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THE ORIGIN, GROWTH AND DEVELOPMENT OF THE BOARD OF CONTROL SYSTEM IN IOWA.

BY JUDGE L. G. KINNE, A MEMBER OF THE BOARD.

Possibly what is said in this article might carry greater weight if it had been written by one in no way identified with the Board of Control. However that may be, I shall endeavor to give an accurate, impartial, and I trust clear statement of the main causes leading up to the creation of this Board, its work and the results accomplished by it.

Prior to the creation of the Board of Control almost every known system of controlling the charitable, reformatory and penal institutions of the State had been tried, and all of them in some measure had failed to meet the just expectations of the public. Boards of "commissioners," and later boards of "trustees," had had charge of the State hospitals for the insane. A board of "overseers" at first controlled the College for the Blind and a board of "trustees" the School for the Deaf. These two boards for a time were in part composed of the Governor, Secretary of State and Superintendent of Public Instruction. Some of the institutions had boards composed of six members, afterwards reduced to four or five members. Under the Code of 1891 separate boards of three "trustees" had charge of the School for the Deaf, the College for the Blind, the Soldiers' Orphans' Home, the Industrial Home for the Blind and the Institution for Feeble-Minded Children. The Soldiers' Home was governed by a board of five "trustees." The penitentiary at Ft. Madison was at first in charge of a board of three

"directors," afterwards an "agent" was placed in control. Later a board of "inspectors" was created and the institution placed in their charge. Still later the warden of each penitentiary had actual control of the same subject to inspection and investigation by the Governor of the State. The industrial schools were placed under the control of one board consisting of five members.

Usually these "commissioners," "directors," "agents," "inspectors" and "trustees" were selected by the legislature after having been agreed upon by a caucus of the majority party, but in some cases they were appointed by the Governor. In many cases, however, the appointments were made largely on political grounds and in payment of political debts. Little heed was given by the legislature to the matter of especial fitness of the appointee for the work required of him. Some of the appointees proved to be excellent, painstaking men whose services were of great value to the State, others had no taste or ability for the work required, frequently neglected their duties or virtually delegated their powers to the chief executive officers in charge of the several institutions. Of this latter class some had no knowledge of the condition of the institutions save what they obtained from the chief executive officer.

After a time a board of "visitors" was created whose duty it was to visit the hospitals for the insane every month and to see all patients and observe how they were cared for. They had no power, however, over the business management of these institutions. Many excellent men and women served from time to time on these boards.

As to some of the institutions certain State officers were charged with duties pertaining to the auditing of accounts; in case of other institutions the "trustees" in immediate charge passed upon the accounts and in the case of others it seems that no one was specially authorized to examine the accounts.

CAUSES FOR THE LEGISLATION CREATING A BOARD OF CONTROL.

The causes which finally resulted in the passage of the Act of 1898 creating a Board of Control of State Institutions were many and but a few of the more important may be referred to. For many years the unsatisfactory conditions existing had given rise to many suggestions and recommendations relating to a change in methods of control of the institutions. From time to time some of the Governors of the State had urged legislative action looking to the better conduct of the institutions. The writer when a candidate for governor in 1881 advocated that the management of the institutions be committed to a central board. Finally the Twenty-sixth General Assembly in 1896 appointed a joint committee consisting of one senator and two members of the house to investigate the reports of trustees and officers of such institutions and their books and records and report to the next General Assembly and to recommend if any change should be adopted in the government and management of such institutions. The report of the committee was followed by the enactment of the law creating this Board. The most prominent reasons then for the enactment of the new law were:

1st. A conviction by the people and legislature that the institutions were not managed with proper economy.

2nd. Abuses of the provisions of the law by visiting committees to State hospitals in unnecessarily consuming time in order to increase their per diem.

3rd. A disregard of the law relating to appropriations whereby at some institutions funds were diverted from their lawful purpose and used illegally.

4th. The fact that several of the institutions maintained a lobby at every session of the legislature which was composed of superintendent, trustees and others for the purpose of influencing members of the legislature to make appropriations.

5th. An entire lack of any system common to all of the

institutions or even to those of the same kind regarding the purchase of supplies, the keeping of financial accounts and the proper accounting for supplies purchased.

6th. The lack of any business system in the auditing of bills, and in general loose methods touching the management of the business of the institutions.

7th. No uniformity in the compensation of officers and employes in cases where they rendered like service in different institutions under practically the same conditions.

