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WISCONSIN STATE LIBRARY

PUBLIC DOCUMENTS

OF THE

STATE OF WISCONSIN

BEING THE REPORTS OF THE VARIOUS

STATE OFFICERS, DEPARTMENTS
AND INSTITUTIONS

For the Fiscal Term Ending June 30, 1914

VOLUME 1



MADISON

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1916



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WISCONSIN STATE LIBRARY

PUBLIC DOCUMENTS FOR 1913—1914

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WISCONSIN STATE LIBRARY

BIENNIAL REPORT

OF THE

SECRETARY OF STATE

OF THE

STATE OF WISCONSIN

FOR THE

Fiscal Years Ending June 30, 1913, and June 30, 1914

JOHN S. DONALD, SECRETARY OF STATE



MADISON

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1914

SECRETARIES OF STATE

THOMAS McHUGH	Delavan	June 7, 1848-Jan. 7, 1850
W. A. BARSTOW.....	Waukesha	Jan. 7, 1850-Jan. 5, 1852
C. D. ROBINSON.....	Green Bay	Jan. 5, 1852-Jan. 2, 1854
A. T. GRAY.....	Janesville	Jan. 2, 1854-Jan. 7, 1856
D. W. JONES.....	Belmont	Jan. 7, 1856-Jan. 2, 1860
L. P. HARVEY.....	Shopiere	Jan. 2, 1860-Jan. 6, 1862
J. T. LEWIS.....	Columbus	Jan. 6, 1862-Jan. 4, 1864
LUCIUS FAIRCHILD	Madison	Jan. 4, 1864-Jan. 1, 1866
T. S. ALLEN.....	Mineral Point	Jan. 1, 1866-Jan. 3, 1870
LLYWELYN BREESE	Portage	Jan. 3, 1870-Jan. 5, 1874
PETER DOYLE	Prairie du Chien.....	Jan. 5, 1874-Jan. 7, 1878
H. B. WARNER.....	Ellsworth	Jan. 7, 1878-Jan. 2, 1882
E. G. TIMME.....	Kenosha	Jan. 2, 1882-Jan. 5, 1891
T. J. CUNNINGHAM.....	Chippewa Falls.....	Jan. 5, 1891-Jan. 7, 1895
HENRY CASSON	Viroqua	Jan. 7, 1895-Jan. 2, 1899
W. H. FROELICH.....	Jackson	Jan. 2, 1899-Jan. 5, 1903
W. L. HOUSER.....	Mondovi	Jan. 5, 1903-Jan. 7, 1907
J. A. FREAR.....	Hudson	Jan. 7, 1907-Jan. 6, 1913
J. S. DONALD.....	Mt. Horeb	Jan. 6, 1913-—————

REPORT OF THE SECRETARY OF STATE

DEPARTMENT OF STATE,
MADISON, WISCONSIN, JULY, 1, 1914.

HONORABLE FRANCIS E. MCGOVERN,
Governor of Wisconsin.

SIR: In compliance with law, I transmit herewith the report of this department for the biennium ending June 30, 1914, showing condition of the several funds, together with detailed statements of receipts and disbursements, and tables giving the net disbursements of the state for the fiscal years ending June 30, 1913, and June 30, 1914.

Perhaps the most important fiscal duty which the Secretary of State was called upon to perform during the period, was to levy a special state tax of \$1,500,000 in October, 1913, as authorized by section 1071 of the Wisconsin Statutes. The condition of state finances at that time was given very careful consideration, and the most accurate estimates possible were prepared. These estimates disclosed the fact that a special tax of \$1,500,000 would be necessary to meet probable demands and leave a safe working balance in the General Fund at the beginning of the next fiscal year. Final estimates prepared by the department showed a balance on July 1, 1914, of \$710,818, which amount clearly would be inadequate to meet demands on the State Treasury prior to a further substantial collection of revenue. After prolonged consideration by officials directly concerned, it seemed best to allow for a working balance in the General Fund on July 1, 1914, of \$1,500,000, exclusive of the sum required to meet extraordinary demands for highway aid during the period between July 1, 1914, and March 1, 1915, when further funds for highways will be available.

The necessity for a special state tax was partly due to the large amount required for road construction; the erection of permanent buildings authorized by the legislature of 1913, and what now appears to have been an excessive tax remission in 1912.

The balance in the General Fund on July 1, 1914, \$3,167,103.58, is approximately \$950,000 more than was anticipated when estimates were prepared in October, 1913. This condition is due to the fact that there has been received from railroad companies and departmental fees several hundred thousand dollars more than was estimated (final data not being available at time of making the estimates), and also, in a large measure, to curtailment for the time being of building operations. The large balance in the General Fund on July 1, 1914, may operate to reduce somewhat the specific tax levies in 1914. It is certain that a repetition of the special tax will be unnecessary.

As required by section 1072, Wisconsin Statutes, the detailed General Fund estimates of receipts and disbursements for the fiscal year ending June 30, 1914, on which the special state tax was based, follow:

ESTIMATED DISBURSEMENTS.

Wisconsin National Guard:	1914
General administration	\$145,000 00
Perry's victory	8,000 00
Report of Adjutant General	1,500 00
Lighting plant, barns, etc.	5,000 00
Lost property and Spanish war fund	3,500 00
Attorney-General:	
General administration	26,650 00
Special counsel, etc.	5,000 00
Banking Department	42,500 00
Board of Agriculture:	
State aid	15,000 00
Sanitation and sewage	12,500 00
Repair and construction of fences	5,000 00
Improvement of Greenfield avenue	8,500 00
Board of Control:	
General administration	60,000 00
Prevention of criminal insanity	1,500 00
Mothers and dependent children	2,500 00
Uniform accounting in county asylums	1,000 00
Board of Forestry	36,000 00

REPORT OF THE SECRETARY OF STATE.

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Board of Health:	
General administration	\$36,000 00
Prevention of blindness in infants	1,500 00
Water survey	1,500 00
Regulation of hotels and restaurants, plumbers, nurses, embalmers and undertakers	38,000 00
Board of Immigration	14,500 00
Highway Commission:	
General administration	85,000 00
Bridges	15,000 00
Highway aid	807,000 00
Circuit Courts	190,000 00
Civil Service Commission	21,500 00
Dairy and Food Commissioner:	
General administration	76,000 00
New apparatus	4,500 00
Executive Department	23,600 00
Fire Marshal	30,000 00
Fish and Game Department:	
General administration	133,000 00
Purchase of launches	2,000 00
Free Library Commission:	
General administration	26,800 00
General administration (balance)	3,950 00
General administration (receipts)	9,000 00
Books, traveling cases, etc.	4,000 00
Legislative reference library	19,600 00
Legislative reference library (balance)	2,900 00
Geological Survey:	
General administration (including soil survey)	34,000 00
Mineral land classification	23,000 00
Grain and Warehouse Commission	63,000 00
Historical Society:	
General administration	50,000 00
Insurance	8,195 00
Property repairs and maintenance	200 00
Books, furniture, etc.	7,500 00
New wing to library	100,000 00
Industrial Commission:	
General administration	108,000 00
Blue Book	20,925 00
Indemnity to injured employees	2,000 00
Insurance Commissioner	52,300 00
Insurance Commissioner (contingent appropriation) ..	3,700 00

REPORT OF THE SECRETARY OF STATE.

Land Office:	
General administration	\$4,500 00
Farm loans	2,000 00
Oil Inspection	55,000 00
Printing Board	15,100 00
Railroad Commission:	
General administration	180,000 00
Water powers	10,000 00
Revisor:	
General administration	13,000 00
Statutes and town laws	18,000 00
State Department:	
General administration	44,000 00
Corrupt practice act	1,350 00
Motor vehicle registration	27,500 00
State Library:	
General administration	7,200 00
Books	5,000 00
State Superintendent	65,500 00
Superintendent of Public Property:	
Revolving appropriation	10,000 00
General administration	145,000 00
Repair and maintenance of permanent property	10,000 00
Purchase of permanent property	15,000 00
Supplies (contingent)	150 00
Supreme Court	66,500 00
Tax Commission:	
General administration	171,000 00
Revolving appropriation	6,000 00
State Treasurer	22,000 00
Treasury Agent:	
General administration	4,100 00
Deputy agents	3,000 00
Veterinarian:	
General administration	14,000 00
Slaughtered animals	37,000 00
Board of Accountancy	1,000 00
University:	
University extension (172-53) 1	175,000 00
Agricultural extension (172-53) 3	40,000 00
Repairs and maintenance (172-53) 7	1,300 00
University extension, books, apparatus, (172-53) 8	7,620 00
Books, apparatus, etc. (172-53) 9	75,000 00
Land (172-53) 10	50,900 00
Boat and bath houses (172-53) 11	7,500 00

Construction and equipment (172-53) 14	\$200,000 00
Demonstration stations (172-53) 16	3,000 00
Hog cholera serum (172-53) 20	2,500 00
Soil testing (172-53) 25	2,000 00
Tax remission of 1913 (balance)	255,611 00
Buildings and repairs, sec. 3, ch. 631, laws 1911	250,000 00
Books, apparatus, furniture, etc., sec. 3, ch. 631, laws 1911	50,000 00
Women's dormitory, sec. 4, ch. 631, laws 1911.....	43,864 00
Land, sec. 7, ch. 631, laws 1911	47,000 00
Contagious abortion, ch. 76, laws 1913.....	2,500 00
Pharmaceutical experiment station, ch. 404, laws 1913	2,500 00
County agricultural representatives (172-53) 22.....	5,000 00
Interest on certificates of indebtedness.....	12,012 00
Normal Schools:	
Normal Fund Income (172-54) 32.....	106,250 00
Tax remission of 1913 (balance).....	223,605 00
Construction and equipment, ch. 631, laws 1911.....	150,000 00
Training oral teachers of the deaf.....	5,000 00
Interest on certificates of indebtedness.....	36,099 00
Stout Institute, current expense.....	120,000 00
Stout Institute, buildings, etc.....	90,000 00
County training schools for teachers.....	88,000 00
Winter term in high schools.....	4,000 00
Consolidated rural schools (erecting and equipping buildings, etc.)	15,000 00
Graded schools	115,000 00
Free high schools	146,000 00
Short course in agriculture and domestic science.....	8,000 00
Manual training, domestic economy and agriculture.....	50,000 00
Schools for the deaf.....	64,000 00
Schools for the blind.....	12,000 00
County schools of agriculture and domestic economy..	43,000 00
Teachers' examiners	800 00
Teachers' Association	1,000 00
Teachers' county institutes	9,000 00
Agricultural Experiment Association.....	5,000 00
Industrial education	55,000 00
Interest on certificates of indebtedness (common schools)	109,459 00
Mining Trade School	12,500 00
Mining schools in cities and counties.....	3,000 00
School Fund Income, ch. 313, laws 1903 (less salary and expenses rural school inspector).....	197,000 00
General legislative expense	51,000 00
Publishing general laws	53,000 00
White slave traffic investigation.....	7,000 00
Commission to investigate forest reserve, ch. 670, laws 1913	2,500 00
Joint committee on claims, ch. 1, laws 1913.....	770 00
Care of chronic insane, etc.....	633,000 00
County sanatoria	7,200 00
Industrial School for Girls.....	12,500 00
Care of tuberculosis patients in camps.....	5,000 00
Industries in prison and reformatory.....	15,000 00
Road construction by convicts.....	7,500 00
Binder twine plant (revolving appropriation).....	350,000 00
New home for feeble-minded.....	75,000 00
Industrial Home for Women.....	35,000 00

Crippled and deformed children, care of	\$10,000 00
Workshop for the Blind.....	7,000 00
Charitable and penal institutions, operation.....	1,200,000 00
Charitable and penal institutions, repairs and maintenance	91,000 00
Charitable and penal institutions, buildings, etc.....	293,144 00
Memorial Park Commission	2,000 00
Vicksburg National Military Park Commission.....	1,500 00
Inspector of apiaries	2,000 00
Firemen's associations	2,000 00
Celebration of the fiftieth anniversary of the battle of Gettysburg	13,000 00
Portage Levee Commission, and Black River Falls relief Committee to investigate Portage levee system.....	50,000 00
State administration building	1,500 00
State administration building	25,000 00
State Fire Preventive Association.....	750 00
Panama-Pacific Exposition Commission	20,000 00
State Park Board	9,341 00
Protection and improvement of parks.....	19,000 00
Lake Superior and Mississippi River Canal Commission Apportionment to counties of 75% of motor vehicle licenses	2,000 00
Conservation Commission	123,169 00
Academy of Sciences, Arts and Letters.....	500 00
Archaeological Society	2,000 00
Uniform legislation	1,000 00
Bar examiners	500 00
Agricultural societies	2,200 00
Memorial Hall	125,000 00
State Horticultural Society	1,680 00
Live Stock Breeders' Association	9,000 00
Dairymen's Association	6,500 00
Southern Wisconsin Dairymen's and Cheese Makers' Association	4,500 00
Wisconsin Butter Makers' Association.....	1,000 00
Wisconsin Cheese Makers' Association.....	600 00
Wisconsin Cranberry Growers' Association.....	600 00
Antietam and Gainesville battlefields	250 00
Injury to crops (nursery inspector)	300 00
Poultry Associations	3,000 00
Board of Public Affairs	3,500 00
Paper (revolving appropriation)	36,000 00
Wisconsin Potato Growers' Association.....	25,000 00
Forestry Investment Fund, for purchase of land.....	1,000 00
Tax title and other lands.....	50,000 00
Fish Commission, operation.....	10,000 00
Fish Commission, repairs and maintenance.....	48,000 00
Fish Commission, buildings, etc.	5,000 00
Fish Commission, Mississippi river licenses.....	6,000 00
History Commission	6,000 00
Belmont Capitol Commission.....	2,500 00
Athletic Commission	300 00
New capitol	2,500 00
Perry's Victory Centennial Commission.....	600,000 00
T. H. Grady, ch. 724, laws 1913.....	40,000 00
Fire department dues, 1913.....	1,054 00
Fire department dues, 1914.....	129,100 00
Wisconsin Veterans' Home	130,000 00
Board of Pharmacy	125,000 00
	3,500 00

REPORT OF THE SECRETARY OF STATE.

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Barger's Board	\$7,500 00
Bounty on wild animals.....	20,000 00
85% of street railway tax returned to localities.....	528,386 00
Miscellaneous	25,000 00
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	\$11,343,084 00

ESTIMATED RECEIPTS.

Balance in General Fund, July 1, 1913.....	\$746,256 00
Tax, state highways	1,650,000 00
Tax, interest on certificates of indebtedness.....	157,570 00
Tax, free high schools	175,000 00
Tax, graded schools	200,000 00
Tax, new capitol	450,000 00
Charitable and penal institutions, from counties.....	408,785 00
Suit tax	8,000 00
Inheritance tax	600,000 00
Railroad companies	3,900,368 00
Freight line companies.....	9,300 00
Express companies	17,500 00
Palace and sleeping car companies.....	17,000 00
Telegraph companies	24,000 00
Street railway and electric light companies.....	621,473 00
Insurance companies	800,000 00
Telephone companies	90,000 00
Fish and Game Department.....	200,000 00
Grain and Warehouse Commission (including balance)	90,000 00
Charitable and penal institutions.....	175,000 00
Transfer of balance in Revolving Fund.....	30,552 00
Binder twine plant, sale of product.....	175,000 00
Banking Department	29,000 00
Free Library Commission	10,000 00
Lost Property Fund (Wisconsin National Guard).....	2,000 00
Insurance Department, fees and examinations.....	78,000 00
Insurance Department, fire department dues.....	130,000 00
Fire Marshal (including balance).....	30,000 00
Secretary of State, fees.....	140,000 00
Secretary of State, motor vehicle licenses.....	200,000 00
Superintendent of Public Property, sales, etc.....	10,000 00
Board of Health, fees.....	42,000 00
Treasury Agent	28,000 00
State Veterinarian, sale of cattle.....	13,000 00
Income tax	200,000 00
Transfer of balance in Highway Fund.....	292,348 00
Stout Institute	105,000 00
Oil Inspection (including balance).....	95,000 00
Interest on bank deposits.....	40,000 00
United States, for Wisconsin Veterans' Home.....	32,000 00
Land sales, etc.	6,000 00
Board of Pharmacy	3,500 00
Barber's Board	8,000 00
Board of Accountancy.....	1,250 00
Athletic Commission	3,000 00
Miscellaneous	10,000 00
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Estimated General Fund receipts (including balance)	
for the fiscal year 1914.....	\$12,053,902 00
Estimated General Fund disbursements for the fiscal	
year 1914	\$11,343,084 00
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Estimated balance on July 1, 1914.....	\$710,818 00

REPORT OF THE SECRETARY OF STATE.

Special tax, sec. 1071, W. S.....	\$1,500,000 00
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Necessary working balance in General Fund on July 1, 1914	\$2,210,818 00
Necessary reserve to cover claims for highway aid presented between July 1, 1914 and March 1, 1915.....	1,500,000 00
	710,818 00
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	<u>\$2,210,818 00</u>

My predecessor in office, in his report covering the fiscal years 1909 and 1910, directed attention of the executive to the present unbusiness-like method of handling our state indebtedness. The bonded debt of the state, created for the most part during the Civil War, has all been paid or converted into certificates of indebtedness to the trust funds. These certificates amount to \$2,251,000, and bear interest at the rate of 7 per cent per annum. If authority had existed for so doing, the certificates could all have been paid during the past few years. From 1903 to 1913, the enormous sum of \$8,658,410 of state tax was remitted. Thus it will be seen that it would have been an easy matter to use a portion of the amount to discharge this long-standing state indebtedness. Section 1069a of the Wisconsin Statutes empowers the Governor, Secretary of State, and State Treasurer, or a majority of them, to apply any surplus in the treasury as a portion of the state tax, to that extent relieving the taxpayers. It seems that, with equal propriety, these officers might be authorized to apply from time to time the General Fund surplus on the state debt. With such authority, it should be a matter of a short time only when the indebtedness would be entirely wiped out. And this, it is thought, would be better than the present method of levying each year a tax of \$157,570.00, to pay interest at the rate of 7 per cent per annum on these certificates of indebtedness.

JOHN S. DONALD,
Secretary of State.

GENERAL STATEMENT.*

Showing balances, book receipts and disbursements for the fiscal years ending June 30, 1913, and June 30, 1914.

Funds.	Balance June 30, 1912.	Book receipts for year ending June 30, 1913.	Book receipts for year ending June 30, 1914.	Total balance and book receipts.	Book disburse- ments for year ending June 30, 1913.	Book disburse- ments for year ending June 30, 1914.	Total book disbursements for period.	Balance June 30, 1914.
General Fund -----	\$2,032,143.19	\$8,471,064.67	\$13,293,280.86	\$23,796,488.72	\$9,756,951.01	\$10,872,434.13	\$20,629,385.14	\$3,167,103.58
School Fund -----	59,477.90	361,338.43	356,431.54	777,247.87	356,657.10	396,267.46	752,924.56	24,323.31
School Fund Income -----	237,089.38	2,215,245.68	2,315,370.80	4,767,705.86	2,223,313.42	2,326,203.05	4,549,516.47	218,189.39
University Fund -----	6,053.23	12,584.44	11,584.46	30,222.13	5,000.00	18,500.00	23,500.00	6,722.13
University Fund Income -----	249,559.82	2,298,476.39	3,393,254.54	5,941,290.75	2,528,863.69	3,105,206.15	5,634,069.84	307,220.91
Agricultural College Fund -----	677.37	22,854.61	26,561.95	50,093.93	-----	49,100.00	49,100.00	993.93
Agricultural College Fund Income -----	-----	12,779.18	12,733.81	25,512.99	12,779.18	12,733.81	25,512.99	-----
Normal School Fund -----	6,950.83	216,293.88	158,324.86	381,569.57	166,500.00	141,400.00	307,900.00	73,669.57
Normal School Fund Income -----	96,703.23	833,651.49	1,329,946.50	2,260,301.22	926,602.50	1,061,571.48	1,988,173.98	272,127.24
Oil Inspection Fund -----	-----	91,226.93	7,484.00	98,710.93	91,226.93	7,484.00	98,710.93	-----
State Fire Marshal Fund -----	17,148.91	29,554.01	-----	46,702.92	29,987.73	16,715.19	46,702.92	-----
State Insurance Fund -----	28,394.83	103,836.44	90,960.72	223,191.99	1,816.99	102,724.69	104,541.68	118,650.31
University Trust Funds -----	258.78	20,005.10	20,902.37	41,166.25	17,175.35	22,487.30	39,662.65	1,503.60
University Trust Funds Income -----	6,138.30	11,094.27	12,140.52	29,373.09	11,604.03	8,961.83	20,565.86	8,807.23
Forest Reserve Fund -----	24,843.99	50,063.51	40,531.88	115,439.38	19,028.03	30,011.31	49,039.34	66,400.04
State Highway Fund -----	300,034.60	384,311.27	-----	684,345.87	331,557.14	352,788.73	-----	-----
Teachers' Insurance and Retirement Fund -----	63,086.26	105,410.37	133,894.90	302,391.53	17,095.76	269,571.90	286,667.66	15,723.87
Drainage Fund -----	11,826.08	31,039.91	25,707.95	68,573.94	41,517.21	25,144.88	66,662.09	1,911.85
Delinquent Tax Fund -----	111.56	56.98	210.94	379.48	62.67	125.18	187.85	191.63
Indemnity Swamp Land Fund -----	1,400.74	-----	-----	1,400.74	-----	-----	-----	1,400.74
Revolving Fund -----	-----	237,362.43	28,158.00	265,520.43	230,702.58	34,817.85	265,520.43	-----
Menomonie Indian Reservation Trespass Fund -----	9,548.10	-----	-----	9,548.10	-----	-----	-----	9,548.10
Forestry Investment Fund -----	-----	48,465.47	-----	48,465.47	48,465.47	-----	-----	-----
Wisconsin Grain and Warehouse Commission Fund -----	3,718.57	69,189.31	5,515.44	78,423.32	49,132.43	29,290.89	78,423.32	-----
Senate Contingent Fund -----	-----	500.00	-----	500.00	307.78	192.22	500.00	-----
Assembly Contingent Fund -----	-----	500.00	-----	500.00	141.25	358.75	500.00	-----
Life Fund -----	-----	294.10	8,547.21	8,841.31	-----	3,788.47	-----	5,052.84
Total -----	\$3,155,165.67	\$15,627,198.87	\$21,271,543.25	\$40,053,907.79	\$16,866,488.25	\$18,887,879.27	\$35,754,367.52	\$4,299,540.27

*This statement shows book totals, which include transfers, agency transactions, refunds, and investments. For statement of net disbursements see pp. 28, 29.

GENERAL FUND.

This fund embraces all state revenues applicable to the payment of ordinary governmental expenses. The sources from which it is derived are: A general fund tax, a tax on railroad, telegraph, telephone, street railway, electric light, and insurance companies; a tax on incomes, legacies, and civil actions, peddlers' licenses, and fees received by the various state departments, etc. Expenditures therefrom are authorized by permanent and temporary appropriations, and by laws requiring the Secretary of State to audit accounts.

A detailed statement of the transactions of this fund will be found in Appendix A.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.	1913	1914
Tax from counties:		
Interest on certificates of indebtedness	\$157,570 00	\$157,570 00
Highways		1,650,000 00
Free high schools	150,000 00	175,000 00
Graded schools	120,000 00	200,000 00
General purposes		1,500,000 00
New capitol		450,000 00
Suit tax	8,035 00	8,757 00
From counties for charitable and penal institutions		
Inheritance tax	374,397 95	408,785 52
Income tax	924,700 66	458,903 21
Railroad companies	163,142 02	190,298 81
Freight line companies	3,733,262 43	4,290,917 33
Express companies	9,242 09	11,481 67
Palace and sleeping car companies	17,406 31	9,554 69
Telegraph companies	16,630 26	10,728 00
Boom and improvement companies	23,972 52	28,094 92
Plank road companies	31 08	07
Street railway and electric light companies	284 05	31 98
Fire insurance companies	514,041 37	609,320 49
Life insurance companies	153,880 24	161,468 31
Accident, surety, etc., companies	550,939 47	585,851 03
Telephone companies	54,736 18	66,952 72
Charitable and penal institutions	85,334 56	91,441 93
Fish and game department	178,361 88	283,361 66
Miscellaneous	197,628 34	216,887 81
	1,037,468 26	1,727,873 71
Total book receipts (including transfers, agency transactions and refunds)	\$8,471,064 67	\$13,293,280 86

DISBURSEMENTS.

	1913	1914
Executive Department	\$14,490 21	\$21,959 39
State Department	77,576 46	60,821 47
Treasury Department	20,935 67	22,209 32
Attorney-General's Department	23,352 83	36,140 77
State Superintendent's Department	56,514 35	60,124 18
Insurance Department	52,061 21	63,613 96
Fire department dues	674 52	256,874 06
Railroad Commission of Wisconsin	165,366 11	200,963 38
Tax Commission	157,955 50	178,712 58
Land Commissioner's Department	4,110 85	4,112 37
Banking Department	39,671 35	43,153 20
Industrial Commission	89,018 16	127,306 19
Indemnity to injured employes	977 37	402 74
Bureau of Labor Statistics .....	.....	286 91
Dairy and Food Commissioner	56,631 76	67,347 40
Supreme Court	66,313 93	67,142 99
State Library	9,715 98	10,921 63
Revisor of Statutes	24,237 86	25,215 05
Circuit Courts	185,046 60	193,677 88
Civil Service Commission	16,226 57	19,227 40
Board of Health	21,530 82	43,617 79
State Veterinarian and Live Stock Sanitary Board (including animals slaughtered)	49,427 39	58,699 15
State Treasury Agent	4,287 18	6,690 84
Fish and Game Department	129,162 38	164,020 86
Superintendent of Public Property	209,563 77	173,887 30
Board of Forestry	35,025 17	36,498 96
Adjutant General's Department	124,554 23	130,666 99
Quartermaster General's Department	38,421 60	37,386 10
State Historical Society (including new wing)	95,935 04	138,068 19
Free Library Commission	55,422 70	58,128 26
Geological and Natural History Survey... ..	27,307 02	43,040 61
State Board of Agriculture.....	45,249 42	27,044 19
Board of Accountancy .....	.....	1,114 72
Board of Immigration	6,646 38	16,841 82
Printing Board	10,570 42	12,575 72
Highway Commission (including aid)....	59,328 45	780,019 91
State Fire Marshal's Department.....	.....	26,307 67
Grain and warehouse Commission.....	.....	51,362 52
Oil Inspection Department .....	.....	52,285 21
Board of Control	50,982 40	64,908 31
Charitable and penal institutions.....	1,451,231 07	2,029,036 04
Workshop for the Blind	6,073 15	6,829 58
Care of crippled and deformed children... ..	7,500 00	1,124 75
Wisconsin Industrial School for Girls....	8,080 64	40,661 18
Maintaining chronic insane in county asylums	518,107 27	563,269 34
Maintaining acute, chronic and criminal insane	68,875 72	68,552 94
County sanatoria for tuberculosis	991 65	7,178 51
Care of tuberculosis in camps.....	.....	401 50
Common schools	308,904 17	309,638 09
State University	1,652,075 89	1,041,362 49

	1913	1914
Normal schools	\$693,243 86	\$587,594 00
Free high schools	146,817 19	171,851 14
Graded schools	113,500 00	117,000 00
Manual training in schools	18,176 75	25,648 80
Agriculture in schools	3,634 75	10,117 47
Domestic science in schools	17,432 46	26,852 31
County training schools for teachers	80,654 64	87,970 00
Mining Trade School	12,132 99	11,706 85
Schools for the deaf	63,400 65	71,370 87
Schools for the blind	11,816 13	11,395 51
Teachers' county institutes	8,999 52	8,999 96
County schools of agriculture and domestic economy	27,436 50	40,585 46
Schools of Industrial Education	2,987 24	50,503 70
Board of Industrial Education	1,309 88	2,748 36
Stout Institute	117,603 39	209,638 30
Wisconsin Archaeological Society	851 16	794 23
Seed inspection	564 43	160 00
Prevention of injury to crops .....	.....	828 50
Wisconsin Dairymen's Ass'n.....	3,306 43	3,483 78
Southern Wisconsin Cheese Makers' and Dairymen's Ass'n.	1,000 00	.....
Wisconsin Cheese Makers' Ass'n.....	891 86	600 00
Wisconsin Butter Makers' Ass'n.....	600 00	600 00
International Dairy Show Ass'n.....	2,124 56	.....
Wisconsin Cranberry Growers' Ass'n.....	250 00	56 12
Wisconsin Potato Growers Ass'n.....	.....	987 74
Poultry associations	1,200 00	5,000 00
Firemen's associations	636 85	638 50
Wisconsin Veterans' Home	121,835 49	139,685 27
Memorial Hall	1,426 76	1,862 84
Wisconsin Memorial Park Commission ..	5,751 16	1,082 46
Wisconsin Horticultural Society	8,846 23	10,687 90
Claims against United States.....	2,769 60	.....
Bounty on wild animals	19,063 00	21,464 00
Inspector of apiaries	866 42	1,721 32
Academy of Sciences, Arts and Letters...	725 12	1,541 47
State Bar Examiners	2,302 11	2,413 36
State Board of Pharmacy .....	.....	3,498 31
State Barbers' Board of Examiners .....	.....	5,503 57
State Athletic Commission .....	.....	2,274 63
Panama-Pacific Exposition Commission..	.....	6,725 88
Disbarment proceedings	159 45	.....
Interstate Park Commission	371 24	.....
State Park Board	71,078 42	10,556 22
Tax title and other lands purchased	10,000 00	.....
Paper	59,264 59	45,945 10
Reporting criminal statistics	28 80	.....
Wisconsin Branch of the American Institute of Criminal Law and Criminology	327 91	.....
State Conference of Charities and Corrections	170 84	210 91
Superintendents of county asylums	117 33	172 14
Public documents	1,583 92	.....
State Board of Canvassers	97 80	.....
Uniform legislation	346 34	200 00
Wisconsin History Commission	3,653 37	1,346 06
County agricultural societies	119,997 59	132,902 46

	1913	1914
Agricultural Experiment Ass'n.	\$4,031 73	\$4,667 51
Live Stock Breeder's Ass'n.	5,513 21	5,301 18
Black River Falls Relief Committee	18,417 85	15,904 21
Apportionment of motor vehicle licenses	79,164 25	123,169 88
Apportionment of 85% of tax collected		
from street railway and electric light		
companies	436,935 17	518,087 10
Capitol Commission	805,011 12	602,002 27
Commissioners of Fisheries	80,699 68	64,614 95
Governor's contingent fund	4,031 50	.....
Conference of governors	150 00	.....
State Conservation Commission	113 32	197 75
Vicksburg National Military Park Com-		
mission	121 50	1,613 65
Committee to investigate Portage levee		
system .....	.....	899 79
Lake Superior and Mississippi River		
Canal Com. ....	.....	172 54
Gettysburg Commission	23 64	13,599 46
Wisconsin Perry's Victory Centennial		
Commission	5,934 27	36,772 17
Reassessment proceedings	6,924 60	10,083 45
Review of Assessments .....	.....	1,499 56
Securing tax statements	91 24	.....
Presidential electors	378 20	.....
Board of Public Affairs	17,839 48	31,361 88
Miscellaneous	332,142 29	38,476 15
Legislative:		
Senate, salaries and mileage	17,533 30	.....
Assembly, salaries and mileage	54,087 94	.....
Senate, chief clerk's department.....	15,899 00	3,511 00
Senate, sergeant-at-arms' department..	7,988 00	1,999 00
Assembly, chief clerk's department ...	20,796 00	5,628 00
Assembly, sergeant-at-arms' department	11,569 00	2,696 00
Joint committee on finance, chap. 1,		
laws 1913	4,727 42	765 00
Contested seat .....	.....	500 00
Chaplains	333 00	507 00
Printing	8,527 30	32,584 51
Publishing copy laws .....	.....	5,713 95
Postage, supplies, etc.....	2,863 32	1,130 70
Witness fees	34 60	.....
Stationery	625 12	.....
Telephone, telegraph and express.....	.....	30 67
Legislative visiting committee, chap.		
238, laws 1913	233 44	.....
State fair committee, chap. 90,laws 1913	525 05	.....
Committee on uniform laws relating to		
the taking of fish in boundary		
waters	278 75	.....
Fire insurance investigation committee	3,177 92	.....
Textbook investigation committee	1,890 92	56 90
Forestry investigation committee ....	.....	4,796 98
Committee to investigate system of		
courts in Wisconsin .....	.....	766 33
Committee to investigate the white		
slave traffic .....	.....	5,066 68
Publishing local laws	10 80	.....
Publishing general laws .....	.....	49,900 00

SCHOOL FUND.

5

	1913	1914
Special Session of 1912:		
Reed, R. E., mileage	\$22 00	.....
Printing	804 13	.....
Chaplains	15 00	.....

*Total book disbursements (including transfers, agency transactions, and refunds)	\$9,756,951 01	\$10,872,434 13

SCHOOL FUND.

This fund is composed of:

1. Proceeds of lands granted by the United States for the support of schools.
2. All moneys accruing to the state by forfeiture or escheat.
3. All penalties for trespass upon the school lands.
4. All fines collected in counties for breach of penal laws.
5. Five per cent of the net proceeds of sale of United States public lands.

The number of acres of unsold land, the proceeds of which belong to this fund, is 11,331.

The principal is \$4,251,611.39.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1913	1914
Fines from counties	\$59,449 23	\$70,047 27
Loans	32,638 15	31,638 15
Bonds	37,800 00	9,300 00
Escheated estates	2,669 65	.....
United States, 5% of net proceeds of sale of lands	104 48	33 60
Sale of lands	3,586 50	.....
Dues on certificates of sales.....	511 13	486 40
School district and individual loans.....	224,579 29	244,890 12
Forest Reserve fund, transfer to correct error .....	.....	36 00
	\$361,338 43	\$356,431 54

*For statement of net disbursements see pp. 28-29.

DISBURSEMENTS.

School district loans	\$343,575 00	\$395,330 00
Bonds	12,000 00	.....
Escheated estates	1,082 10	.....
Pressentin, Charles, chap. 614, laws 1913..	.....	38 00
General Fund, transfer to correct error...	.....	899 46
	<hr/>	<hr/>
	\$356,657 10	\$396,267 46
	<hr/>	<hr/>

PRODUCTIVE FUND.

The amounts of productive School Fund were as follows:

	1913	1914
Certificates of indebtedness	\$1,563,700 00	\$1,563,700 00
Total dues outstanding on certificates of sales	2,798 89	2,338 49
School district, individual and Racine city loans	1,923,449 98	2,073,889 86
Bonds of cities:		
Durand	16,400 00	14,900 00
Wauwatosa	7,000 00	6,000 00
Grand Rapids	48,000 00	45,500 00
Elroy	7,000 00	7,000 00
Superior	272,000 00	272,000 00
Boscobel	2,000 00	1,000 00
Tomahawk (city hall)	1,600 00	800 00
Oconomowoc	2,000 00	1,500 00
Mondovi	11,600 00	10,600 00
Berlin	17,000 00	16,000 00
New Lisbon	4,000 00	4,000 00
Bonds of villages:		
Westby	4,500 00	4,500 00
Winneconne	12,000 00	12,000 00
Bonds of towns:		
Coon	9,000 00	9,000 00
Loans to counties:		
Chippewa	2,526 30	.....
Trempealeau	18,000 00	12,000 00
Richland	8,000 03	6,666 70
Ashland	10,666 64	7,999 98
Grant	2,633 80	.....
Rusk	8,500 00	8,000 00
Loans to cities:		
Oconto	11,750 00	7,500 00
Mineral Point	18,000 00	16,000 00
Madison	40,000 00	35,000 00
Whitewater	2,250 00	2,100 00
Sturgeon Bay	15,000 00	15,000 00
Black River Falls	12,000 00	12,000 00

SCHOOL FUND INCOME.

	1913	1914
Loans to villages:		
Viola	\$7,000 00	\$6,000 00
Loyal	13,421 08	12,526 35
De Forest	10,000 00	10,000 00
Blanchardville	7,000 00	7,000 00
Highland	7,500 00	7,500 00
Loans to towns:		
Superior	10,800 00	9,000 00
Morse, B. S. D.	3,200 03	2,666 70
Arena	5,950 00	5,600 00
	\$4,118,246 75	\$4,227,288 08

SCHOOL FUND INCOME.

Interest received on School Fund investments, on the principal due on sale of school lands, and the tax provided by section 1072a, Wisconsin Statutes, constitute this fund.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1913	1914
Tax, section 1072 a W. S.	\$1,789,141 00	\$1,898,731 00
Interest on loans	8,308 73	7,137 24
Interest on bonds	16,561 17	149 11
Interest on bank deposits	6,869 22	6,725 24
Interest on school district loans and land certificates	62,733 85	68,329 58
Railroad Commission, fees for authorizing bond issues, etc., chap. 593, laws 1911..	21,922 84	9,556 22
General Fund, chap. 313, laws 1903, less salary and expenses of rural school inspector	196,915 46	198,782 92
General Fund, interest on certificates of indebtedness	109,459 00	109,459 00
Forest Reserve Fund, transfer to correct error		17 02
Sawyer county, penalty on delayed tax settlement		12 68
Refunds	3,334 41	1,708 90
Total book receipts (including transfers and refunds)	\$2,215,245 68	\$2,315,370 80

DISBURSEMENTS.

Apportionment to counties	\$2,107,667 26	\$2,222,215 55
Aid to rural schools	46,200 00	33,300 00
Teachers' Insurance and Retirement Fund, chap. 323, laws 1911	65,658 60	64,953 60
Transportation of pupils	3,783 65	5,508 53
Interest refunded	3 91	8 05
Presentin, Charles, chap. 614, laws 1913..	.....	217 32
*Total book disbursements (including transfer and refunds)	<u>\$2,223,313 42</u>	<u>\$2,326,203 05</u>

UNIVERSITY FUND.

The proceeds of sale of lands granted by the United States, for the support of the State University, by acts of Congress, approved June 12, 1838, August 6, 1846, and December 12, 1852, form this fund. The principal is \$232,701.50.

The number of acres of unsold land, the proceeds of which belong to this fund, is 160.43.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1913	1914
Loans	\$8,729 44	\$10,729 46
Bonds	3,000 00	.....
School district loans	855 00	855 00
	<u>\$12,584 44</u>	<u>\$11,584 46</u>

DISBURSEMENTS.

Loans	\$5,000 00	\$18,500 00
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PRODUCTIVE FUND.

The amounts of productive University Fund were as follows:

	1913	1914
Certificates of indebtedness	\$111,000 00	\$111,000 00
Total dues outstanding on certificates of sales	801 00	706 00
School district loans	6,510 03	6,655 03
Bonds of cities:		
New Lisbon	12,000 00	12,000 00

*For statement of net disbursements see pp. 28-29.

UNIVERSITY FUND INCOME.

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	1913	1914
Loans to cities:		
Sturgeon Bay	\$3,600 00	\$3,000 00
New London	10,000 00	10,000 00
Rice Lake	1,500 00	1,000 00
Eau Claire, B. of E.	6,000 03	5,333 36
Whitewater	8,100 00	7,560 00
Loans to villages:		
Thorp	750 00	5,625 00
Prairie Farm	261 25	.....
Wonewoc	318 20	.....
Benton	1,650 00	1,500 00
Arygle	8,000 00	7,000 00
Mt. Horeb	8,000 00	8,000 00
Shell Lake	2,125 00	2,000 00
Cambridge	3,100 00	2,800 00
Cashton	2,100 00	1,800 00
Loans to towns:		
Brule	2,000 00	1,500 00
Springbrook	650 00	600 00
Laona	1,000 00	500 00
Lake, B. S. D.	600 00	400 00
Hiles, B. S. D.	2,400 00	1,800 00
Sugar Camp, B. S. D.	960 00	900 00
Solon Springs, B. S. D.	700 00	600 00
West Marshland, B. S. D.	200 00	.....
Oulu	1,400 00	1,200 00
Arena	2,400 00	2,200 00
Chetek	3,500 00	5,500 00
Knight, B. S. D.	1,600 00	1,400 00
Dewey, B. S. D.	6,933 32	6,399 98
Wyoming	2,000 00	1,500 00
Piehl	2,000 00	1,500 00
Caswell	5,000 00	4,000 00
Port Wing .....	.....	10,000 00
	\$219,158 83	\$225,979 37

UNIVERSITY FUND INCOME.

This fund is derived chiefly from an annual tax levy, authorized by section 390, Wisconsin Statutes; from interest on university land certificates and loans; university fees, etc.

Receipts and disbursements, for the two fiscal years, have been as follows:

	1913	1914
RECEIPTS.		
Tax, section 390, W. S. ....	.....	\$1,124,320 00
Interest on loans	\$3,163 61	3,496 32
Interest on bonds	550 00	420 00
Interest on bank deposits	5,659 10	3,184 77
Interest on school district loans and land certificates	307 24	277 30
United States, for agricultural college and experiment station	80,000 00	80,000 00

REPORT OF THE SECRETARY OF STATE.

	1913	1914
University of Wisconsin, fees, farm sales, etc.	\$558,744 34	\$831,374 30
Douglas county demonstration station..	500 00	500 00
Rusk county demonstration station .....	.....	500 00
Canceled drafts	11 96	.....
Sawyer county, penalty on deferred tax settlement .....	.....	7 40
Insurance Fund, damage by fire	22 40	147 25
Agricultural College Fund Income, trans- fer	12,779 18	12,728 14
General Fund, buildings, etc., sec. 3, chap. 631, laws 1911	337,034 50	292,977 08
General Fund, women's dormitory, sec. 4, chap. 631, laws 1911	92,767 07	43,864 05
General Fund, traveling schools of agricul- ture, sec. 6, chap. 631, laws 1911.....	40,000 00	.....
General Fund, agricultural institutes, chap. 318, laws 1907.....	20,000 00	.....
General Fund, Washburn observatory, sec. 391, W. S.	3,000 00	.....
General Fund, branch agricultural experi- ment stations, chap. 507, laws 1909....	2,000 00	.....
General Fund, land, sec. 7, chap. 631, laws 1911	48,166 99	47,000 00
General Fund, educational extension, sec. 5, chap. 631, laws 1911	125,000 00	.....
General Fund, agricultural demonstration stations, chap. 624, laws 1911.....	1,000 00	.....
General Fund, tax remission of 1912, sec. 1069a, W. S.	810,000 00	255,611 00
General Fund, temporary transfers, sec. 2, chap. 631, laws 1911	150,000 00	.....
General Fund, interest on certificates of indebtedness	7,770 00	7,770 00
General Fund, sundry budget appropria- tions .....	.....	389,076 93
First National Bank, Milwaukee, loan ...	.....	300,000 00
Total book receipts (including transfers and refunds)	\$2,298,476 39	\$3,393,254 54

DISBURSEMENTS.

University of Wisconsin	\$2,378,863 69	\$2,805,206 15
General Fund, temporary transfers re- turned, sec. 2, chap. 631, laws 1911.....	150,000 00	.....
First National Bank, Milwaukee, loan....	.....	300,000 00
*Total book disbursements (includ- ing transfers and loan)	\$2,528,863 69	\$3,105,206 15

*For statement of net disbursements see pp. 28-29.

AGRICULTURAL COLLEGE FUND.

The proceeds of sale of 240,000 acres of land, granted by the United States to the state by act of Congress, approved July 2, 1862, for the support of an institution of learning, where shall be taught the principles of agriculture and mechanic arts, form this fund. The principal is \$303,594.61. The number of acres of unsold land, the proceeds of which belong to this fund, is 40.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1913	1914
Loans	\$22,032 61	\$25,190 95
Bonds	600 00	600 00
Dues on certificates of sales	222 00	771 00
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	\$22,854 61	\$26,561 95

DISBURSEMENTS.

Loans	\$49,100 00
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PRODUCTIVE FUND.

The amounts of productive Agricultural College Fund were as follows:

	1913	1914
Certificates of indebtedness	\$60,600 00	\$60,600 00
Total dues outstanding on certificates of sales	3,940 00	3,169 00
School district loans .....	.....	1,500 00
Bonds of villages:		
Winneconne	3,000 00	2,400 00
Loans to counties:		
Kewaunee	12,000 00	10,000 00
Jefferson	16,000 00	15,000 00
Taylor	2,500 00	.....
Loans to cities:		
New London, B. of E.	3,000 00	2,000 00
Wausau	15,000 00	12,500 00
Chetek	3,300 00	3,000 00
Greenwood	10,000 00	9,000 00
Neillsville	1,066 64	933 31
Elkhorn	13,714 32	12,000 03
Elkhorn, B. of E.	7,000 00	6,000 00
Whitewater	12,150 00	11,340 00
Madison	30,000 00	30,000 00
Marinette, B. of E.	19,000 00	15,500 00
Alma	19,400 00	18,800 00

	1913	1914
Loans to villages:		
New Glarus	\$3,000 00	\$2,000 00
Westby	2,000 00	1,000 00
Loyal	4,500 00	4,500 00
Prairie Farm	2,291 67	2,083 34
Cambridge	2,000 00	1,875 00
Blair .....	.....	11,400 00
Albany .....	.....	20,000 00
Readstown .....	.....	5,600 00
Loans to towns:		
Oconto Falls	600 00	400 00
Crandon, Nashville and City of Crandon	17,000 00	15,000 00
Hackley	500 00	.....
Wabeno, B. S. D.	10,500 00	9,000 00
Roosevelt	6,000 00	6,000 00
Hixon .....	.....	5,000 00
Longwood .....	.....	5,000 00
	\$280,062 63	\$302,600 68

AGRICULTURAL COLLEGE FUND INCOME.

This fund is derived from interest on agricultural college land certificates, loans, etc.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.		
	1913	1914
Interest on loans	\$7,997 35	\$7,827 45
Interest on bonds	105 00	84 00
Interest on bank deposits	157 16	350 18
Interest on land certificates	277 67	230 18
General Fund, interest on certificates of indebtedness	4,242 00	4,242 00
Total book receipts (including transfer)	\$12,779 18	\$12,733 81
DISBURSEMENTS.		
University Fund Income transfer.....	\$12,779 18	\$12,728 14
Refunds .....	.....	5 67
*Total book disbursements (including transfer and refunds)	\$12,779 18	\$12,733 81

*For statement of net disbursements see pp. 28-29.

UNIVERSITY TRUST FUNDS.

This fund is derived from bequests, donations and securities, given to the Regents of the University, the income from which is expended as stipulated by the donors. The principal of this fund is \$142,788.60.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.		
	1913	1914
Loans, dividends, etc.	\$14,732 42	\$15,667 63
University Trust Funds Income, transfers	5,272 68	5,234 74
Total book receipts (including transfers)	\$20,005 10	\$20,902 37

DISBURSEMENTS.		
	1913	1914
Loans, etc.	\$13,525 35	\$18,537 30
University Trust Funds Income, transfers	3,650 00	3,950 00
Total book disbursements (including transfers)	\$17,175 35	\$22,487 30

PRODUCTIVE FUND.

The amounts of productive University Trust Funds, exclusive of real estate (productive and non-productive), mining stocks, copyright royalties, etc., were as follows:

	1913	1914
Dane County Title Co., bonds	\$10,000 00	\$10,000 00
Clarke, B. B., loan	8,000 00	8,000 00
Northern Hotel Co., bonds	5,000 00	5,000 00
Hassard, William, loan	1,000 00	.....
Fitzgibbons, W. A., loan	11,000 00	11,000 00
Osmundson, M. J., loan	9,000 00	9,000 00
Hudson, C. H., loan	4,000 00	4,000 00
Bram, Archie and Harvey, loan	10,000 00	10,000 00
Madison Land & Improvement Co., loan..	8,000 00	8,000 00
Comstock, G. C., loan	2,000 00	2,000 00
University Heights Co., loan	9,000 00	.....
Nelson, Charles, loan	6,000 00	6,000 00
Owen, R. S., loan	3,000 00	3,000 00
Madison Realty Co., bonds	4,000 00	4,000 00
Long Bell Lumber Co. and National Lumber & Creosoting Co., bonds	29,785 00	29,785 00
Moehlmann, Catherine, loan	5,000 00	5,000 00
Keyes, William, loan	1,000 00	1,000 00
Gilmore, E. A., loan	7,000 00	7,000 00
Christianson, Halvor, loan	2,500 00	2,500 00
Bunting, Charlotta, loan .....	.....	4,500 00
Glasier, G. G., loan .....	.....	5,000 00
Kelly, W. A. and Ella, loan .....	.....	6,500 00
	\$135,285 00	\$141,285 00

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.

	1913	1914
Interest on loans, investments, etc.	\$7,444 27	\$8,190 52
University Trust Funds, transfers	3,650 00	3,950 00
	<hr/>	<hr/>
Total book receipts (including transfers)	\$11,094 27	\$12,140 52
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DISBURSEMENTS.

Fellowships, etc.	\$6,331 35	\$3,727 09
University Trust Funds, transfers	5,272 68	5,234 74
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Total book disbursements (including transfers)	\$11,604 03	\$8,961 83
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NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of land is 160. The principal of this fund is \$1,957,953.86.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1913	1914
Loans	\$114,396 79	\$99,646 76
Bonds	73,250 00	30,450 00
School district loans	28,533 09	28,183 10
Dues on certificates of sales	114 00	45 00
	<hr/>	<hr/>
	\$216,293 88	\$158,324 86
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DISBURSEMENTS.

Bonds	\$98,500 00
Loans	68,000 00	\$65,000 00
School district loans	76,400 00
	<hr/>	<hr/>
	\$166,500 00	\$141,400 00
	<hr/> <hr/>	<hr/> <hr/>

PRODUCTIVE FUND.

The amounts of productive Normal School Fund were as follows:

	1913	1914
Certificates of indebtedness	\$515,700 00	\$515,700 00
Total dues outstanding on certificates of sales	410 00	365 00
School district loans	201,543 61	249,760 51
Individual loans	1,150 00	1,150 00
Bonds of counties:		
Ashland	47,500 00	42,500 00
La Crosse	65,000 00	65,000 00
Bonds of cities:		
Berlin	9,000 00	8,000 00
Shawano	6,000 00	5,000 00
Stoughton	21,000 00	17,750 00
Antigo	6,800 00	5,000 00
Hudson	20,000 00	20,000 00
Merrill	15,000 00	10,000 00
Mauston	10,000 00	.....
New Lisbon	4,000 00	4,000 00
Durand	13,600 00	13,200 00
Boscobel	24,000 00	22,800 00
Prescott	16,500 00	16,000 00
Bonds of villages:		
Cameron	600 00	300 00
Clinton	2,500 00	1,500 00
Wauzeka	8,000 00	8,000 00
Loans to counties:		
Door	18,000 00	15,000 00
Chippewa	894 72	.....
Washburn	16,500 00	12,750 00
Eau Claire	59,250 08	52,833 42
Waupaca	24,900 00	20,750 00
Shawano	2,000 00	1,000 00
Marinette	13,000 00	12,000 00
Richland	20,000 00	17,000 00
Vernon	4,000 00	.....
Trempealeau	22,500 00	21,250 00
Loans to cities:		
Madison, B of E.	20,000 00	20,000 00
Fond du Lac	3,000 00	2,000 00
Menomonie	40,000 00	35,000 00
Prairie du Chien	2,000 00	1,000 00
Light Horse Squadron (to be paid by city of Milwaukee)	30,000 00	30,000 00
Crandon	1,000 00	.....
Sturgeon Bay	32,000 00	28,000 00
Wausau	8,800 00	7,700 00
Barron	3,866 63	2,899 97
Colby	6,000 00	5,400 00
Black River Falls	17,000 00	14,500 00
Eau Claire, B. of E.	38,750 00	36,000 00

	1913	1914
Grand Rapids, B. of E.	\$55,000 00	\$70,000 00
Madison	30,000 00	22,500 00
Marinette	6,000 00	5,000 00
Madison, B. of E.	20,000 00	15,000 00
Waupaca	7,000 00	6,000 00
Elroy	7,000 00	6,500 00
Cumberland	19,444 44	18,055 55
Mondovi	1,033 32	516 66
Stanley, B. of E.	12,000 00	10,000 00
New Richmond	6,000 00	6,000 00
Waupaca, B. of E.	46,000 00	44,000 00
Mellen, B. of E.	20,600 00	35,600 00
Chetek	3,420 00	3,230 00
Merrill, B. of E.	23,750 00	22,500 00
Algoma	11,000 00	10,000 00
Columbus	23,750 00	22,500 00
Mineral Point	40,000 00	38,000 00
Marinette, B. of E. ....	.....	8,000 00
Loans to villages:		
Galesville	1,500 00	1,000 00
Thorp	5,000 00	4,500 00
Hazel Green	3,300 00	3,000 00
Wonewoc	5,833 34	4,000 00
Blanchardville	1,800 00	1,600 00
Birnamwood	5,000 00	4,500 00
La Farge	15,000 00	15,000 00
Alma Center	7,000 00	6,500 00
Argyle	11,440 00	11,440 00
Iola	628 56	314 28
Bloomer	9,900 00	8,800 00
Cashton	12,000 00	11,250 00
Sun Prairie	8,500 00	8,000 00
Whitehall	11,400 00	10,800 00
Belleville	12,000 00	12,000 00
Coon Valley .....	.....	3,000 00
Colfax .....	.....	14,000 00
Loans to towns:		
Finley	200 00	100 00
Richmond and Wescott	750 00	500 00
Brule, B. S. D.	1,333 33	1,000 00
Hiles	2,400 00	1,800 00
Arpin	8,000 00	7,500 00
Newbold	4,400 00	3,400 00
Wabeno, B. S. D.	5,000 00	4,000 00
Shell Lake and village Shell Lake	6,500 00	6,000 00
Washington	4,000 00	3,500 00
Bayfield, B. S. D.	2,400 00	1,800 00
Three Lakes and Piehl	500 00	.....
Navarino	750 00	600 00
Solon Springs, B. S. D.	1,500 00	1,200 00
Emerson	600 00	480 00
Marshall, B. S. D.	2,500 00	2,000 00
Monico	2,100 00	1,750 00
Bayfield	10,000 00	9,000 00
Mondovi	2,611 12	2,088 90

NORMAL SCHOOL FUND INCOME.

	1913	1914
Hixton	\$5,000 00	\$5,000 00
Bergen	3,400 00	2,900 00
Loomis, B. S. D.	3,200 00	2,800 00
Remington	2,000 00	1,500 00
Elcho, B. S. D.	2,000 00	1,500 00
State Line	5,000 00	4,500 00
Hackley	6,000 00	5,400 00
Hendren	5,000 00	4,750 00
Monico .....	.....	5,000 00
	<u>\$1,901,209 15</u>	<u>\$1,884,284 29</u>

NORMAL SCHOOL FUND INCOME.

This fund is derived from interest on land certificates and loans, receipts from normal schools, etc., and an annual tax levy, authorized by section 406a, Wisconsin Statutes.

Receipts and disbursements, for the two fiscal years, have been as follows:

	1913	1914
RECEIPTS.		
Tax, section 406a, W. S. ....	.....	\$499,697 00
Interest on loans	\$32,725 27	31,542 83
Interest on bonds	9,001 82	9,545 21
Interest on school district loans and land certificates	8,172 12	7,153 20
Interest on bank deposits	1,195 59	2,461 82
Normal schools, fees, etc.	89,746 77	96,952 84
Normal schools, refunds	524 45	81 63
General Fund, tax remission of 1911, Sec. 1069a, W. S.	190,235 00	.....
General Fund, tax remission of 1912, Sec. 1069a, W. S.	250,000 00	223,605 00
General Fund, teachers' institutes, chap. 371, laws 1901	5,142 65	.....
General Fund, buildings, etc., sec. 9, chap. 631, laws 1911	210,808 82	23,000 00
General Fund, interest on certificates of indebtedness	36,099 00	36,099 00
General Fund, general purposes, (172-54) 32 .....	.....	304,890 00
Sawyer county, penalty on delayed tax settlement .....	.....	3 17
State Insurance Fund, loss at Platteville and Superior .....	.....	94,914 80
Total book receipts (including transfers)	<u>\$833,651 49</u>	<u>\$1,329,946 50</u>

DISBURSEMENTS.

Normal schools, summer schools and institutes	\$926,602 50	\$1,061,569 84
Wisconsin Realty Co., interest refunded ..	.....	1 64
	<hr/>	<hr/>
*Total book disbursements (including refund)	\$926,602 50	\$1,061,571 48
	<hr/> <hr/>	<hr/> <hr/>

FOREST RESERVE FUND.

Chapter 638, Laws 1911.

RECEIPTS.

	1913	1914
Sale of lands, etc.	\$46,121 38	\$34,883 49
Dues on certificates of sales	2,807 80	2,804 25
Interest on bank deposits	1,092 48	1,475 22
Miscellaneous	3 00	1,268 99
Refunds	38 85	99 93
	<hr/>	<hr/>
Total book receipts (including refunds)	\$50,063 51	\$40,531 88
	<hr/> <hr/>	<hr/> <hr/>

DISBURSEMENTS.

Board of Forestry	\$18,820 88	\$29,552 97
General Fund, transfer	180 00	.....
Refunds	27 15	405 32
School Fund, transfer to correct error ...	.....	36 00
School Fund Income, transfer to correct error .....	.....	17 02
	<hr/>	<hr/>
†Total book disbursements (including transfers and refunds)	\$19,028 03	\$30,011 31
	<hr/> <hr/>	<hr/> <hr/>

*For statement of net disbursements see pp. 28-29.

†For statement of net disbursements see pp. 28-29.

FORESTRY INVESTMENT FUND.

Chap. 639, Laws 1911.

RECEIPTS.

	1913	1914
General Fund, chap. 639, laws 1911	\$48,465 47

DISBURSEMENTS.

Board of Forestry, land	\$48,465 47
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DRAINAGE FUND.

This fund consists of one-half of the proceeds of sale of swamp and overflowed lands, received by the state from the United States, and is distributed on the 30th day of September, under the provisions of sections 251a and 254, Wisconsin Statutes, among the several counties wherein such lands lie, in proportion to the amount of sales in the respective counties. The moneys so paid are then apportioned by the county clerks to the several towns in their respective counties, and are expended under direction of the town board in draining and reclaiming swamp lands in such town, and in constructing roads and bridges over swamp lands.

Receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.

	1913	1914
General Fund, chapters 5 and 13, laws (special session) 1912	\$31,000 00	\$25,500 00
Interest on land certificates	23 31	9 95
Refunds	16 60	.....
Dues on certificates of sales .....	.....	198 00
Total book receipts (including transfers and refunds)	\$31,039 91	\$25,707 95

DISBURSEMENTS.

Black River Falls Relief Committee	\$25,008 59	\$7,402 60
Portage Levee Commission	16,508 62	17,739 48
Interest refunded .....	.....	2 80
*Total book disbursements (including refunds)	\$41,517 21	\$25,144 88

*For statement of net disbursements see pp. 28-29.

DELINQUENT TAX FUND.

This fund consists of taxes collected on state lands by the State Treasurer, in accordance with the provisions of section 1146, Wisconsin Statutes, and is credited quarterly to the counties in which the lands are situated. The receipts and disbursements, for the two fiscal years, have been as follows:

RECEIPTS.		
	1913	1914
Taxes on state lands	\$56 98	\$210 94
	<hr/>	<hr/>
DISBURSEMENTS.		
Apportionment to counties	\$62 67	\$56 98
Refund .....	.....	29 38
Presentin, Charles, chap. 614, laws 1913..	.....	38 82
	<hr/>	<hr/>
	\$62 67	\$125 18
	<hr/> <hr/>	<hr/> <hr/>

STATE INSURANCE FUND.

Chapter 68, Laws 1903 as amended.

RECEIPTS.		
	1913	1914
Premiums	\$103,836 44	\$90,960 72
	<hr/>	<hr/>
DISBURSEMENTS.		
Transfers on account of losses	\$297 63	\$100,326 08
Insurance Commissioner	1,519 36	2,398 61
	<hr/>	<hr/>
*Total book disbursements (including transfers)	\$1,816 99	\$102,724 69
	<hr/> <hr/>	<hr/> <hr/>

*For statement of net disbursements see pp. 28-29.

TEACHERS' INSURANCE AND RETIREMENT FUND.

Chap. 323, Laws 1911.

RECEIPTS.

	1913	1914
From counties	\$16,540 83	\$42,763 90
From annuitants	23,210 94	20,719 47
School Fund Income, chap. 323, laws 1911	65,658 60	64,953 60
Bonds .....	.....	1,000 00
Interest on bonds .....	.....	4,457 93
Total book receipts (including transfer)	<u>\$105,410 37</u>	<u>\$133,894 90</u>

DISBURSEMENTS.

Trustees Teachers' Insurance and Retirement Fund, including annuities	\$17,095 76	\$43,302 29
Refunds .....	.....	464 04
Investments and premiums .....	.....	225,805 57
*Total book disbursements (including refunds and investments) ..	<u>\$17,095 76</u>	<u>\$269,571 90</u>

PRODUCTIVE FUND.

The amounts of productive Teachers' Insurance and Retirement Fund were as follows:

	1914
Taylor county bonds	\$41,000 00
Superior city bonds	34,000 00
Antigo city bonds	8,000 00
Janesville city bonds	20,000 00
West Allis city bonds	56,000 00
Grant county bonds	22,000 00
Racine city bonds	26,000 00
Loans to B. of E. city of Madison	15,000 00
	<u>\$222,000 00</u>

*For statement of net disbursements see pp. 28-29.

REPORT OF THE SECRETARY OF STATE.

STATE HIGHWAY FUND.

Chap. 337, Laws 1911.

RECEIPTS.

	1913	1914
Tax	\$350,000 00	.....
Return of per diem and expenses paid to acting county highway commissioners..	7,923 19	.....
General Fund, motor vehicle licenses, chap. 600, laws 1911	26,388 08	.....
	<hr/>	<hr/>
Total book receipts (including refunds and transfer)	\$384,311 27	.....
	<hr/>	<hr/>

DISBURSEMENTS.

Acting county highway commissioners ..	\$11,483 55	\$451 49
Aid to counties	320,073 59	59,989 17
General Fund, transfer of balance .....	.....	292,348 07
	<hr/>	<hr/>
*Total book disbursements (including amount advanced to pay acting county highway commissioners and transfer)	\$331,557 14	\$352,788 73
	<hr/> <hr/>	<hr/> <hr/>

WISCONSIN GRAIN AND WAREHOUSE COMMISSION FUND.

Chap. 548, Laws 1911.

RECEIPTS.

	1913	1914
Fees	\$69,189 31	\$5,515 44
	<hr/>	<hr/>

DISBURSEMENTS.

Wisconsin Grain and Warehouse Commission	\$49,132 43	\$3,581 92
General Fund, transfer of balance .....	.....	25,708 97
	<hr/>	<hr/>
†Total book disbursements (including transfer)	\$49,132 43	\$29,290 89
	<hr/> <hr/>	<hr/> <hr/>

*For statement of net disbursements see pp. 28-29.

†For statement of net disbursements see pp. 28-29.

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

	1913	1914
Balance June 30, 1913	\$9,548 10	.....
Balance June 30, 1914 .....	.....	\$9,548 10
	<u> </u>	<u> </u>

OIL INSPECTION FUND.

Chapter 363, Laws 1909.

RECEIPTS.

	1913	1914
Fees	\$91,226 93	\$7,484 00
	<u> </u>	<u> </u>

DISBURSEMENTS.

Oil Inspection Department	\$53,523 67	\$4,364 68
General Fund, transfer of bal.	37,703 26	3,119 32
	<u> </u>	<u> </u>
*Total book disbursements (including transfer)	\$91,226 93	\$7,484 00
	<u> </u>	<u> </u>

STATE FIRE MARSHAL FUND.

Chapter 228, Laws 1907, as amended by Chapter 390, Laws 1909.

RECEIPTS.

	1913	1914
From insurance companies, etc.	\$29,554 01	.....
	<u> </u>	<u> </u>

DISBURSEMENTS.

State Fire Marshal's department	\$29,987 73	\$1,561 87
General Fund, transfer of balance .....	.....	15,153 32
	<u> </u>	<u> </u>
†Total book disbursements (including transfer)	\$29,987 73	\$16,715 19
	<u> </u>	<u> </u>

*For statement of net disbursements see pp. 28-29.

†For statement of net disbursements see pp. 28-29.

INDEMNITY SWAMP LAND FUND.

This fund consists of the proceeds of lands sold for indemnifying the State for swamp lands sold by the United States.

	1913	1914
Balance June 30, 1913	\$1,400 74	.....
Balance June 30, 1914 .....	.....	\$1,400 74

REVOLVING FUND.

Chapter 377, Laws 1911.

RECEIPTS.

	1913	1914
General Fund, chap. 377, laws 1911	\$215,000 00	.....
Sale of twine	21,816 01	\$28,113 30
Refunds	546 42	44 70
Total book receipts (including transfer and refunds)	\$237,362 43	\$28,158 00

DISBURSEMENTS.

General Fund, transfer of balance .....	.....	\$30,552 78
Binder Twine Plant at State Prison:		
Sisal	\$211,300 31	.....
Freight and express	5,445 39	13 79
Salaries and wages	4,436 13	916 68
Materials and supplies	5,498 54	1,125 91
Bags	4,022 21	1,225 35
Expenses .....	.....	45 06
Machines and repairs .....	.....	136 19
Telephone .....	.....	1 65
Coal .....	.....	800 44
*Total book disbursements (including refunds)	\$230,702 58	\$34,817 85

*For statement of net disbursements see pp. 28-29.

WISCONSIN STATE LIBRARY

MISCELLANEOUS FUNDS.

25

SENATE CONTINGENT FUND.

Chapter 654, Laws 1911.

RECEIPTS.		
	1913	1914
General Fund, chap. 654, laws 1911	\$500 00	.....
	<hr/>	<hr/>
DISBURSEMENTS.		
Legislature of 1913	\$307 78	\$83 64
General Fund, transfer of balance .....	.....	108 58
	<hr/>	<hr/>
*Total book disbursements (including transfer)	<u>\$307 78</u>	<u>\$192 22</u>

ASSEMBLY CONTINGENT FUND.

Chapter 654, Laws 1911.

RECEIPTS.		
	1913	1914
General Fund, chap. 654, laws 1911	\$500 00	.....
	<hr/>	<hr/>
DISBURSEMENTS.		
Legislature of 1913	\$141 25	\$14 81
General Fund, transfer of balance .....	.....	343 94
	<hr/>	<hr/>
†Total book disbursements (including transfer)	<u>\$141 25</u>	<u>\$358 75</u>

*For statement of net disbursements see pp. 28-29.

†For statement of net disbursements see pp. 28-29.

LIFE FUND.

Chapter 577, Laws 1911.

RECEIPTS.

	1913	1914
Commissioner of Insurance, premiums ...	\$294 10	\$8,473 20
Interest .....	.....	74 01
	<u>\$294 10</u>	<u>\$8,547 21</u>

DISBURSEMENTS.

Premiums refunded .....	.....	\$484 14
Investments .....	.....	2,950 00
Examinations .....	.....	344 00
Photostat work .....	.....	10 33
*Total book disbursements (including refunds and investments) ..	.....	<u>\$3,788 47</u>

STATE DEBT.

The bonded debt of the State, created in 1861-63 for the purpose of carrying on the war for the maintenance of the Union, has now all been paid or converted into certificates of indebtedness to the trust funds, except one thousand dollars, which was paid from the General Fund, August 13, 1888.

Distribution of the debt on June 30, 1914, was as follows:

Certificates of indebtedness, School Fund	\$1,563,700 00
Certificates of indebtedness, Normal School Fund	515,700 00
Certificates of indebtedness, University Fund	111,000 00
Certificates of indebtedness, Agricultural College Fund	60,600 00
	<u>\$2,251,000 00</u>

*For statement of net disbursements see pp. 28-29.

STATEMENT OF NET DISBURSEMENTS.

The detailed fund statements appearing in Appendix A of this report of necessity show the total of all warrants drawn by the Secretary of State on the several funds. In consequence, five classes of items are included which must be deducted in determining the net amount of disbursements for each year of the biennium—(1) transfers, (2) paper transfers, (3) refunds and repayments, (4) agency transactions, and (5) trust transactions.

1. Transfers. These items are occasioned by appropriations being made from one fund to another. For example, large amounts are appropriated biennially from the General Fund for University purposes; and as the bills of that institution are paid from the University Fund Income, transfers must first be made from the General Fund to the University Fund Income, and the money finally disbursed from the latter fund. In one instance, transfers must be deducted twice in order to show the true disbursements. The Secretary of State is authorized, with the approval of the Governor, to temporarily transfer sums of money from the General Fund to the University Fund Income, to be returned when the tax levied for University purposes is collected. It will be seen that when this transfer is made from the General Fund to the University Fund Income, it appears as a disbursement; when the money is expended by the University it also appears as a disbursement; and when the institution returns the borrowed money, the amount appears for the third time as a disbursement; therefore a double elimination is necessary.

2. Paper transfers. Under the present system of appropriations it is necessary to charge paper and waste used in public printing in addition to the bill of the State Printer. As this paper has already been paid for, the amount of each paper bill must be transferred from the appropriation of the department or institution to the credit of the General Fund. It is, of course, necessary to deduct the amount so transferred.

3. Refunds and repayments. This item needs no explanation.

4. Agency transactions. In four instances the state, acting solely as agent, is now collecting money and returning it to localities, as provided by statute. These are known as agency transactions. The amount collected from counties, as a special charge, for the care of their own chronic insane, is returned to the county institutions in addition to state aid; 85 per cent of the street railway tax collected is immediately returned to the localities through which the lines run; fire department dues are distributed in full to localities upon the certification of the Commissioner of Insurance; and delinquent taxes are also returned. Thus it will be seen that not one of these items is a state disbursement.

5. Trust transactions. This caption is self-explanatory. The item consists, for the most part, of trust fund investments.

The following statements show that the net disbursements of the state for the fiscal year, 1913, amounted to \$12,474,922.84, and to \$14,217,374.85 in 1914.

STATEMENT SHOWING NET DISBURSEMENTS FOR THE FISCAL YEAR 1913.

	Total book disbursements.	Transfers.	Paper transfers.	Refunds and re-payments.	Agency transactions.	Trust transactions.	Net disbursements.
General fund	\$9,756,951 01	\$2,961,494 04	\$19,071 85	\$16,201 99	\$558,722 21		\$6,201,460 92
School fund	356,657 10					\$356,657 10	
School fund income.....	2,228,313 42	65,658 60		3,338 32			2,154,316 50
University fund	5,000 00					5,000 00	
University fund income.....	2,528,863 69	150,000 00		11 96			2,378,851 73
Agricultural College fund income.....	12,779 18	12,779 18					
Normal school fund.....	166,500 00					166,500 00	
Normal school fund income.....	926,602 50			524 45			926,078 05
Oil inspection fund.....	91,226 93	37,703 26					53,523 67
State fire marshal fund.....	29,987 73			2 40			29,985 33
State insurance fund.....	1,816 99	270 71					1,546 28
University trust fund.....	17,175 35	3,650 00				13,525 35	
University trust funds income.....	11,604 03	5,272 68				6,331 35	
Forest reserve fund.....	19,028 03	180 00		66 00			18,782 03
State highway fund.....	331,557 14			7,923 19			323,633 95
Teachers' insurance and retirement fund.....	17,095 76			55 08			17,040 68
Drainage fund.....	41,517 21			16 60			41,500 61
Delinquent tax fund.....	62 67				62 67		
Revolving fund	230,702 58			546 42			230,156 16
Forestry investment fund.....	48,465 47						48,465 47
Wisconsin grain and warehouse commission fund.....	49,132 43						49,132 43
Senate contingent fund.....	307 78						307 78
Assembly contingent fund.....	141 25						141 25
Total	\$16,866,488 25	\$3,237,008 47	\$19,071 85	\$28,686 41	\$558,784 88	\$548,013 80	\$12,474,922 84

STATEMENT SHOWING NET DISBURSEMENTS FOR THE FISCAL YEAR 1914.

	Total book disbursements.	Transfers.	Paper transfers.	Refunds and re-payments.	Agency transactions.	Trust transactions.	Net disbursements.
General fund	\$10,872,434 13	\$1,961,876 98	\$46,869 29	\$36,385 14	\$911,073 03		\$7,916,229 69
School fund	396,267 46	899 46				\$395,368 00	
School fund income	2,326,203 05	64,953 60		1,716 95			2,259,532 50
University fund	18,500 00					18,500 00	
University fund income	3,105,206 15	300,000 00					2,805,206 15
Agricultural College fund	49,100 00					49,100 00	
Agricultural College fund income	12,733 81	12,728 14		5 67			
Normal school fund	141,400 00					141,400 00	
Normal school fund income	1,061,571 48			83 27			1,061,488 21
Oil inspection fund	7,484 00	3,119 32					4,364 68
State fire marshal fund	16,715 19	15,153 32					1,561 87
State insurance fund	102,724 69	100,326 08					2,398 61
University trust funds	22,487 30	3,950 00				18,537 30	
University trust funds income	8,961 83	5,234 74				3,727 09	
Forest reserve fund	30,011 31	53 02		505 25			29,453 04
State highway fund	352,788 73	292,348 07					60,440 66
Teachers' insurance and retirement fund	269,571 90			464 04		225,805 57	43,302 29
Drainage fund	25,144 88			2 80			25,142 08
Delinquent tax fund	125 18			29 38	95 80		
Revolving fund	34,817 85	30,552 78		44 70			4,220 37
Wisconsin grain and warehouse commission fund	29,290 89	25,708 97					3,581 92
Senate contingent fund	192 22	108 58					83 64
Assembly contingent fund	358 75	343 94					14 81
Life fund	3,788 47			484 14		2,950 00	354 33
Total	\$18,887,879 27	\$2,517,357 00	\$46,869 29	\$39,721 34	\$911,168 83	\$855,387 96	\$14,217,374 85

STATEMENT OF NET DISBURSEMENTS.

DETAILS OF REPORT.

Appendix A.

Detailed statements of the receipts and disbursements of the several funds for the fiscal years 1913 and 1914.

Appendix B.

Valuation of the taxable property of the several counties of the state, as determined by the Tax Commission, for the years 1912 and 1913, and the apportionment of state tax and special charges for said years.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1913

GENERAL FUND RECEIPTS.

Counties.	Special Charges.	Tax.*	Suit Tax.
Adams	\$2,468 48	\$1,157 62	\$43 00
Ashland	8,040 57	2,703 81	95 00
Barron	7,885 43	3,476 00	102 00
Bayfield	6,993 98	2,446 51	122 00
Brown	6,250 53	8,472 25	216 00
Buffalo	4,482 40	2,847 52	19 00
Burnett	2,371 33	921 05	18 00
Calumet	2,970 17	3,930 48	21 00
Chippewa	4,324 20	4,511 80	62 00
Clark	7,259 48	4,485 57	161 00
Columbia	3,261 66	7,038 08	109 00
Crawford	6,045 31	2,197 14	47 00
Dane	9,782 89	20,553 83	389 00
Dodge	3,492 80	12,165 93	88 00
Door	4,625 43	2,565 31	42 00
Douglas	5,140 25	7,852 56	173 00
Dunn	2,581 88	3,582 74	39 00
Eau Claire	4,474 77	4,370 88	81 00
Florence	1,338 32	639 95	12 00
Fond du Lac.....	6,786 25	10,552 88	71 00
Forest	1,527 57	1,877 35	72 00

* Interest on certificates of indebtedness, \$157,570.00; free high schools, \$150,000.00; graded schools, \$120,000.00.

Counties.	Special Charges.	Tax.*	Suit Tax.
Grant	\$5,544 34	\$8,254 21	\$108 00
Green	2,424 03	6,884 20	56 00
Green Lake	4,061 44	3,359 64	21 00
Iowa	1,882 94	5,906 64	84 00
Iron	3,695 31	1,147 32	25 00
Jackson	6,503 43	2,498 48	52 00
Jefferson	3,496 37	8,302 95	36 00
Juneau	7,716 39	2,663 94	111 00
Kenosha	8,472 74	7,097 17	62 00
Kewaunee	3,953 34	3,064 51	21 00
La Crosse	6,022 43	6,123 85	153 00
Lafayette	4,965 70	6,156 83	36 00
Langlade	5,409 05	2,916 82	119 00
Lincoln	6,071 13	2,826 52	83 00
Manitowoc	6,064 50	8,481 03	70 00
Marathon	5,827 07	7,585 69	175 00
Marinette	6,238 44	4,155 15	130 00
Marquette	2,993 66	1,767 93	34 00
Milwaukee	38,394 71	82,546 51	2,146 00
Monroe	3,489 09	4,278 23	90 00
Oconto	9,487 99	3,272 27	122 00
Oneida	3,421 21	2,094 28	74 00
Outagamie	4,622 22	8,591 91	55 00
Ozaukee	5,391 67	3,488 00	47 00
Pepin	2,491 78	1,041 66	13 00
Pierce	5,411 27	3,308 65	50 00
Polk	6,682 37	3,242 25	74 00
Portage	12,570 67	3,590 10	114 00
Price	4,923 35	1,884 52	64 00
Racine	5,282 85	11,753 61	130 00
Richland	1,418 78	3,526 45	74 00
Rock	4,698 79	12,372 13	189 00
Rusk	3,540 10	1,751 09	96 00
St. Croix	2,822 12	4,283 11	50 00
Sauk	3,747 97	6,678 18	137 00
Sawyer	1,225 10	1,536 98	22 00
Shawano	7,592 22	4,214 44	94 00
Sheboygan	6,497 38	9,503 46	65 00
Taylor	4,851 11	2,024 43	40 00
Trempealeau	2,426 83	3,704 64	30 00
Vernon	3,340 45	4,379 52	79 00
Vilas	1,886 64	1,312 88	33 00
Walworth	3,865 12	8,486 87	103 00
Washburn	2,243 94	1,096 29	46 00
Washington	1,823 06	5,362 82	65 00
Waukesha	3,886 75	8,048 86	52 00
Waupaca	4,305 45	4,868 05	109 00
Waushara	3,956 26	2,816 45	44 00
Winnebago	9,951 66	10,522 20	241 00
Wood	4,703 03	4,447 02	129 00
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	\$374,397 95	\$427,570 00	\$8,035 00

INHERITANCE TAX.

Adams	\$5 67	Marathon	\$29,423 26
Ashland	518 49	Marinette	84 35
Barron	359 03	Marquette	233 88
Bayfield	1,177 56	Milwaukee	207,682 87
Brown	1,765 10	Monroe	218 10
Buffalo	69 34	Oneida	70 86
Calumet	666 56	Outagamie	5,620 23
Chippewa	62,786 40	Ozaukee	659 68
Clark	314 05	Pepin	35 80
Columbia	3,438 84	Pierce	623 69
Crawford	517 69	Polk	27 61
Dane	291,248 55	Portage	1,819 93
Dodge	6,452 84	Price	873 67
Door	281 60	Racine	7,269 71
Douglas	740 92	Richland	282 76
Dunn	3,765 46	Rock	10,181 91
Eau Claire	13,622 59	St. Croix	5,615 76
Florence	69,375 00	Sauk	2,574 51
Fond du Lac	10,911 10	Sawyer	68 68
Forest	40 61	Shawano	479 01
Grant	6,513 98	Sheboygan	6,432 32
Green	2,617 72	Taylor	17 76
Green Lake	496 01	Trempealeau	206 16
Iowa	1,055 24	Vernon	465 98
Iron	75 94	Walworth	11,878 63
Jackson	104 71	Washington	1,028 35
Jefferson	7,205 75	Waukesha	3,307 38
Juneau	1,145 91	Waupaca	600 47
Kenosha	126,057 12	Waushara	263 72
Kewaunee	363 30	Winnebago	8,597 00
La Crosse	1,123 35	Wood	32 61
Lafayette	1,231 87		
Lincoln	337 47		
Manitowoc	1,638 24		
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			\$924,700 66

INCOME TAX.

Adams	\$138 58	Forest	\$36 02
Ashland	861 69	Grant	1,078 84
Barron	74 46	Green	520 07
Bayfield	796 79	Green Lake	381 62
Brown	2,023 94	Iowa	504 06
Buffalo	111 34	Iron	807 70
Burnett	26 34	Jackson	174 46
Calumet	859 99	Jefferson	1,872 23
Chippewa	2,817 94	Juneau	232 57
Clark	101 14	Kenosha	6,996 83
Columbia	1,415 59	Kewaunee	174 39
Crawford	60 09	La Crosse	3,762 23
Dane	4,910 48	Lafayette	620 15
Dodge	3,856 02	Langlade	216 38
Door	98 93	Lincoln	457 62
Douglas	3,457 89	Manitowoc	2,007 21
Dunn	243 50	Marathon	1,640 78
Eau Claire	1,915 94	Marinette	2,161 24
Florence	342 97	Marquette	269 73
Fond du Lac	2,746 54	Milwaukee	76,001 30

Monroë	\$370 62	Shawano	\$214 55
Oconto	97 82	Sheboygan	2,930 03
Oneida	235 66	Taylor	75 82
Outagamie	3,975 32	Trempealeau	209 73
Ozaukee	498 42	Vernon	175 99
Pepin	40 53	Vilas	48 85
Pierce	182 08	Walworth	815 02
Polk	369 57	Washburn	37 43
Portage	395 38	Washington	1,616 77
Price	167 60	Waukesha	1,838 17
Racine	8,393 61	Waupaca	397 58
Richland	94 34	Waushara	135 38
Rock	4,498 34	Winnebago	5,304 27
Rusk	153 13	Wood	975 17
St. Croix	581 91		
Sauk	1,506 92		\$163,142 02
Sawyer	30 42		

RAILROAD COMPANIES.

Ashland, Odanah & Marengo	\$1,548 91
Ahnapee & Western	4,158 78
Bayfield Transfer	458 38
Big Falls	369 64
Cazenovia & Sauk City	195 17
Chicago, Burlington & Quincy	206,273 50
Chicago, Harvard & Geneva Lake	286 49
Chicago & Lake Superior	233 35
Chicago, Milwaukee Electric	16,893 65
Chicago, Milwaukee & St. Paul	1,098,164 06
Chicago & Northwestern	1,256,508 04
Chicago, St. Paul, Minneapolis & Omaha	349,316 37
Chippewa Valley & Northern	515 69
Davis, J. R., Lumber Co.	1,168 05
Drummond & Southwestern	458 38
Duluth, South Shore & Atlantic	15,174 71
Dunbar & Wausaukee	1,088 66
Elgin, Joliet & Eastern	3,746 26
Fairchild & Northeastern	1,264 29
Grand Trunk Milwaukee Car Ferry	6,838 98
Great Northern	76,664 10
Green Bay & Western	27,669 68
Hazelhurst & Southeastern	720 89
Hillsboro & Northeastern	258 78
Illinois Central	13,015 68
Inter-State Transfer	2,717 00
Iola & Northern	154 89
Kewaunee, Green Bay & Western	8,234 41
Kneeland, McLurg Lumber Co.	118 76
La Crosse & Southeastern	2,864 90
Lake Superior Terminal & Transfer	6,598 61
Laona & Northern	354 98
Lincoln & Oneida Co.	161 50
Marathon County	236 65
Marinette, Tomahawk & Western	1,086 80
Mattoon	415 75
Milwaukee, Sparta & Northwestern	44,347 38
Mineral Point & Northern	3,437 87
Minneapolis, St. Paul, Sault Ste. Marie	130,400 00
Northern Pacific	34,378 92

GENERAL FUND RECEIPTS, 1913.

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Northwestern Coal	\$974 07
Oshkosh Transportation Co.....	1,145 96
Robbins Lumber Co.....	458 38
Roddis Lumber & Veneer Co.....	343 79
Stanley, Merrill & Phillips.....	2,291 93
Superior & Southeastern.....	1,234 70
Tomahawk & Eastern.....	630 28
Waupaca-Green Bay	458 39
Whitcomb & Morris.....	155 27
Winona Bridge	2,437 97
Wisconsin Central	394,328 27
Wisconsin & Michigan.....	3,437 89
Wisconsin & Northern.....	5,729 82
Wisconsin Northwestern	1,086 80
Wisconsin, Ruby & Southern.....	50 00
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	\$3,733,262 43

FREIGHT LINE COMPANIES.

Live Poultry Transportation Co.....	\$61 39
Menasha Wooden Ware Co.....	66 52
Doud Stock Car Co.....	24 39
Union Tank Line Co.....	2,494 54
Cudahy Milwaukee Refrigerator Line.....	249 45
Morris & Co. Refrigerator Lines.....	110 90
Western Heater Dispatch.....	44 35
Cudahy Packing Co.....	55 43
Streets Western Stable Car Line.....	388 04
American Refrigerator Transit Co.....	155 22
Union Refrigerator Transit Co.....	886 95
Shippers Refrigerator Car Co.....	5 54
Libby, McNeill & Libby.....	11 09
Merchants Despatch Transportation Co.....	942 38
National Car Line Co.....	110 87
Mather Stock Car Co.....	83 15
Cold Blast Transportation Co.....	55 43
Swift Refrigerator Transportation Co.....	886 95
Live Poultry Transportation Co.....	55 43
Milwaukee Refrigerator Transit & Car Co.....	1,552 16
Chicago, New York & Boston Refrigerator Co.....	166 30
Armour Car Lines.....	835 61
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	\$9,242 09

EXPRESS COMPANIES.

United States Express Co.....	\$443 44
Northern Express Co.....	1,496 72
Adams Express Co.....	831 52
Wells Fargo & Co.....	6,374 93
Western Express Co.....	776 08
American Express Co.....	7,483 62
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	\$17,406 31

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Company.....	\$16,630 26
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TELEGRAPH COMPANIES.

Chicago, Milwaukee & Lake Superior Telegraph Co.....	\$1,005 76
Chicago & Milwaukee Telegraph Co.....	189 32
Western Union Telegraph Co.....	19,227 71
North American Telegraph Co.....	3,549 73
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	\$23,972 52

BOOM AND IMPROVEMENT COMPANIES.

Vieux Desert Improvement Co.	\$ 47
Tomahawk Light, Telephone and Improvement Co.....	30 61
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	\$31 08

PLANK ROAD COMPANIES.

Milwaukee & Cedarburg Plank Road Co.....	\$44 80
Lake Avenue Co.....	208 53
Sheboygan & Fond du Lac Plank Road Co.....	30 72
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	\$284 05

STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Ashland Light, Power & Street Railway Co.....	\$4,434 74
Bay Shore Street Railway Co.....	221 74
Beloit Traction Co.....	1,995 63
Chicago & Milwaukee Electric Railway Co.....	2,217 37
Chippewa Valley Railway, Light & Power Co.....	17,738 95
Duluth Street Railway Co.....	12,195 52
Eastern Wisconsin Railway & Light Co.....	11,641 18
Grand Rapids Street Railroad Co.....	1,219 55
Janesville Traction Co.....	443 47
Kenosha Electric Railway Co.....	3,880 39
La Crosse & Onalaska Street Railway Co.....	277 17
La Crosse City Railway Co.....	5,543 42
Manitowoc & Northern Traction Co.....	1,330 42
Menominee & Marinette Light & Traction Co.....	2,771 71
Merrill Railway & Lighting Co.....	1,441 29
Milwaukee Electric Railway & Light Co.....	296,572 99
Milwaukee Light, Heat & Traction Co.....	75,390 52
Milwaukee Northern Railway Co.....	18,293 29
Rockford & Interurban Railway Co.....	3,547 79
Sheboygan Railway & Electric Co.....	9,978 16
Twin City General Electric Co.....	720 64
Waupaca Electric Light & Railway Co.....	886 95
Wausau Street Railroad Co.....	8,037 96
Wisconsin Electric Railway Co.....	7,206 45
Wisconsin Public Service Co.....	8,315 13
Wisconsin Traction, Light, Heat & Power Co.....	17,738 94
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	\$514,041 37

INSURANCE COMPANIES.

Fire.

Aachen & Munich Fire Insurance Co.....	\$795 24
Aetna Insurance Co.....	1,964 23
Agricultural Insurance Co.....	615 03
Allemania Fire Insurance Co.....	683 94
American Central Insurance Co.....	2,178 82
American Druggists Fire Insurance Co.....	39 81
American Insurance Co.....	3,523 76
American Mutual Fire Insurance Co.....	9 92
American Union Fire Insurance Co.....	254 90
Atlas Assurance Co.....	971 73
Boston Insurance Co.....	1,175 82
Boston Mfr. Mutual Fire Insurance Co.....	31 37
British America Assurance Co.....	515 03
British & Foreign Marine Insurance Co.....	34 48
Buffalo Commercial Insurance Co.....	24 08
Buffalo German Insurance Co.....	369 44
Caledonia Insurance Co.....	528 22
California Insurance Co.....	562 99
Calumet Insurance Co. of Illinois.....	202 45
Camden Fire Insurance Co.....	362 92
Central Manufacturers' Mutual Insurance Co.....	317 68
Central National Fire Insurance Co.....	368 52
Citizens Insurance Co. of Missouri.....	656 66
City of New York Insurance Co.....	674 59
Colonial Assurance Co.....	20 19
Columbia Insurance Co.....	82 64
Commerce Insurance Co.....	188 19
Commercial Union Assurance Co.....	2,803 42
Commercial Union Fire Insurance Co.....	417 98
Commonwealth Insurance Co. of New York.....	969 27
Concordia Fire Insurance Co.....	2,856 23
Connecticut Fire Insurance Co.....	1,662 07
Consolidated Fire and Marine Insurance Co.....	262 15
Continental Insurance Co.....	2,897 96
County Fire Insurance Co. of Philadelphia.....	478 61
Detroit Fire and Marine Insurance Co.....	633 99
Dubuque Fire and Marine Insurance Co.....	665 84
Enterprise Mutual Fire Insurance Co.....	8 42
Equitable Fire & Marine Insurance Co.....	487 37
Farmers' Fire Insurance Co.....	335 94
Federal Insurance Co.....	378 76
Federal Union Insurance Co.....	93 06
Fidelity-Phoenix Fire Insurance Co.....	5,859 22
Fire Association of Philadelphia.....	2,473 91
Fireman's Fund Insurance Co.....	1,907 38
Firemen's Insurance Co.....	1,036 19
Firemen's Mutual Fire Insurance Co.....	49 80
Fitchburg Mutual Fire Insurance Co.....	75 00
Franklin Fire Insurance Co.....	497 32
General Fire Assurance Co.....	268 37
German Alliance Insurance Co.....	1,271 62
German American Insurance Co., New York.....	3,348 47
German American Insurance Co., Pittsburgh.....	299 46
German Fire Insurance Co., Indianapolis.....	455 87
German Fire Insurance Co., Peoria.....	224 25
German Fire Insurance Co., Pittsburgh.....	249 86

German Fire Insurance Co., Wheeling	\$62 08
Germania Fire Insurance Co.....	1,884 78
Germantown Farmers Mutual Insurance Co.....	399 35
Girard Fire & Marine Insurance Co.....	561 48
Glen Falls Insurance Co.....	600 69
Globe & Rutgers Fire Insurance Co.....	820 53
Granite Star Fire Insurance Co.....	225 49
Hamburg Bremen Fire Insurance Co.....	917 09
Hanover Fire Insurance Co.....	1,802 57
Hartford Fire Insurance Co.....	8,068 01
Herman Farmers' Mutual Insurance Co.....	565 74
Home Insurance Co.....	4,548 70
Humboldt Fire Insurance Co.....	353 86
Imperial Fire Insurance Co.....	118 32
Indemnity Mutual Marine Assurance Co.....	129 29
Indiana Lumbermen's Mutual Insurance Co.....	91 20
Insurance Co. of North America	3,812 96
Insurance Co. of the State of Pennsylvania.....	2,181 00
Jefferson Fire Insurance Co.....	258 34
Keystone Mutual Fire Insurance Co.....	1 67
Law Union and Rock Insurance Co.....	263 31
Liverpool & London & Globe Insurance Co.....	204 08
Liverpool & London & Globe Insurance Co.....	3,697 40
London Assurance Corporation.....	708 20
London & Lancashire Fire Insurance Co.....	2,137 01
Lumber Insurance Co.....	169 05
Lumber Underwriters	217 83
Lumber Mutual Fire Insurance Co.....	141 95
Lumbermen's Insurance Co.....	318 53
Lumbermen's Mutual Insurance Co.....	149 97
Mannheim Insurance Co.....	178 44
Manton Mutual Fire Insurance Co.....	1 52
Manufacturers' Mutual Fire Insurance Co.....	12 22
Marine Insurance Co.....	158 39
Maryland Motor Car Insurance Co.....	48 58
Massachusetts Fire & Marine Insurance Co.....	112 14
Mechanics Insurance Co.....	296 63
Mechanics Mutual Fire Insurance Co.....	11 62
Mechanics & Traders Insurance Co. of New Orleans....	409 99
Michigan Commercial Insurance Co.....	1,337 89
Michigan Fire & Marine Insurance Co.....	578 67
Michigan Millers' Mutual Fire Insurance Co.....	194 30
Mill Owners' Mutual Fire Insurance Co.....	104 35
Millers' Mutual Fire Insurance Association.....	119 01
Millers' National Insurance Co.....	558 44
Milwaukee German Fire Insurance Co.....	310 44
Milwaukee Mechanics Insurance Co.....	4,372 17
Minneapolis Fire & Marine Insurance Co.....	327 64
Nassau & Deutsches Fire Insurance Co. of New York City	141 50
National Ben Franklin Fire Insurance Co.....	571 03
National Brewers' Insurance Co.....	84 26
National Fire Insurance Co.....	3,128 89
National Lumber Insurance Co.....	130 53
National Mutual Assurance Co. of Philadelphia.....	64
National Union Fire Insurance Co.....	1,703 42
Nationale Fire Insurance Co.....	119 69
New Brunswick Fire Insurance Co.....	90 17
New Jersey Fire Insurance Co.....	241 68
New Hampshire Fire Insurance Co.....	1,424 22
Newark Fire Insurance Co.....	425 24
Niagara Fire Insurance Co.....	1,767 29

GENERAL FUND RECEIPTS, 1913.

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Nord-Deutsche Insurance Co.	\$212 89
North British & Mercantile Insurance Co.....	235 68
North British & Mercantile Insurance Co.....	2,340 68
North River Insurance Co.....	636 54
Northern Assurance Co.....	1,562 12
Northern Insurance Co.....	542 20
Northwestern Fire & Marine Insurance Co.....	266 13
Northwestern National Insurance Co.....	3,758 52
Norwich Union Fire Insurance Society.....	1,012 89
Ohio Millers' Mutual Fire Insurance Co.....	183 87
Old Colony Insurance Co.....	370 24
Orient Insurance Co.....	1,212 73
Palatine Insurance Co.....	1,140 11
Pelican Assurance Co.....	96 07
Pennsylvania Fire Insurance Co.....	2,054 00
Pennsylvania Lumbermen's Mutual Fire Insurance Co..	71 87
Pennsylvania Millers' Mutual Fire Insurance Co.....	46 80
Peoples' National Insurance Co. of Wilmington.....	344 87
Phenix Fire Insurance Co.....	3 05
Phoenix Assurance Co.....	998 55
Phoenix Insurance Co.....	3,146 61
Pittsburgh Fire Insurance Co.....	105 07
Providence-Washington Insurance Co.....	1,754 65
Prussian National Insurance Co.....	1,184 43
Queen Insurance Co. of America.....	2,549 50
Reliance Insurance Co.....	633 08
Rhode Island Insurance Co.....	237 45
Rhode Island Mutual Fire Insurance Co.....	13 68
Royal Exchange Assurance Co.....	900 59
Royal Insurance Co. (Ltd.).....	3,620 68
Scottish Union & National Insurance Co.....	1,261 10
Security Fire Insurance Co.....	329 70
Security Insurance Co.....	1,623 01
Springfield Fire & Marine Insurance Co.....	2,383 82
Standard Fire Insurance Co.....	226 67
Standard Marine Insurance Co. (Ltd.).....	19 74
State Assurance Co. (Ltd.).....	29 37
State Mutual Fire Insurance Co.....	27 01
Sterling Fire Insurance Co.....	403 12
St. Paul Fire & Marine Insurance Co.....	2,541 41
Subscribers at United States "Lloyd".....	913 61
Sun Insurance Office.....	1,819 58
Svea Fire and Life Insurance Co. (Ltd.).....	391 97
Teutonia Insurance Co.....	321 53
Teutonia Fire Insurance Co. of Pittsburgh.....	41 46
Union Fire Insurance Co.....	208 66
Union Insurance Co. of Pittsburgh.....	41 22
Union Marine Insurance Co. (Ltd.).....	205 45
United American Fire Insurance Co.....	1,031 31
United States Fire Insurance Co.....	67 17
Westchester Fire Insurance Co.....	1,464 87
Western Insurance Co.....	202 35
Western Assurance Co.....	895 39
Williamsburgh City Fire Insurance Co.....	1,682 63
Yorkshire Insurance Co. (Ltd.).....	20 62

\$153,880 24

Life.

Bankers' Life Co. of Des Moines, Iowa.....	\$599 03
Central Life Assurance Society of the United States....	5,572 00
Great Northern Life Insurance Co.....	3,011 02
Guardian Life Insurance Co.....	2,051 61
Metropolitan Life Insurance Co.....	10,701 23
New England Mutual Life Insurance Co.....	1,552 20
New York Life Insurance Co.....	11,693 92
Northwestern Mutual Life Insurance Co.....	505,643 22
Old Colony Life Insurance Co.....	442 78
Old Line Life Insurance Co. of America.....	4,382 63
Wisconsin Life Insurance Co.....	1,644 50
Wisconsin National Life Insurance Co.....	3,645 33
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	\$550,939 47

Accident, Surety, etc.

Aetna Accident & Liability Co.....	\$127 94
Aetna Life Insurance Co. (Accident Dept.).....	3,277 84
American Bonding Company of Baltimore.....	532 54
American Credit-Indemnity Co. of New York.....	355 90
American Fidelity Co.....	2,023 27
American Surety Co. of New York.....	964 73
Badger Casualty Co. of Green Bay.....	45 68
Casualty Co. of America.....	488 26
Continental Casualty Co.....	832 25
Employers' Liability Assurance Corporation.....	2,126 99
Equitable Surety Co.....	155 39
Fidelity Accident Co.....	17 25
Fidelity & Casualty Co.....	3,774 58
Fidelity & Deposit Co. of Maryland.....	2,349 47
Frankfort General Insurance Co.....	2,318 56
General Accident Fire & Life Assurance Corporation (Ltd.)	2,247 86
Globe Indemnity Co. of New York.....	831 77
Hartford Steam Boiler Inspection and Insurance Co.....	754 96
Illinois Surety Co.....	432 98
Inter-Ocean Life & Casualty Co.....	128 78
Interstate Business Men's Accident Association.....	202 85
Lloyds Plate Glass Insurance Co.....	178 45
London Guarantee & Accident Co.....	3,046 53
London & Lancashire Guarantee & Accident Co. of Toronto	76 41
Loyal Protective Insurance Co.....	54 17
Maryland Casualty Co.....	2,516 64
Massachusetts Bonding & Insurance Co.....	1,294 64
Metropolitan Casualty Insurance Co.....	246 23
National Casualty Co.....	151 17
National Surety Co.....	938 31
New Amsterdam Casualty Co.....	42 29
New England Casualty Co.....	13 91
New Jersey Fidelity Plate Glass Insurance Co.....	363 18
New York Plate Glass Insurance Co.....	169 15
North American Accident Insurance Co.....	390 06
Ocean Accident & Guarantee Corporation.....	2,466 25
Pacific Mutual Life Insurance Co. (Accident Dept.).....	574 51
Preferred Accident Insurance Co.....	435 76

GENERAL FUND RECEIPTS, 1913.

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Prudential Casualty Co.	\$422 44
Ridgely Protection Association.....	14 53
Royal Casualty Co. of St. Louis.....	5 38
Royal Indemnity Co.....	965 77
Standard Accident Insurance Co.....	3,231 78
Time Insurance Co.....	3,276 83
Title Guaranty & Surety Co.....	280 88
Travelers Indemnity Co.....	382 56
Travelers Insurance Co. (Accident Dept.).....	6,017 67
United States Casualty Co.....	561 58
United States Fidelity & Guaranty Co.....	1,497 43
United States Health & Accident Co.....	293 33
Wisconsin National Life Insurance Co. (Cas. Dept.)....	838 49
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	\$54,736 18

TELEPHONE COMPANIES.

Abbotsford Electric Light and Telephone Co.....	\$1,048 00
Adams Co. Metallic Telephone Co.....	6 85
Akan Telephone Co.....	1 05
Allenton and Kohlsville Telephone Co.....	12 46
Almena Telephone Co.....	4 56
Almond Telephone Co.....	39 54
Amacoy Telephone Co.....	98
Amberg Telephone and Telegraph Co.....	1 45
Amery Electric Telephone Co.....	30 60
American Telephone and Telegraph Co. of Wisconsin....	12,428 56
Amherst Telephone Co.....	17 37
Antigo Telephone Co.....	125 53
Apple Creek Farmers Telephone Co.....	10 05
Arena and Ridgeway Telephone Co.....	7 35
Argyle Telephone Co.....	13 09
Arkansaw Telephone Co.....	10 80
Ashland Home Telephone Co.....	115 64
Athens Telephone Co.....	15 16
Attica Mutual Telephone Co.....	5 33
Atwood Telephone Co.....	63
Auburndale Telephone Co.....	5 68
Avoca and Muscoda Farmers Telephone Co.....	62
Avoca and Pride Hollow Telephone Co.....	1 00
Bad Ax Telephone Co.....	1 28
Badger Mutual Telephone Co.....	4 34
Badger Telephone and Telegraph Co.....	312 03
Badger State Telephone and Telegraph Co.....	95 57
Badger Telephone Co.....	23 07
Badger Telephone Co.....	8 54
Baldwin Telephone Co.....	44 00
Baldwin Telephone Co.....	3 34
Ball, J. L. (est.) Telephone Co.....	30 32
Bangor Telephone Co.....	37 89
Barron Co. Telephone Co.....	153 66
Barneveld and Ridgeway Telephone Exchange.....	7 12
Barneveld and Hollandale Telephone Co.....	23
Barnes Telephone Co.....	2 79
Bashaw Valley Telephone Co.....	64
Barton Rural Telephone Co.....	75
Basswood and Eagle Corners Telephone Co.....	1 72
Bayfield County Telephone Co.....	13 23
Bayfield Farmers Telephone Co.....	7 60

Beaver Telephone Co.	\$ 70
Beef River Valley Telephone Co.	1 25
Bell Telephone Mfg. Co.	12 57
Belleville Telephone Co.	13 12
Belmont and Pleasant View Telephone Co.	2 42
Beloit Farm Telephone Co.	13 06
Benton and Cuba City Telephone Co.	75
Berlin Telephone Co.	12 34
Big Flats Colburn Farm Telephone Co.	70
Big Hollow Telephone Co.	3 57
Birnamwood Telephone Co.	7 00
Black Earth Telephone Co.	12 66
Blanchardville and Hollandale Farmers Telephone Co.	2 90
Bloomer Telephone Co.	30 87
Bloomfield Telephone Co.	95
Borst Valley Telephone Co.	3 45
Boscobel Telephone Co.	15 91
Brandon Telephone Co.	4 73
Brigsville and Big Spring Telephone Co.	8 14
Bristol Telephone Co.	31 89
Brooklyn Telephone Co.	17 78
Brown Co. Telephone Co.	24 46
Brooksville Co-operative Telephone Co.	1 40
Brodhead Telephone Co.	38 77
Buena Vista Telephone Co.	1 25
Buckeye Ridge Co-operative Telephone Co.	1 92
Burlington, Brighton and Wheatland Telephone Co.	16 76
Burlington, Rochester and Kanesville Telephone Co.	23 30
Burnett & Washburn Telephone Co.	1 62
Bush Creek Farmers Telephone Co.	65
Cady Telephone Co.	3 65
Cadott Telephone Co.	28 67
Calumet Telephone Co.	6 95
Cambridge Telephone Co.	12 05
Cambria Co-operative Telephone Co.	56
Cameron Farmers Telephone Co.	4 32
Canton Farmers Telephone Co.	2 15
Carter and Wabena Telephone Co.	34 92
Casco and Brussels Telephone Co.	11 43
Cazenovia Telephone Co.	1 34
Cedar Grove Telephone Co.	17 69
Cedar Lake Rural Telephone Co.	4 55
Central Wisconsin Telephone Co.	97 10
Chetek Farmers Telephone Co.	1 95
Chetek Rural Telephone Co.	9 94
Chippewa County Telephone Co.	50 01
Chippewa Valley Telephone Co.	106 88
Christiana Farmers Telephone Co.	60
Citizens Telephone Exchange.	321 63
City Telephone Co.	16 01
Clark Co. Telephone Co.	18 95
Clayton Telephone Co.	48
Clayton Rural Telephone Co.	5 50
Clinton Telephone Co.	33 38
Clover Telephone Co.	72
Clear Lake Telephone Co.	10 55
Colburn Telephone Co.	21
Colby Telephone Co.	13 00
Coloma Telephone Co.	12 27
Columbia Co. Telephone Co.	7 11
Cook & Brown Lime Co. Telephone Co.	10

GENERAL FUND RECEIPTS, 1913.

