home, indeed, it is the express desire of the authorities of the United States, that they should so conform. The general government makes this requirement, in view of the large amount appropriated by congress each year to aid in the support of the various State Homes, that of Iowa included. In order to conform to that requirement, permit me to say, that I have procured from General William B. Franklin, President of the Board of Managers of the National Home for Disabled Volunteer Soldiers, the necessary record books wherein to preserve such facts and data as will make them to conform, in all respects, to similar records preserved in the various branches of the National Home.

FROM JULY 1, 1892, TO JUNE 30, 1993, INCLUSIVE,	
On June 30, 1892, the members present including forty-seven (47) in the	
hospital were	278
Number absent on the same date	88
	-
Total	361
On June 30, 1893, the members present, including forty-two (42) in the	
hospital were	276
Absent on same date	90
	-
Total	366
Net gain	5
Average present during the year ending June 30, 1893	306
Average present and absent during same period	371
Total number cared for during the year	566
Average age of all living members	58 years
Average age of all members admitted during the year ending June 30,	
1893	59.09
Number of deaths during the year	23
Average ages at death, for the year	59.20
Death rate in each 1,000 of members present and absent	59.37
Number of deaths since the opening of Home, November 1, 1887	122
Number of graves in the cemetery of the Home on June 30, 1893	70
At the request of relatives forty-four (44) bodies of members who	died at

such relatives, the State having made no provision that it should be done at its expense.

The bodies of eight (8) members of the Home who died here have

the Home, have been shipped to their former homes for burial at the expense of

The bodies of eight (8) members of the Home who died here have been interred in the Catholic cemetery near Marshalltown, in accordance with the request, either of relatives or by the persons themselves, made before death.

Grave stones, neat marble headstones, have, from time to time, been furnished by the quartermaster-general of the United States army, for the graves of such members of the Home as are buried in the Home cemetery and in the Catholic cemetery near Marshalltown.

PENSIONS.

The rule adopted by the Board of Commissioners in regard to the retention of a portion of the pensions of members of the Home, became operative on the 1st day of April, 1892.

The total number of pensioners in the Home, for the year ending	
June 30, 1893, was	261
Number for the same period, receiving pensions under the act of	
Congress, approved June 27, 1890	138

	16 IOWA SOLDIERS' HOME.	[B6
	Total amount of pensions collected through the agency of the Home	
	Amount of pensions sent through the agency of the Home by drafts. to dependent relatives, by members, for the year ending June 30,	28,764.00
	Amount of pensions retained and passed to the support fund of the	8,186.75
	Home during the year ending June 30, 1893	2,324.25
	DETAILS REGARDING COST OF SUBSISTENCE, ETC.	
	Average cost of subsistence per capita, for the year:	
	First quarter\$	41.01
	Second quarter	48.46
	Third quarter	38.77
	Fourth quarter	47.81
	Average cost of rations per man, per diem	19,18
	Average cost of total maintenance, per capita per annum, for the	18 35
	year ending June 30, 1893	175 55
		175.55
	NATIVITY OF FOREIGN BORN MEMBERS OF THE HOME.	
	Austria	7
	Bohemia 1 Scotland	6
	STREET, STATE OF STAT	• • • • • • • • • • • • • • • • • • • •
		68
	Holland. 1 Ireland. Mexico 1 New Brunswick	77
	STATES FROM WHICH THE MEMBERS OF THE HOME ENLISTED.	
	Arkansas 1 Maryland	1
	Constitution of Alassachusetts	7
	Connecticut 7 Minnesota.	9
	Himois	4.9
	AND THE PROPERTY OF THE PROPER	- 0
	Kansas 3 New York	3
	Kentucky 10 Ohio	77.0
	Advantage	40
	Rhode Island	
	Admitted during the year ending June 30, 1893	50
	Re-admissions during the year ending June 30, 1893	63
	Total	194
i	Dropped from the rolls	
-	Deaths	23
	Total	
9	Number of civilian employes during the year ending June 30, 1893:	228
-3	Engineer-in-chief	
1	Cooks 2 Firemen	2
	Total	
		8

AVERAGE FOR THE YEAR.