8th. Abuses growing out of the system of having one trustee a resident of the place where the institution was located and his influence being used in behalf of favorite merchants in the matter of purchasing supplies.

9th. Lack of competition in the purchase of supplies.

10th. In some cases no opportunity afforded the public generally to bid on the work of constructing buildings.

11th. The manifest purpose in many cases to expend all the per capita for support whether needed or not.

THE BOARD OF CONTROL.

It is my purpose in this paper to deal mainly with facts, leaving the reader to draw his own conclusions. A logical and natural arrangement of the subject suggests the following divisions:

1st. The organization, powers, and duties of the Board.

2nd. The system of financial accounting.

3rd. The system of purchasing and disbursing supplies and of keeping account of the same.

4th. The gathering and preservation of statistical information.

5th. Other books required to be kept and reports which must be made.

6th. Other matters of interest.

THE ORGANIZATION, POWERS AND DUTIES OF THE BOARD.

Chapter 118 of the Acts of the Twenty-seventh General Assembly of Iowa provided for the appointment of a "Board

of Control of State Institutions" to consist of three members, not more than two of whom should belong to the same political party, and no two of whom should, when appointed, reside in the same congressional district. The term of appointment for the first Board was two, four and six years, and thereafter the term of office was to be six years. The Board is appointed by the Governor and must be confirmed by a two-thirds vote of the senate. Each member is required to give a bond in the penalty of \$25,000.00. The salary is \$3,000.00 per annum and all necessary expenses incurred in the discharge of their duties. No member of this Board is eligible to any other executive office. The Board is at all times subject to investigation by the joint committee on "Retrenchment and Reform" of the legislature, also by experts appointed by the executive council. It is made a crime for any member of the Board or any of its employes, and for any officer or employe of an institution to accept gifts from any one dealing with the institutions.

If any member of the Board, or any of its employes, or any officer or employe of an institution, exercises or attempts to exercise political influence on any officer or employe of the State, or if any such contribute money or any other thing of value for political purposes, they must be removed from their office or position. The law also makes the person who solicits a political contribution guilty of a misdemeanor.

The Board appoints the chief executive officer of each institution and may remove him at its pleasure. The chief executive officer appoints all subordinate officers and employes and may remove them at his pleasure. It is made a crime for any member of the Board to suggest the appointment of any person under said executive officer.

We have thus in effect, civil service as to appointments to places in the institutions. The theory of the law is that the chief executive officer of the institution is responsible to the Board, and all of his subordinates are responsible to him. No influence, political or otherwise, can aid in securing the

appointment or removal of an officer or employe of an institution. Capability and efficiency in service are the only tests and so long as the subordinate officer or employe of an institution can satisfy his chief in these respects, so long is he secure in his position. The effect of this system has been excellent. The efficiency of under officers and employes has improved in a marked degree, and the baneful influence of politics has been entirely eliminated. In other words, business principles have been applied in all the departments of institution service.

POWERS.

The law clothes this Board with power to manage, control and govern the following institutions:

- The State Hospitals for the Insane.
- The Institution for Feeble-Minded Children.
- The College for the Blind.
- The School for the Deaf.
- The Industrial Schools for Boys and Girls.
- The Soldiers' Home.
- The Soldiers' Orphans' Home.
- The Industrial Reformatory for Women.
- The Penitentiaries.

In all fourteen institutions are thus placed under the full control of the Board.

The Board is also directed to investigate the reports and doings of the regents of the State University and the trustees of the State Normal School, and the State College of Agriculture and Mechanic Arts, and to ascertain and report to the legislature whether these bodies have properly accounted for all moneys of the State which have come into their hands, whether they have drawn appropriations in accordance with law and so expended; whether such persons have drawn money for services per diem, mileage, expenses or otherwise not authorized by law or have authorized expenditures without authority of law.

The Board is also charged with the duty of the supervision of all private and county institutions wherein insane persons are kept. It is required to make rules and regulations touching the keeping of such persons, to investigate all such institutions, and in case they fail to comply with the rules it may remove the patients to the State Hospitals or to other county or private institutions, complying with the rules. The Twenty-ninth General Assembly also placed under the supervision of this Board all associations or societies receiving friendless children, requiring the Board to visit and inspect such institutions and gather statistics and information relating to them.