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Coon Valley Farmers Telephone Co.	\$38 49
Corning Telephone Co.	70
Cottage Grove Telephone Co.	9 63
County Line Telephone Co.	1 48
Crandon Telephone Co.	24 82
Cranmoor Telephone Co.	1 56
Crawford Co. Farmers Mutual Telephone Co.	6 72
Cuba City Telephone Exchange.	9 63
Cumberland Telephone Co.	16 67
Curran Farmers Telephone Co.	2 32
Curtiss and Withee Telephone Co.	1 05
Dane County Rural Telephone Co.	9 83
Darien Telephone Co.	10 07
Darlington Farmers Telephone Co.	3 33
Deerfield Telephone Co.	13 51
Deer Park Telephone Co.	8 09
Dell Co-operative Telephone Co.	3 05
Delton Telephone Co.	2 75
Denel N. H. Telephone Co.	11 14
Denmark Farmers and Merchants Telephone Co.	7 15
Diamond Telephone Co.	1 70
Dodge Co. Telephone Co.	11 51
Dodgeville and Northern Telephone Co.	1 70
Dodgeville and Union Mills Telephone Co.	68
Door County Telephone Co.	6 22
Downsville Telephone Co.	8 11
Dover Telephone Co.	3 70
Dukes Prairie Telephone Co.	4 00
Eagle Telephone Co.	142 39
Eagle River Telephone Co.	10 49
Earl Telephone Co.	81
Eastern Wisconsin Telephone Co.	300 36
Eastern Fond du Lac Co. Telephone Co.	25 75
East Valley Telephone Co.	22 16
Eau Claire Co. Telephone Co.	11 25
Eau Galle Telephone Co.	11 42
Ebenezer Telephone Co.	2 76
Edgar, Cassel and Emmett Telephone Co.	1 68
Edgar Local Telephone Co.	3 55
Edgerton Telephone Co.	34 36
Edmund Telephone Co.	1 00
Elderon Telephone Co.	9 06
Eleva Farmers Telephone Co.	6 08
Elk Mound Telephone Co.	9 47
Ellington Farmers Telephone Co.	4 00
Elroy Telephone Co.	25 50
English Lake Telephone Co.	3 55
Equity Telephone Co.	12 68
Etrick Telephone Co.	8 24
Eureka Telephone Co.	27 70
Fairchild and Northeastern Telephone Co.	1 28
Farmers Coöperative Telephone Co. of Merrimac.	2 47
Farmers Coöperative of Pacific & Wyocena Telephone Co.	1 55
Farmers Telephone Co.	9 50
Farmers Telephone Co. of Town Porter.	97
Farmers Telephone Line 8.	19
Farmers Hixton & Northfield Telephone Co.	96
Farmers Independent Telephone Co.	3 38
Farmers Independent Telephone Ass'n.	11 69
Farmers Inter County Mutual Telephone Co.	26 46
Farmers and Merchants Telephone Co.	8 81

Farmers Mutual Telephone Co.	\$18 05
Farmers New Era Telephone Co.	23 68
Farmers Mutual Telephone Co.	2 84
Farmers Lake Shore Telephone, Traction and Elect. Power Co.	1 60
Farm and Village Telephone Co.	2 35
Farmers Union Telephone Co.	14 75
Fennimore Mutual Telephone Co.	8 05
Fennimore Telephone Co.	6 25
Ferryville Telephone Co.	1 67
Five Points Telephone Co.	93
Footville Telephone Co.	23 25
Fond du Lac Rural Telephone Co.	13 01
Forestville Telephone Co.	16 58
Fountain City Telephone Co.	12 62
Fox River Valley Telephone and Telegraph Co.	240 68
Franksville Telephone Co.	21 46
Fremont Telephone Co.	9 68
Friendship Telephone Co.	10 50
Gillett Rural Telephone Co.	6 23
Glidden Telephone Co.	34 02
Goodrich Telephone Co.	1 97
Grange Hall Farmers Telephone Co.	2 63
Grant Co. Telephone Co. of Livingstone.	4 32
Green Lake Rural Telephone Co.	4 04
Greenwood Telephone Co.	14 15
Grossman Telephone Co.	1 99
Hager City Telephone Co.	8 36
Hamburg Telephone Co.	1 69
Hammond Telephone Co.	6 54
Harmony Telephone Co.	5 06
Hartford Rural Telephone Co.	3 35
Hartford and Saylesville Telephone Co.	1 55
Hawkins Creek Telephone Co.	1 25
Hawkins Telephone Co.	6 61
Hazel Green Exchange Telephone Co.	2 57
Hillsboro Telephone Co.	20 58
Hillsdale Western Telephone Co.	4 18
Home Telephone Co.	16 76
Horicon Telephone Co.	2 11
Horseshoe Telephone Co.	4 65
Hubertus Telephone Co.	23 16
Hudson Prairie Telephone Co.	2 61
Hulls Crossing Farmers Telephone Co.	1 40
Independence Telephone Co.	8 38
Inderine Clifton Telephone Co.	2 74
Inter-County Telephone Co.	11 84
Interurban Telephone Co.	124 47
Iowa Co. Telephone Co.	9 45
Iowa Telephone Co.	14 34
Iowa and Lafayette Farmers Telephone Co.	8 05
Iron River Water, Light and Power Telephone Co.	11 55
Jackson Telephone Co.	23 98
Jefferson Mutual Telephone Co.	4 69
Jefferson Telephone Co. of Juda.	6 01
Jerpin and Valders Telephone Exchange.	7 05
Johnsonville Telephone Co.	7 50
Juneau Electric Co.	27 94
Juneau Telephone Co.	6 92
Kaukauna Telephone Co.	7 49
Kegonsa Independent Telephone Co.	5 69

GENERAL FUND RECEIPTS, 1913.

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Kendall Telephone Exchange	\$7 81
Kenosha Home Telephone Co.....	303 47
Kingston Telephone Co.....	6 63
Kilb, J. W. Telephone Co.....	97
Knapp Telephone Co.....	17 22
Kodan Telephone Co.....	1 04
La Crosse Interurban Telephone Co.....	150 78
La Crosse Telephone Co.....	279 02
Ladoga and Oak Center Telephone Co.....	2 00
LaFayette Telephone Co.....	2 78
LaFayette Co. Telephone Co.....	28 92
La Farge Telephone Co.....	11 38
Lake Hallie Telephone Co.....	1 00
Lake Pepin Telephone Co.....	49 10
La Valle Telephone Co.....	12 91
Lebanon Telephone Co.....	8 94
Leeds Farmers Telephone Co.....	5 98
Liberty and Newton Telephone Co.....	4 25
Lincoln Farmers Telephone Co.....	5 33
Lindsey Telephone Co.....	7 30
Linzey Brook Telephone Co.....	26 52
Lisbon Telephone Co.....	2 42
Lodi Telephone Exchange.....	21 34
Logansville Telephone Co.....	6 99
Lone Rock Telephone Co.....	6 53
Long Lake Telephone Co.....	95
Ludington Telephone Co.....	16 27
Luxemburg Telephone Co.....	8 50
Lynn Telephone Co.....	6 30
McKinley Telephone Co.....	11 91
Manawa Telephone Co.....	9 37
Manitowoc Telephone Co.....	21 55
Manitowoc and Northern Telephone Co.....	3 55
Marathon City Telephone Co.....	2 06
Marathon Co. Telephone Co.....	87 78
Marathon Ziegler Telephone Co.....	31
Marion and Northern Telephone Co.....	51 68
Markesan Telephone Co.....	14 52
Marquette Telephone Co.....	9 10
Marquette and Adams Co. Telephone Co.....	9 26
Marshfield Telephone Co.....	38 49
Matteson Telephone Co.....	10 85
Mattoon Telephone Co.....	7 08
Mauston Electric Sevice Co.....	23 65
Mayville Rural Telephone Co.....	4 09
Mazomanie Telephone Co.....	16 87
Medford Telephone Exchange.....	19 31
Melville Settlement Telephone Co.....	3 68
Menomonee Falls Telephone Co.....	22 50
Merton Telephone Co.....	5 83
Mishicot Telephone Co.....	2 52
Michigan State Telephone Co.....	11 42
Midway Telephone Co.....	10 87
Mill Creek Telephone Co.....	10 35
Milladore Telephone Co.....	4 15
Milltown Mutual Telephone Co.....	9 15
Milton and Milton Jet. Telephone Co.....	34 88
Mineral Point Telephone Co.....	36 92
Modena Coöperative Telephone Co.....	4 10
Moeville Telephone Co.....	1 00
Mondovi Telephone Co.....	26 59

Monroe Co. Telephone Co.	\$113 41
Morgan Telephone Co.	1 04
Morris Telephone Co.	1 29
Mosel and Centerville Telephone Co.	6 07
Mosinee Telephone Co.	6 40
Mt. Horeb Independent Telephone Co.	21 89
Mt. Vernon Telephone Co.	31 72
Muscoda Mutual Telephone Co.	8 05
Murray Farmers Telephone Exchange.	1 42
Nebagamon Telephone Co.	3 38
Nelson Farmers Telephone Co.	6 50
Nelsonville Telephone Co.	8 59
Newburg Telephone Co.	31 86
New Auburn Telephone Co.	7 04
New Cashton Telephone Co.	28 95
New Franken Telephone Co.	1 98
New Lisbon Mutual Telephone Co.	9 36
New Union Telephone Co. (Dodgeville)	44 57
New Union Telephone Co. (Highland)	2 59
Newry Farmers Telephone Co.	1 15
Newton Manitowoc Telephone Co.	7 60
North Wisconsin Telephone Co.	103 76
Northern Telephone Co.	7 42
Northfield Farmers Telephone Co.	7 79
Northwestern Telephone Co.	96
Norwalk Independent Telephone Co.	5 20
Oakfield Telephone Co.	43 36
Oakridge and Niebull Telephone Co.	14
Ocean Wave Mutual Telephone Co.	75
Oconto Rural Telephone Co.	14 89
Ogdensburg Telephone Co.	418 00
Ogema Telephone Co.	1 50
Oneida and Vilas Co. Telephone Co.	21 76
Ontario and Western Telephone Co.	19 15
Oostburg Telephone Co.	15 40
Oregon Telephone Co.	28 97
Orfordville Telephone Co.	24 58
Ormsby L. and Timber Co. Telephone Co.	30
Osceola Farmers Mutual Telephone Co.	30 87
Osseo Telephone Co.	20 81
Ottman Corners Telephone Co.	55
Owen Telephone Co.	13 61
Oxford and New Haven Independent Telephone Co.	96
Ozaukee-Washington Telephone Co.	36 18
Pardeeville Telephone Co.	13 72
Peffer, M. Telephone Lines.	1 59
People's Telephone Co. (Dane Co.)	20 40
People's Telephone Co.	23 23
People's Telephone Co.	184 12
People's Telephone Co.	81 05
Perry and Hollandale Telephone Co.	3 98
Pewaukee and Sussex Telephone Co.	14 03
Pierce County Telephone Co.	155 88
Pigeon Valley Telephone Co.	3 12
Pilsen Telephone Co.	3 00
Pine Bluff Telephone Co.	6 06
Pine River Telephone Co.	2 21
Pittsville Telephone Co.	3 08
Plain Telephone Exchange.	9 35
Platteville Rewey and Ellenboro Telephone Co.	45 34
Pleasant Valley Telephone Co.	1 28

GENERAL FUND RECEIPTS, 1913.

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Plymouth Telephone Exchange	\$41 94
Portage Telephone Co.	126 15
Portage and Kilbourn Telephone Co.	3 75
Port Wing Telephone Co.	22 10
Poynette Telephone Co.	30 91
Poynette Farmers Mutual Telephone Co.	1 49
Prairie du Chien Telephone Co.	26 65
Prairie Farm, Ridgeland and Dallas Coöperative Co.	24 18
Prairie Queen Telephone Co.	i 15
Frescott Telephone Co.	14 41
Preston Farmers Mutual Telephone Co.	4 56
Price County Telephone Co.	12 00
Princeton Telephone Co.	12 97
Progress Telephone Co.	19
Prospect, Guthrie and Big Bend Telephone Co.	18 81
Pulaski Merchants and Farmers Telephone Co.	8 69
Quarry Riverside Telephone Co.	5 00
Random Lake Telephone Co.	13 79
Rapids and Western Telephone Co.	4 55
Rathbun Telephone Co.	5 40
Red Granite Telephone Co.	3 86
Red River Telephone Co.	61
Reedsburg Telephone Co.	56 62
Reedstown and Sugar Grove Farmers Telephone Co.	50
Reseburg Mutual Telephone Co.	2 55
Rhineland Telephone Co.	40 48
Rib Lake Telephone Co.	20 69
Rice Lake and Northeastern Telephone Co.	44 88
Richland Telephone Co.	51 91
Richmond Telephone Co.	1 93
Richwood and Akan Telephone Co.	66
Richwood Lorimers Telephone Co.	66
Ridgeway, Jonesdale and Hollandale Telephone Co.	3 80
Ripon United Telephone Co.	25 76
River View Telephone Co.	1 62
Rock County Telephone Co.	124 41
Rock County Farmers Telephone Co.	18 07
Rock Falls and Meridian Telephone Exchange.	4 25
Rockland Telephone Co.	7 05
Rosendale Telephone System.	13 80
Rubicon Telephone Co.	1 78
Rudd and Rood Telephone Co.	5 65
Rudolph Telephone Co.	4 99
Rural Telephone Co.	15 75
Rusk County Rural Telephone Co.	7 85
Rusk County Rural Telephone Co.	7 90
Sandusky Telephone Co.	2 06
Sawyer and Western Telephone Co.	98
Schleiswig Telephone Co.	4 90
Seymour-Shiocton Telephone Co.	72 98
Scandinavia Telephone Co.	24 69
Sharon Telephone Co.	19 63
Shaw Telephone Co.	9 07
Shell Lake Telephone Co.	3 34
Sherry Telephone Co.	2 00
Shields Telephone Co.	5 68
Shiloh Telephone Co.	2 48
Silver Creek Telephone Co.	2 72
Sioux Coulee Mutual Telephone Co.	35
Six Corners Telephone Co.	1 20
Smith-Cooley Telephone Co.	1 10

South Alma Farmers Telephone Co.	\$ 60
South Gilman Telephone Co.	1 15
South Greenville Farmers Telephone Co.	55
South Hiel and Range Line Telephone Co.	3 70
South West Prairie Telephone Co.	33
Sprague Telephone Co.	40
Spoooner Telephone Co.	12 86
Spring and Wyoming Telephone Co.	6 80
Spring Lake Telephone Co.	4 20
Spring Green Telephone Exchange.	4 30
Springfield Farmers Telephone Co.	4 13
St. Croix Telephone Co.	29 94
St. Croix Valley Telephone Exchange.	72 18
St. Croix Farmers Telephone Co.	2 88
State Long Distance Telephone Co.	54 79
Stockbridge and Sherwood Telephone Co.	14 05
Stratford Telephone Co.	4 54
Strum Telephone Co.	2 88
Sturgeon Bay and Gardner Telephone Co.	3 36
Sullivan Telephone Co.	13 54
Superior Rural Telephone Co.	1 12
Sylvan and Soldiers Grove Mutual Telephone Co.	99
Tamarack Telephone Co.	3 60
Tenney Telephone Co.	16 24
Theresa Telephone Co.	45 18
Thorp Telephone Co.	7 91
Tinkham and Mielke Telephone Co.	20
Tomah Electric and Telephone Co.	59 90
Tomahawk Light, Telephone and Improvement Co.	24 10
Town Line Farmers Telephone Co.	4 69
Town Sheboygan Falls Rural Telephone Co.	6 10
Town Wilson Telephone Exchange.	2 45
Trego Telephone Co.	1 59
Tri-State Telephone Co.	137 65
Trout Creek Telephone Co.	1 20
Troy and Honey Creek Telephone Co.	38 30
Tunnel City Telephone Exchange.	1 57
Two Rivers Telephone Co.	25 95
Union Grove Telephone Co.	23 45
Union Telephone Co.	93 80
United Telephone Co.	154 97
Unity and Southwestern Telephone Co.	2 40
Unity and Western Telephone Co.	1 06
Utica Telephone Co.	22 56
Utica Farmers Mutual Telephone Co.	13 27
Valley Telephone Co.	1 30
Van Dyne Telephone Co.	5 61
Viking Telephone Co.	3 10
Viroqua Telephone Co.	42 26
Walworth Telephone Co.	31 76
Warren Land Co. Telephone Co.	7 58
Washburn County Telephone Co.	55
Washington County Telephone Co.	20 94
Washington Island Telephone Co.	3 87
Watertown Telephone Co.	21 88
Waunakee Telephone Co.	10 95
Wausau Telephone Co.	135 57
Wausaukee Telephone Co.	3 37
Wautoma and Mt. Morris Telephone Co.	22 13
Wegners Telephone Co.	15
Welch Valley Telephone Co.	75

GENERAL FUND RECEIPTS, 1913.

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Werley Telephone Co.	\$2 00
Westby Telephone Co.	24 61
West Allis Telephone Co.	26 94
West Clarno Telephone Co.	1 60
West Greenbush Telephone Co.	1 55
West Oakland Telephone Co.	1 00
West Spring Green Telephone Co.	1 85
Western Telephone Co.	1 00
Western Crawford County Farmers Telephone Co.	7 07
Western Wisconsin Telephone Co.	102 91
Westfield Farmers Telephone Co.	23 92
Westford Telephone Co.	1 66
Westford Telephone Co.	20
Weyauwega Telephone Co.	8 31
Weyerhauser and Island Lake Telephone Co.	4 10
White Oak Telephone Co.	3 05
White Oak Telephone Co.	3 05
White River Farmers Telephone Co.	3 00
Wild Rose Telephone Co.	7 42
Wind Lake Telephone Co.	4 84
Wind Lake Telephone Co.	4 25
Wind Lake Telephone Co.	5 77
Winslow and South Wayne Telephone Co.	63,249 70
Wisconsin Telephone Co.	28 77
Wisconsin and Northern R. R. Co. Telephone Co.	7 79
Wittenberg Telephone Co.	16 44
Wonewoc Telephone Co.	88 44
Wood County Telephone Co.	7 35
Woodhull Telephone Co.	60
Woodland Telephone Co.	80
Yankee Hollow Telephone Co.	60
Young America Telephone Co.	
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	\$85,334 56

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.	\$7,675 58
Northern Hospital for Insane.	10,951 17
School for Deaf.	1,937 81
School for Blind.	1,118 56
Industrial School for Boys.	1,666 40
State Prison.	106,472 61
State Public School.	6,896 71
Home for Feeble-Minded.	3,236 27
State Reformatory.	23,585 11
Tuberculosis Sanatorium.	14,821 66
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	\$178,361 88

FISH AND GAME DEPARTMENT.

Sholts, J. A., confisca- tions, licenses, etc.	\$51,963 79	Brown.	\$2,220 30
J. S. Donald, secretary of state, nonresident, licenses.	16,225 00	Burnett.	863 10
Adams.	697 50	Calumet.	767 55
Ashland.	2,341 80	Chippewa.	2,856 55
Barron.	2,879 10	Clark.	2,803 50
Bayfield.	2,232 90	Columbia.	2,289 95
		Crawford.	896 10
		Dane.	3,870 00
		Dodge.	2,621 70

Door	\$864 00	Ozaukee	\$540 00
Douglas	3,477 60	Pepin	451 80
Dunn	1,648 00	Pierce	1,179 45
Eau Claire	2,400 55	Polk	1,735 20
Florence	432 90	Portage	2,251 80
Fond du Lac	2,501 80	Price	1,879 20
Forest	1,170 90	Racine	1,420 20
Grant	2,547 50	Richland	1,186 70
Green	1,497 60	Rock	2,439 00
Green Lake	873 05	Rusk	2,133 00
Iowa	1,370 60	St. Croix	1,251 90
Iron	950 40	Sauk	2,479 05
Jackson	1,425 05	Sawyer	1,050 30
Jefferson	1,609 70	Shawano	2,201 40
Juneau	1,546 20	Sheboygan	1,684 80
Kenosha	1,191 60	Taylor	1,584 90
Kewaunee	544 50	Trempealeau	1,335 00
La Crosse	2,368 20	Vernon	1,656 90
Lafayette	1,304 90	Vilas	1,156 50
Langlade	1,499 40	Walworth	1,257 30
Lincoln	1,931 40	Washburn	1,137 60
Manitowoc	2,198 70	Washington	1,231 20
Marathon	3,982 50	Waukesha	1,733 40
Marinette	2,238 45	Waupaca	2,316 60
Marquette	744 95	Waushara	1,513 80
Milwaukee	7,344 00	Winnebago	3,098 60
Monroe	2,563 20	Wood	2,862 00
Oconto	1,832 40		
Oneida	1,624 50		
Outagamie	1,647 35		
			\$197,628 34

MISCELLANEOUS.

Wisconsin National Guard, lost property	\$2,959 73
Attorney-General, B. B. Stebbins, refund on telephone bill	1 00
Attorney-General, costs	116 18
Banking Department, fees	28,990 02
Board of Control, Children's Home Society of Wisconsin	5 00
Board of Control, Evangelical Lutheran Kinder Freund Society	5 00
Board of Forestry, Fairbanks Morse & Co., refund	63 00
Board of Forestry, payment by Express Co. for lost pack- age	2 16
Board of Forestry, J. Anderson, refund	8 77
Dairy and Food Commission, E. D. Thomas, refund	200 00
Executive Department, commissioners of deeds	10 00
Free Library Commission, aid from University of Wiscon- sin for library school	7,500 00
Free Library Commission, tuition, sales, etc	2,344 94
Free Library Commission, Elizabeth Potter, refund	83 33
Geological and Natural History Survey, sale of publica- tions, etc	45 25
Geological and Natural History Survey, E. J. Graul, re- fund	90 00
Highway Commission, C. J. Johnson, refund	80 00
Highway Commission, T. M. Reynolds, payment for ma- terial lost	4 90
Historical Society, History Commission, editorial work, etc	2,350 00

GENERAL FUND RECEIPTS, 1913.

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Historical Society, New Wing, R. J. Nickles, forfeited check	\$31 90
Industrial Commission, Ralph Sheffer, refund.....	7 20
Insurance Commissioner, examination fees	14,983 74
Insurance Commissioner, fire department dues.....	128,262 72
Insurance Commissioner, fees	64,663 53
Land Office, fees.....	757 36
Railroad Commission, fees	1,638 32
Railroad Commission, L. B. George, refund.....	25 00
Secretary of State, domestic corporations	38,103 00
Secretary of State, foreign corporations	18,812 00
Secretary of State, miscellaneous corporations	11,250 20
Secretary of State, amendments	35,167 00
Secretary of State, notaries public	4,328 00
Secretary of State, miscellaneous fees	1,292 17
Secretary of State, employment agencies	1,800 00
Secretary of State, corrupt practice act.....	9,090 00
Secretary of State, motor vehicle licenses, etc., chap. 600, laws 1911	187,376 25
State Superintendent, sale of dictionaries, etc.....	1,218 55
Superintendent of Public Property, sales, etc.....	8,523 07
Superintendent of Public Property, refund Bunde & Upmeyer Co.....	5 50
Tax Commission, town Delafield, installing accounting system	50 00
Tax Commission, Racine county, installing accounting system	164 65
Tax Commission, town Feshtigo, installing accounting system	60 00
Tax Commission, village New Holstein, installing accounting system	40 00
Tax Commission, village Mukwonago, installing accounting system	30 00
Tax Commission, town Burke, installing accounting system	20 00
Tax Commission, town Kennan, installing accounting system	30 00
Tax Commission, city Columbus, installing accounting system	120 00
Tax Commission, town Gordon, installing accounting system	15 00
Tax Commission, town Farmington, installing accounting system	30 00
Tax Commission, town Hiles, installing accounting system	20 00
Tax Commission, Ashland county, installing accounting system	250 00
Tax Commission, city Ashland, installing accounting system	250 00
Tax Commission, town Conover, installing accounting system	40 00
Tax Commission, town Gordon, installing accounting system	564 47
Tax Commission, city Columbus, accounting service.....	20 00
Tax Commission, H. E. Logan, witness fees.....	32 36
Tax Commission, M. J. Freeman, refund reassessment of Stoughton	42 50
Tax Commission, V. D. Cronk, refund reassessment Wauwaukee	10 00

Tax Commission, C. A. Halbert, refund reassessment Racine	\$290 00
Tax Commission, F. A. Crocker, refund reassessment Racine	465 00
Tax Commission, F. A. Crocker, refund reassessment Berlin	190 00
Tax Commission, Agnes McGerhan, refund.....	31 50
State Treasurer, fees, etc.....	102 52
Treasury Agent, licenses.....	21,120 00
State Veterinarian, by Secretary of State, cattle sold....	13,626 56
State Veterinarian, certified copies.....	1 80
University of Wisconsin, sale of bulletins.....	37 20
University of Wisconsin, interest on temporary transfers	552 07
University of Wisconsin, Athletic Council on account of annex	2,625 00
University Fund Income, temporary transfers returned, sec. 2, chap. 631, laws 1911.....	150,000 00
Oil Inspection Fund, transfer of balance.....	37,703 26
Forest Reserve Fund, transfer of money erroneously paid into Forest Reserve Fund.....	180 00
Legislature, sale of bills and enrolled acts.....	1,044 00
Seed inspection	497 32
Paper:	
Charitable and penal institutions.....	\$180 72
Horticultural Society	235 87
Teachers' Insurance and Retirement Fund.....	594 56
Highway Commission	412 28
Board of Public Affairs.....	445 57
Oil inspection	298 10
Agricultural Experiment Association.....	3 63
Board of Industrial Education.....	285 75
Normal schools	2,544 89
Fire Marshal	117 92
Board of Health.....	1,677 32
University of Wisconsin.....	9,876 34
Board of Agriculture.....	24 70
Textbook Investigation Committee.....	41 59
Board of Immigration.....	585 61
Department of State.....	654 94
Conservation Commission	5 31
Perry's Victory Commission.....	11 23
Wisconsin Grain and Warehouse Com.....	163 52
Democrat Printing Co.....	787 81
Live Stock Breeder's Ass'n.....	110 48
Seed inspection	2 18
Live Stock Sanitary Board.....	3 52
Inspector of Apiaries.....	1 94
Gettysburg Commission	6 07
Mining Trade School, fees.....	190 00
Wisconsin Veterans' Home, aid from United States.....	32,950 00
Commissioners of Fisheries, sales.....	538 73
Commissioners of Fisheries, C. & N. W. Ry. Co., refund..	850 00
Graded schools, No. 2, town of Reeseburg, Clark Co., refund	200 00
Wisconsin Archeological Society, H. E. Cole, refund.....	12 38
State Park Board, rents, royalties and sales.....	2,130 00
Callaghan & Co., royalty on Statutes.....	98 11
Milwaukee National Bank, cancelled drafts.....	19 00
Marine National Bank, cancelled drafts.....	61 66
Stout Institute, fees, etc.....	103,438 33

GENERAL FUND RECEIPTS, 1913.

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Land sales, patent fees, etc.	\$5,565 69
Dues on certificates of sales.....	535 00
Interest on General Fund bank deposits.....	67,652 75
State Insurance Fund, Free Library Commission, loss..	126 00
State Insurance Fund, Industrial Schcol for Girls, loss.	43 00
State Insurance Fund, State Public School, loss.....	79 31
Lincoln Co., reassessment, town of King.....	355 32
Monroe Co., securing tax statements, city Tomah.....	5 41
Monroe Co., securing tax statements, town Grant.....	6 75
Outagamie Co., reassessment, city New London.....	230 54
Waupaca Co., reassessment, city New London.....	766 68
Racine Co., installation of system of accounts (balance)	91 75
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	\$1,037,468 26
Total book receipts (including transfers, agency transactions and refunds).....	\$8,471,064 67

GENERAL FUND DISBURSEMENTS.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS EXPENSES.

EXECUTIVE DEPARTMENT.

McGovern, F. E., governor.....	\$5,000 00
Morris, Thomas, lieutenant governor.....	1,000 00
McGregor, Duncan, private and military secretary.....	2,800 00
Wilbur, H. C., executive clerk.....	1,800 00
Sims, Mary, stenographer.....	1,200 00
Torgerson, Hazel, messenger.....	150 00
Johnson, Ingrid, messenger.....	468 75
Bank, Samuel R., messenger.....	300 00
Zufelt, E. A., stenographer.....	337 50
Madison Post Office, postage and box rent.....	345 00
Postal Telegraph-Cable Co., messages.....	24 99
Western Union Telegraph Co., messages.....	51 24
Wisconsin Telephone Co., messages.....	214 65
Democrat Printing Co., printing.....	296 40
State Journal Printing Co., official publications.....	25 75
Milwaukee Lithographing Co., certificates.....	170 68
Milwaukee Lace Paper Co., envelopes.....	74 25
Streissguth-Petran Engraving Co., cuts.....	86 00
Bunde and Upmeyer, stationery.....	145 00
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	\$14,490 21

STATE DEPARTMENT.

Donald, J. S., secretary.....	\$2,500 00
Frear, J. A., secretary.....	2,500 00
Nagler, L. B., assistant secretary.....	2,500 00
Sherman, Don, chief clerk.....	1,800 00
Lee, J. T., chief bookkeeper.....	1,800 00
Comerford, W. H., first assistant bookkeeper.....	1,600 00
Nelson, A. J., second assistant bookkeeper.....	674 39
McDonald, Dean, second assistant bookkeeper.....	559 42
Cook, Claire, warrant clerk.....	1,200 00
Edwards, J. R., incorporation clerk.....	1,500 00
Brandt, O. C., assistant incorporation clerk.....	632 26
Chatterton, G. A., assistant incorporation clerk.....	430 64
Post, G. S., printing clerk.....	1,500 00
Anderson, H. J., assistant printing clerk.....	1,200 00
Cobban, A. J., filing clerk.....	1,400 00
Blied, Alice R., extra clerk.....	28 00
Simons, Lucile, extra clerk.....	19 00
Murphy, Tim, notarial clerk.....	1,300 00
Nickerson, C. A., statistical clerk.....	785 71
Kissel, Ida, recording clerk.....	1,183 35

Brown, Geo., registration clerk	\$446 12
Bowden, Nan, registration clerk	182 91
Dean, W. C., registration clerk	551 61
Christopherson, C. S., vault clerk	1,200 00
Howitt, Harvey, shipping clerk	1,200 00
Lorigan, John, clerk	1,200 00
Smale, Gladys, extra clerk	89 00
Hillyer, R. H., clerk	622 58
Gibbs, Edna, extra clerk	75 00
Ekern, Lena, clerk	1,102 33
Peirce, Grace, clerk	1,200 00
Homewood, Mabel, clerk	1,083 00
Cobban, Loraine, stenographer	900 00
Carr, L. L., extra clerk	464 00
Hayner, Grace, extra clerk	343 50
Matson, Selma, extra clerk	75 00
Beckner, Emma, extra clerk	154 00
Bowden, M. L., extra clerk	142 00
Ketchum, Iva, extra clerk	27 00
American Express Co., express	75 26
Wells Fargo & Co., express	39 08
Madison Post Office, postage and box rent	5,358 50
Postal Telegraph-Cable Co., messages	11 90
Western Union Telegraph Co., messages	44 35
Wisconsin Telephone Co., messages	163 00
Democrat Printing Co., printing	5,288 90
State Journal Printing Co., publishing statements and notices	878 30
Streissguth-Petran Engraving Co., cuts, etc.	69 45
Pointing Board, paper	250 32
Milwaukee Lithographing Co., letterheads, etc.	436 27
Schwaab Stamp & Seal Co., motor vehicle numbers	14,106 92
Chicago, Milwaukee & St. Paul Ry. Co., freight	132 25
Milwaukee Lace Paper Co., supplies	29 00

Corrupt Practices Act, chapter 650, laws 1911:

Brabant, Josephine	\$39 75
Murphy, Julia	26 00
Murray, Frances	13 75
Murray, Cecelia	13 75
Coffey, Josephine	13 75
Martin, Marguerite	21 88
Usher, Florence	19 07
Ryan, Teresa	13 75
Merz, Elfrieda	13 75
Rinder, Adelaide	13 13
Morley, Laura	13 75
McMurray, Mabel	13 75
Wilcox, Mrs. Annie	13 13
Strong, Lucie	23 76
Burnham, Margaret	10 63
Ketchum, Maude	25 00
Bowden, Mary	13 75
Mader, Annie	24 38
Ellis, R. R.	13 13
Kirch, Iza	24 38
Maloney, Mary	13 13
Bennett, Jessie	6 88
Hewett, Mary	11 25
Lewis, Caroline	11 25
Wipperfurth, Rose	35 01

Walker, E. R.	\$164 35
Hibbard, Nell	2 50
Bowden, Willie	1 25
Corer, B. C.	49 50
Rinder, Adelaide	10 63
Foran, Katherine	11 25
Conniff, Margaret	10 63
Lathrop, Susie	9 38
Wirth, Hazel	10 63
Tyrrell, Bessie	7 82
Coffey, Josephine	11 88
Stein, Ann	6 88
Blood, Kittie	11 88
Livermore, Ellis	6 88
Scherer, Annabel	11 88
Nevins, Mina	6 88
McCarthy, Charlotte	6 88
Dorman, Bessie	6 25
Kehoe, Nell	10 00
Ballantyne, Rose	8 13
Kronin, Alice	1 25
Wakeman, Lydia	5 63
Kronenberg, Josephine	11 25
Frederickson, Mrs.	5 63
Gallagher, Rose	9 38
Unterholzner, Louise	5 00
Vlieland, Alice	8 75
Montgomery, Mrs.	5 63
Hollatz, Laura	9 38
Madison Post Office, postage	6,705 00
Democrat Printing Co., printing	5,486 77
Printing Board, paper	404 62
Streissguth-Petran Engraving Co., cuts, etc.	59 61
Knell Publishing Co., maps	3 00
West, H. H. Co., maps	1 00
Eau Claire Book & Stationery Co., cores	730 75

Advertising Delinquent Corporations:

Antigo Journal	\$2 60
Athens Record	2 60
Ashland Press	2 60
Barron County Shield	2 60
Buffalo County Journal	2 60
Beloit Daily News	2 60
Benton Advocate	2 60
Blanchardville Blade	2 60
Baraboo News	2 60
Central Wisconsin	2 60
Cuba City News-Herald	2 60
Campbellsport News	2 60
Chetek Alert	2 60
Chippewa Herald	2 60
Cameron Review	2 60
Democrat Printing Company	2 60
Door County Democrat	2 60
Dodgeville Sun-Republic	2 60
De Pere News	2 60
Daily Telegram (Eau Claire)	2 60
Evansville Review	2 60
Eau Claire Telegram	2 60

Ellsworth Record	\$2 60
Fond du Lac Commonwealth.....	2 60
Fox River Journal.....	2 60
Fox Lake Representative.....	2 60
Forest Echo	2 60
Friendship Reporter	2 60
Grand Rapids Reporter.....	2 60
Grant County News.....	2 60
Green Bay Review.....	2 60
Gazette Printing Company (Janesville).....	2 60
Hartland News	2 60
Hammond News	2 60
Hartford Press	2 60
Iron River Pioneer.....	2 60
Jefferson Banner	2 60
Janesville Recorder	2 60
Juneau Telephone	2 60
Journal-Telephone	2 60
Kenosha Evening News.....	2 60
Kickapoo Scout	2 60
La Crosse Tribune.....	2 60
Ladysmith News Budget.....	2 60
Lake Geneva News.....	2 60
Marinette Eagle-Star	2 60
Manitowoc Herald-Press	2 60
Manawa Advocate	2 60
Markesan Herald	2 60
Marshfield News	2 60
Mayville News	1 50
Menasha Record	2 60
Merrill Daily Herald.....	2 60
Milwaukee Journal	32 30
Mosinee Times	2 60
Maiden Rock Press.....	1 90
Mt. Horeb Times.....	2 60
Mineral Point Tribune.....	2 60
New North	2 60
New Richmond News.....	2 60
New London Republican.....	2 60
Neenah News	2 60
Oconto Enquirer	2 60
Oshkosh Northwestern	2 60
Owen Enterprise	2 60
Osceola Sun	2 60
Osseo Recorder	2 60
Port Washington Pilot.....	2 60
Park Falls Herald.....	2 60
Prescott Tribune	2 60
Portage Daily Register.....	2 60
River Falls Times.....	2 60
Racine Times	2 60
Rice Lake Chronotype.....	2 60
Sawyer County Times.....	2 60
Superior Telegram	5 55
Seymour Press	2 60
Sheboygan Press	2 60
Standard Press	2 60
Stevens Point Journal.....	2 60
Spring Valley Sun.....	2 60
Tomah Journal	2 60

Taylor Co. Star-News	\$2 60
Wausau Record-Herald	2 60
Waushara Argus	2 60
Waukesha Freeman	2 60
West Bend News.....	2 60
Watertown Leader	2 60
Wonewoc Reporter	2 60

\$77,576 46

TREASURY DEPARTMENT.

Dahl, A. H., treasurer.....	\$2,500 00
Johnson, Henry, treasurer	2,500 00
Johnson, Henry, assistant treasurer	1,250 00
Emerson, A. R., assistant treasurer.....	982 13
Dahl, A. H., assistant treasurer.....	267 87
Pugh, Arthur, bookkeeper.....	1,800 00
Taeuber, O. J., bookkeeper.....	1,800 00
Leigh, I. P., general clerk.....	1,600 00
Wilcox, Chester, general clerk.....	1,600 00
Rupp, Louis, warrant clerk.....	1,167 00
Dahl, Lulu, stenographer	933 08
Veerhusen, Lillian, stenographer	34 84
Goldstrand, Olaf, night watchman.....	390 00
Johnson, Millard, night watchman.....	22 00
Mills, T. E., night watchman.....	332 00
Swenholt, Jonas, general clerk.....	508 92
Madison Post Office, postage and box rent.....	796 10
Democrat Printing Co., printing.....	691 12
Milwaukee Lithographing Co., drafts.....	576 96
Wisconsin Telephone Co., messages.....	21 25
Western Union Telegraph Co., messages.....	3 93
Tranco Paper Co., envelopes.....	15 50
Nicodemus, R. C., premium on bond.....	375 00
Harvey, L. C., premium on bond.....	375 00
State Journal Printing Co., publishing notice.....	3 80
Johnson, Henry, state treasurer, stamps, exchange, etc.	389 17

\$20,935 67

ATTORNEY-GENERAL.

Bancroft, L. H., attorney-general, sal. and exp.....	\$2,969 78
Owen, W. C., attorney-general, sal. and exp.....	2,524 40
Jackson, Russell, deputy attorney-general, sal. and exp....	2,640 04
Drew, Walter, deputy attorney-general, sal. and exp....	1,200 00
Stebbins, B. H., 1st assistant attorney-general, sal. and exp.	3,029 65
Gilman, W. W., 2nd assistant attorney-general, sal. and exp.	2,500 00
Messerschmidt, J. E., 3rd assistant attorney-general, sal. and exp.....	2,022 50
Fond, L. T., clerk and stenographer.....	622 58
Clemons, Fanny, stenographer.....	900 00
Bancroft, Carolyn, stenographer.....	450 00
Fox, Claire Parsons stenographer.....	437 90
Doyle, Maude M., stenographer.....	396 77
Chandler, Hazel E., clerk and stenographer.....	141 94
Milwaukee Lace Paper Co., envelopes.....	122 25

Milwaukee Lithographing Co., letter heads.....	\$7 25
Democrat Printing Co., printing.....	953 02
Madison Post Office, postage and box rent.....	138 50
Western Union Telegraph Co., messages.....	10 89
Wisconsin Telephone Co., messages.....	69 65
Postal Telegraph-Cable Co., messages.....	2 21
Powell, L. D. Co., books.....	18 00
West Publishing Co., books.....	69 50
Callaghan & Co., books.....	99 50
Smith, E. H., services.....	31 90
Bancroft, L. H., expenses of himself and Russell Jackson on trip to Europe in re inheritance tax collection.....	1,625 26
Jackson Russell, expenses of himself and L. H. Bancroft on trip to Europe in re inheritance tax collection.....	123 70
Stenjem, N. P., fees.....	122 59
Flood, T. H. & Co., books.....	9 00
Shepard, Frank Co., books.....	8 00
Hay, Henry, fees.....	34 00
Streissguth-Petran Engraving Co., cuts.....	7 60
Olson, P. C., expenses civil action.....	48 50
Owen, W. C., fees advanced.....	15 95
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	\$23,352 83

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. F., superintendent, sal. and exp.....	\$5,529 87
Borden, J. B., assistant superintendent, sal. and exp....	2,523 44
Terry, H. L., high school inspector, sal. and exp.....	3,147 22
Larson, W. E., rural school inspector, sal. and exp.....	3,058 95
Harper, C. L., chief clerk, sal. and exp.....	2,303 09
Hunt, W. H., state school inspector, sal. and exp.....	2,892 71
Drewry, G. H., state school inspector, sal. and exp.....	2,931 52
Winnie, A. J., inspector schools for deaf, sal. and exp....	2,073 69
Rice, O. S., library clerk, sal. and exp.....	1,927 74
Merrick, Winona, index and filing clerk.....	1,200 00
Messerschmidt, M. A., clerk and stenographer.....	900 00
Casey, D. E., clerk and stenographer.....	900 00
Stupecky, Vlasta, clerk and stenographer.....	882 50
Chandler, H. E., mailing clerk.....	101 70
Burke, Bess, mailing clerk.....	895 58
Heimerl, Estelle, clerk and stenographer, chapter 616, laws 1911.....	205 41
Hicks, W. E., assistant for industrial education, sal. and exp., chapter 616, laws 1911.....	4,803 75
Burke, Bess, stenographer for industrial education, chap- ter 616, laws 1911.....	68 94
Bergner, A. I., stenographer for industrial education, chapter 616, laws 1911.....	10 00
Veerhusen, L. M., stenographer for industrial education, chapter 616, laws 1911.....	47 10
Cella, Mrs. M. B., stenographer for industrial educa- tion, chapter 616, laws 1911.....	150 00
Norris, Mrs. Mabel Johnstone, stenographer for indus- trial education, chapter 616, laws 1911.....	192 50
Madison Post Office, postage and box rent.....	1,848 27
Wisconsin Telephone Co., messages.....	67 19
Western Union Telegraph Co., messages.....	15 04
Democrat Printing Co., printing.....	5,152 67
Madison Engraving Co., cuts.....	132 06

Milwaukee Lithographing Co., letterheads.....	\$1,139 32
McClurg, A. C. & Co., books.....	160 20
National Educational Association, books.....	4 00
Wilson, H. W. Co., books.....	75 16
A. L. A. Publishing Board, books.....	2 70
Carnegie Library, subscription.....	25
Weigen, A. J., subscription.....	3 00
Vocation Bureau, books.....	5 00
Women's Municipal League, charts.....	1 50
Elm Tree Press, books.....	1 00
Merriam, G. & C., dictionaries.....	2,687 00
Publishers' Weekly, books.....	2 50
Manual Arts Press, subscription.....	1 50
American Ethical Union, subscription.....	2 50
Streissguth-Fetran Engraving Co., cuts.....	46 37
DeLonge, G. E., cover design.....	25 00
Mystrom, R. J. & Co., mounting maps.....	6,228 36
Fable, M. O., mounting maps.....	25 00
Bennett, Mrs. H. H., photo.....	1 25
Hoen, A. & Co., maps.....	1,561 80
Mumford, A. W., colored plates.....	600 00
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	\$56,514 35

INSURANCE DEPARTMENT.

Ekern, H. L., commissioner, sal. and exp.....	\$5,214 60
Beedle, G. E., deputy commissioner, sal. and exp.....	2,500 00
Shepard, Eugene, chief clerk.....	1,600 00
Anderson, L. A., actuary, sal. and exp.....	1,768 95
Gurnee, P. D., assistant actuary.....	1,500 00
Beecher, B. S., second assistant actuary.....	1,350 00
Hipp, G. H., special assistant actuary.....	546 77
Smith, H. A., special assistant actuary.....	404 41
Newsom, W. W., special assistant actuary.....	250 00
Ketcham, E. A., examiner.....	1,600 00
Bryant, Frank, license clerk.....	1,200 00
Monteith, Mrs. M., filing clerk.....	1,200 00
Glenz, W. H., clerk.....	1,200 00
Bessey, J. M., clerk.....	1,200 00
Anderson, R. H., stenographer.....	1,200 00
Whipple, H. E., second stenographer.....	481 45
Nevins, Nina, clerk.....	59 35
Conniff, Margaret, clerk.....	41 29
Smith, M. A., special assistant actuary.....	500 00
Gilbertson, V. G., second stenographer.....	404 03
Holmes, A. H., special assistant actuary.....	183 85
Madison Post Office, postage and box rent.....	986 20
Postal Telegraph & Cable Co., messages.....	30 96
Western Union Telegraph Co., messages.....	21 11
Wisconsin Telephone Co., messages.....	110 75
Democrat Printing Co., printing.....	10,599 57
Milwaukee Lithographing Co., letterheads.....	47 81
State Journal Printing Co., publishing list.....	350 00
Milwaukee Journal, publishing list.....	50 00
Tapping-Benedict-Riedeberg Co., premium on bond.....	250 00
Examinations, Chapter 648, Laws 1911:	
Anderson, L. A.....	\$631 25
Ramstack, F. J.....	273 00
Smith, M. A.....	35 90

GENERAL FUND DISBURSEMENTS, 1913.

61

Schroeder, E. H.	\$315 00
Beecher, B. S.	191 22
Stafford, Harold	263 50
Holmes, A. T.	29 55
Morrisey, Maurice	121 66
Ketcham, E. A.	1,021 34
Williams, A. L.	202 82
Johnson, L. L.	994 99
Beedle, G. E.	548 23
Shepard, Eugene	620 75
Braddock, W. S.	1,454 04
Brownell, J. L.	530 50
Host, A. J., Jr.	920 00
Gilman, J. H.	636 00
Herman, Eugene	1,177 59
Krueger, P. R.	632 00
Schulte, I. J.	174 00
Cavanaugh, L. D.	413 00
Dickens, F. W.	433 03
Walsh, G. M.	332 50
Smith, J. G.	369 87
Gurnee, P. D.	48 67
Ekern, H. L.	234 94
Gilboy, W. J.	219 00
Greenwood, Ernest	312 00
Hawkenson, O. J.	1,106 41
Howard, M. B.	165 00
Hipp, G. H.	361 53
Stafford, H. S.	306 82
Ramstack, P. J.	134 00

\$52,031 21

Fire Department Dues, Chapter 578, Laws 1911:

Apportionment to cities, villages and towns..... \$674 52

RAILROAD COMMISSION OF WISCONSIN.

Erickson, Halford, commissioner, sal. and exp.	\$5,733 61
Harlowe, David, commissioner, sal. and exp.	5,888 53
Roemer, J. H., commissioner, sal. and exp.	5,247 18
Winterbotham, J. M., secretary	1,041 65
Gettle, Louis E., secretary	1,229 81
Anderson, W. A., clerk	1,675 06
Adams, R. V., clerk	1,533 08
Abendroth, H. G., clerk	90 00
Atkins, G. H., emergency help	80 10
Buser, J. T., emergency help	218 50
Belsky, C. J., expert	15 00
Butler, R. S., clerk	540 00
Bull, Edward H., clerk	374 84
Brimmer, C. H., clerk	89 52
Bryan, Samuel, clerk	405 68
Burgess, C. F., expert	27 77
Burhans, I. D., emergency expert	181 66
Collins, Grace, clerk	22 88
Clark, Emily E., stenographer	40 00
Cella, Mabel B., stenographer	241 67
Coffey, J. G., clerk	2 88
Casey, M., clerk	2 88
Doolittle, F. W., expert	1,764 86

Dickey, G. L., messenger.....	\$203 68
Daumbing, W. C., stenographer.....	1,839 16
Diebold, James, messenger.....	340 00
Doolittle, L. H., services.....	18 00
Dorney, John, clerk.....	40 00
Dinneen, Wm., clerk.....	100 00
Deming, R. G., clerk.....	83 33
Davis, D. E., expert.....	67 71
Erickson, Halford, Wisconsin proportion of printing and distributing briefs before Interstate Commerce Com- mission	140 81
Erickson, F., messenger and office boy.....	136 78
Esch, Fred, clerk.....	100 00
Ellis, Guy T., clerk.....	326 61
Eberle, Geo. expert.....	212 22
Eckhardt, G. H., clerk.....	100 00
Elefson, Elsie, stenographer.....	50 00
Friedland, H. M., stenographer.....	293 18
Fleckenstein, I. C., stenographer.....	212 49
Flugum, C. M., stenographer.....	266 55
Ford, Stella, clerk.....	100 00
Flint, A. T., clerk.....	90 00
George L. B., stenographer.....	440 01
Glaeser, M. G., clerk.....	1,010 90
Gratz, Mabel, stenographer.....	13 33
Glass, E. J., services.....	2 75
Hogan, J. F., chief clerk, sal. and exp.....	1,838 08
Hammett, F., expert.....	124 71
Hitchcock, M. P., stenographer.....	143 17
Halbert, C. A., emergency expert.....	254 94
Hoyt, R. M., stenographer.....	1,999 01
Heinemann, Bertha, stenographer.....	7 05
Harmans, Ethel C., stenographer.....	60 00
Heimbach, E. B., emergency expert.....	177 50
Heaney, F. A., witness fee.....	19 42
Jongeneel, A. H., stenographer.....	300 00
Jergal, John, clerk.....	40 00
Ketchum, L. W., blue print assistant.....	31 30
Kuechenmeister, Hugo, clerk.....	19 95
Kinné, W. S., clerk.....	10 00
Lawrie, I. M., expert.....	1,490 00
Leschke, A. H., emergency expert help.....	483 46
Lec, Laura M., stenographer.....	65 00
Moritz, B. D., stenographer and file clerk.....	397 78
Manzer, H. E., stenographer.....	1,801 23
Moore, R. S., clerk.....	1,200 00
Morrison, R. N., clerk.....	70 00
Mitchell, H. B., expert.....	44 53
Martin, Winsor, clerk.....	30 00
Mathews, G. C., statistical clerk.....	170 00
Mapel, Dexter, clerk.....	31 50
Mack, J. G. D., clerk.....	9 25
Nash, Richard, messenger.....	30 00
O'Connell, J. F., clerk.....	40 00
Odegard, S. L., expert.....	150 00
Powell, C. H., clerk.....	40 00
Paulson, August, clerk.....	70 00
Page, Agnes, clerk.....	60 00
Pierce, C. R., emergency expert help.....	45 68
Pugh, R. O., expert.....	154 90
Pugh, Davis, expert.....	68 43

Rodermund, E. K., stenographer.....	\$312 22
Romanosky, K. M., stenographer.....	1,224 93
Reynolds, F. A., clerk.....	125 00
Reyer, W. C., clerk.....	136 59
Richter, A. J., clerk.....	170 90
Rossow, H. B., stenographer.....	214 43
Rinder, A., clerk.....	2 88
Rather, M. F., emergency help.....	36 80
Sasman, E. F., cost accounting clerk.....	342 98
Sloan, J. H., emergency expert.....	112 31
Schieber, O. J., expert.....	193 51
Stoelting, H. H., emergency help.....	110 12
Schreiber, C. E., statistician.....	2,136 68
Syftestad, O. S., clerk.....	1,309 53
Seifert, C. A., clerk.....	196 01
Strait, E. N., expert.....	170 70
Sexton, C. R., clerk.....	136 82
Smith, R. M., emergency help.....	31 00
Thayer, C. E., stenographer.....	800 45
Timm, W. H., clerk.....	125 00
Thielman, Rose, stenographer.....	181 50
Taylor, H. C., emergency expert help.....	8 04
Vandewall, J., expert.....	154 60
Veerhusen, Herman, clerk.....	100 00
Whitney, E. N., emergency help.....	46 48
Walker, S. T., assistant secretary.....	1,018 56
Walker, S. T., stock and bond expert.....	400 00
Winter, Emil M., stenographer.....	763 23
West, Bertha, stenographer.....	8 05
Walker, J., expert.....	77 90

Engineers, Inspectors and Assistants:

Boon, L. F.....	1,042 69
Bucher, H.....	1,639 84
Burritt, C. G.....	614 26
Bidwell, J. N.....	2,271 49
Butler, R. G.....	1,867 54
Buser, J. T.....	344 21
Cadby, J. N.....	53 75
Cheney, S. W.....	133 23
Distelhorst, C. A. R.....	173 71
Dillon, E. E.....	178 58
Damon, W. H.....	72 33
Feustal, R. M.....	570 40
Freeman, W. J.....	336 91
Fucik, R. A.....	466 59
Fowler, W. O.....	83 16
Fitzgerald, R. L.....	100 38
Gross, G. L.....	129 11
Gross, C. P.....	903 47
Gilboy, W. J.....	362 25
Gruhl, Edwin.....	30 88
Harrop, J. L.....	1,731 43
Hovey, M. H.....	908 98
Halbert, C. A.....	497 35
Huddle, W. J.....	136 02
Harding, C. F.....	52 88
Jerrard, L. P.....	909 13
Ketchum, W. M.....	73 69
Larson, C. M.....	2,563 37
Mears, G. S.....	146 25

McA. Keown, R.	\$379 92
Miller, W. E.	9 17
McWethy, H. E.	293 39
Miller, B. E.	24 40
Ong, J. R.	1,923 29
Pence, W. D.	958 29
Potts, F. A.	793 85
Schmidley, W. R.	64 12
Stoelting, H. H.	123 45
Schwada, J. P.	119 66
Steinberg, E. J.	739 41
Schuffenhauer, R. G.	10 65
Sloan, W. F.	8 71
Sercombe, W.	127 25
Shapiro, J.	14 73
Turner, P. B.	144 09
Van Hogan, L. F.	734 55
Wasson, J. H.	904 30
Woolhiser, H. L.	18 39
Zantow, H. C.	296 32
Zumach, W. C.	363 65
Democrat Printing Co., printing.	8,977 58
Superintendent of Public Property, supplies.	5 00
Goodwin, McDermott & Cowen, services.	29 80
Kronenberger, C. H., printing.	3 50
Milwaukee Lithographing Co., maps.	6,033 96
Milwaukee Lithographing Co., letter heads.	197 44
Madison Post Office, postage and box rent.	188 00
Postal Telegraph-Cable Co., messages.	4 48
Siekert & Baum Stationery Co., supplies.	6 35
Streissguth-Petran Engraving Co., cuts.	8 28
University of Wisconsin, analyses.	235 00
Western Union Telegraph Co., messages.	125 37
Wisconsin Telephone Co., messages.	344 67
Public Utilities, Chapter 499, Laws 1907:—	
Abendroth, H. G., statistical clerk.	\$892 07
Ames, J. B., clerk.	486 66
Belsky, C. J., service.	1,026 90
Burgess, C. F., expert.	1,472 23
Bryan, Samuel, clerk.	666 08
Buser, J. T., inspector.	601 89
Boon, L. F., inspector.	31
Brown, E. J., temporary clerk.	60 00
Bowden, W. J., clerk.	438 71
Burke, E. M., clerk.	200 98
Burritt, C. G., inspector.	27 30
Bucher, H., inspector.	9 32
Clark, E. E., stenographer.	611 42
Cadby, J. N., inspector.	1,874 09
Cheney, S. W., inspector.	1,340 65
Caffey, J. G., clerk.	129 16
Dickey, G. L., blue print clerk.	98 81
Dinneen, Wm., clerk.	1,049 99
Deming, R. G., clerk.	891 64
Dorney, John, clerk.	531 67
Dillon, E. E., inspector.	1,649 61
Damon, W. H., en., inspector.	872 48

Doolittle, L. H., expert.....	\$42 00
Davis, D. E., working fellow.....	386 54
Daumling, W. C., stenographer.....	11 53
Erickson, F., messenger and office boy.....	188 30
Eberle, Geo., clerk.....	1,360 85
Eckhardt, G. H., clerk.....	905 00
Ely, R. S., clerk.....	500 00
Ellelson, Elsie, stenographer.....	246 66
Erickson, Halford, commissioner, expenses.....	261 09
Reustel, R. M., office engineer.....	526 93
Friedland, H. M., stenographer.....	207 50
Fleckenstein, I. C., stenographer.....	254 73
Flint, A. T., clerk.....	945 00
Fish, Harriette, clerk.....	180 00
Ford, Stella E., clerk.....	870 00
Freeman, W. J., inspector.....	1,230 49
Fucik, R. A., inspector.....	857 73
Fowler, W. O., service.....	1,048 20
Fitzgerald, R. L., inspector.....	1,482 09
Flugun, C. M., stenographer.....	117 62
Flint, Annie, stenographer.....	50 00
Gruhl, Edwin, statistician.....	748 83
Gross, G. L., inspector.....	448 09
Gross, C. P., expenses.....	17 71
Gratz, Mabel, stenographer.....	182 36
Grice, W. G., expenses.....	17 80
Hammett, F., expert.....	9 16
Hitchcock, M. P., stenographer.....	540 02
Harman, Ethel C., typist.....	530 00
Huddle, W. J., inspector.....	1,552 69
Harrop, J. L., inspector.....	32 17
Harding, C. F., expert.....	246 05
Halbert, C. A., assistant engineer.....	306 64
Hoyt, R. M., stenographer.....	10 25
Jirgal, John, clerk.....	542 19
Jerrard, L. P., inspector.....	571 03
Ketchum, L. W., blue print assistant.....	24 92
Ketchum, W. M., inspector.....	1,904 92
Ketchum, Iva, clerk.....	118 45
Knudson, Jeanette, clerk.....	251 60
Kartak, F. A., engineer.....	311 43
Kuechenmeister, Hugo, clerk.....	18 28
Lilly, Lewis, clerk.....	332 74
Lee, Laura M., stenographer.....	660 00
Luchsinger, Edna K., clerk.....	66 45
Larson, C. M., engineer.....	446 15
Moritz, B. D., stenographer and file clerk.....	379 67
Mathews, Geo. C., expert.....	1,803 44
Minch, Lillian, typist.....	220 00
Miller, W. E., inspector.....	872 46
McA Keown, R., inspector.....	80 78
McWethy, H. E., inspector.....	948 21
Mountain, A. H., clerk.....	39 77
Miller, W. E., engineer.....	1,284 96
McBeath, Faye, temporary clerk.....	3 00
Martin, Winsor, clerk.....	198 00
Mapel, Dexter, clerk.....	123 39
Maloney, M. A., clerk.....	203 66
Miller, B. E., clerk.....	186 60
Manzer, H. E., stenographer.....	41 42
Nash, Richard, messenger.....	102 85

Odegard, S. L., clerk	\$1,415 81
O'Connell, J. F., clerk	738 32
Ong, J. R., clerk	188 41
Page, Agnes, clerk	575 00
Powell, C. H., clerk	545 33
Pierce, C. R., extra help	110 00
Faulson, A. H., clerk	446 28
Potts, F. A., assistant engineer	3 42
Pence, W. D., engineer	24 80
Phillipson, W. H., rent of comptometer	70 00
Quale, S., clerk	57 51
Rodermund, E. K., stenographer	118 10
Reynolds, P. A., clerk	1,273 69
Reyer, W. C., clerk	1,231 29
Rossow, H. B., stenographer	10 57
Reyer, Edward, clerk	76 28
Runkel, E. E., clerk	11 67
Roemer, J. H., commissioner, expenses	17 12
Sasman, E. F., cost accounting clerk	323 28
Strait, E. N., expert	1,731 69
Schaffner, Margaret A., expert	1,800 00
Seifert, C. A., accountant	1,535 85
Sloan, J. H., expert help	627 29
Schmidley, W. R., inspector	2,075 72
Steinberg, E. J., inspector	1,151 44
Schulte, W. B., services	62 87
Sanford, H. B., services	68 31
Sloan, W. F., engineer	812 35
Sexton, C. R., clerk	949 16
Steen, A. C., clerk	424 19
Schieber, O. J., computer	2 25
Shapiro, J., assistant engineer	89 42
Timm, W. H., clerk	1,264 92
Taylor, G. C., clerk	270 00
Turner, P. B., inspector	1,456 17
Taylor, H. C., services	531 77
Thayer, C. E., expenses	56 55
Tully, E. J., expenses	5 88
Van Hagan, L. F., assistant engineer	1 87
Veerhusen, Herman, engineer	610 62
Weaver, P. J., clerk	23 24
Woolhiser, H. L., expert	626 85
Walker, S. T., assistant secretary	76 24
Wasson, J. H., computer	30 33
Whitney, E. N., services	61 60
West, Bertha, stenographer	8 58
Winter, E. M., stenographer	1 50
Zantow, H. C., inspector	725 43

 \$165,366 11

TAX COMMISSION.

Adams, T. S., commissioner, sal. and exp.	\$5,106 08
Haugen, N. P., commissioner, sal. and exp.	5,200 76
Lyons, T. E., commissioner, sal. and exp.	5,148 95
Myrland, A. J., secretary	2,044 15
Allyn, S. C., clerk	173 80
Allison, M. B., assistant	196 37
Allyn, Stanley M., junior accountant	110 52
Brabant, E. J., clerk	1,250 00

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Barnes, Elizabeth M., stenographer.....	\$1,260 00
Brunsell, Thora, filing clerk.....	61 93
Bowden, M. L., clerk.....	302 00
Bradford, C. Roy, stenographer.....	210 88
Burke, Elsie M., clerk.....	177 16
Bode, P. C., stenographer.....	96 67
Baumann, Wm. A. witness.....	83
Bose, Wm., services.....	1 00
Cella, M. B., stenographer.....	308 89
Cerf, M., services.....	31 76
Culbertson, Irene E., salary.....	420 00
Carter, Laura E., stenographer.....	492 50
Conniff, M. E., copyist.....	317 50
Cronk, B. S., services.....	6 00
Dillman, Elsie, clerk.....	1,050 00
Dickey, G. L., blue print clerk.....	117 51
Erickson, F., messenger and office boy.....	143 77
Ellis, Rose, clerk.....	16 00
Fleming, Rennie, copyist.....	12 50
Fish, Alma Roump, services.....	5 50
Friedland, H. M., stenographer.....	238 49
Fleckenstein, I. C., stenographer.....	187 78
Flugum, C. M., stenographer.....	199 70
Fucik, R. A., inspector.....	135 05
Gross, C. P., inspector.....	155 07
Gordon, R. E., services.....	5 00
Harrington, John, inheritance tax investigator.....	3,140 89
Higbee, Hazel, clerk.....	110 00
Hitchcock, M. P., stenographer.....	96 81
Hocking, Josiah, witness.....	83
James, I. D., stenographer.....	136 04
Johnson, A. O., junior accountant.....	1,101 08
Johnson, Gladys, services.....	8 75
Jacobson, Agnes, services.....	10 00
Koester, E. J., stenographer and clerk.....	1,658 23
Kennan, K. K., supervisor income tax.....	2,962 28
Kuntz, Caroline, stenographer.....	900 00
Ketchum, L. W., blue print assistant.....	11 98
Kirch, Iza B., copyist.....	267 50
Ketchum, Maude E., copyist.....	176 25
Koltes, H. A., stenographer.....	40 25
Luft, Katherine, clerk.....	660 00
Leigh, J. D., clerk.....	766 46
Lepine, A. J., stenographer.....	516 13
Lueders, Carl, Jr., junior accountant.....	129 16
Laeder, B. E., services.....	13 75
Miller, Zana K., clerk and librarian.....	1,100 00
Machlis, Helen, stenographer.....	390 00
Miller, Mayme, clerk.....	188 71
Moritz, B. D., stenographer and filing clerk.....	368 78
McKenzie, E. F., fees.....	6 50
Martin, Laura, copyist.....	7 50
Marx, Catherine, service.....	3 50
Monahan & Anderer, services.....	2 50
Peters, Leon, services.....	5 00
Phillipson, M. H., services.....	25 00
Paulson, George, witness.....	83
Quimby, H. B., services.....	45 82
Rodermund, E. K., stenographer.....	224 68
Roe, G. F., services.....	537 22

Ray, J. M., drafting.....	\$2 98
Reichert, Edward, municipal accounting.....	30 00
Sasman, Cora E., stenographer.....	750 00
Sullivan, Anna, stenographer.....	630 00
Sasman, E. F., clerk.....	173 74
Swensen, Loren, clerk.....	11 00
Stilwell, W. B., copyist.....	8 00
Schieber, O. J., clerk.....	2 26
Sanders, Sibythia, services.....	13 45
Tanner, J. B., expert.....	916 64
Usher, Florence, copyist.....	117 58
Vick, Lydia, clerk.....	720 00
Wadsworth-Gilbert Stenographic Office, services.....	10 00
Yankauer, Alfred, fees.....	90 34
Zinke, A. L., clerk.....	210 00
Zirbes, Isobel, services.....	16 25
American Economics Association, book.....	5 89
Anderson, O. K., P. M., postage.....	151 48
Analyses Publishing Co., books.....	25 00
Banks Law Publishing Co., books.....	5 50
Boston News Bureau, book.....	9 00
Burroughs Adding Machine Co., repairs.....	2 50
Blair, H. E., P. M., postage.....	58 62
Baker, R. V., P. M., postage.....	101 10
Barteau, M. P., P. M., postage.....	181 68
Butterworth & Co., books.....	11 08
Berray, W. N., P. M., postage.....	54 68
Bureau of Municipal Research, book.....	3 77
Callaghan & Co., book.....	6 00
Colby, A. F., P. M., postage.....	5 34
Counselors Publishing Co., book.....	4 00
Crane, E. M., P. M., postage.....	107 52
Democrat Printing Co., printing.....	4,803 66
Downend, Robert, P. M., postage.....	76 16
Dana, W. B. Co., book.....	75
English League for the Taxation of Land Values, book...	5 01
Elmore, J. H., P. M., postage.....	112 76
Erickson, E. O., P. M., postage.....	25 60
Extrom, J. L., P. M., postage.....	45 88
Fifield, S. S., P. M., postage.....	111 24
Faueds, Isa, P. M., postage.....	43 62
Fritz, J. W., P. M., postage.....	21 68
Financial Publishing Co., book.....	6 00
Glass, C. C., P. M., postage.....	92 87
Goddard, H. J., P. M., postage.....	120 36
Goodhue, P. B., P. M., postage.....	78 98
Hamilton, Alexander, Institute, book.....	2 50
Harris, J. E., P. M., postage.....	83 09
Knudson, Lewis, supplies.....	10 50
Kispert, G. J., P. M., postage.....	68 72
Kress, H. G., P. M., postage.....	81 83
Koch, A. W., P. M., postage.....	127 35
Lawyers' Co-operative Publishing Co., books.....	2 00
Lund, Samuel, P. M., postage.....	32 62
Lehner, M., P. M., postage.....	80 58
Leyse, A. B., P. M., postage.....	55 00
Madison Post Office, postage.....	1,365 98
Milwaukee Lithographing Co., stationery.....	141 58
Milwaukee Free Press, subscription.....	5 00
McClurg, A. C. & Co., books.....	35 84
Moore, W. H., Inc., subscription.....	50 30

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Marvin, J. L., P. M., postage.....	\$45 30
Moody Manual Co., subscription.....	15 00
National Tax Association, book.....	3 00
Odell, E. A., P. M., postage.....	123 07
Owen, D. C., P. M., postage.....	1,849 80
Oakley, F. W., fees.....	3 50
Olcott, G. C., book.....	2 00
Postal Telegraph Co., messages.....	1 55
Poors, R. R. Manual Co., books.....	25 00
Parry, J. E., P. M., postage.....	43 66
Pritchard, J. P., P. M., postage.....	141 76
Roemer, B., P. M., postage.....	59 52
Shephard, Frank Co., citations.....	4 00
Stechert, G. E. & Co., book.....	2 77
Streissguth-Petran Engraving Co., cuts.....	17 39
Superintendent of Public Property, list of auto registrations.....	6 00
Superintendent of Public Property, statutes.....	5 00
Smith, G. W., P. M., postage.....	51 87
Special Library Association, subscription.....	2 00
State Journal Printing Co., subscription.....	5 00
Smith, C. J., P. M., postage.....	25 70
Tanner, James, copies.....	3 25
Teberman, F. W., P. M., postage.....	109 68
Trevitt, A. W., P. M., postage.....	85 96
Tscharner, W. B., P. M., postage.....	92 27
Ticonic Investment Co., chap. 205, Laws 1913.....	800 00
University of Illinois, books.....	2 04
Valentine, C. L., P. M., postage.....	202 73
Western Union Telegraph Co., messages.....	10 52
Wisconsin Telephone Co., messages.....	139 09
Webster, Benjamin, P. M., postage.....	233 10
West Publishing Co., subscription.....	23 00
Watson, G. W., P. M., postage.....	81 36
Wells, T. J., P. M., postage.....	43 62
Western Novelty Co., blanks.....	73 38
Welch, E. S., P. M., postage.....	46 64

Special Agents and Assistants:

Boon, L. F.....	\$470 27	McDonald, J. J.....	\$341 82
Bucher, H.....	98 97	Miner, O. H.....	699 31
Burritt, C. G.....	302 28	Mears, G. S.....	87 02
Crocker, F. A.....	2,046 44	McA. Keown, R.....	109 31
Campbell, George....	1,632 06	McWethy, H. E.....	258 68
Cobb, M. R.....	1,514 08	Miller, W. E.....	17 16
Distelhorst, C. A. R..	81 22	McKay, John G.....	13 33
Davis, D. E.....	9 67	Mann, Roy.....	5 00
Feustel, R. M.....	458 46	Nolan, H. T.....	256 60
Freeman, W. J.....	522 24	Nelson, H. B.....	1,056 65
Gross, G. L.....	57 54	Ong, J. R.....	124 78
Herndon, J. G., Jr....	876 10	Pence, W. D.....	833 00
Harrop, J. L.....	430 18	Reynolds, P. M.....	2,121 53
Huddle, W. J.....	85 11	Schwenker, C. F.....	429 77
Halbert, C. A.....	679 20	Schlagenhauf, Paul..	466 02
Hotchkiss, W. O.....	282 05	Schwada, J. P.....	15 04
James, A. E.....	2,535 85	Thayer, O. B.....	1,639 93
Jerrard, L. P.....	415 90	Thurston, H. K.....	291 81
Logan, H. E.....	1,965 42	Turner, P. B.....	121 10
Larson, C. M.....	402 05	Wasson, J. H.....	13 34
Leith, C. K.....	75 00	Zantow, H. C.....	238 09
Mears, C. S.....	11 91		

Assessors of Income Tax, Assistants, etc.:		Hein, Josephine	\$17 33
Atwood, Carroll	\$3,844 87	Inman, Jeannette.	495 00
Adamson, A. B.	1,319 38	Johansen, Elsie.	159 29
Anderson, Ebba H.	6 00	Jacoby, C. M.	3 00
Adams, T. S., expense	19 64	Keizer, J. E.	1,302 18
Bussewitz, A. H.	1,261 01	Kroemer, John	18 00
Bergen, T. J.	1,400 12	Laidlaw, A. J.	1,117 43
Bubar, G. A.	1,288 83	Landraint, Wm.	1,665 41
Brownell, J. L.	829 03	Landraint, Elsie.	216 85
Bullock, C. J.	630 00	Leenhouts, J. H.	2,552 89
Board of Review.	3,764 20	Lorenz, Matilda	44 36
Bussewitz, Max F.	118 92	Love, Agnes	118 66
Bock, Clara E.	40 00	Larsen, Alvin A.	132 85
Buehrer, Mollie.	78 66	Martin, J. H.	1,276 55
Bluteau, Ida L.	89 53	McDonnell, W. J.	1,007 93
Cleary, T. L.	1,961 90	Morse, B. J.	1,430 98
Cowles, H. V.	1,746 51	Morse, M. E.	42 00
Connell, Jos.	1,350 96	Moore, T. D.	1,090 00
Colignon, F. J.	1,326 42	McCormack, R. V.	111 25
Chickering, J. B.	441 07	Mortenson, Edwin.	51 55
Chronk, V. D.	1,045 79	McGeehan, Agnes.	126 00
Clark, Edith	46 00	Miller, Renora	80 00
Cleary, G. E.	48 00	Morau, Flora I.	100 00
Colignon, John J.	90 00	Nelson, Nora	5 00
Christ, Minnie I.	221 93	Nugent, Florence.	13 75
Currier, Lillian	120 00	Olberg, Ethel.	136 00
Cherrier, Harriet.	13 33	Parker, I. S.	1,466 94
Dalton, J. E.	1,340 82	Purdy, Marion	264 68
Dockery, Wm. F.	1,220 57	Patrick, James.	273 00
Denison, F. H.	1,294 44	Fixley, Mame.	50 00
Dvorak, H. A.	1,398 62	Ross, John.	1,130 76
Dent, E. O.	1,170 19	Rapraeger, A. F.	1,274 10
Delaney, T. A.	60 00	Russell, Cora.	497 99
Dawson, W. H. D.	166 25	Richter, L. M.	30 00
Dockery, Clare.	243 10	Rubado, Olive.	98 00
Davis, J. L.	373 73	Ross, Clara A.	118 50
Dettmer, Hazel.	2 25	Stauffacher, I. M.	1,653 31
Delo, Chas.	30 30	Swartz, Mabel.	334 24
Een, A. P.	1,171 68	Stone, C. H.	1,134 21
Emerson, A. E.	1,291 32	Shea, D. M.	1,312 89
Elmer, Edward.	1,417 50	Schmidt, George	1,172 69
Flanagan, Thos.	1,302 92	Storch, Vincent.	1,188 20
Frost, R. L.	398 60	Snyder, Nellie.	27 00
Guth, L. D.	1,283 06	Staples, T. W.	1,400 34
Grimm, J. H.	1,441 49	Schmelzer, Anna	409 64
Garrett, C. S.	105 22	Schaeffer, Mrs. J. F.	31 25
Guth, Edna A.	265 00	Schlomovitz, Nettie.	490 00
Gallagher, Rose	3 75	Sheehan, Loretta.	60 00
Gross, Leona.	40 00	Sparks, Eva.	105 00
Galord, Miriam O.	93 63	Shea, Rose.	156 28
Gunderson, Wm. A.	229 68	Schlomovitz, Anna.	78 66
Gallogly, Nellie.	78 66	Stanke, Albert F.	96 36
Huntress, Mac.	87 33	Taylor, F. A.	1,729 83
Huntress, May	26 00	Trucks, F. S.	1,094 61
Host, Andrew	170 96	Tomlinson, Mark.	1,067 06
Hunter, M. M.	213 33	Tollack, Martin.	1,523 29
Hollatz, Laurette.	6 25	Taylor, Helen.	12 50
Hasselman, C.	12 00	Thiele, Mae	40 00
Hogoboom, Florence.	20 50	Tubbs, Agnes.	570 00
Healy, D. J.	22 00	Teague, Mattie	39 68
		Turner, Elizabeth	276 18

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Trucks, Mattie B.	\$26 00	Wappler, Arthur	\$90 00
Teague, Maggie	203 66	Warzynick, Gertrude	- 45 29
Teall, Wm. A.	368 02	Wolf, Wm. F.	12 00
Trowbridge, J. C.	325 80		
Winkler, Ida	900 00		
			<hr/> \$157,955 50

LAND COMMISSIONERS' DEPARTMENT.

Bennett, W. H., chief clerk	\$1,600 00
Lampert, Matt, general clerk	1,400 00
Underhill, Myrtle, clerk and stenographer	500 00
Koepcke, Mae, clerk and stenographer	90 00
Bitzner, Lewis, services	49 06
Madison Post Office, postage and box rent	123 00
Democrat Printing Co., printing	141 39
Wisconsin Telephone Co., messages	30 30
Milwaukee Lithographing Co., stationery	38 55
Catlin & Butler Abstract Co., abstract	8 00
Blossingham, C. D., abstract	2 75
Clark, J. D., abstract	45 00
Hayward Republican, advertising	4 70
Rhineland Publishing Co., advertising	9 40
New North, advertising	9 40
Waukhara Argus, advertising	9 40
Manitowoc Post, advertising	9 40
La Crosse Tribune, advertising	9 40
Polk Co. Ledger, advertising	9 40
Munson, O. G., advertising	9 40
Phillips Bee, advertising	28 20
Wisconsin State Journal, advertising	7 05
Beaver Dam Citizen, advertising	7 05
	<hr/> \$4,110 85

BANKING DEPARTMENT.

Kuolt, A. E., commissioner, sal. and exp.	\$4,402 54
Richards, W. H., deputy commissioner, sal. and exp.	4,008 98
Brown, C. L., examiner, sal. and exp.	2,888 79
Emerson, A. R., examiner, sal. and exp.	1,875 88
Herreid, Thos., examiner, sal. and exp.	2,898 81
Ellis, R. B., examiner, sal. and exp.	2,811 24
Pond, A. C., examiner, sal. and exp.	2,656 87
Stedman, H. E., examiner, sal. and exp.	2,887 37
Pollock, Burne, examiner, sal. and exp.	2,763 59
Schwenker, C. F., examiner, sal. and exp.	2,032 72
Graettinger, M. A., examiner, expenses	57 80
Hayes, J. R., examiner, expenses	786 46
Wild, T. M., chief clerk	1,808 53
Rhodes, C. W., clerk	1,500 00
Holst, C. A., clerk, chap. 609, laws 1911	1,200 00
Davidson, Hannah, clerk	1,200 00
Nelson, Jennie, clerk	1,200 00
Democrat Printing Co., printing	1,839 84
Madison Post Office, postage and box rent	744 12
Postal Telegraph-Cable Co., messages	40
Western Union Telegraph Co., messages	6 29
Wisconsin Telephone Co., messages	12 80
Milwaukee Lithographing Co., certificates	88 32
	<hr/> \$39,671 35

INDUSTRIAL COMMISSION.

Crownhart, C. H., commissioner, sal. and exp.....	\$5,402 69
Commons, J. R., commissioner, sal. and exp.....	5,430 64
Beck, J. D., commissioner, sal. and exp.....	5,501 37
Watrous, P. J., secretary, sal. and exp.....	2,015 11
Alexander, Irma, services.....	20 25
Beck, Rena, clerk.....	840 00
Black, Bruce, clerk.....	92 05
Beckerle, H. J., asst. supt. Milwaukee free employment office.....	988 50
Bryan, Samuel, statistical clerk.....	96 48
Blood, Kittie, mail clerk.....	138 77
Briggs, Clara, clerk.....	558 28
Bergner, Adele, stenographer.....	717 19
Bloom, J. R., deputy, sal. and exp.....	175 00
Bird, F. H., expenses.....	256 81
Business Men's Credit Exchange, services.....	5 00
Burhop, Wm., statistical clerk.....	99 40
Brooks, Peter, clerk.....	99 00
Badger Electric Co., services.....	2 40
Corcoran, Rose, clerk.....	715 00
Cawood, Minnie, mail clerk.....	176 02
Collins, R. E., expenses.....	38 96
Cameron, W. H., expenses.....	8 39
Collins, Ruth, services.....	10 20
Camp, Glenora, deputy, Superior.....	70 97
Downey, E. H., investigator.....	837 10
Dohearty, F. P., services.....	5 00
Dziadulewicz, C. P., interpreter.....	55 00
Essmann, Elsie, assistant, Milwaukee.....	765 75
Evans, D. D., deputy, sal. and clerk.....	2,316 56
Frye, Taylor, deputy, sal. and exp.....	1,948 66
Ford, Mary M., stenographer.....	1,025 78
Fiene, Marie, clerk.....	622 40
Freeman, C. A., statistical clerk.....	317 04
Fagerland, John, clerk.....	38 40
Gapen, C. D., services.....	2 20
Guerin, Florence, services.....	7 00
Humphrey, John, deputy, sal. and exp.....	1,889 88
Halbert, Blanche, statistician.....	107 55
Halbert, C. A., clerk.....	159 92
Heilman, R. J., expenses.....	37 08
Harvey, A. S., services.....	1 60
Jongeneel, Antoinette, stenographer.....	600 00
Kirk, Stanley, clerk.....	23 10
Kleeber, L., supt., La Crosse office.....	1,200 00
Kliforth, A. W., expenses.....	49 59
King, F. A., supt., Milwaukee office.....	869 36
Kroes, Albert, expenses.....	503 37
Kremer, C. J., deputy, sal. and exp.....	1,785 68
Kaems, A. L., deputy, sal. and exp.....	1,871 73
Kuechle, B. E., statistical clerk.....	1,219 62
King, G. L., services.....	7 35
Kemper, W. G., Dr., services.....	10 00
Kubany, R. B., services.....	1 00
Larson, Archie, clerk.....	23 10
Lee, H. G., stenographer.....	240 00
Leiserson, W. M., gen'l supt., free employment office, sal. and exp.....	519 95

Lundberg, E. O., deputy, sal. and exp.....	\$1,850 97
Lockney, Ira, deputy, sal. and exp.....	2,336 72
Lehnhoff, August, deputy, sal. and exp.....	1,745 44
Lenroot, Katherine, deputy.....	212 80
Levitan, A. M., expenses.....	40 04
Leiserson, W. M., chap. 453, laws 1911.....	1,775 88
Lippart, Harry, asst. supt., Milwaukee.....	241 94
Manson, Ida, stenographer.....	805 00
Mfgs. Home Co., services.....	2 77
McGovern, Dr. P. H., services.....	10 00
Novak, Frank, clerk.....	19 95
Norris, Elva, clerk.....	840 00
Norris, J. A., deputy, sal. and exp.....	2,175 12
Pietzsch, W. O., chief clerk.....	1,400 00
Price, C. W., assistant, sal. and exp.....	3,963 97
Phelps, E. M., supt., Superior office.....	1,131 35
Powers, A. E., deputy, sal. and exp.....	880 61
Perrin, Florence, deputy, sal. and exp.....	576 35
Powell, P. O., deputy.....	1,444 39
Perky, Esther, expenses.....	53 98
Prohl, G. A., services.....	20 00
Page, H. W., expenses.....	7 45
Panzer, C. W., services.....	5 00
Runkel, E. E., clerk.....	18 90
Runkel, E. G., clerk.....	18 90
Ring, Avis, expenses.....	53 76
Ryan, E. V., services.....	110 00
Secrist, Horace, statistician.....	250 00
Swett, Maud, filing clerk.....	1,100 00
Schreiber, Henry, supt., Oshkosh.....	1,510 99
Singer, Amy, clerk.....	690 00
Strathem, Clara, clerk.....	720 00
Strong, Earl, statistical clerk, sal. and exp.....	90 28
Strong, Lucie, mail clerk.....	303 90
Schwartz, J. F., clerk.....	22 29
Search, Mabel, expenses.....	47 32
Strong, E. D., sal. and exp.....	61 97
Schwartz, Herman, services.....	42 62
Sheffer, R. J., clerk.....	26 70
Seiler, Andrea, stenographer.....	83 55
Spensley, F. B., services.....	10 23
Shehan, L. B., services.....	10 00
Shinners Crown Delivery, services.....	6 00
Vallier, J. E., deputy, sal. and exp.....	1,661 89
Wissler, Mrs. Ed., clerk.....	700 00
Witte, E. E., statistician.....	385 24
Wadsworth-Gilbert stenographic office, service.....	56 37
Wilcox, A. F., services.....	143 91
Wilcox, Annie, services.....	18 50
Welch & Carney, services.....	3 50
American Express Co., express.....	465 12
American Association for Labor Legislation, books.....	12 00
Ayer, N. W., & Son, books.....	5 60
American Economic Review, books.....	2 08
Alumsin, Oscar, drayage.....	1 00
Board of Industrial Education, rent.....	86 65
Big Four Sign Co., supplies.....	5 25
Burroughs & Sons, Geo., supplies.....	3 50
Charities Publication Co., books.....	8 75
Citizens Commission on unemployment, rent.....	250 00
Crescent Correspondence Co., services and supplies.....	48 19

Copelin, A. J. W., photos.....	\$56 16
C. M. & St. P. Ry. Co., freight.....	8 13
Democrat Printing Co., printing.....	4,394 48
Superintendent Public Property, blue books, etc.....	28 25
Evans, D. D., supplies.....	46 03
Faye, E. Elmer, supplies.....	5 00
Glenn & Co., papers.....	1 40
Gould Express Line, Jas., express.....	1 00
Hammersmith Engraving Co., cuts.....	49 25
Human Engineering, books.....	2 50
Huebner, Julius, exhibit.....	20 65
Hindman, E. T., photos.....	5 00
Houghton, Mifflin Co., books.....	1 62
International Association of Officials of Bureau of Labor, etc., dues.....	7 50
Johnson, S. A., supplies.....	13 10
Johnson, Alex., report.....	1 50
Ketchum, C. E., camera.....	35 00
Library Bureau, subscription.....	2 25
Life and Labor, subscription.....	3 30
Madison Post Office, postage.....	1,947 21
Meyer News Service Co., clippings.....	60 00
McClurg, A. C. & Co., books.....	34 69
McKillop, W. L., photos and supplies.....	168 40
Milwaukee Photo Materials Co., supplies.....	84 57
Moseley, J. E., books.....	101 86
Madison Eng. Co., cut.....	1 52
Milwaukee Lithographing Co., letterheads.....	137 09
Manitowoc Bldg. & Supply Co., supplies.....	140 22
Mast, R. C., supplies.....	2 25
Modern Stamp and Stencil Co., supplies.....	27 78
McMillan Co., books.....	1 46
Milwaukee Board of Industrial Education, rent.....	65 00
Maurer, Herbert, maps for blue book.....	8 00
Nash, W. F., Printing Co., supplies.....	4 50
New Review Publishing Assn., subscription.....	2 00
National Child Labor Committee, subscription.....	2 00
National Mfgs. Co., books.....	2 00
Owen, D. C., postage.....	152 48
P. T. C. Co. messages.....	7 08
Parsons Printing & Stationery Co., carbon.....	12 50
Polk, R. L. & Co., book.....	4 00
Plumbers Trade Journal Pub. Co., book.....	6 00
Radtke Bros. & Kortsch, supplies.....	32 75
Regents of University of California, book.....	4 00
Stechert, G. E. & Co., books.....	39 93
Smith, H. J., camera and supplies.....	41 40
Streissguth-Petran Eng. Co., cuts and hammer.....	372 34
Survey Associates, Inc., books.....	9 19
Survey, The, books.....	1 82
State Journal Printing Co., advertising.....	66 00
Stein & Co., S. L., supplies.....	5 00
Smith, L. C. & Bros., T. W. Co., repairs.....	6 15
University of Chicago Press, books.....	3 00
Western Union Telegraph Co., messages.....	26 49
Wells Fargo & Co., express and freight.....	323 96
Wisconsin Telephone Co., messages.....	224 59
Wright Directory Co., books.....	19 00
Werner, F. & Sons, supplies.....	1 20
West, H. H. Co., supplies.....	4 50

Workingmen's Compensation, Chapter 50, Laws 1911:	
Argus Press Clipping Bureau, clippings.....	\$5 00
Bach, J. A., services.....	10 00
Banks Law Book Co., books.....	6 00
Beffel, J. M., services.....	25 00
Christopher, F. J., services.....	12 32
Cleveland Press, books.....	7 00
Cohen, J. L., services.....	25 05
Conklin, G. H., services.....	10 00
Crownhart, C. H., expenses.....	66 72
Educational Bureau, books.....	3 50
Erickson, John, expenses.....	13 19
Evers, W. A., services.....	19 40
Fazen, Louis E., M. D., medical services.....	5 00
Ford, Mary M., expenses.....	21 31
Gordon, R. E., services.....	25 00
Hinman, F. L., serv. exam.....	5 00
Hoit, M. M., services.....	15 00
Hosmer, M. S., services.....	3 00
Kroes, Albert, deputy.....	1,417 68
Lemon, C. H., services.....	5 00
Longmans, Green & Co., books.....	3 16
McCormick, F. T., expert stenographer.....	1,995 58
McGovern, P. H., services.....	12 00
Parsons, Isabel, services.....	9 15
Parsons Printing and Stationery Co., supplies.....	11 50
Perkins, P. H., services.....	20 00
Post, Mabelle, stenographer.....	870 00
Richards, E. T. F., services.....	10 00
Sanborn, A. W., expense, special examiner.....	38 16
Schick, J. M., services.....	24 14
Shehan, L. B., services.....	10 00
Stechert, G. E. & Co., books.....	2 79
Tarrell, L. A., chief examiner.....	2,381 52
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	\$89,018 16

INDEMNITY TO INJURED EMPLOYEES, ETC.

CHAPTER 50, Laws 1911.

Dougherty, Alvina, allowance in case of John M. Dougherty	\$750 00
Hanson, C. E., award.....	205 37
Niebuhr, F. C., award.....	22 00
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	\$977 37

DAIRY AND FOOD COMMISSIONER.

Emery, J. Q., commissioner, sal. and exp.....	\$2,694 69
Baer, U. S., 1st assistant commissioner, sal. and exp.....	1,290 89
Larson, H. C., 2nd assistant commissioner, sal. and exp.....	2,227 08
Kleuter, Harry, chemist, sal. and exp.....	1,928 14
Brannon, W. A., assistant chemist, sal. and exp.....	1,555 81
Fischer, Richard, assistant chemist, sal. and exp.....	600 00
Howlett, T. R., assistant chemist, sal. and exp.....	1,221 80
Aderhold, E. L., 1st assistant commissioner, sal. and exp.....	708 41
Buzzell, F. M., chief food inspector, sal. and exp.....	1,700 11
Carswell, F. E., cheese factory inspector, sal. and exp....	1,740 34

Aderhold, E. L., cheese factory inspector, sal. and exp....	\$1,429 68
Cannon, J. D., cheese factory inspector, sal. and exp.....	1,959 58
Marty, Fred, cheese factory inspector, sal. and exp.....	189 37
Willimann, Joseph, cheese factory inspector, sal. and exp.	1,540 53
Southard, R. B., cheese factory inspector, sal. and exp....	1,976 27
Guse P. W., creamery inspector, sal. and exp.....	1,480 46
Dufner, S. J., creamery inspector, sal. and exp.....	1,947 34
Voight, W. A., creamery inspector, sal. and exp.....	2,043 81
Van Duser, James, creamery inspector, sal. and exp.....	1,830 87
Scott, W. F., inspector, sal. and exp.....	1,651 45
Cook, S. B., inspector, sal. and exp.....	1,979 02
Linzmeyer, J. B., inspector, sal. and exp.....	1,930 92
Brettcher, J. E., inspector sal. and exp.....	2,189 48
Winder, Wm., inspector, sal. and exp.....	2,058 11
Warner, Geo., inspector, sal. and exp.....	1,794 81
Bornheimer, H. L., inspector, sal. and exp.....	1,864 79
Kramer, W. J., inspector, sal. and exp.....	1,837 12
Downing, F. P., chief inspector, weights and measures, sal. and exp.....	2,112 88
Lehnher, Jacob, per diem and expenses.....	190 90
Norton, F. Q., secretary.....	1,200 00
Walter, M. L., stenographer and confidential clerk.....	900 00
Thomas, E. D., stenographer.....	1,222 74
Olin, John M., special counsel.....	2,065 70
American Express Co., express.....	63 69
Wells Fargo & Co., express.....	33 02
Madison Post Office, postage and box rent.....	342 25
Western Union Telegraph Co., messages.....	16 29
Wisconsin Telephone Co., messages.....	72 00
Chicago, Milwaukee & St. Paul Ry. Co., freight.....	5 19
Chicago & Northwestern Ry. Co., freight.....	13 32
Democrat Printing Co., printing.....	457 00
Democrat Printing Co., printing, report.....	1,442 96
Milwaukee Lithographing Co., letter heads.....	76 74
Streissguth-Petran Engraving Co., cuts.....	54 15
Lorenz, E. H., supplies.....	60 00
Haswell Furniture Co., furniture.....	27 50
Menges Pharmacies, supplies.....	73 78
Fairbanks, Morse & Co., express on goods returned.....	41
Hinrichs Dry Goods Co., supplies.....	12 82
International Instrument Co., supplies.....	35 50
Curtis, F. W., photos.....	43 00
Schwaab Stamp and Seal Co., supplies.....	7 00
Jarvis, C. W., supplies.....	13 90
Lorenz Model Co., supplies.....	48 60
Bishop, J. & Co., supplies.....	110 08
The Creamery Package Mfg. Co., supplies.....	12 97
Eimer and Amend, supplies.....	381 26
Moseley, J. E. & Co., books.....	27 75
Sargent, E. H. & Co., supplies.....	115 98
State Insurance Fund, premiums.....	21 50
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	\$56,631 76

SUPREME COURT.

Winslow, J. B., chief justice.....	\$6,000 00
Barnes, John, justice.....	6,000 00
Kerwin, J. C., justice.....	6,000 00
Marshall, R. D., justice.....	6,000 00
Siebecker, R. G., justice.....	6,000 00

GENERAL FUND DISBURSEMENTS, 1913.

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Timlin, W. H., justice.....	\$6,000 00
Vinje, A. J., justice.....	7,500 00
Kellogg, Clarence, fees and per diem.....	617 00
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., assistant reporter.....	2,000 00
Beyler, C. H., messenger and court crier, salary and per diem.....	1,030 00
Kanouse, G. M., marshal.....	1,200 00
Thompson, K., janitor.....	960 00
Gallagher, Jos., stenographer.....	1,500 00
Kershaw, Kate, stenographer.....	1,500 00
Liess, Hilbert, stenographer.....	1,500 00
Law, E. M., stenographer.....	1,500 00
McLeod, A. A., stenographer.....	1,500 00
Nelson, T. P., stenographer.....	1,048 39
Usher, J. E., stenographer.....	1,500 00
Pickering, H. C., services.....	50 00
Lamb, C. F., services.....	500 00
Brabant, L. J., services.....	661 50
Simmons, J. B., services.....	487 60
Siebecker, K. L., stenographer.....	451 61
Conover, J. D., services.....	27 00
Madison Post Office, postage and box rent.....	275 72
Democrat Printing Co., printing.....	458 11
Streissguth-Petran Engraving Co., letterheads.....	32 00
Milwaukee Lace Paper Co., stationery.....	15 00
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	\$66,313 93

STATE LIBRARY.

Glasier, G. G., librarian.....	\$2,500 00
Orvis, W. H., assistant librarian.....	1,800 00
Bremer, P. J., janitor.....	840 00
Cramer, Chas., janitor.....	840 00
Langdon, Vera, stenographer.....	600 00
Madison Post Office, postage and box rent.....	34 00
Democrat Printing Co., printing.....	504 20
Western Union Telegraph Co., messages.....	65
Jarvis, C. W., dray.....	5 00
Century Co., books.....	117 00
Callaghan & Co., books.....	718 60
Flood, T. H. & Co., books.....	1,636 53
Orvis, W. H., books.....	20 00
Banks Law Publishing Co., books.....	6 00
Central Law Journal Co., books.....	35 00
Statute Law Book Co., books.....	59 00
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	\$9,715 98

REVISOR OF STATUTES.

Nash, L. J., revisor.....	\$5,000 00
Belitz, A. F., assistant revisor.....	3,000 00
Schuckhardt, E. M., secretary.....	865 00
O'Keefe, Anna, filing clerk.....	270 00
Boyle, Alice, clerk.....	213 20
Wolfenson, L. B., proof reader and indexer, chapter 609, laws 1911.....	298 38
Meyers, E. A., indexer, chap. 609, laws 1911.....	200 00
Ryan, Ella, indexer, chap. 609, laws 1911.....	300 00

Carr, Lucina, indexer, chap. 609, laws 1911.....	\$249 19
Potts, Marian, indexer, chap. 609, laws 1911.....	611 00
Lotto, Ollie, indexer, chap. 609, laws 1911.....	150 00
Madison Post Office, box rent.....	6 00
Democrat Printing Co., printing.....	35 14
Western Union Telegraph Co., messages.....	4 01
Wisconsin Telephone Co., messages.....	1 85
Democrat Printing Co., printing statutes.....	13,034 09
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	\$24,237 86

CIRCUIT COURTS.

Judges:

Belden, E. B., 1st circuit.....	\$5,000 00
Halsey, L. W., 2nd circuit.....	5,000 00
Williams, O. T., 2nd circuit.....	5,000 00
Ludwig, J. C., 2nd circuit.....	5,000 00
Turner, W. J., 2nd circuit.....	5,000 00
Eschweiler, F. C., 2nd circuit.....	5,000 00
Pritz, O. M., 2nd circuit.....	5,246 60
Burnell, G. W., 3rd circuit.....	5,000 00
Kirwan, Michael, 4th circuit.....	5,000 00
Clementson, Geo., 5th circuit.....	5,000 00
Higbee, E. C., 6th circuit.....	5,000 00
Park, B. B., 7th circuit.....	5,000 00
Helms, E. W., 8th circuit.....	5,000 00
Stevens, E. R., 9th circuit.....	5,000 00
Goodland, John, 10th circuit.....	5,000 00
Ross, F. A., 11th circuit.....	5,000 00
Grimm, Geo., 12th circuit.....	5,000 00
Lueck, M. L., 13th circuit.....	5,000 00
Hastings, S. D., 14th circuit.....	5,000 00
Risjord, G. N., 15th circuit.....	5,000 00
Reid, A. H., 16th circuit.....	5,000 00
O'Neill, James, 17th circuit.....	5,000 00
Fowler, C. A., 18th circuit.....	5,000 00
Wickham, James, 19th circuit.....	5,000 00
Quinlan, W. B., 20th circuit.....	5,000 00

Reporters:

Welch, C. A., 1st circuit.....	2,400 00
Burke, Richard, 2nd circuit.....	2,400 00
Porter, C. G., 2nd circuit.....	2,400 00
Buckley, W. J., 2nd circuit.....	2,400 00
Goodwin, H. D., 2nd circuit.....	2,400 00
Carney, J. M., 2nd circuit.....	2,400 00
McDermott, H. C., 2nd circuit.....	2,400 00
Kimball, W. C., 3rd circuit.....	2,400 00
Dorsch, W. A., 4th circuit.....	2,400 00
Morse, E. J., 5th circuit.....	2,600 00
Harrison, Alfred, 6th circuit.....	2,400 00
Morse, R. W., 7th circuit.....	2,400 00
Cross, C. A., 8th circuit.....	2,400 00
Smith, E. H., 9th circuit.....	2,400 00
Kreiss, W. H., 10th circuit.....	2,400 00
Hile, J. R., 11th circuit.....	2,400 00
Grant, F. C., 12th circuit.....	2,400 00
Sawyer, J. H., 13th circuit.....	2,200 00
Parkes, J. T., 14th circuit.....	2,400 00

GENERAL FUND DISBURSEMENTS, 1913.

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Thomson, D. R., 15th circuit.....	\$2,400 00
Evers, W. A., 16th circuit.....	2,400 00
Calway, F. D., 17th circuit.....	2,200 00
Park, E. S., 18th circuit.....	2,400 00
Shoemaker, A. H., 19th circuit.....	2,400 00
Rasmussen, T. H., 20th circuit.....	2,400 00
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	\$185,046 60

CIVIL SERVICE COMMISSION.

Buell, C. E., commissioner, sal. and exp.....	\$1,205 94
Cunningham, P. J., commissioner, sal. and exp.....	1,540 49
Gaffron, Otto, commissioner, sal. and exp.....	1,262 48
Doty, F. E., secretary, sal. and exp.....	3,002 23
Knight, H. S., examiner, sal. and exp.....	1,994 55
Carter, Theda A., chief clerk.....	1,077 48
Hill, Ethel, stenographer.....	790 06
Burke, Bessie, stenographer.....	13 54
Foran, Margaret, clerk.....	780 00
Kueltz, Emma, stenographer.....	535 00
Erickson, Jennie, clerk.....	366 67
Robotka, Frank, stenographer.....	89 07
Ketchum, M. E., clerk.....	2 50
Murray, Cecelia, clerk.....	2 50
Strong, L. H., clerk.....	2 50
Elwell, F. H., clerk.....	4 25
Clark, F. L., clerk.....	4 50
McGovern, Mary, clerk.....	30 00
Hess, R. H., clerk.....	15 00
Gardner, E. H., clerk.....	8 00
Burns, E. E., services.....	27 50
Martindell, J. W., services.....	2 80
Sprague, G. L., efficiency expert.....	125 00
Grindell, D. D., services.....	3 00
Moore, E. L., services.....	3 75
Jones, W. W., services.....	10 00
Nickerson, Lona B., services.....	3 00
McGuan, Cecelia, services.....	3 00
Wissler, Mrs. Elizabeth, services.....	3 00
Campbell, Mrs. Robert, services.....	15 00
Casey, Marcella, services.....	8 38
Gardner, E. H., services.....	1 00
Hess, R. H., services.....	10 00
Lohff, Anna O., per diem and expenses.....	38 33
Reynolds, Clara, services.....	1 25
Rinder, Adelaide, services.....	2 50
Bennett, Jessie, services.....	1 88
Wagner, Geo., expenses.....	17 36
Mead, F. S., services.....	32 50
Sprague, G. L., services.....	170 00
McGill, W. F., services and expenses.....	35 23
Dunn, Edna, stenographer.....	36 40
Kueltz, Emma, stenographer, Chap. 609, Laws 1911.....	50 00
Hill, Ethel, stenographer, Chap. 609, Laws 1911.....	8 54
Sundry Persons, local examiners.....	1,545 04
Sundry Papers, advertising.....	476 79
American Express Co., express.....	97 05
Wells, Fargo & Co., express.....	42 04
Madison Post Office, box rent.....	12 00

Western Union Telegraph Co., messages.....	\$60 19
Postal Telegraph Cable Co., messages.....	2 45
Wisconsin Telephone Co., messages.....	63 10
Democrat Printing Co., printing.....	557 29
Milwaukee Lithographing Co., letter heads.....	14 99
Streissguth-Petran Engraving Co., cuts.....	7 94
Burdick & Murray Co., samples.....	3 21
Piper Bros., supplies.....	5 10
Good Government, subscription.....	1 00
Woolworth, F. W. Co., supplies.....	2 20
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	\$16,226 57

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	\$3,377 45
Hutchcroft, L. W., chief clerk, sal. and exp.....	1,885 21
Barber, Jos., member, exp.....	10 50
Hayes, E. S., member, per diem and expenses.....	107 84
Mayer, L. P., member, exp.....	18 00
Spencer, L. E., member, per diem and expenses.....	2,576 84
Stoddard, C. H., member, per diem and expenses.....	39 05
Sutherland, C. H., member, per diem and expenses.....	77 85
Whyte, W. F., member, per diem and expenses.....	33 76
Kirchoffer, W. G., services and expenses.....	25 00
Smith, Karl W., expenses.....	21 83
Tully, E. J., expenses.....	18 76
Walter, A. A., clerk.....	840 00
Anderson, Alma, clerk.....	660 00
Wald, Anna, clerk.....	670 00
Warner, Winnie, clerk.....	660 00
Bennewise, Josephine, clerk.....	600 00
Casey, Marcella, clerk.....	200 00
Morey, Eddena, clerk.....	200 00
Schwartz, Nellie, clerk.....	196 55
Boyle, Alice, clerk.....	338 40
Usher, Florence, clerk.....	71 88
Amberg File & Index Co., supplies.....	9 90
Stromme, Esther, services.....	4 20
State Printing Board, paper.....	1,677 32
Democrat Printing Co., printing.....	2,883 96
Madison Post Office, postage.....	2,635 80
American Express Co., expressage.....	61 62
Wells Fargo & Co., expressage.....	74 95
Postal Telegraph Cable Co., messages.....	4 00
Chicago, Milwaukee & Lake Superior Telegraph Co., messages.....	2 50
Western Union Telegraph Co., messages.....	10 22
Wisconsin Telephone Co., messages.....	55 01
Sargent, E. H. & Co., supplies.....	1,305 55
Barth, G. P., expenses.....	7 98
Meyer News Service Co., clippings.....	44 00
Tablet and Ticket Co., supplies.....	15 24
American Public Health Ass'n., books.....	10 00
Hall, W. S., books.....	1 90
American Journal of Public Health, subscription.....	5 00
Journal of Outdoor Life, subscription.....	1 00
Streissguth-Petran Engraving Co., cuts.....	16 46
The American City, subscription.....	2 00
American Public Health Ass'n., subscription.....	2 00
Polk, R. L. & Co., directory.....	12 00

GENERAL FUND DISBURSEMENTS, 1913.