Average present	* *************************************	ann
Average present and absent	***************************************	0.774
Whole number cared for	CITED AND AND AND AND AND AND AND AND AND AN	SAR
	BOOKS, ETC., IN LIBRARY.	rora
Number of volumes	SOURS, SAUL, IN LIBRARY.	
Nawapapara waakle and da	ly taken	200
Magazines	y maen	40
選手的報告の対抗になった人 ロードンス T. T. ウ・ナンドル		

The Board is hereby respectfully referred to a report of the Quartermaster, Mr. B. E. Eberhart, regarding purchases and issues of clothing, etc., and subsistence supplies, which report is attached hereto and submitted.

Reference is also respectfully made to the report of Dr. G. W. Harris, the surgeon of the hospital, since the 9th day of November, 1892.

Dr. Waters, who had been surgeon of the Home from its inception, died on or about the 20th day of October, 1892, and by appointment of the Board, at its meeting in November of the same year, Dr. Harris was made his successor.

I found, upon taking charge of the Home, that no morning report had ever been furnished from the hospital to the headquarters; and nothing like a morning report required of the sergeants of the various wards or rooms of the main building. This was corrected at once, so that the interior administration of the Home might be conducted by the proper connections and responsibilities among subordinates.

The most perplexing question affecting the discipline of the Home, is that of intoxication on the part of a small per centum of the membership. It is a curious feature, in connection with public opinion, that many persons, on account of the intemperance of a few, are apt to characterize the entire membership of a soldiers' home as a "lot of drunken bums."

I can truthfully say, that the number addicted to the inordinate use of intoxicating liquors, in and about the Home, and on the streets of Marshalltown, when I took charge, did not exceed in my opinion, ten (10) per cent of the membership. That was enough however, to taint the reputation of the Home, and I immediately set about to provide a remedy if possible. By permission of the Board, I caused a calaboose to be erected in a comfortable part of the main building, consisting of two wards, comfortably provided, in order to separate persons in a gross state of intoxication, from other well disposed members of the Home, who otherwise, would be compelled to occupy the same sleeping rooms with such intoxicated persons, and be subjected to the annoyance of their profanity and other misconduct, due to their condition.

18

The fact that such a "lock up" or calaboose has been available for such uses since, there seems to have had a deterrent and reformatory effect, for though at the writing of this report, such an institution has been completed and in condition for use, for many months the necessity for using it on account of any such disorderly conduct has never arisen, and it has never been so used.

Dishonorable discharges have also been resorted to, in cases where it is manifest that to permit such disorderly characters to remain in the Home would materially prejudice the good order and discipline of the institution. Bearing in mind the fact that by far the great majority of the members of the Iowa Soldiers' Home, are respectable and well disposed members of the community, and that this Home, provided through the justice and magnanimity of the people of Iowa, is the only home left to them, after the vicissitudes of the greater portion of their lives, it has seemed to me, that they have a right to an enjoyment of this great benefaction, undisturbed by that disorderly element to which I have just referred. Dishonorable discharge is and has been one of the most effectual remedies, especially in a Home, like that of the State of Iowa, where no means of corporal punishment is permitted to the administration. Such discharges are resorted to in all the other State Homes, and also in the various branches of the National Home which, through an act of congress are governed under the articles of war, and by the summary discipline of the army of the United States. The policy otherwise pursued is that of kindness with firmness, at the Iowa Soldiers' Home, and the result has been most satisfactory. Intemperance has been reduced to the lowest possible minimum, to the decisive comfort and contentent of the well disposed members of the Home,

I would respectfully call attention to the immediate necessity of some further provision in regard to the safety of the members of the Home in case of fire. Both the main building and the hospital should be provided with permanent fire escapes. Two of the wings of the main building, with a capacity of one hundred men on the fourth floor, including the basement, are four (4) stories in height. The hospital is a two-story brick building, but when we consider the decrepit condition of most of its inmates, it would be folly to believe they could make their escape from the second floor, if cut off from the only stairway in the building, without amply provided fire escapes, by the windows. In my opinion there are no funds available for this necessary provision of safety, except through an appropriation by the coming General Assembly. The amount necessary for this purpose is too large to be taken from the general support fund.

In order to guard against accidents of that kind from fire I have

organized a fire company from the seventeen sergeants of rooms or wards, with the chief engineer of the Home as the chief of such fire department, and have required that each member of the Home capable of rendering any service in such an emergency be subject to the orders of the officers of the Home Fire Department. I sincerely hope that our efforts in that direction may be seconded by the General Assembly in providing the fire escapes already referred to.