As to the institutions which are fully under the control of the Board, it has power to investigate their management and financial condition; to investigate questions of insanity of patients in state hospitals; to determine when insane persons shall be admitted to state hospitals as state charges; to divide the state into hospital and penitentiary districts.

DUTIES.

The Board was directed to prepare a statement showing the cost of operating the institutions for the preceding two years; to make biennial reports to the governor and legislature; to visit all institutions once every six months, and hospitals by some of its members or its secretary once a month; to meet the superintendents quarterly in conference; to gather statistics; to publish a Bulletin; to compel the providing of fire protection and fire escapes; to require all employes handling the money or property of the State to give bond; to require certain officers to make an annual inventory of all the State's property at their institutions and to require a quarterly invoice of all stores and supplies; to annually fix the salaries of all officers and employes of the institutions except the chief executive officers. The legislature fixes the salary of the chief executive officer of each institution, and the Board annually fixes the salaries of all other officers or

employes in them. To establish a uniform system of books and accounts and to require settlement with institution officers; to establish a dietary; to prepare biennial estimates of appropriations needed for the several institutions; to appoint a State architect who shall prepare all plans and estimates for new buildings and to make rules relating to the purchase of supplies.

THE SYSTEM OF FINANCIAL ACCOUNTING.

The law enjoined upon the Board the duty of prescribing the forms of records, blanks and accounts and contemplated, so far as practicable, that such books should be uniform in the several institutions. Under the old system there were about as many different systems of bookkeeping—keeping financial account books, as there were institutions. Now the financial accounts are kept in the same manner at all institutions and duplicate books are kept in the office of the Board. No individual accounts are kept. No day book proper is kept. The vouchers which are made in duplicate are kept, one copy at the institution and one copy in the office of the Board. These are bound and constitute the day book. We keep accounts with the State, with the institutions, with all appropriations, general and special, and a separate account with each item of a special appropriation, and accounts under the classifications shown below, viz:

1. Salaries and wages of officers and employes.
2. Provisions.
3. Household stores.
4. Clothing.
5. Fuel and light.
6. Hospital and medical supplies.
7. Shop, farm and garden supplies.
8. Library.
9. Water and ice.
10. Postage and stationery.
11. Transportation of inmates.

12. Miscellaneous expenses.
13. Contingent (support) fund.

As to special appropriations:

1. Deficiency.
2. Extraordinary repairs.
3. Land.
4. New buildings.
5. Transportation.
6. Miscellaneous.

The accounts in the journal are made up as follows: The debit side is charged with all appropriations, general or special; also with the amount which may be remitted from the institution on account of sales of products of farm or shops. The credit side is made up from the pay roll and vouchers. The debit shows the date and amount in each case of the appropriation, and the product sold and its value. The credit side accounts are extended to the credit of the institution or under the several classifications above stated. Every voucher number appears, so that ready reference is had to the voucher itself.

A separate set of books is kept for each institution. Monthly trial balances are made in the Board's office and a copy transmitted to each institution bookkeeper so that mistakes are easily discovered. With this trial balance is also sent a classification sheet showing how the several vouchers have been classified in this office, and the institution bookkeeper corrects any error he may have made in the classification of expenditures.

This simple system of bookkeeping has given great satisfaction, and the result is that the journal entries of the largest institution we have, containing about twelve hundred persons, cover only one hundred fifty pages and fully represent the business of the institution for five years. The system is such that a mistake is well nigh impossible, and if made it is soon discovered and corrected.

THE SYSTEM OF PURCHASING AND DISBURSING SUPPLIES.

Any one having had much to do with public institutions knows that one great point in their management is to stop leaks, thefts, and waste in supplies purchased. If supplies are purchased in the best and most economical way, and their disbursement is carefully looked after, much money will be saved to the tax payer, while at the same time the care afforded inmates is kept up to a high standard. This subject is very important and I shall consider it under the following sub-divisions:

1. Estimates.
2. Schedules for bids.
3. Schedules of bids.
4. Examination of schedules and samples by the chief executive officers.
5. Awards.
6. Receipt of goods at institution.
7. Pay rolls and vouchers.
8. Storekeeper and his duties.

ESTIMATES.

Everything purchased and paid for must be credited to the institution under some one of the classifications heretofore named. Nothing can be purchased for an institution unless it has been first estimated for and the estimate approved by this Board and the purchase ordered. The only exception to the above is that we keep in the hands of the head of each institution a fund not exceeding \$250.00, which may be used by him in emergencies specified in the statute, and for which no estimate need be made, but a report of the expenditures out of such fund must be made every month with reasons for such expenditures.