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Bracken, H. M., Secy.-Treas., dues.....	\$10 00
Fulton, J. S., Secy., books.....	5 00
Haswell Furniture Co., supplies.....	13 78
McClurg, A. C. & Co., stationery.....	5 06
The Survey, subscription.....	2 00
Underwood Typewriter Co., supplies.....	2 25
American Statistical Ass'n., subscription.....	2 00
American Medical Ass'n., subscription.....	6 00
Wisconsin State Journal, publishing rules.....	13 20
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	\$21,530 82

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Eliason, O. H., veterinarian, sal. and exp.....	\$2,568 97
Larson, V. S., asst. veterinarian, sal. and exp.....	2,832 59
Katz, R. E., secretary, sal. and exp.....	1,559 32
Cameron, Nellie, stenographer.....	690 00
Flatman, Maude, clerk.....	510 00
Wylie, George, per diem and expenses.....	796 75
Everett, C. H., per diem and expenses.....	66 98
Hastings, E. G., expenses.....	14 15

Assisting:

Atkinson, G. H.....	\$11 02	Dedolph, G. H.....	\$14 00
Shireman, L. B.....	8 25	Ferguson, T. H.....	53 90
Dreher, W. H.....	67 25	Akin, F. C.....	5 00
Hart, L. G.....	14 56	Forge, L. A.....	34 83
Roberts, David.....	5 00	Wright, S. A.....	5 00
Clark, W. G.....	24 00	Heer, R. S.....	40 04
Downing, M. W.....	15 00	Shireman, R. D.....	10 00
Burnham & Benson...	5 00	Roub, J. F.....	10 00
Everett, C. H.....	6 90	Royer, B.....	9 89
Lee, J. D.....	5 00	West, J. P.....	106 32
Wright, L. A.....	70 44	Mills, G. A.....	35 00
Kenyon, B. F.....	6 00	Wolcott, W. A.....	375 26
Chryst, I. M. J.....	87 17	Wright, L. M.....	6 25
Rogers, E. N.....	15 00	Pattison, H. D.....	24 25
Wilkinson, P. J.....	15 00	Madson, Wm.....	5 00
Deadman, C. A.....	370 74	Wright, A. H.....	14 00
Eckert, H. F.....	7 50	Evans, C. E.....	13 30
Tooley, J. W.....	90 68	Schroeder, E. W.....	18 70
Crane, C. M.....	10 00	Cowgill, D. L.....	6 50
Hemmy, C. D.....	31 09	Holmes, B. F.....	28 56
Wright, S. M.....	7 80	McCullough, E. A.....	5 00
Wrigglesworth, G. B..	54 26	Patterson, S. B.....	32 68
Wild, Dr. Hy.....	5 00	Will, A. J.....	7 50
Wilson, F. A.....	98 09	Perkins, F. E.....	64 00
Heller, Ed.....	9 00	Howell, B. B.....	7 50
Malone, W. J.....	15 20	Norton, V. P.....	30 28
Clausen, W. R.....	510 39	Bleecker, A. B.....	60 00

Wells Fargo Co., expressage.....	1 40
Madison Post Office, box rent.....	12 00
Wisconsin Telephone Co., messages.....	216 35
Western Union Telegraph Co., messages.....	26 05
Democrat Printing Co., printing.....	464 75
Printing Board, paper.....	3 52
Milwaukee Lithographing Co., letterheads.....	23 00
Abbot Alkaloid Co., books.....	15 00
	<hr/>
	\$12,388 93

Diseased Animals Slaughtered:

Aarons, Elias	\$90 00	Elver, G. W.	\$90 00
Ayers, E. E.	666 25	Emery, J. Q. & Son...	60 00
Albeck, Mary.....	30 00	Egler, Wm.....	165 90
Albrecht, Fred	33 75	Everson Bros.	98 75
Ames, E. C.	45 00	Ellison, E.	29 25
Anthony, C. E.....	25 75	Evans, Henry	425 21
Brigham, C. T.	229 99	Everson, De Merritt Co	582 91
Bartlett, A. C.	57 50	Etscheid, Fred.....	45 00
Bradley, J. F.....	37 00	Edgewood Farms.....	128 75
Bourn, A. C.	533 75	Edgewater Stock Farm	707 87
Borden, J. B.	114 50	Evans, M. C.	38 75
Bock, A. L.	575 25	Everson, Geo.....	45 00
Billet, Mrs. W. R.	45 00	Earle, Henry.....	90 00
Beach, Ben.....	17 00	Eggler, Casper.....	44 75
Blume, C. E.	77 75	Engler, Herman.....	150 00
Barker, H. J.....	45 00	Ebbot, John.....	67 08
Balis, E. E.	210 00	Faville, C. C.	346 50
Bryan, Henry	41 25	Fargo, F. B.....	269 99
Brandt, Aug.	42 50	Fargo, F. B. & Kinna-	
Bohl, John.....	37 50	mon, F. E.....	609 00
Benninger, Henry	87 50	Fox, F. E.	90 00
Boma, Jacob	423 91	Frisch, Matt.....	117 00
Balis, E. E.	42 50	Fritz, W. L.....	90 00
Baker, B. E.	45 00	Fahey, John.....	46 00
Borgen, Oscar.....	90 00	Faville, S. W.....	87 00
Bingham, C. I.....	118 33	Fuller, R. J.....	41 25
Bock, Wm.	50 00	Franz, Fred.....	32 50
Bear Lake Land & Im-		Flack, M. C.....	1,097 50
provement Co.....	52 50	Fox, A. N. and F. E..	720 00
Bossingham, W. J....	117 50	Fontaine, Chas.....	796 25
Becker, E. C.	60 00	Cugel, Wm.....	130 00
Bigelow, L. F. & Son..	87 50	Gipford, W. F.....	45 00
Brimmer, Wm.....	108 33	Gugel, Wm.....	78 74
Cook, A. S.	39 25	Gipford, Wm. H.....	136 00
Cudahy, Thos.....	45 00	Gerrits, Edw.....	260 00
Converse, D. C.....	384 48	Green, Howard.....	44 50
Cramer, S. S.	53 75	Garbers, Bernard....	577 69
Chynoweth, H. E.....	33 75	Gray, Ralph.....	160 01
Coates, O. P.....	283 75	Gaptill, John.....	131 06
Cain, Martin.....	72 50	Gillette, R. A.....	45 00
Coggins, Chas.....	588 99	Gates, John.....	360 00
Comstock, Dick, Rich-		Gibson, C. M.....	41 83
ardson & Son.....	20 75	Gangstad, E. O.....	36 25
Chapin, George.....	40 00	Greishammer, E. E....	45 00
Campbell, M. H.....	32 63	Groeler, E. W.....	52 50
Curtias, E. L.....	22 50	Hill, C. C.	165 75
Carr, Henry.....	45 00	Hanchett, W. H.....	77 00
Cronkhite, G. P.....	27 33	Hatch, J. D.....	262 50
Chapman, Chas.....	220 00	Hildreth & Hiney....	62 00
Dixon, W. S.	90 00	Hamilton, W. C.....	45 00
Downing, M. W.....	360 00	Hanson & Hawes.....	191 25
Delmaire, E. E.....	20 00	Haugen, S. O.....	180 00
Davis, J. W.....	205 00	Hamilton, Walter	45 00
Deist, John.....	351 74	Hubbard & Bailey	45 00
Dechant, Jas.....	90 00	Heyl & Culp.....	142 08
Duggan, W. J.....	86 25	Holy Rosary Acad-	
Davis, J. F.....	210 83	emy	91 75
Deutscher, Wm.....	45 00	Haight, Ben.....	43 75
Dieman, A. L.....	75 00	Hanson & Haines....	328 74
Dhooge, F. S.....	99 16	Hanson, Hans.....	87 50

Hanson, P. F.....	\$71 25	Rasmussen, Frank...	\$45 00
Isaacson, Chas.....	180 00	Rowlands, Richard...	90 00
Jones, D. B.....	88 75	Reylea, Geo.....	39 33
Johnson, Arthur.....	45 00	Renniger, Mike.....	293 49
Jones, Wm. M.....	45 00	Renniger, Henry.....	546 72
Jennings, John.....	20 00	Richards, R. C.....	58 33
Jackson, J. A.....	36 50	Rockwell, LeGrand...	27 50
Klokow, Mrs. Fred...	91 75	Ranker, Jos.....	77 00
Kull, Grover.....	42 50	Randall & Luedke....	802 50
Kuhl, C. A.....	45 00	Reed, W. H.....	38 75
Keech, Orin.....	34 25	Schultze, Anton.....	48 42
Kilstofte, P. P.....	855 00	Spencer, M. T.....	45 00
Keyes, Emma.....	45 00	Seitz, Adam.....	45 00
Kinnamon, F. E.....	128 75	Sachtjen, Edw.....	28 00
Knospe, C. G.....	249 33	Sheriff Bros.....	45 00
Knilians, G. A.....	168 75	Staples, H. L.....	67 49
Kinney, E. J.....	31 25	Sisters of St. Francis.	105 75
Kramer, Oscar.....	133 24	Shunk & Wolcott.....	81 74
Keitel, E.....	90 00	Schmidt, Chas.....	90 00
Lang, Fred.....	51 67	Sprehn, Louis.....	509 63
Lervis, Frank.....	45 00	Schumacher, J. F.....	45 00
Larsen, Wm.....	36 25	Schmidt, Rosa.....	45 00
Larsen, Mrs. A.....	101 32	Schmidt, Aug.....	855 00
Love, J. R.....	45 00	Sayre, G. O.....	42 50
Leedle, W. H.....	37 50	Savage, E. E.....	115 00
Lowe, C. W.....	102 50	Sparrowhawk, R. A..	225 00
Lowry, S. B. & G. G..	60 00	Springer, Albert.....	18 33
Linney, J. W.....	30 13	Sweeney, Joe.....	36 25
McGowan, J. F.....	43 25	Scott, G. E.....	371 25
Marco, E. J.....	23 75	Sneen, Johan.....	46 67
Morey, Robt.....	168 75	Skillen, E. S.....	123 00
Morey, R. G.....	1,258 75	Schreider, Wm.....	45 00
Mullen, Owen.....	42 50	Sassman, Geo. I.....	315 00
Mickels, Julius.....	189 21	Swanson, Ole.....	45 00
Meurer, Anna.....	270 00	Terpstra, Owner.....	36 66
McDowell, Geo.....	45 00	Timm, Ferdinand....	20 50
Muir, W. J.....	45 00	Tormey, J. A.....	220 00
Meyer, Chas.....	37 50	Thompson, G. H.....	30 00
McCoy, C. J.....	181 26	Thompson, Adolph...	45 00
McMahon, J. F.....	48 67	Tuttle, M. I.....	334 99
Maedke, Emil.....	53 33	Taylor, O. P.....	90 00
Monogree, Wm.....	37 50	Taylor, L. B.....	87 75
Montagne & Bridge...	90 00	Tschudy, Fred.....	45 00
Nelson, Chas.....	58 76	Updike, E. G.....	44 75
Newman, Geo.....	33 75	Vickerman, Thos....	45 00
Norton, Mrs. Peter...	42 50	Wise & Doescher....	86 87
Oep, H. C.....	38 75	Whelan, John.....	90 00
Oaklawn Stock Farm.	1,272 34	Wilson, James.....	38 75
O'Brien, Joe.....	40 00	Wright, Andrew.....	26 75
Oertel, Christian....	37 75	Williams, F. H.....	45 00
Overbough, R. M.....	103 75	West, J. P.....	135 00
Patzner, Anton.....	506 25	Williams, Arthur....	56 67
Pabst, Fred.....	455 42	Williams, D. L.....	195 00
Puls, John.....	510 00	Woelfel, Aloys.....	636 23
Pallesen, N. C.....	82 50	Westcott, Homer....	237 50
Pierce, Forest.....	37 50	Williams, J. L.....	60 00
Patrie, Aug.....	43 75	Wang, Mrs. L. M....	41 33
Peterson, Wm.....	379 50	Whinnery, Frank....	158 66
Pratt, J. D.....	42 75	Wright, Ed.....	98 17
Peterson, W. F.....	40 00	Wheelihan, W. P Es-	
Rietbrock, Louis.....	161 32	tate of.....	117 50

REPORT OF THE SECRETARY OF STATE.

Wahl, Olgen.....	\$45 00	Young & Tolsma....	\$106 66
Warmington, P. G.....	199 99	Zuelsdorf, Chas.....	31 75
Weber, J. P.....	36 50		
Williams, Owen.....	47 50		
			<hr/> \$37,038 46

STATE TREASURY AGENT.

Davies, D. H., treasury agent, salary and expenses.....	\$2,155 05
Madison Post Office, postage and box rent.....	105 75
Democrat Printing Co., printing.....	10 73
Wisconsin Telephone Co., messages.....	67 05
Western Union Telegraph Co., messages.....	60
Schwaab Stamp & Seal Co., supplies.....	5 00

Special Agents:

Walter, A. W.....	\$ 7 50	Gerwing, A. F.....	\$4 00
Levitan, Sol.....	20 00	Oswold, J. J.....	6 00
Sanborn, A. W.....	7 50	Miller, G. F.....	2 00
Karnes, J. H.....	10 00	Giесе, H. O.....	7 50
Winther, F. P.....	7 50	Hoffa, J. E.....	2 00
Davies, W. W.....	70 50	Kiser, F. H.....	2 00
Morter, C. J.....	7 50	Newby, I. C.....	17 00
Campbell, A. F.....	19 50	Button, E. D.....	2 00
Turk, D. W.....	15 00	Meyers, C. A.....	15 50
Thiemann, C.....	6 00	McKenzie, W. K.....	7 50
Trester, Adam.....	25 50	Guyant, M.....	9 00
Pollak, Jos.....	59 00	Hill, W. C.....	23 50
Elefson, Eli.....	38 50	Good, J. W.....	14 00
Mowry, D. E.....	724 50	Malone, Thos.....	14 00
Kibbe, A. R.....	2 00	Kleeber, L.....	29 50
Dalton, J. W.....	13 50	Barden, S. W.....	27 00
Anderson, A. A.....	4 50	Pollak, Jos.....	158 50
Ritchart, J. E.....	27 00	Risinger, M. E.....	20 00
Canar, H. J.....	7 50	O'Keefe, J.....	11 50
Whitley, J. M.....	25 00	Williams, C. D.....	34 00
Baltzer, M. E.....	8 50	Hoehne, A. A.....	46 50
Scoon, D. W.....	33 00	Sullivan, J. F.....	15 00
Wheeler, F. F.....	2 00	Fleming, Benj.....	2 00
Baker, A. P.....	27 50	Millerd, A. W.....	11 50
Wegemann, Max.....	7 50	Sleeper, J. A.....	27 00
Kleeber, L.....	24 50	Siewert, J. D.....	9 50
Mahon, B. H.....	115 50	Calder, Thos.....	6 50
Blashek, E. E.....	26 00	Peterson, Aug.....	15 00
Gorman, Thos.....	7 50		
MacNichol, T. H.....	51 50		
Luefs, Wm. G.....	2 00		
			<hr/> \$4,287 18

FISH AND GAME DEPARTMENT.

Sholts, J. A., state warden, salary and expense.....	\$2,698 28
Sakrison, C. A., salary.....	32 25
Leslie, Jeannette, stenographer and clerk.....	810 00
Mego, Myrtle, clerk.....	490 00
Johnson, Ingrid, stenographer.....	208 50
Dorothy, F. B., special appropriation, chap. 269, laws 1913	75 00
Sholts, J. A., special appropriation, chap. 498, laws 1913..	166 30
American Express Co., express.....	174 23
Chicago, Milwaukee & St. Paul Ry. Co., freight.....	1 88
Chicago & Northwestern Ry. Co., freight.....	44

Democrat Printing Co., printing.....	\$2,081 76
Ferro Machine and Foundry Co., supplies.....	3 00
Madison Post Office, box rent.....	308 56
Milwaukee Lithographing Co., letterheads.....	94 37
Meyer News Service Co., clippings.....	30 00
Postal Telegraph & Cable Co., messages.....	1 82
Stock Bros., installing engine.....	31 72
Tapping-Benedict-Riedeberg Co., premium on bond.....	25 00
Valvoline Oil Co., supplies.....	24 35
Western Union Telegraph Co., messages.....	40 56
Wells, Fargo & Co., express.....	134 33
Wisconsin Telephone Co., messages.....	210 65

Per diem and expenses:

Albrecht, H. H.....	\$1,421 82	Gruetzmacher, W. F.....	\$7 50
Asmuth, C. F.....	2,269 53	Hulbert, A. S.....	1,653 41
Boomer, I. H.....	2,176 14	Holmes, A. A.....	1,405 32
Boomer, I. H., chap. 499, laws 1913.....	27 64	Hall, A. W.....	1,619 04
Brunet, A. R.....	1,584 65	Hope, Andrew.....	1,639 83
Bernett, Geo. H.....	1,679 36	Hill, J. B.....	1,356 48
Barnhardt, Wm.....	1,631 70	Hendrickson, Hans ...	1,874 30
Berg, M. E.....	1,728 96	Hall, Geo. F.....	1,706 82
Bosworth, E. F.....	1,481 13	Hull, G. F.....	894 18
Brush, J. P.....	227 73	Johnson, Ed. K.....	273 20
Becker, A. G.....	430 87	Johnston, C. W.....	229 60
Bean, Augustus.....	315 43	Klofanda, A. J.....	1,338 62
Berschens, M. L.....	76 99	Kleist, Michael.....	1,630 41
Budreau, E. J.....	93 13	Kirkhoff, S. B.....	1,702 89
Buell, V. C.....	35 95	Keeler, J. A.....	1,826 34
Cleasby, E. A.....	1,794 35	Kemp, J. G.....	1,115 08
Cleasby, E. A., chap. 19, laws 1913.....	149 35	Keys, W. A.....	1,732 80
Cranston, D. M.....	2,024 60	Kennedy, D. H.....	179 52
Cole, W. A.....	1,522 51	Kelsey, J. V.....	1,078 34
Curtiss, P. S.....	1,588 38	Kreft, Adolph.....	110 62
Clarke, C. M.....	258 34	Little, C. F.....	1,874 48
Childs, Arthur.....	375 32	Lanning, B. P.....	1,572 75
Cadrant, J. J.....	434 02	Lee, Albert.....	1,395 19
Dietrich, G. H.....	587 25	Lowe, John M.....	315 63
De Long, J. R.....	1,810 83	Long, John.....	458 89
Devine, Thos.....	1,654 65	Little, E. W.....	136 79
Dietrich, Peter.....	1,674 62	La Bar, G. D.....	65 77
De Koeyer, Geo.....	662 92	McGrath, John.....	30 55
Davis, W. H.....	309 92	McMillan, M. E.....	1,568 65
Dockham, F. A.....	184 94	McNaughton, James ..	1,476 70
Elliott, W. P.....	2,022 36	McCormick, C. L.....	106 84
Egan, John.....	531 74	Mason, W. P.....	1,757 63
Foster, J. W.....	1,839 53	Mason, R. G.....	152 04
Fisher, F. W.....	1,525 74	Miller, G. A.....	641 81
Follett, C. E.....	1,713 97	Mason, R. G., Estate of	126 77
Faber, J. L.....	335 79	Marsh, J. V.....	94 84
Follett, C. A.....	246 16	Nevins, W. H.....	52 85
French, J. E.....	203 97	Neff, C. L.....	88 87
Fosnot, J. B.....	113 84	Oberholtzer, Jas.....	921 76
Foster, A. E.....	100 45	Ogden, Lee.....	73 57
Gruebner, H. C.....	1,786 81	Oberholtzer, H. J.....	1,455 90
Gautsch, E. W.....	1,176 57	Pugh, John.....	1,380 15
Grey, W. F.....	1,653 13	Powell, E. E.....	1,188 04
Gerhardt, Fred.....	2,737 15	Peterson, A. F.....	536 50
Grunseth, B. A.....	1,241 77	Polley, H. E.....	221 40
		Pritchard, F. C.....	509 38
		Powell, A. W.....	94 52

Randall, F. K.....	\$1,582 76	Sholts, O. F.....	\$10 00
Richtman, S. P.....	1,953 37	Schlinsock, Gust.....	268 42
Russell, A. G.....	1,817 16	Spettel, Geo.....	116 52
Raeth, Valentine.....	1,946 37	Stahl, G. H.....	114 72
Randall, F. D.....	1,184 18	Schewe, John.....	107 48
Russell, F. F.....	1,672 92	Seammon, D. R.....	88 34
Sampson, Andrew.....	1,653 55	Thompson, C. W.....	1,290 76
Schmidt, A. G.....	1,772 22	Tiedeman, H. C.....	1,764 13
Swant, M. F.....	1,657 31	Tonne, Wm. F.....	359 46
Smith, D. H.....	1,549 70	Tuttle, E. W.....	488 52
Soule, L. M.....	1,687 18	Thorn, M. C.....	103 55
Spencer, Fred.....	1,124 88	Worden, J. D.....	1,383 89
Schleuter, H. J.....	1,727 18	Wismer, Wernie.....	1,480 68
Storrs, A. E.....	37 66	Willard, G. A.....	150 35
Shaver, B. J.....	1,129 15	Williams, S. J.....	1,370 90
Sayner, S. M.....	351 21	Waite, Henry.....	99 33
Smongesky, Peter.....	216 98	Younglove, H. M.....	36 55
Sholts, O. E.....	66 12		
Shroeder, C. F.....	24 00		
Strassen, G. A.....	17 50		
			\$129,162 38

SUPERINTENDENT OF PUBLIC PROPERTY.

Regular Pay Roll, Sec. 170 W. S.

Essmann, W. L., superintendent.....	\$2,500 00
Meyers, A. G., assistant superintendent.....	1,500 00
Bresee, L. M., chief clerk.....	1,599 99
Wuerth, H. M., stenographer and assistant stock clerk.....	900 00
Ketchum, L. L., chief engineer.....	1,800 00
Glidden, A. M., assistant engineer.....	1,000 00
Sutliff, Frank, assistant engineer.....	1,000 00
Seals, B. H., assistant engineer.....	1,200 00
Dean, Joseph, state carpenter.....	1,200 00
Mason, G. H., assistant carpenter.....	900 00
Gussmann, Chas., assistant carpenter.....	900 00
Henwood, W. A., painter.....	900 00
Homme, T. O., assistant painter.....	840 00
Kurz, Michael, shipping clerk.....	900 00
Matzdorf, Martin, police.....	840 00
Dodge, S. T., police.....	840 00
Lavin, Matthew, police.....	840 00
Cobb, W. H., police.....	840 00
Baas, S. C., police.....	450 29
Baas, S. C., elevator operator.....	389 71
Jennings, J. G., police.....	436 30
Beck, J. F., police.....	840 00
Owen, O. O., police.....	840 00
Danielson, John, police.....	420 00
Osterfeund, Ernst, police.....	405 92
Crampton, M. A., night watchman.....	840 00
Lyons, John, night watchman.....	840 00
Wagen, Clarence, elevator operator.....	840 00
Hoffman, John, elevator operator.....	840 00
Ensign, M. L., elevator operator.....	840 00
Danielson, John, elevator operator.....	420 00
Davis, O. M., elevator operator.....	840 00
Thorsness, Elias, elevator operator.....	840 00
Higgins, Frank, janitor.....	840 00
Jensen, K. W., janitor.....	770 00

Wanamaker, C. H., janitor	\$840 00
Ekern, Even, janitor.....	840 00
Miller, Wm., janitor.....	840 00
Quam, Hans, janitor.....	840 00
Comeford, Richard, janitor.....	840 00
Duex, Peter, janitor.....	436 30
McManus, P. T., janitor.....	840 00
Lipp, Caspar, janitor.....	840 00
Roessmessler, O. C., janitor.....	840 00
Bennett, H. O., janitor.....	840 00
Missekothen, August, janitor.....	840 00
Beiber, G. G., janitor.....	560 00
Michowski, L. J., janitor.....	840 00
Reuter, J. A., janitor	840 00
Schwechtenburg, Arthur, janitor.....	840 00
Elverking, O. O., janitor.....	560 00
Qualey, R. N., carpetman.....	840 00
Bakken, L. T., cuspidor cleaner.....	720 00
Schermerhorn, John, laborer.....	636 00
O'Meil, J. J., laborer.....	720 00
Sullivan, J. R., laborer.....	720 00
Bennett, N. A., laborer.....	300 00
Briggs, William, laborer.....	720 00
Thompson, Ole, laborer.....	720 00
Lamphere, W. A., laborer.....	720 00
Peterson, Andrew, laborer.....	720 00
Thompson, Lee, laborer.....	720 00
Firchland, Wm., laborer.....	720 00
Marx, J. D., laborer.....	720 00
Nelson, Andrew, laborer.....	480 00
Nelson, Andrew, janitor.....	280 00
Madsen, Albert, laborer.....	401 90
Madsen, Albert, janitor.....	376 00
Farley, Alex., laborer.....	530 00
Osterfund, Ernst, laborer.....	74 00
Riley, J. D., laborer.....	346 00
Hemmer, Gustave, laborer.....	328 00
Zimmer, Fred, laborer.....	132 00
Strocker, Albert, laborer.....	142 00
Pyfferoen, Emil, laborer.....	124 00
Stagner, Harry B.....	196 00
O'Neil, Owen J., laborer.....	204 00
Sprecker, Wesley, laborer.....	194 00
Bundy, Harry R., laborer.....	190 00
Stagner, John, laborer.....	194 00
Voss, Albert H., laborer.....	194 00
Mineau, E. Xavier, laborer.....	196 00
De Renzo, Mary, scrubwoman.....	628 00
Wiric, Mary, scrubwoman.....	611 00
Roberts, Mary, scrubwoman.....	625 00
Hagenbacker, Bertha, scrubwoman.....	616 00
Gunderson, Christine, scrubwoman.....	574 00
Woodward, Annie, scrubwoman.....	618 00
McCloskey, Mary, scrubwoman.....	616 00
Kvern, Olivia, scrubwoman.....	578 00
Flynn, Anna, scrubwoman.....	617 00
White, J. C., operating engineer.....	2,500 00
Holmes, A. J., engineer.....	800 00
Dorman, H. R., engineer.....	1,200 00
Novotney, J. F., engineer.....	1,200 00
Wise, C. Z., engineer.....	400 00

Harrington, Edward, fireman	\$900 00
Beyler, Chas., fireman.....	900 00
Lynaugh, Peter, fireman.....	900 00
Wise, C. Z., helper.....	600 00
Dyer, H. G., helper.....	720 00
Harrington, Michael, helper.....	720 00
Bieber, G. G., helper.....	300 00

\$74,849 41

Extra Pay Roll, Chapter 419, Laws 1901.

Haines, B. L., clerk.....	\$300 00
Christoffers, Sadie M., typist.....	628 35
Hart, Clara, copyist.....	61 33
Ehrgath, Karl, telephone operator.....	480 00
Kernan, Lillian M., telephone operator.....	560 00
Shacaff, Henry, extra janitor.....	338 25
Morton, Jas., extra, janitor.....	155 50
Brophy, Julia, telephone operator.....	600 00
Gerke, Fred, labor.....	8 00
Hartlein, Geo., labor.....	5 50
Riley, John, labor.....	28 00
Butler, Roy, labor.....	6 00
Giles, Ray, labor.....	9 75
Parsons, Clara, labor.....	11 00
Klein, Jos., labor.....	20 00
Riley, Ferd, labor.....	4 75
Wundrel, Art., labor.....	4 00
Bernhard, Chris. C., gardener.....	709 32
Moe, Anna, scrubwoman.....	46 00
Mahaney, Chas., extra laborer.....	21 00
Johnson, Wm., extra laborer.....	22 00
Cohn, Abraham, extra laborer.....	11 00
Dugan, John, extra laborer.....	10 00
Schimming, Augusta, scrubwoman.....	25 00
Taft, Rose, scrubwoman.....	25 00
McKenna, Mrs., scrubwoman.....	25 00
Woodward, Clara, scrubwoman.....	25 00
Peschel, Florence, scrubwoman.....	23 00
Farmer, Nellie, scrubwoman.....	4 00
Vick, Irene, clerk.....	295 00
Duex, Peter, elevator operator.....	403 70
Jennings, J. G., elevator operator.....	403 70
Labran, Mrs. F. W., stenographer.....	20 00
Learey, Mae G., stenographer.....	324 00
Brieley, Lars, carpenter.....	64 00
Wirth, Hazel, clerk.....	78 00
Mutchler, Kate, clerk.....	33 00

\$5,788 15

Miscellaneous.

Milwaukee Lithographing Co., supplies.....	\$65 40
Democrat Printing Co., printing.....	530 47
Madison Post Office, postage and box rent.....	10,261 40
American Express Co., express.....	2,097 44
Western Union Telegraph Co., messages.....	26 39
Wells Fargo Co., express.....	2,239 55
Wisconsin Telephone Co., messages.....	116 53
Streissguth-Petran Eng. Co., cuts.....	2 40
Gallagher, John Co., supplies.....	10 00

\$15,349 58

Fuel for Capitol.

Sunnyside Coal Co., fuel.....	\$19,413 66
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Insurance of Capitol.

State Insurance Fund, premiums.....	\$24,804 52
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Stationery.

Eau Claire Book & Stationery Co.....	\$5,359 65
Haswell Furniture Co.....	734 13
Dietzgen, Eugene & Co.....	1,677 04
West, H. H. Co.....	515 73
Carter's Ink Co.....	930 34
Denison Mfg. Co.....	4 00
Miller, H. C. & Co.....	336 00
Keystone Blue Paper Co.....	94 40
Library Bureau.....	92 10
Seikert & Baum Stationery Co.....	195 88
Wittl, A. A.....	5 25
Moore Corporation, J. C.....	96 35
University Co-operative Co.....	122 45
Keuffel & Esser Co.....	64 76
Capital City Paper Co.....	8 30
Marshall Jackson Co.....	81 89
Tablet & Ticket Co.....	29 45
Smith, C. C.....	16 17
Standard Paper Co.....	334 50
Schmidtman's Sons, Theo.....	287 85
Pease, C. F., Co.....	6 51
Kalamazoo Loose Leaf Binder Co.....	101 26
Bushnell, Alvah Co.....	11 70
Northwestern Furniture Co.....	3 50
Shulz, A. Geo., Co.....	18 00
Commercial Camera Co.....	168 00
Tower Mfg. & Novelty Co.....	18 00
Democrat Printing Co.....	41 31
Chicago Shipping and Receipt Book Co.....	9 98
Hogan Envelope Co.....	4 10
Dixon, Jos., Crucible Co.....	8 77
Moseley, J. E., Co.....	522 21
Western Lithograph & Blue Print Co.....	8 28
Buckeye Ribbon & Carbon Co.....	429 00
Lufkin Rule Co.....	23 80
Bunde & Upmeyer Co.....	572 27
Morris, T. S. & Co.....	5 38
Parsons Printing & Stationery Co.....	310 04
Diamond Ink Co.....	51 00
Niedecken, H., Co.....	34 63
Sengbusch Self Closing Inkstand Co.....	1 50
Milwaukee Lithographing Co.....	93 16
International Time Recording Co.....	2 50
Milwaukee Envelope Mfg. Co.....	3 10
Amberg File & Index Co.....	20 00
Kreul, Wm. C., Co.....	44 06
Yawman & Erbe Mfg Co.....	40 68
Goette, L. A.....	3 00
Parker, Pen Co.....	248 00
Cantwell Printing Co.....	73 19

 \$13,864 17

Incidental Expenses Under Section 293, W. S. 1898, and Acts Amendatory.

American Multigraph Co.	\$36 99	C. & N. W. Ry. Co....	\$613 07
Alford Bros.	1,590 13	Cudahy Packing Co...	17 06
Addressograph Co....	8 22	Carter's Ink Co.....	114 22
Andrae, Herman, Electric Co.	67 45	Crane Co.	294 37
American Express Co.	1,512 71	Cochrane, T. H. Co...	23 30
Angell, G. R.	6 50	Cooley, C. F.	707 93
Almunsin, O. C.	519 25	Class Journal Co....	17 58
Atwood, Carroll	15 05	Citation Publishing Co.	4 00
Associated Mfg's Co...	77 70	C. M. & St. P. Ry.....	485 77
Andrae, Julius & Sons Co.	12 96	Consolidated Electric Lamp Co.	20 58
Adder Machine Co., The	300 07	Coe, Almer & Co.....	6 00
American Meter Co...	124 60	Central Scientific Co.	61 75
Averbeck, F. A. Co....	9 75	Commonwealth Power Co.	12 00
American Steam Pump Co.	3 07	Conlin, Jas.	25
Andres Stone & Marble Co.	4 20	Cusack, Thos., Co....	2 25
Automatic Pencil Sharpener Co.	18 00	Citer Digest Co.....	3 00
Avery Scale Co., The	7 66	Cohen, J. L.	110 90
American Steam Gage & Valve Mfg. Co....	67 50	Casper, C. N. Co....	65 00
Bunde & Upmeyer Co.	74 25	Chapman, T. A. Co...	18 40
Bristol Co.	33 21	Chippewa Springs Co.	56 13
Burroughs Adding Machine Co.	1,079 93	Crocker Chair Co....	35
Barry, Garrett	15 00	Cromarty Law Book Co.	3 00
Biddison Mfg. Co....	3 80	Callaghan & Co.....	2 10
Banks Law Pub. Co...	9 00	Driscoll, Ellen.....	20 70
Brown, H. H.	10 15	Doyan & Rayne Lumber Co.	89 47
Buckeye Ribbon & Carbon Co.	350 00	Dearborn Drug & Chemical Works....	81 16
Burdick & Murray Co.	229 07	Democrat Printing Co.	209 38
Betz, F. S. Co., Inc...	3 15	Dawson, A. M.	10 00
Builders Iron Foundry	40 00	Dennison Manufacturing Co.	38 41
Bradstreet Co.	100 00	Dearborn Chemical Co.	7 50
Bryant-Berg Steam Turbine Co.	162 91	Dodge, McClellan....	350 00
Burroughs, Geo. & Sons	194 10	Dow, Jones & Co....	27 00
Buckmaster, J. A....	82 70	Domestic Engineering Co.	2 00
Blied, J. J. & Sons....	46 80	Dietzgen, Eugene Co..	540 80
Bradley, Mrs. E. A....	1 75	Daum, A. F. & Co....	8 16
Banks Law Publishing Co.	9 00	Electric Railway Journal	12 00
Capital City Paper Co.	119 38	Electrical Supply Co..	255 81
City of Madison.....	191 44	Eimer & Arndt.....	12 00
Conklin & Sons Co....	316 03	Edison, Thos. A., Inc..	81
Capital City Green House Co.....	216 63	Elliot Fischer Co....	1,409 14
Central Electric Co...	112 05	Eau Claire Book & Stationery Co.....	168 06
Commercial Camera Co.	669 08	Engineering News....	5 00
		Espenhain Dry Goods Co.	60
		Ells, F. B.	3 09
		Eclipse Paint Manufacturing Co.....	9 27

GENERAL FUND DISBURSEMENTS, 1913.

91

Fredrickson, A. D. & J. V.	\$1,247 57	Johnson Service Co.	\$61 73
Foerst, J. P.	12 00	Jonas Bros.	41 02
Fowler Mfg. Co.	24 00	Keeley, Neckerman & Kessenich Co.	136 88
Felton, A. P.	5 35	Kroncke Hardware Co. H. G.	25 15
Fairbanks, Morse & Co.	26 53	Keuffel & Esser Co.	103 05
French Battery & Carbon Co.	9 60	Kiefer-Haessler Hardware Co.	76 04
Ft. Wayne Electric Works	552 95	Kreul, W. C., Co.	235 50
Fairchild, M. H., & Co.	23 38	Kaestner & Hecht Co.	482 55
Findorff, J. H.	153 00	Kowalds, O. L.	7 00
Fischer, C. W., Furniture Co.	6 00	Kelley, C. N.	39 00
Gartwig, Ida	6 00	Krehl & Son.	1 80
Gould, Wells & Blackburn	150 29	Knell Pub. Co.	12 50
Gilbertson & Anderson Gross Hardware Co., Phillip	7 75	Langonda Manufacturing Co.	164 21
Grimms Book Bindery	263 00	Liberty Manufacturing Co.	2 00
Gimbel Bros.	433 22	Lewis, Hugh.	70 00
Gurley, W. & L. E.	3,497 25	Library Bureau.	161 53
General Electric Co.	18 69	Lavs Co. of America. .	33 69
Gallagher, John, Co.	32 60	Le Brocq, W. C.	115 00
Grady, J. S.	249 50	Little Grant Hay Press Co.	3 00
Griffon, Cutlery Co.	34 25	Litscher, C. J., Electric Co.	10 55
Glahn & Palmer Co.	144 25	Langing Co.	30 92
Groves, H., Sons.	75	Mahaney, Chas.	188 50
General Paper & Supply Co.	38 80	Molitor Box Co.	13 75
Goodyear Rubber Co. .	286 22	Michie Co.	35 06
Harloff-Pence Co.	34 80	Madison Gas & Electric Co.	467 60
Haswell Furniture Co. .	2,491 94	Milwaukee Dustless Brush Co.	25 65
Hawk-Eye Compound Co.	292 82	Modern Stamp and Stencil Co.	1,379 56
Hunnewell Soap Co. .	245 00	Milwaukee Paper Box Co.	152 49
Hyland, W. J.	234 22	Mott, J. L., Iron Wrks. .	26 62
Haynor, N. C., Co.	28 91	Mautz Bros.	390 52
Haak, Wm., Jr.	6 87	Moseley, J. E., Co.	160 88
Hall & McChesney. .	42 00	Madison Kipp Lubricator Co.	3 72
Holcomb, J. L., Manufacturing Co.	133 06	Milwaukee Photo Material Co.	6 93
Hoffman, Geo. Wm. Co. .	18 00	Madison, City of.	3 30
Hebert & Carpenter. .	17 50	Madison Tea Co.	7 15
Hohmann & Maurer Division	54 00	Mueller Co.	195 62
Illinois Central Railway Co.	7 79	Mayers, A. A.	17 98
Iroquois Liquor Co. .	52 25	Motor Age	17 58
Illinois Glass Co.	5 10	Menges Pharmacies . .	1 60
Imperial Brush Co. .	18 72	Morris, T. S., Co.	231 37
International Chemical Co.	10 29	Main, W. E.	18 33
Iroquois Supply Co. .	47 50	McDaniel, H. H.	7 56
Jarvis, C. W.	452 50	Milwaukee Scale Co. .	11 00
Jenkins, Bros.	2 10	McKane Lins Co.	29 30
Jewell Belting Co. .	42 34	Minch, H. J.	1 95
Johns-Manville, H. W., Co.	57 66	McNulty Bros.	13 71
		Meyer, L. A., Co.	50

Northern Chemical Engineering Laboratories		Standard Oil Co.....	\$94 00
Niedecker, H., & Co... ..	\$13 40	Stock Bros.	156 46
Nickles, R. J.	6 00	Standard Paper Co... ..	253 11
Nelson & Polk.....	32 45	Stein, S. L., & Sons... ..	393 91
Noble, G. W.....	1 00	Smith, L. C. & Bros., Typewriter Co.....	132 80
Northwestern Furniture Co.	62 00	System Safe Cabinet Co.	11 00
Nelson, O. M., & Son..	25 25	Sargent, E. H. & Co... ..	6 44
Nelson, Geo.	724 74	Siekert & Baum Stationery Co.....	6 35
National Carbon Co..	19 38	Schneider, G. A.....	366 41
Ohio Grease Lubricant Co.	129 18	Schneider, G. W.....	65 35
Olds, L. L., Seed Co... ..	6 50	Schwoegler & Bliss... ..	15 65
Ott, H. S.....	93 54	Superior Typewriter Co.	7 00
O'Neil Oil & Paint Co.	56 17	Schaeffer-Budenberg Manufacturing Co..	15 00
Olson, Berger	5 45	Smith, A. C.....	20 30
Owens, Wm.	132 12	Schneider's Studio....	13 45
Orvis, Wm. H.....	2 00	Snaddon, Jas.	1 94
Olson & Veerhusen Co.	2 80	Shepard, The Frank, Co.	5 00
Piper Bros.	155 98	Sinaiko Bros.	9 50
Pick, Albert & Co.....	80 44	Stuart, J. R.....	50 00
Peper, J. W.....	208 79	Spectator, Co., The....	10 75
Park Hotel Pharmacy.	6 00	Sidney, Hirsh Co.....	30 00
Pizzo, Fred	1 00	Seehausen, Wehrs & Co.	12 16
Pritzlaff, John, Hardware Co.....	60 07	Singer Sewing Machine Co.	45 00
Parson Printing & Stationery Co.....	6 60	Sumner, Edw., & Son	18 85
Parkinson-Marling Lumber Co.	44 48	Schmedeman, R. L., & Co.	3 75
Pietsch, Otto, Dye Works	4 00	Thomas, M. H.....	50
Pease, C. F., Co.....	3 15	Tenney, D. K.....	201 63
Pearson, Gus.....	3 00	Thatcher, E. S.....	2 55
Photoart House, The..	62 22	Tabler & Ticket Co... ..	17 90
Paltz, John	1 40	Tracy, B. D.....	15 00
Post, L. M.....	9 00	Underwood Typewriter Co.	524 21
Polk, R. L., & Co.....	84 00	Union Tansfer & Storage Co.....	110 54
Polacheck, Chas., & Bros. Co.....	69 76	University Co-operative Co.	108 00
Quaker City Rubber Co.	16 17	Upham, T. A.....	105 00
Remington Typewriter Co.	2,054 96	University of Wisconsin	8 60
Rustic Novelty Works	13 25	Van Deusen, A. & Son	5 00
Railway Age Gazette	5 00	Vulcan Electric Heating Co.....	50 00
Rauschenberger, John, Co.	189 12	Vollrath, The, Co.....	63 04
Rapp, Frank	12 00	Valvoline Oil Co.....	42 20
Reynolds, E. S.....	195 00	Washington Building Co.	6,768 63
Reiner, Henry.....	68 75	Wells Power Co.....	156 81
Rough Motes Co., The	3 50	Wollaeger Manufacturing Co.	192 40
Rand McNally & Co... ..	20 00	Wisconsin Foundry & Machine Co.....	1,465 99
Railway World.....	3 00	Wear Proof Mat Co... ..	35 28
Railway Equipment & Publication Co.....	6 25		
Soldiers Memorial Association	437 50		
Sumner & Morris.....	358 40		

Weinhagen, Chas., & Co.	\$58 94	Wisconsin Farmer & W. T. Kelsey.....	\$64 00
Wisconsin Telephone Co.	2,233 41	Wisconsin Farmer Co.	32 00
West Publishing Co..	80 50	Woolworth, F. W., Co.	14 80
Wehrmann, Chas....	30 00	Wells Building Co. . .	261 29
Wiedenbeck Dobelin Co.	3 00	Western Electric Instrument Co.....	9 20
West, H. H. Co.....	102 71	Waukesha Roxo Co. . .	198 97
Wright Directory Co.	14 00	Warner, W. W.	13 00
Wadhams Oil Co.	293 55	Wayne Electric Co. . .	55 00
Western Union Telegraph Co.	18 00	Yale & Towne Manufacturing Co.	10 00
Wells Fargo & Co. . .	1,247 79	Zenther, Julius, Co. . .	9 45
Wolf, Kubly & Hirsig.	228 11	Zion Office Supply Co.	22 50
Williamson Pen Co. . .	2 22		
			\$55,494 28

BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.	\$3,806 75
Moody, F. B., asst. state forester, sal. and exp.	777 51
Castle, M. A., clerk.	1,523 36
Crane, Anne V., stenographer.	900 00
Weaver, E. M., head forest ranger.	1,108 16
Bailey, G. H., forest ranger.	347 92
Doolittle, A. E., forest ranger.	725 25
Christensen, P. C., forest ranger.	747 38
Cook, J. B., forest ranger.	600 00
Freund, Henry, forest ranger.	720 00
Krueger, H. W., forest ranger.	301 44
Krumm, J. H., forest ranger.	635 18
Long, F. J., forest ranger.	720 00
McDonald, J. J., forest ranger.	747 87
McDonald, F. A., forest ranger.	603 95
Wilson, F. G., forest ranger.	671 05
Barnard, W. D., forest ranger.	414 07
Harrington, Neal, forest ranger.	150 00
McNeel, Wokelin, forest ranger.	44 00
Sponsler, O. L., forest ranger.	489 00
Jacobs, Peter, per diem and exp.	1,226 05
Johnson, H. A., per diem and exp.	1,567 48
Lucius, Jos., per diem and exp.	1,539 52
Castle, B. J., service.	125 00
Cool, John, service.	7 00
Martin, F. J., service.	7 75
Baldwin, Winifred, stenographer.	126 00
Harrington, C. L., expenses.	14 71
Meyer News Service Co., clippings.	3 50
American Exp. Co., express.	10 77
Democrat Printing Co., printing.	373 52
Madison Post Office, box rent.	12 00
Wisconsin Telephone Co., messages.	13 71
Western Union Telegraph Co., messages.	10 92
Sundry Persons, temporary employment, laborers.	6,707 31
Sundry Persons, boarding men.	3,387 50
O'Leary, J. E., supplies.	240 17
Plunkett, Math., lumber.	14 47
Fitzgerald & McDonald, supplies.	186 16
Madison Tent & Awning Co., flags.	42 00
Bomier, W. H., supplies.	11 75

Finch, G. F., supplies.....	\$4 00
Kahn, D. A., supplies.....	486 95
Strong & Manley, supplies.....	95
Dorwin, A. O., supplies.....	336 43
Weaver, Jessie, dray.....	2 00
Keoffel & Esser Co., supplies.....	10 89
Bolger Bros., supplies.....	233 95
Marshall Wells Hardware Co., supplies.....	202 15
Woodruff Hardware Co., supplies.....	882 41
Ball Bros., supplies.....	23 80
Raymond, W. B., recording.....	12 15
Fairbanks, Morse & Co., supplies.....	116 28
Peterson & Sons, P., supplies.....	22 35
Loneless, R. J., supplies.....	10 05
Chicago Pneumatic Tool Co., supplies.....	4 50
Yawkey Bissell Lbr. Co., supplies.....	420 30
Wiley & Sons, John, book.....	3 50
Staats, E. H., supplies.....	65 64
Sundry Papers, advertising.....	33 15
C. & N. W. Ry. Co., freight.....	7 14
Froelich, Kunnie, supplies.....	8 00
McNutt, F. B., livery.....	3 00
Kraft, G. P., repairs.....	1 50
Staben, Ben, repairs.....	6 20
Davis, C. E., recording.....	12 51
Manhattan Supply Co., supplies.....	70 00
Mykleby & Son, J., rent.....	32 50
West Co., H. H., supplies.....	4 70
C. M. & St. P. Ry. Co., freight.....	22 93
Olsen, Chris, supplies.....	1 50
Barnard, W. D., supplies.....	6 00
Kirk Co., D., supplies.....	5 75
Minocqua Hdw. Co., supplies.....	2 25
Long, F. J., supplies.....	7 11
Hudson, I. L., supplies.....	4 26
Oelhafen, John, supplies.....	5 61
Cool, John, supplies.....	2 00
P. T. C. Co., messages.....	1 05
Christ, F. E., livery.....	7 00
Stamp, Robert, supplies.....	3 50
Monmouth Plow Co., supplies.....	27 65
Spreen, Ernest, supplies.....	14 45
Chicago Pneumatic Tool Co., supplies.....	3 90
Remington Typewriter Co., rental.....	5 00
Lathrop, N. F., dray.....	1 50
McFarland, David, service.....	17 55
Weaver, Percy, expenses.....	11 75
Streissguth-Petran Eng. Co., cuts.....	15 63
Hoen & Co., A., maps.....	5 00
State Insurance Fund, premiums.....	176 60

 \$35,025 17

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

King, Chas., expenses.....			\$156 90
Boardman, C. R., adjutant general, sal. and exp.....			2,028 30
Salsman, J. G., asst. adjutant general, sal. and exp.....			1,999 08
Edwards, J. B., surgeon general, sal. and exp.....			298 65
Rawson, M. J., pension clerk.....			1,380 00
Driver, E. S., secretary to adjutant general.....			1,200 00
Beecroft, A. B., clerk.....			1,000 00
Priestly, M. W., record and filing clerk.....			1,200 00
Bergh, M. C., paymaster, expenses and express.....			25 62
Gill, W. W., medical service.....			46 10
Grannis, E. H., surgeon general.....			201 40
Examinations:			
Scheer, G. H.....	\$6 80	Edwards, J. B. & M. W.....	\$6 40
Voorus, C. W.....	11 60	Beebe, C. M.....	34 00
Mehl, H. G.....	26 00	Frew, J. W.....	40 00
Grannis, E. H.....	8 40	Bradbury, E. L.....	21 60
Wahle, H.....	10 00	Foster, Fred.....	4 00
Thompson, T. F.....	4 40	McGrath, W. F.....	3 60
Stoddard, C. H.....	22 00	Reddings, T. J.....	15 60
Webster, B. N.....	4 00	McArthur, D. S.....	8 40
McRae, J. D.....	21 20	Barnett, J. R.....	12 00
Barnstein, J. E.....	4 40	Miller, H. C.....	3 20
Rood, C. A.....	4 00	Monroe & Moore.....	10 40
Spawn, M. G.....	10 40	Hannum, Henry.....	20 80
Farr, J. A.....	21 20	Wilkie, F. J.....	15 60
Shimck, A. J.....	2 80	Scheer, G. H.....	10 40
Sattre, O. M.....	5 60	Marquardt, C. H.....	7 20
Atwood, J. B.....	10 00	Scott, J. A.....	13 20
Wing, W. S.....	4 80	Stoddard, C. H.....	32 00
Estabrook, C. E., pub. of doc. relating to Civil War, chap. 595, laws 1911.....			518 15
Tapping, Benedict & Riedeburg Co., premium on bonds..			188 75
Bresler, C. J., service on reprint, Adj. Gen. Rep., 1860-1864 inc. chap. 595, laws 1911.....			442 00
Esser, L., medals.....			284 00
Lamb, C. F., premium on bond.....			25 00
Edwards, J. B., mess bill, etc.....			28 70
Wescott, R. H., expenses.....			15 90
Kirtland, H. B., supplies.....			6 00
Dill, E. C., supplies.....			8 00
Storch, J. A., dues.....			30 00
Williams, S. C., books.....			30 00
Frew, J. W., sal. sec. 643, chap. 34, laws 1911.....			366 67
Strong, Donald W., supplies.....			4 15
Army & Navy Journal, subscription.....			6 00
Boreham & Heath, bond.....			112 50
Martin, Arley, lodging.....			119 00
Caldwell, E. N., lodging.....			121 11
Tague, Albert, lodging.....			181 90
Green, Chas., lodging and transportation.....			79 24
Shea, H. O., lodging and transportation.....			72 52
Democrat Printing Co., printing.....			871 79
Madison Post Office, postage and box rent.....			689 00
Western Union Telegraph Co., messages.....			11 25
Wisconsin Telephone Co., messages.....			75 45
Postal Telegraph-Cable Co., messages.....			1 63
Democrat Printing Co., reprinting reports of 1860-64, chap. 595, laws 1911.....			1,167 30

First Regiment:

Co. A, pay roll.....	\$1,050 47	Co. I, allowance.....	\$880 00
Co. A, allowance.....	1,080 00	Co. K, pay roll.....	1,033 26
Co. B, pay roll.....	1,036 95	Co. K, allowance.....	1,075 00
Co. B, allowance.....	880 00	Co. L, pay roll.....	1,059 22
Co. C, pay roll.....	1,060 64	Co. L, allowance.....	885 00
Co. C, allowance.....	865 00	Co. M, pay roll.....	959 14
Co. D, pay roll.....	892 69	Co. M, allowance.....	835 00
Co. D, allowance.....	10 15	Field Staff and Band,	
Co. E, pay roll.....	941 81	pay roll.....	1,828 44
Co. E, allowance.....	10 75	Adjutant's allowance.....	430 00
Co. F, pay roll.....	998 25	Hospital Corps, pay	
Co. F, allowance.....	1,045 00	roll.....	336 97
Co. G, pay roll.....	1,009 98	Hospital corps, allow-	
Co. G, allowance.....	865 00	ance.....	370 00
Co. H, pay roll.....	1,082 15	Major's allowance....	200 00
Co. H, allowance.....	885 00	Colonel's allowance...	100 00
Co. I, pay roll.....	1,069 11		

Second Regiment:

Co. A, pay roll.....	922 51	Co. I, allowance.....	825 00
Co. A, allowance.....	875 00	Co. K, pay roll.....	1,027 15
Co. B, pay roll.....	815 78	Co. K, allowance.....	890 00
Co. B, allowance.....	825 00	Co. L, pay roll.....	800 64
Co. C, pay roll.....	883 51	Co. L, allowance.....	855 00
Co. C, allowance.....	860 00	Co. M, pay roll.....	903 15
Co. D, pay roll.....	807 32	Co. M, allowance.....	835 00
Co. D, allowance.....	865 00	Field Staff and Band,	
Co. E, pay roll.....	1,002 59	pay roll.....	1,032 91
Co. E, allowance.....	890 00	Hospital Corps, pay	
Co. F, pay roll.....	853 57	roll.....	311 01
Co. F, allowance.....	860 00	Hospital Corps, allow-	
Co. G, pay roll.....	926 04	ance.....	165 00
Co. G, allowance.....	875 00	Adjutant's allowance	430 00
Co. H, pay roll.....	813 26	Major's allowance....	100 00
Co. H, allowance.....	840 00	Colonel's allowance...	150 00
Co. I, pay roll.....	841 59		

Third Regiment:

Co. A, pay roll.....	967 26	Co. I, allowance.....	890 00
Co. A, allowance.....	870 00	Co. K, pay roll.....	976 63
Co. B, pay roll.....	833 40	Co. K, allowance.....	890 00
Co. B, allowance.....	865 00	Co. L, pay roll.....	811 95
Co. C, pay roll.....	901 15	Co. L, allowance.....	830 00
Co. C, allowance.....	855 00	Co. M, pay roll.....	979 71
Co. D, pay roll.....	943 49	Co. M, allowance.....	870 00
Co. D, allowance.....	1,090 00	Field Staff and Band,	
Co. E, pay roll.....	841 51	pay roll.....	931 56
Co. E, allowance.....	855 00	Hospital Corps, pay	
Co. F, pay roll.....	1,026 38	roll.....	397 23
Co. F, allowance.....	885 00	Hospital Corps, allow-	
Co. G, pay roll.....	931 29	ance.....	220 00
Co. G, allowance.....	870 00	Adjutant's allowance.	430 00
Co. H, pay roll.....	945 82	Major's allowance....	150 00
Co. H, allowance.....	875 00	Colonel's allowance...	100 00
Co. I, pay roll.....	931 29		

Tenth Separate Battalion:

Co. A, pay roll.....	1,010 53	Co. C, allowance.....	1,660 00
Co. A, allowance.....	1,685 00	Co. D, pay roll.....	908 78
Co. B, pay roll.....	857 86	Co. D, allowance.....	825 00
Co. B, allowance.....	825 00	Major's allowance....	50 00
Co. C, pay roll.....	901 03		

Troop A, First Cavalry, pay roll.....	\$1,034 50
Troop A, First Cavalry, allowance.....	8,690 00
First Battery, Field Artillery, pay roll.....	1,422 97
First Battery, Field Artillery, allowance.....	6,300 00
First Battery, Field Artillery, hospital corps.....	52 06
Inspection Pay Roll Officers.....	523 05
General Staff, pay roll.....	890 78
Brigade Headquarters, pay roll.....	162 04
Rifle Competition	1,264 13

Chapter 498, Laws 1907.

Light Horse Squadron Armory Association.....	\$2,000 00
Wisconsin Naval Militia	
1st Div. 1st Battalion, pay roll.....	1,004 50
1st Div. 1st Battalion, allowance.....	300 00
2nd Div. 1st Battalion, pay roll.....	1,037 50
2nd Div. 1st Battalion, allowance.....	200 00
Staff 1st Battalion, pay roll.....	272 30
Headquarters 1st Battalion, allowance.....	700 00
Bitschenauer, H., expenses.....	10 02
Doherty, Capt. J. E., expenses.....	10 00
Nicklett, A. F., expenses.....	200 00
Salsman, J. G., expenses.....	36 80
Chicago & Northwestern Ry. Co., transportation.....	25 53
Davis, H. A., premium on bond.....	11 25
Werder, T. W., expenses.....	133 01
O'Malley, J. P., premium on bond.....	3 75
Aetna Accident & Liability Co., premium on bond.....	230 00
	<hr/>
	\$124,554 23

Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, salary.....	\$1,000 00
Williams, C. R., asst. quartermaster general, sal. and exp.	1,800 00
Curtius, M. P., clerk.....	960 00
Olson, Alma, clerk and stenographer.....	720 00
Lea, Leslie, stenographer	210 00
Wilkinson, Leo, ordinance sergeant.....	900 00
Burroughs, E. S., quartermaster sergeant.....	720 00
Luck, E. V., quartermaster sergeant.....	720 00
Hazel, John, services.....	31 95
American Express Co., express.....	156 10
Wells, Fargo & Co., express.....	264 32
Davis, F. L., postmaster, postage.....	327 40
Democrat Printing Co., printing.....	338 99
Wisconsin Telephone Co., messages.....	18 00
Western Union Telegraph Co., messages.....	38 15
New Lisbon Telephone Co., service.....	19 00
Chicago & Northwestern Ry. Co., transportation.....	378 91
C. St. P. M. & O. Ry. Co., transportation.....	615 77
C. M. & St. P. Ry. Co., transportation.....	739 55
Green Bay & Western Ry. Co., transportation.....	15 46
M. St. P. & S. S. M. Ry. Co., transportation.....	75 44
Illinois Central Ry Co., transportation.....	22 20
Northern Pacific Ry. Co., transportation.....	16 84
Juneau Electric Co., telephone.....	49 95
Fish, T. A., transportation.....	7 54

La Crosse & Southeastern Ry. Co., transportation.....	\$2 54
C. St. P. M. & O. Ry. Co., freight.....	465 42
C. M. & St. P. Ry. Co., freight.....	331 23
Conlin, D. F., drayage.....	10 00
Odell, F. T., expressage.....	5 20
Tomah Steam Laundry, laundry work.....	48 15
Milwaukee Lithographing Co.....	36 71
Markle, E. T., transportation.....	2 95
Hodgins J., mess bill.....	16 00
Mueller, R. W., camp expenses.....	30 50
Williams, C. R., lost property.....	2,482 53
Williams, C. R., camp expenses.....	2,359 24
Williams, C. R., expenses of Co.'s E. & D., 3rd Inf., on duty at Black River Falls.....	295 85
Williams, C. R., drainage tax.....	27 07
Williams, C. R., pay of laborers.....	4,098 33
Williams, C. R., transportation.....	104 55
State Insurance Fund, premiums.....	383 08

Supplies:

Anderson, H B.....	72 50
Armstrong, H J.....	55 00
Bradley, Arthur.....	59 60
Cook, S. B.....	4 38
Coole, H. K.....	70 00
Drake Bros. Co.....	72 00
Dyer Saddlery Co.....	92 00
Esser, Louis, Co.....	41 00
Falconer, R. C.....	72 20
Freedland Steel Tank Co.....	59 17
Frohman, G. M.....	133 68
Gleason, L. E.....	275 53
Gold Medal Camp Furniture Co.....	118 29
Goll & Frank Co. (lost property fund).....	30 63
Gross Philip, Hdw. Co.....	2 10
Hagel, J. R.....	15 45
Henderson Ames Co.....	10 00
Hoffman & Billings Mfg. Co.....	455 58
Hollifield Target Practice Rod Co.....	42 00
Hoton, C. H.....	149 87
Kellogg Switchboard and Supply Co.....	13 96
Madison Saddlery Co.....	47 46
Marinette Fuel & Dock Co.....	187 32
Martin, Bert.....	10 50
Medberry Findersen Co.....	182 79
Milwaukee Artistic Metal Ceiling Co.....	89 20
Modern Stamp & Stencil Co.....	87 50
O'Neil Oil & Paint Co.....	195 84
Remington Typewriter Co.....	26 58
Sanitary Brush and Compound Co.....	8 00
Schwaab Stamp & Seal Co.....	27 64
Seibold, C. H.....	1,573 49
Shadboldt & Boyd Iron Co.....	24 65
Siekert & Baum Stationery Co.....	96 11
Singleton, E. D.....	69 09
West Disinfecting Co.....	30 00
Western Roofing & Supply Co.....	30 00
Whereatt, I. G.....	34 68
White, Ed.....	83 46
Winchester Repeating Arms Co.....	46 20
Wisconsin Paste Co.....	99 30

Armorerers:

Armitage, J. E.	\$300 00
Bailey, L. L.	300 00
Bernicke, Paul	250 00
Boerke, G. H.	300 00
Borgenson, L. C.	225 00
Brown, O. G.	40 16
Daniels, Ephraim	300 00
Danfield, Grover	214 72
Davis, Thos. E.	26 77
Dejung, Paul	100 00
Dose, John	275 00
Doten, Robt.	175 00
Eastman, W. H.	300 00
Edmunds, Enos	225 00
Fullington, O. G.	300 00
Garlock, G. W.	75 00
Giebert, R. K.	50 00
Hansen, W. G.	175 00
Hansen, A. C.	300 00
Heisler, Emil	50 00
Hillard, R. A.	75 00
Hoey, H. E.	125 00
Jacobson, Albert	300 00
Larson, W. A.	275 00
Lund, Anthony	300 00
Miller, R. H.	300 00
Mitchell, A. E.	300 00
Mueller, Walter	300 00
Olson, M. J.	125 00
Patzer, Adolph	300 00
Pecore, Albert	85 28
Peterson, F. G.	275 00
Pool, John	25 00
Quill, J. J.	300 00
Reid, Roy	300 00
Ringe, F. C. E.	300 00
Roellig, G. J.	300 00
Rosenfeldt, H. A.	300 00
Savee, A. M.	125 00
Savinski, Leo	300 00
Scherer, J. J.	45 00
Schubring, A. O.	175 00
Smith, A. H.	275 00
Southard, John	275 00
Sowle, C. R.	125 00
Stoiber, Peter	225 00
Szymanski, L.	300 00
Thickens, R. O.	45 00
Thiele, A. E.	300 00
Thiele, J. N.	175 00
Thompson, C. W.	300 00
Toy, G. E.	375 00
Turner, L. K.	250 00
Tuttle, Geo.	300 00
Vogt, Edward	300 00
Welcher, F. E.	225 00
Whydotski, Peter	300 00
Williams, Dudley	100 00

 \$38,421 60

STATE HISTORICAL SOCIETY.

Adams, E. C., general assistant.....	\$825 00
Altendorf, F. G., general assistant.....	224 43
Alsheimer, Elizabeth, housemaid.....	480 00
Brown, C. E., chief of museum.....	1,620 44
Brown, R. E., order and supplies department.....	1,124 93
Beecroft, L. J., newspaper department.....	825 00
Berigan, Robert, general assistant.....	550 00
Butts, Bennie, messenger.....	600 00
Brisbois, Barbara, housemaid.....	440 00
Burdge, Marie, extra help.....	20 00
Berigan, Roy, general assistant.....	95 80
Buell, Pauline, general assistant.....	9 28
Bormett, J. R., service.....	47 00
Cranefield, Marion, services.....	2 60
Casserly, Henry, assistant museum.....	84 15
DuBoos, Esther, general assistant.....	480 72
Dodge, Newell, elevator attendant.....	34 75
Daggett, Mrs. Ed., extra help.....	1 00
Dunton, Florence, cataloguer.....	543 55
Evans, A. W., public document department.....	1,104 12
Foster, Mary S., reference and stack department.....	980 81
Foulkes, M. M., general assistant.....	253 38
Gilham, F. M., assistant for museum.....	5 85
Gunkel, Tillie, housekeeper.....	596 16
Gilman, H. L., cataloguer.....	298 20
Gaines, Minnie, extra help.....	12 00
Goodnight, Thos., cloakroom attendant.....	358 67
Grosse, Regina, extra help.....	16 00
Hodder, T. H., extra help.....	38 95
Harrington, Clara, extra help.....	2 00
Hickman, Paul, general assistant.....	123 76
Jacobson, Anna, cataloguer.....	821 48
Jefferson, M. B., extra help.....	12 00
Kidder, Louise, periodical department.....	273 04
Kellogg, L. P., editorial assistant.....	724 29
Lothrop, E. E., clerk to superintendent.....	762 35
Lyons, Martin, janitor.....	750 00
Ledwith, G. L., assistant janitor.....	7 05
Larson, Ella, extra help.....	2 00
Link, Isadore, extra help.....	12 00
Leslie, Helen, order assistant.....	182 64
Merk, Fred, editorial assistant.....	1,008 29
Martin, M. A., cataloguer.....	110 00
Mausbach, Anna, housemaid.....	30 60
McKenna, Wm., extra help.....	2 00
Murphy, Amelia, extra help.....	26 00
McCann, Elizabeth, cloakroom attendant.....	218 24
Nunns, A. A., secretary to superintendent.....	1,240 96
Nelson, Magnus, janitor.....	1,072 50
Nelson, Gertrude, housemaid.....	468 32
Nelson, Amanda, extra help.....	2 00
Offerdahl, Ella, extra help.....	10 00
Olson, Lena, extra help.....	4 00
Proctor, R. H., general assistant.....	393 75
Plank, Josephine, general assistant.....	55 76
Robson, Irving, janitor.....	822 50
Schmeltzer, Mary, housemaid.....	460 00
Smith, Annie, extra help.....	12 00

Schieg, Susan, extra help.....	\$14 00
Sargent, W. J., elevator attendant.....	360 00
Steffen, Ida, cloakroom attendant.....	98 50
Smith, A. I., order assistant.....	316 67
Schwoegler, B. C., extra help.....	22 40
Thwaites, R. G., superintendent.....	3,749 36
Trainor, Alben, general assistant.....	245 00
Tullis, Sue, general assistant.....	280 00
Taft, Rose, extra help.....	2 00
Welch, I. A., chief cataloguer.....	1,145 83
Weeks, M. C., maps and manuscript department chief.....	916 66
Willett, Robert, elevator attendant.....	11 52
American Express Co., express.....	543 22
Adams, W. F., books.....	14 01
American Association of Museums, books.....	3 00
Abbot, William, books.....	7 40
Annual Review Publishing Co., books.....	3 80
American Historical Association, dues.....	3 00
Alford Brothers, laundry.....	19 00
Atwater, Richard, books.....	50 00
American Library Association, fee.....	5 00
Anderson, A. C., subscription.....	2 00
Aldine Book Co., books.....	19 50
Alexander, F. W., books.....	5 00
Allaben, Frank, Genealogical Co., books.....	5 35
Bennett, Mrs. H. H., stereopticon views.....	2 50
Bacon, Mrs. C. Foster, book.....	2 00
Brown, A. H., book.....	5 40
Batcheller, Edwin, book.....	13 75
Barton, A. O., articles for museum.....	2 00
Baldwin, Publishing Co., books.....	1 25
Bradley Milton Co., supplies.....	13 00
Brooklyn Daily Eagle, subscription.....	15 00
Bailey, M. P., books.....	2 12
Blanchfield, G. W. F., books.....	11 50
Buck, S. J., papers.....	6 75
Bormett, J. R., repairs.....	565 15
Blackhall Co., supplies.....	75 00
Bowen, B. F. & Co., book.....	10 67
Beyer, M. Q., book.....	10 00
Becker, A. A., photo.....	1 35
Burnham's Antique Book Store, books.....	4 00
Capital City Paper Co., sanitary towels.....	155 00
Chipman, N. P., book.....	2 00
Conklin & Sons Co., supplies.....	57 60
Chicago & Northwestern Ry. Co., freight.....	87 69
Clark, A. F., Co., books.....	2,491 91
Cloyd, A. D., books.....	2 50
Cadby, J. W., books.....	27 50
Cudahy Packing Co., supplies.....	12 00
Chicago, Milwaukee & St. Paul Ry. Co., freight.....	42 16
Continental Manufacturing Co., supplies.....	17 50
Crew, H. W. & Co., books.....	7 50
Carswell Co., Ltd., books.....	116 00
Century History Co., books.....	22 50
Congdon, J. W., books.....	9 25
Custer, Milo, books.....	3 40
City Club of Chicago, subscription.....	2 00
Cope, Gilbert, book.....	6 00
Claghorn, W. C., book.....	5 16
Cadmans Book Shop, book.....	4 64

Clarke, S. J., Publishing Co., book.....	\$64 50
Democrat Printing Co., printing.....	8,951 00
Davis Bros., supplies.....	162 91
Dutton, E. P. & Co., books.....	50 22
Ditmas, C. A., books.....	3 00
Dennison Manufacturing Co., supplies.....	7 30
Dean, F. L., supplies.....	3 50
Electrical Supply Co., supplies.....	25 57
Egypt Exploration Fund, books.....	10 00
Eardeley, W. A., books.....	8 00
Evans, Chas., books.....	15 00
Essex Institute, books.....	5 00
French Battery & Carbon Co., supplies.....	6 20
Findorff, J. H., supplies.....	330 65
Frederickson, A. D. & J. V., supplies.....	75 13
Free Library Commission, books.....	100 75
Folkes, H. O., books.....	3 00
Francisco Fathers, books.....	10 00
Franklin Printing & Engraving Co., books.....	15 00
Ficklin, W. H., books.....	5 20
Findlay & Co., supplies.....	5 70
Goodpasture Book Co., books.....	5 00
Gimbel Bros., supplies.....	29 58
Gaylord Bros., supplies.....	2 00
Gross, Phil, Hardware Co., supplies.....	18 67
Garrett, S. B., books.....	5 00
Granite State Publishing Co., books.....	2 00
Godard, G. S., dues.....	5 00
Genealogical Register, books.....	10 00
Holcomb, J. I., Manufacturing Co., supplies.....	39 50
Hitchcock, F. H., magazines.....	9 73
Harrington, H. R., books.....	10 00
Hunter, Paul, book.....	50 00
Hook, C. S., books.....	146 25
Hartrauft, F. B., books.....	31 00
Hauser, Printing Co., books.....	3 00
Hill, W. C., Printing Co., books.....	5 20
Hulbert, A. B., books.....	50 00
Huston, A. J., books.....	71 50
Hammersmith Engraving Co., cuts.....	32 58
Hart, John, books.....	13 25
Harper, L. C., books.....	7 50
Harwood, W. H., books.....	7 00
Hoppin, C. A., books.....	10 00
Huntling, H. R., Co., Inc., books.....	10 70
Haswell Furniture Co., supplies.....	2 00
Illinois Central Ry. Co., freight.....	1 13
Jackson, H. N., books.....	24 75
Johnson Service Co., supplies.....	13 25
Jameson, J. F., books.....	200 00
Jackson, Jos., books.....	3 00
Kinney, Andrew, drayage.....	34 90
Kruse, C. J., supplies.....	4 00
Keedick, Lee, books.....	9 00
Kraemer, B. J., copper implement.....	5 00
Lewis Historical Publishing Co., books.....	133 36
Loudermilk, W. H. & Co., book.....	49 70
Library Bureau, supplies.....	26 00
Littlefield, G. E., books.....	190 79
Lockwood, M. S., books.....	11 00
Library of Congress, supplies.....	42 14

Lull, R. W., books	\$14 03
Meyer News Service Co., clippings.....	19 40
Madison Post Office, postage and box rent.....	843 26
Madison City Treasurer, water.....	69 56
Morrison, N. F., books.....	44 10
Montgomery, Ward & Co., supplies.....	5 03
McClurg, A. C. & Co., books and supplies.....	213 50
Mautz Bros., supplies.....	222 47
Martin & Allardyce, books.....	16 75
Madison Gas & Electric Co., services.....	55 20
Minnesota Commandery Military Order Loyal Legion of U. S. A., books.....	1 06
Meegan, J. F., books.....	18 92
Moore, W. H., books.....	334 20
Miller, J. L., books.....	6 00
Munsells, Joel, Sons, books.....	30 45
Milwaukee Lithographing Co., stationery.....	30 40
Mackenzie, G. N., books.....	15 00
McNutt, Leonard, supplies.....	6 00
Morris, T. S. Co., supplies.....	25 00
Myers, J. G. Co., supplies.....	13 09
Morrison, N. F., books.....	27 22
McDonough, Joe, Co., books.....	20 50
Mandel Engraving Co., cuts.....	38 98
Mickle, W. E., books.....	4 00
Marvin, T. R., & Sons, books.....	15 00
Morton, J. F., & Co., books.....	5 00
New York Store, supplies.....	21 68
New Mexican Printing Co., subscription.....	2 00
Newhall, D. H., books.....	7 50
Noel, C. F., books.....	3 00
Neeser, R. W., books.....	5 00
Newton, C. A., books.....	5 00
North Carolina Education, books.....	1 20
Oppels Fancy Grocery, supplies.....	5 25
Otis Elevator Co., supplies.....	26 25
Owens, Wm., supplies.....	214 41
Ohler, C. P., books.....	2 25
Oster Manufacturing Co., supplies.....	17 50
Oreck, Louis, museum.....	40 00
Passavant, D. L., books.....	36 90
Paine, C. S., secy., dues.....	5 00
Payne, C. T., books.....	7 50
Peterson, J. C., articles for museum.....	2 00
Piper Bros., supplies.....	32 03
Pomeroy, Leslie, supplies.....	2 50
Pence, K. A., book.....	2 00
Paine, R. F., book.....	2 50
Polk, R. L., directory.....	7 00
Rand, McNally Co., books.....	25 00
Remington Typewriter Co., repairs.....	98 05
Richards, R. A., books.....	10 00
Republican National Committee, books.....	2 00
Rundle Spence Manufacturing Co., supplies.....	4 15
Robertson, T. B., Soap Co., supplies.....	22 46
Schwaab Stamp and Seal Co., checks.....	2 68
Stechert, G. E., & Co., books.....	1,137 54
Southern Book Exchange, books.....	9 75
Smith, C. C., supplies.....	8 36
Shepard Book Co., books.....	1 50
Soldiers & Sailors Historical Society, books.....	1 30

Southeran, Henry, Co., books.....	\$376 45
Stikeman & Co., books.....	10 00
Standard Publishing Co., books.....	11 40
Sofford Stamp Works, supplies.....	55 35
Schroeder, Ed., Lamp Works, supplies.....	12 00
Seiler, E. O., supplies.....	2 05
Soapitor Sales Co., supplies.....	45 00
Smith, G. D., books.....	98 00
Scopes, John E., & Co., books.....	102 66
Sumner & Morris, supplies.....	19 37
Streissguth-Petran Engraving Co., cuts.....	3 30
Seymour, Ralph Fletcher Co., supplies.....	20 00
Society of Pennsylvania, books.....	5 00
Special Libraries Association, supplies.....	2 00
Seabrook, S. D., books.....	4 85
Selleck, W. E., books.....	3 00
Stoddard, F. R., books.....	3 58
Southern Sociological Congress, books.....	3 00
Smith, Du Pre, freight.....	10 67
Sparger, G. W., papers.....	48 00
Standard Oil Co., supplies.....	1 73
Searl, N. M., books.....	22 00
Shultes Book Shop, books.....	77 67
Society of American Indians, book.....	3 70
Thwaites, R. G., books.....	27 33
Treat, C. W., books.....	4 68
Tablet & Ticker Co., supplies.....	22 84
Torch Press, books.....	36 19
Tice & Lynch, books.....	18 68
Trigg, Josephine, freight.....	2 60
Thumb, E. W., supplies.....	2 50
University of Wisconsin, maintenance.....	567 28
University Club, expenses.....	2 10
Unique Art Glass & Metal Co., supplies.....	3 50
Virginia State Library, books.....	2 50
Van Schaick, C. J., supplies.....	5 60
Wolff, Kubly & Hirsig, shovels.....	4 30
Wisconsin Telephone Co., messages.....	14 10
Wells, Fargo & Co., express.....	282 24
Wolcott, Chandler, books.....	6 00
Wilson, H. W. Co., subscription.....	49 00
Whitbeck, R. H., subscription.....	26 68
Western Union Telegraph Co., messages.....	5 43
Watson, Annah R., books.....	10 00
Webster, J. C., books.....	3 50
Weller, M. S., books.....	506 31
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	\$50,531 92

New Wing, Chap. 574, Laws 1911.

American Contractor, advertising.....	\$21 45
Democrat Printing Co., advertising.....	11 55
State Journal Printing Co., advertising.....	3 30
Inter-State Construction Co., contract.....	39,350 00
Ferry & Clas, transfer of contracts, etc.....	3,770 00
Kronenberg, F. L., blue prints.....	1 00
Mueller Co., supplies.....	41 89
Smith, W. M., expenses.....	177 64
Commercial Camera Co., supplies.....	711 86
Post, Fred, Co., supplies.....	11 25

Western Builder Publishing Co., advertising.....	\$3 80
Harloff, Pence Co., electrical contract.....	1,200 00
Eastman, J. S., supplies.....	74 60
Engineering Record, supplies.....	8 00
Pease, C. F., Co., supplies.....	10 80
Tough, Edward, expenses.....	5 98

\$45,403 12

FREE LIBRARY COMMISSION.

Armstrong, L., special stenographer.....	\$2 85
Ahern, M. E., lecture.....	32 15
Allen, W. H., lecture.....	17 50
Adams, T. S., lecture.....	25 00
Buechel, F. A., assistant.....	124 75
Brahany, Margaret, assistant, traveling library.....	632 50
Bitney, Elsie, assistant, traveling libray.....	240 00
Boiser, A. T., lecture.....	10 00
Bowden, W., special stenographer.....	12 00
Bechand, Mary E., assistant.....	480 00
Buerki, Glenn, messenger.....	151 00
Benjamin, Humphrey, special stenographer.....	2 04
Bascom, Elva T., lectures.....	130 00
Bradford, Mary D., lectures.....	13 00
Brett, W. H., lectures.....	42 50
Burrowbridge, Clarence, messenger.....	21 00
Carpenter, Mary F., instructor.....	1,284 72
Corcoran, Mrs. Wm., caretaker.....	420 00
Curtiss, Lucy M., stenographer.....	895 00
Carr, Agnes, stenographer drafting department.....	375 00
Coleman, Anna, special stenographer.....	1 00
Duffus, Wm., assistant cataloguer.....	1,200 00
Dudgeon, M. S., secretary, sal. and exp.....	4,402 67
Dunderdale, Annie, special stenographer.....	18 50
Dohr, Mrs. Emil, assistant, traveling library.....	240 00
Ewing, A. A., lecture.....	10 00
Fuller, Willard, shipping clerk.....	97 10
Flint, Annie, stenographer traveling library department.....	250 00
Feegan, Ethel S., lectures.....	21 70
Gullickson, G. O., stenographer.....	52 65
Glover, Freda, expense.....	4 77
Hays, Florence C., assistant cataloguer.....	830 00
Hazeltine, Mary E., preceptor.....	2,409 44
Hulten, C. E., special field work.....	8 00
Hill, F. R., lecture.....	46 00
Imhoff, Ono Mary, cataloguer.....	1,771 84
Johnson, Irene, stenographer.....	690 00
Jillson, W. E., lectures.....	19 00
Klein, Joseph, shipping clerk traveling library.....	335 00
Kidder, H. L., special.....	200 00
Lyle, Blanche, assistant cataloguer.....	740 00
Link, Othmar, assistant, traveling library.....	40 00
Lyons, Frances, stenographer drafting department.....	382 50
Lester, C. B., lectures.....	52 00
McCarthy, Charles, librarian.....	4,500 00
Matson, Bertha, stenographer.....	830 00
McCathy, Margaret, caretaker.....	420 00
Morgan, Lucy L., assistant.....	916 56
Mayers, A. L., executive clerk.....	1,500 00
Machlis, Helen, stenographer.....	400 00

Moran, Mary, stenographer.....	\$367 50
McDonald, Ellen B., special lectures.....	6 00
Milan, C. H., special lectures.....	36 50
McCollough, Ethel, special lectures.....	125 00
McKee, Anna, assistant.....	5 60
Nielson, Wm., messenger.....	360 00
Ohm, H. F., assistant draftsman.....	535 00
Olsen, M. B., stenographer drafting department.....	1 60
Pengelly, Ruby, assistant cataloguer.....	180 00
Potter, Mrs. E. G., instructor.....	447 09
Potts, Marian, stenographer.....	174 00
Pope, Minnie, special.....	160 00
Richards, Clara, assistant cataloguer.....	950 00
Rimsnider, Florence.....	650 00
Rowe, Mollie, assistant.....	360 00
Rasmussen, Clara, stenographer.....	380 00
Riley, Miles, expert.....	2,325 00
Ryan, Helen, special.....	60 00
Ryan, Wm., draftsman.....	25 00
Root, A. S., lectures.....	40 00
Rasmussen, Mabel, assistant.....	20 00
Rauch, Samuel H., lecture.....	22 50
Stetson, Ruth A., assistant.....	\$ 75 00
Stearns, L. E., chief, traveling libraries, sal. and exp.....	2,453 23
Stolen, O. A., draftsman.....	1,126 67
Staley, J. B., special.....	14 10
Seward, W. F., lectures.....	40 00
Turvill, Helen, instructor.....	1,180 38
Terwilliger, Laura, stenographer.....	330 00
Thompson, Edith, special.....	20 00
Van Buren, Maud, instructor, sal. and exp.....	1,850 63
Wileox, Mrs. Annabel, assistant, traveling library.....	41 75
Wadsworth-Gilbert Stenographic Office, special.....	273 54
Wrabetz, Voyta, draftsman.....	975 00
Wolfenson, L. B., assistant draftsman.....	800 00
Wilson, W. H., lecture.....	10 00
Whitehead, J. M., lecture.....	10 00
A. L. A. Publishing Board, books.....	239 65
American Association of Law Libraries, books.....	5 00
Alford Bros., laundry.....	11 46
American Association for Labor Legislation, books.....	5 00
American Library Association, dues.....	5 00
American Civic Association, dues.....	5 00
Brown, L. W., photos.....	13 50
Bonnier, Albert, Publishing House, books.....	335 02
Blundell Bros., Ltd., subscription.....	16 56
Brown, C. E., services.....	22 40
Bryant, D. D., water.....	89 00
Boston Book Co., books.....	1 00
Buffalo Public Library, books.....	3 00
Collyer, B. B., supplies.....	1 15
Criminal Law and Criminology, Journal of, subscription.....	2 50
Coöperative Publishing Co., subscription.....	2 00
Collins Publishing Co., P. V., subscription.....	1 00
Chicago Record Herald, subscription.....	4 00
Clark, A. S., books.....	3 95
Curtis Publishing Co., subscription.....	3 00
Democrat Printing Co., printing.....	3,047 73
Drescher, F. E., books.....	1 88
Dial The, Co., books.....	2 10
Evening Wisconsin, subscription.....	3 00

Engineering Publishing Co., subscription.....	\$2 00
Electrical Supply Co., supplies	110 10
Essman, W. L., statutes.....	10 00
Evening Wisconsin, subscriptions	3 00
Frederickson, A. D. & J. V., supplies.....	112 00
Franklin Square Subscription Agency, subscriptions.....	112 05
Gamm, W. J., supplies	75
Holderson, O. J., cleaning library school.....	20 00
Harvard Law Revisors' Association, books.....	1 05
Harden News Co., subscriptions.....	6 60
Houghton, W. S., books	89 25
Haswell Furniture Co., furniture.....	222 00
Holcomb, J. I. Mfg. Co., supplies.....	2 00
Housewives' League Magazine, Inc., subscription.....	1 00
Humble, Marion, expense.....	4 77
Journal Printing Co., printing.....	4 80
Kornhauser Co., Alexander, supplies.....	7 53
Kroncke, H. G. Co., supplies.....	11 27
Library Bureau, supplies.....	166 00
La Follette's Weekly Magazine, subscription.....	2 75
Library of Congress, supplies.....	50 00
Little Logged off Lands Co., subscription.....	1 00
Lyon, J. B. Co., books.....	10 00
League of Library Com., year book.....	3 00
Madison Post Office, postage and box rent.....	942 32
Moseley, J. E., books.....	3,119 41
Meyer News Service Co., clippings.....	60 00
Madison Gas & Electric Co., current.....	87 29
Milwaukee Free Press Co., subscription.....	5 00
McClurg & Co., A. C., books.....	572 52
Margins Co., A. M., books.....	4 75
Madison Engraving Co., cuts.....	\$ 1 25
Mautz Bros., supplies.....	14 00
Menasha Wood Split Pulley Co., supplies.....	192 40
Madison Tent & Awning Co., supplies.....	14 00
Memhardt, E. L., photos.....	1 50
Milwaukee Lithographing Co., cuts.....	77 86
Milwaukee Daily News, subscription.....	3 00
Madison Free Library, supplies.....	253 87
Municipal Journal, subscription.....	75
Machlis, Helen, book.....	1 00
McKillop, W. L., supplies.....	2 50
National Child Labor Com., subscription.....	2 00
National Fire Protection Association, dues.....	5 00
National Society for Promotion of Industrial Education, dues	4 00
National Municipal League, dues.....	5 00
National Association State Libraries, dues.....	5 00
Owens, Wm., supplies.....	6 00
Oregonian, The, subscription.....	6 00
Postal Telegraph & Cable Co., messages	45 51
Parsons Printing & Stationery Co., stationery.....	4 05
Publishers' Weekly, books.....	33 50
Piper Bros., supplies.....	7 70
Pure, Wm. A., supplies	5 00
Richason, Alexison, books.....	1 12
Reber, L. E., treasurer, dues.....	6 00
Remington Typewriter Co., supplies.....	1 50
Rand, McNally Co., books.....	3 40
Reynolds, J. B., secretary, book.....	2 00
Stechert & Co., G. E., books.....	283 19

Streissguth-Petran Engraving Co., cuts.....	\$112 50
Schultz, H. & Co., supplies.....	3 00
Survey, The, subscription.....	6 00
Sumner & Morris, supplies.....	15 20
State Library, Boston, dues.....	5 00
Special Libraries Association, books.....	1 00
State Insurance Fund, premiums.....	472 14
Stephenson Public Library, books.....	1 20
Tablet & Ticket Co., supplies.....	6 31
Texas Farm & Ranch Publishing Co., subscription.....	1 00
The Tribune Co., subscription.....	6 50
Union Library Association, books.....	263 20
Western Union Telegraph Co., messages.....	63 32
Wisconsin Telephone Co., messages.....	110 60
Wisconsin Equity News, subscription.....	1 00
Wisconsin Anti Tuberculosis Association, supplies....	4 19
Western Newspaper Union, supplies.....	62 50
Wallace's Farmer, subscription.....	1 00

\$55,422 70

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Boorman, W. R., services.....	\$234 61
Brewer, Bess C., chief clerk.....	150 00
Buser, A. L., assistant.....	935 80
Boardman, W. C., services, expenses.....	73 96
Bryant, K. L., services.....	12 75
Bleininger, A. V., services.....	33 60
Bean, E. F., expenses.....	35 56
Conrey, Guy, soils expert.....	1,759 87
Conrey, Hugh, services.....	225 38
Cotton, W. J., services.....	73 33
Crawford, W. G., chemist.....	732 63
Dunnewald, T. J., soils expert, sal. and exp.....	1,866 29
Davis, L. E., sal. and exp.....	37 69
Duke, C. S., services.....	45 60
Deming, Rose E., services.....	7 20
Finch, V. C., services.....	9 60
Gillis, F. W., services.....	326 25
Graul, E. J., services.....	203 85
Geib, W. J., services.....	750 00
Gundlach, Ada, services.....	8 60
Green, W. F., services.....	29 68
Hotchkiss, W. O., state geologist.....	3,044 16
Henze, H. C., expenses.....	37 69
Juday, C., biologist.....	1,500 00
Jolivette, G. A., services.....	8 00
Labram, F. W., services.....	16 48
Latchford, Ellis, services.....	9 75
Larsen, H., expenses.....	40 89
Leuher, Victor, services.....	104 00
Lorenz, E. H. J., services.....	2 65
Lytte, S. G., services and expenses.....	4 00
Lisbokken, B. M., services.....	37 75
Musback, F. L., sal. and exp.....	837 10
Martin, Lawrence, services.....	217 28
McGilvray, L. P., services.....	7 00
Millar, A. V., services.....	17 75
Noer, O. J., assistant, sal. and exp.....	773 49

Ryan, K. L., services.....	\$4 10
Ray, J. M., services.....	42 40
Steck, L. G., services.....	203 25
Steidtmann, Edw., geologist sal. and exp.....	688 37
Schuette, H. A., services.....	85 00
Seifert, Andrew, sal. and exp.....	47 09
Smith, L. S., services.....	12 44
Schindler, C. M., services.....	5 60
Thompson, C., assistant.....	490 27
Tomassovits, A. B., services.....	156 50
Taylor, Gordon, services.....	4 58
Veerhusen, Lillian M., salary.....	523 70
Weidman, Samuel, geologist, sal. and exp.....	2,529 51
Ward, O. G., services.....	9 20
Whitson, A. R., expenses.....	171 85
Whitbeck, R. H., services.....	250 00
West, Bertha, services.....	11 67
American Express Co., express.....	110 17
Birge, E. A., supplies.....	31 75
Baker Chemical Co., J. F., supplies.....	24 90
C. & N. W. Ry. Co., freight.....	28 65
College Book Store, supplies.....	7 84
C. M. & St. P. Ry. Co., freight.....	19 49
Dietzgen Co., Eugene, supplies.....	166 33
Democrat Printing Co., printing.....	558 55
Evinrude Motor Co., supplies.....	3 00
Eastman Kodak Co., supplies.....	24 16
Essmann, W. L., supt. of public property.....	6 00
Foerst, V. C., services.....	90 50
Forest & Jungblut, supplies.....	10 00
Green, H. J., supplies.....	18 25
Gallagher Co., John, supplies.....	4 00
Grimms Book Bindery, supplies.....	1 00
Gray & Sons, Peter, Inc., supplies.....	20 00
Gurley, W. & L. E., supplies.....	40 00
Hoehn & Co., A., maps.....	4,188 20
Illinois Central Railway Co., freight.....	1 08
Jarvis, C. W., dray.....	21 00
Juday, Chauncey, supplies.....	7 20
Madison Post Office, postage.....	109 00
Milwaukee Lithographing Co., stationery and cuts.....	72 54
Moseley, J. E., supplies.....	4 75
Mead, W. J., supplies.....	1 25
Negretti & Zambroy, supplies.....	31 77
Nystrom & Co., A. J., mounting maps.....	1,800 00
Otis, W., supplies.....	4 50
Parsons Printing & Stationery Co., stationery.....	39 55
Piper Bros., supplies.....	18 80
Photoart House, The, supplies.....	3 15
Polk, R. L. & Co., supplies.....	7 00
Streissguth-Petran Eng. Co., cuts.....	116 67
Sargent, & Co., E. H., supplies.....	172 66
Standard Separator Co., supplies.....	2 10
Sumner & Crampton, supplies.....	7 75
Spencer Lens Co., supplies.....	4 50
Tyrrell, Jos., supplies.....	1 25
University of Wisconsin, soil augers.....	6 00
University Co-operative Co., supplies.....	3 30
Underwood Typewriter Co., supplies.....	8 10
Wehrmann, Chas., supplies.....	1 25
Wisconsin Telephone Co., messages.....	1 50

Wells Fargo & Co., express.....	\$23 24
Whitall Tatum Co., supplies.....	6 80
Warren, H. E., supplies.....	31 75
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	\$27,307 02

STATE BOARD OF AGRICULTURE.

Madison Post Office, postage and box rent.....	\$1,244 20
Western Union Telegraph Co., messages.....	9 71
Wisconsin Telephone Co., messages.....	94 45
Democrat Printing Co., printing.....	2,138 55
Milwaukee Lithographing Co., stationery.....	102 14
Streissguth-Petran Engraving Co., cuts.....	67 45
Treasurer State Board of Agriculture, chap. 392, laws 1901, and chap. 570, laws 1911.....	23,049 76
Treasurer State Board of Agriculture, state aid.....	15,000 00
State Insurance Fund, premiums.....	3,543 16
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	\$45,249 42

BOARD OF IMMIGRATION.

Packer, B. G., secretary, sal. and exp.....	\$2,435 11
Berry, Rose, stenographer.....	900 00
Wadsworth-Gilbert Stenographic Office, services.....	
Chap. 609, Laws 1911.....	459 94
Girling, Geo., services per diem and expenses.....	159 70
American Express Co., express.....	285 31
Wells, Fargo & Co., express.....	75 59
Madison Post Office, postage and box rent.....	345 00
Western Union Telegraph Co., messages.....	4 80
Wisconsin Telephone Co., messages.....	142 40
Democrat Printing Co., printing.....	383 70
State Printing Board, paper.....	585 61
Madison Engraving Co., cuts.....	10 80
The Print Shop, cuts.....	10 00
Exhibits:—	
Piper Bros., supplies.....	26 12
Bayfield Fruit Growers Ass'n, apples.....	15 00
Ten Eyck, A. A., apples.....	17 00
Hildeman, E. S., apples.....	37 50
Ayers, E., photos.....	9 00
American Multigraph Sales Co., supplies.....	5 00
Burdick & Murray Co., supplies.....	1 20
Bonzelet, J. P., corn.....	14 00
Chicago Live Stock World, subscription.....	3 00
College Book Store, supplies.....	5 35
Chicago & Northwestern Ry. Co., freight.....	1 16
Flanders, O., drayage.....	10 63
Goodland Co., photos.....	9 50
Hansen Photo Co., photos.....	2 00
Haswell Furniture Co., supplies.....	50 19
Interstate Live Stock Fair Ass'n, rent of space.....	75 00
Keeley-Neckerman-Kessenich Co., supplies.....	28 71
Kramer, Henry F., supplies.....	1 25
Meyer News Service Co., clippings.....	18 00
Moseley, J. E., supplies.....	21 72
Sioux City Journal, advertising.....	5 88
Parsons Printing and Stationery Co., supplies.....	57 64

GENERAL FUND DISBURSEMENTS, 1913.

111

Snyder, John, supplies.....	\$3 00
Tribuné Co., advertising.....	8 62
Union Transfer & Storage Co., storage.....	17 80
Van Cleave, H. L., photos.....	3 75
Milwaukee Lithographing Co., letterheads.....	29 96
Gribenow, Fred, per diem and expenses.....	97 28
Krueger, H. E., per diem and expenses.....	145 29
Streissguth-Petran Engraving Co., cuts.....	19 54
Sheffer, R. J., services.....	25 30
Underwood Typewriter Co., supplies.....	83 03
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	\$6,646 38

THE PRINTING BOARD.

Post, G. S., secretary.....	\$ 300 00
Anderson, H. J., assistant secretary.....	300 00
Gibbs, E. F., proof reader.....	1,500 00
Harrison, R. S., proof reader.....	1,500 00
Blied, J. H., proof reader.....	1,500 00
Frazier, J. H., proof reader.....	764 29
Pott, A. W., proof reader.....	1,200 00
Nevins, E. A., proof reader.....	1,200 00
Tretow, A. C., proof reader.....	622 58
Wolfenson, L. B., proof reader.....	76 62
Harrison, Ethel, copy holder.....	630 00
Hughes, Bertha, copy holder.....	600 00
Usher, Florence, copy holder.....	27 42
Bennett, Jessie, copy holder.....	238 56
State Journal Printing Co., advertising.....	38 10
Journal Co., advertising.....	51 25
Evening Telegram Co., advertising.....	5 40
Hicks Printing Co., advertising.....	5 40
Haber, P. B., Printing Co., advertising.....	5 40
La Crosse Tribune Co., advertising.....	5 40
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	\$10,570 42

HIGHWAY COMMISSION.

Hazelwood, J. A., member, expenses.....	\$ 421 38
Owen, J. S., member, expenses.....	114 33
Van Doren, J. H., member, expenses.....	314 19
Hotchkiss, W. O., member, expenses.....	53 63
Adlington, E. R., drafting.....	85 20
Benedict, H. E., stenographer.....	608 30
Berg, T. M., services.....	20 10
Butler, W. G., drafting.....	99 00
Bendt, J. B., drafting.....	55 65
Cullinan, Josephine, general clerk.....	135 00
Christensen, A. E., services.....	24 60
Connolly, G. H., services.....	16 50
Dawson, Wm., chief clerk.....	1,216 72
Dickey, G. L., blue print boy.....	90 00
Dunnewald, P. W., drafting.....	3 60
Dorr, Geo. N., drafting.....	7 35
Donahue & Sinz, surveys and plans.....	650 00
Donald, J. S., services.....	39 25
Evans, M. J., services.....	14 10
Ely, A. W., drafting.....	89 40
Glaettli, J., Jr., services.....	46 00

Hanks, G. C., stenographer.....	\$535 00
Hintz, Philip, surveys and plans.....	218 60
Himmelstein, A. L., drafting.....	106 50
Halladay, F. S., surveys and plans.....	557 90
Harris, J. W., services.....	38 10
Jacob, E. A., services.....	21 30
Jamison, J. R., drafting.....	89 85
Jarvis, C. W., drayage.....	6 75
Kunash, J. F., drafting.....	47 85
Kuetzler Bros., drayage.....	1 50
Ladow, A., services.....	27 30
Lorenz, E. H. J., relief model.....	300 00
Merkel, R. H., drafting.....	100 80
McLean, J. C., drafting.....	39 68
Nystrom & Co., A. J., maps.....	18 85
Nickell, G. H., engineer.....	280 45
Rather, M., services.....	4 95
Ray, J. M., services.....	21 60
Rust, Thos. H., drafting.....	27 30
Sumner & Cramton, finishing pictures.....	5 70
Smith, Marx A., services.....	17 50
Steidtman, Edw., services.....	53 09
Van Tassel, C. J., survey and plans.....	77 50
Vaughn, D. H., surveys.....	55 50
Weymouth, C. R., services.....	7 50
Wolverton, F. M., services.....	51 30
Watts, Roland, expenses.....	10 66
Western Bank Note & Engraving Co., engineering bonds	250 00
Wausau Engineering Co., survey and plans.....	496 80
Williams, V. E., engineer.....	109 90

Engineers, Draughtsmen, etc.:

Bru, H. M.....	\$798 97	Jerome, J. C.....	\$286 67
Blake, H. D.....	1,490 35	Johnson, C. J.....	1,039 12
Balsley, F. M.....	1,947 22	Kringle, A. E.....	1,528 98
Buetow, W. C.....	2,216 37	Kirch, C. H.....	470 18
Baumgartner, W. F.....	200 93	Kozarek, S. A.....	155 28
Blodgett, C. W.....	103 92	Labram, F. W.....	920 00
Caldwell, W. G.....	1,161 25	Luedke, A. L.....	1,558 51
Conway, W. M.....	366 40	Luckey, C. H.....	41 60
Cavanaugh, W. F.....	150 00	Larson, P. Ditmar.....	62 40
Davy, F. J.....	699 76	Mengel, F. F.....	1,033 34
Donaghey, J. T.....	2,782 31	Parker, H. A.....	1,016 78
Dodge, B. E.....	269 53	Plemmons, L. R.....	72 00
Daggett, Gordon F.....	118 50	Parsons, E. B.....	150 00
Davis Lloyd Co.....	44 80	Reynolds, T. M.....	1,400 41
Fess, P. L.....	149 64	Reilly, T. W.....	983 24
Fehlandt, W. L.....	175 00	Schroeder, G. E.....	843 22
Gillespie, J. E.....	1,744 61	Smith, J. E.....	296 84
Gates, C. W.....	857 93	Sergeant, F. M.....	437 21
Griswold, G. R.....	104 36	Starr, M. F.....	12 00
Heimbach, E. B.....	587 70	Schindler, L. M.....	85 54
Haley, H. J.....	347 59	Torkelson, M. W.....	3,541 13
Hall, S. P.....	2,113 29	Tucker, F. G.....	1,357 65
Hirst, A. R.....	3,678 35		

Brown, H. S., photos.....	5 00
Brown, D. H., photos.....	3 00
Binning, Jas., photos.....	4 00
Bartz, Frank, grading.....	280 00
Balliet Supply Co., Stephen, unloading stone.....	40 52
Barrett Mfg. Co., binder for macadam.....	442 08

GENERAL FUND DISBURSEMENTS, 1913.

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Chicago & Northwestern Ry. Co., freight.....	\$332 09
Carroll, J. H., photos.....	12 00
Carberry, Jos., gravel.....	45 00
Cook & Brown, supplies.....	621 00
Democrat Printing Co., printing.....	2,422 09
Garvey & Weyenburg, concrete.....	744 00
Haswell Furniture Co., supplies.....	1 65
Helmer Milling Co., cement.....	1,534 70
Ideal Lumber & Coal Co., stone, sand & cement.....	391 80
Lutz, Robert, stone.....	424 50
M. St. P. & S. S. M. Ry. Co., freight.....	713 77
Meyer News Service Co., clippings.....	60 00
Madison Post Office, postage.....	6 00
Milwaukee Lithographing Co., envelopes.....	79 40
Madison Tent & Awning Co., supplies.....	17 00
Marston Bros. Co., cement.....	576 00
Oshkosh Mfg. Co., supplies.....	12 00
Postal Telegraph & Cable Co., messages.....	1 10
Printing Board, paper.....	412 28
Ranzer, C. W., supplies.....	1 50
Ramsay, J. F., supplies.....	5 00
Rasmussen & Sons Co., J., concrete.....	346 48
Scovell, L. J., supplies.....	2 60
Schreiber, J. F., photos.....	6 50
Superintendent of Public Property, maps.....	3 00
Sundry Persons, experimental road work.....	1,422 10
Western Union Telegraph Co., messages.....	17 10
Wisconsin Telephone Co., messages.....	74 70
Wells, Fargo & Co., express.....	37 28
Werth, Paul, storage cement.....	30 00
Waupaca Sand & Gravel Co., sand.....	74 95
Waukesha Lime & Stone Co., gravel.....	504 61
Wisconsin Granite Co., stone.....	536 74

\$59,328 45

BOARD OF CONTROL.

Graebner, W. H., member, sal. and exp.....	\$3,360 61
Lewis, J. P., member, sal. and exp.....	3,227 99
Lindley, P. H., member, sal. and exp.....	3,618 60
Smith, R. E., member, sal. and exp.....	3,829 67
Williams, K. R., member, sal. and exp.....	3,500 47
Tappins, M. J., secretary, sal. and exp.....	2,530 95
Tappins, M. J., paid for stenographic services.....	168 85
Lerdall, H. T., chief clerk.....	1,500 00
Johnson, C. M., 1st assistant chief clerk.....	1,100 00
Hadley, L. L., 2nd assistant chief clerk.....	959 30
Bernard, J. E., clerk.....	999 98
Breitenbach, A. E., stenographer.....	900 00
Howard, M. V., stenographer.....	900 00
Trainor, Frankie, clerk.....	62 37
Carroll, Mona, clerk.....	296 79
Schwerke, Irving, clerk.....	333 31
Hanson, L. A. R., clerk, sal. and exp.....	314 33
Thurston, H. K., statistical clerk.....	600 00
Rinder, Adelaide, clerk.....	34 41
Seibel, J. M., field officer, sal. and exp.....	2,839 51
Gruenhagen, A. F., field officer, sal. and exp.....	3,044 21
Jostad, B. M., field officer, sal. and exp.....	3,718 83
Beach, F. E., parole officer, sal. and exp.....	2,376 05
Lee, Oscar, parole officer, sal. and exp.....	2,268 35
Democrat Printing Co., printing.....	532 40

Madison Post Office, Postage and Box rent.....	\$1,391 90
Western Union Telegraph Co., messages.....	170 57
Postal Telegraph-Cable Co., messages.....	21 55
Wisconsin Telephone Co., messages.....	757 85
Little, Brown & Co., books.....	18 40
Wegge, W. F., exams.....	34 00
Becken, W. F., exams.....	5 80
Falbe, John, transportation of patient.....	73 99
Meyer News Service Co., clippings.....	56 00
Survey, The, book.....	1 60
Journal of the American Institute of Criminal.....	
Law and Criminology, subscription.....	12 00
Haber, P. B., Printing Co., advertising.....	3 60
State Journal Printing Co., advertising.....	4 80
Journal Co., advertising.....	5 80
Streissguth-Petran Engraving Co., cuts.....	2 05
Essman, W. L., books.....	5 00
Forbes & Co., books.....	2 20
Milwaukee Lithographing Co., stationery.....	70 71
Sherman, French & Co., books.....	1 35
Johnson, Alex., secretary, books.....	150 00
Noble, J. B., examinations.....	4 40
Jacob, B. N., examinations.....	4 40
Bartley, P., expenses.....	12 64
Snively, A. F., services and expenses.....	14 20
McGovern, J. J., expenses.....	5 00
Stafford, H. S., expenses.....	44 00
Rostad, Mrs. Peter, per diem and expenses.....	6 50
Rostad, Peter, per diem and expenses.....	6 50
McGill, Julia, witness fee.....	20 94
Nickash, Jos., witness fee.....	10 98
Mackut, Frank, Jr., witness fee.....	8 06
Reineck, Wm., Jr., witness fee.....	8 06
Smith, R. E., witness fee.....	10 98
Rolfs, Oswald, witness fee.....	10 98
Rolfs, Mrs. B. P., witness fee.....	10 98
Meyers, Oscar, witness fee.....	10 98
Garvey, Arnke, witness fee.....	2 00
Schaeffer, I. F., salary and expenses, chap. 481, laws 1911.....	532 18
White, G. G., salary and expenses, chap. 481, laws 1911..	202 88
Chap. 512, laws 1909—chap. 583, laws 1911:	
Rahn, H. G., accountant.....	21 00
Koltes, H. A., accountant.....	60 55
Conaway, William, clerk.....	26 08
Cerf, M., expert accountant.....	725 70
White, G. G., expert accountant.....	1,061 87
Knudson, H. J., accountant.....	126 25
Ray, Myron, accountant.....	149 74
Larson, A. J., accountant.....	105 00
McCarthy, G. E., accountant.....	139 35
Ray, M. K., accountant.....	109 55
Kirk, S. B., accountant.....	81 20
Lamb, F. S., accountant.....	60 80
Schaeffer, S. F., auditor.....	310 77
Williams, A. L., accountant.....	613 98
Williams, Brant W., accountant.....	322 76
Brabant, Clara, stenographer.....	40 00
Mitchell, Franklin, auditor.....	47 12
Libby, R. E., stenographer.....	72 00
Tenney, W. D., expenses.....	175 87

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$213,216 22
Northern Hospital for Insane.....	199,211 16
School for Deaf.....	69,145 28
School for Blind.....	41,041 57
Industrial School for Boys.....	132 250 87
State Prison.....	272,395 32
State Public School.....	56,041 77
Home for Feeble-Minded.....	252,829 92
State Reformatory.....	89,245 91
Tuberculosis Sanatorium.....	125,853 05
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	\$1,451,231 07

WORKSHOP FOR THE BLIND.