The attention of the Commandant during the fiscal year, has been called by officers of the State Board of Health, and by the authority of the city of Marshalltown, to the condition of the sewage of the Home which is now discharged into the Iowa river at the northern boundary of the Home grounds and west of the city of Marshalltown, or what might be called "up stream" from Marshalltown. Attention was also called to the same subject by the same authority, of my predecessor, Colonel Milo Smith, who was a competent and expert engineer, and as such, well acquainted with the subject of sewage and drainage The water used by the city of Marshalltown and through the agency of said city by the Iowa Soldiers' Home, is not drawn directly from the Iowa river at any point, but by a system of percolation from some point distant from the river bank. Colonel Smith, before surrendering control of the Home made quite an exact estimate of the cost of making such change in the sewage from the Home as would withdraw it from discharge into the river at any point west of the city of Marshalltown, and the sum stated by him as necessary for that purpose was five thousand dollars. Of course, under the circumstances, if his estimate is correct and I have reason from the examination of his profile and drawings of the grounds, to believe it is, the change cannot be made on account of the luck of funds, without a special appropriation for that purpose. It is my duty, under the circumstances, to submit this matter at this time for your consideration.

There are certain questionable conditions which make it necessary to refer, herein, to the appropriation made by the General Assembly of 1892 for the erection of a building on the Home grounds, to cost not to exceed \$5,000, for the accommodation of homeless and childless soldiers' widows. This is in connection with the present capacity of the electric light and steam heating plants.

Prior to the erection of the two (2) officers' cottages, and the ten (10) smaller cottages in 1892 for the use of soldiers' families, the service demanded from the single dynamo, which constitutes the only supply, taxed the dynamo to its fullest capacity. No public funds being then available with which to add another dynamo in order to supply the largely increased demand in the twelve (12) new buildings it became necessary to shut off at the main buildings and in the hospital

1B6

many lights, at certain hours of the night, which the service could not very well dispense with. This has been done at great inconvenience. Not only this, but the dynamo was, also, subjected to a task that it could not very effectively perform on account of the strain. In my opinion, the amount of five thousand dollars (\$5,000.00), appropriated for the widows' dormitory was wholly inadequate for the purpose intended. The kitchen and dining rooms and the steam heating and electric light plant in the main building, and for the hospital service are now taxed even beyond their capacity; and to make the widows' dormitory what the legislature intended and available in any degree, it will be necessary to provide a kitchen of sufficient dimensions attached to it as well as dining rooms, and to greatly enlarge the steam heating plant, and the increase of the light plant by an additional dynamo. The question of furnishing such a building must also be taken into consideration, in estimating how far the appropriation of five thousand dollars (\$5,000) will go in supplying all these.

At the date of writing this report, eight of the ten smaller cottages provided for by the legislature are occupied by such families as were able to comply with the law and rules enacted by the Board of Commissioners. As already stated, the first cottage was occupied on the 3d day of March last.

It is too early yet for me to venture a definite opinion in regard to the success of the cottage plan in Iowa, and in connection with the Iowa Soldiers' Home. Bringing these old people from various parts of the State, separating them from associations of years, detaching them from their kindred, as occurs in many instances, subjecting them to enforced idleness and to a necessary degree of discipline, presents problems in administration that in the short time in which the experiment has proceeded, we have not yet been able to completely solve. I am hopeful, however, of ultimate success.

I would also call attention to the fact that in the planning and constructing the main building of the Home, fully one-third of its dormitory capacity was located at the top of a third pair of stairs; that is, when the building is full, as it nearly always is in winter, at least one hundred men are compelled to ascend three pairs of stairs in going to and from their meals three times a day, and to the barber shop and the smoking room. As to the rest, they are obliged to ascend from one to two pairs of stairs for a like purpose. More than one-third of the present inmates have passed sixty years of age, and many still younger are so decrepit from injuries and other causes, as to make the task of going to and from the mess room in the basement a matter of extreme difficulty. Each year increases the difficulty.