These estimates are arranged in accordance with the classification list of accounts. They show an item number running consecutively through that particular classification

of the estimate. Each item shows what is wanted, the amount, kind, value per yard, or pound, or as the case may be, and the aggregate amount. These items are arranged also under sub-divisions of the classification. After the estimates are finished (they are made in duplicate), they are sent to this Board and may be approved, rejected or modified, as the Board may deem proper. When they reach the office of the Board they are passed by its secretary to the estimate clerk, and she examines them carefully, notes whether the descriptions are correct and definite, corrects errors in the extensions, footings and classification, and attaches a memoranda slip with notes for the information of the Board. They are then examined by the secretary and passed to the Board where they are examined, modified, disallowed or approved, as the case may be. A memorandum of its action is made on a sheet attached to the estimate, and it is returned to the secretary who puts the notes of the Board in formal shape and returns one copy to the institution, retaining one copy in our office.

Supplemental estimates are sent up when articles have been overlooked, or where the supply is insufficient. Re-estimates are required when the article estimated for costs more than the amount originally estimated.

Estimate blanks for purchases to be paid for from the general support fund are printed in black ink; those for special appropriations in red ink; and those for contingent (support) fund on blue paper. These are thus printed to facilitate the work and prevent errors in bookkeeping.

The estimates are sent in as a rule quarterly, and about two months before the beginning of the quarter for which they apply.

SCHEDULES FOR BIDS.

After the 10th day of November, February, May and August, respectively, when the estimates are all in, schedules are made up for each institution of all articles estimated

for. These schedules embrace about one hundred different headings, and the articles are placed under the proper headings. The schedules are so arranged as to show the general item number, the estimate number, and the item number in the estimate, the article, quality and measure. Places are left for the bidders to fill in the amount after each item. These schedules are footed for each institution. There is, for instance, one schedule for groceries, but all items of groceries for a single institution are under its heading. Bidders are thus enabled to bid on all articles in their line for one or more institutions as they see fit. Attached to these schedules are printed specifications, and dealers, wherever located, who have made known their desire to bid are furnished schedules.

SCHEDULES OF BIDS.

When these bids have been received at the Board's office, they are carefully gone over for the correction of errors or mistakes, in extensions or footings, and if such errors are found the bidder is notified. Then the bids are put on a schedule, showing the name of all bidders on groceries, for instance, the name of the article, the amount bid on it and the aggregate amount of the bid on groceries for that institution. Samples are required of hats and caps, findings, dry goods, clothing, groceries, salt fish, smoked meats, and many other articles. These are all properly arranged in our rooms for examination.

EXAMINATION OF SCHEDULES AND SAMPLES BY THE CHIEF EXECUTIVE OFFICERS.

When the quarterly meeting with the superintendents is held and after it is over, the several superintendents take the schedules and examine the prices and the samples and make memoranda of those who in their judgment should be awarded the contract.

AWARDS.

Some superintendent and one or more members of the Board then make the awards. The successful bidder is notified, and the chief executive officer of the institution is furnished a list of the goods and the price bid on each item. The Board fixes a maximum price on tea and coffee and awards on them are made after a test is made of the goods. The Board also fixes the character and quality of certain goods such as curled hair, rice, prunes, raisins, etc., for all institutions. No goods are shipped except on the order of the superintendent, and then direct to the institution.

RECEIPT OF GOODS AT INSTITUTION.

When the goods are received at the institution they are checked in by the steward and storekeeper and are entered on the storekeeper's record, and he is required at any time to produce the goods or requisitions showing that they have been properly disbursed. When the goods are thus checked in the steward makes duplicate vouchers for the same which are furnished to the sellers to be verified.

PAY ROLLS AND VOUCHERS.