Adler Realty Co., rent.....	\$1,500 00
Dobberphul, August, salary.....	190 00
Kustermann, Oscar, salary and disb.....	1,828 55
Krautz, Richard, salary.....	616 00
Kojis, John, salary.....	616 00
Schroeder, William, salary.....	900 00
Necker Engraving Co., engravings.....	56 60
Zanna, Michael, salary.....	366 00
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	\$6,073 15

CARE OF CRIPPLED AND DEFORMED CHILDREN.

(Chap. 585, Laws 1911.)

Grube, A. E., matron.....	\$240 42
Hughes, Adele, night nurse.....	5 16
McCarthy, Elizabeth, cottage girl.....	90 07
Brown, J. F., expenses.....	17 07
Brown, J. F., professional services.....	250 00
Hessman, Frances, matron.....	63 33
State Public School, care of children.....	4,939 96
Orthopedic Appliance Co., appliances, etc.....	386 53
Armstrong, E. A., sheets.....	14 11
Cass, S. and E., kitchen cabinet.....	21 00
C. M. & St. P. Ry. Co., freight.....	23 41
C. & N. W. Ry. Co., freight.....	8 15
Fischer, C. W., Furniture Co., furniture.....	815 36
Gimbel Brothers, rugs, etc.....	212 14
Rhoades & Fillman, sheets, etc.....	35 55
Ruse, Mrs. G. A., services.....	6 75
Simpson, C. E., hardware.....	70 85
Tracy, J. R., agent, freight.....	85
Boston Store, supplies.....	72 15
Moore, L. R., supplies.....	20 50
Letson, S. C., shades, etc.....	36 50
Hewitt, Mrs. W. E., rugs.....	15 75
Dodge & Davis, hardware.....	2 25
Betz, F. S. Co., walker.....	25 00
Pritzlaff, John, Hardware Co., supplies.....	17 64
Sparta Sash & Door Co., screens, etc.....	109 50
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	\$7,500 00

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS.

Arnold, J. C., plants.....		\$1 88
American Laundry Machinery Co., repairs.....		2 50
American Seating Co., furniture.....		71 00
Berry, M. J., supplies.....	107 10	
Boston Store, supplies.....	85 86	
Currie Brothers Co., plants.....	7 75	
Carroll, G. A., blankets, etc.....	369 85	
Coughlin, E. L., supplies.....	5 27	
Derse, W. H., supplies.....	14 41	
Dallman, Clyde, salary.....	97 17	
Downey Heating & Supply Co., repairs, etc.....	2 63	
Democrat Printing Co., printing.....	58 78	
Ellis & Coogan, carpenter work.....	1,059 89	
Evers, L. F., painting, etc.....	382 55	
Friend, L. R., plumbing.....	499 42	
Gross, Phillip, Hardware Co., repairs.....	45 05	
Gregory, William, plastering and materials.....	372 65	
Hill Pump Valve Co., valves.....	24 96	
Hennecke, C., Co., repairs.....	11 65	
Hedon, Charlotte, salary.....	225 00	
Hoffman & Billings Mfg. Co., repairs.....	1 21	
Habhegger, Theodore, repairs.....	16 60	
James, James, salary.....	390 00	
Kaine, A. J., salary and exp.....	1,109 14	
Kelly, D. F. (estate), horse shoeing.....	22 90	
Land, A. T., salary.....	215 17	
Manthy-Sieker Co., repairs.....	25 25	
Milwaukee Gas Light Co., repairs.....	8 30	
Milwaukee Leather Belting Co.....	7 40	
Niedecken, H. Co., blank books, etc.....	2 52	
Nutting, H. K., salary.....	540 00	
O'Neil Oil & Paint Co., oil.....	13 13	
Patek Brothers, turpentine, etc.....	68 86	
Rische, Fred, repairs.....	27 00	
Singer Sewing Machine Co., repairs.....	3 15	
Schuster, E. & Co., carpet, etc.....	36 78	
Silvernale, D., salary.....	35 00	
State Insurance Fund, premiums.....	1,371 04	
Thiele, Henry, Co., supplies.....	22 85	
Webb, Genevieve, salary.....	420 00	
Warner, Nellie, salary.....	149 04	
Weise, Paul, Co., repairs.....	4 35	
Winter, William, mason work.....	16 68	
Weber, Henry, upholstering.....	23 50	
Zuege, Fred, hay, etc.....	105 40	
		<hr/>
		\$8,080 64

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:			
Brown.....	\$7,632 43	Langlade.....	\$169 03
Calumet.....	167 61	Oconto.....	1,706 00
Door.....	1,220 74	Outagamie.....	25 06
Forest.....	167 23	Shawano.....	91 11
Iron.....	344 67	State at Large.....	36 25
Kewaunee.....	428 58		
			<hr/>
			\$11,988 71

GENERAL FUND DISBURSEMENTS, 1913.

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Chippewa County Asylum:

Chippewa	\$4,952 79
Ashland	1,090 35
Barron	2,436 05
Bayfield	1,443 47
Burnett	387 12
Clark	704 89
Eau Claire	110 73
Jackson	149 88
Marinette	170 08
Pepin	730 94
Polk	360 17
Price	1,826 35
Rusk	2,311 71
Sawyer	138 61
Taylor	1,106 89
Washburn	540 88
Wood	59 22
State at large.....	1,155 81
	<hr/>
	\$19,675 94

Columbia County Asylum:

Columbia	\$4,289 57
Adams	167 12
Jackson	168 52
Juneau	509 42
Marquette	491 52
Portage	695 93
State at Large.....	2,138 74
	<hr/>
	\$8,460 82

Dane County Asylum:

Dane	\$10,743 21
Crawford	97 00
Juneau	85 28
La Crosse	156 86
Milwaukee	316 72
Washburn	156 86
State at Large.....	624 00
	<hr/>
	\$12,179 93

Dodge County Asylum:

Dodge	\$8,171 14
Adams	174 61
Fond du Lac.....	79 08
Green	74 92
Iron	349 20
Langlade	698 40
Lincoln	530 65
Portage	412 36
Price	357 98
Shawano	174 61
Taylor	174 C1
Vilas	174 61
Waupaca	174 61
Waushara	49 13

Wood	\$44 15
State at Large.....	349 20
	<hr/>
	\$11,989 26

Douglas County Asylum:

Douglas	\$6,380 14
Adams	162 56
Ashland	3,681 72
Barron	1,803 41
Bayfield	2,847 82
Buffalo	1,083 33
Burnett	826 56
Iron	342 60
Kenosha	157 15
Pierce	302 58
Polk	455 42
Price	199 11
Sawyer	169 11
Washburn	678 53
State at Large.....	2,548 80
	<hr/>
	\$21,638 84

Dunn County Asylum:

Dunn	\$4,349 79
Ashland	513 21
Barron	2,403 68
Bayfield	345 97
Buffalo	25 42
Burnett	127 72
Clark	101 14
Pepin	1,019 44
Pierce	1,188 70
Polk	497 61
Price	341 32
St. Croix	172 86
Taylor	765 93
Washburn	344 45
Wood	66 45
State at Large.....	1,518 07
	<hr/>
	\$13,781 76

Eau Claire County Asylum:

Eau Claire	\$5,450 57
Ashland	845 13
Barron	1,014 39
Bayfield	2,520 40
Buffalo	991 64
Clark	926 16
Douglas	84 50
Iron	497 21
Jackson	1,593 19
Juneau	165 76
Lincoln	512 46
Marquette	333 60
Monroe	167 21
Pepin	503 10
Pierce	163 26
Polk	331 50

Price	\$1,178 95	Douglas	\$163 56
Rusk	516 61	Iron	161 46
Taylor	1,846 22	Jackson	651 20
Wood	82 25	La Fayette	2,549 89
State at Large.....	2,827 73	Pierce	493 52
	<hr/>	Polk	656 84
	\$22,551 84	Price	162 64
Fond du Lac County Asylum:		Trempealeau	172 81
Fond du Lac.....	\$6,792 64	Washburn	166 41
Ashland	25 28	State at Large.....	3,140 95
Brown	182 86		<hr/>
Calumet	285 28		\$13,596 93
Door	365 70	Jefferson County Asylum:	
Green Lake.....	2,112 28	Jefferson	\$8,423 86
Langlade	157 14	Ashland	173 26
Lincoln	10 42	Burnett	171 56
Manitowoc	25 28	Dodge	160 61
Marquette	731 42	Green Lake	175 33
Milwaukee	80 72	Juneau	173 86
Oconto	182 86	Lincoln	176 07
Oneida	365 70	Monroe	170 61
Ozaukee	182 86	Shawano	349 88
Portage	731 42	Taylor	175 46
Shawano	182 86	Walworth	19 35
Vilas	182 86	Waushara	427 22
Waushara	679 42	Winnebago	169 61
Winnebago	214 58	State at Large.....	2,687 11
Wood	223 44		<hr/>
State at Large.....	1,891 57		\$13,453 79
	<hr/>		
	\$15,606 59	La Crosse County Asylum:	
Grant County Asylum:		La Crosse.....	\$9,466 71
Grant	\$6,251 19	Adams	227 95
Crawford	1,556 93	Bayfield	178 66
La Fayette	184 39	Buffalo	884 03
State at Large.....	2,190 88	Clark	412 67
	<hr/>	Dodge	59 02
	\$10,183 39	Fond du Lac.....	25 28
Green County Asylum:		Grant	15 86
Green	\$4,338 86	Jackson	614 30
Buffalo	173 21	Juneau	406 64
Jackson	329 72	Lincoln	49 72
Juneau	1,842 17	Milwaukee	72 86
La Fayette.....	2,643 67	Monroe	146 58
Pierce	171 06	Pepin	121 28
Polk	348 12	Pierce	358 44
Rock	177 36	Polk	102 86
State at Large.....	543 08	State at Large.....	492 65
	<hr/>		<hr/>
	\$10,567 25		\$13,635 51
Iowa County Asylum:		Manitowoc County Asylum:	
Iowa	\$4,142 79	Manitowoc	\$7,940 15
Adams	172 94	Calumet	33 08
Ashland	164 09	Clark	36 82
Buffalo	311 27	Door	1,394 53
Burnett	161 91	Kewaunee	1,997 90
Crawford	324 65	Langlade	343 00
		Ozaukee	2,420 60
		Portage	68 02

GENERAL FUND DISBURSEMENTS, 1913.

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Shawano	\$477 26
Vilas	168 94
State at Large	5,296 72
	<hr/>
	\$20,177 02

Marathon County Asylum:	
Marathon	\$6,749 79
Ashland	174 46
Brown	167 41
Buffalo	168 76
Clark	1,514 05
Florence	165 81
Iron	787 43
Jackson	518 18
Juneau	174 16
Langlade	919 25
Lincoln	2,652 91
Marquette	176 66
Oconto	1,035 79
Oneida	869 20
Portage	2,355 45
Sawyer	168 61
Shawano	1,309 77
Vilas	359 43
Waushara	344 97
Wood	499 48
State at Large.....	267 72
	<hr/>
	\$21,379 29

Marinette County Asylum:	
Marinette	\$5,436 64
Ashland	349 60
Bayfield	106 69
Brown	81 60
Calumet	208 97
Clark	158 11
Door	961 43
Dunn	176 06
Florence	573 56
Forest	849 48
Iron	1,110 12
Jackson	279 49
Kewaunee	168 06
Langlade	780 17
Lincoln	503 39
Oconto	5,342 72
Oneida	540 24
Portage	220 66
Price	494 40
Shawano	1,169 89
Vilas	1,004 55
Waushara	170 36
Wood	92 20
State at Large.....	1,636 31
	<hr/>
	\$22,414 70

Milwaukee County Asylum:	
Milwaukee	\$22,010 78

Monroe County Asylum:	
Monroe	\$4,662 09
Adams	169 23
Juneau	495 24
State at Large.....	167 83
	<hr/>
	\$5,494 39

Outagamie County Asylum:	
Outagamie	\$7,099 77
Bayfield	339 30
Brown	56 69
Calumet	571 70
Door	511 69
Florence	80 65
Forest	123 00
Kewaunee	1,366 06
Langlade	331 90
Lincoln	505 99
Marinette	156 86
Oconto	335 25
Pierce	170 19
Portage	233 92
Rusk	292 80
Shawano	1,026 68
State at Large.....	341 40
	<hr/>
	\$13,543 85

Racine County Asylum:	
Racine	\$8,772 85
Clark	123 50
Dane	30 86
Dodge	82 51
Kenosha	8,320 42
Kewaunee	164 46
Lincoln	116 42
Marinette	173 86
Walworth	18 72
State at Large.....	762 87
	<hr/>
	\$18,566 47

Richland County Asylum:	
Richland	\$3,147 64
Adams	70 63
Buffalo	207 32
Columbia	168 40
Crawford	3,608 99
Green Lake	169 21
Juneau	582 59
La Fayette	175 11
Marquette	508 36
Monroe	181 66
Pierce	338 35
Racine	169 61
Sauk	640 89
Waushara	690 17
Wood	176 96
State at Large.....	6,145 01
	<hr/>
	\$16,980 90

Rock County Asylum:

Rock	\$9,512 32
Marquette	232 22
Washburn	173 76
State at Large.....	575 57
	<hr/>
	\$10,493 87

St. Croix County Asylum:

St. Croix	\$5,441 78
Ashland	154 43
Barron	1,560 48
Bayfield	965 43
Buffalo	324 90
Burnett	821 97
Marquette	166 26
Pierce	2,360 98
Polk	3,321 95
Portage	175 38
Sawyer	164 91
Waushara	27 00
State at Large.....	1,260 40
	<hr/>
	\$16,745 87

Sauk County Asylum:

Sauk	\$5,850 86
Crawford	182 94
Grant	895 94
Juneau	1,983 14
La Crosse.....	106 18
Monroe	78 43
Pierce	530 63
Rock	53 32
Washburn	182 91
State at Large.....	726 66
	<hr/>
	\$10,591 01

Sheboygan County Asylum:

Sheboygan	\$11,260 07
Calumet	1,044 17
Door	169 36
Fond du Lac.....	59 12
Green Lake.....	542 64
Iron	169 36
Kewaunee	70 58
Langlade	495 58
Milwaukee	156 86
Oconto	253 67
Ozaukee	186 14
Pierce	169 36
Portage	143 59
Shawano	913 72
Taylor	173 72
Waushara	338 72
Winnebago	157 72
Wood	88 53
State at Large.....	1,796 57
	<hr/>
	\$18,189 48

Trempealeau County Asylum:

Trempealeau	\$5,387 79
Buffalo	1,875 24
Clark	1,212 90
Jackson	1,781 69
Pepin	524 63
Portage	2,427 70
Wood	150 86
State at Large.....	533 00
	<hr/>
	\$13,893 81

Vernon County Asylum:

Vernon	\$5,086 07
Adams	339 70
Barron	509 58
Buffalo	169 86
Burnett	339 70
Clark	82 14
Crawford	1,019 14
Dane	169 86
Jackson	849 28
Juneau	1,019 14
Pepin	509 58
Polk	339 70
Wood	70 00
State at Large.....	2,208 14
	<hr/>
	\$12,711 89

Walworth County Asylum:

Walworth	\$4,593 23
Barron	185 07
Buffalo	184 34
Door	174 07
Jefferson	24 42
La Fayette.....	164 20
Waushara	191 07
State at Large.....	4,721 39
	<hr/>
	\$10,237 79

Washington County Asylum:

Washington	\$4,762 71
Calumet	354 75
Forest	160 78
Lincoln	347 45
Milwaukee	1,492 56
Oneida	353 40
Ozaukee	4,499 08
Portage	121 29
Shawano	337 40
Waushara	339 60
State at Large.....	2,251 44
	<hr/>
	\$15,020 46

Waukesha County Asylum:

Waukesha	\$7,073 14
Adams	141 83
Calumet	1,397 86

GENERAL FUND DISBURSEMENTS, 1913.

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Clark	\$17 63
Dodge	178 59
Green Lake.....	174 61
Jackson	226 61
Jefferson	156 84
Juneau	103 42
Kewaunee	179 31
Langlade	178 84
Milwaukee	7,562 13
Oneida	179 86
Outagamie	178 84
Ozaukee	176 84
Portage	217 66
Shawano	92 42
Waushara	343 70
Winnebago	20 58
Wood	102 61
State at Large.....	5,363 94

\$24,067 26

Waupaca County Asylum:

Waupaca	\$5,471 14
Ashland	100 52
Bayfield	168 13
Forest	168 05
Green Lake	99 02
Iron	170 11
Kewaunee	339 85
Langlade	733 15
Lincoln	678 62
Oconto	1,214 80
Oneida	91 16
Outagamie	4 28
Portage	3,474 37
Price	913 95
Shawano	591 57
Taylor	340 42
Waushara	293 64
Wood	299 68
State at Large.....	1,265 06

\$16,417 52

Winnebago County Asylum:

Winnebago	\$11,933 74
Ashland	329 10

Bayfield	\$684 50
Dodge	171 31
Florence	346 15
Green Lake.....	530 52
Iron	166 96
Kewaunee	68 33
Langlade	170 31
Lincoln	673 50
Marquette	73 28
Marquette	164 26
Oneida	167 71
Outagamie	156 86
Shawano	1,038 02
Taylor	320 41
Waushara	472 68
Wood	56 88
State at Large.....	891 91

\$18,416 43

Wood County Asylum:

Wood	\$2,707 50
Adams	81 05
Bayfield	7 28
Chippewa	53 58
Clark	1,577 53
Forest	42 84
Green Lake	21 84
Iron	35 06
Jackson	369 12
Juneau	230 59
Kewaunee	104 36
Lincoln	119 74
Marathon	72 00
Marquette	656 46
Oneida	8 58
Portage	3,387 50
Price	189 45
Rusk	252 38
Taylor	314 88
Waukesha	26 14
Waushara	358 27
Winnebago	100 59
State at Large.....	727 18

\$11,443 92

Total for care of chronic insane..... \$518,107 27

MAINTAINING ACUTE, CHRONIC AND CRIMINAL INSANE.

Milwaukee County Asylum.....	\$68,813 63
Democrat Printing Co., report.....	62 09

\$68,875 72

COUNTY SANATORIA FOR TUBERCULOSIS, CHAP. 457, LAWS 1911.

Douglas County.....	\$243 39
Milwaukee County	748 26
	<hr/>
	\$991 65

COMMON SCHOOLS.

Examiners State Teachers.

Upham, A. A., per diem and expenses.....	\$208 40
Viebahn, C. F., per diem and expenses.....	721 42
	<hr/>
	\$929 82

Wisconsin Teachers' Association.

Democrat Printing Co., reports.....	\$1,527 13
Mandel Engraving Co., cuts	29 40
Streissguth-Petran Engraving Co., cuts.....	43 36
	<hr/>
	\$1,599 89

Miscellaneous.

School Fund Income, interest on certificates of indebtedness	\$109,459 00
School Fund Income, chap. 313, laws 1903 (less salary and exp. of rural school inspector)	196,915 46
	<hr/>
	\$306,374 46

STATE UNIVERSITY.

Agricultural Experiment Station.

Brown, L. W., photographic work.....	\$311 75
Connolly, G. H., drawings.....	83
Democrat Printing Co., printing.....	6,574 40
Galpin, C. J., photographs.....	8 75
Gruetzmacher, C. S., drawings.....	57 85
Henser, J. N., drawings.....	9 30
Jones, G. S., drawings.....	7 95
Joyce, Maurice, Engraving Co., cut.....	1 88
Morris, Meade, drawings.....	10 25
Moody, Ralph, drawings.....	2 54
Mandel Engraving Co., cut.....	18 01
Mereness, H. E., drawings.....	2 18
Nelson, B. L., drawings.....	14 80
Perkins, J. M., drawings.....	12 60
Streissguth-Petran Eng. Co., cuts.....	467 54
Sackerson A. E., drawings.....	4 50
University of Wisconsin, photographic work.....	137 90
Wright, L. J., drawings.....	3 15
Washington Electrotype Co., cut.....	45
Zeese-Wilkinson Co., cuts.....	286 00
	<hr/>
	\$7,932 63

Miscellaneous.

University Fund Income, buildings, etc., sec 3, chap 631, laws 1911	\$337,034 50
University Fund Income, women's dormitory, sec. 4, chap. 631, laws 1911.....	92,767 07
University Fund Income, traveling schools of agriculture, sec. 6, chap. 631, laws 1911.....	40,000 00
University Fund Income, agricultural institutes, chap. 318, laws 1907.....	20,000 00
University Fund Income, Washburn observatory, sec. 391, W. S.,	3,000 00
University Fund Income, branch agricultural experiment stations, chap. 507, laws 1909.....	2,000 00
University Fund Income, land, sec. 7, chap. 631, laws 1911	48,166 99
University Fund Income, educational extension, sec. 5, chap. 631, laws 1911.....	125,000 00
University Fund Income, agricultural demonstration, stations, chap. 624, laws 1911.....	1,000 00
University Fund Income, tax remission of 1912, sec. 1069a, W. S.....	810,000 00
University Fund Income, temporary transfers, sec. 2, chap. 631, laws 1911.....	150,000 00
University Fund Income, interest on certificates of indebtedness	7,770 00
Agricultural College Fund Income, interest on certificates of indebtedness	4,242 00
Koltes, H. A., examination of accounts, chap. 497, laws 1909	21 00
Cerf, M., examination of accounts, chap. 497, laws 1909..	401 03
Mitchell, F., examination of accounts, chap 497, laws 1909	1,155 00
Knudson, H. J., examination of accounts, chap. 497, laws 1909	75 00
Schaeffer, I. F., examination of accounts, chap. 497, laws 1909,	96 66
Jamison, C. L., examination of accounts, chap. 497, laws 1909,	78 15
Kirk, W. E., examination of accounts, chap. 497, laws 1909	11 56
McKee, Anna, examination of accounts, chap. 497, laws 1909,	60 00
Jones, Griffith, examination of accounts, chap. 497, laws 1909,	18 75
Democrat Printing Co., printing.....	1,194 32
Hammersmith Engraving Co., cuts.....	1 06
Streissguth-Petran Engraving Co., cuts.....	50 17
	<hr/>
	\$1,644,143 26

NORMAL SCHOOLS.

Normal Fund Income, tax remission of 1911, sec. 1069a, W. S.	\$190,235 00
Normal Fund Income, tax remission of 1912, sec. 1069a, W. S.	250,000 00
Normal Fund Income, teachers institutes, chap. 371, laws 1901,	5,142 65
Normal Fund Income, buildings, etc., sec. 9, chap. 631, laws 1911,	210,808 82
Normal Fund Income, interest on certificates of indebtedness	36,099 00

Jamison, C. L., examination of accounts, chap. 495, laws 1909,	\$187 50
Cerf, M., examination of accounts, chap. 495, laws 1909, ..	133 68
Jones, Griffith, examination of accounts, chap. 495, laws 1909,	131 25
McKee, Anna, examination of accounts, chap. 495, laws 1909,	30 00
White, G. G., examination of accounts, chap. 495, laws 1909	250 00
Williams, A. L., examination of accounts, chap. 495, laws 1909,	166 66
Democrat Printing Co., printing.....	59 30
	<hr/>
	\$693,243 86

FREE HIGH SCHOOLS.

Abbotsford	\$389 25	Blue River	\$737 07
Albany	389 25	Boscobel	1,500 00
Algoma	389 25	Cadott	389 25
Alma	389 25	Cambria	389 25
Alma Center	389 25	Cambridge	389 25
Almond	389 25	Campbellsport	389 25
Amery	389 25	Camp Douglas	389 25
Amherst	389 25	Cashton	389 25
Antigo	389 25	Cassville	389 25
Appleton	389 25	Cedarburg	389 25
Arcadia	389 25	Chetek	389 25
Argyle	389 25	Chilton	389 25
Ashland	389 25	Chippewa Falls	389 25
Athens	389 25	Clinton	389 25
Augusta	389 25	Clintonville	389 25
Avoca	389 25	Cobb	389 25
Arbor Vitae	1,200 00	Colfax	389 25
Arena	1,085 00	Columbus	389 25
Baldwin	389 25	Cuba City	389 25
Bangor	389 25	Cumberland	389 25
Baraboo	389 25	Colby	1,080 00
Barron	389 25	Crandon	1,500 00
Beaver Dam	389 25	Darien	389 25
Belleville	389 25	Darlington	389 25
Belmont	389 25	Deerfield	389 25
Beloit	389 25	Delavan	389 25
Benton	389 25	De Pere	389 25
Berlin	389 25	Dodgeville	389 25
Biramwood	389 25	Durand	389 25
Black Earth	389 25	De Forest	1,500 00
Black River Falls	389 25	East Troy	389 25
Blair	389 25	Eau Claire	389 25
Blanchardville	389 25	Edgar	389 25
Bloomer	389 25	Edgerton	389 25
Bloomington	389 25	Elkhorn	389 25
Boyd	389 25	Elgin	389 25
Brandon	389 25	Elmwood	389 25
Brillion	389 25	Elroy	389 25
Brodhead	389 25	Evansville	389 25
Brooklyn	389 25	Eagle River	1,200 00
Bruce	389 25	Fairchild	389 25
Burlington	389 25	Fennimore	389 25
Bayfield	1,500 00	Fort Atkinson	389 25

Fountain City	\$389 25	Markesan	\$389 25
Fox Lake	389 25	Marshfield	389 25
Frederick	389 25	Mattoon	389 25
Friendship	389 25	Mauston	389 25
Fifield	630 00	Mayville	389 25
Florence	1,500 00	Mazomanie	389 25
Galesville	389 25	Medford	389 25
Genoa Junction	389 25	Mellen	389 25
Gillette	389 25	Menasha	389 25
Glenbeulah	389 25	Menomonee Falls	389 25
Glenwood	389 25	Merrill	389 25
Grand Rapids	389 25	Merrillan	389 25
Grantsburg	389 25	Mineral Point	389 25
Green Bay (East)	389 25	Mondovi	389 25
Green Bay (West)	389 25	Monroe	389 25
Green Lake	389 25	Montello	389 25
Greenwood	389 25	Monticello	389 25
Gilmanton	820 00	Mosinee	389 25
Glidden	697 50	Mt. Horeb	389 25
Gratiot	652 50	Mukwonago	389 25
Hammond	389 25	Muscoda	389 25
Hancock	389 25	Manawa	1,391 50
Hartford	389 25	Marion	900 00
Hazel Green	389 25	Marshall	1,062 50
Highland	389 25	Melrose	630 00
Hillsboro	389 25	Middleton	1,167 50
Horicon	389 25	Milton	1,485 00
Hortonville	389 25	Milton Junction	1,418 75
Hudson	389 25	Minocqua	1,127 50
Humbird	389 25	Montfort	1,337 50
Hurley	389 25	Mt. Hope	675 00
Hayward	1,500 00	Necedah	389 25
Hixton	832 50	Neenah	389 25
Independence	389 25	Neillsville	389 25
Iola	389 25	New Holstein	389 25
Iron Belt	575 00	New Lisbon	389 25
Iron River	1,102 50	New London	389 25
Janesville	389 25	New Richmond	389 25
Jefferson	389 25	No. Fond du Lac	389 25
Johnson Creek	389 25	Norwalk	389 25
Juneau	389 25	North Crandon	765 00
Kaukauna	389 25	Oakfield	389 25
Kendall	389 25	Oakwood	389 25
Kenosha	389 25	Oconomowoc	389 25
Kewaskum	389 25	Oconto	389 25
Kewaunee	389 25	Oconto Falls	389 25
Kiel	389 25	Omro	389 25
Kilbourn	389 25	Onalaska	389 25
Ladysmith	389 25	Ontario	389 25
La Farge	389 25	Oregon	389 25
Lake Geneva	389 25	Osceola	389 25
Lake Mills	389 25	Owen	389 25
Lancaster	389 25	Palmyra	389 25
Linden	389 25	Pardeeville	389 25
Little Chute	389 25	Park Falls	389 25
Lodi	389 25	Pepin	389 25
Lone Rock	389 25	Peshtigo	389 25
Loyal	389 25	Pewaukee	389 25
Livingston	758 75	Phillips	389 25
Manitowoc	389 25	Pittsville	389 25
Marinette	389 25	Plainfield	389 25

Platteville	\$389 25	Shell Lake	\$962 50
Plum City	389 25	Shiocton	630 00
Plymouth	389 25	South Wayne	720 00
Portage	389 25	Stratford	787 50
Port Washington	389 25	Thorp	389 25
Potosi	389 25	Tomah	389 25
Poynette	389 25	Tomahawk	389 25
Prairie du Chien	389 25	Trempealeau	389 25
Prairie du Sac	389 25	Two Rivers	389 25
Prentice	389 25	Tigerton	675 00
Prescott	389 25	Union Grove	389 25
Princeton	389 25	Unity	389 25
Patch Grove	652 50	Viola	389 25
Randolph	389 25	Viroqua	389 25
Red Granite	389 25	Verona	1,087 50
Reedsburg	389 25	Waldo	389 25
Reesville	389 25	Walworth	389 25
Rewey	389 25	Washburn	389 25
Rhineland	389 25	Waterloo	389 25
Rib Lake	389 25	Watertown	389 25
Rice Lake	389 25	Waukesha	389 25
Richland Center	389 25	Waupaca	389 25
Ridgeway	389 25	Waupun	389 25
Ripon	389 25	Wausau	389 25
River Falls	389 25	Wautoma	389 25
Rosendale	389 25	Wauwatosa	389 25
Roberts	702 50	West Allis	389 25
St. Croix Falls	389 25	West Bend	389 25
Sauk City	389 25	Westby	389 25
Sextonville	389 25	West De Pere	389 25
Seymour	389 25	Westfield	389 25
Sharon	389 25	West Salem	389 25
Shawano	389 25	Weyauwega	389 25
Sheboygan	389 25	Whitehall	389 25
Sheboygan Falls	389 25	Whitewater	389 25
Shullsburg	389 25	Wild Rose	389 25
Soldiers Grove	389 25	Wilton	389 25
So. Milwaukee	389 25	Winneconne	389 25
Sparta	389 25	Wittenberg	389 25
Spooner	389 25	Wonewoc	389 25
Spring Green	389 25	Wabeno	1,500 00
Spring Valley	389 25	Waterford	1,141 25
Stanley	389 25	Waunakee	1,062 50
Stevens Point	389 25	Wausaukee	1,125 00
Stockbridge	389 25	Westboro	736 50
Stoughton	389 25	Wilmot	1,181 87
Sturgeon Bay	389 25		
Sun Prairie	389 25		\$146,817 19
Seneca	1,095 00		

GRADED SCHOOLS.

Albion	\$200 00	Ablemans	\$300 00
Amherst	200 00	Amberg	300 00
Arcadia	200 00	Auburndale	300 00
Arlington	200 00	Amberg	300 00
Albion	200 00	Almena	300 00
Albion	200 00	Amherst	200 00
Aurora	200 00	Amnicon	200 00
Allouez	200 00	Alma	200 00

Armstrong	\$300 00	Center	\$300 00
Athelstane	200 00	Crandon	300 00
Arena	300 00	Caledonia	300 00
Belvidere	200 00	Cleveland	300 00
Bridge Creek	200 00	Clover	200 00
Bailey's Harbor	200 00	Caledonia	200 00
Baraboo	200 00	Christiana	200 00
Beetown	200 00	Cicero	200 00
Beldenville	200 00	Cato	200 00
Bell Center	200 00	Clinton	200 00
Black Brook	200 00	Campbell	200 00
Blue Mounds	200 00	Coleman	300 00
Bristol	200 00	Cold Spring	200 00
Brule	200 00	Casco	200 00
Brule	200 00	Calumet	200 00
Burnett	200 00	Casco	200 00
Black Brook	200 00	Centerville	200 00
Belvidere	200 00	Cylon	200 00
Brazeau	200 00	Clifton	100 00
Bell	200 00	Dale	200 00
Buena Vista	200 00	Dallas	200 00
Bellevue	200 00	Delton	200 00
Buchanan	200 00	Denmark (N.)	200 00
Big Bend	300 00	Drammen	200 00
Balsam Lake	300 00	Daniels	200 00
Baraboo	300 00	Dayton	300 00
Brigham	300 00	Dallas	300 00
Black Creek	300 00	De Soto	300 00
Butternut	300 00	Dorchester	300 00
Brussels	300 00	Dunn	300 00
Bovina	300 00	Drummond	300 00
Baldwin	300 00	Dunbar	300 00
Brookfield	200 00	Dunbar	300 00
Barron	200 00	Dupont	300 00
Bloom	200 00	Dunn	300 00
Bennett	200 00	Dewey	300 00
Christiana	200 00	Drammen	200 00
Cadiz	200 00	Deer Creek	200 00
Campbell	200 00	Downing	300 00
Carlton	200 00	Dover	300 00
Cataract	200 00	Eastman	200 00
Cooperstown	200 00	Elderom	200 00
Chelsea	200 00	Emmet	200 00
Charlestown	200 00	Eagle	300 00
Clayton	200 00	Eau Galle	300 00
Cumberland	200 00	Elcho	300 00
Crystal Lake	200 00	Eleva	300 00
Cato	200 00	Elkhart Lake	300 00
Caledonia	200 00	Elk Mound	300 00
Clifton	200 00	Ettrick	300 00
Cable	300 00	E. Milwaukee	300 00
Cameron	300 00	Edson	200 00
Catawba	300 00	Evergreen	200 00
Cecil	300 00	Eileen	200 00
Cedar Grove	300 00	Farmington	200 00
Clear Lake	300 00	Farmington	200 00
Coloma	300 00	Fremont	200 00
Commonwealth	300 00	Fountain	200 00
Coon	300 00	Flambeau	200 00
Cottage Grove	300 00	Fall River	300 00
Cylon	300 00	Forestville	300 00

Freedom	\$300 00	Ithaca	\$300 00
Fairbanks	300 00	Jackson	200 00
Farmington	200 00	Junction	200 00
Forest	200 00	Jacobs	300 00
Fredonia	200 00	Jefferson	300 00
Fenwood	200 00	Kingston	200 00
Fifield	300 00	Kickapoo	300 00
Green Valley	200 00	Lincoln	200 00
Gibraltar	200 00	Lima	200 00
Genesee	200 00	Lyndon	200 00
Gillett	200 00	Liberty Grove	200 00
Gilmanton	200 00	Lima	200 00
Glenmore	200 00	Lima	200 00
Glenwood	200 00	Little River	200 00
Grand Rapids	200 00	Lenroot	200 00
Grantsburg	200 00	Lima	200 00
Grant	300 00	Lind	200 00
Grafton	300 00	Little Black	200 00
Grand Rapids	300 00	Loomis	300 00
Grant	300 00	Lincoln	300 00
Gratiot	300 00	Lake	300 00
Greenbush	300 00	Laona	300 00
Granville	300 00	La Valle	300 00
Gilman	200 00	Lena	300 00
Grover	200 00	Lowell	300 00
Green Valley	200 00	Luck	300 00
Germantown	200 00	Little Wolf	300 00
Gresham	200 00	Lake	300 00
Glenwood	200 00	Lake	300 00
Holland	200 00	Lincoln	300 00
Hoard	200 00	Little River	200 00
Hillsboro	200 00	Longwood	200 00
Holcombe	200 00	Luck	200 00
Herman	200 00	Luxembourg	200 00
Humboldt	200 00	Lyons	200 00
Harrison	200 00	Little Black	200 00
Harris	200 00	Lake	200 00
How	200 00	Leon	200 00
Hebron	200 00	Lowville	200 00
Holland	200 00	Lima	200 00
Homestead	200 00	Liberty Grove	200 00
Hubbard	200 00	Liberty	200 00
Herman	200 00	Linn	200 00
Hackley	300 00	Lessor	200 00
Hawkins	300 00	Lake Nebagamon	200 00
Hazelhurst	300 00	Lisbon	400 00
Hixton	300 00	Manitowoc	200 00
Holcombe	300 00	Metomen	200 00
Hustisford	300 00	Marion	200 00
Hudson	200 00	Maple Grove	200 00
Herman	200 00	Meeme	200 00
How	200 00	Mt. Pleasant	300 00
Hansen	200 00	Matteson	300 00
Hay River	200 00	Moundville	300 00
Hiles	300 00	Merton	300 00
Hilbert	300 00	Menomonee	300 00
Howard	200 00	Madison	300 00
Hixon	300 00	Maiden Rock	300 00
Isabelle	200 00	Marshall	300 00
Ironton	200 00	Mason	300 00
Ironton	200 00	Merrimack	300 00

Middleton	\$300 00	Ogema	\$200 00
Mifflin	300 00	Oak Creek	200 00
Milford	300 00	Oconto	200 00
Milladore	300 00	Pensaukee	200 00
Milton	300 00	Pine Grove	200 00
Milton	300 00	Pensaukee	200 00
Milwaukee	300 00	Price	200 00
Minocqua	300 00	Pratt	200 00
Minong	300 00	Preble	200 00
Mishicot	300 00	Preble	200 00
Monico	300 00	Pierce	200 00
Mt. Horeb	300 00	Preble	300 00
Mt. Pleasant	300 00	Pl. Prairie	300 00
Mequon	300 00	Packwaukee	300 00
Manchester	200 00	Pt. Edwards	300 00
Man. Rapids	200 00	Port Wing	300 00
Marathon	200 00	Pound	300 00
Marcellon	200 00	Poysippi	300 00
Marquette	200 00	Prairie Farm	300 00
Meeme	200 00	Pella	200 00
Merton	200 00	Pleasant Prairie	200 00
Milltown	200 00	Polar	200 00
Modena	200 00	Pound	200 00
Mosinee	200 00	Prairie Farm	200 00
Mosel	200 00	Pittsfield	200 00
Mosel	200 00	Fewaukee	200 00
Mount Hope	200 00	Randall	200 00
Milwaukee	200 00	Red Cedar	200 00
Mock Rose	200 00	Rushford	200 00
Maple Grove	200 00	Russell	200 00
Mount Pleasant	200 00	Reedsville	300 00
Merton	200 00	Rosholt	300 00
Milwaukee	200 00	Royalton	300 00
Marshall	200 00	Rushford	300 00
Muskego	200 00	Richfield	200 00
Melrose	300 00	Richfield	200 00
Milwaukee	200 00	Rochester	200 00
Nekoosa	300 00	Rock Elm	200 00
Neshkoro	300 00	Ruby	200 00
Neva	300 00	Ruthland	200 00
New Glarus	300 00	Royalton	200 00
Niagara	300 00	Reseburg	200 00
New Diggings	300 00	Randolph	200 00
Newton	200 00	Reseburg	200 00
North Bend	200 00	Sherman	200 00
Nelson	200 00	Scott	200 00
Neosho	200 00	Sumner	200 00
Neva	200 00	Shields	200 00
New Diggings	200 00	Suamico	200 00
North Prairie	200 00	Springfield	200 00
Norrie	300 00	Spring Prairie	200 00
Ottawa	200 00	St. Joseph	200 00
Otsego	200 00	Spruce	200 00
Osceola	200 00	St. Cr. Falls	300 00
Osceola	200 00	Stephenson	300 00
Oak Grove	300 00	Stanton	300 00
Oostburg	300 00	Spring Valley	300 00
Oxford	300 00	Sumner	300 00
Otsego	300 00	Saxon	300 00
Orange	200 00	Scandinavia	300 00
Oconto	200 00	Schleisingserville	300 00

Spencer	\$300 00	Washington	\$200 00
Stockholm	300 00	Wheaton	200 00
Springfield	300 00	Wood River	200 00
Stubbs	300 00	Wood River	200 00
Springdale	200 00	Warner	200 00
Summit	200 00	Waterville	300 00
Summit	200 00	Wyalusing	300 00
Sherman	200 00	Watertown	300 00
Sullivan	200 00	Windsor	300 00
St. Cr. Falls	200 00	Wauwatosa	300 00
Salem	200 00	Wauwatosa	300 00
Saukville	200 00	Wingville	300 00
Seneca	200 00	Windsor	300 00
Snanagolden	200 00	Warren	300 00
Sheboygan	200 00	Weston	300 00
Sheboygan	200 00	Wayne	300 00
Sheboygan	200 00	Wabeno	300 00
Sherry	200 00	Waterford	300 00
Sherman	200 00	Wauzeka	300 00
Salem	200 00	Whitefish Bay	300 00
Solon Springs	200 00	Walworth	300 00
Somerset	200 00	Woodruff	300 00
Somerset	200 00	Wycocna	300 00
Spruce	200 00	Westfield	200 00
Stiles	200 00	Wauwatosa	200 00
Sutherland	200 00	Wauwatosa	200 00
Seneca	200 00	Wauwatosa	200 00
Salem	200 00	White River	200 00
Somo	200 00	Withee	200 00
Salem	200 00	Withee	200 00
Shiocton	300 00	Wonewoc	200 00
Springfield	300 00	Waunakee	200 00
St. Lawrence	200 00	Wausau	200 00
Star	200 00	West Kewaunee	200 00
Sharon	200 00	Weston	200 00
Tiffany	200 00	Willow Springs	200 00
True	300 00	Wilson	200 00
Three Lakes	300 00	Winchester	200 00
Turtle	200 00	Windsor	200 00
Theresa	200 00	Wiotia	200 00
Troy Center	200 00	Wrightstown	200 00
Two Creeks	200 00	West Marshland	200 00
Utica	300 00	Winter	200 00
Utica	200 00	Wrightstown	200 00
Union	200 00	Walworth	300 00
Verona	200 00	Wrightstown	200 00
Waterville	200 00	Withee	200 00
Wyoming	200 00	Withee	200 00
Westford	200 00		
Wheaton	200 00		
			\$113,500 00

MANUAL TRAINING IN SCHOOLS, CHAP. 545, LAWS 1911.

Antigo	\$350 00	Black River Falls	\$350 00
Appleton	350 00	Burlington	350 00
Ashland	350 00	Chippewa Falls	350 00
Baraboo	350 00	Clintonville	157 50
Bayfield	350 00	Columbus	350 00
Beaver Dam	350 00	Eau Claire	350 00
Beloit	350 00	Fond du Lac	250 00

Galesville	\$350 00	Omro	\$350 00
Grand Rapids	350 00	Oshkosh	350 00
Green Bay (East)	250 00	Platteville	350 00
Green Bay (West)	250 00	Portage	350 00
Hayward	350 00	Racine	350 00
Janesville	250 00	Rhinelander	350 00
Jefferson	252 00	Sparta	350 00
Kenosha	350 00	Stanley	350 00
Kewaunee (H. S.)	250 00	Stevens Point	250 00
Kewaunee (Grades)	100 00	Stoughton	350 00
Ladysmith	337 50	St. Croix Falls	225 00
Lake Geneva	350 00	Superior (Dewey H. S.)	250 00
Madison	350 00	Superior (Blaine H. S.)	250 00
Manitowoc	350 00	Tomah	350 00
Marinette	350 00	Two Rivers	350 00
Mayville	332 50	Viroqua	350 00
Menasha	350 00	Watertown	350 00
Menomoneie	350 00	Waupun	308 75
Monroe	350 00	Wausau	350 00
Mount Horeb	126 00	Wauwatosa	350 00
Neenah	350 00		
Neillsville	337 50		
Oconomowoc	350 00		
			\$18,176 75

AGRICULTURE IN SCHOOLS, CHAP. 545, LAWS 1911.

Arena	\$250 00	Milton Junction	\$82 00
Brodhead	250 00	Mukwonago	125 00
Dodgeville	250 00	New Richmond	200 00
Ellsworth	236 25	Omro	250 00
Janesville	250 00	Oregon	225 00
Jefferson	65 00	Plymouth	250 00
Markesan	200 00	Stoughton	155 00
Marshall	250 00	Sun Prairie	250 00
Menomonee Falls	250 00		
Milton	96 50		
			\$3,634 75

DOMESTIC SCIENCE IN SCHOOLS, CHAP. 545, 1911.

Antigo	\$350 00	Ladysmith	\$298 13
Appleton	350 00	Lake Geneva	350 00
Arena	148 50	Madison	350 00
Ashland	350 00	Manitowoc	350 00
Bayfield	270 00	Marinette	350 00
Beaver Dam	325 00	Marshall	175 50
Beloit	250 00	Marshfield	256 00
Black River Falls	315 00	Mayville	308 75
Burlington	350 00	Menasha	350 00
Chippewa Falls	350 00	Menomoneie	350 00
Columbus	250 00	Mt. Horeb	180 00
Eau Claire	350 00	Neenah	325 00
Fond du Lac	250 00	Neillsville	270 00
Galesville	270 00	New London	270 00
Grand Rapids	350 00	Omro	292 50
Green Bay (West)	250 00	Oshkosh	350 00
Hayward	341 46	Plainfield	135 00
Janesville	250 00	Platteville	315 00
Jefferson	288 00	Portage	350 00
La Crosse	350 00	Racine	350 00

Rhinelanders	\$315 00	Two Rivers	\$350 00
Richland Center	350 00	Verona	90 00
St. Croix Falls.....	261 50	Viroqua	270 00
Sparta	344 37	Watertown	350 00
Stanley	292 50	Wausau	350 00
Stevens Point	250 00	Wauwatosa	350 00
Stoughton	350 00	Weyauwega	270 00
Superior (Blaine H. S.)	250 00	Whitewater	300 00
Superior (Dewey H. S.)	250 00		
Thorp	168 75		
Tomah	292 50		\$17,432 46

COUNTY TRAINING SCHOOLS FOR TEACHERS, CHAP. 455, LAWS 1911.

Buffalo	\$2,455 32	Oneida	\$3,408 08
Barron	3,189 24	Price	3,329 20
Columbia	3,500 00	Polk	2,837 92
Crawford	2,131 32	Richland	3,500 00
Dunn	3,500 00	Rusk	3,500 00
Door—Kewaunee	3,500 00	Rock	3,500 00
Eau Claire	3,500 00	Sauk	3,500 00
Green	3,500 00	Vernon	2,992 36
Green Lake	3,500 00	Wood	3,500 00
Lanlade	2,598 00	Waupaca	3,139 24
Lincoln	3,500 00	Waushara	2,214 48
Manitowoc	3,359 48		
Marathon	3,500 00		\$80,654 64
Marinette	3,500 00		

MINING TRADE SCHOOL, CHAP. 631, LAWS 1911.

American Express Co., expressage	\$1 35
Besley, C. H. & Co., supplies	4 55
Brown, Harry, labor	8 50
Brown, Everett, labor	48 56
Beers, S. W., plumbing, etc.....	51 99
Butler, G. S., supplies	9 25
Barnes, J. F. & Co., supplies	12 60
Bergsten, Alex., janitor.....	30 00
Bishop, M. A., supplies	121 40
Burdick & Briggs, supplies	1 50
Clark, M. C. Publishing Co., books	7 20
Clark, E. E., salary	350 00
Chicago Tribune, advertising	79 38
Coal Age Co., books	3 00
Central Scientific Co., supplies	116 28
Channon, H. Co., equipment	3 50
Chicago Distributing Co., books	13 50
Dana Co., supplies and repairs	122 13
Davis, R. E., salary and exp.	2,947 63
Dobson, George, salary.....	1,100 00
Dietzgen, Eugene, Co., supplies	289 37
Dugdale, M. R., books, etc.	91 65
Duluth Herald, advertising	56 70
Dennis, John, freight and drayage	22 54
Denure, C., hauling	43 67
Dodge Manufacturing Co., boxes	3 60
Diamond Rubber Co., belts	11 62

GENERAL FUND DISBURSEMENTS, 1913.

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Denver Fire Clay Co., equipment	\$130 26
Evening Wisconsin, advertising	5 88
Engineering Magazine, books	3 00
Engineering News, books	5 00
Fawcett Hardware Co., hardware	253 18
Fairbanks, Morse Co., equipment	33 27
Grant County News, advertising, etc.	23 90
Green Bay Gazette, advertising	8 50
Gribble, C. H. supplies	17 30
Galena Iron Works, supplies	57 17
Gadban, E. T., janitor	315 00
Hoard's Dairyman, advertising	8 00
Hilli Publishing Co., books	7 00
Howard, Charles, drayage	6 36
Henry, J. A., & Son, papering	13 35
Harkinson, L. M., plastering	14 00
Heiser, G. S., repairs	16 85
Interstate Light & Power Co., service	182 51
Jenks, J. M., photographs	4 50
Johns, F. L., expressage	5 50
Kuludjian, A., janitor	60 00
Kaufman, Weimer Co., engraving	30 00
Kent, J. G., janitor	150 00
Kember, A. W., Co., supplies	6 40
Morrow, H. B., salary	1,500 00
Mann, Clarence, labor	3 20
Milwaukee Free Press, advertising	13 44
Mines and Minerals, books	2 00
Mines and Scientific Press, books	3 00
Machinist Supply Co., supplies	59 80
Martens, Henry, repairs, etc.	359 87
Midland Chemical Co., supplies	3 00
McGraw-Hill Book Co., books	14 03
Mining and Scientific Press, books	3 75
Meyer Lumber Co., lumber, etc.	67 05
Mann, Lenn, plastering	20 70
Maxwell Chemical Co., supplies	12 00
Meyer, Charles, plumbing	30 69
Platteville, City of, water	111 56
Platteville Journal, printing and adv.	28 20
Platteville Gas Co., fuel and light	68 54
Papertzian, H., janitor	148 25
Platteville Lumber & Fuel Co., coal, etc.	682 03
Pitts & Johanss, tin roof, etc.	431 62
Packard, O. L., Machine Co., supplies	35 16
Platteville, Rewey & Ellenboro Co., service	17 55
Platteville Post Office, postage	13 72
Rexine Co., supplies	5 00
Robinson, H. A., supplies	8 70
Remington Typewriter Co., supplies	15 00
Sweetland, J. E., labor	7 56
Sentinel Co., advertising	40 88
Smith, W. B., supplies	43 54
Stoeltine, C. H., Co., chemicals	171 61
Shepherd Brothers, fuel and cement	35 80
Street, R. R. & Co., supplies	18 41
Sturtevant Mill Co., equipment	125 00
State Insurance Fund, premiums	649 80
Sargent, E. H. Co., equipment	46 90
Times-Journal, advertising	1 50
West Disinfecting Co., paper towels, etc.	15 00

Wisconsin Coal & Dock Co., coal	\$395 33
Wells Fargo & Co., expressage	8 40
Webster, Ben, postage	7 00
	\$12,132 99

SCHOOLS FOR THE DEAF, CHAP. 537, LAWS 1909.

Antigo	\$2,640 83	New London	\$1,291 67
Appleton	1,246 94	Oshkosh	1,446 38
Ashland	3,016 38	Platteville	1,537 54
Black River Falls	2,455 55	Rice Lake	1,272 50
Bloomington	1,226 67	Racine	2,071 38
Eau Claire	7,185 33	Sheboygan	1,632 91
Fond du Lac	1,979 15	Superior	898 75
Green Bay	4,740 06	Stevens Point	2,461 11
La Crosse	911 80	Wausau	1,115 20
Marinette	1,644 02		
Madison	2,346 49		
Milwaukee	20,279 99		\$63,400 65

SCHOOLS FOR THE BLIND, CHAP. 199, LAWS 1909.

Antigo	\$485 00	Milwaukee	\$8,820 02
Bloomington	733 33	Racine	1,777 78
			\$11,816 13

TEACHERS' COUNTY INSTITUTES, CHAP. 476, LAWS 1905.

Adams	\$77 48	Kenosha	\$70 36
Ashland	60 56	Kewaunee	75 70
Barron	162 98	La Crosse	78 37
Bayfield	102 42	Lafayette	173 67
Brown	97 07	Langlade	79 26
Buffalo	109 54	Lincoln	71 25
Burnett	79 26	Manitowoc	120 23
Calumet	84 61	Marathon	218 20
Chippewa	140 71	Marinette	118 45
Clark	193 26	Marquette	81 94
Columbia	176 34	Milwaukee	135 37
Crawford	111 33	Monroe	198 60
Dane	316 16	Oconto	118 45
Dodge	214 63	Oneida	60 56
Door	67 69	Outagamie	132 70
Douglas	79 26	Ozaukee	81 94
Dunn	144 28	Pepin	52 55
Eau Claire	101 53	Pierce	147 84
Florence	27 61	Polk	142 50
Fond du Lac	175 45	Portage	109 54
Forest	58 78	Price	121 12
Grant	317 05	Racine	99 75
Green	133 59	Richland	148 73
Green Lake	85 50	Rock	214 63
Iowa	167 43	Rusk	89 95
Iron	59 67	St. Croix	163 87
Jackson	129 14	Sauk	171 00
Jefferson	166 54	Sawyer	63 23
Juneau	152 29	Shawano	163 87

GENERAL FUND DISBURSEMENTS, 1913.

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Sheboygan	\$172 78	Waukesha	\$141 61
Taylor	108 65	Waupaca	167 43
Trempealeau	154 96	Waushara	134 48
Vernon	171 00	Winnebago	105 09
Vilas	44 53	Wood	115 78
Walworth	171 89		
Washburn	89 06		\$8,999 52
Washington	126 47		

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC ECONOMY,
CHAP. 313, LAWS 1909.

Dunn	\$6,000 00	Marathon	\$4,533 50
La Crosse	6,000 00	Winnebago	6,000 00
Marinette	4,903 00		
			\$27,436 50

SCHOOLS OF INDUSTRIAL EDUCATION, CHAP. 616, LAWS 1911.

Manitowoc	\$484 92
Racine	2,502 32
	\$2,987 24

BOARD OF INDUSTRIAL EDUCATION, CHAP. 616, LAWS 1911.

Cooley, E. G., expenses.....	\$27 54
Democrat Printing Co., printing.....	242 03
Lindemann, A. S., expenses.....	132 54
Malone, Murt, expenses and compensation.....	112 87
Miles, H. E., expenses and compensation.....	194 90
Miller, W. N., expenses and compensation.....	112 06
Parsons Printing & Stationery Co., supplies.....	6 65
Printing Board, paper.....	285 75
Reber, L. E., expenses.....	34 65
Turneure, F. E., expenses.....	12 90
Western Union Telegraph Co., telegrams.....	1 98
Winch, E. E., expenses and compensation.....	134 81
Wisconsin Telephone Co., telephone and telegraph.....	11 20
	\$1,309 88

STOUT INSTITUTE.

Anderson, Arthur, labor.....	\$162 75
Alstad, Annie	441 43
American Soap & Chemical Co., soap.....	11 26
American Express Co., expressage.....	62 71
American Academy of Political & Social Science, dues..	10 00
American Type Founders Co., mdse.....	204 29
Alstad, Manda, laundry.....	188 00
Aetna Engine Works, mdse.....	348 09
American Book Co., books.....	20 05
Adams & McGilton, mdse.....	4 75
Abrechtson, E. V., labor.....	13 65
Anderson, Walter, salary.....	1 95
Armour & Co., supplies.....	45 48
Associated Manufacturing Co., soap.....	44 40

American School of Home Economics, books.....	\$36 00
Andreasen, Victor, refund.....	7 00
Anderson, Mrs. Tom, salary.....	4 00
Brekke, Carrie, janitor service.....	220 00
Burdick, West, carpenter work.....	31 50
Bross, I., mason.....	74 25
Bross, Anton, labor.....	24 00
Brothby Print Shop, printing.....	285 97
Brummond, A. J., repairs and supplies.....	198 00
Bye, Thea, laundress.....	128 00
Buxton, G. F., teacher.....	2,687 76
Bailey, P. E., services.....	25 00
Brown, A. W., teacher.....	471 45
Boughton, Clara, teacher.....	1,187 74
Barber, J. W., supplies.....	35 00
Brennan, D. C., supplies.....	391 64
Badger State Lumber Co., lumber.....	610 37
Besley, C. H. & Co., supplies.....	124 11
Bross, Peter, mason.....	4 95
Brown, Macy & Sperry Co., stencil paper.....	5 63
Burley & Tyrell Co., dishes.....	71 53
Baker, O. G., teacher.....	878 04
Bisbey, Bertha, teacher.....	965 88
Boa, Harrison.....	10 50
Burkhard, Wm. R., water wings.....	4 00
Burns, Mrs. Mary, domestic service.....	2 00
Benson, Mrs. Josephine, domestic service.....	2 00
Bush, Miss Sadie, tuition.....	26 27
Bausch & Lomb Optical Co., mdse.....	887 91
Burr, Ray, salary.....	7 50
Bertram, Marguerite, refund.....	33 94
Blume, Wm., milk.....	96 08
Betz Co., Frank S., mdse.....	2 75
Buckie Printers' Roller Co., rollers.....	3 25
Brown Engineering Co., shafts, etc.....	435 83
Boston Drug Co., mdse.....	157 43
Beach, Daisy, refund.....	27 70
Brevold, O., refund.....	7 00
Baker Paper Co., The.....	5 75
Buckie Printers' Ink Co., The, Printers' supplies.....	6 90
Crane Company, supplies.....	391 07
Chippewa Val. Ry., Lt. & Power Co., current and supplies.....	564 46
Condie, Earl, labor.....	29 75
Curran, F. L., teacher.....	1,605 85
Carter, Frank, Co., supplies.....	5,611 83
Carter, J. J., supplies.....	154 87
Central Supply Company, fixtures.....	49 55
Caulkins, H. J., Co., mdse.....	10 26
Chandler, R. A., leather.....	1,053 64
Cordiner, Lucy, leather.....	1,053 64
Cook, Sherman, labor.....	1 50
Coast Products Co., groceries.....	303 80
Crane, B. F., milk, etc.....	39 28
Crescent Oil Co., oil.....	22 33
Craftsman Publishing Co., subscription.....	3 00
Cray, P. F., salary.....	62 50
Cling-Surface Co., belt filler.....	8 75
Chandler, Robert H., entertainment.....	10 00
Colonial Steel Co., steel.....	4 84
Charles, Thomas, Co., mdse.....	5 86
Casler, W. & Co., pleating.....	1 83

Channon, H., Co., pulley and hanger.....	\$7 78
Chicago Machinery Exchange, mdse.....	9 85
Dietzgen, Eugene, Co., paper and supplies.....	435 01
Dorrans, J. M.....	125 00
Dow, G. M., teacher and bills paid.....	797 88
Dunn Co. News Co., printing and supplies.....	682 90
Dunn Co. Agricultural School, milk, etc.....	4 25
Darling, G. R., teacher.....	1,056 76
Dunckle, Marion, labor.....	4 50
DeVoe & Reynolds Co., mdse.....	78 69
Dixon, Helen, refund tuition.....	70 05
Davis, Mrs. L. L., refund.....	50 00
Dahl, Mrs., laundry.....	1 25
Damm, Herman, mdse.....	1 05
Dorfmeister, Michael, blocks.....	4 00
Dunn Co., Mercantile Co., mdse.....	6 88
Decker, Harold.....	10 50
Darling, Grace R., salary.....	349 99
Dahlberg, Hattie, salary.....	1,112 84
Dow, Grace M., salary.....	205 56
Decker, Harold, labor.....	12 00
Dahl, Mrs. Christine, salary.....	9 00
Excelsior Brick Co., fire clay and brick.....	99 00
Eau Claire Book & Stationery Co., paper and supplies....	310 64
Ebert Bros., freight and drayage.....	479 71
Eslinger, C. E., teacher.....	1,114 33
Edson, Kieth & Co., supplies.....	140 28
Eau Claire Book Bindery, rebinding.....	78 44
Ebert, Alvina, domestic.....	142 43
Ehrhard, Louis, mdse.....	109 65
Engineering Magazine, subscription.....	14 00
Fort Wayne Electric Works, generator and equipment...	1,373 42
First National Bank, rent.....	220 00
Favor, Rahl & Co., paper.....	3 27
Flags, M. I., lecture.....	57 15
Field, Marshall & Co., linoleum.....	12 00
Field, Schlick & Co., rugs.....	92 80
Field, Genevieve, assistant librarian and stenographer...	383 12
Fuller, Howard R., labor.....	2 40
Firth Sterling Steel Co.....	10 69
Felland, Selma, domestic.....	107 26
Farley & Loetscher, book.....	2 50
Framstad, Melvin, refund.....	7 00
Fladoes, Martin, agent.....	12 50
Free Sewing Machine Co., machine.....	33 09
Faber, Eberhard, pencils.....	3 46
Ford, The J. B. Co., cleaning outfit.....	4 00
Gray, P. F., purchasing agent, salary and expense.....	1,339 99
Graven, Anker, labor.....	33 25
Gohn, W. T., teacher.....	1,157 36
Googerty, T. F.....	225 00
Garden City Educational Co., supplies.....	117 98
Garlock Packing Co., supplies.....	25 24
Graven, Leif, labor.....	3 00
Galloway, Wm., labor.....	67 60
Giese, A. O., groceries.....	1,106 68
Glanton, L. P., teacher.....	1,229 32
Grab, Max, Fashion Co., typewriter.....	5 50
Govin, J. S., mdse.....	16 37
Gregg, Paul E., teacher.....	99 99
Grand Rapids Furn. Record, subscription.....	1 00

Galloway, John, milk, etc.....	\$88 29
Geob Iron Works Co., enamel.....	3 00
Gottschalk, Chesney, labor.....	1 60
Grubert, Henry, teacher.....	157 50
Gabelein, E. L., glass.....	12 50
Globe Iron Works, bronze.....	30
Govin & Hanson, mdse.....	37 34
Graphic Arts Co., solder.....	3 00
Goodwin, Harley H., bills.....	11 15
Gross, Philip, Hdw. Co., supplies.....	8 26
Geisdorf, Emma, salary.....	7 25
Gangwisch, Roy, labor.....	12 00
Harvey, L. D., contingent.....	3,076 81
Helmer, C. M., office work.....	111 60
Hanson, Peter, janitor.....	474 50
Hillix, F. F., teacher.....	1,848 77
Hardy, Christ, assistant engineer.....	489 58
Hill, W. H., fireman.....	673 00
Hobbs, W. H., Supply Co., supplies.....	34 53
Hugdahl, Ole, repairs.....	2 25
Hall, Henry, repairs.....	21 84
Harvey, L. D., president, salary and expenses.....	5,233 66
Hanson, Gena, laundress.....	394 50
Hoel, Annie, domestic.....	217 14
Helmer, Caroline, secretary.....	824 66
Hahn, Katherine, librarian.....	833 75
Hansen, Albert.....	75 00
Hagen, Carrie, janitor.....	80 00
Heller, Anna.....	125 00
Hammacher, Schlemmer & Co., equipment.....	22 10
Hydraulic Press Brick Co., brick.....	165 86
Holstein, J. T., meats, etc.....	1,208 76
Hintzman, Frank, mdse.....	9 50
Hansen, H. M., teacher.....	900 00
Hobbs, Josephine, teacher.....	975 00
Humphrey, J. A., teacher.....	724 41
Hiland, M. O., labor.....	5 00
Helland, Ida, laundry work.....	226 25
Harvey, Clyde, labor.....	1 40
Haft & Hansen, mdse.....	73 35
Hobbs, J. W., paying bills.....	5 30
Houghtaling, Lynn, janitor.....	11 25
Holcomb, J. I., Mfg. Co., brushes.....	16 59
Hanson, Henry, salary.....	9 30
Huther Bros. Saw Mfg. Co., mdse.....	18 91
Hanke, Walter, salary.....	8 40
Holliday, Leverage, janitor.....	12 00
Helsom-Belair, studio prints.....	4 00
Hengel, Frank, plumbing supplies.....	9 85
Herbert, Jenny R., refund.....	30 47
Hanschel, O. L., mdse.....	1 70
Humphrey, Jennie A., salary.....	241 47
Hanson, Peter M., salary.....	100 00
Hiland, Olga, salary.....	5 00
Hawkinson, Henry, labor.....	12 00
Hobbs, Mrs. J. W., salary.....	50 00
International Textbook Co., pamphlets.....	34 96
Inland Printer, books.....	26 00
Ingraham Bros., mdse.....	10 00
Industrial Press, books.....	15 00
Jimerson, H. W., teacher.....	1,746 37

Jungck Hardware Co., supplies.....	\$643 47
Jimerson, Royal, labor.....	50 25
Judd, S. S.....	175 00
Johnson Service Co., diaphragm.....	30 26
Jackson Hardware Co., supplies.....	350 04
Jensen, J. F., sand paper.....	17 23
Jarvis, R. F., teacher.....	1,317 07
Josephson, A. J., mdse.....	72 07
Jahn & Ollier Eng. Co., mdse.....	76 70
Johnson, Walter, refund.....	7 00
Joeckel, Laura, refund.....	43 77
Johnson, Thomas, refund.....	7 00
Jimerson, H. W., maple sugar, and commission.....	90 00
Kalmbach, M. L., registrar.....	156 67
Krogstad, Nels, janitor.....	459 39
Kraus, Robert, labor.....	48 20
Kugel, Daisy A., teacher.....	1,958 77
Koenitzer, Herman, refund.....	22 84
Kraft Mercantile Co., supplies.....	8 93
Kalkind, Andrew, milk, etc.....	836 68
Kansas School Magazine, advertising.....	9 00
Kruse, C., meat.....	190 67
Krueger, Alma, teacher.....	585 75
Klumb, Rose, refund tuition.....	66 73
King, Miles, fireman.....	196 00
Kinney, O. G., refund.....	25 00
Kleansall Mfg. Co., kleansall.....	6 58
Kieth, Edson & Co., supplies.....	48 15
King, Miles, salary.....	52 50
Lewis Institute, glazes.....	3 20
Lake, E. J., services.....	225 00
Lathrop, Elizabeth, teacher.....	1,338 97
Leedom, Mabel, teacher.....	1,213 10
Larson, Mrs. John, janitor.....	76 00
LaPointe Lumber Co., lumber.....	347 06
Leslie, John, Paper Co., paper.....	113 24
Lewis, T. K. Co., stones.....	18 75
Lorenzen, Chas. F. & Co., mdse.....	5 50
Leuchtenberger, B. J., labor.....	3 50
Lentoe, Nettie, refund.....	11 11
Lee, Ingra, services.....	120 71
Library Bureau, library supplies.....	20 40
Larson, Leo, refund.....	7 00
Landis Tool Company, machine.....	652 50
Lampert, J., refund.....	80 80
Landis Tool Co., screws.....	1 09
Melby, John, carpenter work.....	77 04
Menomonie Water Works, water.....	1,156 31
Menomonie Gas Co., gas.....	832 98
McGill, Wainer Co., engrossing.....	48 94
Madsen, Cecelia, domestic.....	101 43
Madsen, Bertha, domestic.....	165 93
McMillan, Anna, teacher and supplies.....	1,359 52
Moyle, Thomas, teacher.....	1,375 66
McCauley, Ella, teacher.....	768 75
Machinists' Supply Co., supplies.....	4 68
McClurg, A. C. & Co., books.....	955 75
Maltory, Edward, labor.....	1 50
Mauthe, O. C., teacher.....	1,699 92
McCalmont, Mary, teacher.....	878 04
McFadden, Mary, teacher.....	1,299 96

Murphy, Kate, teacher.....	\$1,199 99
Milliren, D. W., labor.....	1 00
Mattison, Clara, services.....	54 60
Morgan, Mrs. Ethelyn B.....	2 33
Miller, Aug. & Son, brooms.....	13 00
Micheels, F. C. Fuel Co., supplies.....	240 50
Milwaukee Paper Box Co., paper boxes.....	4 09
McMillan Company, books.....	14 61
Maddock, Leontine C., refund.....	51 69
Minneapolis Iron Store Co., iron.....	60 31
Myrick, Mildred, refund.....	33 24
Mattison, M. A., mdse. and labor.....	4 00
Minneapolis Paper Co., envelopes.....	4 95
McGraw-Hill Book Co., books.....	4 89
Meyers, Earl H., services.....	20 20
Minneapolis Iron Store Co., iron.....	80
Mitchell, Weston W., refund.....	27 70
Marsch, F. A., refund tool deposit.....	7 00
Manual Arts Press, The, book.....	1 50
Nesser, Anna, janitor.....	358 80
Nelson, Harry, labor.....	32 38
Norris, E. B., services.....	37 95
N. W. Electric Equipment Co., equipment.....	1,066 69
New England Publishing Co., advertising.....	25 00
Niles, Mrs. C. F.....	125 00
Nichols, Dean & Gregg, iron.....	217 50
North Western School Supply Co., mdse.....	17 25
Nesseth, Ebba, clerk.....	440 00
Nelson, Minnie, labor.....	10 15
Nelson, Mrs. A. M., refund, tuition.....	50 00
New England Furniture & Carpet Co., mdse.....	72 59
National Lead Co., solder and lead pipe.....	166 41
Nelson, Chas. G., janitor.....	35 00
Nicholas, G. H., labor.....	75
Noer, Olaf, mdse.....	2 20
Northern Machinery Co., supplies.....	195 17
Nicholas, Howard, services.....	1 40
National Aniline & Chemical Co., supplies.....	8 40
Niedecken, H. Co., ex. tube binder.....	1 95
Newman, Frank, ice.....	70 67
Olson, L. F., teacher.....	1,763 50
Olson, S. A., rental.....	2 00
Oscillating Sleigh Co., supplies.....	45 78
Oklahoma School Herald Pub. Co., advertising.....	21 00
Olson, Emma, bookkeeper.....	641 67
Oak Lawn Stock Farm, milk, etc.....	12 84
Orr & Lockett Hdw. Co., supplies.....	69 73
Ortmann, Emilie, domestic.....	38 20
Oriental Rug Co., rugs.....	13 00
Olson, Mrs. S., labor.....	38 75
Ohnstad, Sarah, labor.....	10 40
Olson, Otilia, laundry.....	131 25
Olson Rug Co., rugs.....	22 30
Oliver Machinery Co., cylinder.....	4 80
Oltman, Clyde, labor.....	11 00
Ortmann, Amelia, salary.....	3 75
Prim, William, carpenter.....	715 00
Payton, Martin, services.....	100 00
Price, G. G., services.....	182 94
Peck, O. H. Co., supplies.....	71 08
Post, Frederick Co., supplies.....	57 67

GENERAL FUND DISBURSEMENTS, 1913.

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Puhl, O. F., supplies.....	\$20 77
Platt, C. S. Co., silver.....	43 52
Pittsburgh Plate Glass Co., glass.....	35 13
Phillips, Ruth, teacher.....	900 00
Pliska, John, labor.....	5 18
Pioneer Electric Co., mdse.....	107 56
Penn Oil & Supply Co., mdse.....	33 80
Plumbers' Trade Journal Publishing Co., advertising....	6 00
Peterson, Miss Vera R., tuition.....	22 22
Puhl, J. M., repair work.....	2 50
Peters, Miss Lottie, refund.....	26 77
Peck & McMahon, lumber.....	160 23
Pick, Albert, & Co., mdse.....	16 43
Prang Co., mdse.....	27 52
Peterson, Ella.....	38 89
Quoram, Veda, domestic.....	141 50
Quilling, Irving, labor.....	2 25
Queen City Printing Ink Co., ink.....	6 25
Quilling, Mrs. A.....	94
Quilling, E. C., legal service.....	1 75
Robinson, Cary & Sands Co., engine and supplies.....	2,174 05
Retzlaff, Fred, labor.....	239 74
Retzlaff, A. F., mason.....	54 45
Red Wing Union Stoneware Co., clay.....	10 00
Row, Peterson & Co., books.....	48 00
Riggs, J. F., class records.....	12 12
Ranney, C. W., vegetables.....	7 79
Remington Typewriter Co., type.....	1 00
Rex Oil Co., oil.....	35 64
Rilling, Frank A., labor.....	4 40
Reinach, S. Co., subscription.....	12 00
Royersford Foundry & Machine Co., hangers, etc.....	73 05
Roen, Hans, labor.....	70 80
Roen, Mrs. Peter, salary.....	2 00
Sears, I. M., stenographer.....	61 65
Sneed, Erick, janitor.....	605 00
Somerfeld, Julius, janitor.....	764 50
Somerfeld, Paul, carpenter.....	42 00
State Insurance Fund, premiums.....	2,482 37
Standard Oil Co., oil.....	96 45
Standard Paper Co., paper.....	359 42
Schoenoff, A. F., supplies and labor.....	125 08
Spencer, I. B., board and room.....	15 00
Seeley, G. H., agent, premiums on bond.....	30 00
Spohr, Wilhelmina, services.....	152 77
School Arts, advertising.....	20 00
Snow, L. J., systems.....	218 00
Swift & Co., meats, etc.....	378 94
Stahl, Sarah, register.....	756 96
Schafer, W. F., mgr., use of auditorium.....	36 00
St. Paul Book & Stationery Co., carbon paper.....	9 09
Swartchild & Co., mdse.....	76 43
Samdahl, E. N., mdse.....	715 02
Steendahl, Lena, supplies.....	22 33
Snively, J. H., mdse.....	19 21
Steendahl, J. O., teacher.....	1,404 91
Stevens, Blanche W., teacher.....	965 88
Strand, Thea, domestic.....	90 86
Slonicker, Merritt, labor.....	8 50
Stout Annual Board 1912, annuals.....	27 00
Swenby, Hans, merchandise.....	3 10

Silver Burdett & Co., song books.....	\$37 23
Stevens, Vera, ref. board.....	12 15
Standard Elec. Tool Co., electric grinder.....	48 00
Segerstrom Piano Mfg. Co., rubbing felt.....	6 78
Stone Pickling Co., pickles.....	18 50
Surprise, W. A., salary.....	2 70
Schneider, Sebastian, meats.....	130 73
Sturtevant, B. F.....	201 00
Schaper, Ruth, refund.....	52 44
Strong & Warner Co., supplies.....	72 82
Sullivan, Mrs. John, service.....	4 50
Schierem, C. A., Co., belting.....	48 83
Steendahl, C. T., refund.....	7 00
Speller, Muriel, salary.....	1,236 53
Solusman, Annie, salary.....	262 79
Strand, Mrs. Ole, salary.....	9 00
Sommerfield, Paul, salary.....	4 50
Shellhouse, Mary, salary.....	60 60
Smith & Bros. T. W. Co., L. C., balance on machine.....	10 00
Stout Annual Board, refund.....	39 50
Thorsen, T. L., engineer, salary and expenses.....	1,117 37
Thorson, Axel, laborer.....	379 12
Texas School Journal, advertising.....	5 00
Tanner, Mary, laundress.....	39 70
Thorsen, Inga, domestic.....	156 50
Troy Laundry Machine Co., supplies.....	75 42
Thompson, Robert, laborer.....	3 00
Tonnar, George, merchandise.....	75
Turner, Clara G., teacher.....	1,134 75
Thompson, Edw. J., janitor.....	7 75
Turner, Jas., laborer.....	7 03
Trautman & Hengel, plumbing supplies.....	14 90
Thum, Etta, laundry.....	29 75
Thompson, Earl, refund.....	7 00
Tomren, Roy, refund.....	7 00
Tubbs, Clarence, salary.....	100 00
Thurn, Mrs. Etta, salary.....	61 00
Thomas, F. H., refund tuition.....	16 66
Taufman, Robert, drayage.....	19 75
United Electric Motor Co., supplies.....	335 03
Underwood Typewriter Co., supplies.....	9 00
University of Chicago Press, subscription.....	2 33
United States Blue Print Co., supplies.....	20 50
Wisconsin Journal of Education, advertising.....	42 00
Wisconsin Telephone Co., messages and rental.....	246 85
Waterman Co., B. H., supplies.....	5,210 85
Wahl, P. O., painting and decorating.....	228 65
Wells, Fargo & Co., expressage.....	13 12
Werdermann, W. F., ice.....	54 02
Wisconsin Refrigerator Co., refrigerator.....	52 50
Wisconsin Milling Co., mdse.....	173 22
Williams, Louise, teacher.....	1,000 00
Whittier, Mrs. M., labor.....	10 88
Werrell, W. A., labor.....	1 00
Willcox & Gibbs Co., S. M., tucker.....	2 00
Whitacre Co., R. B., mdse.....	9 00
Wolff, Joseph, plants.....	8 20
Wallace, Maza, refund.....	22 22
Wilson Co., H. W., subscription and books.....	31 05
Wendt, Herman, labor.....	9 75
Wing, Mrs. Anna, service.....	16 67

GENERAL FUND DISBURSEMENTS, 1913.

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Whitcomb & Barrows, books.....	\$13 50
White & Bagley Co., mdse.....	3 25
Williamson Co., R., mdse.....	3 46
Wood, Stuart, treasurer, annual dues.....	5 00
Winkley, H. I., refund tool deposit.....	7 00
Ziehl, Chas. F., salary.....	43 00
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	\$117,603 39

WISCONSIN ARCHEOLOGICAL SOCIETY.

Becker, R. H., expenses.....	\$57 00
Fox, G. R., expenses.....	31 61
Collie, G. L., expenses.....	23 54
Cole, H. E., expenses.....	24 76
Flint, A. L., expenses.....	60 64
Squier, G. H., expenses.....	32 32
Brown, C. E., expenses.....	98 35
Glaser, J. H., expenses.....	24 84
Skarlem, H. L., expenses.....	20 65
Schumacher, J. P., expenses.....	28 95
Barton, A. O., expenses.....	40 88
Kirchner, H. A., expenses.....	19 15
Ringeisen, Joseph, expenses.....	31 06
Streissguth-Petran Eng. Co., cuts.....	98 08
Democrat Printing Co., printing.....	196 94
Dietzgen, Eugene Co., materials.....	30 15
Joys Brothers Co., materials.....	18 50
Abercrombie & Fitch Co., supplies.....	13 74
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	\$851 16

SEED INSPECTION, CHAP. 173, LAWS 1909.

Lunz, Henry, services.....	\$86 10
Franke, Alma, services.....	151 10
Capital City Paper Co., supplies.....	8 50
Zahorick, Anton, services.....	4 13
Cupples, Samuel, supplies.....	13 53
Kay-Scheerer Co., separator.....	95 00
Kirk, C. L., services.....	73 60
Morris, T. S. Co., supplies.....	18 00
Electrical Supply Co., supplies.....	1 50
Parsons Printing & Stationery Co., supplies.....	1 75
Leith, B. D., expenses.....	2 72
Kroncke Hardware Co., supplies.....	2 00
Democrat Printing Co., printing.....	9 67
Schroeder, Arline, services.....	15 60
Schnackenberg, P. A., services.....	37 20
Schmutzer, A. W., services.....	5 00
Bausch & Lomb Optical Co., supplies.....	34 65
Printing Board, paper.....	2 18
Taylor, C. C., services.....	2 20
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	\$564 43

WISCONSIN DAIRYMEN'S ASSOCIATION.

Chap. 457, Laws 1909.

Treasurer Wisconsin Dairymen's Ass'n.....	\$3,000 00
Democrat Printing Co., report.....	306 43
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	\$3,306 43

SOUTHERN WISCONSIN CHEESE MAKERS' AND DAIRYMEN'S ASSOCIATION.

Chap. 457, Laws 1911.

Treasurer Southern Wisconsin Cheese Makers' and Dairy- men's Association	\$1,000 00.
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WISCONSIN CHEESE MAKERS' ASSOCIATION.

Chap. 321, Laws 1903.

Treasurer Wisconsin Cheese Makers' Association.....	\$600 00
Democrat Printing Co., report.....	291 86
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	\$891 86

WISCONSIN BUTTER MAKERS' ASSOCIATION.

Chap. 461, Laws 1907.

Treasurer Wisconsin Butter Makers' Ass'n.....	\$600 00
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INTERNATIONAL DAIRY SHOW ASSOCIATION.

Chap. 619, Laws 1911.

Treasurer International Dairy Show Ass'n.....	\$2,124 56
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WISCONSIN CRANBERRY GROWERS' ASSOCIATION.

1749a. W. S.

Treasurer Wisconsin Cranberry Growers' Ass'n.....	\$250 00
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POULTRY ASSOCIATIONS, CHAP. 113, LAWS 1911.

Beaver Dam Poultry Ass'n.....	\$41 88
Beloit Poultry and Pet Stock Ass'n.....	82 09
Central Wisconsin Poultry Ass'n.....	35 95
Eastern Wisconsin Poultry and Pet Stock Ass'n.....	55 41
Fond du Lac Poultry and Pet Stock Ass'n.....	25 70
Fort Atkinson Poultry Ass'n.....	20 33
Mineral Point Poultry Ass'n.....	18 67
Milton Poultry Ass'n.....	16 21

GENERAL FUND DISBURSEMENTS, 1913.

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Northwestern Wisconsin State Poultry Ass'n.....	\$19 83
Oconomowoc Poultry and Pet Stock Ass'n.....	58 73
Southern Wisconsin Poultry Ass'n.....	82 15
Southeastern Wisconsin Poultry Ass'n.....	24 94
Southwestern Poultry Ass'n.....	17 65
Stoughton Poultry Ass'n.....	20 65
Superior Poultry Ass'n.....	48 50
Waukesha Poultry and Pet Stock Ass'n.....	50 80
Western Wisconsin Poultry Ass'n.....	33 54
Wisconsin Poultry Ass'n.....	111 61
Wisconsin State Poultry Ass'n.....	40 21
Manitowoc Feathered Stock Ass'n.....	31 93
Watertown Poultry and Pet Stock Ass'n.....	29 01
Stanley Poultry Ass'n.....	15 08
Waupaca Poultry Ass'n.....	26 20
Northeastern Poultry and Pet Stock Ass'n.....	59 19
Montfort Poultry Ass'n.....	17 90
Wisconsin Feathered Stock Ass'n.....	116 54
Racine Feathered and Pet Stock Ass'n.....	78 70
West Shore Fanciers' Ass'n.....	20 60
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	\$1,200 00

FIREMEN'S ASSOCIATIONS, CHAP. 622, LAWS 1911.

Treasurer Wisconsin State Firemen's Ass'n.....	\$408 50
Treasurer Eastern Wisconsin Firemen's Ass'n.....	138 35
Treasurer Badger Firemen's Ass'n.....	90 00
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	\$636 85

WISCONSIN VETERANS' HOME.

State Insurance Fund, premiums.....	\$2,164 24
Treasurer Wis. Veterans' Home, chap. 248, laws 1893, less insurance	3,835 76
Treasurer Wis. Veterans' Home, care of inmates, etc.....	115,835 49
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	\$121,835 49

MEMORIAL HALL, CHAP. 47, LAWS 1909.

Rood, H. W., custodian.....	\$1,200 00
McKinlay, Stone & Mackenzie, books.....	12 35
Democrat Printing Co., binding.....	45 70
Mautz Brothers, frame, etc.....	4 20
Martin, J. C., mounted badger.....	5 00
Caspar, C. N. Co., books.....	35 22
Ridgway, I. A., portraits.....	15 00
Clark, A. H., Co., books.....	14 75
Morrison, N. F., books.....	59 77
Book Supply Co., books.....	24 77
Brown, M., books.....	10 00
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	\$1,426 76

WISCONSIN MEMORIAL PARK COMMISSION.

Chap. 567, Laws 1911.

McKay, W. J., expenses.....	\$113 11
Fish, A. B. R., services.....	11 20
Simonds, O. C. & Co., plans.....	150 00
McDonald, John, grading.....	1,000 35
Gallagher, John, Co., supplies.....	50 75
Watrous, J. A., expenses.....	29 60
Cantwell Printing Co., printing.....	65 00
Woodbury Granite Co., arch.....	2,475 00
Mayers, A. A., powder.....	2 25
Icke, J. F., surveying.....	20 50
Martin, J. C., services and supplies.....	1 95
Porter, L. F., expenses.....	21 28
Thiessen, F. C., drawing.....	30 30
Noyes, G. W., services.....	9 25
MacLean, W. G., labor and materials.....	1,320 95
Jewell Nursery Co., shrubs.....	388 30
C. M. & St. P. Ry. Co., freight.....	24 00
Yawkey-Crowley Lumber Co., materials.....	37 37
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	\$5,751 16

WISCONSIN HORTICULTURAL SOCIETY.

Chap. 408, Laws 1907.

Treas. Wis. Horticultural Society.....	\$7,626 69
Democrat Printing Co., printing.....	959 91
Printing Board, paper.....	235 87
Madison Engraving Co., cuts.....	23 76
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	\$8,846 23

CLAIMS AGAINST UNITED STATES GOVERNMENT.

Chaps. 269 and 295, Laws 1899.

Lehner, Philip, sal. and exp.....	\$1,074 00
Wilcox, F. M., sal. and exp.....	1,695 60
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	\$2,769 60

BOUNTY ON WILD ANIMALS.

Sundry persons.....	\$19,063 00
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INSPECTOR OF APIARIES.

France, N. E., per diem and expenses.....	\$715 36
France, L. V., per diem and expenses.....	131 61
Wilcox, Franklin, per diem and expenses.....	12 75
Democrat Printing Co., printing.....	4 76
Printing Board, paper.....	1 94
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	\$866 42

ACADEMY OF SCIENCES, ARTS AND LETTERS.

American Express Co., expressage.....	\$7 69
Wells, Fargo & Co., expressage.....	1 99
Cockayne, E. O., plates.....	558 00
Democrat Printing Co., printing.....	145 30
Streissguth-Petran Engraving Co., cuts.....	12 14
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	\$725 12

STATE BAR EXAMINERS.

Jackson, A. A., per diem and expenses.....	\$226 47
Hoyt, F. M., per diem and expenses.....	277 12
North, J. R., per diem and expenses.....	478 56
Rusk, L. J., per diem and expenses.....	611 11
Sanborn, J. B., per diem and expenses.....	397 09
Hanitch, Louis, per diem and expenses.....	222 85
Democrat Printing Co., printing.....	88 91
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	\$2,302 11

DISBARMENT PROCEEDINGS.

Gold, W. L., attorney's fees, State vs. W. A. Stewart.....	\$159 45
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INTERSTATE PARK COMMISSION.

Chap. 560, Laws 1911.

Wild, G. W., per diem and expenses.....	\$8 74
Village St. Croix Falls, aid.....	362 50
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	\$371 24

STATE PARK BOARD.

Chap. 327, Laws 1909, and Chap. 454, Laws 1911.

Central Wisconsin Trust Co., land and interest.....	\$35,769 68
Vilas, W. F. (estate), land.....	10,250 00
Glenn, Robert, land.....	10,000 00
Claude, E. W., land.....	13,150 60
Wright, J. W., custodian.....	449 75
Olson, H. B., custodian.....	600 00
Kirk, S. E., taxes.....	230 79
State Insurance Fund, premiums.....	365 72
Sanderson, T. A., disb.....	110 76
Egland, G. R., expenses.....	74 82
Anderson, A., supplies.....	28 50
Halsted, H. L., services.....	32 00
Hudson, S. Z., recording deeds.....	9 00
Kreiger, Otto, services.....	2 00
Graft, Léo, services.....	2 00
Thrain, John, services.....	2 00
Tesser, Joe, services.....	80
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	\$71,078 42

TAX TITLE AND OTHER LANDS PURCHASED.

Chap. 137, Laws 1909.

Land, Log & Lumber Co., land.....	\$10,000 00
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PAPER.

Bouer, E. A., Co.....	\$46,451 62
Milwaukee Envelope Mfg. Co.....	905 63
Eau Claire Book & Stationery Co.....	10,154 62
Jewell & Co.....	26 43
Chicago Paper Co.....	64 10
Standard Paper Co.....	587 88
Haswell Furniture Co.....	19 98
Morris, T. S. Co.....	13 86
Capital Paper Co.....	15 00
Paper Mills Co.....	39 30
Milwaukee Lithographing Co.....	97 22
Western States Envelope Co.....	419 55
White, James, Paper Co.....	131 16
Tolman Print.....	68 81
Gallagher, John, Co.....	200 00
Franso Paper Co.....	69 43
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	\$59,264 59

REPORTING CRIMINAL STATISTICS.

Clerks of courts.....	\$28 80
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WISCONSIN BRANCH OF THE AMERICAN INSTITUTE OF CRIMINAL LAW AND CRIMINOLOGY.

Democrat Printing Co., printing.....	\$311 31
Streissguth-Petran Eng. Co., cuts.....	16 60
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	\$327 91

STATE CONFERENCE OF CHARITIES AND CORRECTIONS.

Democrat Printing Co., printing.....	\$170 84
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SUPERINTENDENTS OF COUNTY ASYLUMS.

Democrat Printing Co., printing.....	\$117 33
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PUBLIC DOCUMENTS.

Democrat Printing Co.....	\$1,583 92
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STATE BOARD OF CANVASSERS.

State Journal Printing Co., publishing returns.....	\$97 80
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COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF LEGISLATION IN THE UNITED STATES.

Chap. 462, Laws 1911.

McCarthy, Charles, expenses.....	\$211 28
Stevens, E. R., expenses.....	20 06
Zillmer, R. T., report.....	15 00
National Commission on Uniform Legislation.....	100 00
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	\$346 34

WISCONSIN HISTORY COMMISSION.

Estabrook, C. E., expenses and disb.....	\$59 17
Democrat Printing Co., printing.....	1,231 58
State Historical Society, editorial and other work.....	2,350 00
Streissguth-Petran Eng. Co., cuts.....	12 62
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	\$3,653 27

COUNTY AGRICULTURAL SOCIETIES.

Adams County Agricultural Society.....	\$829 20
Ashland County Agricultural Society.....	1,410 20
Baraboo Valley Agricultural Society.....	2,500 00
Blake's Prairie Agricultural Society.....	908 40
Barron County Agricultural Society.....	2,074 48
Bayfield County Fair Association.....	1,038 00
Buffalo County Agricultural Society.....	1,864 40
Brown County Agricultural and Fair Ass'n.....	1,157 00
Boscobel Agricultural & Driving Park Ass'n.....	1,257 10
Burnett County Agricultural Society.....	298 00
Clark County Agricultural Society.....	2,341 60
Columbia County Agricultural Society.....	2,106 60
Central Agricultural & Driving Park Ass'n.....	1,318 80
Central Wisconsin State Fair Ass'n.....	1,640 84
Calumet County Agricultural Society.....	350 88
Dodge County Fair Ass'n.....	2,500 00
Dane County Agricultural Society.....	2,500 00
Dunn County Agricultural Society.....	2,189 20
Door County Agricultural Society.....	976 88
Douglas County Agricultural Society.....	550 60
Elroy Fair Ass'n.....	2,341 28
Eastern Monroe Agricultural Society.....	2,143 36
Eau Claire County Agricultural Society.....	2,354 40
Evansville Rock County Agricultural Society.....	2,020 80
Forest County Agricultural Society.....	234 00
Fond du Lac County Agricultural Society.....	2,051 60
Fox River Fair & Driving Ass'n.....	1,256 20
Glenwood Inter-County Fair Ass'n.....	483 08
Green Lake Agricultural Society.....	1,428 60
Grant County Agricultural Society.....	2,027 80
Green County Agricultural Society.....	2,289 33
Hillsboro Agricultural & Driving Ass'n.....	1,675 52
Inter-County Fair Ass'n.....	924 60
Inter-Township Fair Ass'n.....	221 64
Inter-County Fair Ass'n.....	1,078 40

Juneau County Agricultural Society.....	\$2,294 80
Jefferson County & Rock River Valley Agricul. Society..	2,380 20
Jackson County Agricultural Society.....	751 04
Kickapoo Valley Agricultural & Driving Park Ass'n....	1,325 68
Kilbourn Inter-County Fair Ass'n.....	1,378 60
La Fayette County Agricultural Society.....	2,172 80
La Crosse Inter-State Fair Ass'n.....	5,000 00
Lodi Union Agricultural Society.....	1,300 20
Lincoln County Agricultural Society.....	1,696 12
Langlade County Agricultural Society.....	1,421 03
Marquette County Agricultural Society.....	791 88
Marathon County Agricultural Society.....	1,827 32
New London Agricultural & Industrial Ass'n.....	532 20
Northern Wisconsin State Fair Ass'n.....	4,785 38
Outagamie County Agricultural Society.....	560 40
Ozaukee County Agricultural Society.....	1,027 48
Oconto County Agricultural Society.....	712 20
Oneida County Agricultural Society.....	536 00
Pierce County Fair & Stock Exchange.....	1,064 19
Price County Agricultural Society.....	1,457 40
Pepin County Agricultural Society.....	1,211 60
Portage County Agricultural Society.....	301 00
Polk County Fair Ass'n.....	1,980 40
Platteville Fair & Agricultural Society.....	1,559 44
Rusk County Fair Ass'n.....	956 80
Richland County Agricultural Society.....	1,947 00
Seymour Fair & Driving Park Ass'n.....	1,214 65
Stevens Point Fair Ass'n.....	1,169 20
Sheboygan County Agricultural Society.....	2,024 80
Shawano County Agricultural Society.....	949 24
Sparta Driving & Agricultural Ass'n.....	661 83
Sawyer County Agricultural Society.....	842 04
Sauk County Agricultural Society.....	2,388 82
Southwestern Wisconsin Fair Ass'n.....	1,645 22
Trempealeau County Agricultural Society.....	1,603 00
Taylor County Mechanical & Agricultural Society.....	439 20
Vernon County Agricultural Society.....	2,092 40
Walworth County Agricultural Society.....	3,000 00
Waupaca County Agricultural Society.....	1,828 20
Watertown Inter-County Fair Ass'n.....	2,488 76
Washburn County Agricultural Society.....	12 60
Waushara County Agricultural Society.....	957 20
Winnebago County Agricultural Society.....	1,937 60
Washington County Agricultural Society.....	1,428 88
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	\$119,997 59

AGRICULTURAL EXPERIMENT ASSOCIATION.

Chap. 524, Laws 1911.

Agricultural Experiment Station, seed.....	\$1,050 00
Ahsman, Paul, expenses.....	8 78
American Express Co., expressage.....	11 06
Bennett, O. J., expenses.....	5 52
Benedict, O. N., expenses.....	5 77
Balmer, Frank, expenses.....	9 86
Buckmaster, J. A., supplies.....	2 25
Block, A. F., supplies.....	6 46
Baird, J. W., expenses.....	3 27

Brueckner, H. C., premiums.....	\$5 00
Buckley, Lawrence, premiums.....	7 00
Bonzelet, J. P., expenses.....	9 36
Clark, J. J., expenses.....	7 28
Democrat Printing Co., printing.....	794 53
Devine, W. A., P. M., postage.....	110 00
Delwiche, E. J., expenses.....	11 08
Ellukson, A. C., premiums.....	19 00
Franenheim, O. L., expenses.....	8 32
Graber, L. F., expenses.....	115 56
Garland, J. J., services and expenses.....	92 30
Grebe, F. P., premiums.....	21 00
Hammersmith Engraving Co., cuts.....	21 45
Holden, P. G., expenses.....	33 00
Hans, J., premiums.....	12 50
Howitt, Charles, premiums.....	17 50
Jones, O. R., premiums.....	8 00
Jones, J. G., premiums.....	8 00
Kramer, H. F., grain.....	245 30
Kadonsky, J. F., expenses.....	17 29
Klatenberg & Son, corn.....	25 00
Krueger, H. E., premiums.....	37 00
Lorigan, Nell, services.....	191 00
Leonard, W. R., expenses.....	3 64
Len, O. J., expenses.....	10 86
Lehner, Philip, expenses.....	6 91
Leonard, G. H., premiums.....	10 00
Leonard, W. R., premiums.....	12 00
Moore, R. A., services.....	4 71
Madison Post Office, postage.....	220 00
Milwaukee Bag Co., bags and supplies.....	233 61
Moore, G. E., services.....	14 00
Marthaler, H. E., premiums.....	23 00
Neostyle Co., neostyle.....	76 00
Norgord, C. P., expenses.....	121 01
Neprud, N. O., expenses.....	9 00
Printing Board, paper.....	3 63
Post, H. L., expenses.....	7 16
Post, V. W., premiums.....	6 00
Roethel, Herman, seed.....	81 76
Raessler, N. R., expenses.....	33 15
Raessler, Noyes, premiums.....	37 00
Streissguth-Petran Engraving Co., cuts.....	58 74
Schwandt, William, corn, etc.....	20 12
Skewes, E. B., expenses.....	8 77
Swartz Brothers, premiums.....	7 00
Taylor, W. S., expenses.....	7 38
Toole, W. A., expenses.....	1 58
Thorpe, J. R., premiums.....	11 00
Thomas, L. M., expenses.....	5 26
West, H. P., premiums.....	43 50
Ward, Robert, premiums.....	22 00
Ward, Theodore, premiums.....	13 50

 \$4,031 73

LIVE STOCK BREEDERS' ASSOCIATION.

Chap. 525, Laws 1911.

American Express Co., expressage.....	\$88 57
Alexander, A. S., expenses.....	98 00
Arms Palace Horse Car Co., rent.....	30 00
Ayers, H. W., expenses.....	3 32
Baird, S. A., services and expenses.....	470 32
C. & N. W. Ry. Co., freight.....	181 19
C. M. & St. P. Ry. Co., freight.....	363 38
Devine, W. A., P. M., postage.....	219 73
Democrat Printing Co., printing.....	242 60
Diaz, J. G., services and materials.....	33 10
Dopke, A. W., expenses.....	3 28
Essman, W. L., Supt. of Public Property, multigraphing.....	55 50
Ellis, Charles, cabinet.....	15 00
Freehoff, W. A., services and expenses.....	21 93
Favill, H. B., services and expenses.....	34 00
Haswell Furniture Co., furniture.....	58 60
Hank, G. C., services and expenses.....	210 62
Humphrey, G. C., expenses.....	55 61
Hildebrand, R. A., photographs.....	1 50
Homestead Co., photographs.....	55 00
Hoppert, M. J., services.....	54 05
Harloff-Pence Co., supplies.....	14 50
Holzwarth, Mrs. C., meals.....	56 50
Imrie, John, lectures.....	70 21
Illinois Central Ry. Co., freight.....	10 60
Johnstone, J. H. S., services.....	10 00
Keeley, Neckerman & Kessenich Co., supplies.....	1 28
Kelly, A. L., services and expenses.....	69 10
Ketter, W. C., services.....	2 00
Knudson, N. S., expressage.....	17 00
Kessenich, J. J., frame.....	6 48
Lippert, G. H., services.....	35 20
Luethe, W. J., services.....	25 00
Lamson, R. A., services and exp.....	254 06
Mather, J. V., services.....	9 62
Mandel Engraving Co., cuts.....	35 60
Michaels, M. I., photographs.....	1 40
Moseley, J. E., supplies.....	4 42
McKerrow, George, expenses.....	23 74
Markey, W. E., expenses.....	2 67
McLay, J. Z., expenses.....	3 56
McKillop, W. L., pictures.....	10 00
Milwaukee Lithographing Co., stationery.....	46 41
Madison Engraving Co., cuts.....	10 50
Nickles, R. J., labor, etc.....	98 83
Oosterhuis, A. C., expenses.....	98 85
Pitman, J. M., services and materials.....	95 77
Pritchard, John, expenses.....	6 59
Fabst, Fred, freight.....	2 90
Parsons Printing & Stationery Co., supplies.....	58 34
Pabst Stock Farm, expenses.....	79 17
Printing Board, paper.....	110 48
Rowlands, R. W., services and disb.....	863 36
Runke, Rufus, labor and expenses.....	85 06
Robinson, Myron, insurance.....	37 00
Suess, G. J., multigraph rental.....	19 60

Schroeder, Herman, expenses.....	\$78 92
Skinner, J. H., expenses.....	40 00
State Journal Printing Co., multigraphing.....	16 85
Streissguth-Petran Eng. Co., cuts.....	26 25
Sasse, C. L., pictures	5 50
Tucker, N. L., services and expenses.....	431 96
Underwood Typewriter Co., machine	70 00
University of Wisconsin, feed, etc.....	15 05
Wells, Fargo & Co., expressage.....	202 52
Wisconsin Telephone Co., messages, etc.....	38 02
Western Union Telegraph Co., telegrams.....	1 25
Wolcott, W. A., services.....	5 00
Weaver, Cecelia, services	3 00
White's Dray & Transfer Lines, drayage.....	1 75
Yawkey-Crowley Lumber Co., lumber.....	6 04
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	\$5,513 21

BLACK RIVER FALLS RELIEF COMMITTEE, CHAP. 21, S. S. 1912.

Anderson, Elmer, labor	\$18 75
Antonson, Peter, labor	22 00
Antonson, Paul, labor	2 00
Bernstein, James, labor	5 60
Black River Falls Lumber & Merc. Co., building materials	192 95
Bakken, Ingwald, surveying	40 40
Ball, Frank, labor.....	1 65
Brockway, Jno., labor	2 00
Cargill, Earl, labor	4 00
Cooper, G. C., money advanced	2 00
Clow, J. B., supplies.....	8 93
Dell, F. B., scraper	5 50
Dolen, Theresa, services	100 00
Dutton, Ed., labor	53 00
Dickie, George, labor.....	2 00
Dolsey, John, labor	16 00
Dickie, Eldon, labor	24 00
Eich, Robert, labor	1 00
Elmer, Fred, labor	21 87
Erickson, Alfred, labor	39 00
Erickson, Albert, labor	32 00
Erdman, Fred, labor	5 25
Franz, Lewis, labor	2 00
Faulkner, John, labor	6 00
Gunderson, Carl, labor	47 25
Green, Elmer, labor	16 00
Gunderson, Gunder, labor	2 00
Hoffman, P. J., drayage and labor.....	116 76
Halverson, Harry, labor	6 12
Hanson, Peter, labor	54 00
Hobbs, W. H. Supply House, material.....	8 91
Iverson, Even, labor	11 00
Johnson, A. P., filling	296 27
Klevin, Ole, labor	2 00
Kleven, John, labor	14 00
Laib, Wilbur, labor	6 99
Lund, Samuel, P. M., postage	8 00
Lindow, T. C., filling	36 65
Meek, Clarence, labor	31 00
Moldenhauer, F., labor	22 00

Minneapolis Tribune, advertising	\$1 90
Merkel, R. H., engineering service	240 00
Mead, D. W., engineering service	180 63
Moldenhauer, Henry, labor	23 90
McGarock, Alex., filling	15,261 75
Meek, John, labor	26 00
McDonald, J. R., labor	467 23
Maneer, Eddie, labor	4 38
Moe, P. L., supplies and filling	128 90
Monsos Brothers, filling	51 95
Nesset, John, labor	35 00
Nynsted, H., labor	5 00
Nelson, John, labor	8 00
Ora, Anton, labor	13 00
Olson, Conrad, labor	3 00
Purnell, John, labor	54 43
Peterson, Albert, labor	24 12
Pinitz, Nancy, services	70 00
Paulson, Paul, labor	19 00
Rhodes, Anton, labor	1 00
Rutherford, Ralph, labor	75
Redwing Sewer Pipe Co., pipe,	273 05
Rulland, A. S., filling	86 79
Spaulding, Mrs. M. J., supplies	5 00
Thompson, Rolland, labor	1 00
Tollack & Son, supplies	10 35
Thompson, Ole, labor	46 00
Tollifson, James, surveying	7 70
Thompson, Sam, labor	3 00
Van Buskirk, Smith, labor	14 12
Vanosse, John, labor	3 00
Western Builder Pub. Co., advertising	1 50
Walters, J. H., labor	52 00
Walters, Will, surveying	7 50

\$18,417 85

APPORTIONMENT OF MOTOR VEHICLE LICENSE FEES TO COUNTIES, CHAP. 600, LAWS 1911.

Adams	\$59 86	Forest	\$46 49
Ashland	212 71	Grant	1,400 47
Barron	517 77	Green	1,134 89
Bayfield	100 62	Green Lake	608 21
Brown	1,396 01	Iowa	609 48
Buffalo	294 23	Iron	31 84
Burnett	54 13	Jackson	275 76
Calumet	776 98	Jefferson	1,797 87
Chippewa	841 30	Juneau	225 45
Clark	640 69	Kenosha	1,453 33
Columbia	1,196 03	Kewaunee	525 41
Crawford	213 35	La Crosse	1,603 63
Dane	4,416 66	Lafayette	669 98
Dodge	2,413 08	Langlade	294 87
Door	452 17	Lincoln	364 29
Douglas	622 85	Manitowoc	1,627 19
Dunn	665 52	Marathon	950 84
Eau Claire	859 13	Marinette	521 59
Florence	42 67	Marquette	220 99
Fond du Lac	2,754 44	Milwaukee	17,420 82

Monroe	\$510 13	Shawano	\$556 62
Oconto	299 96	Sheboygan	2,109 93
Oneida	150 30	Taylor	187 24
Outagamie	1,440 59	Trempealeau	475 10
Ozaukee	532 42	Vernon	321 62
Pepin	217 81	Vilas	6 37
Pierce	508 22	Walworth	2,346 21
Polk	450 26	Washburn	78 33
Portage	758 51	Washington	1,064 84
Price	156 67	Waukesha	2,235 40
Racine	3,204 07	Waupaca	1,152 73
Richland	639 41	Waushara	605 02
Rock	3,120 64	Winnebago	2,590 77
Rusk	192 97	Wood	788 45
St. Croix.....	731 76		
Sauk	1,380 09		\$79,164 25
Sawyer	38 21		

APPORTIONMENT OF 85% OF TAX COLLECTED FROM STREET
RAILWAY AND ELECTRIC LIGHT COMPANIES, CHAP. 493,
LAWS 1905.