In my opinion an elevator or lift is absolutely essential for the comfort and safety of these old men. Many of them are constantly exposed to accident, and do suffer from accidents occasioned by falls on the stairs which they are compelled to use to reach their meals. It is impossible, according to the plan of the building, to so change the location of the mess rooms in the basement as to avoid the ascending or descending of one high pair of stairs at least; and the greater portion are compelled to use two (2) pairs. I submit this matter, with the suggestion of an urgent and imperative necessity. It is simply a consideration of common humanity. Congress has recognized these changed and rapidly changing conditions on the part of the old men for which the general gevernment cares in the National Home, by recent provision for the construction of what is called "the old men's building," the one recently built at the Milwaukee National Home, costing fifteen thousand dollars.

It seems to me that the time has come for the laying of new floors in all the corridors of the main building of the Home. The original floors were of soft pine, and are practically worn out. They have even become dangerous to many of the older members of the Home, by the fact that they are unavoidably splintering and fraying, and it is not an unusual thing for an old man, with greatly defective eye sight, to be tripped, thrown down and seriously hurt, by means of these splinters. Repairs from time to time have been made by patching, but this is only a provisional make-shift. These corridors should be re-laid with hard wood floors as a means of comfort, safety and economy.

I beg pardon in prolonging this report from what has been usual heretofore from the Commandant of the Home, but only considerations of public interest have induced it.

In conclusion permit me to thank through you, the Adjutant, Mr. F. T. Wells, the Quartermaster, Mr. B. E. Eberhart, and Drs. Harris and Cole, and the Chief Engineer, Mr. William Fisher, for their cordial and faithful co-operation and discharge of duty in their respective departments of the Home, and I cannot conclude without expressing my obligation to you, members of the Board of Commissioners, for unvarying kindness and forbearance to me, and the kindly assistance you have rendered me in the discharge of my duties under your direction.

Respectfully.

JNO. H, KEATLEY, Commandant,

REPORT OF THE SURGEON.

Marshalltown, Iowa, June 30, 1893.

To Col. J. H. Keatley, Commandant Iowa Soldiers' Home:

DEAR SIE-The time has arrived when it becomes my duty to make a biennial report of the medical and surgical work done at the Soldiers'

Home during that period.

First I would make honorable mention of the late Dr. W. B. Waters who has faithfully served as surgeon since the organization of the Home. He showed the strictest attention to duty and the greatest faithfulness possible and in his death the Home sustained a severe

On entering upon my duty as surgeon I found the hospital to be in an excellent sanitary condition and the utmost cleanliness prevailing in every department, which I have endeavored to maintain. The manner in which the duties and cares have been performed by the attendants is worthy of great praise, all having performed their duties

carefully and faithfully.

At the present time insane and imbecile persons occupy wards adjoining other patients and disturb the same at any time, and I deem it imperative that three or four detached isolated wards be provided for same and infectious diseases which are liable to occur at any time and for which at the present time no suitable departments are provided. Under the present state of affairs the nursing is done exclusively by inmates of the Home and while they are willing and perform the work to the best of their ability yet they are oftentimes incompetent and while the assistants could be procured from the same source as now, I think it very desirable that two trained nurses, one for the upper and one for the lower wards be provided. Some of the patients are suffering from infirmities due to old age; the most we can do for such is to make their remaining days as pleasant and free from pain as

Much credit is due the Commandant and Matron, Col. and Mrs. Keatley for the kind endeavors which they have made to lessen the burdens of the invalid soldiers; I am also indebted to them for much kindness and courtesy which they have shown toward me.

DEATHS FROM JUNE 30, 1891, TO JUNE 30, 1893, HAVE OCCURRED AS FOLLOWS: Cancer..... 2 Bright's disease..... 4 Consumption..... 7 Apoplexy...... Paralysis 5 Heart disease..... 4 Senile debility 3 Cerebral softening...... General debility.... 1 Marasmus..... 1 Chronic nephritis..... 1 Pulmonary hemorrhage..... 2 Eczema.... 1 Chronic gastritis...... 1 Total 40 Number of patients as shown by the hospital record admitted from June 30, 1891, to June 30, 1893...... 210 Number returned to main building convalencent, cured or discharged from June 30, 1891, to June 30, 1893...... 151 Number of insane or imbecile in hospital June 30, 1893....... 12 Number of such (insane or imbecile persons) cared for from June 30, 1891 to Number sent to insane asylum at Independence..... 1

About 50 per cent of the patients of the hospital are there on account of old age and disabilities growing out of old and former army wounds and disabilities, the remainder suffering from acute diseases,

G. W. HARRIS.

Surgeon Iowa Soldiers' Home Hospital.