An officer of the institution prepares a monthly statement or abstract of vouchers for the preceding month which is forwarded to the Board with the pay rolls of the institution. The pay roll is signed in advance by any person in the employ of the institution. The vouchers and pay rolls when received are passed to a clerk who examines them, sees that the extensions and computations are correct and all vouchers properly verified; he notes any irregularities for the consideration of the Board. They are then passed upon by the secretary and by him handed to the Board for approval. The Board if it finds errors or mistakes corrects them, and if any voucher be improperly verified it is returned for correction. Then the secretary prepares certificates in triplicate showing the name and postoffice address

of each claimant, the amount due him, and the fund out of which it is payable. These are compared with the vouchers and institution certificate and are approved by the Board, and one copy is kept in this office, one copy is sent to the Auditor of State, and one to the Treasurer of State. The Auditor draws his warrant for the gross sum in favor of the Treasurer, and the latter issues his checks and mails same to the parties entitled thereto. The pay roll is paid in one check, made payable to the superintendent who pays the employes.

When the vouchers and pay rolls come before the Board the secretary attaches thereto a slip on which is shown in red ink the balances in the several funds out of which payments are to be made, to keep constantly before the Board the fact as to whether there is a sufficient balance in each fund to pay in full the pay roll and vouchers.

When a bidder has failed to furnish goods up to the standard required by the specifications, but they are healthful and needed for immediate use, the institution takes them, but makes a proper reduction in the amount of the voucher therefor from the contract price.

It will be observed that the Board of Control does not handle any money, and the several superintendents handle none except the \$250.00 support contingent fund, the amount of the pay roll which they disburse, and money received from the sale of products of the farm or shops which they are required to remit monthly to the Treasurer of State.

STOREKEEPER AND HIS DUTIES.

The storekeeper keeps a book on one side of which is entered all items received, showing the invoice number, the date, the description of the item, amount, cost per yard, pound, etc., and the total cost. On the other side he shows all disbursements, also the number of the invoice, date, article, amount, cost per yard, pound, etc., and aggregate

cost, and shows to what particular department the article went. Separate account is kept of all principal articles, and by footing the pages "Received" and "Disbursed" of any article, at any time he can tell just what he should have in stock. At the close of every quarter he must take an inventory of all stock on hand, and if the same does not agree with his books it is apparent there is an error which must be rectified. Twice a year an expert accountant is sent from the Board's office to check up all storekeepers. He invoices the stock, reports shortages or surpluses, if any. If there is a shortage, it must be satisfactorily accounted for to the Board, else the storekeeper must make it good. He lets nothing go without a requisition properly signed by the chief executive officer. These requisitions constitute his vouchers and entitle him to credit. One copy of every requisition is sent to the office of the Board where it is entered on the storekeeper's record for that institution in our office. It is to be remembered that all financial, storekeepers' and statistical books are kept in duplicate, one copy of each being in the Board's office. We get the items of debit for the storekeepers' records kept in our office from the vouchers, and the items of credit from the duplicate requisitions. We are thus enabled to keep constant tab on the storekeeper. He alone has the key to the storeroom and is responsible for any goods not properly accounted for.

THE GATHERING AND PRESERVATION OF STATISTICAL INFORMATION.

At each institution is kept a statistical record which contains the name of every inmate, the date of their admission, their residence and a multitude of facts relating to their history and that of their family. This book is so arranged as to show the subsequent history of the person while in the institution and his death, parole, release, discharge, as the case may be. Appropriate blanks corresponding to these books are furnished the institution and upon these all the

information is conveyed to the Board when it is from time to time entered in a like record kept in the office of the Board. These statistical books and blanks are alike for the same kind of institutions. We have thus a reasonably full history in our office of every inmate in a state institution under the control of this Board.

OTHER BOOKS REQUIRED TO BE KEPT AND REPORTS WHICH
MUST BE MADE.

At each institution a book is required to be kept which is called a "Complaint Record." In it all complaints made by inmates, officers, or outsiders touching the management of the institution must be entered, with the action taken thereon by the chief executive officer. Monthly reports of these cases are made to this Board. At the hospitals for the insane and the penitentiaries there is required to be kept what is called a "Mechanical Restraint Record," wherein must be entered a memoranda of each case where restraint has been applied, the character of the restraint, the duration, cause thereof, and its effect.

At the penitentiaries and industrial schools records are required to be kept of all cases of punishment by means of mechanical restraint or otherwise for infractions of the rules. In all the above cases monthly reports must be made to the Board upon blanks provided for that purpose. From time to time each institution must report its dietary in detail, showing number of persons fed, quantity of every article used, cost of same, and list per capita per meal per day and per week. Every quarter each institution must report the condition of fire escapes and fire apparatus, showing the result of tests made by fire apparatus and wherein same is defective. Reports are also required showing the loss, destruction or breakage of articles and by whom lost, broken or destroyed, also showing the death of animals on the farm and the cause thereof.