Town Preble	\$109 48	Town Beloit	\$738 83
City Green Bay	79 00	City Beloit	869 86
City Merrill	1,225 10	City Janesville	790 93
Town Vaughn	416 39	Town Rock	616 00
Town Carey	196 15	City Milwaukee	247,100 76
Town Two Rivers	79 18	City Beloit	1,696 29
City Two Rivers.....	309 89	Town Wilson	738 28
Town Manitowoc	98 32	Town Sheboygan	156 27
City Manitowoc	643 47	City Sheboygan	995 62
City Marinette	2,344 38	Vil. Oostburg	249 26
Town Peshtigo	11 57	Town Holland	434 60
City Milwaukee	1,884 76	Vil. Cedar Grove	362 14
City Oshkosh	755 03	Vil. Thiensville	427 45
Town Black Wolf	699 63	Town Port Washington	639 39
Town Algoma	115 18	City Port Washington..	2,229 93
Vil. North Fond du Lac	972 00	Town Mequon	697 54
Town Friendship	802 07	Vil. Grafton	426 36
Town Fond du Lac	148 13	Town Grafton	482 49
City Fond du Lac.....	6,402 96	Town Cedarburg	203 39
Town Vinland	395 52	City Cedarburg	987 85
Town Oshkosh.....	425 48	Town Belgium	621 97
City Oshkosh	3,529 62	Town Milwaukee	927 20
Vil. Omro	89 80	City Milwaukee	4,151 98
Town Omro	487 47	Town Granville	817 58
Town Neenah	348 85	Town Port Edwards....	44 09
City Neenah	209 68	Vil. Port Edwards	273 27
Town Black Wolf	128 27	Vil. Nekoosa	230 54
Town Clayton	141 98	City Grand Rapids....	488 72
Town Algoma	368 81	City La Crosse	4,711 91
City Superior	10,366 19	City Onalaska	75 03
Town Washburn	39 24	Town Campbell	72 97
City Washburn	96 65	City La Crosse	87 59
Town Barksville	33 05	Town Loomis	26 84
Town Eileen	4 72	Town Long Lake	44 78
Town White River.....	642 67	Town Trenton	63 33
Town Sanborn	23 30	Town Salem	45 23
City Janesville	376 95	Town Rock Elm.....	110 82
City Ashland	2,929 90	Town Hartland	133 14

Town El Paso	\$65 89	Vil. Little Chute	\$870 46
Vil. Elmwood	17 79	Town Vandebroek.....	289 20
Town Union	102 54	City Menasha.....	1,755 69
Town Seymour	42 82	Town Menasha.....	363 23
City Eau Claire	7,152 91	City Neenah	1,671 26
Town Weston	130 28	Town Ixonia.....	1,307 91
Town Tainter	102 00	City Watertown	1,356 61
Town Red Cedar.....	2,146 60	Town Watertown.....	430 63
City Menomonie	1,543 40	Town Somers	1,007 37
Town Menomonie	77 05	City Cudahy.....	1,441 20
Vil. Elk. Mound.....	90 32	Vil. East Milwaukee....	643 38
Town Elk Mound	94 69	Town Franklin.....	1,062 48
Town Wheaton	26 24	Town Greenfield.....	3,414 29
Town La Fayette	487 63	Town Lake	1,759 05
City Chippewa Falls ..	2,519 98	City Milwaukee.....	636 98
Town Oak Grove	26 99	Town Milwaukee.....	403 72
Town Cedar Lake.....	26 84	Vil. North Milwaukee....	677 99
Town Vandebroek.....	63 19	Town Oak Creek.....	879 20
Town Kaukauna	396 93	City South Milwaukee..	2,629 28
City Kaukauna	165 88	City Wauwatosa.....	1,925 66
Vil. Wrightstown.....	298 26	Town Wauwatosa.....	2,794 61
Town Wrightstown	235 50	City West Allis.....	4,390 89
Town Preble	21 56	Vil. West Milwaukee....	674 78
Town Lawrence	701 41	Vil. Whitefish Bay.....	855 49
Town Howard	43 61	City Burlington.....	586 99
City Green Bay	3,923 79	Town Burlington.....	462 67
City DePere	657 24	Town Caledonia.....	1,886 57
Town Ashwaubenon	363 01	Town Mt. Pleasant.....	1,006 09
Town Allouez	197 48	Town Norway.....	821 53
Town Weston	535 45	City Racine	14,932 37
City Wausau	5,891 60	Town Rochester.....	620 95
Vil. Schofield	405 22	Town Waterford.....	180 07
City Sheboygan	5,463 74	Vil. Waterford	187 12
Town Rhine	148 51	Town East Troy.....	836 91
Town Plymouth	542 85	Vil. East Troy.....	343 48
Vil. Elkhart Lake	130 02	Town Delafield	2,399 87
City Plymouth	397 91	Vil. Mukwonago	187 76
Town Farmington	270 07	Town Mukwonago	269 15
City Waupaca	483 84	Town Muskego.....	1,687 28
Town Sheboygan	1,039 74	Town New Berlin.....	2,788 85
Town Sheboygan Falls..	522 03	City Oconomowoc.....	511 37
Vil. Sheboygan Falls ..	236 64	Town Oconomowoc	176 23
City Kenosha	3,298 33	Town Pewaukee.....	1,420 06
Vil. East Milwaukee ..	2,215 85	Town Summit.....	1,391 86
Town Lake	1,918 38	Town Vernon	1,042 61
Town Wauwatosa	852 05	City Waukesha	1,256 01
Town Harrison	265 22	Town Waukesha.....	794 62
City Appleton	8,022 60		
Town Grand Chute....	471 95		
City Kaukauna	1,368 49		
			\$436,935 17

CAPITOL COMMISSION.

Art Metal Construction Co., document file.....	\$52 00
Andres Stone & Marble Co., stone and marble work S. wing	56,466 95
American Express Co., expressage.....	48 37
Brown, S. L., cementing trees.....	21 10
Ballin, Hugo, paintings executive chamber.....	15,200 00
Blashfield, E. H., decorations in dome.....	7,000 00

Burlington Brass Works, bronze cuspidors.....	\$50 00
Blake, J. T., sidewalks, etc., heat, light and power plant..	424 50
Braday, Wm. & Sons, fireplace east wing.....	147 00
Castle & Doyle, pipe, etc.....	82 95
Chicago, Milwaukee & Lake Superior Telegraph Co., toll	41 36
Cox, Kenyon, decorations great dome.....	10,000 00
Conklin & Sons Co., pipe.....	117 72
Chicago & Northwestern Railway Co., freight.....	34 28
Cooley, Harry, Oil Co., oil and can.....	2 00
Chicago, Milwaukee & Lake Superior Telegraph Co., tele- grams	22 60
Chicago, Milwaukee & St. Paul Ry. Co., cinders.....	60 00
Downey Heating & Supply Co., services east wing.....	350 75
Donnelly & Ricci, models for furniture.....	2,442 00
Durlin, Bertha A., stenographer.....	900 00
Democrat Printing Co., advertising.....	7 75
Dietzgen Eugene Co., supplies.....	15 17
Donnelly & Ricci models central portion.....	150 00
Electric Supply Co., watchman's clock.....	264 75
Ellwanger & Barry, nursery stock.....	1,297 72
Ellwanger & Barry, trees.....	187 25
Findorff, J. H., carpenter work, etc., east wing.....	739 06
Findorff, J. H., carpenter work, central portion.....	2,445 80
Findorff, J. H., carpenter work, south wing and central portion	44,818 00
French, D. C., sculpture, dome.....	10,000 00
Frederickson, A. D. & J. V., temporary work south wing and central portion.....	1,140 54
Greenwell Fire Alarm Telegraphing Co., alarm box.....	127 50
Grady, J. S., grading in park.....	8,304 96
Gimbel Bros., rubber mats.....	44 60
Groves, Henry Sons, barrels	36 00
Garnsley, E. E., decorations, executive chamber.....	1,000 00
Grant Marble Co., granite columns and pilasters.....	6,525 00
Gimbel Bros., oriental rugs and carpets.....	10,525 00
Gallagher, John, cylinders.....	18 00
Gill, Bros., manure for grounds.....	148 50
Harloff-Pence Co., electrical work, south wing.....	13,004 50
Hoffman & Baur, roofing, tile, heat, light and power plant	45 20
Hecla Iron Works, iron work, south wing.....	38,390 50
Harloff, P. F., electric work, east and west wings.....	266 10
Hecla Iron Works, interior iron work, central portion...	6,168 50
Improvement Bulletin, advertising.....	103 25
Jackson, W. H. Co., andirons, executive chamber.....	550 00
Janesville Sand & Gravel Co., gravel.....	79 59
Johnson, G. H. D., expenses.....	145 70
Johnson, Carl, fireplace, east wing.....	67 03
Kletzsch Realty Co., filling for park.....	106 80
Kepke, Herman, watchman.....	789 17
Kiefer-Haessler Hardware Co., hardware, south wing and central portion	7,835 20
Kaestner & Hecht Co., elevator work, south wing.....	5,628 92
Kiefer & Haessler Hardware Co., cuspidors.....	2,764 80
Lamb, M. T., leaded glass S. wing.....	2,199 16
Madison Plow Co., harrow.....	18 50
Mueller Co., heating and ventilating, south wing, etc....	31,956 62
McNulty Brothers Co., mason work, south wing and cen- tral portion	80,395 41
Madison Fire Department, services of fireman.....	1,100 00
McCarthy, T. C., structural work, south wing and central portion	99,558 30

Modern Steel Structural Co., steel work, south wing....	\$6,023 72
Mayers, A. A., seed and salt.....	90 50
Mitchell, J. W., water mains, etc.....	984 31
Modern Steel Structural Co., flagpole, S. wing.....	413 75
Mitchell Vance Co., electrical fixtures, south wing.....	19,215 03
Matthews Bros. Mfg. Co., senate desks.....	2,584 00
Nolen, John, services.....	625 33
Nelson, George, sidewalks.....	2,486 16
Nordberg Mfg. Co., engine, heat, light and power plant..	885 00
Owen, William, plumbing.....	877 92
Pittsburgh Testing Laboratory, steel inspection.....	47 99
Parkalla, Paul, night watchman.....	771 83
Porter, L. F., secretary, salary, expenses and disburse- ments.....	5,920 76
Prescott, F. M., Steam Pump Co., fire pump.....	1,324 00
Post, G. B. & Sons, services as architect.....	45,000 00
Pottier & Stymers Co., furniture.....	4,081 00
Post, G. B. & Sons, extra prints, etc.....	296 79
Prescott Steam Pump Co., drinking water equipment....	3,500 00
Rochette & Parzini, models, east wing.....	32 00
Remington Typewriter Co., supplies.....	5 00
Richardson, G. W. & Son, oriental rugs.....	3,725 00
Sackett, W. H., engineer and inspector.....	653 33
Sumner & Morris, revolvers.....	38 65
Sater, E. E., temporary lighting, south wing.....	148 00
Swain, Nelson & Sons Co., Elm trees.....	128 00
Van Cleve, J. A., expenses.....	107 75
Woodbury Granite Co., stone work, central portion and approaches.....	156,264 20
Woodbury Granite Co., stone work, central portion and north wing.....	14,162 63
Wilkins, Chas., & Co., plumbing, south wing.....	11,010 00
Weinmann, A. A., sculpture, south wing.....	6,500 00
West-Williams Co., voucher, books, etc.....	11 25
Wells, Fargo & Co., expressage.....	9 93
Wallaeger Mfg. Co., furniture.....	44,110 14
Wisconsin Telephone Co., telegraph and telephone.....	12 17
Wisconsin Iron & Wire Works, runs for main stairs, south wing.....	460 00
Wisconsin Iron & Wire Works, brass railing, supreme court.....	46 00
Wolff, Kubly & Hirsig, hardware.....	26 55
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	\$805,011 12

COMMISSIONERS OF FISHERIES.

Ashland, Lime, Salt & Cement Co.....	\$19 43	American Net & Twine Co.....	\$169 44
Aiken, G. B.....	27 18	Andrews, A. A.....	14 00
Anderson, A. E.....	10 00	Abbink, John.....	521 08
Andreas & Horn.....	46 90	Anderson, Wendal.....	14 50
Apps, John.....	11 50	Bayfield, Town of.....	17 78
American Express Co....	12 93	Booth, Fisheries Co.....	34 55
Addison, John.....	446 50	Burtis, R. M. Co.....	40 00
Allen, Myrtle.....	50 00	Brenski, A. O.....	5 00
Andrae Electric Co.....	7 00	Berg, Fred.....	70 50
Acker Electric Co.....	87 89	Bolger, M. J.....	199 75
Alford Bros.....	36 15	Beque, Henry.....	4 16
Aiken, Albert.....	9 70	Bayfield, Fruit shipping Ass'n.....	96 60

Boyd Construction Co...	\$11,573 65	Excelsior Shoe Store..	\$16 50
Bayfield Progress	1 75	Englund, Olof.....	133 03
Bryant, D. D.....	10 00	Eagle Telephone Co.....	48 25
Birge, E. A.....	41 25	Erickson, P. J.....	5 00
Bayfield Lumber & Fuel Co.	32 43	Eckstein, August	36 10
Bellevue Hotel	67 95	Etheridge, A. P.....	2 20
Braun, John	85 73	Ene, John	18 00
Boldus, C. F.....	50 39	Emder House	8 00
Bryne, James.....	31 50	Evans & Son.....	2 60
Butler, Chas.	84 75	Foy, James	842 02
Boley, C. M.....	12 00	Forest Hill Nursery....	14 25
Bayfield, Light, Power & Water Plant.....	9 24	Fisher, John	5 50
Bryant, L. D.....	58 75	Flarity, Tim.....	129 69
Bayfield Peninsula Fruit Ass'n	19 60	Fuller, O. G.....	73 25
Battis Bros.....	323 75	Fasten, Nathan	146 70
Brown, R. R.....	196 34	Fuller, Ira	13 00
Burwell, E. S.....	4 50	Fuller & Johnson.....	1 35
Brewster, Jud	33 00	Foeste Hotel Co.....	16 00
Billington, Geo.	72 50	Fox, Thomas	2 58
Bliss, Fred	27 00	Frederickson, A. D. & J. V.	5 87
Barningham, Elmore...	49 00	Fix Brothers	100 00
Benedict, E. L.....	192 44	Fluor Bros. Const. Co..	71 63
Benedict, Oura	122 04	Ferry, Dan	27 50
Coleman, J. B.....	39 20	Fuller, Wm.....	21 00
Carver- Quayle- Nourse Land Co.....	49 61	French Battery Co.....	6 48
C. & N. W. Ry. Co.....	2,347 28	Frey, K. C.....	44 00
C. M. & St. P. Ry. Co...	720 56	Gallagher, Albert.....	1,727 56
Christensen, Henry....	10 00	Gallagher, J. D.....	60 75
Cudahy, Patrick.....	5 00	Gilquist, Andrew.....	330 68
Conklin & Sons Co.....	248 00	Guenther, John.....	689 18
Claude & Starck.....	411 30	Gangaure, Fred	5 00
Carmody, Dennis.....	5 40	Gazette Publishing Co..	5 00
Cooley, B. F.....	32 20	Garnick, E. & Sons.....	10 34
Carmody, Martin.....	6 00	Gillett, Frank	25 00
Cooper & Utter Lin Co..	34 49	Geffert, L. A.....	2 00
Citizens Telephone Co..	11 55	Geele, Frank, Hdw. Co..	667 51
Cream City Sash & Door Co.	267 74	Greig Furniture Co....	3 40
City Wood & Supply Co.	2 19	Gerhardt, J. J.....	85 40
Cocklan, James.....	19 00	Gerend, Jacob.....	34 66
Cyrtus, Jr., Ray.....	10 00	Galenza, Marie.....	33 00
Cyrtus, Sr., Ray.....	60 00	Grasse, Otto.....	38 05
Champion, Herbert....	6 00	Gatterson, James.....	22 50
Cyrtmus, Rudolph.....	29 50	Giles, J. H.....	18 50
Durkee, Benjamin.....	1,050 67	German, Tonio.....	8 31
Dutcherman, George...	9 00	Gross, Phillip, Hdw. Co.	14 32
Doyne & Rayne Lbr. Co.	54 09	Holtman, B. F.....	809 95
Democrat Ptg. Co.....	230 71	Hartmeyer & Braun....	867 17
Democrat Ptg. Co.....	28 20	Hagberg, John.....	754 48
Davis, L. E.....	35 00	Herrick, F. M.....	1 50
Durkee, Frank.....	221 02	Hewitt, F. E.....	874 72
Deadman & Co., C. A....	4 75	Hotz Bros.....	42 46
Davies, R. A.....	2 65	Holt, O. A.....	52 19
Darling, C. H.....	105 52	Halstead Maples Hdw. Co.	706 75
Daniels, Glen	22 75	Harris, Christopher....	4 63
Davy, W. H.....	15 50	Haak, Wm. Jr.....	16 25
Durkee, Frank.....	14 53	Hahn, John.....	90 00
		Herrmann & Ernst....	39 64
		Hicks Ptg. Co.....	3 30
		Hudson & Flagland.....	2 88

Haunemann, Fred	\$79 00	Layland, Pearl	\$4 50
Hansen, Henrietta.....	51 00	Layland, Lee.....	121 00
Hotel Union.....	72 46	Ludlow, F. T.....	19 50
Hendrick, Jens.....	47 18	Latimer & Sons	64 91
Horstmeyer, H. C.....	3 10	Larson, S. A.....	36 00
Huber, Jacob.....	52 25	Loper & Loper.....	100 10
Huebner & Co.....	720 25	Leathern & Smith Co...	137 67
Horstbrink, H. F. & Co..	3 00	Littiger, Chas.....	2 50
Hardygrove & Sherratt.	12 00	Loomis, Joseph.....	25 00
Hahn, Chas.....	5 00	Leary, Henry.....	20 00
Henfey, Henry.....	2 00	Lowerre, Thos.....	33 50
Holstead-Maples Hdw.		Larson, L. A. C.....	537 75
Co.....	12 96	Maag, Valentine.....	735 75
Hoffman Fred Co.....	1 50	Meade, F. E.....	875 85
Hewitt, Minnie.....	67 90	McCafferty, Thomas....	623 21
Hoffman, H. A.....	37 00	Mautz, Bros.....	37 15
International Harvester		Maag, John.....	1,310 95
Co.....	1 50	Morris & Co.....	479 88
Ingham Erwin.....	35 00	Melcher Lumber Co.....	229 25
Johnson, C. H.....	14 90	McKenna, J. G.....	10 00
Jones, R. T. Co.....	8 20	Morton, R. D.....	10 00
Jones, R. K.....	21 90	Minch, H. J.....	178 62
Juday, Chauncey.....	29 60	Marshall-Wells Hdw. Co.	76 40
Jones, R. H.....	8 00	Madison Post Office....	328 25
Jones, D. W.....	147 49	McKee, E. J.....	40 00
Jung, J. & W. Co.....	197 38	Mielke, Henry.....	202 97
Jenkinson, D. L.....	7 45	Mayers, And. A.....	271 05
Jones, W. E.....	29 00	Murray, R. C.....	16 50
John, Manville Co.....	351 67	McGowan, N. F.....	43 75
Jaques, Frank.....	1 50	Madden, Mrs. Nora....	30 00
Jours, J. H.....	13 00	Maersch, Frieda.....	23 00
Johnston, N. J.....	87 00	McKercher, A.....	13 95
Johnson, E. R.....	82 20	Mueller Bros.....	3 00
Johnston, Mrs. C. W....	37 50	Moseley, J. E.....	14 00
Kennedy, Ray.....	100 00	Madison Motor Car Co..	21 75
Kellogg, I. J.....	5 00	Minocqua Meat & Supply	
Kentzler Bros.....	12 00	Co.....	5 80
Kranzfelder Bros.....	43 77	Mussell Bros.....	5 00
Kimbell, Edward.....	79 75	Marvin, Mrs. J. R....	57 20
Keister, William.....	11 00	Mielke, Les.....	28 00
Klumb & Piddar.....	24 85	Mueller, W. I.....	275 00
Keeley, Neckerman &		Mueller, R. J.....	1 80
Kessenich Co.....	39 28	Moyle, W. J.....	5 00
Knutsen, Hans.....	35 00	McGuire, F. M.....	2 50
Koch, Wm.....	7 50	Meigher, George.....	4 00
Kahn, D. A.....	103 04	Mead, Mode.....	4 00
Kunz, W. E.....	292 15	Nevin, James.....	3,110 13
Kells, Wm.....	29 37	Nourse, Laurie.....	10 00
Kiel, J. P.....	3 50	Nelson, R. F.....	8 00
Korlisky, Martin.....	2 67	Newcomb, Henry.....	10 00
Kraus, Carl.....	19 00	Nelson, M. L.....	109 52
Korn, Theodore & Co...	36 60	Nelson, A.....	6 00
Kreger, Reinholt.....	15 00	Nielson & Speckner....	24 00
Krone, Henry.....	51 00	Nebel, Louis P.....	144 65
Klaus, Sr., Fred.....	3 75	Nobles, C. F.....	15 00
Korn, Henry.....	39 38	Northwestern Fuel Co..	128 06
Kalmbach, A.....	10 00	Nebel, L. H.....	63 25
Lagfield, S. A.....	50 45	Nebel & Propson.....	212 49
Lowerre, R. W.....	566 65	Nelson, Otto.....	1 85
Lugvill, Mona.....	26 00	Nourse, Harvey.....	7 45
Ludlow, F. T.....	65 65	Nixon, W. M.....	16 00

GENERAL FUND DISBURSEMENTS, 1913.

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Owens, E. H.	\$6 00	Sanville, Charlotte	\$30 00
O'Leary, J. E.	12 80	St. Charles Hotel.....	35 10
Optenberg Iron Works..	700 00	Statz, Frank	6 00
Oppeneer, L. & Co.....	122 05	Stroh, F. J.	196 81
Owens, J. I.	5 63	Scofield Co.	416 03
Ostermann, L. C.	5 91	Sheboygan Ry. & Elec.	
Patterson, Matt.....	1,313 33	Co.	21 55
Phillips, J.	5 00	Streissguth-Petran En-	
Paul, W. H.	5 00	graving Co.	24 72
Fullman Co.	13,695 73	Sumner & Morris.....	228 34
Pritchard, F. C.	346 35	Stover Engine Works...	1 15
Purcell, Frank	198 12	Sell, Louis	2 00
Perry, George	10 00	Summers & Son.....	1 00
Postal Telegraph Co....	55	Sheboygan Lime Works	288 54
Patterson, Sam	10 00	Sheboygan, City of....	489 46
Fiper Bros.	9 00	Straub, J. C.	2 50
Protheroe, Lewis	28 00	Sturgeon Bay Light	
Puehler, Henry.....	24 61	Plant	254 15
Pfeil, Ed.	24 05	Shimeall, H. V.....	87 55
Pantzer, Lumber Co....	283 99	Suhorepetz, John.....	4 00
Paquette, Dennis	12 00	Suhl, Barbara	48 75
Fatek, G.	8 10	Sader, E. J.	5 89
Paquette Bros.	10 50	Sawyer, George	12 00
Perkins, A.	8 00	Sheboygan Gas & Light	
Pitt, Henry	38 75	Co.	6 50
Prichard, Jerome.....	42 00	Thompson, Steve	274 00
Pynn, A.	38 25	Thompson, Oscar.....	183 50
Filnar, John	5 00	Thomas, William.....	2 00
Patterson, Mrs. Matt....	13 00	Towery, Mike	10 00
Ripple, Robert	1,638 49	Taylor, Herbert	10 00
Ramsdale, F. C.	900 83	Thies, H. A.	10 93
Rose Milling Co.....	38 26	Trout Brook Co.....	296 50
Russell & Krueger.....	12 76	Upton, B. E. & Son....	80 75
Richmond, John.....	6 00	Upton, F. G.	16 75
Reiss C., Coal Co.....	185 48	Weir, Frank	10 00
Radley, C. M.	1,158 50	Van Deusen, A. & Son...	9 00
Rosenthal, F. W.....	11 46	Viend Ed.	7 98
Scheibel, R. S.	1,188 87	Vance, James	211 24
Schmidt, A. F.	19 15	Wiedenbeck, Dobelin Co.	76 26
Smith, F. C.	17 87	Wahlquist, Fred.....	660 00
Swift Co.	1,097 57	Wahlquist, Andrew....	550 00
Standard Oil Co.....	19 69	Wendel, Clyde.....	6 00
Stark, Frank	132 40	Wolfe, F. L.	58 57
State Insurance Fund...	528 64	Webster, B. O.	1,754 54
Spurgeon	91 00	Wild Rose Meat Market	31 68
Stevens, T. W. & Co....	4 30	Wisconsin Telephone Co.	305 42
Suthers, Frank	780 94	Western Union Tele-	
Schiffer, H.	10 00	graph Co.	2 28
Schroeder, W. E.....	10 00	Wild Rose Telephone Co.	14 47
Studley, E. B.	10 00	Wagner, Louis	5 00
Sanderson, H. J.	1 80	Webster, M. S.	2 50
Summerholt, Rudolph...	5 65	Wild Rose Times.....	2 50
Serene, W. H.	3 50	Woodard, F. A.	7 50
Starks & Sheel.....	19 00	Wheeler, W. L.	1 50
Smith, A. C.	2 00	Woodruff Hdw. Store...	11 99
Stroud & Co.	22 00	Warwich, Lillian	40 00
Stephens, T. W. & Co....	39 17	Walker, Anna	34 50
Schatzka, Agt., Frank...	3 11	Washburn Lumber Co...	644 31
Scharl, G. P.	8 25	Wagner, Gus O.	3 00
Smith Bros.	20 00	Wrest, A. J. & Co.....	636 91
Schelter, Mrs. Peter....	11 00	Walters, W. J.	3 40

REPORT OF THE SECRETARY OF STATE.

Wolfe, Jr.	\$31 00	Zalsman, P. G.	\$1,227 74
Woodzicki, Fabian	62 00	Zimdars Bros.	1 70
Woodzicki, Roman.	98 70	Zelle, Christian & Son. .	194 25
Wells, Fargo & Co.	1 30		
Yawkey-Bissell Lbr. Co..	72 81		
			<hr/>
			\$80,699 68

GOVERNOR'S CONTINGENT FUND.

Chap. 520, Laws 1911.

McGregor, Duncan, private secretary	\$4,000 00
Pinkerton's National Detective Agency, services and expenses	31 50
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	\$4,031 50

CONFERENCE OF GOVERNORS.

Chap. 565, Laws 1911.

Riley, M. C., secretary, Wisconsin's share of governor's conference	\$150 00
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STATE CONSERVATION COMMISSION.

Chap. 644, Laws 1911.

American Express Co., expressage.....	\$ 88
Streissguth-Petran Eng. Co., cuts.....	3 59
Democrat Printing Co., printing.....	70 29
Devine, W. A., P. M., postage.....	5 00
Burrill, A. C., expenses.....	22 25
Printing Board, paper.....	5 31
Van Hise, C. R., expenses.....	6 00
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	\$113 32

VICKSBURG MILITARY PARK COMMISSION.

Chap. 541, Laws 1907, and Chap. 21, Laws 1913.

Burnham, O. J., expenses.....	\$62 64
Harwood, Thomas, expenses.....	9 00
Weissert, A. G., expenses.....	49 86
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	\$121 50

GETTYSBURG COMMISSION.

Chap. 125, Laws 1913.

Democrat Printing Co., printing.....	\$17 57
Printing Board, paper.....	6 07
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	\$23 64

WISCONSIN PERRY'S VICTORY CENTENNIAL COMMISSION.

Chap. 467, Laws 1911.

Anderson, F. M., judge in prize essay contest.....	\$124 25
Bell, J. M. C., salary, expenses and disb.....	3,309 54
Bohmrich, L. G., expenses.....	70 12
Buck, E. G., modeling medal.....	40 00
Democrat Printing Co., printing.....	49 05
Elmore, J. H., expenses.....	42 70
Fish, C. R., expenses.....	3 98
Howard, Rose, stenographer.....	550 00
Huntington, S. P., expenses.....	26 23
Holway, Orlando, expenses.....	8 52
Mercury Publishing Co., pamphlets.....	40 00
Neville, A. C., expenses.....	43 25
Noyes, H. B., manager, advertising.....	400 00
Printing Board, paper.....	11 23
Perry, C. B., expenses.....	32 56
Randolph, S. W., expenses.....	45 65
Symonds, F. M., expenses.....	428 92
Sanborn, A. W., expenses.....	58 00
Streissguth-Petran Eng. Co.....	8 70
Shambaugh, B. F., judge in prize essay contest.....	115 75
Thwaites, R. G., expenses.....	4 53
Van Tyne, judge in prize essay contest.....	119 75
Whitehead, J. M., expenses.....	339 64
Wisconsin Telephone Co., rental, etc.....	61 90
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	\$5,934 27

REASSESSMENT PROCEEDINGS.

Chap. 259, Laws 1905.

Brown, S. T., reassessment, village Waunakee.....	\$5 00
Rollis, C. J., reassessment, village Waunakee.....	5 00
Bushnell, Alfred, reassessment, village Waunakee.....	5 00
Barry, G. D., reassessment, village Waunakee.....	65 00
Emerson, A. E., reassessment, town Glenwood, St. Croix Co.....	20 00
Garrett, C. S., reassessment, town Glenwood, St. Croix Co.....	25 00
Young, E. B., reassessment, town Glenwood, St. Croix Co.....	25 00
Chickering, J. B., reassessment town Glenwood, St. Croix Co.....	185 00
Smith, H. J., reassessment, city Racine.....	410 00
Koetting, M. E., reassessment, city Racine.....	430 00
French, M. E., reassessment, city Racine.....	412 50
Dishington, J. R., reassessment, city Racine.....	440 00
Deitrich, J. M., reassessment, city Racine.....	415 00
Johnson, Elsie, reassessment, city Racine.....	27 50
Mann, Ray, reassessment, city Racine.....	10 00
Martin, J. H., reassessment, city Racine.....	405 00
Taylor, F. A., reassessment, city Racine.....	300 00
Crocker, F. A., reassessment, city Racine.....	465 00
Leenhouts, J. H., reassessment, city Racine.....	105 00

Dalton, J. E., reassessment, city Racine.....	\$105 00
Cowles, H. V., reassessment, city Racine.....	440 00
Morgensen, Louis, reassessment, city Racine.....	105 00
Glass, E. J., reassessment city Racine.....	330 00
Halbert, C. A., reassessment, city Racine	290 00
Cook, H. L., reassessment, town Harrison, Marathon Co.	125 00
Storch, Vincènt, reassessment, town Harrison, Marathon Co.	40 00
Parker, I. S., reassessment, town Harrison, Marathon Co.	10 00
Krejel, W. J., reassessment, town Harrison, Marathon Co.	10 00
Een, A. P., reassessment, town Harrison, Marathon Co.	10 00
Bailey, J. M., reassessment, city Stoughton	175 00
Freeman, W. J., reassessment, city Stoughton	42 50
Cronk, V. D., reassessment, city Stoughton.....	165 00
Gillette, O. L., reassessment, city Stoughton.....	10 00
Brown, S. T., reassessment, city Stoughton.....	10 00
Wrabetz, Voyta, reassessment, city Stoughton.....	10 00
McNutt, J. O., reassessment, town Winfield, Sauk Co....	200 00
Sorge, Henry, reassessment, town Winfield, Sauk Co....	5 60
Cronk, V. D., reassessment, town Winfield, Sauk Co....	10 00
Halsted, H. L., reassessment, town Winfield, Sauk Co...	10 00
En, A. P., reassessment town Texas, Marathon Co.....	20 00
Stanke, A. F., reassessment, town Texas, Marathon Co...	200 00
Krejel, W. J., reassessment, town Texas, Marathon Co.	10 00
Parker, I. S., reassessment, town Texas, Marathon Co...	15 00
Storch, Vincent, reassessment, town Texas, Marathon Co.	180 00
Crocker, F. A., reassessment, city Berlin.....	190 00
Lang, H. R., reassessment, city Berlin.....	180 00
McIntyre, G. E., reassessment, city Berlin.....	30 00
Walker, W. L., reassessment, city Berlin	30 00
Cavanaugh, W. F., reassessment, city Berlin.....	25 00
Sanders, Sibyllia, reassessment, city Berlin.....	51 50
Knutson, Christie, reassessment, city Berlin.....	135 00
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	\$6,924 60

SECURING TAX STATEMENTS, CHAP. 380, LAWS 1905.

Leigh, J. D., town Iron River, Bayfield Co.....	\$22 11
Leigh, J. D., town Barnes, Bayfield Co.....	6 45
Leigh, J. D., town Jamestown, Grant Co.....	6 09
Leigh, J. D., Village Rewey, Iowa Co.....	2 48
Leigh, J. D., town Rockland, Manitowoc Co.....	9 29
Johnson A. O., town Bear Bluff, Jackson Co.....	9 91
Thayer, O. B., Buffalo Co.....	11 92
Thayer, O. B., Burnett Co.....	22 99
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	\$91 24

PRESIDENTIAL ELECTORS.

Anderson, W. A., per diem and mileage.....	\$29 70
Bomrich, L. G., per diem and mileage.....	18 90
Merton, Ernst, per diem and mileage	15 10
Roessler, O. F., per diem and mileage.....	9 60
Crawford, George, per diem and mileage.....	19 50
Dodge, J. E., per diem and mileage.....	18 90
Mallory, R. B., per diem and mileage.....	18 90
Lambert, C. H., per diem and mileage.....	36 30

GENERAL FUND DISBURSEMENTS, 1913.

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Luckow, Ed., per diem and mileage.....	\$9 90
Zimmerman, E. C., per diem and mileage	38 50
Kuypers, J. A., per diem and mileage.....	40 50
Cline, G. D., per diem and mileage.....	52 50
Hobe, J. A., per diem and mileage.....	69 90
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	\$378 20

BOARD OF PUBLIC AFFAIRS, CHAP. 583, LAWS 1911.

American Express Co., expressage	\$18 89
Ashmun, C. S., accountant	668 06
Allen, Stanley, assistant	133 67
Allyn, S. C., clerk.....	94 63
Browning, E. E., draughtsman.....	7 20
Black, S. B., clerk.....	55 45
Brimmer, C. H., accountant	80 87
Bode, P. I., assistant, sal. and exp.....	170 55
Burkness, J. J., assistant, sal. and exp.....	207 86
Blair, C. F., services.....	5 40
Cerf, M., expenses.....	34 04
Campbell, R. A., secretary, sal. and exp.....	1,918 97
Curtin, A. E., stenographer.....	500 19
Cleveland, F. A., expert.....	372 40
Coulter, J. L., expenses	11 93
Capitol Printing Co., printing	3 35
Devine, W. A., P. M., postage and box rent.....	234 50
Democrat Printing Co., printing.....	1,331 59
Dunn, E. R., stenographer.....	680 00
Duffus, W. M., expenses.....	18 82
Essmann, W. L., Supt. of Public Property, Statutes.....	10 00
Farmer, A. N., expenses.....	887 63
Frazer, G. E., expert accountant.....	1,245 79
Elwell, Fay, expert accountant	100 00
Fitzpatrick, E. A., assistant, sal. and exp.....	1,382 77
Fredburg, O. B., services and exp.....	203 64
Gratz, Mabel, copyist and clerk.....	252 53
Gruhn, A. V., stenographer.....	316 62
Hatch, R. L., expert accountant, sal. and exp.....	153 94
Hanchett, W. H., expenses.....	53 55
Horan, Emmet, compiler	34 75
Hankey, I. A., stenographer.....	98 48
Humphrey, John, expenses.....	42 36
Hibbard, B. H., expenses.....	19 66
James, A. E., expenses.....	1 25
Jefferson, L. P., assistant, sal. and exp.....	277 43
Johnson, A. O., statistician.....	210 00
Knorr, L. E., statistician	521 87
Kiekhoefer, B. A., accountant	293 33
Kuechenmeister, Hugo, accountant.....	79 21
Kottnauer, E. H., draughtsman.....	18 80
Kirk, S. B., services.....	6 40
Lindholm, S. G., expenses	446 35
Lowrie, S. G., expert.....	196 72
Lamb, F. S., expenses.....	8 57
McCarthy, Charles, expenses.....	31 47
McKee, Alma, stenographer.....	608 62
Morris, L. R., draughtsman.....	3 30
Meyer News Service Co., clippings	26 25
Milwaukee Free Press, papers	5 30

McCarthy, Glen, services.....	\$2 40
Nye, R. J., expenses.....	128 40
Nevins, Mrs. Edgar, clerk.....	8 00
Postal Telegraph-Cable Co., telegrams.....	12 27
Pitman, J. M., maps.....	4 50
Printing Board, paper.....	445 57
Robotka, Frank, stenographer.....	14 46
Right Relationship League, books.....	8 00
Roth, S. I., draughtsman.....	7 05
Riley, M. C., expenses.....	18 40
Retelle, L., assistant, sal. and exp.....	199 18
Staley, F. S., expert accountant, sal. and exp.....	438 02
Schneider, Elsie, stenographer.....	11 00
Suffern, E. L., expert.....	546 65
Streissguth-Petran Eng. Co., cuts.....	60 64
Sullivan, Florence, clerk.....	185 00
Schleck, R. M., draughtsman.....	5 40
Sprague, G. L., expert.....	45 00
Sanborn, A. W., expenses.....	79 56
State Journal Ptg. Co., papers.....	50
Schlomovitz, B. A., clerk.....	75 00
Trevelen, J. E., expenses.....	14 25
Tanner, J. B., expert accountant.....	1,041 68
Taylor, H. C., expenses.....	11 58
Western Union Telegraph Co., telegrams.....	5 61
Wisconsin Telephone Co., messages and telegrams.....	104 01
Wallace, B. B., compiler.....	100 00
Wells Fargo & Co., expressage.....	4 92
Wadsworth-Gilbert Stenographic Office, services.....	8 50
West, Bertha, clerk.....	12 66
Whitin, E. S., expenses.....	118 13
Zinke, A. L., clerk.....	38 18
	<hr/>
	\$17,839 48

LEGISLATIVE

SENATORS—REGULAR SESSION, 1913.

Ackley, E. F.....	\$541 00	Monk, R. W.....	\$530 40
Albers, W. W.....	562 90	Perry, M. W.....	546 60
Bichler, W. J.....	528 00	Randolph, S. W.....	532 40
Bishop, I. T.....	524 00	Richards, W. L.....	517 00
Bosshard, Otto.....	527 80	Scott, G. E.....	549 00
Browne, E. E.....	542 80	Skogmo, G. B.....	552 60
Burke, Timothy.....	539 40	Snover, C. A.....	508 20
Culbertson, H. M.....	536 40	Stevens, W. T.....	567 20
Cunningham, L. E.....	510 40	Teasdale, Howard.....	521 60
Glenn, Robert.....	521 20	Tomkins, A. P.....	590 00
Hoyt, G. E.....	523 20	True, J. M.....	507 40
Huber, H. A.....	503 60	Weigle, G. J.....	517 00
Husting, P. O.....	514 60	Weissleder, G. H.....	517 00
Kellogg, L. G.....	516 40	White, M. F.....	536 00
Kileen, E. F.....	528 80	Zophy, Gabriel.....	515 00
Linley, Victor.....	567 00		
Martin, A. E.....	517 00		
Martin, H. C.....	521 40		
			<hr/>
			\$17,533 30

MEMBERS OF ASSEMBLY-REGULAR SESSION, 1913.

Allison, James	\$545 70	Mahon, T. J.....	\$554 80
Anderson, Douglas	563 40	Manning, T. A.....	516 80
Bartingale, T. W.....	540 04	McComb, Archie.....	542 60
Battis, M. T.....	533 00	Meland, E. C.....	502 60
Bingham, G. W.....	522 50	Millar, J. D.....	541 50
Bowe, D. E.,	584 80	Minkley, Carl.....	516 80
Burke, E. J.....	516 80	Mory, C. H.....	530 60
Carpenter, George.....	507 40	Murphy, P. J.....	535 20
Chinnoek, J. A.....	550 20	Nordman, E.....	556 20
Clancy, T. F.....	523 00	Nye, R. J.....	567 00
Conway, D. D.....	549 00	O'Connor, M.....	517 00
Dietrich, August.....	516 80	O'Day, John.....	562 00
Dietrich, Jacob.....	521 20	Ott, Henry	527 00
Dolan, James.....	517 60	Paul, A. M.....	506 60
Dorn, August	534 60	Faulu, John	518 00
Engebretson, Julius....	515 70	Peavey, H. H.....	562 60
Estabrook, C. E.....	516 80	Pfennig, C. H.....	521 60
Everett, C. H.....	521 00	Pickart, Christ.....	532 20
Frederick, A. E.....	516 20	Potts, A. R.....	546 00
Gannon, Philip.....	567 00	Rhea, A. O.....	543 50
Goff, S. C.....	513 60	Richards, D. H.....	563 40
Gorecki, Martin.....	516 80	Richardson, Albert....	509 00
Giudice, J. S.....	523 00	Ringle, O. L.....	558 20
Grimsrud, Lawrence ..	527 00	Roessler, O. F.....	507 20
Grinde, L. L.....	530 60	Roethe, H. E.....	515 40
Gulickson, A.,	548 00	Rosa, C. D.....	509 60
Hall, Don C.....	532 60	Sawyer, Percy.....	512 80
Hall, Judson.....	511 60	Scanlan, Luke	519 20
Hamata, J. C.....	521 00	Schilling, F. X.....	561 00
Hanson, Carl.....	532 40	Sch lindler, S. A.....	516 60
Hawn, C. D.....	550 00	Schnitzler, J. L.....	541 60
Hedding, A. J.....	516 80	Schultz, Charles	537 20
Heden, August.....	564 70	Schwittay, A. E.....	549 20
Hinkel, Edwin	516 80	Sharp, R. G.....	545 20
Holmes, F. L.....	500 00	Smart, J. F.....	516 80
Hood, C. L.....	527 20	Smith, W. L.....	516 80
Hoverson, Paul	537 60	Somerfield, W. F.....	515 20
Hull, Merlin (speaker).	1,025 00	Spoor, Newcomb.....	519 80
Hurlbut, W. E.....	535 40	Stemper, C. J.....	516 80
Jennings, D. V.....	516 80	Stewart, I. N.....	529 60
Jenson, J. B.....	514 40	Stewart, T. A.....	502 80
Johnson, Axel	557 20	Telfer, A. A.....	515 00
Johnson, K. A.....	507 40	Urquhart, E. L.....	560 40
Johnson, L. L.....	540 80	Viebahn, C. F.....	507 40
Kiefer, E. H.....	516 80	Vint, J. H.....	516 80
Kneen, E. J.....	523 40	Walsh, W. E.....	516 80
Krueger, H. F.....	530 20	Whiteside, W. J.....	578 00
Larsen, James	549 20	Zillier, Carl.....	527 40
Laursen, H. M.....	553 60	Zinn, E. H.....	516 80
Laycock, Henry.....	538 50		
Lentz, Charles	527 40		
Litza, Jr., Jacob.....	516 80		
			\$54,087 94

SENATE EMPLOYEES.

Chief Clerk's Department.

Wylie, F. M., chief clerk	\$1,000 00
Wylie, F. M., opening session	50 00
Meili, John, journal clerk	825 00
Mullen, C. E., bookkeeper	100 00
Oates, Arthur R., ass't bookkeeper	800 00
Trickey, Elmer, proof reader and revision clerk	800 00
Tretow, A. C., proof reader and general clerk	800 00
Levy, E. G., index clerk	200 00
Schunck, J. E., typewriter	144 00
Spencer, F. W., stenographer	825 00
Nelson, A. J., stenographer	825 00
Hillyer, R. H., stenographer	800 00
Gordon, R. E., stenographer	790 00
Schulte, I. J., stenographer	780 00
Runge, R. T., stenographer	800 00
Vogt, L. G., stenographer	800 00
Mackin, W. N., bookkeeper	140 00
McLaughlin, G. L., ass't journal clerk	140 00
Mullen, C. E., engrossing clerk	700 00
Campbell, W. A., stenographer	685 00
Jameson, G. W., typewriter clerk	40 00
Kidder, J. K., typewriter clerk	40 00
McLaughlin, G. L., bookkeeper	600 00
Mackin, W. N., ass't journal clerk	600 00
Kemp, H. E. G., index clerk	525 00
Kidder, J. K., enrolling clerk	580 00
Wandrey, W. J., stenographer	484 00
Miller, A. C., stenographer	492 00
Cooper, E. G., mailing clerk	444 00
Kemp, H. E. G., typewriter clerk	40 00
Wolfenson, L. B., index clerk	50 00
	<hr/>
	\$15,899 00

Sergeant at Arms' Department.

Leicht, C. A., sergeant	\$800 00
Rawlinson, C. H., ass't. sergeant	800 00
McGuire, W. D., postmaster	640 00
Gehlert, E. E., custodian document room	636 00
McQuarrie, Archibald, night watchman	477 00
Reiser, R. M., night laborer	480 00
Cooper, E. G., messenger	98 00
Marsh, H. N., messenger	375 00
Schlegelmilch, Carl, messenger	365 00
Niebuhr, O. F., messenger	365 00
Cobban, R. A., messenger	365 00
Bontley, C. A., messenger	365 00
Kilgast, R. J., messenger	351 00
Ketcham, H. E., messenger	335 00
Haley, H. B., messenger	262 50
Conley, M. V., messenger	247 50
Ellestad, A. C., policeman	414 00
Daley, Albert, gallery policeman	315 00
Graef, H. M., night laborer	252 00
Falter, Roman, night laborer	30 00
Brown, Paul, night laborer	15 00
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	\$7,988 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Shaffer, C. E., chief clerk	\$1,000 00
Shaffer, C. E., opening session	50 00
Jones, W. W., journal clerk	800 00
Goldschmidt, W. J., bookkeeper	800 00
Tuffley, C. E., ass't. journal clerk	800 00
Hawker, J. C., ass't. bookkeeper	800 00
Shearer, L. M., general clerk	800 00
Bart, W. F., general clerk	770 00
Brown, George, index clerk	790 00
Sharp, G. F., proof reader and enrolling clerk	775 00
Whipple, H. E., proof reader and enrolling clerk	770 00
Pickering, H. G., stenographer	190 00
Pond, L. T., stenographer	800 00
Saposs, D. J., stenographer	800 00
Brandt, O. C., stenographer	785 00
Bode, P. C., stenographer	475 00
I epine, Alfred, stenographer	90 00
Bowden, Witt, stenographer	800 00
Heinrich, A. A., stenographer	800 00
Lummerding, N. E., stenographer	725 00
Kirk, W. E., stenographer	800 00
Robotka, Frank, stenographer	751 00
Gruhn, Alvah, stenographer	781 00
George, L. B., stenographer	727 00
Cover, B. C., typewriter	408 00
Sneeberger, William, typewriter	620 00
McKay, Gordon, typewriter	124 00
Gardiner, Almon, stenographer	631 00
Mertz, Herbert, typewriter	528 00
Mielke, Lawrence, typewriter	472 00
Nickerson, C. A., stenographer	560 00
Shaffer, E. L., mailing clerk	316 00
Cover, B. C., stenographer	290 00
Wuensch, G. E., typewriter	168 00

 \$20,796 00
Sergeant at Arms Department.

Irvine, sergeant	\$800 00
Goldstrand, Olaf, ass't. sergeant	790 00
Bathgate, J. W., custodian document room	636 00
Femrite, H. O., Ass't. custodian document room	474 00
Toebaas, O. T., postmaster	632 00
Hembre, J. O., post-office messenger	480 00
Wright, E. F., floor policeman	474 00
Meacham, E. R., gallery policeman and cloakroom attendant	477 00
Olson, M. J., cloakroom attendant	279 00
Neprud, C. A., night watchman	477 00
Weaver, E. W., gallery attendant	435 00
Anderson, H. E., night laborer	477 00
Arnold, M. M., messenger	332 50
Vogt, F. P., messenger	365 00
Dietz, P. W., messenger	373 00
Pickel, A. E., messenger	365 50
Hilsenhoff, L. P., messenger	375 00

Knudsen, J. J., messenger	\$365 00
Jacobson, R. L., messenger	351 00
Pickering, H. M., messenger	371 00
Evans, W. J., messenger	271 00
Hartwig, H. C., messenger	367 00
Baillie, J. M., messenger	6 00
Durbrow, Meade, messenger	363 00
Gunderson, Frederick, messenger	357 00
Holm, J. W., messenger	351 00
Hembre, H. J., messenger	345 00
Sanderson, C. H., cloakroom attendant and gallery police man	180 00
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	\$11,569 00

Joint Committee on Finance, Chap. 1, Laws 1913.

Tanner, J. B., chief accountant	\$1,385 42
Kiekhoefer, B. A., accountant	750 00
Meyers, E. A., draftsman	750 00
Cadigan, J. A., draftsman	332 12
Allison, M. B., stenographer	458 33
Parsons, Isabelle, services	3 00
Tuft, H. W., services	4 50
Bradford, C. R., stenographer	464 00
Poore, B. H., stenographer	22 40
Conway, W. O., services	24 50
Knorr, L. E., accountant	50 00
Williams, B. W., clerk	255 00
Libbey, Ruth, stenographer	105 00
Homer, Philip, mechanical draftsman	11 75
Gross, G. L., mechanical draftsman	3 00
Fuck, R. A., mechanical draftsman	3 50
Macnish, G. D., mechanical draftsman	4 90
Ryan, William, draftsman	75 00
White, G. G., accountant	25 00
	<hr/>
	\$4,727 42

Chaplains.

Brown, George	\$3 00
Phillips, V. S.	15 00
Miner, H. A.	15 00
Updike, E. G.	15 00
Knox, P. B.	15 00
Hunt, G. E.	15 00
Hirsch, E. G.	3 00
Roach, I. F.	15 00
Reichert, C. F.	15 00
Carrier, W. O.	3 00
Siljan, O. G.	15 00
Blakeman, E. W.	15 00
Benson, E. S.	24 00
Joslin, G. A.	15 00
Merton, J. R.	15 00
Horth, E. E.	15 00
Gilmore, E. A.	15 00
Churn, James	24 00
Harding, R. F.	15 00

GENERAL FUND DISBURSEMENTS, 1913.

171

Raddatz, W. G.	\$15 00
Chatterson, J. H.	15 00
Thomas, C. H.	12 00
Gold, H. P.	15 00
Smith, J. G.	3 00
Clapp, W. L.	3 00
Davison, J. B.	3 00
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	\$333 00

Printing.

Democrat Printing Co., miscellaneous	\$4,183 35
Democrat Printing Co., senate manual.....	444 16
Democrat Printing Co., bulletins	3,899 79
	<hr/>
	\$8,527 30

Postage.

Madison Post Office, senate	\$1,210 00
Madison Post Office, assembly	1,653 32
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	\$2,863 32

Witness Fees—Committee of the Whole Senate.

Thomas, F. M.	\$30 60
Gifford, G. P.	4 00
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	\$34 60

Stationery.

Milwaukee Lithographing Co., letterheads and envelopes	\$619 37
Milwaukee Lithographing Co., engraved stones	5 75
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	\$625 12

Legislative Visiting Committee, Chap. 238, Laws 1913.

Huber, H. A.	\$35 02
Kneen, E. J.	40 85
Goff, S. C.	40 85
Potts, A. R.	40 85
Hoyt, G. E.	35 02
Goercki, Martin	40 85
	<hr/>
	\$233 44

State Fair Committee, Chap. 90, Laws 1913.

Bichler, W. J.	\$35 88
Larsen, James	39 11
White, M. F.	39 59
Weigle, G. J.	9 93
Carpenter, George	14 91
Welch, C. H.	232 06
Gulickson, A.	30 28
Conway, D. D.	51 54
Lentz, Charles	37 47
Everett, C. H.	34 28
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	\$525 05

Committee on Uniform Laws Relating to the Taking of Fish in Boundary Waters Between Minnesota and Wisconsin.

Skogmo, G. B	\$31 41
Glenn, Robert	35 40
Kellogg, L. G.	35 40
Kneen, E. J.	50 84
Chinnock, J. A.	35 24
Laycock, Henry	35 24
Leicht, C. A.	21 58
Wagner, George	33 64
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	\$278 75

SPECIAL SESSION OF 1912.

Mileage of Assemblymen

Reed, R. E.	\$22 00
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Printing.

Democrat Printing Co.	\$804 13
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Chaplains

Phillips, V. S.	\$3 00
Foster, G. N.	3 00
Hunt, G. E.	3 00
Gilmore, E. A.	3 00
Bach, J. M.	3 00
	<hr/>
	\$15 00

FIRE INSURANCE INVESTIGATION COMMITTEE CHAP. 512,
LAWS 1911.

Bauernfiend, John, witness fees	\$3 81
Bennett, C. E., expenses	53 41
Bessey, J. M., expenses	87 04
Democrat Printing Co., printing	266 21
Ekern, H. L., expenses	228 93
Essmann, W. L., Supt. of Public Property, supplies and rental	121 84
Fox, C. P., per diem and expenses	160 52
Gilboy, W. J., expenses	83 09
Gilboy, W. J., ch. 422, Laws 1913	21 94
Johnson, I. M., per diem and expenses	121 50
Johnson, L. L., expenses	347 01
Johnson, L. L., Chap. 422, Laws 1913	54 99
Ketcham, E. A., expenses	7 41
Leins, C. F., witness fee	7 45
Lyons, F. E., per diem and expenses	219 37
Lyons, Frances, Chap. 422, Laws 1913	75 00
Meyer News Service Co., clippings	40 00
Mortenson, H. J., expenses	203 01

Mortenson, H. J., Chap. 422, Laws 1913.....	\$60 65
Pickering, H. G., expenses and services	386 07
Pickering, H. G., Chap. 422, Laws 1913.....	150 00
Randolph, S. W., expenses	29 06
Randolph, S. W., Chap. 422, Laws 1913.....	16 45
Ryan, William, Chap. 422, Laws 1913.....	300 00
Schulte, I. J., per diem and expenses.....	46 71
Scott, G. E., expenses.....	60 63
Sell, O. A., witness fee.....	10 31
True, J. M., Chap. 422, Laws 1913.....	2 30
Weber, A. E., witness fee	3 22
Wrucke, H. A., witness fee	6 79
Ziegler, B. C., witness fee	3 20
	<hr/>
	\$3,177 92

TEXTBOOK INVESTIGATION COMMITTEE, CHAP. 625, LAWS 1911.

Allyn, S. C., services and expenses	\$103 19
Democrat Printing Co., printing	213 18
Donald, J. S., expenses	31 88
Donaldson, W. T., services.....	225 00
Downie, Amy, services	3 00
Fitzpatrick, E. A., services and expenses.....	399 37
Keen, D. E., services	15 75
Kronenberg, Josephine, services	2 00
Lansdorf, J. A., expenses.....	158 16
Lindholm, S. G., expenses.....	10 28
Mardfin, Sylvia, services.....	20 30
Nevins, Mrs. Edgar, services.....	33 65
Printing Board, stationery and paper.....	41 59
Roycraft, T. A., expenses.....	78 33
Sheasby, F. C., salary	188 00
Sullivan, Florence, services.....	65 00
Welch & Carney, reporting and transcribing.....	259 53
West, Bertha, services	42 71
	<hr/>
	\$1,890 92

PUBLISHING LOCAL LAWS.

Fond du Lac Daily Commonwealth	\$1 80
Evening Wisconsin	3 00
Door County Democrat	1 20
Oconomowoc Enterprise	3 60
Appleton Daily Post.....	1 20
	<hr/>
	\$10 80

MISCELLANEOUS.

Smith, E. H., reporting removal proceedings, chap. 445, laws 1905	\$364 00
Jones, B. W., special counsel for State Park Board....	1,017 46
Chase, J. B., special counsel in violation of corrupt prac- tices act	110 36
McFarland, C. D., special counsel in violation of corrupt practices act	180 40

Wallig, C. P., treasurer Kenosha county, Chap. 18, laws 1913	\$297 28
Milwaukee county, Chap. 15, laws 1913.....	980 00
Lehnhoff, August, chap. 23, laws 1913.....	158 00
Raeth, Valentine, chap. 24, laws 1913.....	291 44
McConnell, J. E., chap. 87, laws 1913.....	69 46
Owen, W. C., chap. 87, laws 1913.....	80 50
Ingram, C. A., chap. 87, laws 1913.....	82 94
Long, A. H., chap. 87, laws 1913.....	88 19
Manson, L. C., special counsel in Milwaukee Elec. Ry. cases	500 00
Yankauer, Alfred, Chap. 235, laws 1913.....	3,647 07
Davidson, J. O., portrait, chap. 345, laws 1911.....	126 75
Minnesota Loan & Trust Co., chap. 330, laws 1913.....	75 00
Werner, E. V., attorney for heirs of John Knoke, chap. 501, laws 1913	50 50
Inheritance tax, Bayfield Co., refund	17 35
Inheritance tax, E. A. Werner, John Jennings and Frank Jennings, executors and trustees estate of David Jennings, deceased, chap. 114, laws 1913.....	2,146 65
Wollum, H. M., interest refunded	5 39
Forestry Investment Fund, chap. 639, laws 1911.....	48,465 47
Revolving Fund, chap. 377, laws 1911	215,000 00
State Highway Fund, chap. 600, laws 1911.....	26,388 08
Drainage Fund, chapters 5 and 13, laws (special session) 1912	31,000 00
Senate Contingent Fund, chap. 654, laws 1911.....	500 00
Assembly Contingent Fund, chap. 654, laws 1911.....	500 00
	\$332,142 29
*Total book disbursements (including transfers, agency transactions and refunds)	\$9,756,951 01

SCHOOL FUND.

Receipts.

Fines:		Fond du Lac	\$1,024 30
Adams	\$214 96	Forest	602 70
Ashland	618 38	Grant	1,190 58
Barron	995 03	Green	306 74
Bayfield	556 21	Green Lake	218 60
Brown	1,204 42	Iowa	254 11
Buffalo	36 92	Iron	1,090 25
Burnett	253 17	Jackson	212 17
Calumet	84 28	Jefferson	924 46
Chippewa	154 84	Juneau	282 25
Clark	901 17	Kenosha	2,313 83
Columbia	615 95	Kewaunee	117 36
Crawford	408 97	La Crosse	1,225 98
Dane	2,814 04	Lafayette	440 02
Dodge	668 04	Langlade	505 68
Door	357 81	Lincoln	749 05
Douglas	1,305 55	Manitowoc	456 19
Dunn	165 23	Marathon	1,629 55
Eau Claire	607 60	Marinette	1,851 55
Florence	24 50	Marquette	122 50

*For statement of net disbursements see pp. 28-29.

SCHOOL FUND, 1913.

175

Milwaukee	\$135 24	Sawyer	\$47 27
Monroe	683 06	Shawano	427 28
Oconto	494 59	Sheboygan	2,351 45
Oneida	513 52	Taylor	571 34
Outagamie	509 60	Trempealeau	782 04
Ozaukee	235 20	Vernon	170 52
Pepin	63 70	Vilas	393 82
Fierce	311 64	Walworth	1,277 89
Polk	524 98	Washburn	300 87
Portage	965 30	Washington	556 64
Price	248 33	Waukesha	1,405 19
Racine	2,218 72	Waupaca	696 11
Richland	297 92	Waushara	326 34
Rock	7,423 22	Winnebago	4,727 28
Rusk	543 59	Wood	1,555 02
St. Croix	380 73		
Sauk	805 89		
			<hr/>
			\$59,449 23

Loans:

Ashland county	\$2,666 66
Town Morse	533 33
Chippewa county	2,526 30
Village Loyal	894 73
City Madison	5,000 00
Town Superior	1,800 00
Grant county	2,633 80
City Mineral Point	2,000 00
Town Arena	350 00
City Oconto	1,750 00
City Oconto	2,500 00
Richland county	1,333 33
Village Viola	650 00
Rusk county	500 00
Trempealeau county	6,000 00
Village Viola	350 00
City Whitewater	150 00
City Menasha	1,000 00

\$32,638 15

Bonds:

Mondovi city	\$800 00
Berlin city	1,000 00
Oconomowoc city	2,500 00
Grand Rapids city	2,000 00
Ashland city	25,000 00
West Bend city	2,000 00
Durand city	1,000 00
Boscobel city	1,000 00
Wauwatosa city	1,000 00
Tomahawk city	800 00
Highland village	400 00
Westby village	300 00

\$37,800 00

Sale of lands	\$3,586 50
Dues on certificates of sales	511 13
School district and individual loans	224,579 29
McGovern, F. E., governor, 5% of net proceeds of land sold by United States	104 48

Brossard, E. E., public administrator, Columbia Co., escheated estate of John Snovel	\$1,346 07
Hastings & Clarkson, escheated estate of J. P. Brettner	685 38
Pandler, John, Clark Co., escheated estate.....	238 01
Attorney-General, escheated estate of William Remke....	400 19
<hr/>	
Total School Fund receipts	\$361,338 43

Disbursements.

School District Loans:

Jt. No. 3, Onalaska and Holland, La Crosse county....	\$3,000 00
Jt. No. 6, City Point, Jackson county; Hiles, Wood county	2,250 00
No. 1, Wyoming, Waupaca county	800 00
No. 1, Stephenson, Marinette county	10,000 00
No. 5, Eureka, Polk county	450 00
No. 2, Antigo, Langlade county	2,250 00
Jt. No. 2, Town and city Viroqua, Vernon county.....	1,000 00
Jt. No. 1, Greengrove and Longwood, Clark county	1,600 00
No. 3, Vilas, Langlade county	1,000 00
No. 1, Hackley, Vilas county	2,000 00
No. 10, Thornapple, Rusk county	1,500 00
No. 3, Neva, Langlade county	2,250 00
No. 4, Morrison, Brown county	2,000 00
No. 9, Medina and Deerfield, Dane county.....	1,800 00
Jt. No. 4, L. A. Grange, Sugar Camp and Troy, Walworth county	2,000 00
No. 5, How, Oconto county	1,700 00
No. 3, Pilsen, Bayfield county	1,200 00
No. 10, Wauwatosa, Milwaukee county	2,800 00
Jt. No. 5, Clifton and River Falls, Pierce county; Troy, St. Croix county	1,600 00
Jt. No. 6, Pound and Beaver, Marinette county.....	1,100 00
No. 4, Antigo, Langlade county	1,250 00
No. 5, Easton, Marathon county	1,200 00
No. 5, Anson, Chippewa county	1,500 00
No. 10, Hancock, Waushara county	1,000 00
No. 1, Elton, Langlade county	2,250 00
Jt. No. 6, Rock Elm, Dunn county; Brunswick, Pepin county; Eau Claire county	400 00
No. 10, Etrick, Trempealeau county	800 00
No. 1, Bradley, Lincoln county	800 00
No. 12, Albion, Jackson county	1,300 00
No. 2, Dunbar, Marinette county	4,000 00
Jt. No. 4, Western and Fleith, Marathon county	7,500 00
No. 2, Meenon, Burnett county	5,000 00
Jt. No. 5, Town and village Lomira, Dodge county....	13,000 00
Jt. No. 6, Cassell and village Edgar, Marathon county	3,500 00
No. 2, Styles, Oconto county.....	2,500 00
No. 1, Grow, Rusk county.....	4,500 00
Jt. No. 6, Lincoln and Clayton, Polk county.....	1,200 00
Jt. No. 3, Hawthorne and Bennett, Douglas county....	600 00
No. 5, Franklin, Vernon county.....	1,000 00
Union No. 1, Linn, Lyons, Geneva and city Lake Geneva, Walworth county	3,000 00
No. 4, Scott, Burnett county	500 00
No. 4, McKinley, Taylor county	2,500 00
Jt. No. 3, Mt. Pleasant, Washington and village Monticello, Green county	15,000 00

Jt. No. 1, Stanley and village Cameron, Barron county	\$5,000 00
No. 4, Cicero, Outagamie county	1,800 00
No. 6, Merrill, Lincoln county	1,200 00
No. 4, Trego, Washburn county	2,350 00
No. 4, Lincoln, Wood county	600 00
Jt. No. 3, Preston, Lincoln and Arcadia, Trempealeau county	2,000 00
No. 4, Howard, Brown county	2,400 00
No. 2, Eagle Point, Chippewa county	1,400 00
No. 4, Lincoln, Wood county	900 00
Jt. No. 8, Freedom and Kaukauna, Outagamie county	1,500 00
Jt. No. 4, Weston and Fleith, Marathon county	1,500 00
Jt. No. 5, Lowell and Elba, Dodge county	1,500 00
No. 1, Couderay, Sawyer county	7,000 00
No. 6, Pine Grove, Portage county	5,000 00
Jt. No. 1, Linn, Lyons, Geneva and city Lake Geneva, Walworth county	2,000 00
No. 8, Pine Grove, Portage county	1,000 00
No. 3, Maple Grove, Barron county	5,500 00
Jt. No. 1, Tiffany and Hay River, Dunn county	6,000 00
Jt. No. 5, Byron and La Grange, Monroe county	1,000 00
No. 1, Village Whitefish Bay, Milwaukee county	3,000 00
No. 1, Laona, Forest county	10,000 00
Jt. No. 5, Town and village New Holstein, Calumet county	15,000 00
No. 5, Cooperstown, Manitowoc county	3,000 00
No. 1, Sugar Camp, Oneida county	1,000 00
No. 4, Mt. Hope, Grant county	4,000 00
No. 6, Polar, Langlade county	1,400 00
No. 4, Chelsea, Taylor county	800 00
Jt. No. 1, Rock and LaPrairie, Rock county	1,500 00
No. 2, Rusk, Rusk county	1,500 00
Jt. No. 7, Reseberg and Mead, Clark county	1,700 00
No. 5, Kaukauna, Outagamie county	1,000 00
No. 4, Otsego, Columbia county	1,500 00
No. 6, Deer Creek, Taylor county	1,500 00
No. 1, Gordon, Douglas county	5,000 00
No. 1, Elderon, Marathon county	3,500 00
No. 5, Aurora, Taylor county	3,500 00
Jt. No. 2, Little Black and Deer Creek, Taylor county	5,000 00
Jt. No. 6, Bergen and village Stoddard, Vernon county	7,000 00
Jt. No. 3, Hillsboro, Greenwood and village Hillsboro, Vernon county	10,000 00
No. 10, Lisbon, Waukesha county	12,000 00
Jt. No. 1, Carey, Montreal and Vaughn, Iron county	14,000 00
Jt. No. 1, Eaton, Warner and city Greenwood, Clark county	22,000 00
No. 3, Eagle Point, Chippewa county	1,500 00
Jt. No. 3, Port Edwards and village Nekoosa, Wood county	25,000 00
Jt. No. 7, Richmond and Sugar Creek, Walworth county	1,400 00
No. 1, Balsam Lake, Polk county	2,000 00
Jt. No. 7, Ogema, Catawba and Kennan, Price county	700 00
No. 2, Laketown, Polk county	1,500 00
No. 6, Anderson, Burnett county	600 00
No. 1, Union, Door county	1,200 00
No. 3, Wiota, Lafayette county	1,800 00
Jt. No. 1a, Sand Creek and Grant, Dunn county; Auburn, Chippewa county	2,500 00
Jt. No. 6, Richfield and Preston, Adams county	625 00

Jt. No. 1, Withee and Reseberg, Clark county	\$3,600 00
Jt. No. 3, How and Maple Valley, Oconto county	3,000 00
Jt. No. 3, Cleveland and village Stratford, Marathon county	3,000 00
	<hr/>
	\$343,575 00
Winneconne village bonds	\$12,000 00
Heirs to escheated estate of John Funk	63 00
Swartz, Martha, escheated estate of Emile Bergmann ..	509 55
Swartz, Herman, escheated estate of Emile Bergmann ..	169 85
Swartz, Anna, escheated estate of Emile Bergmann	169 85
Vierow, Wilhelmine, escheated estate of Emile Bergmann	169 85
	<hr/>
Total School Fund disbursements	\$356,657 10

SCHOOL FUND INCOME.

Receipts.

(Rate .000629177679)

Tax:		Marathon	\$31,741 86
Adams	\$4,843 98	Marinette	17,386 95
Ashland	11,313 94	Marquette	7,397 79
Barron	14,545 11	Milwaukee	345,410 90
Bayfield	10,237 28	Monroe	17,902 02
Brown	35,451 63	Oconto	13,692 60
Buffalo	11,915 29	Oneida	8,763 40
Burnett	3,854 06	Outagamie	35,952 37
Calumet	16,446 90	Ozaukee	14,595 33
Chippewa	18,879 36	Pepin	4,358 75
Clark	18,769 62	Pierce	13,844 85
Columbia	29,450 42	Polk	13,566 99
Crawford	9,193 84	Portage	15,022 55
Dane	86,006 25	Price	7,885 69
Dodge	50,907 63	Racine	49,182 29
Door	10,734 35	Richland	14,756 19
Douglas	32,858 56	Rock	51,770 44
Dunn	14,991 74	Rusk	7,327 34
Eau Claire	18,289 70	St. Croix	17,922 46
Florence	2,677 81	Sauk	27,944 43
Fond du Lac	44,157 88	Sawyer	6,431 42
Forest	7,855 61	Shawano	17,635 06
Grant	34,539 22	Sheboygan	39,766 69
Green	28,806 54	Taylor	8,471 08
Green Lake	14,058 22	Trempealeau	15,501 86
Iowa	24,715 98	Vernon	18,325 84
Iron	4,800 92	Vilas	5,493 65
Jackson	10,454 76	Walworth	35,512 84
Jefferson	34,743 22	Washburn	4,587 37
Juneau	11,147 15	Washington	22,440 39
Kenosha	29,697 68	Waukesha	33,680 01
Kewaunee	12,823 24	Waupaca	20,370 00
La Crosse	25,624 86	Waushara	11,785 27
Lafayette	25,762 86	Winnebago	44,029 48
Langlade	12,205 26	Wood	18,608 24
Lincoln	11,827 36		
Manitowoc	35,488 37		
			<hr/>
			\$1,789,141 00

Interest on Loans:

Ashland county	\$466 67
Town Morse	130 71
Chippewa county	126 32
Village Loyal	501 04
City Madison	525 00
Village De Forest	350 00
City Madison	1,050 00
City Sturgeon Bay	525 00
Town Superior	441 00
Grant county	184 32
City Mineral Point	700 00
Town Arena	220 50
Village Highland	262 50
City Black River Falls	420 00
Village Blanchardville	140 00
Village Blanchardville	105 00
City Oconto	87 50
City Oconto	437 50
Richland county	326 67
Village Viola	182 00
Rusk county	315 00
Trempealeau county	630 00
Village Viola	98 00
City Whitewater	84 00

 \$8,308 73

Interest on Bonds:

Ashland city	\$1,354 17
Superior city	9,520 00
Elroy city	350 00
West Bend city	100 00
Boscobel city	120 00
Wauwatosa city	320 00
Mondovi city	434 00
Berlin city	630 00
Winneconne city	175 00
Grand Rapids city	2,000 00
New London city	140 00
Oconomowoc city	180 00
Durand city	609 00
Tomahawk city	144 00
Highland village	20 00
Westby village	165 00
Coon town	300 00

 \$16,561 17

Interest on bank deposits	\$6,869 22
Interest on school district loans, land certificates, etc.	62,733 85
Railroad Commission, fees for authorizing bond issues, etc., chap. 593, laws 1911	21,922 84
General Fund, chap. 313, laws 1903 less salary and expense rural school inspector	196,915 46
General Fund, interest on certificates of indebtedness	109,459 00
Waukesha county, refund school apportionment	128 78
Washington county, refund school apportionment	1,810 38
Columbia county, refund school apportionment	620 77
Marquette county, refund school apportionment	145 75
Taylor county, refund school apportionment	180 83
Shawano county, refund school apportionment	293 92

Winnebago county, refund school apportionment.....	\$53 98
Winnebago county, refund rural school aid	50 00
Columbia county, refund rural school aid	50 00

Total book receipts (including transfers and re-
funds) \$2,215,245 68

Disbursements.

Apportionment to Counties:

Adams	\$8,275 15
Ashland	20,890 26
Barron	30,671 47
Bayfield	16,253 38
Brown	50,981 44
Buffalo	15,554 37
Burnett	9,476 20
Calumet	15,600 23
Chippewa	29,759 18
Clark	30,544 58
Columbia	26,973 83
Crawford	14,817 54
Dane	62,894 80
Dodge	40,363 56
Door	17,254 70
Douglas	33,589 07
Dunn	24,970 38
Eau Claire	30,344 87
Florence	3,281 99
Fond du Lac	41,453 36
Forest	6,742 11
Grant	32,566 13
Green	17,500 31
Green Lake	14,005 11
Iowa	18,857 92
Iron	7,862 19
Jackson	15,942 48
Jefferson	30,347 57
Juneau	18,925 42
Kenosha	27,985 93
Kewaunee	16,299 27
La Crosse	38,315 00
Lafayette	16,466 60
Langlade	17,152 15
Lincoln	18,312 73
Manitowoc	43,850 65

Marathon	\$60,114 84
Marinette	34,104 58
Marquette	10,237 33
Milwaukee	378,717 87
Monroe	24,854 40
Oconto	27,116 88
Oneida	10,129 37
Outagamie	47,324 28
Ozaukee	15,670 40
Pepin	7,173 95
Pierce	19,710 82
Polk	23,147 75
Portage	32,328 63
Price	13,697 45
Racine	47,640 07
Richland	17,667 66
Rock	42,757 54
Rusk	12,191 40
St. Croix	24,811 91
Sauk	27,322 00
Sawyer	5,694 91
Shawano	31,726 79
Sheboygan	50,182 50
Taylor	14,382 98
Trempealeau	22,434 09
Vernon	26,337 34
Vilas	4,321 11
Walworth	22,274 74
Washburn	8,804 14
Washington	21,100 81
Waukesha	28,725 46
Waupaca	28,539 22
Waushara	16,830 99
Winnebago	52,787 06
Wood	31,724 06

\$2,107,667 26

Aid to Rural Schools in the following named counties, complying with
Chap. 600, Laws 1907 and Chap. 154, Laws 1909.

Adams	\$1,000 00	Columbia	\$1,450 00
Ashland	950 00	Crawford	700 00
Barron	1,000 00	Dane	1,550 00
Bayfield	250 00	Dodge	450 00
Brown	300 00	Door	700 00
Buffalo	450 00	Douglas	450 00
Burnett	600 00	Dunn	150 00
Calumet	300 00	Eau Claire	450 00
Chippewa	400 00	Florence	400 00
Clark	900 00	Fond du Lac	850 00

Forest	\$350 00	Polk	\$450 00
Grant	700 00	Portage	700 00
Green	350 00	Price	900 00
Green Lake	200 00	Racine	600 00
Iowa	1,100 00	Richland	900 00
Iron	250 00	Rock	500 00
Jackson	550 00	Rusk	650 00
Jefferson	500 00	St. Croix	250 00
Juneau	300 00	Sauk	1,150 00
Kenosha	250 00	Sawyer	350 00
Kewaunee	550 00	Shawano	750 00
La Crosse	400 00	Sheboygan	550 00
Lafayette	800 00	Taylor	650 00
Langlade	650 00	Trempealeau	1,750 00
Lincoln	1,050 00	Vernon	500 00
Manitowoc	700 00	Vilas	400 00
Marathon	1,450 00	Walworth	1,650 00
Marinette	650 00	Washburn	100 00
Marquette	200 00	Washington	550 00
Milwaukee	250 00	Waukesha	750 00
Monroe	450 00	Waupaca	1,850 00
Oconto	1,400 00	Waushara	200 00
Oneida	850 00	Winnebago	850 00
Outagamie	450 00	Wood	1,000 00
Ozaukee	350 00		
Pierce	150 00		
			\$46,200 00

Teachers' Insurance and Retirement Fund, chap. 323, laws 1911	\$65,658 60
Transportation of pupils, chap. 618, laws 1911.....	3,783 65
King, Frank, interest refunded.....	2 30
Wisconsin Realty Co., interest refunded	1 11
Simpson, Samuel, interest refunded	50
	\$69,446 16

*Total book disbursements (including transfer and re-
funds) \$2,223,313 42

UNIVERSITY FUND.

Receipts.

Loans:	
City Rice Lake	\$500 00
Village Prairie Farm	261 25
Town Chetek	500 00
Town Oulu	200 00
Town Marshland	200 00
Village Thorp	125 00
Village Cambridge	300 00
City Sturgeon Bay	600 00
Town Brule	500 00
Town Solon Springs	100 00
City Eau Claire	666 67
Town Laona	500 00
Town Hiles	600 00
Town Arena	200 00
Town Knight	200 00
Village Wonewoc	318 18
Village Benton	150 00

*For statement of net disbursements see pp. 28-29.

Village Argyle	\$1,000 00
Town Lake	200 00
Village Cashton	300 00
Town Sugar Camp	60 00
Town Dewey	533 34
City Whitewater	540 00
Town Springbrook	50 00
Village Shell Lake	125 00
	<hr/>
	\$8,729 44
De Pere city bonds.....	\$2,000 00
Greenwood city bonds	1,000 00
School district loans	855 00
	<hr/>
	3,855 00
	<hr/>
Total receipts	\$12,584 44

Disbursements.

Town Caswell, Forest Co., loan.....	\$5,000 00
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UNIVERSITY FUND INCOME.

Receipts.

Interest on Loans:	
City Rice Lake.....	\$70 00
Village Prairie Farm	18 29
Town Chetek	140 00
Town Oulu	56 00
Town Marshland	14 00
Village Thorp	30 62
Village Mt. Horeb.....	280 00
Village Cambridge	119 00
City Sturgeon Bay	126 00
Town Brule	87 50
Town Solon Springs	28 00
City Eau Claire	233 35
Town Laona	52 50
Town Hiles	105 00
Town Arena	91 00
Town Wyoming	42 20
Town Knight	63 00
Village Wonewoc	22 27
Village Benton	63 00
Village Argyle	315 00
Town Lake	28 00
Village Cashton	84 00
Town Sugar Camp	35 70
Town Piehl	42 20
Town Dewey	261 33
City Whitewater	302 40
Town Springbrook	24 50
Village Shell Lake	78 75
City New London	350 00
	<hr/>
	\$3,163 61

Interest on Bonds:	
Greenwood city	\$60 00
De Pere city	70 00
New Lisbon city	420 00
	<hr/>
	\$550 00
Interest on bank deposits	\$5,659 10
Interest on school district loans and land certificates....	307 24
United States, for agricultural college and experiment station	80,000 00
University of Wisconsin, fees, farm sales, etc.....	558,744 34
University of Wisconsin, Douglas Co., demonstration station	500 00
Milwaukee National Bank, cancelled drafts	10 00
Capital City Bank, cancelled draft	1 96
State Insurance Fund, damage by fire, South hall.....	22 40
Agricultural College Fund Income, transfer of balance..	12,779 18
General Fund, buildings, etc., Sec. 3, Chap. 631, laws 1911	337,034 50
General Fund, women's dormitory, sec. 4, chap. 631, laws 1911	92,767 07
General Fund, traveling schools of agriculture, sec. 6, chap. 631, laws 1911	40,000 00
General Fund, agricultural institutes, chap. 318, laws 1907	20,000 00
General Fund, Washburn Observatory, sec. 391, W. S....	3,000 00
General Fund, branch agricultural experiment stations, chap. 507, laws 1909.....	2,000 00
General Fund, land, sec. 7, chap. 631, laws 1911.....	48,166 99
General Fund, educational extension, sec. 5, chap. 631, laws 1911	125,000 00
General Fund, agricultural demonstration stations, chap. 624, laws 1911	1,000 00
General Fund, tax remission of 1912, sec. 1069a, W. S....	810,000 00
General Fund, temporary transfers, sec. 2, chap. 631, laws 1911	150,000 00
General Fund, interest on certificates of indebtedness....	7,770 00
	<hr/>
	\$2,294,762 78
Total book receipts (including transfers and refunds) ..	\$2,298,476 39

Disbursements.

University of Wisconsin	\$2,378,863 69
General Fund, temporary transfers returned, sec. 2, chap. 631, laws 1911.....	150,000 00
	<hr/>

*Total book disbursements (including transfer)..... \$2,528,863 69

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:	
City Chetek	\$300 00
Village Prairie Farm	208 33
City Algoma	600 00
City Greenwood	1,000 00
City Neillsville	133 33
Town Crandon	574 50
Town Nashville	417 00

*For statement of net disbursements see pp. 28-29,

City Crandon	\$508 50
Town Crandon	191 50
Town Nashville	139 00
City Crandon	169 50
Town Wabeno	1,500 00
Village New Glarus	1,000 00
Town Wyoming	500 00
Iron county	1,000 00
Jefferson county	1,000 00
Kewaunee county	2,000 00
City Wausau	2,500 00
Town Day	566 67
Town Oconto Falls	200 00
Taylor county	2,500 00
Town Hackley	500 00
City Elkhorn	1,714 28
City Elkhorn	1,000 00
City Whitewater	810 00
City New London	1,000 00
	<hr/>
	\$22,032 61
Winneconne village bonds	600 00
Dues on certificates of sales	222 00
	<hr/>
Total receipts	\$22,854 61

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
City Chetek	\$126 00
Village Prairie Farm	87 50
City Algoma	645 54
City Greenwood	385 00
City Neillsville	41 99
Village Loyal	157 50
City Madison	1,050 00
Village Cambridge	52 89
Town Crandon	221 19
Town Nashville	160 55
City Crandon	195 76
Town Crandon	33 51
Town Nashville	24 33
City Crandon	29 66
Town Wabeno	420 00
Village New Glarus	140 00
Town Wyoming	17 50
Jefferson county	595 00
Kewaunee county	490 00
City Wausau	525 00
Town Day	19 83
City Marinette	630 00
City Marinette	35 00
Town Oconto Falls	30 00
Town Roosevelt	210 00
Taylor county	175 00
Village Westby	70 00

UNIVERSITY TRUST FUNDS, 1913.

185

Town Hackley	\$35 00
City Elkhorn	540 00
City Elkhorn	280 00
City Whitewater	453 60
City New London	120 00
	<hr/>
	\$7,997 35
General Fund, interest on certificates of indebtedness	\$4,242 00
Interest on bank deposits	157 16
Winneconne village bonds, interest	105 00
Interest on land certificates	277 67
	<hr/>
Total book receipts (including transfer)	\$12,779 18

Disbursements.

*University Fund Income, transfer	\$12,779 18
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UNIVERSITY TRUST FUNDS.

Receipts.

Johnson fund	\$654 36
Sale of Wisconsin Building Co., stock	2,500 00
Royalties	534 44
Portland Goldmining Co., dividends	60 00
Secretary's loan fund	848 62
Latin league fund	185 00
Jenison, C. M., loan	3,800 00
Craneheld, Frederic, loan	150 00
Hollister fellowship	5,000 00
Gilmore, E. A., loan	1,000 00
University Trust Funds Income, transfer	5,272 68
	<hr/>
Total book receipts (including transfer)	\$20,005 10

Disbursements.

Ober, M. T., taxes	\$25 35
Boyd, J. M. Co., purchase of E. A. Gilmore mortgage....	8,000 00
Boyd, J. M. Co., Halvor Christianson, loan	2,500 00
Osmundson, M. J., loan	3,000 00
University Trust Funds Income, transfer	3,650 00
	<hr/>
Total book disbursements (including transfer) ..	\$17,175 35

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Northern Hotel Co., interest	\$250 00
Dane County Title Co., interest	500 00
Wisconsin Building Co., interest	62 50
University Heights Co., interest	450 00
Comstock, G. C., interest	100 00
Hudson, Charles, interest	200 00
Moehlman, Catherine, interest	450 00

*For statement of net disbursements see pp. 28-29.

Piper Brothers, interest	\$300 00
Keyes, William, interest.....	60 00
Globe Baking Co., interest.....	400 00
Owen, R. S., interest.....	150 00
Bram, A. and H., interest.....	500 00
Osmundson, M. J., interest.....	300 00
National Lumber & Creosoting Co., interest.....	900 00
Fitzgibbons, William, interest.....	580 00
Madison Realty Co., interest.....	200 00
Long Bell Lumber Co., interest.....	900 00
Jenison, C. M., interest.....	234 27
Clarke, B. B., interest.....	400 00
Boyd, J. M. Co., interest on Gilmore loan.....	480 00
Portland Gold Mining Co., dividend.....	20 00
Crane field, Frederic, interest.....	7 50
University Trust Funds, transfer.....	3,650 00

Total book receipts (including transfer)..... \$11,094 27

Disbursements.

Wright, E. D., Latin league fund.....	\$35 14
Carpenter, J. H., beneficiary will of M. M. Jackson.....	1,040 92
Boyd, J. M. Co., interest on Gilmore mortgage.....	33 33
Oscar, N. M., taxes.....	28 18
Lucke, W. J., Doyon scholarship.....	130 12
Kuehnemann, Eugene, Carl Schurz, professor.....	3,081 90
Myre, N. R., Doyon scholarship.....	130 11
Jenney, A. M., Adams fellowship.....	520 46
Kaysner, Helen, Stein scholarship.....	52 05
Gilbert, G. L., bursar, expense.....	10 76
Gilman, W. W., expense.....	29 47
Larson, V. B., Lewis scholarship.....	260 23
Newell, E. C., Gund scholarship.....	260 23
Seward, L. H., Lewis scholarship.....	260 23
Smith, B. S., witness fees.....	1 58
Emmett, Boris, Johnson fund.....	50 00
McQuown, Nowin, Johnson fund.....	50 00
Olson, M. R., loan fund.....	32 82
Larson, A. W., Johnson fund.....	30 00
Petterson, C. M., Johnson fund.....	50 00
Moffet, Harold, Johnson fund.....	50 00
Nicholson, C. H., Johnson fund.....	50 00
Kazda, A. H., Johnson fund.....	50 00
Harris, C. K., Johnson fund.....	50 00
Nelson, H. E., Johnson fund.....	20 00
Boyd, J. M. Co., interest.....	3 82
University Trust Funds.....	5,272 68

Total book disbursements (including transfer)..... \$11,604 03

NORMAL SCHOOL FUND.

Receipts.

Loans:

Town Jacobs	\$1,000 00
City Barron	966 67
City Cumberland	1,388 89
City Chetek	190 00
Town Bayfield	600 00

NORMAL SCHOOL FUND, 1913.

187

Town Bayfield	\$500 00
Town Bayfield	500 00
Town Mondovi	522 22
City Mondovi	516 67
Chippewa county	894 74
Village Bloomer	1,100 00
City Stanley	2,000 00
Village Thorp	500 00
City Colby	437 40
City Portage	1,500 00
City Columbus	1,250 00
City Prairie du Chien.....	1,000 00
City Madison	2,500 00
City Madison	5,000 00
City Madison	3,000 00
City Madison	5,000 00
Dane county	5,000 00
Village Sun Prairie.....	500 00
Door county	3,000 00
City Sturgeon Bay.....	4,000 00
Town Brule	333 33
Town Solon Springs.....	300 00
City Menomonie	5,000 00
Eau Claire county.....	4,166 66
Eau Claire county.....	1,250 00
City Eau Claire.....	1,500 00
Eau Claire county.....	1,000 00
City Eau Claire.....	1,250 00
City Fond du Lac.....	1,000 00
City Crandon	1,000 00
Town Wabeno	1,250 00
Town Wabeno	1,000 00
Village Hazel Green.....	300 00
Grant county	8,000 00
Town Emerson	120 00
City Black River Falls.....	500 00
Village Alma Center.....	500 00
City Black River Falls.....	1,000 00
Village Wonewoc	833 33
City Elroy	500 00
Town Findley	100 00
Village Wonewoc	1,000 00
City Algoma	1,000 00
Village Blanchardville	650 00
Village Blanchardville	200 00
Town Elcho	500 00
City Merrill	1,250 00
City Wausau	1,100 00
Town Bergen	500 00
City Colby	162 60
City Marinette	1,000 00
Marinette county	1,000 00
Village Cashton	750 00
Town Newbold	200 00
Town Three Lakes.....	410 00
Town Piehl	90 00
Town Monico	350 00
Richland county	1,000 00
Richland county	2,000 00

Town Washington	\$500 00
Town Marshall	500 00
Town Richmond	166 67
Town Wescott	83 33
Shawano county	1,000 00
Village Birnamwood	500 00
Town Navarino	150 00
Village Galesville	500 00
Trempealeau county	1,250 00
Village Whitehall	600 00
Vernon county	4,000 00
Washburn county	1,750 00
Village Shell Lake	361 11
Town Shell Lake	138 89
Washburn county	2,000 00
Town Loomis	400 00
Waupaca county	4,150 00
City Waupaca	1,000 00
Village Iola	314 28
City Waupaca	2,000 00
City Grand Rapids	5,000 00
Town Hiles	600 00
Town Remington	500 00
	<hr/>
	\$114,396 79
Bonds:	
Stoughton city	\$3,250 00
Ashland city	22,000 00
Antigo city	1,800 00
Shawano city	1,000 00
Berlin city	1,000 00
La Crosse city	10,000 00
Durand city	400 00
Merrill city	5,000 00
Ashland county	27,500 00
Cameron village	300 00
Clinton village	1,000 00
	<hr/>
	\$73,250 00
Dues on certificates of sales	114 00
School district loans	28,533 09
	<hr/>
Total receipts	\$216,293 88
	<i>Disbursements.</i>
Bonds:	
Ashland county	\$50,000 00
Boscobel city	24,000 00
Prescott city	16,500 00
Wauzeka village	8,000 00
	<hr/>
	\$98,500 00
Loans:	
Town State Line, Vilas county	\$5,000 00
Village Argyle, Lafayette county	8,000 00
Town Hackley, Vilas county	6,000 00
Town Hendren, Clark county	5,000 00
Town Newbold, Oneida county	4,000 00
City Mineral Point, Iowa county	40,000 00
	<hr/>
	\$68,000 00
Total disbursements	\$166,500 00

NORMAL SCHOOL FUND INCOME.

Receipts.

Interest on Loans:

Town Jacobs	\$35 00
City Mellen	721 00
City Barron	169 27
City Cumberland	729 16
City Chetek	126 35
Town Bayfield	105 00
Town Bayfield	227 50
Town Bayfield	157 50
Town Mondovi	109 67
City Mondovi	54 25
Chippewa county	44 74
Village Bloomer	385 00
City Stanley	490 00
Town Hixon	175 00
Village Thorp	105 00
City Colby	168 40
Village Thorp	87 50
City Portage	52 50
City Columbus	619 76
City Prairie du Chien	80 00
City Madison	437 50
City Madison	105 00
City Madison	875 00
City Madison	875 00
Dane county	175 00
Village Sun Prairie	301 87
City Madison	645 54
Village Belleville	355 84
Door county	630 00
City Sturgeon Bay	1,260 00
Town Brule	58 32
Town Solon Springs	63 00
City Menomonie	400 00
City Menomonie	1,050 00
Eau Claire county	875 02
Eau Claire county	875 00
Eau Claire county	262 50
City Eau Claire	577 50
Eau Claire county	140 00
City Eau Claire	806 95
City Fond du Lac	120 00
City Crandon	70 00
Town Wabeno	43 75
Town Wabeno	210 00
Village Hazel Green	126 00
Grant county	280 00
Town Emerson	25 20
City Black River Falls	157 50
City Black River Falls	175 00
Village Alma Center	262 50
City Black River Falls	245 00
City Black River Falls	70 00
Village Wonewoc	58 36
City Elroy	262 50
Town Findley	7 00
Village Wonewoc	210 00

City Algoma	\$387 33
Village Blanchardville	22 75
Village Blanchardville	70 00
Village Argyle	120 40
Town Elcho	117 40
City Merrill	836 11
City Wausau	346 50
Town Bergen	84 00
Town Bergen	52 50
City Colby	62 60
City Marinette	175 00
City Marinette	70 00
Marinette county	490 00
Village Cashton	446 25
Town Newbold	21 00
Town Three Lakes	28 70
Town Fiehl	6 30
Town Monico	85 75
Richland county	595 00
Richland county	210 00
Town Washington	87 50
Town Washington	70 00
Town Marshall	105 00
City New Richmond	210 00
Town Richmond	25 00
Town Wescott	12 50
Shawano county	105 00
Village Birnamwood	192 50
Town Navarino	31 50
Village Galesville	70 00
Trempealeau county	831 25
Village Whitehall	387 33
Village La Farge	525 00
Vernon county	280 00
Washburn county	367 50
Village Shell Lake	176 95
Town Shell Lake	68 05
Washburn county	280 00
Town Loomis	126 00
Waupaca county	1,016 75
City Waupaca	280 00
Village Iola	33 00
City Waupaca	1,680 00
City Grand Rapids	1,750 00
Town Arpin	105 00
Town Hiles	105 00
Town Arpin	175 00
City Grand Rapids	350 00
Town Remington	117 40
City Milwaukee, interest on loan to Light Horse Squadron	1,200 00
	<hr/>
	\$32,725 27
Interest on Bonds:	
Ashland county	\$2,662 69
La Crosse city	250 00
Ashland city	550 00
La Crosse county	1,137 50
Antigo city	172 00
Stoughton city	778 75
Merrill city	900 00

FOREST RESERVE FUND, 1913.

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Shawano city	\$210 00
Berlin city	350 00
Cameron village	31 50
New Lisbon city	140 00
Clinton village	175 00
Hudson city	750 00
Durand city	408 38
Mauston city	350 00
Antigo city	136 00
Interest on school district loans and land certificates	8,172 12
Interest on bank deposits	1,195 59
Normal schools, fees, etc.	89,746 77
Normal schools, refunds	524 45
General fund, tax remission of 1911, sec. 1069a W. S.	190,235 00
General Fund, tax remission of 1912, sec. 1069a W. S.	250,000 00
General Fund, teachers institutes, chap. 371, laws 1901..	5,142 65
General Fund, buildings, etc., sec. 9, chap. 631, laws 1911,	210,808 82
General Fund, interest on certificates of indebtedness	36,099 00
Total book receipts (including transfers)	\$833,651 49

Disbursements.

Normal Schools:	
Administration	\$15,397 99
Milwaukee	229,246 91
Oshkosh	152,958 35
Platteville	59,152 86
River Falls	59,762 74
Stevens Point	62,079 79
Superior	145,278 28
Whitewater	85,412 48
La Crosse	80,008 98
Institutes	5,142 65
Summer schools	32,161 47
Total disbursements	\$926,602 50

FOREST RESERVE FUND.

Receipts.

Sale of lands, etc.	\$46,121 38
Dues on certificates of sales	2,807 80
Interest on bank deposits	1,092 48
Sacks returned	13 85
Rent of team	3 00
Pomeroy, R. M., refund	25 00
Total book receipts (including refunds)	\$50,063 51

Disbursements.

General fund, transfer of erroneous payment into Forest Reserve Fund	\$180 00
Newton, P. S., interest refunded	3 20
Sherman, B. L., interest refunded	15 00
White, Robert, interest refunded	1 95
Ladendorf, Charles, interest refunded	3 94
Meyer, John, interest refunded	3 06
	<hr/>
	\$207 15

Board of Forestry.

Anderson, Otto, services	\$7 50
Barnes, George, services	12 50
Barnard, W. D., sal. and exp.	240 85
Castle, B. J., services	62 33
Christenson, P. C., sal. and exp.	414 07
Cooke, J. B., sal. and exp.	300 00
Doolittle, A. E., sal. and exp.	427 04
Freund, Henry, sal. and exp.	401 61
Griffith, E. M., sal and exp.	22 98
Grow, Earl, exp.	9 55
Johnson, H. A., sal. and exp.	518 85
Krumm, J. H., sal. and exp.	359 62
Kuepper, Henry, services	10 00
Long, F. J., sal. and exp.	395 54
McDonald, J. J., sal. and exp.	414 09
McDonald, P. A., sal and exp.	355 98
McPhail, Cassie, services	104 20
Mayhee, Clarence, services	1 80
Morrill, Guy, exp.	14 01
Olson, Tom, services	10 25
Olson, C. H., expenses	2 25
Pacquette, Chas., exp.	6 50
Stamp, Robt., sal. and exp.	431 51
Stevenson, A., exp.	1 35
Sparks, H. J., services	1 20
Swanson, John, services	18 90
Weaver, E. M., sal. and exp.	569 68
Wilson, F. G., sal. and exp.	434 04
Clark, C. G., per diem and exp.	177 12
Lucius, Jos., per diem and exp.	699 69
Andrae & Sons Co., Julius, supplies	13 84
American Steel & Wire Co., supplies	126 82
American Express Co., express	7 84
American Lumberman, subscription	4 00
Ayres, P. W., supplies	1 00
Ashland Daily Press, advertising	95
American Forestry Association, book	3 00
Blohm, C. H., well and pump	123 50
Bolger Bros., supplies	10 90
Brodock, C. F., supplies	3 00
Bassett, Burt, supplies	5 00
Bolger, W. J., supplies	3 00
Bayfield Co. Press, advertising	95
Christensen, P. C., drayage	14 00
Chicago, Milwaukee & St. Paul Railway Co.	35 65
Chicago Steel Tape Co., supplies	4 76
Coffen, E. J., supplies	2 00
Coon, C. J., supplies	7 30
Cumberland Advocate, advertising	95
Dorwin, A. O., supplies	273 30
Duplex Mfg. Co., supplies	62 80
Dunham, H. M., dray	3 00
Dietzgen Co., Eugene, supplies	25 75
Duluth Typewriter Co., supplies	15 00
Dussault, John, drayage	2 00
Davis, Chas. E., recording	65
Eagle River Review, advertising	1 90
Evening Telegram Co., advertising	95

Fitzgerald & McDonald, supplies	\$3 03
Flanagan, J. C., recording	60
Forestry Quarterly, subscription	2 00
Flambeau Lumber Co., The, supplies	71 10
Forest Republican, advertising	1 90
Fairbanks, Morse Co., supplies	478 04
Forest Echo, The, advertising	1 90
Hill Nursery Co., D., supplies	90 50
Hillis, M. H., supplies	28 50
Hess Warming & Ventilating Co., supplies	1 00
Hazelhurst & Southeastern Railway Co., freight	11 50
Hoffman, F. M., dray	8 00
Haggard & Marcusson Co., supplies	113 32
Kahn, D. A., supplies	230 28
Kolden Dry Goods Co., supplies	12 05
Keuffel & Esser Co., supplies	2 48
Kelsey, F. W. Nursery Co., seed	44 25
Kenyon, R. L. Co., supplies	62 14
Marshall Wells Hdwe. Co., supplies	456 90
Meyer News Service Co., clippings	11 70
Mykleby & Son, J., supplies	78 68
Moseley, J. E., supplies	7 00
Merrill Publishing Co., advertising	95
Monmouth Plow Factory, supplies	75 00
Northeastern Forestry Co., seed	180 20
Northeastern Forestry Co., seed	90 00
New North Printing Co., advertising	1 90
Noyes, W. H., advertising	95
O'Leary, J. E., supplies	596 64
Oberholtzer, Jos., supplies	45 00
Osceola Mill & Elevator Co., supplies	28 75
Phillips, Jas., livery	4 00
Park Falls Herald, advertising	95
Phillips Times, The	1 90
Reardon, J. J., supplies	8 55
Register of Deeds Vilas Co., recording	1 00
Rockwell Mfg. Co., supplies	291 48
Robbins Lumber Co., lumber	54 00
Record Publishing Co., advertising	95
Raymond, W. B., recording	1 50
Ramsdell, Joseph, supplies	2 20
Rochow, Carl, supplies	32 64
Rhineland Publishing Co., advertising	1 90
Sundry Persons, laborers, temporary employment, section 1494—43—61	3,866 43
Sundry Papers, advertising	23 55
Sundry Persons, boarding men	1,169 60
Schilling, F. L., supplies	6 55
Smith, Atwood, supplies	33 08
Sawtell, F. C., supplies	8 60
Spreen, Ernest, services	22 25
Studebaker Corporation of America, The, supplies	35 00
Stevenson, A. L., supplies	75 90
Sparks, H. E., dray	3 75
Sperks, J. W., dray	2 50
Tomahawk Leader	95
United Pump & Power Co., supplies	2 10
Vilas Co. News, advertising	1 90
Western Electric Co., supplies	280 65
Woodruff Hardware Co., supplies	349 10
Wilson, H. M., supplies	8 00

Woodzicka, Roman, supplies.....	\$4 00
Washburn News & Itemizer, advertising	95
Yawkey-Bissell Lumber Co., supplies	2,609 87
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* Total book disbursements (including transfer and refunds)	\$18,820 88
	\$19,028 03

FORESTRY INVESTMENT FUND.

Receipts.

General Fund, chap. 639, laws 1911	\$48,465 47
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Disbursements.

Board of Forestry.

Doolittle, A. E., land purchase	\$298 37
Central Wis. Trust Co., land purchase	20,253 34
Houlton Bros., land purchase	1,762 88
Yawkey-Bissell Lumber Co., land purchase	3,338 19
Lines, Spooner, Ellis & Quarles, attorneys for Union Tan- ning Co., land purchase	5,000 00
Wright Lumber Co., H. W., land purchase	5,000 00
Jackman, R. W., land purchase	10,712 69
Coleman, N. A., land purchase	1,000 00
Stange Co., A. H., land purchase	1,100 00
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	\$48,465 47

DELINQUENT TAX FUND.

Receipts.

Taxes on state lands	\$56 98
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Disbursements.

Apportionment to counties:

Chippewa	\$20 22
Outagamie	1 57
Waukesha	4 78
Manitowoc	36 10
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	\$62 67

DRAINAGE FUND.

Receipts.

General Fund, chapters 5 and 13, laws (special session) 1912	\$31,000 00
Interest on land certificates	23 31
Cooper, G. F., refund on account of Ed. Dutton and Theo. Johnson	16 60
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Total book receipts (including refund)	\$31,039 91

*For statement of net disbursements see pp. 28-29,

*Disbursements.*Black River Falls Relief Committee, Chapter 13, Laws
(Special Session) 1912:

Anderson, Elmer, labor	\$111 60
Albuth, Frank, labor	6 00
Albertson, Oluf, labor	10 00
Bailey, J. A., labor	858 40
Bakken, Ingwald, labor	63 30
Brockway, Fred, labor	46 20
Benson, Henry, labor	47 20
Bloom, Ed., labor	25 40
Ball, Art., labor	12 00
Canfield, Joe, labor	3 00
Carnation, J. H., labor	12 00
Cooper, G. F., disbursements	13 60
Cleveland, A., labor	1 88
Chicago House Wrecking Co., spikes	3 00
Cleven, John, labor	3 00
Dolen, Theresa, services	100 00
Dutton, Ed., labor	80 70
Dell, F. B., scrapers	11 00
Darwin, Louis, labor	56 10
Dickey, George, labor	41 70
Dickie, Eldon, labor	32 80
Dolsey, John, labor	2 00
Erickson, Edw., labor	12 60
Frantz, Louis, labor	42 80
Falkner, R., labor	3 00
Faulkner, John, labor	3 00
Fox, Robert, labor	33 40
Goodwin, Edward, labor	7 00
Glanders, Wm., labor	4 50
Gunderson, Carl, labor	4 00
Hanson, Peter, labor	142 20
Hoffman, P. J., labor	47 00
Heidt, Ed., labor	16 00
Harners William, labor	85 00
Hagen, Anton, labor	16 20
Hansen, Iver, labor	4 35
Holverson, Ole, labor	6 15
Halverson, Albert, labor	14 60
Hagen, Christ, labor	14 00
Hermanson, Ole, labor	40
Hanson, Herman, labor	4 50
Iverson, Otto, labor	3 80
Johnson, Ben, labor	3 00
Johnson, Theodore, labor	117 20
Johnson, Chas., labor	22 80
Keach, C. M., services	4 00
Klevan, O., labor	14 00
Klevan, John, labor	44 20
Kent, Orton, labor	10 00
Lund, Samuel, P. M., postage	8 00
Landers, H., labor	3 00
Lucken, Chris., labor	35 40
La Point, Chas., labor	21 00
La Point, Fred, labor	21 00
Larson, Henry, labor	54 30
Livingstone, James, scrapers	11 00

Lewis, John, labor.....	\$5 40
Laib, Wilbur, labor.....	14 25
Locker, Shoe Co., rubber boots.....	8 00
Mead, D. W., engineer, services and expenses.....	4,027 98
McDonald and Levis, repairs.....	8 40
McDonald and Levis, contract.....	16,460 69
Merkel, R. H., engineering services.....	340 00
Meek, Clarence, labor.....	36 00
Moldenhauer, F., labor.....	5 00
Meek, John, labor.....	8 00
McGuire, J. H., labor.....	7 35
Meek, Web, labor.....	11 00
Moldenhauer, H. C., labor.....	80 00
Moe, John, labor.....	2 00
McNulty, Wm., labor.....	87
Moe, P. L., supplies.....	17 60
Meek, P. J., labor.....	12 00
McDonald, J. R., labor.....	115 50
Maddocks, W. F., agent, freight.....	36 00
Nessett, John, labor.....	35 40
Noll, John, labor.....	2 00
Nelson, John, labor.....	18 90
Nesset, Emil, labor.....	15 30
Nesset, Ed., labor.....	28 00
Normington, Fred, labor.....	4 50
Onstad, George, labor.....	2 00
Ott, Royal, labor.....	33 00
Olson, John, labor.....	10 00
Olson, Knute, labor.....	71 40
Olson, Mat, labor.....	1 00
Olson, P. R., repairs.....	22 62
Purnell, John, labor.....	33 38
Paulson, Paul, labor.....	93 00
Paquette, Moses, labor.....	33 40
Polley, Antis, labor.....	101 80
Post, H. H., labor.....	91 50
Printz, Nancy, services.....	60 00
Polley, Wm., labor.....	14 00
Rutherford, George, labor.....	3 00
Royd, Jack, labor.....	41 00
Rice, Ed., labor.....	12 00
Steuwald, W., labor.....	3 00
Tollack and Son, supplies.....	32 62
Thompson, A. R., supplies.....	169 54
Tollifson, James, labor.....	1 00
Thompson, Rollin, services.....	5 40
Thompson, Ole, labor.....	95 70
Tollefson, John, labor.....	45 50
Walters, Wm., labor.....	62 00
Walters, J. H., labor.....	170 00
Werner, Leslie, labor.....	1 75
Winston Brothers Co., freight and services.....	124 56

\$25,008 59

Portage Levee Commission, Chapter 5, Laws (Special Session) 1912:

Abell, H. L., stenographer.....	\$23 00
Behnke, N. J., stakes.....	56 12
Bremmer, Geo., auto hire.....	14 00
Bellinghausen, H. L., expenses.....	9 76

DRAINAGE FUND, 1913.