24

REPORT OF THE QUARTERMASTER.

COL. JOHN H. KEATLEY, Commandant:

I have the honor to report that there has been issued to the members of the Iowa Soldiers' Home during the biennial term ending June 30, 1893:

Shirts	1,716
Undershirts	1,425
Drawers, pairs	1,716
Socks, pairs	2,550
Uniform coats	1,037
Uniform vests	1.057
Uniform pants, pairs	1,227
Shoes, pairs	642
Suspenders, pairs	734
Hats	1,108
Overcoats	79
For the same term there has been consumed of:	
Turkey and chicken, lbs	1.804
Fresh meats, lbs	107,836
Salt and smoked meats, lbs	73,309
Fish, lbs	11,470
Fish, Ibs	26,956
Butter, lbs	15.877
Coffee, lbs	6,682
Eggs, dozen	113,490
Flour, lbs	8,844
Fruit (dried), lbs	1,474
Fruit (canned) cans	49,706
Milk, gals	55,301
Sogar, lbs	3,372
Tobacco (chewing), lbs	1,300
Tobacco (smoking), lbs	4,616
Cabbage, heads	661
Sanrkraut, lbs	1.574
Melons.	3,774
Potatoes, bush	251
Turnips, bush	201

Of the vegetables enumerated above all were the product of the home farm, except 1,300 bushels of potatoes. The home farm has also furnished all of the beets, cucumbers, lettuce, radishes, sweet corn, string beans, onions, parsnips, tomatoes, peas, squashes, pickles, etc., sufficient for the needs of the Home.

Respectfully submitted,

B. E. Eberhart, Quartermaster.

BILL OF FARE OF THE IOWA SOLDIERS' HOME.

SUNDAY.

Breakfast—Oat meal, milk, liver, bacon, potatoes, bread, butter, coffee.

Dinner—Roast beef, potatoes, parsnips, pie or pudding, bread, butter, coffee.

Supper—Mush and milk, ginger cake, cheese, syrup, bread, butter, coffee, tea.

MONDAY.

Breakfast—Oat meal, milk, beafsteak, potatoes, bread, butter, coffee.

Dinner—Soup, pork, beans, potatoes, squash, bread, butter, coffee.

Supper—Cold meats, corn bread, cold slaw, pickles, bread, butter, coffee, tea.

TUESDAY.

Breakfast—Oat meal, milk, hash, potatoes, bread, butter, coffee.

Dinner—Corned beef, cabbage or kraut, turnip, bread, butter, coffee.

Supper—Rice, milk, toast, cheese, sauce, syrup, bread, butter, coffee, tea.

WEDNESDAY.

Breakfast—Oat meal, milk, bacon or ham, potatoes, bread, butter, coffee.

Dinner—Boiled beef, potatoes, tomatoes or corn, bread, butter, coffee.

Supper—Cold meats, sheed onions, pickles, syrup, bread, butter, coffee, tea.

THURSDAY.

Breakfast—Oat meal, milk, Irish stew, potatoes, bread, butter, coffee.

Dinner—Soup, roast veal with dressing, potatoes, onions, bread, butter, coffee.

Supper—Cold meats, cold slaw, cheese, syrup, bread, butter, coffee, tea.

FRIDAY

Breakfast—Oat meal, milk, cod fish, bacon, potatees, bread, butter, coffee.

Dinner—Corned beef, cabbage, potatoes, parsnips, bread, butter, coffee.

Supper—Mush and milk, corn bread, sauce, syrup, bread, butter, coffee, tea.

SATURDAY.

Breakfast—Oat meal, milk, sausage, potatoes, bread, butter, coffee.

Dinner—Roast pork, potatoes, turnips, bread, butter, coffee.

Supper—Milk toast, cold meats, pickles, syrup, bread, butter, coffee, tea.

Green vegetables in their season.

REPORT OF THE TRASURER.

DECORAH, IOWA, July 1, 1893.

To the Commissioners of the Iowa Soldiers' Home:

26

Gentlemen—Herewith you will please find my report as Treasurer from the date of my last report, June 30, 1891, to June 30, 1893, showing all amounts of money received and all disbursements made, with vouchers therefor, all of which is respectfully submitted.

C. W. Burdick, Treasurer.

SUPPORT FUND.