OTHER MATTERS OF INTEREST.

All books and blanks used at the various institutions in carrying out the system adopted are furnished through the Board and the cost apportioned to the several institutions; in this way only can uniformity be secured.

No new building or improvement can be erected or made which is to cost over \$300.00, except on competitive bids.

The Board appoints an architect who receives a salary of \$3,000.00 and expenses, and who is required to prepare plans and estimates for all new buildings and improvements and look after the construction of the work. Plans are prepared by him for all proposed new buildings for which appropriations are to be asked from the legislature, also estimates for their cost. These are laid before the proper committees for consideration. Formerly the legislature was besieged by all the superintendents, and many of the trustees of the institutions who formed a formidable lobby for appropriations. Now the needs of the institution are presented by the Board and the superintendents devote their time to attending to their respective institution duties.

The chief executive officer of each institution, except the wardens of the penitentiaries and the commandant of the Soldiers' Home, draws food supplies for himself and all members of his family under twenty-one years of age from the institution stores, and he is not permitted to purchase with state funds any articles of food not bought for inmates.

In supplies we buy the best flour, butter and meats obtainable. Fresh beef must be from native steers weighing when dressed from 600 to 800 pounds each. Great care is taken to have all goods of good quality, and the chief executive officer is made the sole judge as to whether articles furnished comply in all respects with the specifications.

Fire companies are organized and drilled at several of the institutions. Forty dollars per month is allowed to be expended by the superintendents of the larger institutions

as extra pay to employes who belong to fire companies. Fire caps, coats, hose carts, hook and ladder trucks and the most modern appliances for fighting fires are provided. At the hospitals each superintendent is authorized to expend sixty dollars per month in extra pay to employes who also play in the band or orchestra and a like allowance of twenty-five dollars per month is made at the Institution for Feeble-Minded Children.

All music and musical instruments asked for, for all institutions, are purchased and musical instructors provided.

There was paid at all of the institutions during the year ending December 31, 1902, for music, musical instruments, repairs to same, for music teachers and instructors, over \$11,000.00.

At the State hospitals and at the Institution for Feeble-Minded Children physical culture teachers and teachers of fancy work are regularly employed.

All officers and employes having the custody of State property are required to give bond. All officers and employes except the chief executive and except those employed on the farm or in shops are required to be uniformed. This conduces greatly to discipline and indicates at once to the stranger those who are clothed with authority.

Semi-annual visits are made by the entire Board to all institutions, and some member of the Board visits the hospitals every month. Thus by visitation, by reports, by checks, by daily correspondence does the Board keep in touch with the affairs at the several institutions. It is the policy of the Board to promote capable and efficient officers to the positions of chief executive officers as vacancies may occur.

RESULTS.

This system of control has now been in operation for five years and has proven very satisfactory. It has resulted in paying women nurses and attendants the same wages as men

receive for like service; in improving the character of the service; in bettering the condition of the institutions; in elevating the standard of care afforded to inmates. All this has been accomplished notwithstanding the fact that the legislature, just before we took up the work, reduced the per capita allowances for support of inmates in the aggregate sum of \$100,000.00 per year, and the further fact that nearly all of the time since the law has been in operation the market price of many commodities has been steadily advancing. Over \$109,000.00, which the Board might have drawn for support of inmates remained in the State treasury unexpended on September 1, 1903.

In his first report issued after this Board took charge of the institutions, the Treasurer of State computes the decrease in cost of operating the institutions under the control of this Board during the first year, as compared with the cost of the previous year "under the trustee system at \$379,490.73, or 26 and nine-tenths per cent." "This saving, it is fair to presume, was not the result of unwise economies that were detrimental to the institutions. The character of the members of the Board of Control is a sufficient guaranty that such was not the case. They have been the fruits of the application of business principles and methods in the conduct of the fourteen institutions under the Board."

In the last sentence the Treasurer has struck the key note as to how this Board has been able to make such a large saving to the State, and at the same time improve the conditions at the institutions.

DES MOINES, IOWA, March 1, 1904.

A MEETING of the citizens of Dubuque favorable to the formation of a Library Association, will be held at the Methodist meeting house, on the 10th inst., at 4 o'clock p. m.—*Dubuque Visitor*, June, 1836.

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