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Blankenburg, Lewis, materials.....	\$400 00
Clemmons, George, stone and supplies.....	412 60
Cochrane, T. H. Co., seed.....	2 05
Davis & Davidson, contract.....	4,472 94
Dietzgen, Eugene Co., paper.....	5 00
Engineering Record, advertising.....	6 90
Engineering and Contracting, advertising.....	6 00
Gault, W. C., auto hire and expenses.....	9 00
Gage, P. A., materials.....	250 00
Grossman, John, foreman.....	39 94
Hibner, M. P., dirt.....	3 00
Irish, Elmer, rodman.....	48 98
Jones, H. E., livery.....	28 00
Kutzke, Herman, dirt.....	50 00
Kopplin Amanda, stenographer.....	11 50
Lashure, Elmer, dirt.....	9 40
Lauterbach, Chas., piles.....	336 00
Lewis & Theil, twine.....	90 00
Long, George, seeding levee.....	4 50
Mohr, C. F., sacks.....	34 65
Meyrowitz E. B., enlarging picture.....	6 80
Orton, J. T., contract.....	5,636 39
Portage Democrat, stationery and advertising.....	17 85
Parry, Wallace, auto hire.....	7 50
Portage Telephone Co., service.....	11 05
Portage, City of, pipe.....	127 00
Runkel, F. H., wire.....	81 50
Robinson, R. K., oak piles.....	36 00
Robinson, Robert, piles.....	96 00
Raimer, Fred, unloading lumber.....	34 12
Rhyme, F. A., sacks.....	5 00
Smith, L. S., engineer.....	225 00
Schulze Hardware Co., supplies.....	3 76
Strain Livery, livery.....	53 50
Staudemeyer, J. L., expenses.....	7 76
Spellman, William, dirt.....	50 00
Sundry labor and team work.....	1,852 06
Schulze, F. L. D., materials.....	75 00
State Journal Ptg. Co., advertising.....	8 00
Tennant, H. V., engineer.....	873 88
University Co-op. Co., supplies.....	19 31
Von Gonton, John, materials.....	100 00
Von Gonton, John, materials.....	50 00
Western Union Tel. Co., telegrams.....	6 16
Wisconsin State Register, advertising and stationery..	16 35
Williams Art Store, supplies.....	1 25
Yawkey-Crowley Lumber Co., lumber.....	870 14
Zeitz, Anton, dirt.....	3 00

 \$16,508 62

*Total book disbursements (including refunds).....

\$41,517 21

*For statement of net disbursements see pp. 28-29.

OIL INSPECTION FUND.

Receipts.

Anderson, F. E.....	\$635 00	Maltpress, R. J.....	\$3,961 00
Berger, T. A.....	803 20	Nelson, A. E.....	74 90
Berner, Henry.....	445 50	Niedbalski, J. C.....	2,324 90
Battles, E. J.....	1,427 70	Olin, C. C.....	135 10
Bronstad, L. C.....	2,069 30	Omundson, Jos.....	878 80
Babcock, F. G.....	1,062 00	Prichard, J. G.....	478 20
Brink, C. L.....	2,167 30	Peters, W. P.....	1,206 10
Blegan, Louis.....	1,848 60	Peterson, M. H.....	562 60
Berg, O. J.....	1,338 60	Peterson, E. A.....	669 70
Clayton, F. B.....	521 20	Roepcke, C. H.....	648 60
Campbell, Jos.....	1,003 90	Rude, J. G.....	1,206 40
Christoph, J. B.....	2,527 10	Speck, C. H.....	804 20
Charlesworth, F. M.....	2,067 50	Stupfell, J. B.....	409 50
Engsborg, Conrad.....	858 00	Schoenfeld, W. D.....	4,326 20
Ferris, G. H.....	2,563 40	Southey, R. L.....	1,033 80
Groetzinger, Nicholas..	2,629 90	Sprague, Ava.....	1,817 10
Gillis, Albert.....	1,266 10	Stimers, C. S.....	468 70
Halder, G. H.....	1,095 40	Smith, R. P.....	1,175 00
Hansen, Anton.....	2,355 00	St. Louis, F. B.....	3,697 70
Hewitt, C. F.....	779 00	Stouthamer, J. H.....	8,256 03
Hicks, J. B.....	604 50	Thompson, G. P.....	619 70
Holter, Aksel H.....	179 00	Wilson, Frank.....	1,614 00
Le Gendre, H. L.....	161 20	Wilson, Alex.....	1,407 50
Lebeis, Caspar.....	1,323 50	Westman, Fred.....	1,565 00
Lindholm, O. M.....	1,148 80	Wood, C. H.....	1,057 60
Lytle, C. A.....	1,505 80	Wightman, W. L.....	732 90
Mohr, Chas. Jr.....	2,410 30	Zelle, C. H.....	2,087 00
Mitchell, Sam'l.....	1,943 70		
McGee, Jas.....	9,268 20		
			<u>\$91,226 93</u>

Disbursements.

Oil Inspection Department.

Inspection Fees, Expenses, etc.

Anderson, F. E.....	\$501 51	Hicks, J. B.....	\$524 39
Berger, T. A.....	675 61	Holter, Aksel H.....	166 37
Berner, Henry.....	411 22	Le Gendre, H. L.....	214 96
Battles, E. J.....	996 29	Lebeis, Caspar.....	976 97
Bronstad, L. C.....	1,392 67	Lindholm, O. M.....	790 40
Babcock, F. G.....	751 34	Lytle, C. A.....	1,153 93
Brink, C. L.....	1,306 61	Mohr, Chas. Jr.....	1,434 82
Blegan, Louis.....	1,269 37	Mitchell, Samuel.....	1,163 98
Berg, O. J.....	908 76	McGee, James.....	1,268 47
Clayton, B. F.....	505 65	Maltpress, R. J.....	1,382 14
Campbell, James.....	789 67	Nelson, A. E.....	101 92
Christoph, J. B.....	1,333 52	Niedbalski, J. C.....	1,184 72
Charlesworth, F. M.....	1,183 64	Olin, C. C.....	221 90
Engsborg, Conrad.....	690 93	Omundson, Joseph....	735 45
Ferris, G. H.....	1,269 85	Prichard, J. G.....	553 47
Groetzinger, Nicholas..	1,432 73	Peters, W. P.....	890 75
Gillis, Albert.....	986 56	Peterson, M. H.....	516 61
Halder, G. H.....	782 19	Peterson, E. A.....	578 68
Hansen, Anton.....	1,179 00	Roepcke, C. H.....	615 23
Hewitt, C. F.....	680 81	Rude, J. G.....	943 74

STATE FIRE MARSHAL FUND, 1913.

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Speck, C. H.....	\$737 65	Madison P. O., postage and box rent.....	\$123 20
Stupfell, J. B.....	508 46	Dem. Ptg. Co., printing	172 75
Schoenfeld, W. D.....	1,254 87	State Ptg. Board, pa- per	298 10
Southey, R. L.....	795 26	Meyer News Service Co., clip	18 00
Sprague, Ava.....	1,101 55	W. U. T. Co., mess....	56
Stimers, C. S.....	434 26	Wis. Tel. Co.....	52 25
St. Louis, F. B.	1,416 75	Tagliabue, C. J., Mfg. Co., sup.....	174 72
Stouthamer, J. H.....	1,248 97	Palmer, R. P. & Co., sup.	5 00
Thompson, G. P.....	525 55	Madison Gas & Elec. Co. sup.	6 00
Wilson, Frank.....	1,063 28	Wiswall, E. C. & Son, sup.	1 15
Wilson, Alex.....	1,033 58	Sargent, E. H. & Co., sup.	12 37
Westman, Fred.....	992 60	Modern Stamp & Sten- Co., sup.	7 00
Wood, C. H.....	837 77		
Wightman, W. L.....	631 84		
Zelle, C. H.....	1,224 09		
Salary and Expenses:			
Meyer, L. F.....	2,332 64		
Witte, Dexter.....	1,373 75		
Nolan, Nellie	600 00		
Am. Ex. Co., express..	38 90		
W. F. & Co., express...	33 97		
			\$53,523 67
General Fund, transfer of balance.....			\$37,703 26
*Total book disbursements (including transfer).....			\$91,226 93

STATE FIRE MARSHAL FUND.

Receipts.

Atlas Assurance Co.....	\$182 20
American Central Insurance Co.....	403 20
Agricultural Insurance Co.....	113 24
Allemania Fire Insurance Co.....	135 31
American Druggists Fire Insurance Co.....	7 46
American Mutual Fire Insurance Co.....	1 86
American Insurance Co.....	541 54
Aetna Insurance Co.....	307 80
American Union Fire Insurance Co.....	49 41
Aschen Munich Fire Insurance Co.....	152 68
Abeille Fire Insurance Co.....	8 58
Alma Mutual Fire Insurance Co.....	1 32
Baraboo Mutual Fire Insurance Co.....	3 70
Bower City Mutual Fire Insurance Co.....	21 74
Boston Insurance Co.....	201 06
Boston Mfgs. Mutual Fire Insurance Co.....	5 88
Badger Mutual Fire Insurance Co.....	71 33
Buffalo Commercial Fire Insurance Co.....	10 67
Buffalo German Fire Insurance Co.....	81 97
Beaver Dam City Mutual Fire Insurance Co.....	34 74
British America Assurance Co.....	103 62
City of Plymouth Mutual Fire Insurance Co.....	3 81
Campbellsport Mutual Fire Insurance Co.....	102 12
Continental Fire Insurance Co.....	523 35
Concordia Fire Insurance Co.....	526 91
Cream City Mutual Fire Insurance Co.....	22 82
City of Oconomowoc Mutual Fire Insurance Co.....	2 32

*For statement of net disbursements see pp. 28-29.

Citizens Mutual Fire Insurance Co.....	\$65 22
City of New York Insurance Co.....	127 51
Camden Fire Insurance Co.....	66 63
Commercial Union Fire Insurance Co.....	77 81
Commonwealth Insurance Co.....	192 15
County Fire Insurance Co. of Philadelphia.....	90 12
Citizens Insurance Co. of Missouri.....	121 50
Central National Fire Insurance Co.....	70 43
Calumet Insurance Co. of Illinois.....	37 58
California Insurance Co.....	110 13
Commerce Insurance Co.....	35 29
Central Manufacturers Mutual Insurance Co.....	64 44
Colonial Assurance Co.....	4 19
Connecticut Fire Insurance Co.....	309 81
Caledonian Insurance Co.....	99 03
Commercial Union Assurance Co.....	363 56
Capital City Mutual Fire Insurance Co.....	56 80
Consolidated Fire & Marine Insurance Co.....	67 57
Clintonville & Shawano Mutual Fire Insurance Co.....	2 11
Druggists' Mutual Fire Insurance Co.....	10 95
De Forest Mutual Fire Insurance Co.....	44 43
Detroit Fire & Marine Insurance Co.....	116 76
Dubuque Fire & Marine Insurance Co.....	126 51
Economical Mutual Fire Insurance Co.....	2 57
Enterprise Mutual Fire Insurance Co.....	1 58
Equitable Fire & Marine Insurance Co.....	92 32
Fidelity-Phenix Fire Insurance Co.....	945 47
Fire Association of Philadelphia.....	467 08
Fireman's Fund Insurance Co.....	282 91
Fitchburg Mutual Fire Insurance Co.....	14 06
Fireman's Mutual Fire Insurance Co.....	9 33
Federal Union Insurance Co.....	14 68
Fire Marshal (reimbursement for expenses prosecuting case of H. A. Plate).....	30 00
Franklin Fire Insurance Co.....	93 25
Farmer's Fire Insurance Co.....	63 64
Firemen's Insurance Co.....	192 06
Frankana Re Insurance Co.....	15 76
German Mutual Fire Aid Society.....	1 01
Germantown Mutual Fire Insurance Co.....	74 88
German Mutual Fire Insurance Co.....	2 80
Green Bay & Depere Mutual Fire Insurance Co.....	6 65
Grant County Mutual Fire Insurance Co.....	16 42
Globe & Rutgers Fire Insurance Co.....	180 77
Granite State Fire Insurance Co.....	55 40
Girard Fire & Marine Insurance Co.....	102 52
German Fire Insurance Co. of Wheeling.....	19 84
German Fire Insurance Co. of Pittsburgh.....	50 88
German Fire Insurance Co. of Illinois.....	42 04
German Fire Insurance Co., New York.....	354 16
German-American Insurance Co. of Pennsylvania.....	71 05
German-American Insurance Co. of New York.....	628 43
German-Alliance Insurance Co.....	238 16
German Fire Insurance Co. of Indianapolis.....	88 04
Glen Falls Insurance Co.....	108 09
General Fire Assurance Co.....	47 38
Hortonville Mutual Fire Insurance Co.....	35 55
Herman Farmer's Mutual Fire Insurance Co.....	106 08
Humboldt Fire Insurance Co.....	76 06
Home Insurance Co.....	824 08
Hartford Fire Insurance Co.....	1,366 45

Hardware Dealers' Mutual Fire Insurance Co.....	\$65 55
Hartford Fire Insurance Co.....	20 93
Hanover Fire Insurance Co.....	339 61
Hamberg-Bremen Fire Insurance Co.....	176 88
Iowa County Mutual Fire Insurance Co.....	43 31
Imperial Fire Insurance Co.....	25 59
Insurance Company of State of Pennsylvania.....	396 40
Insurance Company of North America.....	598 05
Indiana Lumberman's Mutual Fire Insurance Co.....	17 10
Jefferson Fire Insurance Co.....	48 99
Kewaskum Mutual Fire Insurance Co.....	80 22
Keystone Mutual Fire Insurance Co.....	31
La Crosse Mutual Fire Insurance Co.....	22 73
Lutheran Mutual Home Insurance Co.....	14 29
Lumber Insurance Co.....	33 19
Liverpool & London & Globe Insurance Co., New York....	39 63
Lumber Mutual Fire Insurance Co.....	26 61
Lumbermen's Mutual Fire Insurance Co.....	28 11
Lumbermen's Insurance Co.....	63 00
Lumber Underwriters' Insurance Co.....	40 84
London & Lancashire Fire Insurance Co.....	383 82
London Assurance Co.....	127 03
Liverpool & London & Globe Insurance Co., Liverpool....	703 99
Law Union & Rock Insurance Co.....	54 39
Lomira Mutual Fire Insurance Co.....	27 42
Liquor Dealer's State Mutual Fire Insurance Co.....	8 09
Lodi Mutual Fire Insurance Co.....	16 27
Milwaukee Mutual Fire Insurance Co.....	18 31
Menomonie Mutual Fire Insurance Co.....	5 96
Mayville Mutual Fire Insurance Co.....	35 98
Milwaukee Mechanics Insurance Co.....	803 24
Marion Mutual Fire Insurance Co.....	9 00
Mutual Fire Insurance Co., of Bloomington.....	7 32
Manitowoc Mutual Fire Insurance Co.....	63 10
Motor Vehicle Mutual Fire Insurance Co.....	4 21
Mechanics & Traders' Insurance Co.....	82 53
Michigan Commercial Insurance Co.....	233 56
Michigan Millers Mutual Fire Insurance Co.....	98 80
Manton Mutual Fire Insurance Co.....	28
Minneapolis Fire & Marine Insurance Co.....	58 87
Mechanics Insurance Co.....	61 02
Massachusetts Fire & Marine Insurance Co.....	21 11
Millers National Insurance Co.....	107 94
Millers Mutual Fire Insurance Co.....	22 32
Maryland Motor Car Insurance Co.....	9 16
Mechanics Mutual Fire Insurance Co.....	2 18
Manufacturers Mutual Fire Insurance Co.....	2 29
Michigan Fire & Marine Insurance Co.....	112 98
Mill Owners Mutual Fire Insurance Co.....	19 58
Milwaukee German Fire Insurance Co.....	59 43
Northwestern Mutual Fire Insurance Co.....	22 08
National Fire Insurance Co.....	582 75
Northwestern Cheese Makers' Mutual Fire Insurance Co.	7 78
Northwestern National Insurance Co.....	643 02
National Brewers' Insurance Co.....	15 77
Nassau & Dutchess Fire Insurance Co.....	39 66
Newark Fire Insurance Co.....	80 57
National Ben Franklin Insurance Co.....	113 95
Neshkoro Business Men's Mutual Fire Insurance Co....	6 76
National Union Fire Insurance Co.....	316 50
North British & Mercantile Insurance Co.....	64 37

National Mutual Assurance Co.....	\$ 12
New Hampshire Fire Insurance Co.....	267 93
Northwestern Fire & Marine Insurance Co.....	48 22
Northern Insurance Co.....	101 75
North River Insurance Co.....	153 54
National Lumber Insurance Co.....	26 43
New Brunswick Fire Insurance Co.....	21 70
North-Deutsche Fire Insurance Co.....	41 85
North British & Mercantile Insurance Co.....	522 47
Niagara Fire Insurance Co.....	338 43
Northern Assurance Co.....	298 76
National Fire Insurance Co.....	33 47
New Jersey Fire Insurance Co.....	44 95
Norwich Union Fire Insurance Co.....	193 37
Orient Insurance Co.....	222 97
Old Colony Insurance Co.....	87 84
Ohio Millers Mutual Fire Insurance Co.....	34 48
Portage Mutual Coöperative Fire Insurance Co.....	1 86
Portland, Danville, Waterloo & Columbus Mutual Fire Insurance Co.....	19 86
Providence-Washington Fire Insurance Co.....	281 86
Pennsylvania Millers Insurance Co.....	8 77
Pennsylvania Fire Insurance Co.....	376 31
Pelican Assurance Co.....	23 48
Pittsburgh Fire Insurance Co.....	29 10
Peoples National Fire Insurance Co.....	54 51
Phoenix Insurance Co.....	602 86
Pennsylvania Lumbermen's Mutual Fire Insurance Co...	13 48
Palatine Insurance Co.....	212 02
Phoenix Assurance Co.....	202 33
Prussian National Insurance Co.....	222 71
Phoenix Fire Insurance Co.....	14 33
Queen Insurance Co. of America.....	456 19
Richfield Mutual Fire Insurance Co.....	3 99
River Falls Mutual Fire Insurance Co.....	45 15
Royal Insurance Co.....	645 84
Richland Co. Mutual Fire Insurance Co.....	8 06
Rhode Island Mutual Fire Insurance Co.....	2 57
Royal Exchange Assurance Co.....	126 89
Retail Lumber Dealers Mutual Insurance Assn.....	11 97
Reliance Insurance Co.....	118 11
Rhode Island Insurance Co.....	49 26
Reeseville Mutual Fire Insurance Co.....	9 86
Sauk County Mutual Fire Insurance Co.....	2 61
Sheboygan Falls Mutual Fire Insurance Co.....	14 77
State Mutual Fire Insurance Co.....	5 07
Springfield Fire & Marine Insurance Co.....	478 05
Security Fire Insurance Co.....	62 25
St. Paul Fire & Marine Insurance Co.....	367 34
Sterling Fire Insurance Co.....	83 02
Standard Fire Insurance Co.....	42 59
Security Fire Insurance Co.....	309 47
Svea Fire & Life Insurance Co.....	74 62
State Assurance Co.....	8 48
Sun Insurance Office.....	344 03
Scottish Union & National Insurance Co.....	243 02
Sheboygan Falls Mutual Fire Insurance Co.....	132 93
Theresa Village Mutual Fire Insurance Co.....	134 72
Teutonia Fire Insurance Co., Louisiana.....	60 60
Teutonia Fire Insurance Co., Pennsylvania.....	10 25
Village of Waukeshā Mutual Fire Insurance Co.....	6 91

United American Fire Insurance Co.....	\$193 38
Union Fire Insurance Co.....	7 73
United States Fire Insurance Co.....	26 87
Union Fire Insurance Co.....	44 27
Watertown City Mutual Fire Insurance Co.....	49 32
Williamsburgh City Fire Insurance Co.....	313 15
West Bend Mutual Fire Insurance Co.....	113 04
Western Insurance Co.....	49 03
Westchester Fire Insurance Co.....	293 63
Wisconsin Retail Lumber Dealer's Insurance Co.....	12 00
Western Assurance Co.....	265 61
Wausau Fire Insurance Co.....	74 42
Yorkshire Fire Insurance Co.....	11 43
Marine National Bank, cancelled draft.....	2 40
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	\$29,554 01

Disbursements.

State Fire Marshal's Department.

Host, C. P., fire marshal, salary and expense.....	\$282 25
Purtell, T. M., fire marshal, salary and expense.....	4,377 04
Kiland, G. H., chief assistant fire marshal, sal. and exp..	3,394 94
Florin, J. E., superintendent of inspection, sal. and exp..	3,151 34
End, W. G., special deputy, sal. and exp.....	2,303 87
Baker, J. F., first deputy and attorney, sal. and exp.....	3,037 13
Finnegan, W. E., deputy, sal. and exp.....	2,604 50
Good, C. J., deputy, sal. and exp.....	2,450 70
Kennedy, J. E., deputy, sal. and exp.....	2,544 46
Katz, Claudien, stenographer.....	1,017 81
Purtell, Jessie, assistant stenographer.....	120 00
Bloom, Albert, detective.....	10 00
Sundry persons reporting fires.....	2,039 15
Gallagher, Agnes, services.....	1 50
Jacobs, Irene, services and expenses.....	277 05
Fox, C. P., services.....	119 39
Schroeder, Clara, services.....	26 25
Rooney, Agnes, services.....	74 35
Slattery, Eleanore, services.....	19 35
Wadsworth-Gilbert Stenographic Office, services.....	9 52
Briggs, A. S., services.....	112 25
McMillan, Ella, services.....	9 12
West, Bertha, services.....	2 08
Vessley, Emily, services.....	5 00
Maybee, Frank, services and expenses.....	27 04
Dilger, Eva, services.....	75
Martin, M. J., services.....	5 00
Sherman, I. J., services.....	5 00
Rusch, Edna, services.....	12 60
Kidder, M. V., services.....	10 27
Greenwood, I. C., services.....	4 50
Pattison, E. G., services and expenses.....	15 90
Dahm, Linda, services.....	9 80
Hill, W. C., services.....	10 00
Kinney, Stella, per diem and expenses.....	41 91
Smith, Mrs. C. H., per diem and expenses.....	7 39
Crook, Thos., per diem and expenses.....	1 86
Jones, T. H., services.....	10 16
Lorenz, Matilda, services.....	4 55
Kaul, Lilly, services.....	2 50

Heyl, B. L., services	\$52 20
Stomers, A. C., services.....	2 00
Maureid, Louise, services.....	2 50
Sanders, Sybillia, services.....	5 00
Cameron, G. A., services	5 00
Clark, R. W., services.....	4 00
King, Grace L., services.....	33 66
American Express Co., express.....	5 40
Wells, Fargo & Co., express.....	10 34
Madison Post Office, postage and box rent.....	470 54
Western Union Telegraph Co., messages.....	23 67
Wisconsin Telephone Co., messages	366 76
Democrat Printing Co., printing.....	220 01
Meyer News Service Co., clippings.....	60 00
State Journal Printing Co., clippings.....	78
Callaghan & Co., book.....	4 00
Potvin, Wm., witness fee.....	1 90
National Fire Protective Assn., subscription.....	5 00
Purtell, T. M., dues, Fire Marshals' Assn.....	10 00
Parsons Printing and Stationery Co., stationery.....	102 70
State Printing Board, paper.....	117 92
Mead, Chas., fees.....	1 50
Nitka, Albert, witness fees.....	2 18
Peplinski, Frank, witness fees.....	1 50
Kitts, Henry, fees.....	4 18
Haswell Furniture Co., supplies.....	4 25
Wallace, F. P., witness fees.....	7 50
Western Underwriter Co., subscription.....	7 00
Koeser, H. J., repairs.....	5 50
L. C. Smith & Bros. Typewriter Co., repairs.....	5 00
Essmann, W. L., superintendent of public property, addressing envelopes	12 56
Postal Telegraph & Cable Co., messages.....	1 00
The Sentinel Co., subscription.....	1 95
Jones, T. H., witness fee.....	7 50
Burroughs, Rose, supplies.....	12 54
Moseley, J. E. & Co., supplies.....	90
Polk, R. L. & Co., supplies.....	7 00
Leubner, Oscar, services.....	2 00
Fulton, W. A., expenses.....	6 00
Schwister, Henry, services.....	5 00
McGeehan, Dennis, services and expenses.....	6 78
Hillestad, Julia, services.....	9 70
Otto, R. H., services.....	2 55
Householder, Mattie, services.....	7 50
Rhoades, Lucile, services.....	37 50
Staley, J. B., services.....	27 35
Verhagen, Martin, services.....	1 45
Longley, T. L., services.....	67 50
Rowe, Estelle, services.....	24 90
Hodge, Ernest, services.....	3 18
Ellsworth, H. J., services.....	7 00
Olson, G. A., expenses.....	9 00
Crofoot, Chas., services.....	1 50
Dulin, W. E., services and expense.....	7 85
Thompson, Louis, services.....	6 75
Randles, Vera, services.....	10 50

 \$29,987 73

STATE INSURANCE FUND.

Receipts.

Premiums:

Quartermaster General	\$383 08
Dairy and Food Commissioner.....	21 50
Superintendent of Public Property	24,804 52
Free Library Commission.....	472 14
Commissioners of Fisheries.....	523 64
Wisconsin Veterans' Home.....	2,164 24
Board of Agriculture	3,543 16
Board of Forestry.....	176 60
State Park Board.....	365 72
Stout Institute	2,482 37
Mining Trade School.....	649 80
University of Wisconsin.....	11,330 64
School for Deaf.....	2,202 50
School for Blind.....	1,991 10
School for Boys	3,610 60
State Prison	5,837 20
Public School	1,560 02
Home for Feeble-Minded.....	6,466 86
State Reformatory	4,866 30
Tuberculosis Sanatorium	1,566 28
Northern Hospital	10,930 60
State Hospital	8,029 23
Industrial School for Girls.....	1,371 04
Whitewater Normal	1,009 80
Superior Normal	1,225 60
Stevens Point Normal.....	902 70
River Falls Normal.....	589 50
Platteville Normal	837 00
Oshkosh Normal	1,372 50
Milwaukee Normal	1,306 80
La Crosse Normal.....	1,238 40
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	\$103,836 44

Disbursements.

Insurance Department:

Bennett, C. E., sal. and exp.....	\$1,319 36
Wisconsin Inspection Bureau, inspection and estimates..	200 00
General Fund, Free Library Com., fire loss.....	126 00
General Fund, State Public School, damage by tornado..	79 31
General Fund, Industrial School for Girls, fire loss.....	43 00
University Fund Income, fire loss, South Hall.....	22 40
Eau Claire Co., damage by lightning to asylum.....	26 92
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	\$1,816 99

TEACHERS' INSURANCE AND RETIREMENT FUND.

Receipts.

From counties	\$16,540 83
From annuitants	23,210 94
School Fund Income, chap. 323, laws 1911, 10 cents for each person of school age residing outside the city of Milwaukee	65,658 60
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Total book receipts (including transfer).....	\$105,410 37

*Disbursements.*Board of Trustees of the Teachers' Insurance and Retirement Fund.
Chap. 323, Laws 1911.

Ausse, Cora, stenographer.....		\$605 00	
Aeppler, C. W., refund.....		2 02	
Bennett, Jessie, copyholder.....		6 84	
Buell, H. C., expenses.....		24 77	
Bliss, Marcia, stenographer.....		1 25	
Boedt, R. E., refund.....		2 03	
Clark, E. L., services.....		8 71	
Callins, P. F., refund.....		2 70	
Cramblet, P. K., refund.....		3 75	
Devine, W. A. P. M., postage.....		488 70	
Democrat Ptg. Co., printing.....	1,039 01		
Davis, Mrs. W. L., clerk.....		4 64	
Gilbert, S. A., stenographer.....		1 05	
Gralapp, Lillian, refund.....		1 34	
Grogan, B. D., refund.....		3 80	
Herfurth, E. M., Secy., sal. and exp.....	1,202 06		
Hames, Ruth, clerk.....		302 42	
Harrison, Edna, clerk.....		87	
Hemke, P. E., refund.....		4 50	
Hudson, Wilbur, refund.....		3 75	
Johnson, D. E., refund.....		4 12	
Koepke, M. E., copyholder and clerk.....		408 24	
Kuhl, Meta, clerk.....		3 45	
Keating, Mrs. R. B., refund.....		2 25	
Lange, Adele, clerk.....		1 25	
Lawson, A. L., refund.....		5 51	
Macklin, L. R., copyholder.....		367 38	
Mitchell, Franklin, accountant.....		165 00	
Mayo, H. L., refund.....		2 50	
Nimmons, M. R., refund.....		1 91	
Printing Board, paper.....		594 56	
Robinson, Inez, copyholder.....		6 34	
Roloff, E. A., clerk.....		400 00	
Ramsay, R. C., expenses.....		49 86	
Rinder, Mrs. Herbert, clerk.....		87	
Raleigh, Frances, refund.....		60	
Robinson, Mrs. H. H., refund.....		2 48	
Schoenwetter, T. H., refund.....		6 00	
Schwartz, Louvisa, refund.....		1 58	
Swann, Elmer, refund.....		1 60	
Talbot, I. M., copyholder.....		69 98	
Taylor, Mrs. J. L., refund.....		1 60	
Voelz, G. A., refund.....		1 04	
Wisconsin Telephone Co., messages.....		79 50	
Wells, Fargo & Co., expressage.....		15 82	
Annuitants:			
Armstrong, Mary.....	\$163 12	Dafoe, G. E.....	\$158 92
Bird, J. P.....	225 00	Davies, Mattie.....	200 00
Broughton, Frances.....	225 00	Dawson, Alice.....	167 84
Clernons, C. C.....	176 56	Dean, A. F.....	164 38
Congdon, J. W.....	225 00	Donohue, K. M.....	225 00
Conklin, H. A. C..	163 40	Donohue, A. M.....	168 74
Connors, A. J.....	175 88	Donohue, Kath.....	220 38
Coyne, Mary.....	225 00	Dowling, Mary.....	225 00
Cummings, Martha.....	225 00	Dunham, Elizabeth.....	202 68

Een, A. P.	\$173 54	Noyes, Anna	\$177 52
Fisher, G. E.	82 14	Paul, B. J.	175 00
Fowlie, William ..	167 82	Powers, Margaret.	95 53
Gordon, R. I.	162 50	Powers, M. T.	176 04
Grandine, A. A.	189 36	Rait, A. J.	182 08
Granger, I. M.	162 50	Schauer, A. G.	158 32
Grunert, Estella ..	168 26	Severson, Bessie ..	189 84
Hains, Viola	97 52	Shields, Margaret.	95 09
Hall, B. S.	190 92	Smith, G. E.	217 28
Hanscome, A. M. ...	201 56	Stule, C. M.	173 08
Harper, C. A.	181 24	Steinmetzer, Lena.	162 50
Henderson, May ..	162 10	Stillson, E. L.	183 18
Herfurth, E. M. ...	191 52	Schaub, A. E.	188 98
Hickok, W. H.	198 10	Smith, H. R.	178 58
Holland, A. M.	224 54	Taylor, Jennie	168 30
Hull, A. E.	160 24	Walker, Minnie ..	204 36
Lowry, Sarah	184 98	Watts, E. J.	225 00
Mason, Margaret ..	161 32	Wavrunck, A. G. ..	162 50
Maxwell, M. H. ...	186 50	Welch, H. M.	225 00
McBride, Ella	188 56	Weller, Marie	160 70
McFarland, Franc.	162 50	Wheeler, M. P. W.	225 00
McGovern, Mary ..	109 61		
Murdock, E. J. ...	225 00		
*Total book disbursements (including refunds) ..			\$17,095 76

STATE HIGHWAY FUND.

Receipts.

(Rate .0001231687266)

Tax:			
Adams	\$947 60	Jackson	\$2,045 21
Ashland	2,213 29	Jefferson	6,796 63
Barron	2,845 38	Juneau	2,180 66
Bayfield	2,002 66	Kenosha	5,809 60
Brown	6,935 21	Kewaunee	2,508 54
Buffalo	2,330 92	La Crosse	5,012 85
Burnett	753 95	Lafayette	5,039 85
Calumet	3,217 42	Langlade	2,387 65
Chippewa	3,693 27	Lincoln	2,313 72
Clark	3,671 80	Manitowoc	6,942 40
Columbia	5,761 23	Marathon	6,209 49
Crawford	1,798 54	Marinette	3,401 31
Dane	16,824 94	Marquette	1,447 19
Dodge	9,958 78	Milwaukee	67,570 87
Door	2,099 90	Monroe	3,502 08
Douglas	6,427 94	Oconto	2,678 61
Dunn	2,932 75	Oneida	1,714 34
Eau Claire	3,577 91	Outagamie	7,033 17
Florence	523 85	Ozaukee	2,855 21
Fond du Lac	8,638 37	Pepin	852 68
Forest	1,536 75	Pierce	2,708 39
Grant	6,756 72	Polk	2,654 04
Green	5,635 27	Portage	2,938 78
Green Lake	2,750 13	Price	1,542 64
Iowa	4,835 05	Racine	9,621 27
Iron	939 18	Richland	2,886 67

*For statement of net disbursements see pp. 28-29.

Rock	\$10,127 57	Walworth	\$6,947 18
Rusk	1,433 42	Washburn	897 40
St. Croix	3,506 07	Washington	4,389 89
Sauk	5,466 62	Waukesha	6,588 64
Sawyer	1,258 14	Waupaca	3,984 88
Shawano	3,449 85	Wausara	2,305 49
Sheboygan	7,779 34	Winnebago	8,613 25
Taylor	1,657 15	Wood	3,640 23
Trempealeau	3,032 55		
Vernon	3,584 98		
Vilas	1,074 69		\$350,000 00

Return of per diem and expenses paid to acting county highway commissioners:

Buffalo Co.....	\$456 68	Winnebago Co.....	1,019 10
Eau Claire Co.....	648 10	Wood Co.....	701 86
Green Lake Co.....	690 75		
Iowa Co.....	619 12		\$7,923 19
Juneau Co.....	699 21	General Fund, motor	
Marquette Co.....	631 31	vehicle licenses, chap.	
Sheboygan Co.....	863 96	600, laws 1911.....	\$26,388 08
Taylor Co.....	610 19	Total book receipts (in-	
Waupaca Co.....	982 91	cluding refunds and	
		transfer)	\$384,311 27

Disbursements.

State Highway Commission.

Acting County Highway Commissioners, Per Diem and Expenses:

Amundson, L.....	\$514 87	Paull, F. J.....	103 50
Beinhardt, Julius ...	615 92	Peterson, H. C.....	649 62
Bennett, J. D.....	558 29	Reese, Robt.....	289 42
Binning, Jas.....	795 94	Robinson, A. V.....	813 59
Cauley, T. E.....	874 69	Schmidt, Gustav	652 50
Conlon, Wm.....	747 77	Sergeant, F. M.....	146 42
Costello, M.....	795 77	Sime, P. J.....	330 96
Friday, W. L.....	85 50	Ubbelohde, G. W....	721 50
Harding, W. A.....	741 65	Bohan, John, survey-	
Hoening, Wm.....	4 00	ing	9 00
Jones, Levi	486 39	McCarty, Jos., survey-	
Knudson, C. J.....	829 03	ing	4 50
Maher, W. C.....	538 10		
Muth, Frank	174 62		\$11,483 55

State Aid to Counties:

Adams	\$125 00	Douglas	6,013 67
Ashland	2,989 43	Dunn	1,375 00
Barron	2,450 00	Eau Claire	3,975 00
Bayfield	1,650 00	Florence	5,512 93
Brown	9,328 73	Fond du Lac.....	925 00
Buffalo	1,050 00	Forest	2,052 49
Calumet	600 00	Grant	12,656 34
Chippewa	2,292 20	Green	9,897 78
Clark	4,460 58	Green Lake	2,800 00
Columbia	7,092 72	Iowa	3,700 00
Crawford	550 00	Jackson	10,196 88
Dane	26,345 17	Jefferson	4,434 71
Dodge	11,910 00	Juneau	3,582 20
Door	6,314 88	Kewaunee	2,000 00

Gaertner, H. V.	\$207 70
Groves, Fred A.	51 58
Hertlein, C. F.	1,353 73
Hoehle, Reginald	779 52
Juneau, H. A.	1,838 83
Johnson, Arthur	306 95
Kernan, E. E.	1,378 33
Larson, Mayne	720 00
Little, Orville	86 30
Long, Robert E.	249 55
Lent, Andrew	180 90
Larson, Louis	125 02
Moylan,, E J.	1,282 25
McMillan, A.	1,804 82
McCoy, Hugh	281 25
Newsome, W. A.	770 55
Nand, Herbert	304 80
Olson, Gust	12 80
O'Rourke, Carl	8 64
Page, E. H.	1,389 08
Scott, W. H.	1,401 10
St. Onge, L. E.	863 85
Shehan, Edw. K.	760 53
Starry, C. H.	380 80
Spielmacher, Geo.	559 65
Thomas, E. W.	1,455 29
Vreeland, Geo. H.	808 42
Wilson, F. A.	1,355 92
Wheratt, C. J.	144 61
Whitney, H. L.	881 91
Young, E. W.	1,402 60
Anderson, O. K., postmaster, postage.	150 00
Bemis Bag & Paper Co., supplies.	38 82
Chamberlain & Co., J. F., supplies.	78 70
Consolidated Stamp & Ptg. Co., supplies.	7 55
Dalton-Lowry-Wheeler Co., lumber.	96
Dooley, J. P., agent, ground rent.	1 00
Democrat Ptg. Co., printing.	501 46
Duluth News Tribune, subscription.	6 00
Erhart, C. A., premium on bond.	156 40.
Essman, Wm. L., superintendent.	48 10
Evening Telegram Co., printing and subscription.	210 90
Harrington, R. B., wire service, ch. 458, laws 1911.	2,100 00
Howe Agency, premium on bond.	50 00
Holes, James, separator.	19 00
International Seal & Lock Co.	45 00
Journal Ptg. Co., subscription.	4 80
Lane MacGregor & Co., Nye bond.	12.50
Lane MacGregor & Co., McKinnon bond.	62 50
Minneapolis Brass & Iron Mfg. Co., supplies.	16 25
Mast, R. C., printing.	25 50
McConnell, T. J., coal.	7 50.
Peoples Telephone Co., service.	96 40
Pease Hardware Co., supplies.	5 00
Polk & Co., R. L., city directory.	7 00
Printing board, paper.	43 70
Rogers, Ruger Co., lumber.	11 37
Sunderland & Ostrander, rent.	1,200 00
Superior Water, Light & Power Co., light.	37 28
Superior Towel Exchange, towels.	10 00
Superior & Duluth Transfer Co., dray.	10 12

MISCELLANEOUS FUNDS, 1913.

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Superior Hardware Co., supplies	• \$13 98
State Printing Board, paper.....	120 82
Silver-Tonsberg Co., printing.....	25 05
Streissguth-Petran Eng. Co., letter heads.....	36 75
Standard Oil Co., supplies.....	85
Wisconsin Telephone Company, service.....	189 10
Western Union Telegraph Company, messenger service	11 80
	<hr/>
	\$49,132 43

REVOLVING FUND.

Chap. 377, Laws 1911.

Receipts.

General Fund, chap. 377, laws 1911.....	\$215,000 00
Refund on freight.....	237 65
Refund on account of shortage.....	308 77
Sale of twine.....	21,816 01
	<hr/>
Total book receipts (including transfer and re- funds)	\$237,362 43

Disbursements.

BINDER TWINE PLANT AT STATE PRISON.

Sisal	\$211,300 31
Freight	5,445 39
Salaries and wages.....	4,436 13
Bags	4,022 21
Materials, supplies, etc.....	5,498 54
	<hr/>
*Total book disbursements (including refunds)..	\$230,702 58

SENATE CONTINGENT FUND, CHAPTER 654, LAWS 1911.

Receipts.

General Fund, chap. 654, laws 1911.....	\$500 00
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Disbursements.

Welch & Carney, reporting McGovern-Ekern hearing....	\$256 30
Milwaukee Sentinel Co., adv.....	84
Remington Typewriter Co., rental.....	15 00
Western Union Telegraph Co., telegrams.....	12 84
Wells Fargo & Co., expressage.....	75
American Express Co., expressage.....	55
Marty, M. L., cartage.....	10 00
Wisconsin Telephone Co., toll.....	11 50
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	\$307 78

*For statement of net disbursements see pp. 28-29.

REPORT OF THE SECRETARY OF STATE.

ASSEMBLY CONTINGENT FUND, CHAPTER 654, LAWS 1911.

Receipts.

General Fund, chap. 654, laws 1911.....	\$500 00
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Disbursements.

Frederick, A. E., expenses of legislative committee attending funeral of A. E. Schwittay.....	\$141 25
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LIFE FUND, CHAPTER 577, LAWS 1911.

Receipts.

Commissioner of Insurance, premiums.....	\$294 10
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APPENDIX A

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1914

GENERAL FUND RECEIPTS.

Counties.	Special Charges.	Tax.*	Suit Tax.
Adams	\$2,474 40	\$11,864 78	\$51 00
Ashland	8,874 00	26,947 59	109 00
Barron	9,418 77	34,790 74	113 00
Bayfield	7,677 91	25,377 39	99 00
Brown	8,030 70	80,915 56	166 00
Buffalo	4,701 68	26,878 01	27 00
Burnett	2,446 05	9,151 78	25 00
Calumet	3,647 14	38,678 96	17 00
Chippewa	4,821 24	42,111 22	81 00
Clark	7,732 70	43,644 92	135 00
Columbia	3,434 79	67,419 45	73 00
Crawford	6,381 00	21,725 10	42 00
Dane	9,748 50	203,166 16	381 00
Dodge	3,915 69	117,009 25	98 00
Door	4,508 91	26,212 63	57 00
Douglas	5,271 57	77,532 91	185 00
Dunn	2,836 45	35,059 56	43 00
Eau Claire	4,768 15	41,273 91	83 00

* Interest on certificates of indebtedness, \$157,570.00; free high schools, \$175,000.00; graded schools, \$200,000.00; new capitol, \$450,000.00; highways, \$1,650,000.00; general purposes, \$1,500,000.00.

Counties.	Special Charges.	Tax.*	Suit Tax.
Florence	\$1,796 62	\$6,420 57	\$15 00
Fond du Lac	6,077 08	101,396 04	139 00
Forest	1,740 15	18,121 09	55 00
Grant	9,225 51	81,500 68	126 00
Green	2,639 85	66,299 26	59 00
Green Lake	4,312 05	32,783 97	30 00
Iowa	1,753 04	56,018 50	72 00
Iron	4,111 95	12,494 14	15 00
Jackson	6,490 70	24,275 77	48 00
Jefferson	3,354 44	79,834 19	71 00
Juneau	8,370 70	25,659 28	133 00
Kenosha	10,376 81	66,280 84	87 00
Kewaunee	4,051 39	30,199 64	29 00
La Crosse	6,273 65	57,460 76	155 00
Lafayette	5,065 48	60,543 27	40 00
Langlade	6,495 76	27,239 82	129 00
Lincoln	6,416 32	25,868 04	79 00
Manitowoc	6,927 73	81,742 72	85 00
Marathon	6,944 78	74,816 15	195 00
Marinette	5,819 62	38,458 03	168 00
Marquette	2,977 28	16,695 92	28 00
Milwaukee	42,150 53	803,331 03	2,424 00
Monroe	3,866 61	41,697 58	76 00
Oconto	10,739 00	31,551 29	150 00
Oneida	3,721 28	18,840 87	94 00
Outagamie	5,392 67	81,042 05	61 00
Ozaukee	5,891 78	33,582 54	55 00
Pepin	2,202 89	10,282 53	13 00
Pierce	5,530 79	31,165 21	59 00
Polk	6,834 72	31,263 88	94 00
Portage	12,802 99	35,456 92	132 00
Price	4,707 57	19,439 52	121 00
Racine	6,954 57	107,646 26	149 00
Richland	2,189 99	35,378 68	85 00
Rock	5,753 38	120,939 49	236 00
Rusk	3,362 13	16,947 29	86 00
St. Croix	2,756 66	40,993 14	57 00
Sauk	3,648 47	65,008 40	116 00
Sawyer	1,305 25	15,039 69	22 00
Shawano	8,154 31	40,919 08	100 00
Sheboygan	8,291 46	92,564 53	90 00
Taylor	4,597 74	20,332 99	51 00
Trempealeau	3,044 98	35,966 36	42 00
Vernon	3,472 09	43,443 07	76 00
Vilas	1,950 85	9,967 33	25 00
Walworth	3,836 81	81,418 97	108 00
Washburn	2,702 99	10,875 02	72 00
Washington	1,547 16	50,801 26	59 00
Waukesha	4,451 54	78,577 64	60 00
Waupaca	4,161 85	47,882 83	120 00
Waushara	4,821 09	27,033 81	38 00
Winnebago	11,540 14	96,454 12	232 00
Wood	4,490 67	42,858 02	111 00

 \$408,785 52

\$4,132,570 00

\$8,757 00

INHERITANCE TAX.

Ashland	\$66 17	Marquette	\$160 09
Barron	435 20	Milwaukee	205,181 87
Brown	598 31	Monroe	2,435 21
Buffalo	262 40	Oconto	121 07
Burnett	227 70	Oneida	1,175 09
Calumet	728 75	Outagamie	2,578 80
Chippewa	1,419 12	Ozaukee	233 18
Clark	1,080 76	Pepin	891 58
Columbia	3,705 03	Pierce	789 45
Crawford	947 87	Polk	148 87
Dane	116,495 70	Portage	497 26
Dodge	12,650 64	Racine	5,588 43
Door	134 83	Richland	2,016 69
Douglas	1,795 82	Rock	11,843 99
Dunn	101 37	Rusk	32 43
Eau Claire	3,809 48	St. Croix	831 97
Fond du Lac.....	10,138 68	Sauk	2,301 44
Grant	3,908 57	Shawano	597 34
Green	2,650 96	Sheboygan	6,887 47
Green Lake	1,218 94	Taylor	46 25
Iowa	2,230 44	Trempealeau	2,899 69
Iron	10 04	Vernon	726 09
Jackson	709 73	Walworth	11,334 01
Jefferson	5,457 80	Washburn	486 90
Juneau	400 83	Washington	2,173 62
Kenosha	2,528 65	Waukesha	3,411 34
Kewaunee	403 91	Waupaca	631 20
La Crosse	2,549 57	Waushara	1,344 01
Lafayette	2,979 97	Winnebago	6,834 92
Langlade	130 53	Wood	732 64
Lincoln	271 91	Person unknown (con-	
Manitowoc	1,067 18	science money)	8 00
Marathon	1,410 69		
Marinette	1,434 76		
			<hr/>
			\$458,903 21

INCOME TAX.

Adams	\$86 65	Fond du Lac	\$3,083 37
Ashland	1,109 05	Grant	1,125 38
Barron	172 64	Green	881 35
Bayfield	1,045 67	Green Lake	471 55
Brown	1,985 61	Iowa	845 84
Buffalo	63 02	Iron	1,096 01
Burnett	81 45	Jackson	45 94
Calumet	367 78	Jefferson	1,968 93
Chippewa	6 91	Juneau	28 58
Clark	119 82	Kenosha	8,608 86
Columbia	1,576 39	Kewaunee	80 56
Crawford	104 02	La Crosse	3,919 03
Dane	4,796 54	Lafayette	1,779 28
Dodge	4,759 45	Langlade	95 25
Door	66 64	Lincoln	427 23
Douglas	3,728 70	Manitowoc	1,559 29
Dunn	686 41	Marathon	2,322 69
Eau Claire	3,273 41	Marquette	129 58
Florence	116 15	Milwaukee	100,156 05

Monroe	\$252 67	Sawyer	\$67 96
Oconto	69 92	Shawano	111 53
Oneida	666 60	Sheboygan	2,152 57
Outagamie	5,561 56	Taylor	119 98
Ozaukee	529 19	Trempealeau	154 30
Pepin	51 36	Vernon	176 78
Pierce	108 27	Vilas	33 42
Polk	147 85	Walworth	1,068 18
Portage	721 79	Washburn	38 02
Price	246 76	Washington	1,825 94
Racine	11,262 49	Waupaca	237 79
Richland	64 05	Waushara	70 88
Rock	3,260 25	Winnebago	5,095 83
Rusk	229 82	Wood	1,510 31
St. Croix	385 33		
Sauk	1,306 33		
			<hr/>
			\$190,298 81

RAILROAD COMPANIES.

Ashland, Odanah & Marengo.....	\$1,868 83
Ahnapee & Western.....	4,997 04
Bayfield transfer	514 13
Big Falls	321 33
Chicago, Milwaukee & St. Paul.....	1,254,844 63
Chippewa Valley & Northern.....	613 08
Chicago, Harvard & Geneva Lake.....	321 33
Chicago, Burlington & Quincy.....	238,295 26
Chicago, St. Paul, Minneapolis & Omaha.....	403,612 47
Chicago & Milwaukee Electric.....	18,314 27
Chicago & Northwestern.....	1,488,645 76
Cazenovia & Sauk City.....	210 68
Chicago & Lake Superior.....	130 89
Duluth, South Shore & Atlantic.....	16,709 20
Drummond & South Western.....	236 65
Dunbar & Wausaukee.....	1,222 00
Elgin, Joliet & Eastern.....	1,390 31
Fairchild & Northeastern.....	1,923 92
Great Northern	68,667 95
Grand Trunk Milwaukee Car Ferry Co.....	8,354 60
Green Bay & Western.....	33,743 51
Hillsboro & Northeastern.....	321 33
Hazelhurst & Southeastern.....	721 19
Interstate Transfer	2,891 98
Iola & Northern.....	187 02
Illinois Central	15,261 44
Kneeland-McClurg Lumber Co.....	118 32
Kewaunee, Green Bay & Western.....	10,340 92
La Crosse & Southeastern.....	3,213 32
Lake Superior Terminal & Transfer.....	8,405 64
Laona & Northern.....	875 69
Marinette, Tomahawk & Western.....	1,919 87
Minneapolis, St. Paul & Sault Ste. Marie (as lessee of Wisconsin Central)	484,710 78
Mineral Point & Northern.....	4,029 39
Marathon County	549 11
Minneapolis, St. Paul & Sault Ste. Marie.....	151,280 72
Northern Pacific	38,559 70
Northwestern Coal	1,196 58
Oshkosh Transportation Co.....	1,354 69
Roddis Lumber Co.	385 59

GENERAL FUND RECEIPTS, 1914.

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Robbins	\$514 13
Superior & South-Eastern.....	1,547 49
Stanley, Merrill & Phillips.....	2,570 65
Tomahawk & Eastern.....	325 39
Winona Bridge	2,897 09
Wisconsin & Michigan	3,509 12
Wisconsin & Northern.....	6,426 62
Whitcomb & Morris.....	192 80
Wisconsin Northwestern	1,156 79
Waupaca-Green Bay	516 13
	<hr/>
	\$4,290,917 33

FREIGHT LINE COMPANIES.

American Refrigerator Transit Co.....	\$207 07
Armour Car Lines.....	946 59
Arms Palace Horse Car Co.....	785 32
Arms Palace Horse Car Co., interest and costs.....	428 12
Arms Palace Horse Car Co.....	94 66
Cudahy Packing Co.....	82 83
Chicago, New York & Boston Refrigerator Line.....	236 65
Cudahy Milwaukee Refrigerator Line.....	254 40
Cold Blast Transportation Co.....	82 83
Doud Stock Car Co.....	26 03
Libby, McNeill & Libby.....	21 29
Live Poultry Transportation Co.....	59 16
Menasha Wooden Ware Co.....	70 99
Mather Stock Car Co.....	118 32
Morris & Co.	94 66
Milwaukee Refrigerator Transit & Car Co.....	1,774 86
Shippers Refrigerating Car Co.....	5 92
Swift Refrigerator Transportation Co.....	976 18
Streets Western Stable Car Line.....	354 97
Union Refrigerator Transit Co.....	1,360 73
Union Tank Line Co.....	3,431 41
Union Tank Line Co., interest.....	21 15
Western Heater Dispatch	47 53
	<hr/>
	\$11,481 67

EXPRESS COMPANIES.

Western Express Co.....	\$443 72
Adams Express Co.	473 30
Wells Fargo & Co.....	3,253 92
American Express Co.....	3,845 54
United States Express Co.	354 97
Northern Express Co.....	1,183 24
	<hr/>
	\$9,554 69

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Co.	\$10,728 00
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TELEGRAPH COMPANIES.

Chicago, Milwaukee & Lake Superior Telegraph Co.....	\$1,179 29
Chicago & Milwaukee Telegraph Co.....	208 11
Western Union Telegraph Co.....	22,545 31
North American Telegraph Co.....	4,162 21
	<hr/>
	\$28,094 92

BOOM AND IMPROVEMENT COMPANIES.

Long Lake Improvement Co.....	\$ 07
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PLANK ROAD COMPANIES.

Sheboygan & Fond du Lac Plank Road Co.....	\$31 98
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STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Ashland Light, Power & Street Railway Co.....	\$5,324 60
Bay Shore Street Railway Co.....	236 65
Beloit Traction Co.....	2,603 14
Chicago & Milwaukee Electric Railway Co.....	2,366 49
Chippewa Valley Railway, Light & Power Co.....	27,214 61
Duluth Street Railway Co.....	13,607 30
Eastern Wisconsin Railway & Light Co.....	15,382 17
Grand Rapids Street Railroad Co.....	1,183 24
Ironwood & Bessemer Railway & Light Co.....	1,479 06
Ironwood & Bessemer Railway & Light Co., interest....	11 71
Janesville Traction Co.....	591 62
Kenosha Electric Railway Co.....	4,732 98
La Crosse & Onalaska Street Railway Co.....	236 65
La Crosse City Railway Co.....	6,389 52
Manitowoc & Northern Traction Co.....	1,301 57
Menomonie & Marinette Light & Traction Co.....	3,668 06
Merrill Railway & Lighting Co.....	1,952 30
Milwaukee Electric Railway & Light Co.....	325,392 02
Milwaukee Light, Heat & Traction Co.....	88,743 28
Milwaukee Northern Railway Co.....	18,931 90
Rockford & Interurban Railway Co.....	3,549 73
Sheboygan Railway & Electric Co.....	11,240 82
Waupaca Electric Light & Railway Co.....	946 60
Wausau Street Railroad Co.....	9,170 14
Wisconsin Electric Railway Co.....	7,691 09
Wisconsin Public Service Co.....	21,298 39
Wisconsin Traction Light, Heat & Power Co.....	21,890 01
Southern Wisconsin Railway Co.....	11,086 84
Southern Wisconsin Railway Co., interest.....	1,098 00
	<hr/>
	\$609,320 49

INSURANCE COMPANIES.

Fire.

Assurance Company of America.....	\$22 56
Aetna Insurance Co.....	1,919 11
Agricultural Insurance Co.....	597 40
Allemannia Fire Insurance Co.....	747 47
American Central Insurance Co.....	2,277 67
American Druggists Fire Insurance Co.....	46 79
American Insurance Co.....	3,607 08
Aachen & Munich Fire Insurance Co.....	853 25
Automobile Insurance Co.....	5 78
American Lloyds	13 16
American Mutual Fire Insurance Co.....	14 64
Atlas Assurance Co.....	998 69
Boston Insurance Co.....	1,412 43
Buffalo Commercial Insurance Co.....	43 77
Buffalo German Insurance Co.....	364 23
British American Assurance Co.....	502 66
British & Foreign Marine Insurance Co.....	39 05
Boston Manufacturers Mutual Fire Insurance Co.....	250 07
Blackstone Mutual Fire Insurance Co.....	33 89
Baltimore Mutual Fire Insurance Co.....	12 84
Concordia Fire Insurance Co.....	2,936 76
California Insurance Co.....	458 91
Canner's Exchange Insurance Co.....	84 52
Calumet Insurance Co. of Illinois.....	173 18
Camden Fire Insurance Association.....	351 35
Central National Fire Insurance Co.....	365 48
City of New York Insurance Co.....	656 19
Citizens Insurance Co. of Missouri.....	602 07
Colonial Assurance Co.....	20 18
Columbia Insurance Co.....	76 82
Commerce Insurance Co.....	201 07
Commercial Union Fire Insurance Co.....	485 13
Commonwealth Insurance Co.....	1,109 25
Connecticut Fire Insurance Co.....	1,662 48
Continental Insurance Co.....	2,834 53
County Fire Insurance Co.....	387 52
Central Manufacturers Mutual Insurance Co.....	309 62
Caledonia Insurance Co.....	458 17
Commercial Union Assurance Co.....	2,190 51
Columbia National Fire Insurance Co.....	23 66
Cotton & Woolen Manufacturers Mutual Insurance Co..	6 02
Detroit Fire & Marine Insurance Co.....	606 05
Dubuque Fire & Marine Insurance Co.....	717 17
Equitable Mutual Fire & Marine Insurance Co.....	503 67
Enterprise Mutual Fire Insurance Co.....	14 83
Federal Insurance Co.....	174 82
Federal Union Insurance Co.....	81 41
Fidelity-Phenix Fire Insurance Co.....	6,391 61
Fire Association of Philadelphia.....	2,641 20
Fireman's Fund Insurance Co.....	1,900 41
Firemen's Insurance Co.....	1,137 82
Franklin Fire Insurance Co.....	486 68
Farmers Fire Insurance Co.....	358 64
Fitchburg Mutual Fire Insurance Co.....	90 57
Fall River Manufacturers Mutual Insurance Co.....	50 72
Firemens Mutual Insurance Co.....	158 82

Frankfort General Insurance Co.	\$2,763 05
German Alliance Insurance Co.	1,158 50
German American Insurance Co., New York.....	3,564 06
German American Insurance Co., Pittsburg.....	398 41
German Fire Insurance Co., Peoria.....	282 92
German Fire Insurance Co., Pittsburg.....	246 00
German Fire Insurance Co., Wheeling.....	64 59
Germania Fire Insurance Co.....	1,983 61
Girard Fire & Marine Insurance Co.....	554 70
Glen Falls Insurance Co.....	603 24
Globe & Rutgers Fire Insurance Co.....	750 87
Granite State Fire Insurance Co.....	296 92
General Fire Assurance Co.....	249 74
Germantown Farmers Mutual Insurance Co.....	433 80
Great Western Lloyds.....	6 17
Hanover Fire Insurance Co.....	2,297 22
Hartford Fire Insurance Co.....	7,856 88
Home Insurance Co.....	4,833 95
Humboldt Fire Insurance Co.....	432 02
Hamburg Bremen Fire Insurance Co.....	821 18
Herman Farmers Mutual Insurance Co.....	633 99
Hope Mutual Fire Insurance Co.....	45 70
Insurance Company of North America.....	3,781 51
Insurance Company of the State of Pennsylvania.....	1,537 25
Indiana Lumbermens Mutual Insurance Co.....	78 77
Indemnity Mutual Marine Assurance Co.....	84 95
Industrial Mutual Insurance Co.....	2 09
Individual Underwriters of New York.....	37 46
Keystone Mutual Fire Insurance Co.....	15 91
Lumber Underwriters Insurance Co.....	222 65
Liverpool & London & Globe Insurance Co., New York...	226 63
Lumbermens Insurance Co.....	318 70
Lumber Insurance Co.....	170 60
Lumber Mutual Fire Insurance Co.....	137 69
Lumbermens Mutual Insurance Co.....	144 21
Law Union & Rock Insurance Co.....	234 80
Liverpool & London & Globe Insurance Co., Liverpool...	3,155 21
London Assurance Corporation.....	635 30
London & Lancashire Fire Insurance Co.....	2,166 74
Lumbermens Underwriter Alliance.....	156 98
Lumber Manufacturers Inter-Insurance Ass'n.....	1 66
Manufacturing Lumbermens Underwriters.....	23 14
Manton Mutual Fire Insurance Co.....	15 87
Merchants Mutual Fire Insurance Co.....	10 74
Milwaukee Mechanics Insurance Co.....	4,506 21
Maryland Motor Car Insurance Co.....	70 54
Massachusetts Fire & Marine Insurance Co.....	246 76
Mercantile Mutual Fire Insurance Co.....	11 17
Mechanics & Traders Insurance Co.....	407 53
Mechanics Insurance Co.....	303 77
Michigan Commercial Insurance Co.....	1,274 03
Michigan Fire & Marine Insurance Co.....	674 95
Minneapolis Fire & Marine Insurance Co.....	503 05
Michigan Millers Mutual Fire Insurance Co.....	157 18
Millers Mutual Fire Insurance Co.....	117 18
Millers National Insurance Co.....	551 53
Mill Owners Mutual Fire Insurance Co.....	125 76
Mannheim Insurance Co.....	290 24
Marine Insurance Co.....	146 82
Manufacturers Mutual Fire Insurance Co.....	24 28

Mechanics Mutual Fire Insurance Co.....	\$15 94
Maryland Mutual Fire Insurance Co.....	3 32
Manufacturing Woodworkers Insurance Co.....	186 88
Narragansett Mutual Fire Insurance Co.....	4 54
Northwestern National Insurance Co.....	3,850 72
Netherlands Fire & Life Insurance Co.....	106 44
National Ben Franklin Fire Insurance Co.....	523 43
National Brewers Insurance Co.....	79 78
National Fire Insurance Co.....	3,531 08
National Lumber Insurance Co.....	96 05
National Union Fire Insurance Co.....	1,746 59
New Jersey Fire Insurance Co.....	291 87
New Brunswick Fire Insurance Co.....	185 96
Newark Fire Insurance Co.....	447 90
New Hampshire Fire Insurance Co.....	1,683 29
Niagara Fire Insurance Co.....	1,805 88
North British & Mercantile Insurance Co.....	256 16
North River Insurance Co.....	649 90
Northern Insurance Co.....	601 31
Northwestern Fire & Marine Insurance Co.....	534 15
New York Reciprocal Underwriters.....	5 87
Nationale Fire Insurance Co.....	119 65
North British & Mercantile Insurance Co., London....	2,509 13
Northern Assurance Co.....	1,513 62
Norwich Union Fire Insurance Co.....	1,019 75
Nord-Deutsche Fire Insurance Co.....	332 18
Northwestern Mutual Fire Association.....	68 72
New York & Boston Lloyds.....	7 97
National Underwriters of America.....	5 54
National Mutual Assurance Co.....	6 68
Old Colony Insurance Co.....	388 20
Orient Insurance Co.....	1,205 51
Ohio Millers Mutual Fire Insurance Co.....	275 43
Ohio Farmers Insurance Co.....	494 35
Pelican Assurance Co.....	115 07
Pennsylvania Fire Insurance Co.....	1,917 24
Peoples National Fire Insurance Co.....	267 97
Phoenix Insurance Co.....	3,271 68
Pennsylvania Millers Mutual Fire Insurance Co.....	47 08
Pittsburg Fire Insurance Co.....	111 58
Providence-Washington Insurance Co.....	1,624 01
Phenix Fire Insurance Co.....	70 70
Palatine Insurance Co.....	1,085 23
Phoenix Assurance Co.....	1,176 05
Prussian National Insurance Co.....	1,175 90
Pennsylvania Lumbermens Mutual Fire Insurance Co....	70 17
Patapsco Mutual Fire Insurance Co.....	5 86
Protection Mutual Fire Insurance Co.....	6 08
Philadelphia Manufacturers Mutual Fire Insurance Co.	35 98
Queen Insurance Co. of America.....	2,580 78
Reliance Insurance Co.....	544 69
Rhode Island Insurance Co.....	337 94
Royal Exchange Assurance Co.....	959 87
Royal Insurance Co.....	3,593 45
Rubber Manufacturers Mutual Fire Insurance Co.....	5 09
Reciprocal Exchange.....	68 41
Standard Marine Insurance Co.....	4 86
Standard Fire Insurance Co.....	373 95
Security Fire Insurance Co.....	500 38
Security Insurance Co.....	1,620 21
St. Paul Fire & Marine Insurance Co.....	1,685 33

Springfield Fire & Marine Insurance Co.....	\$2,871 89
Scottish Union & National Insurance Co.....	1,403 86
State Assurance Co.....	43 19
Sun Insurance Office	1,686 92
Svea Fire & Life Insurance Co.....	432 02
St. Paul Mutual Hall & Cyclone Co.....	416 88
Sterling Fire Insurance Co.....	514 75
State Mutual Fire Insurance Co.....	36 60
Standard Mutual Fire Insurance Co.....	21 14
Teutonia Insurance Co.....	101 65
Textile Manufacturers Mutual Fire Insurance Co.....	3 55
United American Fire Insurance Co.....	1,064 93
Union Insurance Co.....	72 25
United States Fire Insurance Co.....	229 91
Union Fire Insurance Co.....	214 67
Union Marine Insurance Co.....	244 51
United States "Lloyds".....	784 46
Union Underwriters of New York.....	5 34
Underwriters Exchange.....	56 00
Union Assurance Society	76 36
Urbana Fire Insurance Co.....	117 80
Warsaw Fire Insurance Co.....	10 82
Westchester Fire Insurance.....	1,572 89
Western Insurance Co.....	231 37
Williamsburgh City Fire Insurance Co.....	1,793 28
Western Assurance Co.....	901 23
What Cheer Mutual Fire Insurance Co.....	45 59
Worcester Manufacturers Mutual Insurance Co.....	66 72
Yorkshire Insurance Co.....	269 92
	<hr/>
	\$161,468 31

Life.

Bankers Life Co.....	\$2,411 11
Central Life Assurance Society.....	7,152 24
Great Northern Life Insurance Co.....	4,860 61
Guardian Life Insurance Co.....	3,082 10
Metropolitan Life Insurance Co.....	12,039 40
Northwestern Mutual Life Insurance Co.....	530,395 22
New York Life Insurance Co.....	12,467 26
New England Mutual Life Insurance Co.....	1,863 93
Old Line Life Insurance Co.....	5,070 39
Wisconsin Life Insurance Co.....	1,781 78
Wisconsin National Life Co.....	4,726 99
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	\$585,851 03

Accident, Surety, etc.

American Bonding Co.....	\$160 07
American Fidelity Co.....	558 86
American Surety Co.....	1,244 49
Aetna Accident & Liability Co.....	194 78
Aetna Life Insurance Co. (accident department).....	3,265 31
American Credit-Indemnity Co.....	291 85
American Mutual Liability Co.....	30 02
Ben Franklin Mutual Casualty Co.....	11 53
Badger Casualty Co.....	398 74
Casualty Co. of America.....	609 45
Continental Casualty Co.....	741 55

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Chicago Bonding & Surety Co.....	\$10 14
Casualty Reciprocal Exchange.....	34 02
Employers Liability Assurance Corporation.....	2,550 30
Equitable Surety Co.....	290 18
Employers Indemnity Exchange.....	85 52
Fidelity & Casualty Co.....	4,102 72
Fidelity & Deposit Co.....	3,130 28
General Accident Fire & Life Assurance Corporation....	3,499 71
Globe Indemnity Co.....	1,812 04
Hartford Steam Boiler Inspection & Insurance Co.....	787 92
Illinois Indemnity Exchange.....	34 80
Illinois Surety Co.....	383 83
Inter-Ocean Life & Casualty Co.....	147 78
Interstate Business Men's Accident Association.....	384 67
Lloyds Plate Glass Insurance Co.....	203 33
London Guarantee & Accident Co.....	4,398 09
Loyal Protective Insurance Co.....	62 40
London & Lancashire Guarantee & Accident Co.....	1,177 01
Lumbermens Mutual Casualty Co.....	8 28
Maryland Casualty Co.....	3,199 59
Massachusetts Bonding & Insurance Co.....	2,635 00
Metropolitan Casualty Insurance Co.....	239 79
Millers Mutual Casualty Co.....	169 04
National Surety Co.....	920 70
National Casualty Co.....	135 08
New Amsterdam Casualty Co.....	26 91
New Jersey Fidelity Plate Glass Insurance Co.....	311 84
New York Plate Glass Insurance Co.....	158 63
North American Accident Insurance Co.....	401 11
New England Casualty Co.....	490 81
Ocean Accident & Guarantee Corporation.....	2,425 08
Old Line Life Insurance Co. (casualty department)....	287 22
Pacific Mutual Life Insurance Co. (accident department)	614 37
Preferred Accident Insurance Co.....	473 12
Prudential Casualty Co.....	1,441 95
Royal Casualty Co.....	16 54
Ridgely Protective Association.....	50 10
Royal Indemnity Co.....	1,318 71
Standard Accident Insurance Co.....	3,980 41
Title Guaranty & Surety Co.....	185 89
Time Insurance Co.....	4,128 80
Travelers Indemnity Co.....	358 88
Travelers Insurance Co. (accident department).....	7,863 02
United States Fidelity & Guaranty Co.....	1,598 79
United States Casualty Co.....	700 59
United States Health & Accident Co.....	313 43
Utilities Indemnity Exchange.....	9 72
Wisconsin National Life Insurance Co. (accident dept.)	873 79
Zurich General Accident & Liability Insurance Co.....	1,014 14
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	\$66,952 72

TELEPHONE COMPANIES.

Argyle Telephone Co.....	\$14 58
Arena & Ridgeway Telephone Co.....	6 46
Attica Mutual Telephone Co.....	4 90
Almond Telephone Co.....	33 18
Atwood Telephone Co.....	85
Abbotsford Electric Light & Telephone Co.....	11 37
Antigo Telephone Co.....	134 19

Amacoy Telephone Co.	\$1 41
Annaton & Preston Telephone Co.....	15 10
Allenton & Kohlsville Telephone Co.....	13 54
Avoca & Pride Hollow Telephone Co.....	1 00
Amery Electric Co.....	32 56
Arkansaw Telephone Co.....	12 55
Athens Telephone Co.....	15 30
Auburndale Telephone Co.....	8 12
Amherst Telephone Co.....	19 09
American Telephone & Telegraph Co.....	12,606 52
Almena Farmers Telephone Co.....	6 65
Ashland Home Telephone Co.....	117 28
Amberg Telephone & Telegraph Co.....	84
Adams County Metallic Telephone Co.....	5 26
Augusta Light & Telephone Co.....	35 21
Apple Creek Farmers Telephone Co.....	2 78
Akan Telephone Co.....	1 35
Bell Telephone Mfg. Co.....	15 64
Brandon Telephone Co.....	5 36
Bayfield Independent Telephone Co.....	90
Brooklyn Telephone Co.....	20 07
Bristol Telephone Co.....	32 78
Baldwin Telephone Exchange Co.....	42 79
Barron County Telephone Co.....	174 13
Beloit Farm Telephone Co.....	15 55
Beef River Valley Telephone Co.....	1 77
Buckeye Ridge Co-operative Telephone Co.....	2 22
Burnett & Washburn County Telephone Co.....	1 04
Badger Telephone Co.....	11 43
Big Hollow Telephone Co.....	3 14
Bismark Telephone Co.....	1 30
Buena Vista Telephone Co.....	1 30
Berlin Telephone Co.....	14 00
Brookville Co-operative Telephone Co.....	1 40
Brush Creek Farmers Telephone Co.....	63
Blanchardville & Hollandale Farmers Telephone Co.....	2 75
Burlington, Brighton & Wheatland Telephone Co.....	17 30
Barton Rural Telephone Co.....	80
Boscobel Telephone Co.....	17 16
Belmont & Pleasant View Telephone Co.....	3 23
Bayfield County Telephone Co.....	13 74
Bayfield Farmers Telephone Co.....	9 99
Bloomer Telephone Co.....	33 22
Brown County Telephone Co.....	27 61
Briggsville & Big Spring Telephone Co.....	8 32
Badger Telegraph & Telephone Co.....	287 05
Badger State Telephone & Telegraph Co.....	120 52
Badger Telephone Co.....	24 71
Belleville Telephone Co.....	16 30
Black Earth Telephone Co.....	12 37
Borst Valley Telephone Co.....	3 45
Burlington, Rochester & Kansasville Telephone Co.....	24 04
Barnes Telephone Co.....	8 70
Basswood Eagle Telephone Co.....	1 73
Birnamwood Telephone Co.....	7 18
Barneveld & Ridgway Telephone Co.....	5 22
Brodhead Telephone Co.....	43 75
Barneveld & Hollandale Telephone Co.....	2 40
Bangor Telephone Co.....	41 20
Benton Telephone Co.....	2 93

Baldwin Mills Telephone Co.	\$3 44
Bashaw Valley Telephone Co.	12 50
Beaver Telephone Co.	99
Cornelia, Tennyson & Potosi Telephone Co.	75
Clear Lake Telephone Co.	12 30
Cedar Lake Rural Telephone Co.	1 68
Calumet Telephone Co.	7 85
City Telephone Co.	15 17
Clinton Telephone Co.	34 53
Crandon Telephone Co.	31 21
Chippewa County Telephone Co.	44 70
Camers Farmers Telephone Co.	5 32
Clark County Telephone Co.	33 40
County Line Telephone Co.	2 15
Crawford County Farmers Telephone Co.	7 50
Carlton-Kewaunee Telephone Co.	3 85
Christiana Farmers Telephone Co.	60
Cuba City Telephone Co.	9 18
Cumberland Telephone Co.	17 55
Clover Telephone Co.	1 99
Cranmoor Telephone Co.	1 58
Cady Telephone Co.	3 56
Casco & Brussels Telephone Co.	14 03
Columbia County Telephone Co.	8 11
Clayton Telephone Co.	48
Cazenovia Telephone Co.	1 75
Cottage Grove Telephone Co.	11 35
Cecil Green Valley Telephone Co.	21 02
Curtiss & Withee Telephone Co.	1 50
Carter & Wabeno Telephone Co.	53 36
Curran Farmers Telephone Co.	2 36
Colburn Mutual Telephone Co.	55
Cook & Brown Lime Co.	06
Corning Telephone Co.	85
Coon Valley Farmers Telephone Co.	42 06
Central Wisconsin Telephone Co.	102 05
Cadott Telephone Co.	27 10
Cornell Telephone Co.	3 86
Chetek Farmers Telephone Co.	2 15
Chetek Rural Telephone Co.	12 75
Chippewa Valley Telephone Co.	117 08
Citizens Telephone Exchange.	334 84
Canton Farmers Telephone Co.	1 62
Cedar Grove Telephone Co.	12 73
Coloma Telephone Co.	12 05
Colburn Telephone Co.	42
Cambridge Telephone Co.	7 63
Clifton Telephone Exchange.	3 40
Cambria Co-operative Telephone Co.	56
Cornelia, Tennyson & Potosi Telephone Co.	75
Crivitz Rural Telephone Co.	5 81
Dancey Telephone Co.	42
Dodgeville & Northern Telephone Co.	1 70
Delton Telephone Co.	2 90
Dukes Prairie Telephone Co.	4 00
Downsville Telephone Co.	8 36
Dell Co-operative Telephone Co.	2 89
Deer Park Telephone Co.	8 53
Deerfield Telephone Co.	13 58
Door County Telephone Co.	7 34

Dovre Telephone Co.	\$3 90
Dane County Rural Telephone Co.....	11 92
Diamond Telephone Co.....	1 70
Deuel, N. H. Telephone Co.....	14 67
Darien Telephone Co.....	9 62
Dekorra Farmers Telephone Co.....	3 63
Dodge County Telephone Co.....	12 46
Darlington Farmers Telephone Co.....	4 91
Eleva Farmers Telephone Co.....	8 04
East Valley Telephone Co.....	26 11
Elk Mound Telephone Co.....	13 07
Ettrick Telephone Co.....	7 98
Elderon Telephone Co.....	4 27
Elroy Telephone Co.....	27 89
Eureka Telephone Co.....	31 07
Eagle Telephone Co.....	148 89
Elcho Telephone	1 47
Ebenezer Telephone Co.....	3 73
English Lake Telephone Co.....	3 50
Edgerton Telephone Co.....	40 69
Earl Telephone Co.....	2 05
Eastern Fond du Lac Telephone Co.....	31 11
Equity Telephone Co.....	15 12
Eastern Wisconsin Telephone Co.....	314 69
Eagle River Telephone Co.....	12 20
Eau Galle Telephone Co.....	12 65
Eau Claire Telephone Co.....	14 06
Edgar Cassel & Emmett Telephone Co.....	1 86
Edgar Local Telephone Co.....	3 80
Ellington Farmers Telephone Co.....	4 00
Edmund Telephone Co.....	1 00
Farmers Inter County Mutual Telephone Co.....	34 03
Franksville Telephone Co.....	20 64
Farmers Independent Telephone Co.....	3 68
Farmers Union Telephone Co.....	18 29
Fountain City Telephone Co.....	13 12
Footville Telephone Co.....	33 15
Farmers Telephone Co.....	9 85
Farmers Lake Shore Telephone, Traction & E. P. Co....	1 53
Farmers Co-operative Telephone Co. of Merrimac and Sumpter	1 69
Fremont Telephone Co.....	10 66
Ferryville Telephone Co.....	1 57
Fairchild & North-Eastern Railway Co.....	71
Farmers Mutual Telephone Co.....	18 80
Friendship Telephone Co.....	11 22
Farmers & Merchants Telephone Co.....	4 00
Farmers Mutual Telephone Co.....	1 69
Farmers New Era Telephone Co.....	27 02
Farmers Telephone Co. (Line 8).....	36
Farmers Independent Telephone Association.....	12 15
Farmers Telephone Co.....	13 07
Farmers Hixton & Northfield Telephone Co.....	90
Farmers & Merchants Telephone Co.....	9 26
Fennimore Mutual Telephone Co.....	8 84
Fond du Lac Rural Telephone Co.....	16 43
Forestville Telephone Co.....	8 56
Fennimore Telephone Co.....	5 22
Farmers Telephone Co. of Parker.....	57
Green Lake Rural Telephone Co.....	4 19

GENERAL FUND RECEIPTS, 1914.

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Greenwood Telephone Co.	\$14 23
Grossman G., Telephone Co.....	2 33
Gillett Rural Telephone Co.....	8 69
Grange Hall Farmers Telephone Co.....	2 75
Glidden Telephone Co.	38 33
Goodrich Telephone Co.....	1 59
Hollandale Telephone Co.....	1 84
Heidersdorf, Kreuscher Telephone Co.....	1 51
Home Telephone Co.....	16 92
Horseshoe Telephone Co.....	5 04
Hickory Grove Farmers Telephone Co.....	95
Harmony Telephone Co.....	8 46
Horicon Telephone Co.....	2 16
Hulls Crossing Farmers Telephone Co.....	1 40
Hartford Rural Telephone Co.....	3 36
Hillsdale Western Telephone Co.....	4 69
Hammond Telephone Co.....	7 40
Hamburg Telephone Co.....	1 70
Hawkins Creek Telephone Co.....	1 65
Hartford & Saylesville Telephone Co.	1 75
Hillsboro Telephone Co.....	22 91
Hubertus Telephone Co.....	27 25
Hazel Green Exchange Telephone Co.....	3 15
Hovires Hollow Telephone Co.....	1 73
Hudson Prairie Telephone Co.....	2 64
Hager City Telephone Co.....	12 10
Hawkins Telephone Co.....	6 69
Heidersdorff & Kreuscher Telephone Co.....	1 51
Independence Telephone Co.....	8 82
Inter County Telephone Co.....	11 30
Iowa County Telephone Co.....	9 45
Interurban Telephone Co.....	132 77
Iron River Telephone Co.....	22 75
Iowa Telephone Co.....	6 14
Iowa & LaFayette County Farmers Telephone Co.....	8 40
Jerpen & Valders Telephone Co.....	7 10
Juneau Electric Telephone Co.....	28 00
Juneau Telephone Co.....	7 07
Johnsonville Telephone Co.....	7 20
Jackson Telephone Co.....	13 12
Jefferson Telephone Co.....	5 07
Jefferson Mutual Telephone Co.....	4 82
Kendall Telephone Co.....	8 42
Knapp Telephone Co.....	14 09
Kegonsa Independent Telephone Co.....	6 64
Kilb, J. W., Telephone Co.....	69
Kenosha Home Telephone Co.....	324 10
Kodan Telephone Co.....	1 86
Kaukauna Telephone Co.....	6 14
Kingston Telephone Co.....	7 09
Ladoga & Oak Center Telephone Co.....	1 15
Lake Hallie Telephone Co.....	1 00
Lynn Telephone Co.....	7 50
Lone Rock Telephone Co.....	7 41
Long Lake Telephone Co.....	25
Ludington Telephone Co.	18 22
Libson Telephone Co.....	13 54
Lake Pepin Telephone Co.....	55 00
La Farge Telephone Co.....	20 22
Ladoga & Brandon Telephone Co.....	5 70

Logansville Telephone Co.	\$9 95
Luxemburg Telephone Co.	12 41
Lindsey Telephone Co.	3 51
La Valle Telephone Co.	14 69
Leeds Farmers Telephone Co.	8 08
Lincoln Farmers Telephone Co.	6 49
La Crosse Telephone Co.	305 47
La Crosse Inter Urban Telephone Co.	157 63
Lime Ridge Telephone Co.	17 05
La Fayette County Telephone Co.	52 05
Liberty Newton Telephone Co.	4 45
Lampson Mercantile Co.	26
Lebanon Telephone Co.	10 05
Lime Ridge Telephone Co.	14 31
Lodi Telephone Exchange	22 92
Mill Creek Telephone Co.	10 42
Markesan Telephone Co.	15 42
Mazomanie Telephone Co.	17 77
Marquette & Adams County Telephone Co.	12 53
Mondovi Telephone Co.	29 58
Marathon City Telephone Co.	3 07
Mosel & Centerville Telephone Co.	9 29
Midway Telephone Co.	20 89
Morris Telephone Co.	1 43
Milladore Telephone Co.	3 94
Menomonee Falls Telephone Co.	22 49
Marion & Northern Telephone Co.	51 23
Marathon County Telephone Co.	121 40
Mosinee Telephone Co.	8 59
Morgan Telephone Co.	85
Merton Telephone Co.	9 66
Marshfield Telephone Co.	1 30
Mishicot Telephone Co.	3 01
Mattoon Telephone Co.	5 40
Murry Farmers Telephone Co.	1 28
Milton & Milton Jct. Telephone Co.	35 89
Mt. Horeb Independent Telephone Co.	22 34
Manitowoc & Northern Telephone Co.	4 47
Mayville Rural Telephone Co.	4 56
Matteson Telephone Co.	11 14
Marquette Telephone Co.	12 04
Melville Settlement Telephone Co.	4 50
Marshfield Telephone Exchange.	45 76
Modena Coöperative Telephone Co.	4 15
McKinley Telephone Co.	11 59
Michigan State Telephone Co.	12 68
Manawa Telephone Co.	13 10
Mineral Point Telephone Co.	36 58
Muscoda Mutual Telephone Co.	11 61
Manitowoc & Western Telephone Co.	21 66
Mt. Vernon Telephone Co.	31 49
Mauston Electric Service Co.	26 87
Minong Telephone Co.	69
Monroe Telephone Co.	118 63
Medford Telephone Exchange.	20 55
Newry Farmers Telephone Co.	1 20
Nelson Farmers Telephone Co.	7 63
New Franken Telephone Co.	7 64
Norwalk Independent Telephone Co.	5 62
New Union (Highland Exchange) Telephone Co.	2 67

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New Union Telephone Co.	\$43 51
Northfield Farmers Telephone Co.	7 64
New Lisbon Mutual Telephone Co.	10 75
Nelsonville Telephone Co.	9 07
New Auburn Telephone Co.	8 76
Nebagamon Telephone Co.	3 09
Newton Manitowoc Telephone Co.	8 10
Newberg Telephone Co.	40 45
North Wisconsin Toll Line Telephone Co.	91 48
New Cashton Telephone Co.	26 48
Oregon Telephone Co.	33 64
Ogdensberg Telephone Co.	5 84
Oxford & New Haven Independent Telephone Co.	56
Ozaukee-Washington Telephone Co.	35 46
Oakfield Telephone Co.	42 47
Orfordville Telephone Co.	31 92
Osseo Telephone Co.	18 78
Osceola Farmers Mutual Telephone Co.	38 68
Ontario & Wilton Telephone Co.	20 71
Ogema Telephone Co.	5 90
Owen Telephone Co.	11 96
Oconto-Rural Telephone Co.	17 35
Oneida & Vilas Co. Telephone Co.	25 66
Oostburg Telephone Co.	16 79
Ormsby Land & Timber Co.	20
Oakridge & Neibull Telephone Co.	75
Ottman Corners Telephone Co.	70
Portage Telephone Co.	148 00
Portage & Kilbourn Telephone Co.	3 75
Pilsen Telephone Co.	3 00
Prescott Telephone Exchange.	14 49
Pine River Telephone Co.	2 35
Pigeon Valley Farmers Telephone Co.	3 45
Pacific & Wyocena Farmers Coöperative Telephone Co. ...	1 58
Plain Telephone Exchange Co.	8 73
Prairie Farm, Ridgeland & Dallas Coöperative Telephone Co.	26 05
Princeton Telephone Co.	12 41
Price County Telephone Co.	16 91
Prospect Guthrie & Big Bend Telephone Co.	19 65
Peoples Telephone Co. (Mt. Hope)	25 17
Platteville, Rewey & Ellenboro Telephone Co.	56 26
Peoples Telephone Co. of Dane County.	52 01
Peoples Telephone Co. of Superior.	193 41
Pleasant Valley Telephone Co.	1 69
Perry Hollandale Telephone Co.	4 32
Peoples Telephone Co. of Rio.	97 41
Pewaukee-Sussex Telephone Co.	14 96
Pine Bluff Telephone Co.	5 62
Plymouth Telephone Co.	46 89
Pardeeville Telephone Co.	15 66
Pittsville Telephone Co.	4 28
Progress Telephone Co.	25
Port Wing Telephone Co.	18 58
Poynette Telephone Co.	28 58
Preston Farmers Telephone Co.	7 00
Pierce County Telephone Co.	168 47
Pulaski Merchants & Farmers Telephone Co.	8 45
Peffer, M., Telephone Lines.	1 91
Plank Road Telephone Co.	2 20

Quarry Riverside Telephone Co.	\$5 20
Rusk County Rural Telephone Co.	7 90
Ripon United Telephone Co.	57 05
Reedsburg Telephone Co.	61 68
Readfield Telephone Co.	4 02
Rockland Telephone Co.	5 51
Richwood & Akan Telephone Co.	68
Rice Lake & North Eastern Telephone Co.	53 72
Red Granite Telephone Co.	3 67
Reseberg Telephone Co.	2 62
Red River Telephone Co.	2 62
Ridgeway, Jonesdale & Hollandale Telephone Co.	3 90
Riverview Telephone Co.	2 12
Rib Lake Telephone Co.	20 31
Rock Falls & Meridian Telephone Co.	4 34
Richmond Telephone Co.	1 95
Rock County Telephone Co.	122 85
Rock County Farmers Telephone Co.	18 73
Rhineland Telephone Co.	46 94
Random Lake Telephone Co.	12 50
Rapids & Western Telephone Co.	89
Rathbun Telephone Co.	8 12
Rudolph Telephone Co.	5 17
Richland Telephone Co.	50 96
Rubicon Telephone Co.	1 57
Rudd & Rood Telephone Co.	3 33
Rural Telephone Co.	19 77
Rush River Farmers Telephone Co.	1 99
Rosendale Telephone System.	15 36
Richwood Farmers Telephone Co.	46
Readstown & Sugar Grove Farmers Telephone Co.	55
Smith's Coulee Telephone Co.	1 10
Schleswig Telephone Co.	4 99
Sharon Telephone Co.	20 78
St. Croix Telephone Co.	36 00
Superior Telephone Co.	1 52
Spring Green Telephone Exchange Co.	4 80
Strum Telephone Co.	3 18
Shell Lake Telephone Co.	3 04
Suring Telephone Co.	29 38
Sawyer & Western Telephone Co.	98
State Long Distance Telephone Co.	55 62
South Hill & Range Line Telephone Co.	2 80
Sanders Telephone Co.	23
Six Corners Telephone Co.	1 30
Sandusky Telephone Exchange.	2 17
South Gilman Telephone Co.	1 20
South Alma Farmers Telephone Co.	60
Sylvan & Soldiers Grove Telephone Co.	90
St. Croix Valley Telephone Exchange Co.	80 56
St. Croix Farmers Mutual Telephone Co.	2 80
Spooner Telephone Co.	21 95
Scandinavia Telephone Co.	26 69
Shields Telephone Co.	8 70
Sturgeon Bay & Gardner Telephone Co.	2 96
Spring Green & Wyoming Telephone Co.	6 80
Stratford Telephone Co.	4 69
Shaw Telephone Co.	9 46
South West Prairie Telephone Co.	55
Springfield Farmers Telephone Co.	6 65

Stockbridge & Sherwood Telephone Co.	\$18 28
Shiloh Telephone Co.	2 76
Soldiers Grove Farmers Telephone Co.	4 23
Spring Lake Telephone Co.	5 35
Sprague Telephone Co.	55
Sherry Telephone Co.	2 20
Seymour-Shiocton Telephone Co.	74 36
South Greenville Farmers Telephone Co.	55
St. Cloud Telephone Co.	1 85
Silver Creek Telephone Co.	6 85
Sullivan Telephone Co.	14 25
Two Rivers Telephone Co.	29 37
Town Line Farmers Independent Telephone Co.	5 23
Tamarack Telephone Co.	3 40
Tri-State Telephone & Telegraph Co.	149 75
Tomah Electric & Telephone Co.	58 98
Theresa Union Telephone Co.	45 40
Troy & Honey Creek Telephone Co.	42 88
Town Sheboygan Falls Rural Telephone Co.	6 20
Trego Telephone Co.	3 12
Thorp Telephone Co.	8 39
Tomahawk Light, Telephone & Improvement Co.	24 84
Trout Creek Telephone Co.	1 25
Tenny Telephone Co.	20 08
Tinkham & Meilkie Telephone Co.	18
Utica Telephone Co.	24 58
Unity & Western Telephone Co.	90
Union Telephone Co.	83 82
Unity & South Western Telephone Co.	2 00
Union Telephone Co.	23 35
Union Grove Telephone Co.	25 25
Utica Farmers Mutual Telephone Co.	11 11
United Telephone Co.	161 22
Viroqua Telephone Co.	47 50
Viking Telephone Co.	3 45
Van Dyne Telephone Co.	6 51
Valley Telephone Co.	62
Winslow & South Wayne Telephone Co.	6 13
Westers Telephone Co.	1 00
Westby Telephone Co.	26 66
Werley Telephone Co.	2 00
Wausaukee Telephone Co.	3 73
Wilson Telephone Co.	2 75
Woodland Telephone Co.	63
Walworth Telephone Co.	32 05
Wausau Telephone Co.	130 98
Washington County Telephone Co.	13 07
Waunakee Telephone Co.	12 56
Westford Telephone Co.	1 88
Watertown Telephone Co.	21 98
West Oakland Telephone Co.	1 00
Wild Rose Telephone Co.	9 07
West Spring Green Telephone Co.	1 95
Wood County Telephone Co.	97 97
Weyerhauser & Island Lake Telephone Co.	4 36
Warren, George, Telephone Co.	8 89
Western Wisconsin Telephone Co.	102 19
Washington Island Telephone Co.	4 74
Weyauwega Telephone Co.	11 30
Wittenberg Telephone Exchange.	7 86

West Greenbush Telephone Co.....	\$11 55
West Wisconsin Telephone Co.....	30 82
West Sarona Telephone Co.....	90
Wautoma & Mt. Morris Farmers Telephone Co.....	17 41
Wisconsin Telephone Co.....	68,592 11
Welch Valley Telephone Co.....	75
Wisconsin & Northern R. R. Co.....	30 53
Western Crawford County Telephone Co.....	10 49
Westfield Farmers Telephone Co.....	30 82
West Clarno Telephone Co.....	1 70
Wonewoc Telephone Co.....	18 70
White River Farmers Telephone Co.....	3 90
Wittenberg Rural Telephone Co.....	96
West Worden Telephone Co.....	3 00
Woodhull Telephone Co.....	5 10
Young America Telephone Co.....	80
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	\$91,441 93

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$5,159 10
Northern Hospital for Insane.....	6,780 97
School for the Deaf.....	751 60
School for the Blind.....	315 76
Industrial School for Boys.....	1,290 02
State Prison.....	71,753 35
Binder Twine Plant.....	163,467 80
State Public School.....	1,198 10
Home for Feeble-Minded.....	1,671 72
State Reformatory.....	18,215 47
Prison Industry at Reformatory.....	972 31
Tuberculosis Sanatorium.....	11,405 78
Hospital for Criminal Insane.....	379 68
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	\$283,361 66

FISH AND GAME DEPARTMENT.

Sholts, J. A., confis- cations, licenses, etc....	\$49,553 76	Dodge.....	\$2,735 10
Sholts, J. A., Missis- sippi River and Lakes Pepin & St. Croix li- censes.....	3,539 25	Door.....	569 70
Donald, J. S., nonresi- dent licenses.....	17,475 00	Douglas.....	3,902 40
Adams.....	815 40	Dunn.....	2,167 20
Ashland.....	2,604 50	Eau Claire.....	2,755 50
Barron.....	3,303 00	Florence.....	484 20
Bayfield.....	2,449 80	Fond du Lac.....	2,922 10
Brown.....	2,561 90	Forest.....	1,215 00
Buffalo.....	2,216 05	Grant.....	2,317 10
Burnett.....	991 80	Green.....	1,773 00
Calumet.....	790 60	Green Lake.....	998 15
Chippewa.....	3,298 55	Iowa.....	1,545 70
Clark.....	2,842 20	Iron.....	1,074 60
Columbia.....	2,315 80	Jackson.....	1,640 35
Crawford.....	1,110 05	Jefferson.....	1,808 10
Dane.....	4,278 60	Juneau.....	1,759 50
		Kenosha.....	1,242 90
		Kewaunee.....	525 60
		La Crosse.....	2,711 10
		Lafayette.....	1,656 80
		Langlade.....	1,602 90

Lincoln	\$2,135 70	St. Croix	\$1,520 20
Manitowoc	1,845 00	Sauk	2,704 85
Marathon	4,439 70	Sawyer	1,197 00
Marquette	2,471 40	Shawano	2,221 20
Marquette	919 10	Sheboygan	1,714 50
Milwaukee	8,733 60	Taylor	1,799 10
Monroe	2,940 25	Trempealeau	1,812 70
Oconto	1,997 00	Vernon	1,835 60
Oneida	1,830 60	Vilas	1,152 90
Outagamie	1,786 50	Walworth	1,963 80
Ozaukee	599 40	Washburn	1,208 70
Pepin	549 85	Washington	1,235 70
Pierce	1,298 85	Waukesha	2,118 60
Polk	1,960 10	Waupaca	2,646 55
Portage	2,528 10	Waushara	1,494 00
Price	2,261 70	Winnebago	3,505 70
Racine	1,637 10	Wood	2,820 60
Richland	1,317 10		
Rock	2,764 80		
Rusk	2,367 00		
			\$216,887 81

MISCELLANEOUS.

Wisconsin National Guard, lost property fund.....	\$233 53
Attorney-General, costs	29 70
Banking Department, fees.....	30,840 80
Board of Accountancy, fees.....	1,575 00
Board of Control, Children's Home Society, fee.....	5 00
Board of Control, St. Aemitians Orphan Asylum, fee....	5 00
Board of Control, Home Finding Society, Milwaukee Maternity Hospital, fee.....	5 00
Board of Control, B. M. Jostad, refund, probation credit	55 54
Board of Control, license for home finder.....	5 00
Board of Forestry, rent, and sale of hay, etc.....	1,002 50
Board of Forestry, sale of fuel and old boat.....	9 00
Board of Forestry, camping outfit.....	10 00
Board of Forestry, land lease.....	30 00
Board of Forestry, sale of old building, etc.....	69 00
Board of Forestry, sale of old wire.....	19 91
Board of Health, hotels and restaurants, fees.....	8,473 00
Board of Health, plumbers, fees.....	36,311 15
Board of Health, registration of nurses.....	7,080 90
Board of Health, embalming and undertaking, fees....	2,867 94
Circuit Courts, S. D. Hastings, refund of expenses.....	30 00
Civil Service Commission, C. M. Morrissey, refund.....	3 00
Civil Service Commission, Ray Smith, refund.....	3 00
Civil Service Commission, F. S. Palmer, refund.....	10 00
Executive Department, commissioners of deeds.....	10 00
Fire Marshal, fire marshal tax.....	29,987 84
Free Library Commission, tuition, sales, etc.....	3,410 49
Free Library Commission, aid from University of Wis- consin for library school.....	7,500 00
Geological and Natural History Survey, sale of publica- tions, etc.	25 56
Geological and Natural History Survey, Standard Sepa- rator Co., refund.....	1 52
Grain and Warehouse Commission, fees.....	57,468 92

Highway Commission:

Acting county highway commissioners, per diem and expenses:	
Green Lake county.....	\$294 25
Fond du Lac county.....	808 85
Buffalo county	225 87
Juneau county	477 32
Taylor county	118 50
Outagamie county	757 67
Crawford county	330 51

Highway Commission, Clark county, refund of state aid	700 00
Highway Commission, Chilton Times, refund.....	1 90
Highway Commission, Head-Simmons Publishing Co., refund	7 05
Historical Society, H. Dohr, refund.....	3 86
Historical Society, aid from University of Wisconsin for maintenance	421 76
Industrial Commission, employment agency licenses....	1,233 87
Industrial Commission, witness fees, etc.....	29 04
Industrial Commission, boiler inspection, Washington County Insane Asylum	20 06
Industrial Commission, postage, tracing child labor permits, etc.	74 11
Industrial Commission, L. C. Smith & Bros. Typewriter Co., refund	4 56
Industrial Commission, Mrs. E. V. Nevins, refund.....	4 37
Insurance Commissioner, fees, licenses, etc.....	67,949 09
Insurance Commissioner, examination fees.....	6,134 26
Insurance Commissioner, fire department dues.....	130,443 90
Land Office, fees.....	712 48
Oil Inspection Department, receipts.....	91,712 45
Railroad Commission, fees, sales, etc.....	1,771 65
Railroad Commission, fees (Chapter 755, laws 1913)....	2,519 74
Railroad Commission, fees (Chapter 756, laws 1913)....	200 10
Department of State, motor vehicle licenses.....	276,904 25
Department of State, domestic corporations.....	40,592 00
Department of State, foreign corporations.....	4,667 00
Department of State, miscellaneous corporations	9,044 75
Department of State, amendments	128,974 00
Department of State, notaries public.....	4,496 00
Department of State, photostat work for other departments	425 85
Department of State, miscellaneous fees.....	684 92
Department of State, Journal Printing Co., refund.....	2 60
State Superintendent, sale of dictionaries, etc.....	299 07

Superintendent of Public Property:

French Battery & Carbon Co., refund.....	3 20
F. E. McGovern, refund of amounts paid sundry persons for supplies.....	226 70
Dennison Mfg. Co., refund.....	2 58
Standard Oil Co., refund.....	12 96
W. L. Essmann and Elsie Essmann, to cover shortage in accounts of W. L. Essmann, former superintendent of public property.....	4,471 09
Sales, etc.	11,633 17
Stationery and supplies furnished Wisconsin Teachers' Association, Normal Regents and Teachers' Insurance and Retirement Fund Department.....	1,692 65

Tax Commission:

Forest county, installing accounting system.....	\$150 00
Town Walworth, Walworth county, installing accounting system	50 00
Town Fifield, Price county, installing accounting system	40 00
Town Sheboygan, Sheboygan county, installing accounting system	30 00
Brown county, audit.....	92 19
Village East Milwaukee, Milwaukee county, installing accounting system	40 00
Town Wabeno, Forest county, installing accounting system	340 18
Rice Lake, Barron county, audit.....	203 46
Richland county, installing accounting system.....	200 00
Jefferson county, installing accounting system.....	30 00
Wood county, installing accounting system.....	200 00
Neenah, Winnebago county, installing accounting system	106 90
Village Sun Prairie, Dane county, installing accounting system	60 00
Iron county, installing accounting system.....	200 00
Shawano county, installing accounting system.....	200 00
Agnes McGeehan, refund	9 00
Florence McGeehan, refund.....	13 50
Wisconsin Telephone Co., refund.....	2 15
F. A. Crocker, refund reassessment Oneida county.....	399 00
Witness fees	10 00
Securing financial statement from city of Prairie du Chien	12 13
State Treasurer, fees, etc.....	129 84
Treasury Agent, licenses.....	30,970 00
State Veterinarian, by secretary of state, cattle sold....	17,956 91
State Veterinarian, G. B. Wrigglesworth, refund.....	10 00
Interest on bank deposits	49,469 02
Assembly Contingent Fund, transfer of balance.....	343 94
Senate Contingent Fund, transfer of balance.....	108 58
Revolving Fund, transfer, Chap. 659, Laws 1913.....	30,552 78
Highway Fund, transfer, Chap. 668, Laws 1913.....	292,348 07
Fire Marshal Fund, transfer, Chap. 675, Laws 1913....	15,153 32
Grain and Warehouse Commission Fund, transfer, Chap. 675, Laws 1913.....	25,708 97
Oil Inspection Fund, transfer, Chap. 772, Laws 1913....	3,119 32
State Insurance Fund, loss, Stout Institute.....	4,402 53
State Insurance Fund, loss, Home for Feeble-Minded....	487 50
State Insurance Fund, loss, State Park Board.....	136 00
State Insurance Fund, loss, Free Library Commission...	100 00
School Fund Income, to correct erroneous payments from General Fund	899 46
Securing Tax Statements, Chap. 262, Laws 1911:	
Town Iron River, Bayfield county.....	22 11
Town Barnes, Bayfield county.....	6 45
Town Jamestown, Grant county.....	6 09
Village Rewey, Iowa county.....	2 48
Town Rockland, Manitowoc county.....	9 29
Town Bear Bluff, Jackson county.....	9 91
Buffalo county	11 92
Burnett county	22 99
Reassessment Proceedings, Chap. 259, Laws 1905:	
Village Waunakee, Dane county.....	86 40
City Stoughton, Dane county.....	441 38

City Berlin, Green Lake county.....	\$613 60
Town Harrison, Marathon county.....	208 65
Town Texas, Marathon county.....	452 63
Town Chase, Oconto county.....	410 00
City Racine, Racine county.....	4,865 51
Town Winfield, Sauk county.....	239 63
Town Glenwood, St. Croix county.....	274 13
Rock county (city Janesville).....	2,851 55
Rock county, interest on delinquent reassessment charges	143 74
Town Maine, Marathon county.....	469 20
Carney, J. M., refund	257 65
Sundry refunds	82 25
Installation and Audit of Accounts, Chap. 523, Laws 1911:	
City Eau Claire, Eau Claire county.....	951 11
Town Gordon, Ashland county.....	55 00
Town Three Lakes, Oneida county.....	334 03
Bayfield county, review of assessments, Chap. 474, Laws 1905	51 41
University of Wisconsin, sale of bulletins.....	1 05
Industrial School for Girls, collections.....	39,564 11
Legislature, sale of enrolled acts by Secretary of State..	10 00
Paper transfers, paper used in state printing.....	46,869 29
United States, care of inmates of Wisconsin Veterans' Home	28,875 00
Commissioners of Fisheries, sale of fish.....	24 48
Commissioners of Fisheries, sale of burnt timber.....	20 00
Commissioners of Fisheries, sale of horse.....	35 00
Commissioners of Fisheries, refund.....	32 60
Wisconsin History Commission, sale of publications.....	33 17
State Park Board, rent of Devils Lake property.....	310 00
Secretary of State, royalty on Statutes.....	24 87
Blaine, J. J., refund of expenses appropriated by Chap. 722, Laws 1913.....	64 81
Town Winter, Sawyer county, penalty on delayed tax settlement	29 59
Horticultural Society, collections.....	1,639 78
Board of Public Affairs, E. A. Dettman, refund.....	6 73
Wisconsin Perry's Victory Centennial Commission, U. S. Mint, refund on gold medals.....	625 00
Wisconsin Perry's Victory Centennial Commission, Admiral Symonds, medals.....	5 00
Live Stock Breeders' Association, collections.....	836 93
Live Stock Breeders' Associations, C. & N. W. Ry. Co., refund	158 89
Stout Institute, fees, etc.....	111,493 84
Gettysburg Commission, refunds.....	113 28
Wisconsin Potato Growers Association, Chap. 363, Laws 1913	30 10
Board of Pharmacy, fees.....	5,304 07
State Barbers' Board of Examiners, fees.....	8,889 20
State Athletic Commission, fees.....	12,342 66
Land sales, patent fees, penalty, etc.....	4,775 09
Dues on certificates of sales.....	427 00
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	\$1,727,873 71

Total book receipts (including transfers and refunds) ... \$13,293,280 86

GENERAL FUND DISBURSEMENTS.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS
EXPENSES.