1891	i.	Receipts.	
July	1.	Balance on hand last report \$	16,530.61
July	6.	State order	4,530.00
Aug.	8.	State order	4,520.00
Sept.	5.	State order.	4,480.00
Sept.	15.	Col. Smith, stock sold	447.25
Oct.	8.	State order	4,460.00
Nov.	9.	Col. Smith, stock sold,	182.90
Nov.	9.	Col. Smith, rent of land	80.00
189			
Jan.	11.	Col. Smith, stock sold	76.80
Feb.	18.	Refunded from sewerage fund	323.86
Feb.	18.	Refunded from boiler-house fund	4,051.14
May	6.	Col. Smith, rent of land	80 00
200	6.	Col. Smith, rebate on freight	85.21
May	6.	Col. Smith, stock sold	471.69
May	7.	State order	3,980.00
-	9.	Col. Smith, clothing sold inmates	232.03
June	20.	Col. Smith, stock sold	21.25
	20.	Col. Smith, clothing sold	132.06
June	29.	Col. Smith, clothing sold	353.74
June		State order	3,690 00
July	11.	State order	3,530 00
Aug.		State order	3,480.00
Sept.		State order	297.71
Sept,		Col. Smith, clothing sold	634.50
Sept.	12.	Col. Smith, pensions retained	001.00

account.	The same was a series of the same of the s	***		21
Oct.	4. State order	3,460.00		
Oct. 1	6. Col. Smith, rent of land	75,32		
Nov.	4. State order	3,510.00		
	5. State order	3,580 00		
1893.				
Jan-	5. Col. Keatley, pensions retained	738.50		
Jan.	9. State order	3,720.00		
Mar. 1	0. State order	3,980.00		
Mar. 2	9. Col. Keatley, pensions retained	846.10		
April	7. Col. Keatley, rent of land	80.00		
April	8. State order	3,990.00		
May 1		3,880.00		
June 1	3. State order	3,760.00		
1891	Disbursements,			
Aug. 1	5. Colonel Smith, July disbursements		8	2.693.75
Sept. 1			1	2,939.20
Oct. I'				2,983.41
Nov. 1				4,223.26
Dec. 1				3,971 87
1892				-
Jan. 16	5. December disbursements			4,262 94
Feb. II				4,058.75
Mar. 1				3,135.37
April 1				2,959.47
The second second	9. April disbursements			3,066.80
	0. May disbursements			2,510.97
100000000000000000000000000000000000000	June disbursements			2.691.13
Aug. 10				2,286.27
Sept. I	The state of the s			2,892.18
AND DESCRIPTION OF THE PARTY OF	6. September disbursements			3,157.95
Nov. 15				3,677.02
Dec. 1				4,398.22
1893.	The second secon			- aronaeme.
Jan. 1	The last terms of the second s			4,589.14
Feb. 13				4,389.14
Mar. 2				3,512.33
April 1				2,832 31
The state of the s	2. April disbursements			8,306.70
June 1				3,418,42
June 3	The state of the s			2,687.92
a ditto of	Exchange			113.04
	Salaries and expenses of commissioners			2,592,18
	Balance on hand			4,941.48
	Total \$ 8	8,291.17 \$		88,291.17
	2000011	-		

REPORT OF THE TREASURER.

1898.]

CONTRACTOR OF THE	TEMPORALISM	TWO WINDS	94734 T	TINKE	100
NAME A	2006.30	DIE	C241 - E	23 J.W.	Er.
7 88 25	12037	441 4414	Market And	W. Co. Allen	

SALARY FUND. Receipts.