EXECUTIVE DEPARTMENT.

McGovern, F. E., governor.....	\$5,000 00
Morris, Thomas, lieutenant governor.....	1,000 00
Mahon, T. J., claim agent, sal. and exp.....	3,836 00
Wilcox, F. M., claim agent, sal. and exp.....	456 00
McGregor, Duncan, private and military secretary.....	2,800 00
Wilbur, H. C., executive clerk.....	2,400 00
Sims, Mary, stenographer.....	999 98
Banks, S. R., messenger.....	1,075 00
Zufelt, E. A., stenographer.....	276 00
Logan, Carrie, stenographer.....	735 00
Norris, Mabel, stenographer.....	332 50
Riley, M. C., expenses (conference of governors).....	150 00
Madison post office, box rent.....	3 00
Wisconsin Telephone Co., messages.....	39 76
Bunde & Upmeyer Co., stationery.....	235 00
Democrat Printing Co., printing and binding.....	6 50
Milwaukee Lace Paper Co., envelopes.....	6 11
Printing board, paper.....	6 38
Superintendent Public Property, postage, supplies, etc....	752 16
McGregor, Duncan, contingent fund.....	1,800 00
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	\$21,959 39

STATE DEPARTMENT.

Donald, J. S., secretary, sal. and exp.....	\$5,009 11
Nagler, L. B., assistant secretary.....	2,500 00
Sherman, Don, chief clerk.....	496 67
Comerford, W. H., chief clerk.....	1,550 00
Lee, J. T., chief accountant.....	2,350 00
Comerford, W. H., accountant.....	466 00
McDonald, Dean, accountant.....	1,525 00
Brandt, O. C., accountant.....	927 40
Cook, Claire, warrant clerk.....	1,200 00
Shiels, Lena, warrant clerk.....	786 77
Edwards, J. R., incorporation clerk.....	1,550 00
Brandt, O. C., assistant incorporation clerk.....	316 15
Chatterton George, assistant incorporation clerk.....	877 40
Cobban, A. J., filing clerk.....	184 95
Brown, George, filing clerk.....	1,184 12
Murphy, Tim, notarial clerk.....	1,300 00
Nickerson, C. A., stenographic clerk.....	1,180 65
Kissel, Ida, stenographic clerk.....	1,200 00

Howitt, Harvey, vault clerk.....	\$1,200 00
Lorigan, John, clerk.....	1,200 00
Homewood, Mabel, clerk.....	1,012 95
Chatterton, George, clerk.....	322 60
Hillyer, R. H., clerk.....	232 26
Cover, B. C., clerk.....	747 10
Beckner, Emma, clerk.....	9 68
Carr, Lucina, clerk.....	32 16
Christopherson, Carl, clerk.....	67 75
Spaulding, J. R., photostat operator.....	136 00
Runge, Elsie, clerk.....	72 00
Thielman, R. M., clerk.....	12 00
Hubbs, Beulah, clerk.....	60 00
Bowden, M. L., clerk.....	92 00
Leviton, Esther, clerk.....	18 00
Vaas, Marie, clerk.....	11 00
Democrat Printing Co., printing.....	3,789 98
Knauber, J., Lithographing Co., stationery.....	149 60
Madison Post Office, postage and box rent.....	106 00
Milwaukee Lithographing Co., stationery.....	167 08
Printing Board, paper.....	1,621 69
Secretary of State, notary fee.....	2 00
Superintendent Public Property, postage, supplies, etc...	3,622 16
Wisconsin Telephone Co., messages.....	11 79
Wisconsin State Journal, advertising.....	6 60

Advertising Delinquent Corporations:

Appleton Post.....	\$2 60	Chronotype Prtg. Co.....	\$2 60
Amherst Advocate... ..	2 60	Door County Demo- crat.....	2 60
Antigo Journal.....	2 60	Dial Enterprise.....	2 60
Badger Blade.....	2 60	Deerfield News.....	2 60
Brillion News.....	2 60	Dahlen, J. N.....	2 60
Bloomer Advocate... ..	2 60	Dodgeville Sun Re- public.....	2 60
Burlington Free Press.....	2 60	Eagle.....	2 60
Beaver Dam Daily Citizen.....	2 60	Eagle Star.....	2 60
Beloit Daily News... ..	2 60	Evansville Review... ..	2 60
Badger State Banner	2 60	Edgar News.....	2 60
Bruce News Letter.. ..	2 60	Elkhorn Independent	2 60
Benton Advocate.... ..	2 60	Entering Wedge.....	2 60
Brandon Times.....	2 60	Fox Lake Represen- tative.....	2 60
Brooklyn Teller.....	2 60	Green Bay Gazette... ..	2 60
Bayfield Progress.... ..	2 60	Grantsburg Journal.. ..	2 60
"Bee".....	2 60	Galesville Republican	2 60
Baraboo News.....	2 60	Glidden Enterprise.. ..	2 60
Berlin Evening Jour- nal.....	2 60	Grant County News... ..	2 60
Bennett, B. J.....	2 60	Head-Simmons Pub- lishing Co.....	2 60
Colfax Messenger.... ..	2 60	Hammond News.... ..	2 60
Cumberland Journal	2 60	Homestead.....	2 60
Colby Phonograph.... ..	2 60	Highland Press.....	2 60
Campbellsport News.. ..	2 60	Hudson Star Ob- server.....	2 60
Chetek Alert.....	2 60	Independent.....	2 60
Cedarburg News.... ..	2 60	Illustrated Events... ..	2 60
Commonwealth and Bulletin.....	2 60	Jefferson Banner.....	2 60
Cambridge News.... ..	2 60	Kickapoo Scout.....	2 60
Clayton Advance.... ..	2 60	Kingston Spy.....	2 60
Chippewa Herald.... ..	2 60	Kewaunee Banner... ..	2 60
Chapin, George.....	2 60		

GENERAL FUND DISBURSEMENTS, 1914.

La Crosse Tribune...	\$2 60	Spooner Advocate...	\$2 60
Lake Geneva News...	2 60	Stevens Point Jour-	
La Crosse County		nal	2 60
Record	2 60	Stanley Republican..	2 60
Lancaster Teller...	2 60	Tomah Journal.....	2 60
Lake Mills Leader...	2 60	Taylor County News	
La Crosse Tribune..	2 60	Star	2 60
Merrill Daily Herald	2 60	Tomahawk Leader...	2 60
Manawa Advocate...	2 60	Viola News	2 60
Monroe Evening		Wood County Re-	
Times	2 60	porter	2 60
Marion Advertiser...	2 60	Wisconsin Leader...	2 60
Marathon County		Wittenberg Enter-	
Register	2 60	prise	2 60
Milwaukee Free		waukesha Freeman..	2 60
Press	18 50	West Bend News....	2 60
Montreal River Min-		Wild Rose Times....	2 60
er	2 60	Weyauwega Chron-	
Marshfield Times...	2 60	icle	2 60
Mayville News.....	2 60	Westby Times.....	2 60
Minocqua Times...	2 60	Watertown Leader..	2 60
Milwaukee Free Press	7 40	Waupaca Republic	
Manitowoc Daily		Post	2 60
News	2 60	Washburn Times....	2 60
New London Republi-			
can	2 60		\$39,650 92
Necedah Republican	2 60	Less stenographic ser-	
Northwestern	2 60	vices charged to	
New Lisbon Times-		Printing Board....	300 00
Argus	2 60		\$39,350 92
News and Republican			
Voice	2 60	Automobile Registration:	
Owen Enterprise....	2 60	Alexander, A. B.,	
Poynette Press.....	2 60	clerk	\$256 00
Port Washington		Bowden, M. L., clerk	195 00
Pilot	2 60	Cobban, A. J., regis-	
Plymouth Review...	2 60	tration clerk.....	1,106 94
Pick and Gad.....	2 60	Cobban, Lorraine	
Perry, L. P.....	2 60	stenographer	900 00
Republican Press...	2 60	Erickson, Alice,	
Record Herald Co..	2 60	clerk	294 00
Record Pub. Co.....	2 60	Hayner, G. H., clerk	458 63
Republican Observer	2 60	Hart, Clara, clerk...	41 00
Reedsburg Times...	2 60	Hubbs, Beulah, clerk	39 00
River Falls Times...	2 60	Hausmann, Minnie,	
Radisson Courier...	2 60	clerk	8 00
Racine Daily News...	5 20	Halvorsen, Alida,	
Register	2 60	clerk	5 00
Republican Journal..	2 60	Runge, Elsie, clerk..	50 00
Shawano Co. Journal	2 60	Reynolds, B. M.,	
Sheboygan Daily		clerk	86 00
News	2 60	Thielman, R. M., clerk	96 00
Sawyer County Rec-		Democrat Printing	
ord	1 20	Co., printing	2,833 29
Superior Telegram..	5 20	Printing board, paper	370 13
Spring Valley Sun..	2 60	Supt. Public Prop-	
Sauk City Pioneer		erty, postage, sup-	
Press	2 60	plies, etc.....	3,402 31
State Journal Print-			
ing Co.....	2 60		

Schwaab Stamp & Seal Co., motor ve- hicle numbers.....	\$10,139 85	Harrison, Elizabeth.....	\$57 00
		Hessman, Amanda..	40 50
		Hatch, N. B.....	54 75
		Kernan, Gladys	33 75
		Lund, Mildred.....	53 25
		Meyers, G.	54 00
Corrupt Practices Act, Chapter 650, Laws 1911:		Miller, Mrs. A. C....	52 50
Anderson, Ida M....	\$49 50	Martin, M. E.....	51 00
Blucher, Ida	56 25	Marshall, M. A.....	4 50
Bradley, M. J.....	1 50	Pfister, Mildred.....	52 50
Bratrud, Grace.....	34 50	Swerig, Monona....	52 50
Bennett, Jessie.....	34 50	Stevenson, Eva.....	52 50
Bailey, Sherley.....	18 00	Verken, Clara.....	32 25
Dillman, Viola.....	32 25	Wipperfurth, R. W..	27 00
Dinneen, Loretta....	52 50	Democrat Printing Co., printing.....	89 42
Durkee, Cassie.....	51 00	Printing Board, pa- per	19 31
Evans, Marion	45 75	Supt. Public Prop- erty, supplies, etc..	28 42
Gleason, May.....	9 00		
Gleason, Inez	9 00		
Henderson, Mrs. Em- ma	40 50		
			\$1,189 40

TREASURY DEPARTMENT.

Johnson, Henry, treasurer, sal. and exp.....	\$5,047 76
Emerson, A. R., assistant treasurer.....	2,500 00
Pugh, Arthur, bookkeeper.....	2,061 28
Taeuber, O. J., bookkeeper.....	1,605 86
Jones, W. W., bookkeeper.....	225 80
Leigh, I. P., general clerk.....	1,688 09
Wilcox, Chester, general clerk.....	1,688 09
Johnson, Millard, stenographer.....	854 84
Dahl, Lulu, stenographer.....	145 16
Mills, T. E., night watchman.....	827 62
Swenholt, Jonas, index clerk.....	1,500 00
Moss, Theda, stenographer.....	375 00
Milwaukee Lithographing Co., drafts.....	769 92
Democrat Printing Co., printing.....	643 56
Madison Post Office, box rent.....	3 00
Milwaukee Daily News, advertising.....	7 65
State Journal Printing Co., advertising.....	7 20
State Treasurer, postage.....	19 33
Nicodemus, R. C., premium on bond.....	375 00
Harvey, L. O., premium on bond.....	375 00
Marshal & Ilsley Bank, telephone.....	2 00
Superintendent Public Property, postage, supplies, etc..	1,316 82
Printing Board, paper.....	170 34
	\$22,209 32

ATTORNEY-GENERAL.

Owen, W. C., attorney-general, sal. and exp.....	\$5,209 16
Drew, Walter, deputy attorney-general, sal. and exp....	3,767 94
Stebbins, B. H., 1st assistant attorney-general, sal. and exp.	3,368 33
Gilman, W. W., 2nd assistant attorney-general, sal. and expense	3,344 65

Messerschmidt, J. E., 3rd assistant attorney-general, sal. and exp.	\$3,087 43
Chandler, H. E., clerk and stenographer, sal. and exp.	1,027 87
Clemons, F. G., stenographer.....	75 00
Fox, C. P., stenographer.....	1,050 00
Pond, L. T., stenographer.....	1,300 35
Stadelmann, O. R., messenger.....	257 42
Democrat Printing Co., printing.....	1,445 69
Flood, T. H., & Co., books.....	9 00
Gaylord, W. R., services.....	177 86
Madison Post Office, postage and box rent.....	11 00
Milwaukee Lace Paper Co., letterheads.....	72 35
Printing Board, paper.....	260 38
Shepard, Frank, & Co., books.....	10 00
Superintendent Public Property, postage, supplies, etc...	620 91
West Publishing Co., books.....	52 00
Wisconsin Telephone Co., messages.....	7 00
Special Counsel, etc., (172-7) 3, W. S.	
Berg, Gustav, services.....	10 22
Bowie, Washington, Jr., services.....	305 20
Collins H. J., services.....	11 22
Connor, T. J., services.....	448 45
Dopp, A. J., services.....	4 56
Dodge, J. E., services.....	1,200 00
Davis, C. E., services.....	75
Erdahl, G. L., services.....	3 30
Frear, William, services.....	377 35
Gilbert, F. L., services.....	125 00
Goodwin, McDermott & Cowen, services.....	90 30
Greene, G. G., services.....	1,459 22
Goggins, B. R., services.....	1,500 00
Gaylord, W. R., services.....	41 96
Liebscher, Louis, Jr., services.....	10 00
McKenney, J. H., printing.....	290 00
Myers, G. D., services.....	5 00
Meyer, G. F., services.....	12 34
Maas, C. C., services.....	8 20
Maher, J. D., clerk U. S. Supreme Court, filing brief... ..	7 25
Olin, Butler & Curkeet, services and expenses.....	3,159 94
Owen, W. C., costs.....	19 05
Ryan, Hugh, services.....	598 69
Smith, E. H., services.....	203 02
Scott, S. J., services.....	7 08
Scheller, C. G., services.....	26 90
Sanderson, Joseph, services.....	7 40
Stebbins, B. H., expenses.....	6 85
Sutherland, A. J., services.....	5 70
Stenjem, N. P., services.....	27 10
Stewart, F. L. services.....	110 00
Wiley, H. W., services.....	408 55
Kearney, T. M., attorney fees and exp., disbarment pro- ceedings, State vs. W. C. Cowling.....	353 32
Welch, C. H., reporter fees, disbarment proceedings, State vs. W. C. Cowling.....	38 00
Sundry persons, witness fees, expenses etc., disbarment proceedings, State vs. W. C. Cowling.....	104 51
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	\$36,140 77

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. P., superintendent, sal. and exp.....	\$5,880 21
Borden, J. B., assistant superintendent, sal. and exp.....	3,023 84
Terry, H. L., high school inspector, sal. and exp.....	2,992 89
Goddard, H. N. high school inspector, sal. and exp.....	2,196 23
Larson, W. E., rural school inspector, sal. and exp.....	2,638 21
Harper, C. L., chief clerk, sal. and exp.....	2,287 54
Hunt, W. H., state school inspector, sal. and exp.....	2,981 22
Drewry, G. H., state school inspector, sal. and exp.....	3,051 36
Winnie, A. J., inspector schools for deaf.....	300 00
Cook, A. B., inspector schools for deaf, sal. and exp.....	1,777 79
Rice, O. S., library clerk, sal. and exp.....	1,894 33
Bergold, Bertha, assistant library clerk, sal. and exp....	675 44
Merrick, Winona, index, filing, diploma and certificate clerk	1,200 00
Messerschmidt, M. A., clerk and stenographer.....	900 00
Casey, D. E., clerk and stenographer.....	900 00
Stupecky, Vlasta, clerk and stenographer.....	900 00
Burke, Bess, mailing clerk.....	1,000 00
Norris, Mrs. M. J., stenographer.....	581 25
Hicks, W. E., assistant for industrial education, sal. and exp.	4,894 05
Conley, Emma, domestic science inspector, sal. and exp..	1,703 97
Purdy, M. E., stenographer.....	30 00
Staley, J. B., stenographer.....	30 00
Thomson, A. A., rural school inspector, sal. and exp.....	1,633 09
Hosic J. F., expenses.....	8 70
Anderson, W. T., graded school inspector, sal. and exp..	1,818 14
Botham, Ruth, stenographer.....	3 87
Brackenwagen, Myrtle, stenographer.....	138 66
Howard, Florence, stenographer.....	140 00
McClurg, A. C., & Co., books.....	116 69
National Educational Association, books.....	2 00
State Insurance Fund, premiums.....	30 96
Nelson & Spielhur, photograph.....	50
Wilson, H. H., Co., books.....	18 00
Democrat Printing Co., printing.....	7,078 76
Madison Post Office, box rent.....	3 00
Wisconsin Telephone Co., messages.....	4 31
A. L. A. Publishing Board, periodicals.....	1 50
Manual Arts Press, periodicals.....	1 50
Superintendent Public Property, postage, supplies, etc..	3,389 69
Printing Board paper.....	3,208 76
Milwaukee Lithographing Co., letterheads, etc.....	135 26
Doubleday, Page & Co., subscription.....	3 70
American Ethical Union subscription.....	2 50
University of Chicago Press, subscription.....	2 50
Madison Engraving Co., halftones, etc.....	8 30
Wilson, H. W., Co., subscriptions.....	52 30
Streissguth-Petran Engraving Co., cuts.....	15 19
Niedecken, G. M., cover design.....	50 00
Gugler Lithographing Co., covers.....	393 97
Broadway Press, plates.....	24 00

 \$60,124 18

INSURANCE DEPARTMENT.

Ekern, H. L., commissioner, sal. and exp.....	\$5,877 28
Beedle, G. E., deputy commissioner.....	701 39
Braddock, W. S., deputy commissioner, sal. and exp.....	1,600 78
Shepard, Eugene, chief clerk.....	1,800 00
Bryant, Frank, license clerk.....	1,237 50
Montieth, M., filing clerk.....	1,200 00
Glenz, W. H., general clerk.....	1,387 50
Bessey, J. M., examiner, sal. and exp.....	1,872 10
Ketcham, E. A., examiner, sal. and exp.....	2,025 00
Gurnee, P. D., assistant actuary.....	1,500 00
Beecher, B. S., assistant actuary, sal. and exp.....	1,654 78
Smith, M. A., assistant actuary.....	1,425 00
Hipp, G. H., assistant actuary, sal. and exp.....	1,465 47
Buscheck, A. J., assistant actuary.....	415 00
Stafford, H. S., examiner, sal. and exp.....	620 61
Barton, A. O., examiner, sal. and exp.....	932 26
Johnson, L. L., examiner.....	1,325 81
Nelson, T. P., examiner, sal. and exp.....	1,105 34
Brumquell, H. G., examiner, sal. and exp.....	335 48
Anderson, R. H., stenographer.....	1,200 00
Gilbertson, Victor, stenographer.....	562 50
Curtin, Anna, stenographer.....	42 00
Burke, Roy, stenographer.....	6 00
Bowden, Witt, stenographer.....	97 31
Whipple, H. E., stenographer.....	412 74
Wandrey, W. J., stenographer.....	967 54
Anderson, N. L., stenographer.....	458 25
Schulte, I. J., stenographer.....	35 50
Erickson, Alice, stenographer.....	6 00
Munsell, Grace, stenographer.....	9 00
Miller, A. C., stenographer.....	416 65
Johnson, Ingrid, stenographer.....	226 93
Anderson, L. A., per diem and exp.....	605 33
Cavanaugh, L. D., clerk.....	108 06
Holmes, A. T., clerk.....	196 80
Suess, Wilma, clerk.....	403 22
McGreal, Lawrence, services.....	2 15
Democrat Printing Company, printing.....	15,524 15
Madison Post Office, box rent.....	3 00
Milwaukee Journal, advertising.....	50 00
Postal Telegraph-Cable Co., messages.....	2 47
Wisconsin Telephone Co., messages.....	8 15
State Journal Printing Co., advertising.....	200 00
Milwaukee Lithographing Co., letterheads, etc.....	58 80
Madison Engraving Co., cut.....	1 50
News Publishing Co., advertising.....	100 00
Secretary of State, photostat work.....	45 02
Eldred Agency, premium on bond.....	250 00
Knauber, J., Lithographing Co., letterheads.....	88 75
Milwaukee Daily News, publishing list.....	50 00
Meyer News Service Co., clippings.....	45 00
Superintendent of Public Property, postage, supplies, etc.....	4,140 30
Printing Board, paper.....	2,737 37

Examinations, Chapter 648, Laws 1911:

Brumquell, H. G.....	55 01
Barton, A. O.....	208 98
Beecher, B. S.....	409 61

Bessey, J. M.....	\$537 05
Braddock, W. S.....	134 73
Buscheck, A. J.....	22 19
Beedle, G. E.....	270 90
Dickens, F. W.....	54 85
Ekern, H. L.....	234 16
Hawkenson, O. J.....	116 80
Gurnee, P. D.....	12 81
Hyslop, W. G.....	184 56
Hipp, G. H.....	235 84
Johnson, L. L.....	1,034 42
Ketcham, E. A.....	1,502 46
Morrissey, Maurice	287 08
Nelson, T. P.....	46 24
Nevens, E. V.....	12 00
Rosa, C. D.	35 00
Russell, N.	49 26
Runge, R. T.	32 00
Shepard, Eugene	432 42
Stafford, Harold	146 37
Smith, M. A.	17 43
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	\$63,613 96

FIRE DEPARTMENT DUES, Chapter 578, Laws 1911.

Apportionment to cities, villages and towns..... \$256,874 06

RAILROAD COMMISSION OF WISCONSIN.

Erickson, Halford, commissioner, sal. and exp.....	\$5,884 51
Harlowe, David, commissioner, sal. and exp.....	6,116 95
Roemer, J. H., commissioner, sal. and exp.....	5,503 35
Gettle, L. E., secretary.....	2,597 24
Hoyt, R. M., assistant secretary, sal. and exp.....	2,406 28
Ames, J. B., working fellow.....	50 00
Allen, Lois, stenographer.....	397 58
Adams, R. V., clerk.....	1,680 00
Anderson, W. A., clerk, sal. and exp.....	1,946 13
Arneson, B. A., clerk, sal. and exp.....	401 32
Anderson, W. J., expert editor, sal. and exp.....	1,542 92
Bryan, Samuel, clerk, sal. and exp.....	1,570 09
Bull, E. H., clerk, sal. and exp.....	964 67
Butler, R. S., clerk, sal. and exp.....	660 00
Beckner, Emma, stenographer.....	634 84
Barry, Justin, messenger.....	256 67
Botham, Ruth, stenographer	36 00
Clark, E. E., stenographer.....	605 80
Cella, M. B., stenographer.....	1,200 00
Cover, B. C., stenographer.....	35 00
Connoley, Mike, clerk.....	600 00
Demming, R. G., clerk.....	749 97
Dinneen, William, clerk.....	1,117 50
Dorney, J. A., clerk.....	218 77
Duffus, William, case investigator.....	1,250 00
Daumling, W. C., stenographer, sal. and exp.....	1,984 80
Diebold, James, messenger.....	90 00
Doolittle, F. W., expert, sal. and exp.....	1,465 48
Danskin, F. B., working fellow.....	434 99

Dietz, Paul, messenger	\$386 77
Eberle, George, expert, sal. and exp.....	2,066 67
Eckhart, Harold, clerk, sal. and exp.....	1,447 04
Ely, R. S., working fellow.....	225 00
Ellefson, Elsie, stenographer.....	612 58
Ely, R. S., expert.....	1,000 00
Ellis, Guy, clerk.....	545 68
Erickson, Clarence, clerk.....	845 60
Entringer, J., typist.....	79
Flint, Annie, stenographer.....	660 00
Flint, A. T., clerk, sal. and exp.....	1,406 00
Ford, Stella, clerk.....	300 00
Gratz, Mabel, stenographer.....	720 00
George, L. B., clerk.....	596 35
Geisse, H. L., expert, sal. and exp.....	1,169 31
Glaesar, M. G., clerk, sal. and exp.....	1,497 07
General Stenographic Office, services.....	75 00
Herman, E. C., stenographer.....	90 97
Henrichs, L. L., stenographer.....	455 00
Heineman, Bertha, stenographer.....	840 00
Hogan, J. F., clerk.....	2,008 10
Jirgal, John, clerk, sal. and exp.....	789 39
Lee, L. M., stenographer.....	195 00
Lilly, Lewis, clerk, sal. and exp.....	120 40
Luchsinger, E. K., clerk.....	970 00
Lawrie, I. M., expert.....	1,500 00
Martin, Winsor, clerk.....	919 98
Mathews, G. C., statistician, sal. and exp.....	2,369 68
Minch, Lillian, stenographer.....	750 00
Manzer, H. E., stenographer, sal. and exp.....	2,110 29
Moore, R. S. clerk.....	1,380 00
Nash, Richard, messenger.....	300 00
Nickerson, Pearl, clerk.....	540 00
O'Connell, J. F., clerk.....	976 08
Odegard, S. L., expert, sal. and exp.....	1,664 57
Page, Agnes, clerk.....	919 98
Paulson, A. H., clerk, sal. and exp.....	1,196 23
Powell, C. H., clerk, sal. and exp.....	205 42
Ryer, W. C., clerk, sal. and exp.....	1,953 81
Reyer, E. G., accounting inspector, sal. and exp.....	1,196 03
Reynolds, P. A., clerk, sal. and exp.....	1,531 82
Runkel, E. E., clerk, sal. and exp.....	967 63
Runkel, E. G., clerk, sal. and exp.....	908 67
Romonosky, K. M., stenographer, sal. and exp.....	1,387 40
Retelle, L. D., stenographer.....	411 29
Schaffner, Margaret, expert.....	1,800 00
Seifert, C. A., accountant, sal. and exp.....	2,047 35
Sexton, C., clerk, sal. and exp.....	431 76
Strait, E. N., expert, sal. and exp.....	2,239 73
Schreiber, C. E., statistician, sal. and exp.....	2,501 09
Syftestad, O. S., clerk, sal. and exp.....	1,613 73
Sapiro, I. E., copyist.....	85 00
Smith, Russell, clerk.....	115 48
Timm, W. H., clerk, sal. and exp.....	819 04
Thompson, Lila, clerk, sal. and exp.....	480 81
Veerhusen, H. H., clerk, sal. and exp.....	162 10
Van de Berg, W. J., stenographer.....	118 68
West, B. M., stenographer.....	30 63
Whaling, H. B., clerk.....	276 86
Winter, E. M., stenographer, sal. and exp.....	2,223 54
Wilcox, A. F., clerk.....	250 00

Engineers, Inspectors and Assistants:

Atwood, L. P.....	\$332 71
Beckman, H. C.....	59 40
Bontly, C. A.....	221 83
Bidwell, J. N.....	2,144 22
Bennett, W. B.....	2,076 94
Butler, R. G.....	1,101 51
Boon, L. F.....	1,124 55
Bucher, H.....	1,127 86
Burritt, C. G.....	609 21
Bachelder, F. J.....	236 55
Burhaus, I. H.....	18 45
Brackenwagen, E. C.....	73 55
Bently, J.....	186 00
Bently, C.....	159 00
Bubar, G. A.....	508 42
Barkley, G. L.....	20 00
Cadby, J. N.....	2,195 89
Carter, C. E.....	3 33
Dickey, G. L.....	385 56
Dillon, E. E.....	1,600 37
Damon, W. H.....	1,351 16
Davis, G. J.....	20 00
Davis, D. E.....	5 47
Drescher, O. C.....	209 11
Erickson, F.....	486 35
Edwards, P. J.....	155 44
Feustel, R. M.....	944 12
Friedland, H. M.....	625 42
Fleckenstein, E. K.....	540 21
Flugum, C. M.....	404 05
Freeman, W. J.....	757 91
Fucik, R. A.....	1,242 56
Fitzgerald, R. L.....	152 65
Gross, C. P.....	915 64
Gilboy, W. J.....	1,044 04
Hitchcock, M. P.....	733 49
Harrop, J. L.....	413 25
Halbert, C. A.....	1,020 89
Hayden, C. B.....	519 47
Heimbach, E. B.....	949 87
Huddle, W. J.....	130 60
Hatch, S. R.....	1,207 08
Hoyt, W. G.....	136 65
Jerrard, L. P.....	1,599 93
Keown, R. M.....	473 34
Ketchum, W. M.....	1,726 08
Kartak, F. A.....	732 67
Kelso, L. E. A.....	121 00
Larson, C. M.....	4,221 97
Lillard, P.....	102 07
Moritz, B. D.....	862 72
Miller, W. E.....	2,183 63
McWethy, H. E.....	1,643 58
Millard, F. H.....	1,190 18
Miller, B. E.....	575 15
Muehlstein, W.....	420 27
McGillis, A. V.....	15 00
McRae, A.....	343 00
Ong, J. R.....	1,925 77

Potts, F. A.....	\$1,336 98
Porter, O. B.....	429 54
Phinney, S. H.....	80 20
Pomeroy, B. B.....	16 32
Rodermund, E. K.....	438 55
Rossow, H. B.....	601 18
Rather, M. F.....	1,082 50
Richter, O. A.....	55 66
Sasman, E. F.....	606 17
Schmidley, W. R.....	1,812 27
Shapiro, J.....	1,773 68
Steinberg, E. J.....	1,697 53
Schneider, W. G.....	1,498 35
Schwada, J. P.....	484 74
Sloan, W. F.....	192 31
Stellar, O. A.....	129 63
Slichter, C. S.....	354 67
Turner, P. B.....	1,680 60
Tully, E. J.....	24 77
Van Hagan, L. F.....	535 73
Whitney, E. N.....	732 63
Woolhiser, H. L.....	43 77
Weed, E.....	84 01
Zantow, H. C.....	816 12
Zumach, W. C.....	926 71
Berryman, Tessy, witness fees.....	4 46
Buckley, W. J., services.....	111 40
Democrat Printing Co., printing.....	12,779 87
Department of State, photostat work.....	37 40
Goodwin, McDermott & Cowen, services.....	373 70
Knauber, J., Lithographing Co., stationery.....	81 25
Milwaukee Lithographing Co., letterheads, etc.....	128 63
Madison Post Office, box rent.....	3 00
McDermott, H. C., services.....	99 10
Niedecken, H., Company, supplies.....	325 40
Printing Board, paper.....	1,955 91
Rogers, G. M., services.....	11 95
Streissguth-Petran Engraving Co., cuts.....	8 22
Superintendent of Public Property, postage, sup., etc.....	7,643 08
Titus, S. R., witness fees and transportation.....	8 04
Wisconsin Telephone Co., messages.....	52 35
Welch & Carney, services.....	235 80

Waterpowers—Engineers, Inspectors and Assistants:

Anderson, W. J.....	\$3 78	Boon, L. F.....	\$1 85
Atwood, L. P.....	235 30	Canfield, G. H.....	1,480 91
Bennett, W. B.....	386 31	Cornellissen, H. J....	30 00
Bontly, C.....	63 50	Coughlin, Michael....	30 00
Beckman, H. C.....	1,217 27	Clark, Aden.....	24 29
Bently, J.....	45 00	Christensen, A.....	24 11
Bently, C.....	33 00	Cadby, J. N.....	87 51
Bubar, G. A.....	119 00	Dickey, G. L.....	79 71
Bucher, H.....	323 17	Dillon, E. E.....	379 63
Bissell, A.....	32 10	Dinneen, William....	172 50
Bell, G. H.....	27 42	Damon, W. H.....	50 80
Bronoel, J. F.....	25 81	Entringer, J.....	347 27
Bunce, F.....	20 54	Erickson, F. W.....	39 71
Bidwell, J. N.....	275 31	Fleckenstein, I. C....	66 50
Butler, Ralph.....	150 00	Flugum, C. M.....	16 22
Bachelor, F. J.....	59 04	Freeman, W. J.....	27 43

Flug, A.	\$15 00	McDonough, J. T....	\$25 97
Friedland, H. M....	30 64	Miller, W. E.....	11 15
Fucik, R. A.....	2 08	Muehlstein, W.....	46 84
Gross, C. P.....	851 67	Mans, Henry.....	6 78
Gardner, H. C.....	30 32	Norwood, N. T.....	25 03
Gilbertson, Nettie...	27 58	Ong, J. R.....	342 92
Goldsmith, R.....	16 94	Potts, F. A.....	225 93
Gettle, L. E.....	377 79	Porter, O. B.....	40 15
Harrop, J. L.....	6 04	Rodermund, E. K....	14 39
Halbert, C. A.....	165 84	Rather, M. F.....	431 33
Hatch, S. R.....	529 84	Rossow, H. B.....	36 18
Hitchcock, M. P....	54 55	Schwada, J. P.....	9 62
Hoyt, W. G.....	685 28	Seastone, C. V.....	177 45
Hartwig, Harry.....	28 71	Stellar, O. A.....	389 30
Hessler, William....	34 52	St. Louis, Joe.....	19 00
Hayden, C. B.....	357 06	St. Arnold, A. J....	30 00
Heimbach, E. B....	13 73	Schuch, Henry.....	31 45
Jerrard, L. P.....	303 73	Schmidley, W. R....	268 58
Johnson, Glenn....	32 26	Schneider, W. G....	37 26
Johnson, J.....	33 06	St. Onge, T. J.....	17 42
Jensen, J. C.....	28 06	Taft, William.....	16 61
Kramer, G. N.....	30 00	Van Order, C. A....	29 19
Kuhl, Edward.....	23 57	Whitner, E. N.....	11 67
Ketchum, W. M.....	301 52	Washburn, R. N....	26 29
Krenz, R. A.....	16 45	Wester, Hans.....	16 78
Larson, C. M.....	595 91	Wilcox, H. A.....	17 10
Luginski, J. J.....	30 00		
Lueck, A. F.....	30 00	Superintendent of Pub-	
Lamb & Tilden....	13 50	lic Property, supplies,	
Liebl, J.....	9 68	postage, etc.....	501 01
McRae, A.....	77 00		
Moritz, B. D.....	141 08		
			<hr/>
			\$200,963 38

TAX COMMISSION.

Adams, T. S., commissioner, sal. and exp.....	\$5,255 47
Haugen, N. P., commissioner, sal. and exp.....	5,205 71
Lyons, T. E., commissioner, sal. and exp.....	5,284 24
Myrland, A. J., secretary, sal. and exp.....	3,076 04
Harrington, John, inheritance tax investigator, sal. and exp.	3,367 30
Brabant, E. J., clerk.....	1,320 00
Barnes, E. M., stenographer.....	1,320 00
Bode, P. C., stenographer, sal. and exp.....	1,219 99
Brewster, Harriet, clerk.....	10 50
Brundage, Dean, clerk.....	32 00
Bradley, Mabel, clerk.....	21 67
Conniff, M. E., stenographer.....	510 00
Carter, L. E., clerk.....	750 00
Culbertson, Irene, clerk.....	240 00
Cameron, Regina, clerk.....	217 38
Dillman, Elsie, statistical clerk.....	540 00
James, A. E., statistician, sal. and exp.....	2,526 35
Koester, E. J., reporting stenographer and assistant....	1,717 01
Kragh, S. M., clerk.....	90 31
Luft, Katherine, clerk.....	660 00
Leigh, J. D., clerk.....	764 46
Lewis, Florence.....	408 06
L'Anglais, I. C., clerk.....	45 00
Melby, Frida, clerk.....	118 66

Machlis, H. E. stenographer.....	\$731 61
McRavey, Mrs. M. F., clerk.....	49 03
Sasman, C. E., stenographer.....	840 00
Sullivan, Anna, stenographer.....	780 00
Stephenson, A. L.....	436 13
Sutherland, Mildred, clerk.....	245 16
Thayer, O. B., assistant statistician, sal. and exp.....	1,585 29
Vick, L. H., clerk.....	750 00
Yandre, E. D., clerk.....	111 00
Asche, J. H., services.....	24 00
Bubar, G. A., services.....	2 00
Baker, R. V., postmaster, postage.....	21 32
Burroughs Adding Machine Co., supplies.....	6 50
Department of State, photostat work.....	6 00
Democrat Printing Co., printing.....	3,464 47
Elmore, J. H., postmaster, postage.....	10 09
Fairbanks-Frey Engraving Co., zincs.....	9 06
Goddard, H. J., postmaster, postage.....	12 68
Gesell, C. A., postmaster, postage.....	12 68
Harrington, G. D., county clerk, expenses.....	8 03
Kress, H. G., postmaster, postage.....	5 25
Koch, A. W., postmaster, postage.....	22 00
Kispert, G. J., postmaster, postage.....	10 68
Kinney, L. E., services.....	3 00
Knauber, J., Lithographing Co., stationery.....	112 50
Knoblock, M. J., services.....	1 20
Laplant, E. M., county clerk, expenses.....	20 76
Lee, H. N., county clerk, expenses.....	3 65
Leader, W. J., county clerk, expenses.....	26 37
Monahan, A. L., services.....	24 60
Milwaukee Lithographing Co., letterheads.....	37 11
Madison Post Office, postage and box rent.....	221 99
Morse, E. J., services.....	27 00
McClurg, A. C., & Co., books.....	13 61
Olk, C. L., services.....	17 00
Odell, E. A., postmaster, postage.....	26 15
Parry, J. E., postmaster, postage.....	4 00
Postal Telegraph Cable Co., messages.....	40
Printing Board, paper.....	1,881 99
Roe, G. E., services.....	1,114 72
Stafford, A. G., services.....	11 10
Streissguth-Petran Engraving Co., cuts.....	4 84
Smith, C. J., postmaster, postage.....	25 52
Smith, G. W., postmaster, postage.....	3 00
Shoemaker, L. F., county clerk, expenses.....	12 82
Superintendent Public Property, postage, supplies, etc....	10,535 35
Solveson, Clara, services.....	13 00
Trevitt, A. W., postmaster, postage.....	2 00
Ticonic Investment Co., rent.....	75 00
Webster, Benjamin, postmaster, postage.....	21 24
Welch, E. S., postmaster, postage.....	14 86
West Publishing Co., subscriptions.....	10 00
Wisconsin Telephone Co., messages.....	12 60
Yankauer, Alfred, services.....	923 21

Special Agents and Assistants:

Allyn, S. C.....	\$646 96	Burritt, C. J.....	\$207 33
Babler, W. E.....	835 06	Bonthy, C.....	49 34
Bennett, W. B.....	250 06	Brackenwagen, E. C.	393 56
Boon, L. F.....	644 98	Bidwell, J. N.....	168 50
Bucher, H.....	176 23	Bergsten, E. A.....	107 72

Crocker, F. A.....	\$1,719 63	Keown, R. McA.....	\$359 70
Campbell, G. W.....	1,797 14	Ketchum, W M.....	41 70
Cobb, M. R.....	1,839 70	Krebs, G. J.....	40 00
Cummings, F. R.....	127 51	Logan, H. E.....	2,017 37
Dickey, G. L.....	83 55	Lueders, Carl, Jr.,...	1,587 96
Drescher, O. C.....	162 93	Larson, C. M.....	799 34
Damon, W. H.....	43 36	McKay, J. G.....	345 36
Dohr, James.....	18 75	Macumber, P. H.....	1,347 82
Erickson, F.....	73 94	Moritz, B. D.....	240 28
Eberhardt, F. H.....	16 63	Miller, W. E.....	66 52
Feustel, R. M.....	237 73	McKay, J. G.....	19 66
Friedland, H. M.....	181 68	Ong, J. R.....	221 37
Fleckenstein, I. C...	113 29	Potts, F. A.....	105 73
Flugum, C. M.....	208 07	Paulson, A. H.....	325 12
Freeman, W. J.....	138 92	Reynolds, P. N.....	2,047 87
Fucik, R. A.....	417 07	Reichert, E. E.....	601 21
Foley, J. E.....	3 70	Rodermund, E. K....	267 06
Gross, C. P.....	47 11	Schlagenhauf, P. O..	1,489 37
Heimbach, E. B....	203 76	Sasman, E. F.....	163 83
Hitchcock, M. P....	70 11	Schwada, J. P.....	270 57
Harrop, J. L.....	117 09	Snyder, H. E.....	243 17
Halbert, C. A.....	644 91	Shapiro, J.....	111 84
Hatch, S. R.....	49 32	Turner, P. B.....	176 47
Hotchkiss, W. O....	242 67	Whitney, E. N.....	190 22
Hall, E. S.....	9 59	Woolhiser, H. L....	11 06
Huddle, W. J.....	6 12	Williams, Joyce....	5 76
Johnson, A. O.....	2,109 40	Withers, Ned.....	15 64
Jerrard, L. P.....	307 69	Zantow, H. C.....	594 79

Assessors of Income Tax, Assistants, etc.:

Atwood, Carroll....	\$3,874 39	Brehm, Joe	\$7 00
Adamson, A. B.....	1,410 26	Bonino, Chas.....	7 00
Arnemann, Wm.....	28 00	Bundy, R. E.....	14 00
Andrews, R. E.....	14 00	Brackett, Myron....	14 00
Axness, Ole.....	7 00	Bennett, J. H.....	7 00
Bubar, G. A.....	1,333 67	Brolandet, Minnie...	127 00
Brownell, J. L.....	1,359 80	Barry, Cora.....	28 00
Bullock, C. J.....	900 00	Bluteau, Amanda....	153 53
Bluteau, I. L.....	60 68	Cronk, V. D.....	1,186 77
Buehrer, Mollie....	60 68	Christ, M. I.....	480 00
Bock, C. E.....	254 00	Cleary, G. E.....	96 72
Burke, E. M.....	80 00	Cleary, T. L.....	2,017 87
Bussewitz, A. H....	1,477 55	Cowles, H. V.....	1,792 31
Bergen, T. J.....	1,537 37	Connell, Joseph....	1,377 56
Bowden M. L.....	77 04	Coligan, F. J.....	1,346 27
Benson, Guy.....	35 00	Conley, P. H.....	17 50
Bond, Maude.....	26 00	Cary, J. K.....	17 50
Blanchard, George..	42 00	Copeland, C. E.....	7 00
Brossard, E. E.....	7 00	Coleman, Emmet....	7 00
Bonnell, M. L.....	7 00	Coffland, J. E.....	7 00
Billings, Hildred...	5 00	Coburn, F. P.....	14 00
Buerstatte, R. T....	24 50	Corbett, C. C.....	21 00
Bohri, F. J.....	14 00	Craite, Isaac.....	24 50
Broatch, D. W.....	7 00	Chase, J. B.....	14 00
Bradford, S. J.....	21 00	Crane, C. F.....	14 00
Benson, E. J.....	14 00	Carter, D. K.....	14 00
Baker, W. S.....	14 00	Cook, G. B.....	21 00
Bowell, H. J.....	7 00	Colyer, R. G.....	14 00
Berry, J. S.....	7 00	Carlson, S. P.....	42 00
Blanchard, J. F....	7 00	Catlin, Frank.....	7 00
Buckley, M. A.....	7 00	Chickering, J. B....	14 00

GENERAL FUND DISBURSEMENTS, 1914.

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Cronk, B. S.....	\$5 50	Harvey, R. G.....	\$35 00
Clinton, O. A.....	2 60	Holmes, Albert.....	7 00
Currier, Lillian.....	54 83	Hasey, Jas.....	7 00
Collignon, J. J.....	145 00	Halsted, H. L.....	35 00
Davis, J. L.....	1,703 78	Holtz, Ludwig.....	7 00
Dillman, Viola.....	25 00	Hillman, Carl.....	14 00
Dalton, J. E.....	1,353 25	Houle, Mrs. Ed.....	10 00
Dockery, W. F.....	1,248 40	Holmes, A. G.....	21 00
Denison, F. H.....	1,309 41	Hagen, C. J.....	14 00
Dvorak, H. A.....	1,540 77	Huckstad, A. A.....	7 00
Dent, E. O.....	1,170 41	Hinholz, Dave.....	14 00
Duffin, J. L.....	7 00	Henry, Thomas.....	14 00
Douglas, E. O.....	7 00	Hagestad, K. K.....	10 50
Detling, G. H.....	28 00	Hines, M. S.....	7 00
Davrin, J. N.....	10 00	Hansen, C. P.....	14 00
Delo, Chas.....	471 99	Hoving, P. G.....	7 00
Dolan, P. F.....	10 50	Higgins, Alex.....	7 00
Davis, A. E.....	14 00	Husband, E. E.....	7 00
Dockery, Clara.....	225 82	Hansen, Clara.....	18 08
Derse, G. L.....	178 56	Houlchan, Edw., Sr..	39 95
Ellis, Rose.....	6 00	Hilt, M. J.....	15 00
Een, A. P.....	1,177 14	Haughton, L. E.....	115 50
Emerson, A. E.....	1,380 89	Hoffschmidt, John...	80 40
Elmer, Edward.....	1,495 41	Johansen, Elsie.....	44 00
Ela, George.....	35 00	Joiner, R. L.....	14 00
Eagan, A. J.....	14 00	Johnson, Thos.....	-14 00
Evans, E. A.....	35 00	Johnson, Buchanan..	7 00
Ewers, Edgar.....	7 00	Jenquin, Ralph.....	21 00
Eatough, Roger.....	21 00	Jones, R. A.....	14 00
Evenson, Henry....	7 00	Johnson, Mabelle....	5 00
Emerson, L. W.....	120 73	Inman, Jeanette....	540 00
Flanagan, Thomas..	1,354 30	Kirch, I. B.....	660 00
Foster, J. A. Jr.....	21 00	Keizer, Anna.....	10 00
Fifield, E. G.....	42 00	Kuntz, Caroline.....	990 00
Fiedler, J. J.....	14 00	Keizer, J. E.....	1,306 94
Fitzgerald, W. N....	90 00	Kelley, J. T.....	110 00
Froelich, W. H.....	14 00	Kaul, H. F.....	35 00
Fenelon, Wm.....	21 00	Keeley, L. S.....	14 00
Finucane, F. J.....	7 00	Kleeber, L.....	14 00
Foley, W. R.....	28 00	Keup, E. G.....	7 00
Froseth, Alf.....	7 00	Krugmeier, A. H....	14 00
Guth, E. A.....	372 00	Knowles, W. P.....	110 79
Gunderson, W. A....	399 36	Kampe, C. H.....	7 00
Guth, L. D.....	1,278 48	Kaye, J. N.....	7 00
Grimm, J. H.....	1,351 69	Kramer, John.....	15 00
Goodell, R. A.....	21 00	Kies, Mildred.....	96 00
Geilfuss, C. F.....	110 00	Kamps, Catherine...	93 00
Grady, A. N.....	35 00	Larsen, A. A.....	479 32
Gillingham, J. B....	7 00	Laidlaw, A. J.....	1,211 13
Gilman, C. H.....	7 00	Landraint, William..	1,492 91
Graham, John.....	7 00	Leenhouts, J. H....	2,536 01
Gauthier, Constant..	110 51	Love, Agnes.....	560 00
Gilman, C. N.....	14 00	Landraint, Elsie....	360 00
Gorman, E. P.....	14 00	Lepine, A. J.....	1,200 00
Gilbert, C. S.....	14 00	LaBar, D. E.....	7 00
Graves, F. H.....	7 00	Lacher, J. H. A....	7 00
Gauper, O. R.....	14 00	Long, A. H.....	7 00
Hein, Josephine....	480 00	Leverenz, G. L.....	14 00
Huntress, Mae.....	25 66	Lloyd, W. S.....	14 00
Herndon, J. A. Jr...	1,421 07	Loberg, L. L.....	7 00

Leu, O. J.....	\$14 00	Peterman, Emil.....	\$10 50
Liver, A. N.....	10 50	Peterson, C. F.....	7 00
Laird, Edw.....	7 00	Paul, Reinhold.....	7 00
Lundquist, Isaac....	7 00	Patrick, Nell.....	250 49
LeClair, E. A.....	28 00	Purdy, S. L.....	120 17
Lewis, K. N.....	7 00	Purdy, Josephine....	188 56
Lemmer, G. N.....	7 00	Russell, Cora.....	476 88
Laurson, H. M.....	7 00	Ross, John.....	1,121 83
Lawton, Melvin....	14 00	Rapraeger, A. F....	1,317 86
Lorenz, Matilda....	50 50	Richardson, M. P....	42 00
McGeehan, Agnes....	18 00	Roderich, J. L.....	14 00
McGeehan, Florence.	27 00	Robinson, C. E.....	14 00
Moore, T. D.....	1,143 60	Rathjen, Henry.....	14 00
Morau, F. I.....	507 26	Rowland, G. T.....	14 00
Martin, J. H.....	1,432 90	Remington, D. L....	10 50
McDonnell, W. J....	1,027 54	Rusk, L. J.....	7 00
Morse, B. J.....	1,401 95	Roycraft, T. A.....	7 00
Miller, Mayme.....	551 83	Riordan, J. F.....	7 00
Mulberger, Arthur..	7 00	Rohlf, H. E.....	7 00
McKenzie, F. A.....	7 00	Rielly, W. C.....	7 00
Miller, C. C.....	14 00	Ritzinger, Elizabeth.	36 55
Mitchell, R. E.....	7 00	Riemer, F. S.....	240 00
Meyer, J. C.....	35 00	Ross, C. A.....	117 00
McDowell, A. J....	7 00	Rouse, Lillian.....	12 75
Mikkelson, M. M....	7 00	Schwartz, Mabel....	381 50
McNown, J. H.....	7 00	Shea, Rosa.....	90 00
McFarlane, J. A....	7 00	Stiles, A. W.....	237 65
Millard, J. L.....	14 00	Storch, Vincent....	1,200 96
Murray, Jas.....	21 00	Staples, C. W.....	1,580 91
McGowan, J. H.....	21 00	Schlomovitz, Nettie..	200 00
Meyer, Louis.....	21 00	Sparks, Eva.....	207 50
Moen, L. P.....	7 00	Schmelzer, A. L....	480 00
Marsh, W. J.....	7 00	Stauffacher, I. M....	1,710 16
McCandless, Edward	7 00	Stone, C. H.....	1,122 94
Moe, C. A.....	7 00	Shea, D. M.....	1,371 59
McRae, Alex.....	7 00	Schmidt, George....	1,169 56
Magnuson, Robert..	7 00	Stuart, Frank.....	21 00
McDonald, W. J....	25 08	Starr, Margaret....	1 00
Myhr, Hazel.....	170 68	Steinman, J. C.....	14 00
Martin, Julia.....	4 00	Sherron, J. L.....	14 00
McNulty, M. E.....	3 00	Sawyer, C. H.....	7 00
Neupert, E. H.....	156 05	Spragg, R. H.....	14 00
Nelson, H. B.....	1,414 75	Shelp, J. S.....	28 00
Nesbit, Lloyd.....	21 00	Seidenglanz, Emil..	21 00
Nelson, P. M.....	14 00	Smith, H. J.....	21 00
Nemacheck, J. T....	7 00	Smith, H. J.....	21 00
Nash, G. J.....	28 00	Schaeffer, O. W....	14 00
Olberg, Ethel.....	168 33	Suter, Theodore....	7 00
Onstad, Otto.....	14 00	Smelker, R. C.....	7 00
Olson, P. C.....	7 00	Sutliff, A. E.....	7 00
O'Meara, Thomas....	8 00	Sheldon, G. M.....	7 00
Patrick, James.....	45 00	Steele, H. F.....	7 00
Parker, I. S.....	1,493 38	Sargent, O. A.....	7 00
Purdy, Marion.....	510 00	Sinclair, R. O.....	7 00
Pick, John.....	14 00	Stavrum, John.....	14 00
Potter, S. G.....	14 00	Shoemaker, A. H....	28 00
Parisey, O. B.....	14 00	Skolas, Andrew....	24 50
Peterson, H. P.....	14 00	Sowle, H. B.....	14 00
Park, G. L.....	7 00	Stilwell, W. B.....	10 00
Parker, W. A.....	7 00	Stanke, A. F.....	221 15

Teall, W. A.....	\$1,301 72	Winkler, Ida	\$900 00
Trowbridge, J. C....	1,222 10	Waite, J. D.....	99 20
Tubbs, Agnes.....	600 00	Wappler, Arthur....	9 00
Taylor, F. A.....	1,758 03	Warzynik, Gertrude.	27 00
Trucks, F. S.....	1,148 91	Wise, J. B.....	7 00
Tomlinson, Mark....	1,096 09	Wells, A. V.....	21 00
Tollack, Martin.....	1,424 09	Wrabetz, Voyta....	14 00
Talyor, S. H.....	21 00	Williams, C. H.....	28 00
Thompson, R. L....	7 00	Wagner, W. E.....	21 00
Tarrant, Burr.....	7 00	Wilford, Ed.....	21 00
Thomas, T. M.....	7 00	Williams, R. L....	21 00
Tomkins, A. P.....	7 00	Williams, Frank....	10 50
Tacki, Marie.....	77 25	Wilcox, E. E.....	7 00
Urdahl, T. K.....	14 00	Whyte, Edward....	30 00
Veselding, J. E.....	35 00	Wendtland, Adeline.	200 00
Voelker, Paula.....	8 00	White, E. F.....	24 00
Vail, W. B.....	14 00	Yates, F. E.....	7 00
Voigt, Edward.....	21 00	Zorn, C. R.....	24 50
VanGorden, B. L....	14 00		

Assessment of Forest Reserve Lands, Chapter 740, Laws of 1913:

Bubar, G. A.....	\$256 23
Bentley, J. H.....	104 00
Gilligan, W. H.....	24 00
Henry, Frank.....	35 43
Ivey, Richard.....	20 43
Landraint, William.....	291 61
McRae, Alex.....	207 04
Storch, Vincent.....	42 00

\$178,712 58

LAND COMMISSIONERS' DEPARTMENT.

Bennett, W. H., chief clerk.....	\$1,602 00
Lampert, Matt., asst. chief clerk.....	1,399 00
Koepcke, Mae, stenographer and clerk.....	600 00
Madison Post Office, postage and box rent.....	15 00
Milwaukee Free Press Co., advertising.....	9 40
Moberg, J. L., advertising.....	9 40
Husband, E. E., advertising.....	9 40
Hayward Republican, advertising.....	9 40
Democrat Printing Co., printing.....	119 07
Superintendent Public Property, postage, supplies, etc.	155 88
Printing Board, paper.....	15 16
Houghton, J. N., advertising.....	9 40
Latton, A. J., advertising.....	9 40
Shell Lake Register, advertising.....	11 75
Foster, G. R., advertising.....	25 85
Superior Telegram, advertising.....	18 80
Johnson, Henry, expenses.....	21 98
Ellsworth Record, advertising.....	9 40
Donald, J. S., expenses.....	22 08
Department of State, photostat work.....	40 00

\$4,112 37

BANKING DEPARTMENT.

Kuolt, A. E., commissioner, sal. and exp.....	\$5,372 92
Richards, W. H. deputy commissioner, sal. and exp.....	3,936 20
Brown, C. L., examiner, sal. and exp.....	3,079 10
Herreid, Thomas, examiner, sal. and exp.....	3,055 30
Ellis, R. B., examiner, sal. and exp.....	2,949 68
Pond, A. C., examiner, sal. and exp.....	2,716 66
Stedman, H. E., examiner, sal. and exp.....	3,060 07
Schwenker, C. F., examiner, sal. and exp.....	2,851 99
Hayes, J. R., examiner, sal. and exp.....	2,575 84
Pollock, Burne, examiner, sal. and exp.....	2,886 18
Coe, J. H., examiner, sal. and exp.....	828 56
Wild, T. M., chief clerk.....	430 00
Rhodes, C. W., clerk.....	1,500 00
Davidson, H. C., clerk.....	100 00
Nelson, Jennie, clerk.....	1,430 00
Holst, C. A., clerk.....	500 00
Coe, J. H., clerk.....	496 67
Jamieson, G. W., clerk.....	890 00
Wulff, Eugene, clerk.....	635 79
Superintendent of Public Property, postage, supplies, etc.	1,123 65
Printing Board, paper.....	301 30
Madison Post Office, postage and box rent.....	109 80
Democrat Printing Company, printing.....	1,892 28
Wisconsin Telephone Company, messages.....	1 65
Gem Printing Company, printing.....	394 33
Milwaukee Lithographing Company, letterheads.....	32 23
Department of State, photostat work.....	3 00
	<hr/>
	\$43,153 20

INDUSTRIAL COMMISSION.

Crownhart, C. H., commissioner, sal. and exp.....	\$5,694 04
Beck, J. D., commissioner, sal. and exp.....	5,486 85
Wilcox, F. M., commissioner, sal. and exp.....	4,663 70
Watrous, P. J., secretary, sal. and exp.....	2,308 87
Burhop, W. H., statistician, sal. and exp.....	1,023 95
Black, Bruce, statistician, sal. and exp.....	984 78
Bergner, Adele, stenographer.....	930 00
Beck, Rena, clerk.....	840 00
Beckerle, H. J., supt. free employment agency, Milwaukee	1,246 67
Brooks, Peter, clerk free employment agency Milwaukee	315 00
Bloom, J. R., deputy.....	65 22
Briggs, Clara, clerk.....	630 00
Corcoran, Rose, stenographer.....	840 00
Camp, Glenora, assistant supt. free employment agency, Superior	660 00
Carney, Florence, extra clerk, Milwaukee.....	6 00
Downey, E. H., investigator, sal. and exp.....	2,211 91
Dziadulewicz, C. P., interpreter free employment agency, Milwaukee	771 77
Essmann, Elsie, assistant superintendent, Milwaukee, sal. and exp.....	882 05
Evans, D. D., deputy, sal. and exp.....	2,162 18
Frye, Taylor, deputy, sal. and exp.....	1,996 30
Ford, M. M., stenographer.....	1,090 30

Humphrey, John, deputy, sal. and exp.....	\$2,093 25
Jongeneel, Antoinette, stenographer.....	930 00
Jones, Ruth, extra clerk.....	636 00
Kuechle, B. E., statistician.....	690 33
Kroes, Al., deputy, sal. and exp.....	2,361 59
Kremer, C. J., deputy, sal. and exp.....	1,762 60
Kaems, A. L., deputy, sal. and exp.....	1,635 08
Leiserson, W. M., supt. employment agencies, sal. and exp.	2,119 87
Lippart, Harry, asst. supt. free employment agency, Mil-	
waukee, sal. and exp.....	1,136 39
Lundberg, E. O., deputy, sal. and exp.....	2,389 41
Lockney, I. L., deputy, sal. and exp.....	2,280 15
Lehnhoff, August, deputy, sal. and exp.....	1,646 28
McCormick, F. T., expert stenographer, sal. and exp...	2,353 21
Norris, Elva, clerk.....	840 00
Norris, J. A., deputy, sal. and exp.....	2,049 15
Pietzsch, W. O., chief clerk, sal. and exp.....	1,403 60
Price, C. W., assistant, sal. and exp.....	4,052 45
Post, Maybelle, stenographer.....	450 00
Phelps, E. M., supt. free employment agency, Superior,	
sal. and exp.....	280 21
Powers, A. E., asst. supt. free employment agency, Osh-	
kosh, sal. and exp.....	721 45
Swett, Maud, filing clerk.....	1,149 96
Seiler, Andrea, stenographer.....	916 80
Schrimshaw, Stewart, working fellow.....	617 77
Schreiber, Henry, supt. free employment agency, Oshkosh,	
sal. and exp.....	1,783 81
Singer, Amy, clerk.....	720 00
Stathem, Clara, asst. supt. free employment agency, La-	
Crosse.....	720 00
Tarrell, L. A., chief examiner, sal. and exp.....	2,611 62
Vallier, J. E., deputy, sal. and exp.....	1,635 35
Wissler, Mrs. Ed, clerk.....	720 00
Adams, J. C., services.....	5 00
American Iron & Steel Institute, subscription.....	3 00
American Sociological Society, dues.....	3 00
American Steam Gauge & Valve Mfg. Co., supplies.....	60 00
American Association for Labor, subscription, etc.....	5 00
Ashton Valve Co., supplies.....	27 00
Abaly, Winifred, extra clerk.....	121 38
Aluminum Goods Manufacturing Co., supplies.....	4 30
American Express Co., express.....	37 21
Blood, Kittie, extra clerk.....	498 77
Brunsell, H. D., clerk.....	420 00
Bartram, W. H., services.....	25 00
Beffel, J. M., services.....	15 00
Burroughs, George & Son, supplies.....	11 50
Buehler, A., Printing Co., supplies.....	6 75
Board of Industrial Education, rent.....	611 00
Beck, M. A., services.....	7 56
Cohen, Sarah, services.....	27 00
Cawood, Minnie, extra clerk.....	386 18
Cady, Beatrice, clerk and stenographer, Milwaukee.....	597 79
Copp, Tracy, deputy, sal. and exp.....	1,303 21
Collins, L. A., expense.....	10 63
Clark, Burton, services.....	5 00
Curtiss, F. W., supplies.....	103 00
Conway, S. J., services.....	10 00
Claude & Starck, supplies.....	4 00
Cannon, B. J., Co., printing.....	4 00

College Book Store, supplies	\$13 00
Dean, Phillip, per diem and expense.....	8 42
Donaldson, H. E., expense.....	12 00
Department of State, photostat work.....	40 80
Donahue, M. J., services.....	5 00
Democrat Printing Co., printing.....	6,698 55
Eimer and Amend, supplies.....	22 00
Evans, Edward, services.....	5 00
Eschweiler, A. C., expense.....	3 02
Erickson, Gideon, expense.....	36 77
Fowler Manufacturing Co., towel service.....	2 25
Frymark, A. A., towel service.....	2 00
Gutsch, O. J., services.....	5 00
Gute, W. T., services.....	10 00
Gowans, W. P., expense.....	75
Gressler, J. C., services.....	15 00
Gordon, R. E., services.....	16 25
Gray, T. S., Co., supplies.....	5 00
Hanson, Oliver, transportation.....	3 24
Harper & Meade, services.....	4 00
Hoffman, Clara, services.....	8 20
Hopper, M. J., expense.....	6 57
Halbert, C. A., services and expenses.....	48 83
Hessman, Amanda, extra clerk.....	4 25
House, H. A., witness fees.....	3 07
Hise, W. H., services.....	5 00
Hoit, M. M., services.....	72 85
Hoyer, Ernst, supplies.....	12 00
Hogan, M. E., services.....	1 47
Improvement Bulletin, clippings.....	1 00
International Association Factory Inspectors, dues, etc...	36 00
Johnson, Hulda, services.....	4 00
Jermain, L. F., services.....	5 00
Knauber, J., Lithographing Co., letterheads.....	115 00
Krompas, O. A., clippings.....	2 15
Kunzelman, Roy, clerk.....	135 00
Kittle, Mrs. William, services.....	270 00
Kreul, W. C. Co., supplies.....	4 00
Kronenberger, C. H. & Co., supplies.....	3 50
Kosobuski, A., refund employment agency license.....	66 67
Krause, A. B., services.....	24 88
Library Bureau, supplies.....	25 82
Lenroot, Katherine, deputy, Milwaukee, sal. and exp....	994 75
Leviton, Esther, extra clerk.....	90 63
Lyman, J. V. R., services.....	5 00
Lennon, C. H., services.....	112 00
Minehan, R. E., services.....	5 00
Murray, Frances, clerk.....	30 13
McCormick, J. V., statistical clerk.....	137 03
Murray, Cecelia, clerk.....	13 13
McNulty, M. E., clerk.....	37 63
Marshall, V. F., services.....	15 00
Machnikowski, A. J., interpreter.....	101 61
McCormick, John, extra clerk.....	61 61
Milwaukee Photo Materials Co., supplies.....	2 81
McGovern, J. J., services.....	5 00
Madison Post Office, postage and box rent.....	351 40
Manufacturers Home Co., electric light.....	17 87
Meyer News Service Co., clippings.....	60 00
Milwaukee Post Office, postage and stamped envelopes...	220 00
McClurg, A. C., Co., books.....	15 24

Milwaukee Lithographing Co., letterheads.....	\$209 08
Mueller, J. C., services.....	9 50
Mast, R. C., supplies.....	7 90
McGovern, P. H., services.....	45 00
Multigraph Service Co., supplies.....	7 95
National Council for Industrial Safety, books.....	12 50
Naish, Walter, supplies.....	40 30
Nevins, Mrs. E. V., extra clerk.....	16 63
National Fire Protection Association, dues.....	5 00
Nadeau, A. T., services.....	22 00
Northwestern Furniture Co., supplies.....	45 00
National Compensation Journal, books.....	7 50
National Manufacturers Co., subscription.....	12 00
Powell, P. O., expenses.....	3 50
Peper, J. W., expense.....	20 06
Page, H. W., expense.....	8 40
Pressinger, H. E., deputy, sal. and exp.....	927 43
Petran, Margaret, stenographer.....	243 21
Palmer, L. R., supplies.....	75 00
Peterson, C. B., services.....	10 00
Pease, C. F., Co., supplies.....	45 26
Postal Telegraph-Cable Co., messages.....	2 63
Printing Board, paper.....	2,258 53
Ringer, C. F., expense.....	3 48
Rousseau, Henry, expense.....	8 98
Reynolds, Blanche, clerk.....	6 25
Russel, Howland, transportation.....	3 28
Remington Typewriter Co., supplies.....	13 50
Ray, Emile, services.....	10 00
Record-Herald Co., supplies.....	2 50
Seaman, G. E., services.....	10 00
Scheel, H. A., books.....	2 00
Suiter, F. C., services.....	10 00
Silton, H. A., services.....	15 00
Schwarze, Fred, services.....	11 14
Smith, C. E., services.....	5 00
Schroeder, P. A., services.....	9 40
Strong, Lucie, extra clerk.....	540 69
Sundry persons, services.....	257 43
Seymour, L. S., clerk.....	7 00
Soon, R. D., supt. free employment agency, Superior, sal. and exp.....	572 71
Snyder, M. E., statistical clerk.....	394 18
Schroeder, Arlene, clerk.....	44 13
Savage, W. W., services and expense.....	96 56
Siekert & Baum Stationery Co., supplies.....	2 20
Scott, Elizabeth, services.....	17 51
St. Mary's Hospital, X-ray photograph.....	7 50
Schaub, John, supplies.....	15 50
Sickles, W. A., services.....	15 00
Smith, L. C., & Bros. Typewriter Co., supplies.....	9 12
Streissguth-Petran Engraving Co., cuts.....	155 10
Sanborn, A. W., services.....	10 00
Skinners Crown Delivery, drayage.....	6 84
Stechert, G. E., & Co., books.....	5 95
State Journal Printing Co., supplies.....	72 30
Schick, J. M., services.....	82 78
Shehan, L. B., services.....	40 00
Superintendent of Public Property, postage, supplies, etc.	5,179 54
Truttschel, George, services.....	10 00

Tormey, T. W., services.....	\$5 00
Totto, Leonore, proof reader.....	4 25
Wilhelm, Ethel, services.....	51 63
Wheelan, W. E., services.....	16 72
Wilcox, Mrs. A. F., extra clerk.....	171 51
Williams, S. J., deputy.....	1,632 91
Wiesner, Harold, clerk.....	59 51
Wipperfurth, Rose, extra clerk.....	19 00
Wells, Fargo & Co., express.....	24 71
Wisconsin Telephone Co., messages.....	117 83
Wadsworth-Gilbert Stenographic Office, services.....	153 64
Wright Directory Co., books.....	14 00
West, H. H. Co., supplies.....	14 20
Weis, C. L., supplies.....	1 00

Blue Book:

Democrat Printing Co., printing and binding.....	16,289 03
Superintendent of Public Property, postage, etc.....	875 43
Printing Board, paper.....	4,301 52

\$127,306 19

INDEMNITY TO INJURED EMPLOYEES, ETC.

Dougherty, Alvina.....	\$210 00
Perrin, Solon L., award to John Koklynski.....	98 02
Billington, Ellen, and physician.....	30 37
Klinge, John F.....	34 98
Hanson, George.....	9 37
Kepke, H. J.....	20 00

\$402 74

BUREAU OF LABOR STATISTICS.

Democrat Printing Co., printing.....	\$286 91
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DAIRY AND FOOD COMMISSIONER.

Emery, J. Q., commissioner, sal. and exp.....	\$2,570 92
Aderhold, E. L., 1st asst. commissioner, sal. and exp.....	2,897 34
Larson, H. C., 2nd asst. commissioner, sal. and exp.....	2,572 34
Klueter, Harry, chemist, sal. and exp.....	2,180 59
Walter, M. L., stenographer and confidential clerk.....	1,065 00
Thomas, E. D., stenographer.....	1,200 00
Fischer, Richard, consulting director of chemical laboratory.....	600 00
Geidel, Carl, assistant chemist.....	1,200 00
Buzzell, F. M., chief food inspector, sal. and exp.....	2,042 90
Kramer, W. J., inspector, sal. and exp.....	2,405 91
Carswell, F. E., inspector, sal. and exp.....	1,205 92
Cannon, J. D., inspector, sal. and exp.....	2,337 80
Willimann, Joseph, inspector, sal. and exp.....	2,169 12
Dufner, S. J., inspector, sal. and exp.....	2,320 82
Voigt, W. A., inspector, sal. and exp.....	2,437 78
Tschudy, J. J., inspector, sal. and exp.....	500 63
Norton, F. Q., secretary.....	1,475 00
Schuette, Henry, assistant chemist, sal. and exp.....	257 62

GENERAL FUND DISBURSEMENTS, 1914.

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Southard, R. B., inspector, sal. and exp.....	\$2,372 97
Van Duser, James, inspector, sal. and exp.....	2,248 35
Scott, W. F., inspector, sal. and exp.....	1,139 90
Downing, F. P., chief inspector, weights and measures, sal. and exp.....	2,366 06
Linzmeyer, J. B., inspector, dairy and food, sal. and exp.	1,961 77
Boettcher, J. E., inspector, sal. and exp.....	1,806 56
Winder, William, inspector, sal. and exp.....	2,469 88
Cook, S. B., inspector, sal. and exp.....	2,184 35
Howlett, I. R., assistant chemist, sal. and exp.....	1,387 68
Sterns, W. P., inspector, sal. and exp.....	1,432 33
Eigenberger, G. H., inspector, sal. and exp.....	1,008 42
Hass, B. A., inspector, sal. and exp.....	1,065 65
Bornheimer, H. L., inspector, sal. and exp.....	2,475 12
Lehnherr, Jacob, inspector, sal. and exp.....	2,404 07
Warner, George, inspector, sal. and exp.....	2,507 59
Brannon, W. A., assistant chemist, sal. and exp.....	1,421 86
Beckwith, Chauncey, inspector, sal. and exp.....	647 42
Knauber, J., Lithographing Co., letterheads.....	23 75
Printing board, paper.....	341 28
Insurance Fund, insurance premiums.....	9 96
Madison Engraving Co., etchings.....	1 82
Streissguth-Petran Engraving Co., cuts.....	18 11
Madison Post Office, box rent.....	3 00
Democrat Printing Co., printing.....	1,643 01
Wells, Fargo & Co., express.....	45
Postal Telegraph Cable Co., messages.....	65
Wisconsin Telephone Co., messages.....	3 17
Curtiss, F. W., photos, etc.....	17 50
Superintendent of Public Property, postage, supplies, etc.	1,358 01
Superintendent of Public Property, new apparatus.....	1,587 02
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	\$67,347 40

SUPREME COURT.

Winslow, J. B., chief justice.....	\$6,000 00
Barnes, John, justice.....	6,000 00
Kirwin, J. C., justice.....	6,000 00
Marshall, R. D., justice.....	6,000 00
Siebecker, R. G., justice.....	6,750 00
Timlin, W. H., justice.....	6,000 00
Vinje, A. J., justice.....	7,500 00
Kellogg, Clarence, clerk, per diem.....	140 00
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., assistant reporter.....	2,000 00
Beyler, C. H., court crier, fees and salary.....	1,042 00
Kanouse, G. M., marshall.....	1,200 00
Gallagher, Joseph, stenographer.....	1,500 00
Kershaw, Kate, stenographer.....	1,500 00
Usher, J. E., stenographer.....	1,500 00
Law, E. M., stenographer.....	1,500 00
Liess, Hilbert, stenographer.....	1,500 00
Siebecker, K. L., stenographer.....	1,500 00
McLeod, A. A., stenographer.....	1,500 00
Thompson, K., janitor.....	960 00
Simmons, J. B., services.....	474 17
Leverick, P. B., services.....	941 00
Conover, J. D., services.....	32 40

Lamb, C. F., services.....	\$300 00
Madison Post Office, box rent.....	3 00
Democrat Printing Co., printing.....	632 22
Printing Board, paper.....	31 78
Milwaukee Lace Paper Co., stationery.....	10 90
Superintendent of Public Property, postage, etc.....	625 52
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	\$67,142 99

STATE LIBRARY.

Glasier, G. G., librarian.....	\$2,500 00
Orvis, W. H., assistant librarian.....	1,800 00
Bremer, P. J., janitor.....	885 00
Cramer, Charles, janitor.....	885 00
Langdon, Vera, stenographer.....	735 00
Madison Post Office, postage, box rent.....	13 68
Superintendent Public Property, postage, supplies, etc...	132 95
Democrat Printing Co., printing.....	14 72
Printing Board, paper.....	3 02
Books:	
Boston Book Co.....	12 00
Flood, T. H., & Co.....	3,580 97
Statute Law Book Co.....	3 03
Democrat Printing Co.....	218 51
Carswell Co., Ltd.....	21 75
Scientific American, compiling department.....	96 00
Orvis, W. H.....	20 00
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	\$10,921 63

REVISOR OF STATUTES.

Nash, L. J., revisor.....	\$5,000 00
Belitz, A. F., assistant revisor.....	3,000 00
Schuckhart, E. M., secretary to revisor.....	797 00
Potts, M. E., indexer.....	1,008 00
Blied, J. H., proof reader.....	1,800 00
Cronin, A. B., copy holder.....	104 00
Pope, M. H., copy holder.....	140 00
Purcell, Nell, copy holder.....	224 51
Galvin, Myrtel, stenographer.....	20 00
Madison Post Office, box rent.....	1 50
Democrat Printing Co., printing.....	14 18
Printing Board, paper.....	41
Superintendent of Public Property, supplies, stationery, etc.....	142 37
Printing and Distributing Statutes and Town Laws:	
Democrat Printing Co., printing.....	10,436 68
Printing Board, paper.....	2,242 93
Superintendent of Public Property, supplies, etc.....	283 47
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	\$25,215 05

CIRCUIT COURTS.

Judges:	
Belden, E. B., 1st circuit.....	\$5,435 73
Halsey, L. W., 2nd circuit.....	5,008 98
Fritz, O. M., 2nd circuit.....	5,018 17
Williams, O. T., 2nd circuit.....	5,043 60

Ludwig, J. C., 2nd circuit.....	\$5,004 78
Turner, W. J., 2nd circuit.....	5,110 64
Eschweiler, F. C., 2nd circuit.....	4,591 73
Burnell, G. W., 3rd circuit.....	5,031 04
Kirwan, Michael, 4th circuit.....	6,275 80
Clementson, George, 5th circuit.....	5,043 28
Higbee, E. C., 6th circuit.....	5,051 19
Park, B. B., 7th circuit.....	5,033 53
Helms, E. W., 8th circuit.....	2,500 00
Thompson, George, 8th circuit.....	2,919 01
Stevens, E. R., 9th circuit.....	5,026 50
Goodland, John, 10th circuit.....	5,020 61
Ross, F. A., 11th circuit.....	5,028 18
Grimm, George, 12th circuit.....	5,033 12
Lueck, M. L., 13th circuit.....	5,046 20
Graass, Henry, 14th circuit.....	2,786 94
Hastings, S. D., 14th circuit.....	2,530 00
Risjord, G. N., 15th circuit.....	5,077 02
Reid, A. H., 16th circuit.....	5,145 19
O'Neill, James, 17th circuit.....	5,211 76
Fowler, C. A., 18th circuit.....	5,120 15
Wickham, James, 19th circuit.....	5,129 69
Quinlan, W. B., 20th circuit.....	5,236 69
Reporters:	
Welch, C. H., 1st circuit.....	2,641 35
Burke, Richard, 2nd circuit.....	2,600 00
Cowen, H. K., 2nd circuit.....	1,856 50
Goodwin, H. D., 2nd circuit.....	746 17
Porter, C. G., 2nd circuit.....	2,600 00
Buckley, W. J., 2nd circuit.....	2,400 00
Carney, J. M., 2nd circuit.....	2,600 00
McDermott, H. C., 2nd circuit.....	2,400 00
Kimball, W. C., 3rd circuit.....	2,608 48
Dorsch, W. A., 4th circuit.....	2,516 35
Morse, E. J., 5th circuit.....	2,570 87
Harrison, Alfred, 6th circuit.....	2,673 76
Morse, R. W., 7th circuit.....	2,755 60
Nelson, Harry, 7th circuit (assistant).....	40 00
Cross, C. A., 8th circuit.....	2,557 44
Smith, E. H., 9th circuit.....	2,405 66
Meyers, G. D., 9th circuit (assistant).....	2 08
Kreiss, W. H., 10th circuit.....	2,705 85
Hile, J. R., 11th circuit.....	2,517 01
Grant, F. C., 12th circuit.....	2,480 14
Sawyer, J. H., 13th circuit.....	2,600 00
Parkes, J. T., 14th circuit.....	2,462 88
Thompson, D. R., 15th circuit.....	2,769 29
Evers, W. A., 16th circuit.....	2,579 79
Hochtritt, R. E., 16th circuit (assistant).....	10 00
Shoemaker, A. H., 16th circuit (assistant).....	30 00
Calway, F. D., 17th circuit.....	2,799 45
Park, E. S., 18th circuit.....	2,740 59
Shoemaker, A. H., 19th circuit.....	2,652 79
Hanson, Clara, 19th circuit (assistant).....	30 00
Rasmussen, T. H., 20th circuit.....	2,747 13
Secretary, Board of Circuit Judges:	
Park, E. S., salary and expenses.....	69 17
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\$193,677 88	

CIVIL SERVICE COMMISSION.

Buell, C. E., commissioner, per diem and exp.....	\$154 00
Gaffron, Otto, commissioner, per diem and exp.....	1,009 87
Cunningham, T. J., commissioner, per diem and exp...	1,634 99
Ap Roberts, Percy, commissioner, per diem and exp.....	1,406 34
Hazelwood, J. A., secretary, sal. and exp.....	2,453 16
Doty, F. E., secretary, sal. and exp.....	519 20
Knight, H. S., assistant examiner, sal. and exp.....	2,170 11
Carter, T. A., chief clerk.....	627 30
Sawyer, Elsa, chief clerk.....	553 52
Dunn, Edna, stenographer.....	103 66
Foran, Margaret, clerk.....	820 00
Kueltz, Emma, clerk.....	672 50
Erickson, Jennie, clerk.....	570 00
Hill, Ethel, stenographer.....	22 40
Crane, Nellie, stenographer.....	728 28
Brand, Bessie, typist.....	20 77
Palmer, T. S., services.....	25 00
Sundry persons, local examiners.....	2,144 73
Casey, Marcella, clerk.....	100 02
Nevins, Mrs. Mina, services.....	20 00
Cover, B. C., services.....	7 00
Hausmann, Minnie, services.....	3 00
Freier, Louise, services.....	6 88
White, Addeline, stenographer.....	2 50
Hessman, Amanda, extra clerk.....	81 26
Ford, Eva, extra clerk.....	1 50
Levitan, Esther, extra clerk.....	23 13
Gardner, E. H., marking papers.....	1 50
Wilcox, R. B., marking papers.....	75 00
Regan, Katherine, marking papers.....	3 50
Evans, Alice, marking papers.....	4 13
West, M. C., marking papers.....	5 25
Hargrave, Mary, marking papers.....	9 38
McClernan, Marie, marking papers.....	15 00
Harrison, Lucy, marking papers.....	3 00
Sears, Louis, marking papers.....	3 00
Wadsworth, Harriet, marking papers.....	32 75
Froseth, Inga, services.....	20 00
Milwaukee Y. M. C. A., services.....	10 53
Tanner, J. B., expenses.....	6 36
Sawyer, Elsa, notary commission.....	4 75
Madison Post Office, box rent.....	3 00
Wells Fargo & Co., express.....	25
Democrat Printing Co., printing.....	618 80
Postal Telegraph Cable Co., messages.....	25
Wisconsin Telephone Co., messages.....	2 91
Milwaukee Lithographing Co., letterheads.....	71 06
Kunath, Robert, rent chairs and tables.....	4 17
Printing Board, paper.....	165 93
Superintendent of Public Property, postage, supplies, etc.	1,701 06
Sundry papers, advertising.....	538 35
Wehrmann, Charles, supplies.....	1 35
Knauber, J., Lithographing Co., letterheads.....	45 00

 \$19,227 40

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	\$3,438 70
Spencer, L. E., sal. and exp.....	2,727 25
Hutcheroff, L. W., statistician, sal. and exp.....	2,133 00
Walter, A. A., stenographer.....	973 35
Wald, A. C., clerk.....	870 00
Warner, Winnie, clerk.....	710 00
Anderson, Alma, clerk.....	710 00
Bennewise, Josephine, clerk.....	625 00
Boyle, Alice, clerk.....	675 00
Brown, P. M., services.....	129 08
Trilling, M. F., clerk.....	666 50
Sutherland, C. H., per diem and exp.....	135 43
Mayer, L. P., per diem and exp.....	12 00
Stoddard, C. H., per diem and exp.....	101 91
Whyte, W. F., per diem and exp.....	64 00
Hayes, E. S., per diem and exp.....	81 03
Kirchoffer, W. G., services.....	193 82
Appleton, D., & Co., book.....	6 00
State Journal Printing Co., papers and publishing rules	28 80
N. J. School-Church Furniture Co., display cabinet, etc..	22 64
Wells, Fargo & Co., express.....	36 56
American Express Co., express.....	10 95
Wisconsin Telephone Co., messages.....	21 32
Tully, E. J., services.....	21 11
Meilike, H. A., services.....	39 17
Fiedler, Otto, per diem and exp.....	173 28
Henika, G. W., sal. and exp.....	2,035 46
Bowman, F. F., per diem and exp.....	10 96
Streissguth-Petran Eng. Co., cuts.....	1 54
Democrat Printing Co., printing.....	3,689 26
Madison post office, box rent and postage.....	21 50
Meyer News Service Co., clippings.....	44 00
Bennett, W. C., sal. and exp.....	1,843 67
Johnson, Fred, sal. and exp.....	2,001 11
Hoyt, G. E., salary.....	1,102 35
Knauber, J., Lithographing Co., letterheads.....	137 50
Superintendent of Public Property, postage, supplies, etc.	2,185 19
Printing Board paper.....	1,270 51
Schieffelin & Co., silver nitrate.....	1,295 07
American Medical Association, directory.....	7 00
Sumner & Cramton, supplies.....	9 60
American Statistical Association, subscription.....	2 00
Licensing Plumbers:	
Stromme, Esther, salary.....	1,012 50
Democrat Printing Co., printing.....	548 35
McNulty, M. E., salary.....	71 25
Pfister, Mildred, salary.....	36 75
King, F. R., sal. and exp.....	1,622 34
Ferguson, T. M., per diem.....	681 78
Robertson, J. E., per diem.....	299 40
Elwell, J. H., per diem.....	28 49
Alford, Alice, salary.....	399 00
McCarthy, Charlotte, salary.....	225 25
Reeke, G. F., per diem.....	136 77
Hasselhus, R. E., per diem.....	103 28
Stoddard, C. H., services.....	27 53
Kirchoffer, W. G., services and exp.....	717 14

Henika, G. W., expenses.....	\$12 03
Robertson, J. W., expenses.....	60 56
Printing Board, paper.....	288 07
Milwaukee Lithographing Co., licenses.....	209 70
State Journal Printing Co., publishing plumbing code	225 60
Superintendent of Public Property, postage, supplies, etc.	584 19
Hoffman & Billings Mfg. Co., supplies.....	79 46
Sumner & Cramton, supplies.....	25 00
Botham, Ruth, salary.....	60 00
Streissguth-Petran Eng. Co., halftones, etc.....	44 07
Secretary of State, photostat work.....	40 00
Regulation of Hotels and Restaurants:	
Mase, W. G., salary.....	\$1,084 54
Loether, E. U. F., salary.....	1,006 75
Brown, E. J., salary.....	347 38
O'Connell, Helen, salary.....	121 12
Printing Board, paper.....	171 77
Democrat Printing Co., printing.....	176 76
State Journal Printing Co., printing.....	35 54
Superintendent of Public Property, postage, sup- plies, etc.....	514 78
Registration of Nurses:	
Dodge, Anna, stenographic services.....	\$165 00
Nelson, Ellen D., sal. and exp.....	308 73
McGovern, E. F., member, services and exp.....	123 98
Stoerber, M. A., services.....	26 80
Haswell, A. J., secretary, services and exp.....	82 15
McKee, G. I., services and exp.....	34 38
Dastych, Anna, services and exp.....	103 07
Flatman, M. I., salary.....	119 25
Printing Board, paper.....	23 41
Democrat Printing Co., printing.....	121 02
Superintendent of Public Property, postage, supplies, etc.	162 99
Returned Applications:	
Thorp, J. L. B.....	\$10 00
Sister Angelica.....	10 00
Gonzenbach, Alice.....	10 00
Sister M. Cordelia.....	10 00
Newbauer, Elvira.....	10 00
Ussaw, A. L.....	10 00
Sister Octavia.....	10 00
Wilkowski, P. H.....	10 00
Erdmann, V. A.....	10 00
Sohm, C. W.....	10 00
Putzke, L. B.....	10 00
Snell, A. A.....	10 00
McCullough, Belle.....	10 00
Luck, C. L.....	10 00
Embalming and Undertaking Fund:	
Harper, C. A., sal. and exp.....	\$610 13
Walter, A. A., sal. and exp.....	5 00
Brettschneider, David, services.....	10 00
Kauf, T A., services.....	10 00
Fiss, C. R., services.....	10 00
Judson, C. E., services.....	10 00

GENERAL FUND DISBURSEMENTS, 1914.

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Sutherland, C. H., services and exp.....	\$19 69
Democrat Printing Co., printing.....	173 80
Printing Board, paper.....	36 93
Rankin, W. C., dues.....	10 00
Superintendent of Public Property, postage, supplies, etc.	51 69
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	\$43,617 79

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Eliason, O. H., veterinarian, sal. and exp.....	\$2,738 29
Katz, R. E., secretary, sal. and exp.....	254 83
Flatman, Maude, stenographer.....	475 00
Cameron, Nellie, stenographer.....	790 00
Eliason, Belma, stenographer.....	400 00

Assisting:

Akin, F. C.....	\$5 00	Larson, V. S.....	\$2,442 99
Anglicker, J.	633 59	Lee, J. D.....	10 00
Adams, G. G.....	2 00	Leary, D. H.....	10 96
Bleecker, A. B.....	100 00	Lothe, Herbert.....	10 00
Bensen, E. R.....	15 96	Leach, O. W.....	10 00
Bjorner, J. J.....	79 17	Lewis, S. V.....	25 50
Butler, R. E.....	16 35	Mack, J. F.....	2 00
Biddison, A.....	12 15	Moyle, I. W.....	3 00
Bowles, Winifred....	15 00	Malone, W. J.....	5 00
Clark, W. G.....	65 90	Neidig, C. C.....	32 00
Chryst, I. M. J.....	88 75	O'Reilley, J. M.....	5 86
Claussen, W. R.....	1,505 74	Patterson, S. B.....	30 50
Crump, L. S.....	62 00	Parker, B. R.....	15 00
Clarke, B. L.....	7 50	Pattison, H. D.....	10 00
Crane, C. M.....	26 50	Rank, A. F.....	12 00
Cleland, L. W.....	15 00	Roger, B.	5 00
Deadman, C. A.....	115 41	Schrage, A. F.....	18 00
Daggett, R. D.....	5 00	Shireman, R. D.....	5 00
Deher, W. H.....	5 00	Schwiesow, W. F....	11 30
Downing, M. W.....	71 90	Swan, W. R.....	10 00
Everet, C. H.....	84 12	Steffen, M. R.....	5 00
Eddy, H. I.....	13 20	Tooley, J. W.....	51 21
Eckert, H. F.....	17 00	Wright, A. H.....	10 00
Ferguson, F. H.....	42 81	Wolcott, W. A.....	392 19
Forge, L. A.....	36 90	Wild, H. D.....	7 50
Hart, S. G.....	17 98	Wylie, George.....	37 86
Holmes, B. F.....	78 06	West, J. P.....	140 02
Hodgins, G. M.....	5 00	Wriggleworth, G. B..	65 00
Herr, R. S.....	14 85	Wright, L. A.....	21 25
Johnson, Edward....	5 00	Wilson, F. A.....	8 86
Kenyon, B. F.....	21 43	Wright, L. M.....	12 00
Krueger, H. E.....	22 77	Webb, G. C.....	7 30

Democrat Printing Co., printing.....	\$220 33
Madison Post Office, postage and box rent.....	21 55
Wisconsin Telephone Co., message.....	17 61
Milwaukee Lithographing Co., letterheads.....	68 65
Knauber, J. Lithographing Co., envelopes.....	39 19
Printing Board, paper.....	51 39
Superintendent of Public Property, transfer postage, supplies, etc.	1,083 74
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	\$12,799 92

Diseased Animals Slaughtered:

Ames & Son, F.M.	\$35 00	DeVain, M. L.	\$91 23
Allis, F. W.	35 00	Downie, Thomas	256 20
Apple, C. E.	233 74	Dickinson, Nathan ...	329 98
Borak, S. E.	353 75	Daw, Wm.	52 50
Burnmeister, Henry.	36 24	Dobratz, Wm.	51 25
Burnell, Duke.	45 00	Dehring, Fred.	236 65
Brown, Sam.	49 98	Everson & Demerit	
Bergum, P. B.	150 80	Co.	636 13
Bergum, Peter	42 50	Edgewater Stock	
Bourn, A. C.	173 13	Farms	4,212 42
Blume, C. E.	86 66	Ebbott, John	182 50
Barker, H. J.	52 50	Earle, H. H.	385 00
Bruins, Ed.	68 00	Everson & Sons, Wm.	67 16
Brieske, Ferdinand..	97 47	Ebert, Charles	52 50
Beittich, Albert	31 23	Earle, H. E.	297 06
Behrendt, Charles..	128 39	Edgewood Farms....	262 48
Benninger, M.	30 83	Eberline, M. G.	82 50
Bewick & Son, W. W.	118 49	England, J. A.	23 66
Bestul, O. R.	26 25	Excele, A.	35 00
Bennett, O. J.	48 12	Erdman, Lewis.	52 50
Bloom, John	90 00	Favill, H. B.	76 66
Birch, Thompson....	156 25	Fox, A. W. & F. E....	52 50
Baskin Bros.	30 83	Faville, C. C.	405 87
Bridge, H. H.	138 49	Frey, John	52 50
Bohl, John	47 50	Fargo, F. B.	52 50
Bowman & Hendricks	192 50	Foster, J.	35 00
Bertram, C. W.	50 00	Faast, Frank.	35 00
Binkert, John.	52 50	Ficken, Fred.	49 50
Beebe, A. G.	35 00	Ferry, C. L.	37 75
Borgesson, J. A.	25 25	French, R. R.	487 81
Craig, G. D.	202 32	Fox, J. H.	52 50
Cronk, Howard	188 75	Guenther, Rudolph ..	89 33
Christenson, Julius..	30 00	Gates, John	786 49
Chapman, George....	140 00	Garvens, E. G.	33 33
Carlin, Christy.	537 49	Gilbert, W. E.	106 66
Clapp, G. E.	34 16	Gronert, Fred.	70 00
Collins, Wm.	59 16	Gates, W. R.	1,505 00
Coburn, Orrie.	202 50	Gates, G. J.	97 90
Coolidge, D. C.	1,056 66	Greene, Howard.	52 50
Coleman, H. M.	32 50	Geske, Edward.	34 44
Carpenter, George ...	69 16	Gerrits, Edward.	35 00
Chapman & Erdman.	157 50	Guptill, John.	52 50
Campton, A. B.	33 33	Griswold, H. W.	44 16
Calkins, C. L.	52 50	Gilbert, J. L.	17 16
Converse, D. C.	79 16	Guynup, F. L.	50 62
Cramer, Oscar.	98 05	Graf, John.	23 00
Carroll, Edward.	51 00	Goodrich, C. E.	134 25
Chaffin, S.	46 23	Graber, Gustav.	5 83
Cross, George.	35 00	Gunderson, T. G.	87 50
Coxe, W. M.	35 00	Garvins, L. V.	35 00
Craig, B. W.	105 00	Gardner, Alex.	35 00
Cramer, Mrs. W. A. ...	27 00	Graham, Harry.	402 90
Debell, John	45 00	Greim & Hippe.	136 66
Dobson, Joseph.	270 00	Goarder, K. O.	32 50
Daly, Charles	47 50	Griswold, F. M.	56 75
Demerit, M. W.	42 99	Green, Frank.	47 50
Denfeldt, Vel.	47 49	Greene, J. H.	38 74
Dougan, W. J.	259 86	Gunderson, Mrs. Em-	
Denton Farm Co., ...	203 74	ma	42 49

GENERAL FUND DISBURSEMENTS, 1914.

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Hine, A. C.....	\$45 00	Love, G. S.....	\$140 00
Hall, S. E.....	44 00	Labus, John.....	428 83
Halverson, Wm.....	116 75	Lien, J. R.....	84 33
Hanson & Hawes....	952 15	Lewis, Jay.....	35 00
Hamling, Emil.....	34 99	Loftsgarden, Otto....	119 16
Helland, George....	86 25	Linse, Adolph.....	231 16
Hanson, Louis.....	38 75	Lyons Bros.	52 50
Hanson, Hans.....	52 50	Lukes, Henry.....	148 66
Hartel, & Bro., Carl..	30 83	McWatty & Simmons	332 50
Howie, Mrs. A. F....	35 00	McGalloway, Peter...	85 00
Hein, Lumber Co., John.....	57 66	Martin, James.....	120 00
Howell, H. E.....	68 33	Meurer, Mrs. Anna..	750 00
Homan, August.....	18 83	Morey, R. G.....	1,347 50
Howell, D. J.....	105 00	McCanns, C. B.....	29 16
Haselen, Charles....	52 50	Madson, H.	25 74
Hoyt, Will.....	148 74	Mills, Mike.....	23 33
Hanson, James.....	52 50	Moore, W. C.....	33 33
Hammersley, E. C....	105 00	Mann, S. L.....	138 74
Hansen, Werner.....	60 00	McWhorter, C. V....	52 50
Hanslett & McNutt..	85 74	Moholt, Andrew.....	68 33
Harris, Wm.....	42 50	Miller, W. G.....	51 24
Halbach, H. W.....	105 00	Marshall, W. G.....	122 50
Hoesly, G. P.....	105 00	Monroe, Walter.....	22 50
Hein, John Co.....	138 74	Morris Cattle Co....	31 66
Johnson, Chas.....	51 25	Manague, Wm.....	51 99
Johnson, W. O.....	40 00	Meurer, Anna.....	682 50
Jones, D. B.....	87 49	Munger, Henry.....	287 50
Jones, Sam.....	35 00	Metzler, Lorenz.....	42 49
Jarr, John.....	284 95	Marsden, Horatio....	33 75
Jahnke, A. F.....	52 50	Mickelson, Carl....	390 50
Jacobson, J.....	144 16	McCoy, C. J.....	48 75
Jones, J. R.....	29 83	Malloy, J. W.....	200 99
Johnson, N. T.....	38 73	Meshek, Jacob.....	152 80
Jerome, George.....	100 82	Mitchell, Mrs. J. D..	105 00
Jacobson, J. M.....	51 24	McCanna, R. C.....	260 37
Johnston, W. H.....	122 50	McLay Bros.	315 00
Jones & Son, E. D....	52 00	Mitch, Henry.....	46 25
Jones, G. R.....	35 00	McDonald & Hogrefe	93 00
Johnson, Billie....	48 75	Mayer, Henry.....	52 50
Kuhtz, Charles.....	168 33	Nohelty, J. E.....	22 50
Knutsen, G. W.....	122 50	Newcomb, Ray.....	52 50
Kuhtz & Sons, C. J..	105 00	Neupert, N.	48 75
Kuehn, Charles.....	90 74	Newman Bros.....	92 25
Kundert, Rudolph...	52 50	Noe, W. C.....	825 39
Kuehne, Mrs. Chas..	134 99	O'Brien, Joe.....	207 50
Knutson, E. A.....	48 75	Oleson, Oscar.....	70 00
Kelsey, Leland.....	48 12	Oesan, Wm.....	325 85
Kuhl, J. L.....	52 50	Olson & Schuster...	35 00
Kurth, L. A.....	61 66	Olson, O. B.....	33 75
Kinney, Robert.....	48 75	Onstad, Otto.....	296 47
Keller, Hy.....	52 50	Oakley & Ridge.....	42 48
King, A. G.....	52 56	Oertell, C. S.....	66 33
Karberg, Wm.....	35 00	Peltz, Henry.....	55 00
Kuenzi, G. W.....	210 00	Pierce & Kildow....	345 06
Letts, Edward.....	50 00	Pratt, J. D.....	215 19
Lobdell, H. R.....	32 75	Parish, Bert.....	134 99
Lefens, Mrs. T. J....	37 50	Paul, Harry B.....	48 75
Lehman, F. G.....	122 50	Pierce, F. L.....	52 50
Lobdell Bros.	249 98	Pritchard, J. T.....	174 98
Lange, Paul.....	33 33	Phelps, L. H.....	206 66
		Porter, A. F.....	17 33

Plenge, Wm.	\$626 24	Solness, Hans	\$133 33
Price, J. W.	89 99	Spear, G. W.	34 23
Parish, Alvin	52 50	Schwartz, J. J.	101 49
Fabst, Gustave.	32 50	Schwartz, R. R.	34 66
Portz, Albert.	87 50	Socha, A. J.	48 75
Pierce, Wm.	83 99	Sheniff, C. F.	156 29
Peck, S. B.	87 50	Schultz, Chas.	86 16
Pardee, Dan	52 50	Stubbs, A. I.	68 33
Quall, Peter	65 00	Schroeder, Wm.	43 99
Rollins, C. E., Jr.	103 75	Sandman, W. A.	178 25
Reed, W. H.	157 99	Schmidt, Ferdinand	52 00
Richards & Roberts..	162 13	Scheid, John.	75 75
Roehr, Mrs. Minnie..	30 50	Tuschen, Wm.	29 17
Rudd, Edward	55 00	Thayer, Elmer	165 00
Richter, Ben	52 50	Treweek, J. N.	33 75
Rice, Charles.	121 32	Tuttle, Merle	52 50
Roeder, Anton	275 14	Trinkes, Wm.	41 00
Rhoda, W. H. T.	52 50	Templeton, Peter.	227 50
Roberts, E. M.	308 30	Thomas & Knott.	35 00
Reich, Herman.	52 50	Topf, A. J.	35 00
Rottmann, Bernard..	52 50	Tiedt, F. W.	103 75
Reiss, Peter	241 64	Taylor, D. C.	64 50
Rowlands, R. W.	52 50	Uhling, C. E.	51 24
Riley, E. F.	238 75	Ubert, Sam	52 50
Suydam, M. S.	38 75	Ulsrud, Olaf	155 62
Scott, G. E.	528 47	Van Lane, A. E.	52 50
Stephan, John.	52 24	Verhalen, P. J.	103 75
Snyder, B. F.	70 00	Warmington, P. J. ...	235 99
Senter, F. C.	7 58	Webster, P. F.	75 82
Shannon, S. E.	43 23	Williams, D. L.	52 50
Schultz, Robert.	75 32	Witte, Herman.	70 39
Smith, F. A.	52 50	Williams, D. T.	33 33
Schmidt, W.	25 00	Wilson, Earl	52 50
Simon, Michael	28 33	Wappler, Bruno.	26 66
Sander Bros. Brew-		Wilson, J. F.	32 83
ing Co.	24 50	Will, Charles	105 00
Sprain, E. H.	569 71	Warner & Norsman..	52 50
Sheridan, B. F.	52 50	Williams J. H.	35 00
Stowasser, Joseph. ...	48 75	Young, E. A.	151 82
Simon, Anton	31 66	Zepmich, W.	28 74
Solverson, Andrew ...	47 25	Zilmer, O. A.	35 00
Susan, J. F.	200 70	Zuill, David.	1,250 07
Sheen, D. W.	79 16		
Seitz, Adam	52 50		\$45,899 23

STATE TREASURY AGENT.

Davies, D. H., treasury agent, sal. and exp.	\$2,299 31
Mowry, Don, salary	825 00
Gettleman, Sam, expenses.	226 31
Madison Post Office, postage and box rent.	12 50
Wisconsin Telephone Co., messages.	11 50
Democrat Printing Co., printing.	30 80
Schwaab Stamp and Seal Co., supplies.	133 20
Printing Board, paper.	15 25
Superintendent of Public Property, postage, supplies, etc.	199 97

Special Agents:

Anderson, A. A.	\$9 00	Barrett, G. A.	\$27 00
Baker, A. P.	38 50	Blachley, W. H.	12 00
Baltzer, M. E.	18 50	Blashek, E. E.	108 00
Barden, S. W.	21 50	Button, E. D.	2 00

Calder, Thomas	\$24 50	Nelson, P. O.....	\$30 00
Campbell, A. F.....	9 00	Newby, I. C.....	66 50
Cranson, E. N.....	2 00	Nye, C. A.....	15 00
Davies, W. W.....	125 50	O'Keefe, James	9 50
Elefson, Eli.....	34 00	O'Keefe, John	8 00
Elliott, L.....	42 00	Oswald, J. J.....	20 50
Gettleman, Sam	754 00	Pitts, Frank	7 50
Giese, H. O.....	7 50	Pollak, Joseph	212 50
Gorman, Thos.....	7 50	Reinert, A. J.....	7 50
Granlow, Aug.	7 50	Risinger, M. E.....	2 00
Hill, W. C.....	34 00	Ritchart, J. E.....	7 50
Hoehne, A. A.....	51 00	Sanborn, A. W.....	42 00
James, H. D.....	2 00	Sardeson, A. M.....	7 50
Karnes, J. H.....	24 00	Scoon, D. W.....	46 50
Kellogg, F. E.....	15 00	Siewert, J. D.....	2 00
Kibbe, A. R.....	11 50	Smith, Lyman H....	39 00
Kiser, F. H.....	4 00	Sommers, Ed.	4 00
Kleeber, L.....	13 50	Strong, A. C.....	12 00
Laun, Lewis	7 50	Sullivan, J. F.....	7 50
Levitan, Sol	13 50	Tallman, S. D.....	10 00
Litowich, H.	4 50	Taylor, E. F.....	9 50
Lueps, W. G.....	14 00	Thiemann, C.....	17 00
MacKenzie, W. K....	15 00	Thompson, O. H....	7 50
MacNichol, T. H....	45 00	Thurston, G. R....	34 50
McCormick, Peter...	37 50	Trester, Adam.....	30 50
McNevens, Jas.	4 00	Wheeler, F. F.....	18 50
Millerd, A. W.....	2 00	Whitley, J. M.....	46 00
Mahon, B. H.....	293 00	Williams, Geo. D....	27 50
Malone, Thos.....	8 50	Wicker, G. W.....	4 50
Manzella, A.....	22 50	Winther, F. P.....	15 00
Morter, C. J.....	7 50		
Mowry, D. E.....	271 50		
Myers, Chas. E.....	18 50		
			\$6,690 84

FISH AND GAME DEPARTMENT.