28

1891

IB6

1.024.80

020.06

1898.]	REPORT OF THE TREASURER.			29
1893.				
Jan. 16.	December disbursements			1 050 07
Feb. 12.	January disbursements			1,050.97
Mar. 24.	Feburary disbursements			1,108,40
April 19.	March disbursements			798.27
May 20.	April disbursements			1,190.61
June 14.	May disbursements			1,156,64
June 30.	June disbursements			1,246.80
	Balance on hand			576.12
	Total\$	25,879.28	\$	25,879.23
	IMPROVEMENTS ON GROUNDS.			
1892.	Receipts			
Nov. 10.	State order	500.00		
1898.				
May 15.	State order	250.00		
June 30.	Sale of old boilers	400.00		
June 30.	Sale of old gas machine	200,00		
1892.	Disbursements.			
June 20.	May disbursements		s	93.84
Oct. 16.	September disbursements		100	235.19
Nov. 12.	October disbursements			114.17
1898.				
June 30.	June disbursements			723.59
	Balance on hand			183.21
	Total	1,850.00	8	1,350.00
TEN COTTAGES FOR SOLDIERS AND THEIR WIVES.				
1892.	Receipts			
Aug. 12.	State order\$	2,000.00		
Nov. 10	State order	3,000.00		
1892.	Disbursements.	-		
Sept. 5.	J. G. Weatherby, contractor,		8	212.00
Sept. 30.	J. G. Weatherby, contractor		100	1,305.60
Nov. 9.	J. G. Weatherby, contractor			500.00
2000				

Jan. 5. J. G. Weatherby, contractor..... May 10. J. G. Weatherby, contractor, in full

Aug. 12. State order Feb. 8. State order, due May 1, 1893.....

Feb. 8. State order, due October 1, 1893.....

1892.

Balance on hand..... Total.....

TWO COTTAGES FOR OFFICERS.

Receipts.

2,597.10

5,000.00

5,000.00 \$

2,000.00

1,000.00

1,000.00

340.73 44.57

1:00		Balance on hand last report	930.96		
July	1.	State order	.050.00		
July	6.	State order	1,050.00		
Aug.	8.	State order	1,050.00		
Sept.	5.	White order	1.050.00		
Oct.	5.	State order	1.050.00		
Nov.	10.	State order	1,050.00		
Dec.	7.	State order	1,000.00		
189	2.		1,050.00	. 4	
Jan.	9.		1,050.00		
Feb.	5.	State order.	1,050.00		
Mar.	7.	SENED OFFICE CONTRACTOR OF THE SENE OF THE	1,050.00		
April	8.	State order	1,050.00		
May	6.	State order			
June	The same	State order	1,050.00		
July	4.	State order	1,050.00		
Aug.	- 1	State order	1,050.00		
Sept.	400	State order	1,050.00		
Oct.	4.	State order	1,050.00		
Nov		State order	1,050.00		
Dec.		The second secon	1,050.00		
	98.				
Jan.	200	State order	1,050.00		
Feb.		State order	1,050.00		
	10.		1,050.00		
			1,050.00		
	1 8.	and the same of th	798.27		
	10		1,050.00		
June	13.				
18	91.	Diebursements.			
Amo	. 15.	Col. Smith, July disbursements		8	1,047.00
	-	The state of the s			1,053.81
	15				1,023,46
	17				1,019.01
	. 14				1,048.89
	15	Motentier amountainment			
	1	December disbursements			1,013.86
	. 16	The state of the s			1,051.26
	16	The state of the s			1,067.50
	r. 19	The second secon			1,027.65
-	ril 1	The state of the s			1,070.10
	y 11	The state of the s			1,048.50
	10 20				1,040.90
Jul		The second secon			1,067.47
	g. 1		= 0		1,040.08
	pt. I	The state of the s			1,040.20
	t. 1				1,023.00

Nov. 12. October disbursements.....

Dec. 15. November disbursements.....

30	IOWA SOLDIERS' HOME.			[B6
1892.	Disbursements.			
Sept. 5. Sept. 30. 1893.	Weatherby & Atkinson, contractore Weatherby & Atkinson		*	1,280.00 460.00
Feb. 12. Feb. 12. Feb. 12. Feb. 12. May. 10.	J. F. Atkinson			1,003.17 1,167.37 18.43 51.76 19.27
	Total\$	4,000.00	8	4,050.00
189				
July 1.	Balance on hand last report\$ Balance on hand	42.81	8	42.81
1891	COAL HOUSE.	7 444		- 116
July 1.	Balance on hand last report\$ Balance on hand	2.97	\$	2.97
	TRUST FUND—ESTATES OF DECEASED I	NMATES.		
1892.	Receipts.			
Oct. 11. Oct. 11. Oct. 11.	Henry Dickman, estate\$ Jacob Seib, estate Henry Dennis, estate	116,28 154,41 10,00		
1893.	Disbursements.			
May 15.	F. Harshman, admr. estate of Jacob Seib Balance on hand		\$	154.41 126.28
	Total\$	280.69	\$	280.69