Sholts, J. A., game warden, sal. and exp.....	\$2,861 41
Johnson, Ingrid, stenographer and clerk.....	420 00
Leslie, Jeanette, clerk.....	840 00
Megow, Myrtle, stenographer and clerk.....	325 00

Per Diem and Expenses:

Albrecht, H. H.....	\$1,561 78	Cleasby, E. A.....	\$133 90
Asmuth, Con	2,562 51	Cleveland, C. R.....	1,093 95
Barnhardt, William.	1,704 57	Cole, W. A.....	1,564 28
Becker, A. G.....	270 36	Cranston, D. M.....	2,272 60
Berg, M. E.....	1,660 46	Curtis, P. S.....	1,584 53
Bernett, G. H.....	1,351 89	Davis, W. H.....	935 28
Berschens, M. L....	1,195 93	DeLong, J. R.....	1,726 48
Boomer, I. H.....	2,473 80	DeKoeyer, George ...	580 20
Boortz, H. F.....	286 99	Devine, Thomas.....	1,673 11
Brunet, A. R.....	1,570 16	Diedrich, Peter	1,612 99
Bosworth, E. F.....	1,558 78	DeMaiffe, E. W.....	259 92
Budrean, E. J.....	527 55	DeMaiffe, E. J.....	252 77
Buell, V. C.....	1,268 30	Devine, Barney	37 59
Byse, C. H.....	434 85	Egan, John	1,251 63
Cadrant, J. J.....	1,436 21	Elliott, W. P.....	2,209 83
Carter, J. B.....	1,047 68	Fisher, F. W.....	1,677 64
Childs, A. S.....	1,333 36	Follett, C. E.....	159 41

Fosnot, J. B.....	\$1,522 10	McNaughton, James.	\$1,524 52
Foster, A. E.....	347 77	Meff, C. L.....	124 77
Foster, J. H.....	1,832 95	Miller, G. A.....	1,506 26
Furlong, P. S.....	463 34	Miller, G. E.....	691 63
Gautsch, E. W.....	1,347 77	Nolan, R. B.....	1,591 98
Gerhardt, Fred.....	2,431 56	Oberholtzer, H. J....	1,495 82
Grey, W. T.....	1,889 20	Pooler, W. D.....	815 04
Grunewald, A. A....	994 80	Powell, E. E.....	1,263 39
Grunseth, B. A.....	988 35	Powell, A. W.....	1,278 90
Gruebner, H. C.....	1,578 81	Pugh, John.....	1,409 50
Hull, G. F.....	171 82	Randall, F. K.....	952 60
Hogan, E. R.....	199 05	Randall, F. D.....	1,127 09
Hall, A. W.....	1,468 95	Raeth, Valentine.....	2,004 19
Hall, G. F.....	1,792 29	Richtman, S. P.....	2,101 81
Hendrickson, Hans..	1,984 93	Russell, A. Q.....	1,882 71
Hill, J. B.....	1,137 48	Russell, F. F.....	1,747 13
Hope, Andrew.....	1,796 96	Sampson, Andrew.....	1,780 66
Holmes, A. A.....	1,449 69	Scammon, D. R.....	733 73
Hulbert, A. I.....	1,615 16	Schewe, John.....	904 46
Hulbert, Gird.....	325 85	Schlueter, H. J.....	1,712 93
Johnson, A. M.....	205 80	Schmidt, A. G. Jr....	82 68
Jakoubek, K. C.....	928 81	Shaver, B. J.....	1,688 48
Keeler, J. G.....	1,935 76	Smith, D. H.....	1,832 00
Kelsey, J. V.....	1,627 15	Smith, E. J.....	269 36
Keys, W. A.....	1,793 39	Soule, L. M.....	1,654 45
Kirkhoff, S. B.....	1,681 75	Spencer, Fred.....	149 01
Kleist, Michael.....	1,847 08	Stahl, G. H.....	1,473 42
Klofanda, A. J.....	1,229 96	Summerville, Wm....	138 26
Kreft, Adolph.....	1,153 93	Swant, M. F.....	1,701 79
Kregel, W. J.....	730 87	Thomaschewski, Frank	917 05
Lanning, B. P.....	1,714 93	Taylor, M. H.....	248 41
LaBar, G. D.....	1,093 36	Tiedeman, H. C.....	2,034 37
Lee, Albert.....	1,793 01	Thorn, M. C.....	1,605 14
Little, C. S.....	1,725 26	Thompson, C. W....	1,461 30
Long, John.....	1,642 34	Tuttle, E. W.....	1,266 27
Maiffie, E. J.....	14 00	Waite, Henry.....	1,125 31
Mason, W. P.....	1,760 11	Waldal, J. O.....	219 01
Marden, W. A.....	734 41	Williams, S. J.....	1,543 10
Marsh, J. V.....	1,062 08	Wisner, W. W.....	1,607 25
McCormick, C. L....	128 02	Worden, J. D.....	1,507 23
McMillin, M. E.....	1,650 78	Warnock, James.....	113 00
Meyer News Service Co., clippings.....			\$30 00
Democrat Printing Co., printing.....			6,601 98
Madison Post Office, postage and box rent.....			205 44
Wells Fargo & Co., express.....			35
Wisconsin Telephone Co., messages.....			12 54
Milwaukee Lithographing Co., letterheads.....			38 45
Eldred Agency, premium on bond.....			12 50
Knauber, J., Lithographing Co., letterheads.....			65 00
Superintendent of Public Property, postage, supplies, etc			5,604 33
Printing Board, paper.....			2,193 68
Launches:			
Bahr, O. C.....	\$125 00	Hermes, Arnold.....	\$600 00
Lewis, H. W.....	450 00	Lanning, B. P.....	86 25
Peterson, J. R.....	400 00		
Jacobi, E. C.....	800 00		
			<hr/>
			\$164,020 86

SUPERINTENDENT OF PUBLIC PROPERTY.

General Administration.

Essmann, W. L., superintendent, sal. and exp.....	\$1,822 39
Onstad, Otto, superintendent.....	1,156 20
Arnew, Harvey, extra help.....	4 00
Benway, E., laborer.....	19 00
Benway, Walter, laborer.....	22 00
Brown, P. M., laborer.....	21 00
Bresee, L. M., chief bookkeeper.....	1,602 00
Brophy, Julia, telephone operator.....	615 00
Baas, S. C., elevator operator.....	900 00
Beck, J. F., police.....	900 00
Briggs, William, scrubwoman helper.....	720 00
Bakken, L. T., cuspidor cleaner.....	795 00
Bernhard, C. C., gardener and florist.....	850 00
Bennett, H. O., foreman.....	900 00
Bunde, H. R., laborer.....	745 00
Bieber, G. G., steamfitter.....	949 99
Beyler, Charles, fireman.....	900 00
Brown, E. M., laborer.....	129 20
Casserly, C., laborer.....	17 00
Christopher, Sadie, multigraph operator.....	513 33
Cobb, W. H., police.....	900 00
Crampton, N. A., night watchman.....	900 00
Comeford, Richard, assistant gardener.....	820 00
Cobb, J. W., laborer.....	75 90
Ceasar, Henry, painter.....	28 80
Coughlin, W. J., painter.....	79 20
Cruser, Frank, laborer.....	9 78
Cruser, Tony, laborer.....	9 78
Dean, Joseph, chief carpenter.....	1,200 00
Davis, O. M., elevator operator.....	900 00
Duex, Peter, elevator operator.....	900 00
Dodge, S. T., police.....	900 00
Danielson, John, police.....	900 00
DeRenzo, Mary, scrubwoman.....	622 00
Dorman, H. R., assistant engineer.....	1,200 00
Dyer, H. G., fireman.....	900 00
Ehrgott, Carl, night operator.....	495 00
Ensign, M. L., elevator operator.....	225 00
Ekern, Even, janitor.....	70 00
Ensign, M. L., helper.....	570 00
Elert, Luc, painter.....	79 20
Elvekruug, Ole, laborer.....	17 25
Flynn, Anna, scrubwoman.....	615 00
Firchland, William, helper.....	780 00
Fuss, Carl, helper.....	277 33
Glidden, A. M., assistant engineer.....	1,000 00
Gussmann, Charles, assistant carpenter.....	862 50
Gundersøn, Christine, scrubwoman.....	626 00
Gauslin, George, plumber.....	919 66
Greenwald, Joseph, laborer.....	18 40
Higgins, Frank, stationery clerk.....	855 00
Henwood, W. A., chief painter.....	920 00
Homme, T. O., assistant painter.....	840 00
Hoffmann, John, elevator operator.....	837 50
Hemmer, Gustave, cuspidor cleaner.....	765 00

Hagenbuscher, Bertha, caretaker.....	\$618 00
Harrington, Edward, relief engineer.....	1,020 00
Harrington, Michael, boiler washer.....	840 00
Hyllekve, Kristi, maid, executive residence.....	330 00
Holst, C. A., capitol guide.....	128 00
Jennings, J. G., elevator operator.....	900 00
Johnson, Esther, telephone operator.....	15 00
Johnson, Edwin, multigraph operator.....	122 32
Kurz, Alfred, laborer.....	16 00
Ketchum, L. L., chief engineer.....	150 00
Kurz, Michael, shipping clerk.....	900 00
Kernan, L. B., telephone operator.....	600 00
Kvern, Olivia, scrubwoman.....	607 00
Kerwin, C. F., machinist.....	52 73
Kirzinger, Nat, laborer.....	7 00
Kickhoefer, B. A., accountant.....	150 00
Kemmer, Anton, laborer.....	27 60
Klein, Joseph, laborer.....	25 30
Linduar, Walter, laborer.....	4 00
Leary, M. G., stenographer.....	772 50
Lavin, Matthew, police.....	900 00
Lyons, John, night watchman.....	900 00
Lamphere, W. A., scrubwoman helper.....	720 00
Lipp, Casper, janitor.....	840 00
Lynaugh, Peter, fireman.....	900 00
Ledford, H. O., carpenter.....	20 00
Lee, E. A., stenographer.....	166 00
McCarthy, S., laborer.....	17 00
Mead, H., laborer.....	18 00
Maxwell, W. P., laborer.....	16 00
Michalski, B., laborer.....	20 00
Meyers, Harold, laborer.....	27 00
Morton, James, laborer.....	117 00
Meyers, A. G., assistant superintendent.....	1,625 00
Mason, G. H., assistant carpenter.....	900 00
Matzdorf, Martin, police.....	900 00
Marks, J. D., laborer.....	740 00
Meneau, E. X., laborer.....	725 00
Miller, William, janitor.....	812 00
McManus, P. J., janitor.....	840 00
Meissekothen, August, janitor.....	840 00
Michawlski, L. J., janitor.....	840 00
Madson, Albert, janitor.....	840 00
McClusky, Mary, scrubwoman.....	626 00
Meyers, Franklin, extra help.....	54 00
Nelson, Andrew, janitor.....	840 00
Novotny, J. F., assistant engineer.....	1,200 00
Nienaber, Catherine, telephone operator.....	46 66
Newak, Fritz, laborer.....	59 80
Newark, George, laborer.....	37 95
O'Meara, E. J., bookkeeper.....	866 12
Owen, O. O., police.....	900 00
Osterfund, Ernest, relief officer.....	900 00
O'Neil, O. J., laborer.....	180 00
O'Neil, O. J., elevator operator.....	675 00
O'Neil, J. J. boiler washer.....	840 00
Olson, Minnie, document clerk.....	221 33
Peterson, Andrew, laborer.....	745 00
Quam, Hans, janitor.....	168 00
Qually, R. N., janitor.....	840 00

Rassmuessler, Otto, janitor.....	\$840 00
Reuter, J. A., janitor.....	840 00
Riley, J. R., janitor.....	840 00
Roberts, Mary, scrubwoman.....	624 00
Rowe, Wallace, extra help.....	7 00
Reed, E. R., services.....	12 00
Shacoff, Henry, janitor.....	210 00
Schlotthauer, O., laborer.....	16 00
Schemerhorn, John, assistant shipping clerk.....	720 00
Sutliff, Frank, assistant engineer.....	1,000 00
Seals, B. H., electrician.....	1,380 00
Schwitzenberg, Arthur, caretaker.....	840 00
Stagner, John, laborer.....	720 00
Stagner, H. B., laborer.....	720 00
Sullivan, J. R., helper.....	780 00
Sprecher, Wesley, helper.....	760 00
Shutvel, Laura, maid, executive residence.....	385 00
Sansom, W. J., machinist.....	591 65
Satenelli, Sam, laborer.....	9 78
Thompson, W., laborer.....	15 00
Thorsness, Elias, elevator operator.....	900 00
Thompson, Ole, janitor, executive residence.....	840 00
Thompson, Lee, helper.....	780 00
Taylor, Wm., laborer.....	12 38
Vetter, Roman, laborer.....	19 00
Vick, I. B., document clerk.....	769 00
Voss, A. H., laborer.....	720 00
Wanamaker, C. H., assistant document clerk.....	720 00
White, J. C., chief operating engineer.....	2,500 00
Wagen, Clarence, machinist and relief operator.....	783 34
Wiric, Mary, scrubwoman.....	610 00
Woodward, Anna, scrubwoman.....	626 00
Wise, C. Z., assistant engineer.....	1,200 00
Whitcomb, H. F., laborer.....	7 50
Wagen, Clarence, assistant engineer.....	166 66
Wilder, Michael, assistant carpenter.....	195 00
American Multigraph Sales Co., supplies.....	54 25
Almusin, O. C., drayage.....	828 00
Alford Bros. laundry.....	1,218 16
American Steam Gauge & Valve Mfg. Co., supplies.....	10 00
Automatic Pencil Sharpener Co., supplies.....	72
Andrae, Julius, & Sons Co., supplies.....	7 00
American Papier Mache & Cotillin Works, supplies.....	138 58
Brabant, Josephine, services.....	8 12
Berggren, A. E., supplies.....	97 50
Bryant-Berry Steam Turbine Co., The, supplies.....	1 15
Bristol Co., The, supplies.....	38 32
Builders Iron Foundry, supplies.....	80 92
Blued, J. J., & Sons, supplies.....	18 90
Bundy, H. R., supplies.....	1 25
Bresee, L. M., postage.....	68 22
Burroughs Adding Machine Co., supplies.....	2 35
Besley, C. H., & Co., supplies.....	196 12
Buckmaster, J. A., services.....	141 80
Black Diamond, advertising.....	6 75
Cooley, C. F., supplies.....	729 76
Chippewa Spring Co., supplies.....	136 72
Conklin & Sons Co., ice.....	300 27
Cudahy Packing Co., The, supplies.....	164 24
Chapman, T. A., Co., supplies.....	5 36

Commercial National Bank & Building Co., rent.....	\$154 00
Capital Fence Co., supplies.....	4 00
Cooley, H., Oil Co., supplies.....	12 50
Corbin Cabinet Lock Co., supplies.....	3 76
Crane Co., supplies.....	61 54
Chicago Fire Apparatus Co., supplies.....	31 90
Chicago, Milwaukee & St. Paul Ry. Co., freight.....	56 67
Chicago & Northwestern Ry. Co., freight.....	36 80
Coal Trade Journal, advertisement.....	4 50
Dearborn Chemical Co., supplies.....	10 25
Democrat Printing Co., printing.....	444 86
Dodge, McClellan, rent, etc.....	350 00
Doyme & Rayne Lumber Co., supplies.....	58 96
Dean, Joseph, supplies.....	6 50
Eau Claire Book & Stationery Co., supplies.....	45 54
Electrical Supply Co., supplies.....	205 26
Ennis-Klink Oil Co., supplies.....	9 50
Frederickson, A. D. & J. V., supplies.....	471 05
Fowler Mfg. Co., supplies.....	31 50
French Battery & Carbon Co., supplies.....	7 84
Felton, A. P., supplies.....	6 73
Fort Wayne Electric Works, supplies.....	7 59
Fuller & Fuller Co., supplies.....	99 13
General Paper & Supply Co., supplies.....	10 00
Gould, Wells & Blackburn Co., supplies.....	40 50
Gross, Phillip, Hardware Co., supplies.....	11 50
General Electric Co., supplies.....	8 62
Hawk-Eye Compound Co., supplies.....	97 87
Haswell Furniture Co., supplies.....	30 00
Hoover Suction Sweeper Co., The, supplies.....	2 08
Hunnewell Soap Co., supplies.....	120 00
Hudson, C. H., Treas. S. M. A., rent.....	87 50
Hobbins & Levi, rent.....	1,148 25
Hockaday Co., supplies.....	114 87
Halbach, J. P. supplies.....	15 00
Holmes Fibre Graphite Mfg. Co., supplies.....	4 80
Hartwig, Ida, supplies.....	14 80
Illinois Central R. R. Co., freight.....	3 31
Icke, J. F., supplies.....	44 55
Insurance Fund, insurance premium.....	14,673 48
Jenkins Bros., supplies.....	1 62
Jarvis, C. W., drayage.....	76 00
Johns-Manville Co., H. W., supplies.....	13 48
Johnson Service Co., supplies.....	30 79
Jewell Belting Co., supplies.....	3 75
Jonas Bros., supplies.....	1 25
Kiefer-Haessler Hardware Co., supplies.....	68 24
Kelsey, W. T., rent.....	48 00
Kaestner & Hecht Co., supplies.....	7 27
Keeley, Neckerman & Kessenich Co., supplies.....	9 44
Kalamazoo Loose Leaf Binder Co., supplies.....	37 44
Kroncke, H. G., Hardware Co., supplies.....	8 89
Kowalke, O. L., services.....	7 00
Knauber, J., Lithographing Co., stationery.....	102 13
Lathrop, S. E., services.....	12 00
Leary, M. G., services.....	2 00
Lavo Company of America, supplies.....	28 63
Lewis, Hugh, rent.....	40 00
Laco-Philips Co., supplies.....	25 90
LeValley-Vitae Carbon Brush Co., supplies.....	4 22

Morris, T. S., Co., supplies, etc.....	\$804 03
Madison post office, postage and box rent.....	828 12
Madison Gas & Electric Co., service.....	322 27
Mautz Bros., supplies.....	268 53
Milwaukee Lithographing Co., supplies.....	113 73
Madison Rug Co., supplies.....	2 50
Minch, H. J., supplies.....	28 22
Modern Stamp & Stencil Co., supplies.....	31 64
Mott, J. L., Iron Works, supplies.....	10 06
Mayers, A. A. supplies.....	5 18
Madison, City of, garbage collection and water rent....	215 66
Mueller Co., The, supplies.....	131 33
Madison Saddlery Co., supplies.....	5 92
Morse Magneto Clock Co., supplies.....	13 23
McGovern, F. E., refund.....	36 86
Marblehead Lime Co., supplies.....	146 00
Milwaukee Maternity Hospital.....	31 25
Nickles, R. J., supplies.....	1,367 37
Nordberg Mfg. Co., supplies.....	56 25
Nelson & Polk, supplies.....	24 74
National Case & Carton Co., supplies.....	16 00
Niedecken Co., H., supplies.....	1 40
Northern Water Softener Co., supplies.....	4 10
Ohio Grease Lubricant Co., supplies.....	44 04
Olson, Thomas, supplies.....	70
Owens, William, supplies.....	4 44
O'Neil Oil & Paint Co., supplies.....	9 90
Ott, H. S., supplies.....	1 05
People's Cash Meat Market, supplies.....	55 79
Printing Board, paper.....	126 56
Pick, Albert, & Co., supplies.....	66
Piper Bros., supplies.....	123 98
Peper, J. W., supplies.....	28 29
Parkinson-Marling Lumber Co., supplies.....	6 48
Rauschenberger, John, Co., supplies.....	38 22
Remmers Soap Co., supplies.....	20 58
Rom, Robert, Co., supplies.....	62 03
Rentschler Floral Co., supplies.....	5 00
Russell & Erwin Mfg. Co., supplies.....	24 31
Superintendent Public Property, postage, supplies, etc..	3,186 34
Schmedeman, A. L., & Co., supplies.....	15 33
Stephens, Davis, Estate of, supplies.....	18 00
Stock Bros., repairs, etc.....	74 20
Sunnyside Coal Co., coal.....	15,160 26
Sumner & Morris, supplies.....	116 23
Sargent, E. H., & Co., supplies.....	15 32
Standard Oil Co., supplies.....	49 13
State Journal Printing Co., advertising.....	8 00
Soldiers Memorial Association of Dane Co., rent.....	175 00
Stegner, H. R., supplies.....	3 60
Seehauser, Wehrs & Co., supplies.....	27 70
Streissguth-Petran Engraving Co., supplies.....	4 72
Schaeffer & Budenberg Mfg. Co., supplies.....	1 56
Spence-McCord Drug Co., supplies.....	16 75
Seaman & Troyer Co., supplies.....	4 85
Schmedeman, R. L., Co., supplies.....	8 32
Spiegel, A., Co., supplies.....	25 00
Sumner, Edwin, & Sons, supplies.....	15 75
State Banking Department, services.....	622 50
Schwaab Stamp & Seal Co., supplies.....	10 08

Tenney, D. K., rent.....	\$201 63
Tablet & Ticket Co., supplies.....	7 20
Thompson, A. S., supplies.....	12 00
University of Wisconsin, supplies.....	5 50
Valvoline Oil Co., supplies.....	14 20
Viscosity Oil Co., supplies.....	4 70
Wells Building Co., rent.....	600 00
Wells Power Co., service.....	71 76
Western Union Telegraph Co., time service.....	6 00
Wisconsin Farmer Co., supplies, rent, etc.....	24 00
Wehrmann, Charles, supplies.....	7 15
Wisconsin Foundry & Machine Co., supplies.....	505 54
Wadhams Oil Co., supplies.....	314 57
Waukesha Roxo Co., supplies.....	97 88
West Disinfecting Co., supplies.....	12 50
Washington Building Co., rent.....	3,606 00
Wiedenbeck, Dobelin Co., supplies.....	46 97
Wollaegh Mfg. Co., supplies.....	6 11
Wisconsin Telephone Co., messages.....	4 00
Wolff, Kubly & Hirsig, supplies.....	58 26
Wischoff, E. H., supplies.....	8 85
Wisconsin Music Co., supplies.....	2 50
Wade Iron Sanitary Co., supplies.....	7 13
Westinghouse Electric & Manufacturing Co., supplies..	3 03
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	\$140,599 59

*Incidental Expenses Under Section 293, W. S., 1898, and Acts
Amendatory.*

Alumsin, O. C., drayage.....	\$85 00
Alford Bros., laundry.....	164 58
Andres Stone & Marble Co., supplies.....	19 60
American Express Co., express.....	163 03
Brabant, Josephine, services.....	6 88
Burroughs Adding Machine Co., supplies.....	6 45
Berggren, A. E., supplies.....	14 50
C. & N. W. Ry. Co., freight.....	144 77
Conklin & Sons Co., ice.....	35 51
City Boat Co., supplies.....	71 40
Capital City Greenhouse, supplies.....	213 83
C., M. & St. Paul Ry. Co., freight.....	65 81
Consolidated Electric Lamp Co., supplies.....	55 00
Callaghan & Co., supplies.....	12 00
Cantwell Printing Co., supplies.....	20 35
Dietzgen, Eugene, Co., stationery.....	404 74
Democrat Printing Co., printing.....	18 56
Doyne & Rayne Lumber Co., supplies.....	36 14
Dodge, McClellan, rent, etc.....	70 00
Electrical Supply Co., supplies.....	102 88
Fischer, C. W., Furniture Co., supplies.....	1 75
Frederickson, A. D. & J. V., supplies.....	60 00
Fowler Mfg. Co., supplies.....	4 50
Flood, T. H., & Co., supplies.....	6 00
Gurley, W. & L. E., supplies.....	193 51
Grimm's Book Bindery, supplies.....	6 00
Gould, Wells & Blackburn Co., supplies.....	3 75
General Paper Supply Co., supplies.....	22 15
Gallagher, John, Co., supplies.....	9 25
Harloff, P. F., Co., supplies.....	169 00

Haswell Furniture Co., supplies.....	\$179 65
Haak, Wm., Jr., supplies.....	6 87
Jarvis, C. W., supplies.....	53 25
Johnson Service Co., supplies.....	3 03
Jonas Bros., supplies.....	80
Kaestner & Hecht Co., supplies.....	113 10
Kreuger & Tandvig, supplies.....	50
Kiefer-Haessler Hardware Co., supplies.....	2 66
Keel�y, Neckerman & Kessenich Co., supplies.....	18 80
Kroncke, H. G., Hardware Co., supplies.....	75
Keuffel & Esser Co., supplies.....	35 20
Lansing Co., supplies.....	3 00
Lippincott, J. B., Co., supplies.....	3 50
Link Belt Co., supplies.....	13 50
Lewis, Hugh, rent.....	80 00
Madison Gas & Electric Co., service.....	23 72
Modern Stamp & Stencil Co., supplies.....	6 31
Morris, T. S., Co., supplies.....	33 23
Mueller Co., The, supplies.....	4 23
Madison, City of, supplies.....	155 75
Marshall-Jackson Co., supplies.....	3 54
Mautz Bros., supplies.....	147 62
Moseley, J. E., Co., supplies.....	38 45
Madison Post Office, postage, etc.....	31 86
Mayers, A. A., supplies.....	25 56
Miller, H. C., Co., stationery.....	30 00
Nelson & Polk, supplies.....	1 30
Northwestern Furniture Co., supplies.....	1 80
Olson, Berger, supplies.....	4 20
Ott, H. S., supplies.....	5 55
O'Neil Oil & Paint Co., supplies.....	9 80
Parkinson-Marling Lumber Co., supplies.....	28 47
Parsons Printing & Stationery Co., supplies.....	9 40
Peper, J. W., supplies.....	16 10
Postal Telegraph & Cable Co., messages.....	9 70
Piper Bros., supplies.....	18 00
Photoart House, supplies.....	22 10
Remington Typewriter Co., supplies.....	12 83
Sumner & Morris, supplies.....	34 67
Standard Paper Co., supplies.....	8 75
Schulz, A. G., Co., supplies.....	3 00
Stock Bros., repairs.....	80 62
Snyder, G. A., books.....	36 70
Sickert & Baum Co., supplies.....	12 00
Sunnyside Coal Co., coal.....	246 33
Schoelkopf, L. F., supplies.....	9 40
Sumner, Edwin, supplies.....	1 00
Troemner, Henry, supplies.....	18 48
Tyler Co., supplies.....	7 68
Tenney, D. K., rent.....	18 33
Underwood Typewriter Co., typewriters, etc.....	70 00
University Co-operative Co., supplies.....	2 35
Valvoline Oil Co., supplies.....	11 70
Van Dusen, A., & Son, supplies.....	30
Washington Building Co., rent.....	468 00
Wells Power Co., service.....	14 65
Werner, E. V., supplies.....	3 75
Wolff, Kubly & Hirsig, supplies.....	1 25
Wisconsin Telephone Co., messages.....	8 55
Waukesha Roxo Co., supplies.....	5 60

Wisconsin Foundry & Machine Co., supplies.....	\$45 50
Western Union Telegraph Co., messages.....	1 77
West Publishing Co., books.....	11 50
Wells, Fargo & Co., express.....	117 92
Wisconsin Farmer Co., supplies.....	8 00
Yale & Towne Mfg. Co., supplies.....	1 61

\$4,590 48

Revolving Appropriation.

American Association of Law Libraries, subscription....	\$5 00
American Multigraph Sales Co., supplies.....	246 10
American Express Co., express.....	3,764 86
American Association of Labor Legislation, supplies....	2 00
A. L. A. Publishing Board, supplies.....	1 25
Addressograph Co., supplies.....	1 46
Associated Manufacturers Co., supplies.....	29 50
Adder Machine Co., supplies.....	307 05
American Railway Engineering Co., supplies.....	3 00
American Gas Light Journal, subscription.....	3 00
Abel & Bach Co., supplies.....	63 00
Andrae, Julius & Sons Co., supplies.....	24 80
Adcock, Eugene, supplies.....	12 50
Appleton, D., & Co., books.....	44 75
Atlantic Monthly Co., books.....	70
Automatic File & Index Co., supplies.....	50 24
Actuarial Society of America, book.....	10 00
American Can Co., supplies.....	4 55
Aiken, Albert, supplies.....	7 00
Alling, Frank, supplies.....	2 75
American Public Health Association, subscription.....	13 00
Buckeye Ribbon & Carbon Co., supplies.....	634 80
Burdick & Murray Co., supplies.....	186 59
Bristol Co., The.....	3 64
Burroughs Adding Machine Co., supplies.....	377 87
Bowker, R. R., Co., supplies.....	3 70
Bradstreet Co., The, subscription.....	330 00
Bates Manufacturing Co., subscription.....	14 21
Bingham Hardware Co., supplies.....	14 55
Banks Law Publishing Co., supplies.....	25 50
Blair, H. E., Postmaster, stamped envelopes.....	57 68
Berray, W. N., Postmaster, stamped envelopes and postage.....	71 68
Bushnell, Alvah, Co., supplies.....	14 50
Buckles, C. W., supplies.....	114 49
Betz, F. S., Co., supplies.....	17 11
Bobbs-Merrill Co., supplies.....	9 00
Bayfield Lumber & Fuel Co., supplies.....	37 50
Bunde & Upmeyer Co., supplies.....	60
Baker, J. T., Chemical Co., supplies.....	46 80
Better Roads & Streets, Jesse Taylor, Pub., subs.....	4 00
C. & N. W. Ry. Co., freight.....	555 43
Carter's Ink Co., supplies.....	208 98
Central Freight Association, supplies.....	2 00
C. M. & St. Paul Ry. Co., freight.....	392 61
Commercial Camera Co., supplies.....	472 36
Chapman, T. A., Co., supplies.....	4 25
Connell, F. G., supplies.....	2 00
Capital City Commercial College, supplies.....	3 00
Champlin Mfg. & Sales Co., supplies.....	12 14

Counselors Publishing Co., supplies.....	\$12 00
Chicago Steel Tape Co., supplies.....	8 75
Clauss Shear Co., supplies.....	38 63
Crane, E. M., Postmaster, stamped envelopes.....	113 68
College Book Store, supplies.....	30 15
Callaghan & Co., supplies.....	11 05
Cadwallader, T., supplies.....	13 75
Co-operative Manager & Farmer, book.....	1 25
Cantwell Printing Co., supplies.....	86 10
Cunningham, J. J., Postmaster, stamped envelopes.....	43 36
Corporation Manual Co., book.....	10 00
Cram, G. F., supplies.....	45 00
Citer-Digest Co., subscription.....	5 00
Committee on Manual, books.....	3 00
Citator Publishing Co., subscription.....	5 00
Cadrant, J. J., supplies.....	5 00
Dietzgen, Eugene, Co., supplies.....	2,611 85
Dick, A. B., Co., supplies.....	29 19
Democrat Printing Co., supplies.....	129 75
Diamond Ink Co., supplies.....	95 00
Dixon, R. M., Postmaster, stamped envelopes.....	98 68
Dawson, Grace, supplies.....	60 00
Domestic Engineering, subscription.....	2 00
Dennison Manufacturing Co., supplies.....	13 11
Dana, W. B., Co., supplies.....	10 00
Drake, J. A., subscription.....	2 00
Dunphy Boat Mfg. Co., supplies.....	140 43
Doubleday, Page & Co., supplies.....	2 25
Doman, H. C., Co., supplies.....	37 74
Electric Railway Journal, supplies.....	3 00
Eau Claire Book & Stationery Co., supplies.....	2,646 28
Electrical Supply Co., supplies.....	1 35
Elmore, J. H., postmaster, stamped envelopes.....	188 36
Erickson, E. O., postmaster, stamped envelopes.....	32 68
Engineering Record, subscription.....	8 00
Eimer & Amend, supplies.....	225 87
Emery, A. O., postmaster, postage.....	10 00
Fairbanks, Morse & Co., supplies.....	2 70
Fifield, S. S., postmaster, stamped envelopes and postage.....	106 36
Fritz, J. W., postmaster, stamped envelopes.....	32 68
Frederickson, A. D. & J. V., supplies.....	38 20
"Fire Protection" books.....	18 50
Fernholz Lumber Co., supplies.....	8 40
Findlay & Co., supplies.....	1 50
Fraternal Monitor, subs.....	75
Gross, Phillip, Hardware Co., supplies.....	33 53
Gas Age, The, supplies.....	3 00
Gould, Wells & Blackburn Co., supplies.....	67 86
Gimbel Bros., supplies.....	34 75
Gurley, W. & L. E., supplies.....	1,523 38
Grimm's Book Bindery, supplies.....	28 00
Goddard, H. A., postmaster, postage.....	120 36
Good Roads, subscription.....	5 00
Glass, C. C., postmaster, stamped envelopes.....	54 68
Gottsacker, Frank, postmaster, stamped envelopes.....	109 68
Gesell, C. A., postmaster, stamped envelopes and postage.....	62 68
Gaylord Bros., supplies.....	80
Gordon Bent Co., supplies.....	12 00
General Electric Co., supplies.....	29 84
Graber, Peter, supplies.....	38 00
Green Bay Machine Co., supplies.....	64 42

Haswell Furniture Co., supplies.....	\$1,742 41
Hall & McChesney, supplies.....	42 00
Holcomb, J. I., Mfg. Co., supplies.....	133 83
Hoffman, G. W. Co., supplies.....	8 00
Hess, Albert, postmaster, stamped envelopes.....	54 68
Hoffmann & Billings Mfg. Co., supplies.....	17 48
Holt, Henry, & Co., book.....	3 20
Hoepfner-Bartlett Co., supplies.....	40 60
Hess Warming & Ventilating Co., supplies.....	14 11
Howe Scale Company of Illinois, supplies.....	7 70
Insurance Field Co., books.....	14 50
International Revenue Publishing Co., subscription.....	1 50
Illinois Electric Co., supplies.....	8 14
Imperial Brush Co., supplies.....	31 50
Jarvis, C. W., drayage.....	436 00
Jenkins, W. T., supplies.....	32 25
Jackson, Marshall, Co., supplies.....	5 66
Jonas Bros., supplies.....	2 50
Jensen, J. E., supplies.....	16 88
Journal of Commerce and Commercial Bulletin, subs.....	12 00
Keeley, Neckerman & Kessenich Co., supplies.....	12 35
Kelley, C. N., supplies.....	54 00
Keuffel & Esser Co., supplies.....	40 87
Kleist, Michael, supplies.....	59 33
Kroncke, H. G., Hardware Co., supplies.....	54 00
Kiernan, W. C., postmaster, stamped envelopes.....	65 68
Keller, Gustave, postmaster, stamped envelopes.....	142 68
Kress, H. G., postmaster, stamped envelopes.....	76 68
Kornhauser, Alexander, Co., supplies.....	1 30
Kalamazoo Loose Leaf Binder Co., supplies.....	231 66
Kreul, W. C., Co., supplies.....	315 75
Knell Publishing Co., maps.....	2 50
Kamlee Co., supplies.....	25 63
Kinkel, Julius, supplies.....	18 00
Library Bureau, supplies.....	318 70
Leete, R. S., & Co., supplies.....	9 25
Lufkin Rule Co., The, supplies.....	41 93
Lorenz Model Co., supplies.....	90 00
Lund, Samuel, postmaster, postage and stamped envelopes.....	54 68
Life & Labor, subscription.....	1 00
Long, A. H., postmaster, postage.....	58 88
Lehner, Michael, postmaster, stamped envelopes.....	87 22
Leyse, A. B., postmaster, stamped envelopes.....	65 68
Lane, John, Co., supplies.....	2 15
Little, Brown & Co., books.....	1 50
Lescher, A., & Sons Rope Co., supplies.....	164 61
Lanning, B. P., supplies.....	361 50
Longmans, Green & Co., supplies.....	2 50
Landis, Abb., books.....	10 00
Lomgstadt-Meyer Construction Co., supplies.....	6 43
Lowe, L., Co., supplies.....	1 50
Morris, T. S., Co., supplies.....	411 18
Modern Stamp & Stencil Co., supplies.....	546 87
Milwaukee Paper Box Co., supplies.....	130 36
Munson Supply Co., supplies.....	92 75
Menges Pharmacies, supplies.....	99 05
Moseley Book Co., supplies.....	676 57
Madison postoffice, postage, box rent, etc.....	38,882 09
Moody's Magazine, subscription.....	3 00
Meyer News Service Co., clippings.....	16 50

Miller, H. C., Co., supplies.....	\$187 23
Madison Tea Co., supplies.....	6 30
Michie Co., The, supplies.....	4 50
Mayers, A. A., supplies.....	11 60
Moody Manual Co., subscription.....	30 00
McGraw-Hill Book Co., supplies.....	3 00
McClurg, A. C., & Co., supplies.....	28 49
Morris, F. B., supplies.....	18 00
Marvin, J. L., postmaster, stamped envelopes.....	43 68
May, M., Furniture Co., supplies.....	68 00
Moore-Cottrell Subscription Agencies, subscriptions....	47 35
McKane-Line Co., supplies.....	5 25
Metal Worker, Plumber & Steam Fitter, subscription....	2 00
Molitor Box Co., supplies.....	10 00
Minneapolis Brass & Iron Co., supplies.....	16 50
Martin, Paul, supplies.....	7 50
Milwaukee Drug Co., supplies.....	2 25
Manitowoc Postmaster, stamped envelopes.....	5 27
Milwaukee, City of, Dept. of Public Works, telephone rental	8 30
Marshall-Jackson Co., supplies.....	3 22
Miller, G. A., supplies.....	6 23
Miller, Al., supplies.....	14 75
McMillan, M. E., supplies.....	28 55
Multipost Co., supplies.....	157 50
Niedecken, H., Co., supplies.....	453 75
Nickles, R. J., supplies.....	17 22
Northwestern Furniture Co., supplies.....	94 04
Natwick, J. N., supplies.....	2 50
Nason, B. F., supplies.....	33 95
Nelson, O. M., & Son, supplies.....	8 00
National Child Labor Committee, subscription.....	2 00
Nafis, L. F., supplies.....	150 00
Nordin, E. F., supplies.....	12 57
Netherwood Printing Co., supplies.....	45 95
Orvis, W. H., supplies.....	4 00
Odell, E. A., postmaster, postage.....	98 66
Owen, D. C., postmaster, postage and stamped envelopes.....	1,976 80
Olson, Gust, supplies.....	7 70
Osceola Postoffice, stamped envelopes.....	43 68
Obenberger, Jos., & Son Co., supplies.....	12 00
Olds, L. L., Seed Co., supplies.....	1 00
Parsons Printing & Stationery Co., supplies.....	290 23
Photoart House, supplies.....	250 15
Polack Rubber Co., supplies.....	24 00
Postal Telegraph & Cable Co., messages.....	162 17
Poor's Railroad Manual Co., supplies, etc.....	22 50
Parry, J. E., postmaster, stamped envelopes and postage.....	70 36
Powell, L. D., Co., supplies.....	12 00
Prichard, J. E., postmaster, stamped envelopes, etc....	130 68
Plumbers Trade Journal, subscription.....	1 00
Post, L. M., supplies.....	10 25
Pease, C. P., Co., supplies.....	16 04
Polk, R. L., & Co., supplies.....	7 00
Palace Drug Store, supplies.....	50
Patterson Boat & Launch Co., supplies.....	36 00
Powell & Cadriant, supplies.....	45 36
Fortage Boat & Engine Co., supplies.....	6 74
Powell, A. W., supplies.....	10 13
Pritzlaff, John, Hardware Co., supplies.....	3 21

Quimby, H. B., postmaster, stamped envelopes.....	\$54 68
Remington Typewriter Co., typewriter and supplies.....	485 02
Radische Co., supplies	58 80
Rand, McNally & Co., supplies.....	3 50
Rauschenberger, John, Co., supplies.....	202 83
Roemer, Bernard, postmaster, stamped envelopes and postage	60 99
Ruenzel, C. H., supplies.....	17 25
Russell, F. A., postmaster, stamped envelopes.....	98 36
Ronald Press Co., book.....	3 00
Rones Co., supplies.....	9 16
Rough Notes Co., supplies.....	3 50
Randall, F. H., supplies.....	9 35
Railway World, subscription.....	3 00
Rumell, Charles, supplies.....	7 96
Railway Equipment & Publication Co., subscription.....	2 25
Record Guide Co., book.....	1 65
Ricks, A. G., supplies.....	5 00
Reid, A. B. & Co., supplies.....	4 00
Rice, J. P., postmaster, postage.....	10 00
Schoelkopf, L. F., supplies.....	10 50
Sumner & Morris, supplies.....	77 50
Standard Paper Co., supplies.....	138 89
Snyder, G. A., books.....	74 71
Springer, Julius, supplies.....	6 78
Standard Oil Co., supplies.....	302 47
Satzstein Steele Co., supplies.....	9 76
Siekert & Baum Stationery Co., supplies.....	140 12
Spectator Co., The, supplies.....	11 45
Seifert, Fred, postmaster, postage and stamped envelopes.....	89 68
Shepperd, F. W., supplies.....	75
Sumner, Edwin & Sons, supplies.....	34 70
Shepard, Frank, Co., subscription.....	25 00
Schmedeman, R. L., & Co., supplies.....	8 10
Sharp & Smith, supplies.....	17 80
Sprecher, Wesley, supplies.....	1 10
Sweet, Wallach & Co., supplies.....	10 00
Smith, P. J., postmaster, stamped envelopes.....	102 30
Smith, G. W., postmaster, stamped envelopes and postage.....	76 62
Schmidt, G. H., postmaster, stamped envelopes.....	120 68
Smith, C. J., postmaster, stamped envelopes.....	65 68
Secretary of State, auto license.....	5 00
Sentinel Bindery, supplies.....	14 00
State Journal Printing Co., subscription.....	5 00
Smith, C. C., supplies.....	18 27
Sargent, C. H., & Co., supplies.....	90 05
Standard Supply Co., supplies.....	24 00
Spooner-McConnell Motor Car Co., auto, etc., for game warden	2,210 60
Seamon-Stoyer Co., supplies.....	65 96
Survey, The, subscription.....	2 00
Smith, G. J., supplies.....	40 75
Schneider, G. A., supplies.....	317 03
Stechert, G. E., & Co., supplies.....	12 63
Smith, L. C., & Bros. Typewriter Co., supplies.....	3 00
Special Libraries Association, subscription.....	2 00
Schwaab Stamp & Seal Co., supplies.....	4 57
Stock Bros., supplies.....	43 00
Snow & Farnham Co., books.....	55 00
Sprague, Warner & Co., supplies.....	80
Standard, T. W., Co., typewriter.....	60 00

Saunders, W. B., Co., books	\$5 00
Superintendent of Documents, supplies.....	1 95
Sorenson, O. J., supplies.....	45 00
Tagliobru, C. J., supplies.....	4 70
Traffic Service Bureau, supplies.....	8 50
Tablet & Ticket Co., supplies.....	39 86
Tracy & Kilgore, supplies.....	12 30
Tatum, S. C., Co., supplies.....	6 26
Tscharner, W. B., postmaster, stamped envelopes.....	75 68
Trevitt, A. W., postmaster, stamped envelopes.....	92 68
Tabulating Machine Co., supplies.....	68 37
Tyrrell, H. G., supplies.....	5 00
Termaat & Monahan Co., supplies.....	4 55
University Co-operative Company, supplies.....	147 85
Underwood Typewriter Co., typewriter.....	85 50
U. S. Blue Print Paper Co., supplies.....	8 10
Valvoline Oil Co., supplies.....	183 95
Valentine, C. L., postmaster, postage and stamped envelopes	166 04
Vernon Law Book Co., supplies.....	4 00
Wisconsin Telephone Co., messages.....	6,904 84
Weinhagen, Chas., & Co., supplies.....	14 54
West, H. H. Co., supplies	39 84
Wright Directory Co., directories	39 00
Wells, Fargo & Co., express.....	2,980 86
West Publishing Co., supplies.....	100 99
Wehrmann, Chas., supplies.....	77 75
Wiley, John, & Sons, supplies.....	59 20
Williams Pharmacy, supplies.....	6 80
Watson, G. W., postmaster, stamped envelopes.....	75 22
Wadhams Oil Co., supplies.....	126 86
Weinhagen, Chas., & Co., supplies.....	11 17
Webster, Benjamin, postmaster, stamped envelopes.....	178 26
Wells, T. J., postmaster, stamped envelopes.....	54 68
Western Union Telegraph Co., messages.....	28 50
Western Builder Publishing Co., subscription.....	5 00
World's Scrap Book & Envelope Co., supplies.....	12 00
Westinghouse Electric & Mfg. Co., supplies.....	131 82
Webster, F. S., Co., subscription.....	58 80
Whitall, Tatum Co., supplies.....	4 79
Wahr, George, books.....	2 50
Wisconsin Foundry & Machine Co., supplies.....	7 50
Welch, E. S., postmaster, postage.....	21 00
Wilson-Walter-Hansen Hardware Co., supplies.....	19 98
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	\$85,274 45
Less transfers to departmental accounts for postage, stationery, supplies, and services.....	\$83,550 20
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Net total	\$1,724 25

Purchase of Permanent Property.

Allis-Chalmers Mfg. Co., supplies.....	\$250 00
Adder Machine Co., The, supplies.....	305 55
American Multigraph Sales Co., supplies.....	597 80
American Steam Pump Co., supplies.....	86 63
Ahl, John, services.....	1,155 33
Berggren, A. E., services.....	167 00
Burdick & Murray Co., supplies.....	10 00
Burroughs Adding Machine Co., supplies.....	3,802 66

Bredesen Bros., supplies.....	\$171 20
Buckmaster, J. A., supplies.....	2 50
Besley, C. H., & Co., supplies.....	23 51
Block, H. C., Co., supplies.....	300 00
Crane Co., supplies.....	635 76
Casco-Bar Metallic Packing Co., supplies.....	5 94
Central Electric Co., supplies.....	17 11
Clow, J. B., Bros., supplies.....	12 10
Chapman, T. A., Co., supplies.....	96 45
Commons, J. R., supplies.....	20 00
Cambria Steel Co., supplies.....	51 00
Coole, C. F., supplies.....	7 50
Dietzgen, Eugene, Co., supplies.....	115 66
Democrat Printing Co., printing.....	61 50
Electrical Supply Co., supplies.....	59 52
Elliott-Fischer Co., supplies.....	338 50
Eggers, Frank, supplies.....	22 00
Frederickson, A. D. & J. V., supplies.....	323 31
Frautschi, C. & Sons, supplies.....	23 50
Gimbel Bros., supplies.....	74 40
Gurley, W. & L. E., supplies.....	60 00
Gross, Phillip, Hardware Co., supplies.....	11 00
Grady, J. S., supplies.....	24 00
Gussman City Cutting Machine Co., supplies.....	67 17
Haswell Furniture Co., supplies.....	4,459 53
Haak, Wm., Jr., supplies.....	15 90
Holcomb, J. I., Mfg. Co., supplies.....	54 00
Hibbard & Richardson Co., supplies.....	82 12
Horstmeyer, H. C., supplies.....	8 84
Hart & Hutchinson Co., supplies.....	13 52
Illinois Electric Co., supplies.....	4 68
Johns-Manville Co., H. N., supplies.....	188 84
Johnson Service Co., supplies.....	27 90
Kornhauser, Alexander, & Co., supplies.....	19 28
Kelley, C. N., supplies.....	120 00
Library Bureau, supplies.....	255 52
Litscher, C. J., Electric Co., supplies.....	33 60
Milwaukee Scale Co., supplies.....	8 30
Modern Stamp & Stencil Co., supplies.....	9 14
Moseley, J. E., Co., supplies.....	11 30
Mueller Co., The, supplies.....	22 40
Mautz Bros., supplies.....	74 70
Morschhauser, M. A., calculating machine.....	650 00
Merrell Mfg. Co., supplies.....	10 35
Neptune Meter Co., supplies.....	73 90
Nickles, R. J., supplies.....	704 75
Northern Water Softener Co., water softener.....	2,456 00
Olson, Berger, supplies.....	14 00
Owens, Wm., supplies.....	9 15
Parsons Printing & Stationery Co., supplies.....	65 28
Polacheck, Chas., & Bro. Co., supplies.....	415 00
Pick, Albert, & Co., supplies.....	50 57
Quaker City Rubber Co., supplies.....	24 26
Remington Typewriter Co., typewriter and supplies....	1,499 31
Revere Rubber Co., supplies.....	104 00
Rentschler Floral Co., supplies.....	137 00
Republic Manufacturing Co., supplies.....	62 10
Ryerson, J. T. & Son, supplies.....	42 20
Sumner & Morris, supplies.....	82 67
Schoenfeld, W. A., supplies.....	8 00

Scully Steel & Iron Co., supplies.....	\$50 76
Stein, S. L., & Son, supplies.....	30 00
Sherer, George, services.....	16 50
Smith, L. C., & Bros. Typewriter Co., typewriters.....	306 00
Taglibru, C. J., supplies.....	39 11
Tablet & Ticket Co., The, supplies.....	15 78
Toledo Scale Co., supplies.....	71 25
University Co-operative Co., supplies.....	98 00
Underwood Typewriter Co., typewriters.....	2,156 91
Unifill Mfg. Co., supplies.....	22 50
Vaughn, Meyer & Sweet, services.....	75 00
Wehrmann, Chas., supplies.....	11 00
Wolff, Kubly & Hirsig, supplies.....	135 74
Wisconsin Foundry & Machine Co., supplies.....	83 53
Wisconsin Electrical Construction Co., supplies.....	229 18
Wiedenbeck-Dobelin Co., supplies.....	6 17
Wollaeger Mfg. Co., supplies.....	280 00
White, J. C., supplies.....	249 66
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	\$24,593 80

Repair and Maintenance of Permanent Property.

American Multigraph Sales Co., supplies.....	\$85 43
Art Metal Construction Co., supplies.....	3 00
Adder Machine Co., supplies.....	18 64
Burroughs Adding Machine Co., supplies.....	21 71
Central Scientific Co., supplies.....	1 13
Cooley, C. F., supplies.....	45 05
Crane Co., supplies.....	130 48
Doyle & Rayne Lumber Co., supplies.....	46 77
Electrical Supply Co., supplies.....	3 25
Frederickson, A. D. & J. V., supplies.....	672 74
Ft. Wayne Electric Works, supplies.....	95
Gallagher, John, Co., supplies.....	16 00
Howe Scale Co. of Illinois, supplies.....	38 78
Homan & Mauer Mfg. Co., supplies.....	15 00
Johns-Manville, H. W., Co., supplies.....	233 58
Johnson Service Co., supplies.....	37 73
Keuffel & Esser Co., supplies.....	10 00
Kaestner & Hecht Co., supplies.....	35 00
Kiefer-Haessler Hardware Co., supplies.....	148 01
Kroncke, H. G., Hardware Co., supplies.....	5 00
Lagonda Mfg. Co., supplies.....	19 11
Little Giant Hay Press Co., supplies.....	1 93
Mautz Bros., supplies.....	18 00
Madison, City of, supplies.....	55 87
Murphy Iron Works, supplies.....	32 74
Mueller Co., The, supplies.....	28 10
Morschhauser, W. A., supplies.....	98
Mott, J. L., Iron Works, supplies.....	196 07
Nickles, R. J., supplies.....	9 60
Norsberg Mfg. Co., supplies.....	8 75
Olson, Berger, supplies.....	3 00
Peper, J. W., supplies.....	22 55
Remington Typewriter Co., supplies.....	44 55
Rentschler Floral Co., supplies.....	18 75
Rapp, Frank, supplies.....	8 50
Smith, L. C., & Bro. Typewriter Co., supplies.....	10 25

Sheboygan Chair Co., supplies.....	\$4 00
Stein, Theodore, & Son, supplies.....	43 10
Stock Bros., supplies.....	23 75
Scherer, George, services.....	24 75
Trachte Bros. Co., supplies.....	52 50
Underwood Typewriter Co., supplies.....	4 50
Van Kannel Revolving Door Co., supplies.....	13 84
Wisconsin Foundry & Machine Co., supplies.....	37 00
Wiener, E., supplies.....	11 00
Wollaeger Mfg. Co., supplies.....	20 50
Wolff, Kubly & Hirsig, supplies.....	69 64
West, H. H., Co., supplies.....	3 00
Wiedenbeck-Dobelin Co., supplies.....	14 60
Yale & Towne Mfg. Co., services.....	10 00
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	\$2,379 18
Total for Superintendent of Public Property.....	\$173,887 30

BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.....	\$4,050 91
Moody, F. B., assistant state forester, sal. and exp.....	262 51
Castle, M. A., clerk.....	1,500 00
Crane, A. V., stenographer.....	900 00
Baldwin, Winnifred, stenographer.....	205 23
Murray, Frances, clerk.....	177 60
Weaver, E. M., head forest ranger, sal. and exp.....	1,801 12
Doolittle, A. E., forest ranger, sal. and exp.....	716 38
Christenson, P. C., forest ranger, sal. and exp.....	1,138 47
Cook, J. B., forest ranger, sal. and exp.....	1,071 00
Freund, Henry, forest ranger, sal. and exp.....	1,156 77
Krumm, J. H., forest ranger, sal. and exp.....	492 86
Long, F. J., forest ranger.....	1,100 00
McDonald, J. J., forest ranger, sal. and exp.....	1,247 09
McDonald, P. A., forest ranger, sal. and exp.....	669 55
Wilson, F. G., forest ranger, sal. and exp.....	1,370 99
Barnard, W. D., forestry assistant, sal. and exp.....	367 63
Harrington, Neal, forestry assistant, sal. and exp.....	558 96
Post, Manlius, forestry assistant, sal. and exp.....	421 67
Fenska, R. R., forestry assistant, sal. and exp.....	226 16
Ahnapee & Western Ry. Co., freight.....	10 78
Bubar, G. A., trespass collected.....	11 03
Beski, Joe, labor.....	5 31
Cook, A. M., expenses.....	31 45
Christensen, P. C., freight.....	29 43
Coffen, James, labor.....	22 20
Democrat Printing Co., printing.....	41 71
Dorwin, A. O., supplies.....	85 80
Dumch, C. H., labor.....	9 37
Department of State, photostat work.....	5 70
Harrington, C. L., expenses.....	87 56
Haggard & Marcusson Co., supplies.....	106 38
Hill, Herman, labor.....	13 75
Insurance Fund, insurance premium.....	94 30
Johnson, H. A., per diem and expenses.....	1,754 38
Keuffel & Esser Co., supplies.....	34 30
Kingsley, Frank, services.....	34 00
Kahn, D. A., supplies.....	255 69
Lucius, Joseph, per diem and expenses.....	1,860 10

GENERAL FUND DISBURSEMENTS, 1914.

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Larson, George, supplies.....	\$5 00
Lee-Radtke Hardware Co., supplies.....	14 68
Lewis Hardware Co., labor	1 45
Madison Post Office, box rent.....	3 00
Marshall-Wells Hardware Co., supplies.....	613 57
Minocqua Outing Co., supplies.....	42 30
Mattson, John, labor.....	13 75
Olson, Clarence, supplies.....	21 00
O'Leary, J. E., supplies.....	225 68
Printing Board, paper.....	9 16
Porter, George, labor.....	5 00
Pitrusk, Tomaso, labor	7 50
Sundry Persons, board of men.....	1,186 92
Sundry Persons, laborers	2,237 14
Superintendent of Public Property, postage, supplies, etc.	193 01
Smith, Clarence, supplies	57 29
Square People's House Furnishing Co., services.....	27 62
Scott, McKee, services	18 00
Scofield Co., supplies.....	4 50
Schwaab Stamp & Seal Co., supplies.....	27 10
Snayard, Tony, labor	10 31
Smith, Atwood, services	5 29
Spreen, E. W., services	9 05
Western Electric Co., supplies.....	15 64
Wisconsin Telephone Co., messages.....	40
Watson Bros., supplies	63 25
Woodruff Hardware Co., supplies.....	311 62

State Parks:

Bourcier, M. L., expense	16 88
Burnham, Carl, expense	18 51
Baraboo News Publishing Co., advertising.....	1 00
Burrill, A. C., supplies.....	4 00
Curtin, W., expense	26 26
Clark, A. H., certified copy	95
Doolittle, A. E., board, etc.....	65 13
DuBois, C. M., services	75
Evenson, Edward, services	17 55
Fowler, F. M., expense	27 85
Haggard & Marcussen Co., freight on bunks, supplies.	33 95
Hart Transportation Co., freight.....	3 17
Iverson, John, expense	13 78
Island Woolen Co., supplies.....	20 47
Johnston, H. W., Lumber Co., supplies.....	1 75
Lee-Radtke Hardware Co., supplies.....	45 60
McDonald, P. A., expense	32 90
Miller, James, expense	8 60
Marshall Wells Hardware Co., supplies.....	29 25
Olson, H. B., services	128 54
Risley Bros., supplies.....	9 80
Smith, C. S., supplies	93 96
Sundry Persons, laborers	886 14
Square People's House Furnishing Co., supplies.....	86 05
Schuyler, G. W., supplies	2 00
Scofield Co., supplies	1 10
Western Electric Co., supplies.....	199 42

Peninsular Park:

Doolittle, A. E., superintendent, salary and expenses..	308 40
Anderson, Adolph, Agt. Hart Transfer Co., freight.....	2 87
Bun, Enos, services	12 00

Boswell, J. B., labor	\$51 98
Brann, Andrew, supplies	39 90
Becker, Bernard, supplies	31 99
Cummings, Tim, labor	29 19
Democrat Printing Co., printing	3 40
Door County Democrat, advertising	4 75
Dunnville, W. J., moving house	450 00
Doolittle, A. E., board	417 15
Eagle Printing Co., advertising	1 90
Fons, John, services	18 75
Fish, Del, services	23 75
Fish, C. M., services	14 00
Fairchild, Glyn, labor	26 31
Franke, Amos, oats	8 09
Fairbanks Frey Engraving Co., zinc	6 13
Halbert, C. A., services	15 00
Kidd, Cohn, services	50 37
Lovelace, G. R., per diem and expenses	38 25
Lauermann Bros. Co., seed	40 76
Larson, Fred, ice	34 69
Lundberg, C. A., supplies	38 43
Luther Grinder Manufacturing Co., supplies	13 65
Miller, Edward, services	5 00
Marinette Eagle Star, advertising	5 70
Meist, A. J., supplies	12 91
Olson, Elmer, services	23 75
Olson, H. P., supplies	70
Poirier, J. B., Co., supplies	12 07
Printing Board, paper	3 32
Sundry Persons, labor	2,077 11
Square People's House Furnishing Co., supplies	122 50
Smith, C. S., supplies	2 15
Schuyler G. W., supplies	10 26
Scofield Co., supplies	125 16
Thorp, E. C., board	8 00
Vorous, Levi, supplies	1 45
Wisconsin Telephone Co., supplies	15 88
Woerfel, Hubert, sign	18 00
Wilson, A. C., board	15 38
Devils Lake Park:	
McDonald, P. A., superintendent, salary	85 00
Insurance Fund, insurance premium	176 33
Sundry Persons, labor	838 44
DuBois, C. M., services	5 25
Fowler, F. M., services	26 00
McDonald, P. A., board	49 20
Wisconsin Telephone Co., services	7 50
Interstate Park:	
Sundry Persons, labor	283 10
Harrington, Neal, expenses	54 36
	\$36,498 96

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., the adjutant general, sal. and exp.....	\$350 75
Holway, Orlando, the adjutant general, sal. and exp.....	1,782 63
Salsman, J. G., adjutant general.....	2,669 57
Rawson, M. J., pension clerk.....	1,380 00
Driver, E. S., secretary to adjutant general.....	1,500 00
Beecroft, A. R., clerk.....	1,000 00
Priestly, M. W., record and filing clerk.....	1,200 00
Grannis, E. H., surgeon general.....	125 01
Seaman, G. E., surgeon general.....	375 02

Examinations:

Shinik, A. J.....	6 40
Mehl, H. F.....	24 20
Sattree, O. M.....	4 80
Wahle, H.....	11 20
Foster, D. F.....	7 60
Spawn, M. G.....	10 00
Webb, E. P.....	2 40
Scheer, G. H.....	20 40
Wing, W. S.....	6 40
Webster, B. N.....	3 60
Grannis, E. H.....	7 20
Voorus, C. W.....	7 20
Wenzel, J. V.....	31 60
Reddings, T. J.....	8 40
McGrath, W. P.....	2 00
Starnes, Brand.....	8 00
Garver, H. L.....	9 60
King, C. F.....	24 80
Edwards, W. M.....	2 40
Marquardt, C. H.....	14 10
Wilkie, F. J.....	10 40
McArthur, D. S.....	10 80
Dana, A. C.....	7 20
Foster, Frederick.....	19 60
Schein, J. E.....	20 00
Superintendent of Public Property, postage, supplies, etc.	1,086 07
Army and Navy Journal, subscription.....	6 00
Marden, W. A., inspecting.....	33 32
Pomeron, H. E., inspecting.....	33 32
Piasecki, P. F., inspecting.....	33 32
Schneller, J. B., inspecting.....	33 32
Turner, John, inspecting.....	33 32
Zink, P. J., inspecting.....	41 65
King, Charles, expenses.....	36 02
Gaartz, A. E., inspecting.....	5 56
Cousins, M., inspecting.....	33 32
Burton, W. Y., inspecting.....	33 32
Caldwell, E. N., lodging.....	274 74
Martin, Arley, lodging.....	248 49
Tague, Albert, lodging.....	71 50
Wescott, R. H., expenses.....	25 25
Decker, P. B., lodging.....	110 75
Democrat Printing Co., printing.....	603 77
Madison Post Office, postage and box rent.....	63 00
Milwaukee Lithographing Co., cuts and supplies.....	130 23

Wisconsin Telephone Co., messages.....	\$8 02
Printing Board, paper.....	158 89
Frew, J. W., supplies.....	3 00
Esser, Louis, Co., medals.....	106 00
Lamb, C. F., premium on bond.....	10 00
Streissguth-Petran Engraving Co., cuts.....	5 83
Knauber, J. Lithographing Co., letterheads.....	75 00
Madison Engraving Co., repairing zinc.....	25
National Guard Association of the United States, dues for 1914.....	30 00
Bleezek, A., atlas.....	7 50
Erhart, O. T., supplies.....	2 00
Aetna Accident and Liability Co., premium on bond....	230 00

First Regiment:

Co. A, pay roll.....	938 86
Co. A, allowance.....	1,055 00
Co. B, pay roll.....	1,018 20
Co. B, allowance.....	840 00
Co. C, pay roll.....	1,049 89
Co. C, allowance.....	855 00
Co. D, pay roll.....	1,107 74
Co. D, allowance.....	1,090 00
Co. E, pay roll.....	809 14
Co. E, allowance.....	1,015 00
Co. F, pay roll.....	1,072 25
Co. F, allowance.....	1,175 00
Co. G, pay roll.....	1,037 50
Co. G, allowance.....	850 00
Co. H, pay roll.....	1,064 45
Co. H, allowance.....	880 00
Co. I, pay roll.....	1,026 84
Co. I, allowance.....	880 00
Co. K, pay roll.....	990 81
Co. K, allowance.....	1,075 00
Co. L, pay roll.....	903 22
Co. L, allowance.....	845 00
Co. M, pay roll.....	818 81
Co. M, allowance.....	325 00
Field staff and band, pay roll.....	1,553 53
Field staff and band, allowance.....	.....
Hospital corps, pay roll.....	283 11
Hospital corps, allowance.....	350 00
Adjutant's allowance.....	430 00
Major's allowance.....	150 00
Colonel's allowance.....	100 00

Second Regiment:

Co. A, pay roll.....	994 97
Co. A, allowance.....	865 00
Co. B, pay roll.....	912 39
Co. B, allowance.....	820 00
Co. C, pay roll.....	1,049 61
Co. C, allowance.....	1,065 00
Co. D, pay roll.....	856 34
Co. D, allowance.....	835 00
Co. E, pay roll.....	1,044 81
Co. E, allowance.....	880 00
Co. F, pay roll.....	1,033 80
Co. F, allowance.....	875 00

Co. G., pay roll	\$996 81
Co. G, allowance	875 00
Co. H, pay roll	847 59
Co. H, allowance	825 00
Co. I, pay roll	863 78
Co. I, allowance	810 00
Co. K, pay roll	942 22
Co. K, allowance	865 00
Co. L, pay roll	754 06
Co. L, allowance	850 00
Co. M, pay roll	926 00
Co. M, allowance	830 00
Field staff and band, pay roll	1,697 06
Hospital corps, pay roll	407 64
Hospital corps, allowance .....	.....
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	100 00
Third Regiment:	
Co. A, pay roll	864 11
Co. A, allowance	800 00
Co. B, pay roll	973 40
Co. B, allowance	845 00
Co. C, pay roll	962 97
Co. C, allowance	825 00
Co. D, pay roll	1,026 17
Co. D, allowance	855 00
Co. E, pay roll	1,026 28
Co. E, allowance	825 00
Co. F, pay roll	1,034 81
Co. F, allowance	880 00
Co. G, pay roll	945 38
Co. G, allowance	830 00
Co. H, pay roll	1,039 09
Co. H, allowance	850 00
Co. I, pay roll	1,086 37
Co. I, allowance	880 00
Co. K, pay roll	847 26
Co. K, allowance	800 00
Co. L, pay roll	1,013 61
Co. L, allowance	880 00
Co. M, pay roll	981 36
Co. M, allowance	980 00
Field staff and band, pay roll	1,680 00
Hospital corps, pay roll	480 86
Adjutant's allowance	430 00
Major's allowance	150 00
Colonel's allowance	100 00
Tenth Separate Battalion:	
Co. A, pay roll	1,070 78
Co. A, allowance	835 00
Co. B, pay roll .....	.....
Co. B, allowance	800 00
Co. C, pay roll	758 39
Co. C, allowance	800 00
Co. D, pay roll	1,064 39
Co. D, allowance	845 00
Field staff, pay roll .....	.....
Adjutant's allowance .....	.....
Major's allowance	50 00

Troop A, First Cavalry, pay roll.....	\$1,047 76
Troop A, First Cavalry, allowance	8,690 00
Troop A, First Cavalry, hospital corps, pay roll.....	87 50
Battery A, First Field Artillery, pay roll.....	3,911 18
Battery A, First Field Artillery, allowance.....	3,500 00
Battery A, First Field Artillery, hospital corps, pay roll	74 28
Brigade headquarters	534 88
Detachment, pay roll.....	1,450 55
Naval Militia, pay roll	1,050 23
Naval Militia, allowance	2,300 00
General staff, pay roll.....	658 89
Rifle team	654 25
Light horse squadron, allowance.....	2,000 00
Medical corps, allowance.....	570 00

Adjutant General's Report.

Chap. 511, Laws 1911; Chap. 86, Laws 1913.

Estabrook, C. E., editing.....	\$536 51
Bresler, C. J., services.....	150 00
Perry's Victory Celebration:	
Haisch, Adolph, meals.....	320 00
Hickey, E. A., transportation.....	83 50
Mehl, Wm., supplies.....	14 10
Milwaukee Electric Light and Railway Co., transportation	16 00
Republican House, expenses.....	19 80
Schneller, J. B., expenses.....	3 00
Imhoff, M. D., expenses.....	2 10
Imhoff, M. D., transportation.....	13 00
Carnival Costume Co., supplies.....	1 00
Beveridge, T. B., expenses.....	4 96
Ringe, F. E. C., services.....	7 50
Johnson, Wm., services.....	5 00
Manger, Arthur, use of horses.....	269 00
Association Battery A, First Field Artillery, transportation	5 00
Bearder, Wm., supplies.....	1 75
Michigan Naval Militia, supplies.....	458 75
Dane's Express Line, drayage.....	34 75
Dickens, F. W., supplies.....	125 00
Lavgenohl, C. P., supplies.....	29 22
Larson, Robert, horse hire.....	30 00
McCusker, J. F., expenses.....	2 68
Shimek, J. P., meals.....	17 75
Wisconsin Telephone Company, messages.....	3 45
Milwaukee Auditorium Board, expenses.....	149 67
Williams, C. R., supplies.....	870 81
Chicago and North Western Railway Company, transportation	4,571 17
Butters, C. H., expenses.....	49 30
	\$130,666 99

Quartermaster General's Department.

Williams, C. R., assistant quartermaster general.....	\$2,258 26
Curtius, M. P., clerk	1,080 00
Olson, Alma, stenographer.....	406 00
Wilkinson, Leo, ordnance sergeant.....	900 00

Burroughs, E. S., quartermaster sergant.....	\$720 00
Luck, E. V., quartermaster sergeant.....	765 00
Hanson, T. H., stenographer.....	300 00
American Express Co., express.....	100 59
Beveridge, T. B., transportation.....	5 94
Buck, S., transportation.....	3 34
C. B. & Q. Ry. Co., transportation.....	6 66
C. & N. W. Ry. Co., transportation.....	1,189 25
C. St. P. M. & O. Ry. Co., freight.....	14 90
C. M. & St. P. Ry. Co., freight.....	761 29
Conlin, D. F., transportation.....	10 00
Clemens, P. B., transportation.....	3 08
Damuth, Hulbert, transportation.....	7 50
Democrat Printing Co., printing.....	271 92
Davis, F. L., postmaster postage and box rent.....	201 20
Green Bay & Western Ry. Co., transportation.....	4 35
Garlock, G. M., transportation.....	7 80
Gray, L. G., burial expense (private C. Clausen).....	114 00
Hagel, J. R., expenses and supplies.....	38 95
Hines, F. H., transportation.....	4 56
Illinois Central Ry. Co., transportation.....	25 53
Insurance Fund, insurance premium.....	223 12
Juneau Electric Co., telephone toll service.....	87 75
Klinge, J. F., transportation.....	1 12
Kriesel, C. A., transportation.....	74 80
La Crosse & Southeastern Ry. Co., transportation.....	8 89
Lucas, E. I., regimental school.....	1 95
M. St. P. & S. S. M. Ry. Co., transportation.....	63 28
McCusker, J. F., transportation.....	32 55
Northern Pacific Ry. Co., transportation.....	2 86
New Lisbon Mutual Telephone Co., telephone.....	13 00
Odell, F. T., transportation.....	6 00
Olmstead, G. B., express.....	128 29
Philps, C. J., freight.....	650 56
Philps, C. J., & Boyer, J. L., land (Spanish war fund)....	600 00
Printing Board, paper.....	4 65
Singleton, E. D., postmaster, postage.....	150 00
Wells, Fargo & Co., express.....	107 64
Wisconsin Telephone Co., telephone.....	18 00
Williams, C. R., pay of laborers.....	5,020 33
Williams, C. R., expenses national competition.....	232 70
Williams, C. R., drainage tax.....	24 74
Williams, C. R., expenses.....	287 30
Williams, C. R., supplies.....	348 80

Supplies:

Atlas Manufacturing Co.....	102 50
American-La France Fire Engine Co.....	389 43
Cream City Roofing & Paint Co.....	201 00
Central Hardware Co.....	174 02
Drake Bros. Co.....	1 20
Esser, Louis Co.....	36 00
Essmann, W. L., superintendent of public property....	14 00
Elmore-Benjamin Coal Co.....	217 80
Falconer Drug Co.....	15 80
Frohmader, G. M.....	67 88
Fitz, F. E.....	86 60
Gleason, L. E. & Son.....	233 21
Henderson Ames Co.....	35 90
Hoffman & Billings Manufacturing Co.....	83 08

Hoton, C. H.....	\$267 48
Herman, J. M. & Co.....	432 25
Johns, H. W.—Manville Co.	981 95
Kellogg Switchboard & Supply Co.....	35 46
La Crosse Telephone Co.....	5 94
Marinette Fuel & Dock Co.....	86 87
Medberry-Findeisen Co.	207 20
Michel & Bradley.....	30 24
Madison Tent & Awning Co.....	27 20
Northwestern Furniture Co.....	116 00
O'Neil Oil & Paint Co.....	113 17
Pearson, Frank	64 00
Remington Typewriter Co.....	35 15
Reed, H. C. Co.....	23 98
Siekert & Baum Stationery Co.....	378 74
Singleton, E. D.....	301 48
Seibold, C. H.....	1,148 19
Schwaab Stamp and Seal Co.....	4 50
Seaman & Singer Co., Inc.....	60 40
Towak Cash Mercantile Co.....	4 90
Tomah Steam Laundry	25 48
Taylor, G. W.....	500 00
West Disinfecting Co.....	30 00
Wisconsin Paste Co.....	90 25
Wilson, Lewis	52 55
Whereatt, I. G.....	70 35
Winder-Farger Supply Co.....	85 50
Armorer's:	
Armitage, J. E.....	200 00
Aulsbrook, John	250 00
Arnold, W. G.....	240 00
Buening, Arthur	200 00
Borgeson, Lloyd	200 00
Boyer, C. J.....	175 00
Bailey, L. L.....	300 00
Bernicke, Paul	300 00
Boerke, G. H.....	100 00
Brown, O. G.....	210 00
Colbert, T. P.....	25 00
Daniels, Ephraim	300 00
Doten, Robert	300 00
Dejung, Paul	275 00
Dose, John	275 00
Drought, George	25 00
Davis, T. E.....	150 00
Eastman, W. H.....	300 00
Fitzgibbons, J. R.....	200 00
Groth, Anton	100 00
Gottschalk, Frank	200 00
Griffiths, G. A.....	60 00
Hansen, A. C.....	225 00
Hansen, W. G.....	275 00
Hellard, R. A.....	200 00
Heisler, Emil	300 00
Hepler, E. W.....	150 00
Johnson, A. L.....	75 00
Jacobson, Albert	300 00
Kemmer, Frank	100 00
Kenna, W. B.....	68 34
Kriesel, C. A.....	31 66

Kruszewski, Stanley	\$50 00
Larson, W. A.	175 00
Lund, Anthony	300 00
Mitchell, A. E.	100 00
Mueller, Walter	300 00
Miller, Rhineholt	300 00
Patzer, Adolph	300 00
Fecore, Albert	300 00
Pool, C. M.	225 00
Pool, John	75 00
Pratt, C. R.	15 00
Quill, J. J.	300 00
Ringe, F. C. E.	300 00
Reid, Roy	50 00
Rosenfeldt, H. A.	300 00
Roellig, G. J.	300 00
Savee, A. N.	100 00
Smith, William	25 00
Schubring, A. O.	100 00
Szymanski, Leopold	250 00
Scherer, J. J.	180 00
Savinsky, Leo	225 00
Smith, A. H.	300 00
Thiel, A. E.	300 00
Tuttle, George	300 00
Turner, L. K.	300 00
Tullington, O. G.	150 00
Thompson, C. W.	300 00
Toy, G. E.	125 00
Thickens, R. O.	130 00
Vogt, Edward	300 00
Welcher, F. E.	300 00
Weber, A. J.	75 00
Whydotski, P. G.	300 00

 \$37,386 10

STATE HISTORICAL SOCIETY.

Adams, E. C., general assistant	\$1,075 00
Allyn, Josephine general assistant	97 70
Altendorf, F. G., general assistant	112 15
Alsheimer August, general assistant	16 00
Atwell, Mrs., extra help	3 00
Alsheimer, Elizabeth, housemaid	540 00
Brown, R. N., in charge order and supply department	108 34
Beecroft, L. J., in charge newspaper department	975 00
Berigan, Robert, general assistant	770 00
Buell, Fauline, general assistant	587 68
Berigan, Roy, general assistant	72 60
Brown, C. E., chief of museum	1,637 37
Butts, Bennie, office messenger	660 00
Brisbois, Barbara, housemaid	508 86
Brown, Paul, cloak room attendant	155 15
Coon, Beulah, general assistant	80 60
Conway, William, general assistant	202 88
Casserly, Henry, general assistant	49 08
Clemons, Mrs., extra help	28 00
DeBoos, Esther, general assistant	770 00
Dunton, F. E., cataloguer	1,075 00

Deitelhoff, Herman, general assistant.....	\$1 40
Evans, A. N., in charge public documents department.....	1,378 51
Ely, Dorothy, assistant cataloguer.....	500 00
Foster, M. S., in charge reference and stacks department.....	1,304 05
Gilman, H. L., assistant.....	337 61
Gunkel, Tillie, housekeeper.....	647 40
Goodnight, Thomas, cloak room attendant.....	360 00
Hoffman, Walter, general assistant.....	323 04
Hickman, Paul, general assistant.....	215 00
Herrington, Joseph, general assistant.....	2 00
Head, Margaret, general assistant.....	592 75
Higgins, Lee, general assistant.....	38 40
Hartshorn, Mrs. David, cloak room attendant.....	71 50
Jacobson, Anna, cataloguer.....	1,075 00
Jehle, C., general assistant.....	8 40
Kaether, John, general assistant.....	298 36
Kellogg, L. P., editorial assistant.....	1,108 62
Keleny, Nellie, extra help.....	12 00
Lothrop, E. E., clerk to superintendent.....	1,020 84
Leslie, Helen, assistant in order department.....	663 04
Lyons, Martin, museum janitor and general mechanic....	840 00
Merk, Fred, editorial assistant.....	1,315 52
McMurray, Ora, general assistant.....	39 00
Murphy, Amelia, extra help.....	31 00
Nunns, A. A., secretary to superintendent.....	1,933 33
Nelson, Magnus, head janitor and general mechanic.....	1,171 01
Nelson, Gertrude, housemaid.....	454 15
Owen, Owen, general assistant.....	40
Proctor, R. H., general assistant.....	443 10
Phillips, Mary, extra help.....	95 48
Post, W. G., janitor and general mechanic.....	143 00
Paxson, F. L., expenses.....	22 95
Quaife, M. M., superintendent.....	1,500 00
Ryan, Ella, assistant cataloguer.....	650 00
Robson, Irving, janitor and general mechanic.....	909 00
Smith, O. I., in charge order and supplies department....	1,179 17
Simpson, O. M., general assistant.....	446 34
Schmelzer, Mary, housemaid.....	510 00
Sargent, W. J., elevator attendant.....	540 00
Schwoegler, Bertha, cloak room attendant.....	378 36
Sundry persons, annual cleaning.....	68 87
Steffen, Ida, cloak room attendant.....	111 85
Thwaites, R. G., superintendent.....	1,601 44
Tullis, Sue, assistant in manuscript department.....	517 25
Welsh, I. A., in charge catalogue department.....	1,454 17
Weeks, M. C., in charge maps and mss. department.....	1,183 34
Wengler, Harold, general assistant.....	8 95
American Express Co., express.....	348 04
Annual Review Publishing Co., books.....	41 95
American Prison Association, books.....	3 00
A. L. A., Publishing Board, books.....	6 52
Avery, E. M., books.....	12 00
Adams, W. F., books.....	13 15
American Historical Society, books.....	3 00
Andrews, C. C., books.....	3 00
Anderson, A. G., books.....	2 00
American Library Association, books.....	5 00
Anderson Auction Co., books.....	5 00
Associated Manufacturers Co., supplies.....	40 50
Alford Bros., supplies.....	37 20

Burton, C. M., books.....	\$17 80
Brant, S. A., books.....	8 50
Bismark Tribune Co., books.....	2 00
Blanchfield, G. W. F., books.....	21 50
Babbit, F. S., books.....	10 00
Bishop, W. C., books.....	7 90
Banks, E. J., museum exhibits.....	11 00
Brown, S. L., services.....	5 00
Bonnett, John, repairs.....	183 43
Boston Book Co., books.....	54 99
Bell Book & Stationery Co., books.....	1 49
Barnum, E. L., books.....	5 00
Bonnett, J. H., supplies.....	33 45
Benfield, W. H. H., books.....	2 25
Batcheler, Edwin, newspaper.....	3 00
City Treasurer, Madison, water rent.....	25 18
Continental Manufacturing Co., supplies.....	26 25
Conklin & Sons Co., supplies.....	83 89
Clark, A. H., Co., books.....	377 22
C. & N. W. Ry. Co., freight.....	34 58
Coleman, J. B., drayage.....	5 00
Carswell Co., Ltd., books.....	240 90
Congdon, J. W., books.....	9 75
Custer, Milo, books.....	39 75
Clark, S. J., Publishing Co., books.....	67 25
Crozier, Laura, books.....	10 00
Cross, R. T., books.....	3 60
Clark, John, Co., books.....	115 05
Carson-Harper Co., books.....	1 65
Curtis, F. W., books.....	5 50
City Club of Chicago, books.....	2 00
Crocker, S. H., Treas. Colonial Dames of America, books.....	28 84
Capital Cartoon Syndicate, books.....	3 75
C., M. & St. P. Ry. Co., freight.....	41 47
Cantwell Printing Co., supplies.....	8 75
Clark, G. P., Co., supplies.....	2 31
Democrat Printing Co., printing.....	5,003 92
Donald, H. R., Sales Co., supplies.....	5 88
Dohr, H., services.....	5 36
Douglas, W. B., expense.....	25 00
Dennison Manufacturing Co., supplies.....	18 13
Dutton, E. P., & Co., books.....	17 05
Davis, G. A., books.....	3 20
Davis Bros., books.....	35 00
Dodge, R. H., Co., Editor Assn. of American Geographers, books.....	7 00
Donnell, E. A., books.....	1 35
Dickinson, H. E., books.....	5 00
Davidson, J. N., books.....	1 00
Esser Institute, books.....	5 00
Eldridge, Z. S., books.....	6 65
Egage, Mary, books.....	5 00
Evening Post, books.....	5 00
Electrical Supply Co., supplies.....	46 00
Egypt Exploration Fund, books.....	15 00
Emery Record Preservation Co., books.....	147 80
Frederickson, A. D., & J. V., supplies.....	20 41
Findlay & Co., supplies.....	21 75
Ferris & Ferris, drayage.....	12 15
Fowler, H. A., books.....	3 37

First National Bank, books.....	\$4 25
Fairbanks-Frey Engraving Co., half-tone.....	1 50
Findorf, J. H., supplies.....	1 00
Gross, Phillip, Hardware Co., supplies.....	10 00
Gaylord Bros., supplies.....	17 65
Genealogical Society of Pennsylvania books.....	20 00
Gilson Manufacturing Co., repairs.....	1 56
Green, C. R. books.....	1 25
Goodspeed's Book Shop, books.....	24 50
Gimbel Bros., supplies.....	1 50
Huston, A. J., books.....	17 25
Holcomb, J. I., Manufacturing Co., supplies.....	101 69
Hart, John, supplies.....	224 61
Hook, C. S., books.....	243 50
Hunter, Paul, books.....	107 00
Hartman, C. F., books.....	41 00
Hartrauft, F. B., books.....	7 94
Huston, E. R., books.....	3 00
Hunsicker, H. M., books.....	2 35
Hester, M. M., books.....	2 00
Higbee-Bickwell Publishing & Printing Co., books.....	10 00
Hammond, O. G., books.....	10 00
Hauser, C. books.....	10 00
Hawley, E. C., books.....	10 00
Illinois Central Ry. Co., freight.....	13 59
Irvin, A. H., Co., supplies.....	4 47
Johnson Service Co., supplies.....	11 23
Jackson, H. N., books.....	14 76
Journal of Geography, U. of W., books.....	26 68
Johnston, W. G., & Co., supplies.....	32 40
Jones, W. B., books.....	1 60
Library of Congress, books.....	49 37
Littlefield, G. E., books.....	152 19
Library Bureau, repairs.....	135 06
Lewis Historical Publishing Co., books.....	32 67
Lockwood, Mary, books.....	5 50
Lull, R. W., books.....	4 00
Loudermilk, W. H., & Co., books.....	45 43
Kenney, Andrew, dray.....	6 35
Knight, L. L., books.....	3 80
Ketchum, G. J. W., books.....	3 00
Meyer News Service Co., clippings.....	34 45
McClurg, A. C., Co., books.....	374 59
Moseley Book Co., supplies.....	9 00
Mautz Bros., supplies.....	41 20
McCarthy, T. C., supplies.....	7 50
Madison Gas & Electric Co., supplies.....	34 56
Madison Postoffice, postage.....	393 40
Morris, T. S., Co., supplies.....	136 52
McDonough Co., Joseph, books.....	4 00
Mississippi Valley Historical Association, books.....	7 50
Munsell's, Joel, Sons, books.....	11 70
Morrison, N. F., books.....	14 40
McAllister Publishing Co., books.....	5 00
McCormick, G. C., books.....	2 00
Moore-Cootrell Subscription Agencies, books.....	338 85
MacClelland, G. L., books.....	2 10
Moir, A. L., books.....	5 36
Monroe, D. C., books.....	2 00
Municipal League of Seattle, books.....	2 00

Mueller Co., repairs.....	\$64 02
Marion, G. E., Sec. & Treas. Special Library Assn., books	2 00
Massachusetts Society of Mayflower Descendants, books	1 50
Munro, D. C., telegraph.....	41
Miller, H. C., Co., book.....	11 67
Martin & Allardyce, book.....	1 60
MacKenzie, G. N., book.....	15 25
Madison Tent & Awning Co., book.....	25 90
Owens, Wm., supplies.....	1 36
Oppel's Fancy Grocery, supplies.....	17 35
Ohio Publishing Co., books.....	15 00
Ohler, J. O., books.....	3 20
Otis Elevator Co., supplies.....	15 56
Olds, L. L., Seed Co., supplies.....	3 30
O'Neil Oil & Paint Co., supplies.....	10 00
Ogler, G. A., & Co., books.....	30 00
New York Store, supplies.....	10 55
National Assn. of State Libraries books.....	5 00
Nesser, R. W., Treas. Naval History Society, books.....	11 00
New York Time Index, books.....	6 00
Piper Bros., supplies.....	11 20
Printing Board, paper.....	297 13
Passavant, D. L., books.....	26 00
Putman, Eben, books.....	7 70
Parlin, F. E., books.....	4 00
Photoart House, books.....	60
Pieh, J. F., supplies.....	1 25
Pomeroy, W. T., supplies.....	2 00
Pennsylvania German Society, book.....	24 00
Quaife, M. M., books, tel. and tel.....	12 76
Rundle-Spence Mfg. Co., supplies.....	8 47
Rarr Book Shop, books.....	20 00
Read, B. M., books.....	12 00
Radin, Paul, museum exhibits.....	120 00
Revell, F. H., Co., books.....	1 74
Robertson, T. B., Soap Co., supplies.....	21 83
Remington Typewriter Co., supplies.....	23 86
Smith, George, books.....	18 75
Seiler, E. O., books.....	15 98
Stechert, G. E., Co., books.....	1,146 00
Safford Stamp Works, supplies.....	4 50
Stock & Cordts, supplies.....	7 49
Sherwood, C. M., transportation.....	5 36
Sparger, G. W., books.....	125 00
Sprague, W. V., books.....	5 40
Southern Book Exchange, books.....	28 00
Skinner, John, books.....	4 99
Sotheran, Henry, & Co., books.....	415 12
Savary, A. W., books.....	2 00
Society for the Preservation of New England antiquities, books.....	1 25
Smith, M. M., books.....	35 00
Stetson Kindred of America, Inc., books.....	1 50
State Law Stenographers, books.....	30 00
Saunmenig, J. H., Co., books.....	3 70
Southern Publication Society, books.....	5 00
Statute Law Book Co., books.....	54 00
Stackhouse E. B., books.....	2 50
Shephard, L. M. G., books.....	39 89
Slaymaker, H. C., books.....	5 00

Southern Sociological Congress, books.....	\$2 00
Standard Publishing Co., books.....	2 80
Streissguth-Petran Engraving Co., cuts.....	23 62
Sumner & Morris, supplies.....	2 65
State Insurance Fund, insurance premium.....	12,209 40
Schroth, Cameron, Co., supplies.....	4 01
Superintendent of Public Property, supplies.....	3 95
Steward, William, books.....	2 50
Treasurer University Club, expense.....	9 15
Tice & Lynch-agents, books.....	12 33
Titus, W. A., museum exhibits.....	147 00
Thwaites, J. T., books.....	4 96
Torch Press, books.....	10 83
Turner, F. J., expense and transportation.....	76 20
Todd, C. B., supplies.....	5 00
Van Winkle, Daniel, books.....	6 00
Virginia State Library, books.....	1 50
Wells, Fargo & Co., express.....	89 50
Wolff, Kubly & Hirsig, supplies.....	47 30
Western Union Telegraph Co., messages.....	2 95
Wisconsin Free Library Commission, books.....	16 20
Wilson, W. P., books.....	3 00
Wisconsin Academy of Science, books.....	2 00
Wright, T. A., books.....	32 50
Womrath, A. R., Inc., books.....	9 70
Wilson, S. N., books.....	5 00
Witcraft, J. R., books.....	4 20
Wilson, H. W., Co., books.....	18 00
Waterman & Sons, supplies.....	2 10
Wenger, J. H., books.....	2 25
Williams, D. J., books.....	1 40
Whitney, E. L., books.....	12 00
Wolfenson, L. B., expense.....	4 73
White, J. B., & Co., books.....	3 00
Wegelin, Oscar, book.....	1 00

\$62,890 54

New Wing.

American Express Co., express.....	\$3 67
American Contractor Publishing Co., advertising.....	14 00
Art Metal Construction Co., book stacks, etc.....	40,700 00
Architectural Decorating Co., supplies.....	10 00
American Specialty Co., supplies.....	16 80
Brown, C. E., expense.....	4 08
Board of Regents, University of Wisconsin, steam, labor and supplies.....	1,968 08
Berger, Peter, supplies.....	7 45
Buellesbach & Lawrence, services.....	607 97
Brand, Robert, & Sons Co., cases.....	6,800 00
Democrat Printing Co., printing.....	34
Donald, J. M., services.....	15 00
Electric Renovator Manufacturing Co., supplies.....	308 52
Findorf, J. H., supplies.....	1,285 75
Gross Hardware Co., supplies.....	169 85
Globe Iron & Wire Works, supplies.....	1,623 00
Harloff-Pence Co., electrical work.....	1,250 00
Interstate Construction Co., contract.....	9,000 00
Improvement Bulletin, advertising.....	3 00

Koestner & Hecht, elevator.....	\$2,400 00
Klein-Statz Co., contract.....	97 50
Library Bureau, cases.....	6,600 00
Lansing Co., supplies.....	42 50
Munro-Dana Co., telephone.....	75
Mueller Co., supplies.....	154 89
Matson, Andrew, services.....	240 00
Mautz Bros., supplies.....	500 00
Owen, William, supplies.....	171 36
Post, Frederick, Co., supplies.....	10 80
Pease, C. F., Co., blue prints.....	39 38
Printing Board, paper.....	04
Pollacheck, Chas., & Co., supplies.....	505 75
Quaife, M. M., telephone and telegraph.....	1 35
Schlimgen, F. M., services.....	7 00
Tough, Edward, supplies.....	76 91
University of Wisconsin, supplies.....	348 84
Wisconsin Iron & Wire Works, supplies.....	176 00
Western Builder Publishing Co., advertising.....	5 98
Wells, Fargo & Co., express.....	7 54
Wisconsin Telephone Co., messages.....	3 55
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	\$75,177 65

FREE LIBRARY COMMISSION.

Ahern, M. E., lectures.....	\$51 00
Anderson, E. H., lectures.....	30 00
Adams, T. S., lectures.....	10 00
Allen, Gerard, services.....	9 75
Brahany, Margaret, assistant traveling libraries.....	700 00
Burke, L. M., special stenographic service.....	7 30
Barry, Frances, stenographer.....	835 00
Bascom, E. L., instructor.....	1,551 54
Barekhan, Stella, assistant.....	41 30
Brown, A. A., stenographer.....	9 25
Bostwick, A. E., lectures.....	45 00
Carpenter, M. F., instructor library school, sal. and exp... ..	1,328 36
Curtiss, L. M., stenographer.....	900 00
Corcoran, Mrs. William, caretaker.....	420 00
Carr, Agnes, stenographer.....	12 00
Chandler, G. A., services.....	75
Dudgeon, M. S., secretary, sal. and exp.....	4,362 12
Dohr, Mrs. Emil, assistant traveling libraries.....	520 00
Dana, J. C., lectures.....	63 00
Duverdale, Annie, stenographer.....	13 10
Daland, W. C., lecture.....	12 00
Donovan, Katherine, assistant.....	37 80
Elior, Ruth, assistant.....	407 50
Frederickson, Marion, services.....	215 00
Frederickson, Jean, stenographer.....	10 00
Hazeltine, M. E., preceptor library school, sal. and exp... ..	2,402 57
Humble, Marion, instructor, sal. and exp.....	1,177 58
Hill, F. P., lecture.....	30 00
Hunt, C. W., lectures.....	100 00
Johnson, Irene, stenographer.....	60 00
Jones, R. L., services.....	10 00
Klein, Joseph, shipping clerk.....	370 00
Ketchum, Leslie, shipping clerk.....	95 00
Koch, T. W., lectures.....	20 25

Lester, C. B., instructor.....	\$1,387 85
Lewis, May, services.....	4 40
Legler, H. E., lectures.....	30 00
Mayers, A. L., executive clerk.....	1,568 18
Machlis, Helen, stenographer.....	108 39
Morgan, Lucy, assistant.....	120 00
Miles, Alice, stenographer.....	21 00
Nichols, Lillian, stenographer.....	430 00
Rasmussen, Mabel, stenographer.....	4 90
Rauck, Samuel, lecture.....	25 00
Rush, C. E., lecture.....	38 00
Ryan, Katherine, stenographer.....	12 00
Stearns, L. E., chief traveling libraries, sal. and exp....	2,442 49
Steffens, M. B., assistant.....	570 00
Strohn, Adam, lectures.....	20 00
Steffensen, Marius, services.....	18 50
Smith, M. A., lectures.....	100 00
Turvill, Helen, instructor, library school, sal. and exp....	1,252 08
Van Buren, Maud, instructor, library school.....	66 88
Wadsworth-Gilbert Stenographic office, services.....	91 33
Windsor, P. L., services.....	36 00
Alford Bros., laundry.....	11 05
A. L. A. Publishing Board, books.....	121 25
Averbeck, F. A., Co., supplies.....	15 10
Boston Book Co., subscription.....	2 00
Bartlett, George, services.....	12 50
Bennetts Newspaper & Magazine Agency, subscription...	92 85
Bowker, R. R., Co., subscription.....	4 00
Baker & Taylor Co., books.....	4 05
Block, H. C., Co., supplies.....	5 00
Blackall, E. W.	9 71
Brown, C. E., services.....	9 40
Collyers Pharmacy, supplies.....	3 20
Chicago Record Herald, subscription.....	4 00
Chivers Book Binding Co., books.....	251 50
Carnegie Library, books.....	1 90
Congdon, F. L.	3 69
Democrat Printing Co., printing.....	2,407 16
Drama League of America, subscription, etc.....	4 00
Dwight, A. L., supplies.....	10 00
Dyreson, Anna, book.....	1 00
Electrical Supply Co., supplies.....	69 86
Essmann, Wm. L., book-truck.....	3 00
Frederickson, A. D. & J. V., supplies.....	97 50
Free Church Book Concern, books.....	215 21
Funk & Wagnalls Co., subscription, etc.....	4 50
Gamm, W. J., supplies.....	2 00
Hunting, H. R., Co. Inc., books.....	13 80
Haswell Furniture Co., supplies.....	166 00
Hopkins, A. W., supplies.....	1 02
Houghton, W. S., supplies.....	5 52
Harden News Co., subscription.....	6 60
Insurance Fund, insurance premium.....	158 67
Kirjanarasto, Suomen, books.....	40 55
Kornhauser, Alexander, & Co., supplies.....	5 36
Knauber, J., Lithographing Co., letterheads.....	120 00
Kroncke, H. G., Hardware Co., supplies.....	12 42
Library Journal, subscription.....	24 00
Library Bureau, supplies.....	30 95
Library of Congress, supplies.....	50 00

League of Library Commissions, dues.....	\$5 00
La Follette's Weekly, subscription.....	1 00
Mentor Association, subscription, etc.....	4 80
Multum in Parvo Binder Co., binder.....	1 50
Mayers, A. L., notary fee.....	2 00
Madison Post Office, postage and box rent.....	79 00
McClurg, A. C. & Co., books.....	2,335 93
Madison Gas & Electric Co., supplies.....	82 89
Madison Free Library, maintenance and supplies.....	1,093 17
Meyer News Service Co., clippings.....	55 00
Milwaukee Lithographing Co., letterheads.....	16 04
Madison Tent & Awning Co., supplies.....	12 50
Mandel Engraving Co., halftone.....	1 98
McKillop, W. L., supplies.....	8 50
Mautz Bros., supplies.....	20 80
Moseley Book Co., books, etc.....	2,346 31
Menasha Wood Split Pulley Co., supplies.....	65 00
National Case & Carton Co., supplies.....	8 00
New York Times Index, subscription.....	6 00
North American Press Association, books.....	5 00
Oppel's Fancy Grocery, supplies.....	90
Owens, William, repairs.....	50
Printing Board, paper.....	282 42
Piper Bros., supplies.....	7 01
Polish Book Importing Co., books.....	2 61
Pioneer Press, book.....	2 08
Postal Telegraph Cable Co., messages.....	6 05
Remington Typewriter Co., typewriter, etc.....	104 24
Rice, R. C.....	4 30
Sibley, E. L., supplies.....	1 90
Streissguth-Petran Engraving Co., cuts.....	11 88
Survey, subscription.....	3 00
Superintendent of Public Property, postage, supplies, etc.....	1,893 59
Sumner & Morris, supplies.....	24 20
Stechert, G. E., & Co., books.....	388 21
Trainor, William, services.....	5 00
Tablet & Ticket Co., supplies.....	1 07
University Coöperative Co., supplies.....	1 80
Union Library Association, books.....	31 70
Wisconsin Telephone Co., messages.....	58 12
Writers' Press, books.....	25 00
Wehrmann, Charles, supplies.....	12 50
Wilson, H. W., Co., books.....	2 10
Books, Traveling Cases, etc.:	
Chivers Book Binding Co., books.....	460 50
Democrat Printing Co., binding books.....	638 39
Electrical Supply Co., repairs.....	19 38
Elm Free Press, book.....	1 00
Funk & Wagnalls, books.....	15 50
Lake Superior Farmer, subscription.....	1 00
La Follette's Weekly, books.....	4 00
McClurg, A. C. & Co., books.....	888 78
Magazine "Co-operation," subscription.....	1 00
Meyer News Service Co., clippings.....	5 00
Moseley Book Co., books.....	1,817 94
Menasha Public Library, books.....	1 00
Menasha Wood Split Pulley Co., cases.....	169 00
New York Times, books.....	2 00
Owens, William, services.....	1 60

Publishers Weekly, books.....	\$3 20
Polish Book Importing Co., books.....	151 93
Stechert, G. E., & Co., books.....	195 65
Stephenson Public Library, books.....	1 40
Van Nostrand, S., Co., books.....	4 50
Reference Library:	
Adams, G. A., stenographer.....	110 00
Bowles, Winifred, stenographer.....	3 77
Burrowbridge, Clarence, messenger.....	70 00
Barry, F. L., stenographer.....	6 00
Carr, Agnes, stenographer.....	306 19
Duffus, W. H., assistant.....	200 00
Duffus, M. A., assistant.....	270 97
Gaylord, Miriam, library assistant.....	58 06
Hays, C., assistant cataloguer.....	1,000 00
Hochstein, Irma, assistant.....	208 93
Lyle, Blanche, assistant cataloguer.....	1,102 45
Lester, C. B., assistant.....	1,375 00
McCarthy, Charles, librarian.....	4,471 15
Moran, Mary, stenographer.....	780 00
McCarthy, Margaret, caretaker.....	420 00
Murphy, Lillian, assistant.....	41 67
McMullin, J. W., assistant.....	333 30
Matson, Bertha, stenographer.....	740 00
Melby, Frieda, stenographer.....	6 25
Nielson, William, messenger.....	360 00
Ohm, H. F., assistant.....	174 19
Richards, Clara, assistant cataloguer.....	585 21
Rowe, Mollie, assistant.....	370 00
Riley, Miles, draftsman.....	675 00
Rimsnider, Florence, assistant.....	475 89
Rasmussen, Mabel, assistant.....	267 94
Stolen, O. A., draftsman.....	96 77
Stintzi, Othmar, assistant.....	15 00
Way, Edith, library assistant.....	74 67
Wrabetz, Voyta, draftsman.....	587 11
American Association for Labor Legislation, books, etc.	7 25
American Institute of Criminal Law & Criminology, subscription.....	5 50
American Civic Association, dues.....	10 00
American Proportional Representation League, dues...	1 00
Branson, E. C., books.....	75
Bryant, D. D., water.....	16 00
Bennetts Newspaper & Magazine Agency, subscription	52 90
Blundell Bros., subscription.....	9 60
Chicago Record Herald Co., subscription.....	6 15
Collyers Pharmacy, supplies.....	5 20
Democrat Printing Co., printing.....	123 45
Evening Wisconsin, subscription.....	3 00
Harpers Weekly Corporation, magazine.....	1 30
Insurance Commissioner, insurance premium.....	77 40
Journal Newspaper Co., subscription.....	3 00
Journal of Criminal Law and Criminology, subscription	6 00
Lapp, J. A., subscription.....	25 06
Lake Superior Farmer, subscription.....	50
La Follette's Weekly, subscription.....	2 00
Milwaukee Free Press Co., subscription.....	5 00
Milwaukee Leader, subscription.....	3 00

McClurg, A. C. & Co., books.....	\$138 79
Mayers, A. L., duty and ex. on books.....	6 23
Milwaukee Daily News, subscription.....	6 00
Moseley Book Co., books.....	3 60
Minneapolis Journal, subscription.....	4 80
Municipal League, subscription.....	1 00
Municipal Journal, subscription.....	4 00
National Conference on Marketing & Farm Credits, books.....	2 00
National Municipal League, books.....	6 75
National Fire Protection Association, dues.....	5 00
National Conference on City Planning, books.....	2 14
National Committee on Prison Labor, book.....	1 60
National Association of State Libraries, dues.....	5 00
National Committee for Mental Hygiene, book.....	1 00
National Tax Association, books.....	7 00
National Society for the Promotion of Industrial Edu- cation, dues.....	2 00
Printing Board, paper.....	18 59
Remington Typewriter Co., supplies.....	10 00
"Survey," subscription.....	3 00
Special Libraries Association, books.....	1 50
Superintendent of Public Property, postage, supplies, etc.....	727 38
Tribune Co., subscription.....	6 50
University of California, books.....	1 00
Woman's Protest, books.....	1 00
Webb Publishing Co., subscription.....	1 00
West Publishing Co., subscription.....	5 00
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	\$58,128 26

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Albert, A. R., field assistant.....	\$20 00
Artman, F. W., services.....	22 75
Achtenberg, Henrietta, services.....	35 00
Buser, A. L., field assistant and analyst, soils division...	527 77
Boardman, W. C., student assistant.....	407 16
Brooks, D. C., student office assistant.....	14 20
Birge, E. A., expenses.....	52 57
Boorman, W. R., services and exp.....	166 92
Brennan, J. P., services.....	106 50
Conrey, Guy, analyst, soils division, sal. and exp.....	1,263 70
Chabot, H. D., preparator.....	108 87
Crawford, W. G., chemist.....	93 33
Clark, E. E., geologist.....	263 91
Conrey, Hugh, laboratory assistant.....	175 65
Davidson, M. E., student office assistant.....	23 00
Duggan, A. J., chemist, lake biology.....	312 25
Dunnewald, T. J., field assistant and analyst, soils divi- sion, sal. and exp.....	1,452 32
Dunnewald, P. W., draftsman, soils division.....	24 80
Deming, R. E., services.....	27 80
Estabrook, E. L., expenses.....	172 63
Geib, W. J., assistant, soils division.....	851 80
Geib, H., assistant, soils division.....	115 88
Grettum, Irving, services.....	33 13
Hotchkiss, W. O., state geologist, sal. and exp.....	3,899 48

Hoffman, E. K., stenographer, soils division.....	\$37 50
Harris, C. K., student office assistant.....	5 20
Higson, F. D., services.....	13 75
Juday, C., assistant lake biology, sal. and exp.....	1,654 04
Kellington, Celestia, services.....	3 00
Labram, F. N., services.....	18 80
Luckey, C. H., per diem and exp.....	3 82
Lawson, S. C., services.....	18 73
Lytte, I. G., services.....	5 25
Marshall, E. E., services.....	13 13
McKittrick, L. S., services.....	74 39
Murphy, Paul, services.....	11 75
Musselmann, C. E., services.....	7 88
Muttkowski, R. A., services.....	27 30
Nolt, O. J., field assistant chemist.....	463 77
Nourse, S. D., services.....	4 50
Orton, Edward, expenses.....	27 15
Post, C. B., field assistant and analyst, soils division, sal. and exp.....	1,106 80
Schuette, H. A., chemist, lake biology.....	351 00
Thompson, Carl, field assistant and analyst, soils divi- sion, sal. and exp.....	964 42
Tovey, D. D., geologist.....	184 88
Tabler, F. H., services.....	4 00
Ulrich, E. O., expenses.....	114 09
Veerhusen, L. M., chief clerk.....	900 00
Weidman, S., geologist, areal geology, sal. and exp.....	2,657 75
Whitson, A. R., expenses.....	50 17
American Express Co., express.....	65 56
Allis Chalmers Co., supplies.....	27 71
Bishop, J. & C., crucibles.....	63 96
Bien, Julius Co., maps.....	390 00
Besley, C. H. & Co., supplies.....	8 47
Chicago, Milwaukee & St. Paul Railway Co., freight.....	1 18
Chicago and North Western Railway Company, freight..	29 21
Carpenter, Geo. B., & Co., supplies.....	4 95
College Book Store, supplies.....	35
Democrat Printing Co., printing.....	1,512 59
Dietzgen, Eugene Co., supplies.....	17 66
Diemer, M. E., supplies.....	32 00
Engineering and Mining Journal, subscription.....	5 00
Eastman Kodak Co., supplies.....	13 31
Foerst, J. P., supplies.....	38 50
Friedlander, R., and Sohn, supplies.....	21 33
Grimm's Book Bindery, supplies.....	2 25
Gundlach, Ada, laundry.....	3 24
Haak, W., supplies.....	4 75
Hotchkiss, W. O., maps.....	5 25
Hoen, A., Co., maps.....	1,373 00
Jarvis, C. W., drayage.....	8 25
Knauber, J., Lithographing Co., letterheads, etc.....	50 13
Lawler, Finn, supplies.....	8 00
Library Bureau, supplies.....	4 00
Laboratoire Hydrographique, supplies.....	27 52
Lorenz, E. H. J., supplies.....	19 90
Madison Post Office, postage.....	159 75
National Distilling Co., supplies.....	26 46
Northern Lithographing Co., maps.....	442 97
Nystrom, A. J., & Co., supplies.....	5 25
Photoart House, supplies.....	4 75

Printing Board, paper.....	\$292 92
Sears, Roebuck & Co., supplies.....	15 40
Standard Separator Co., supplies.....	18 70
Sumner & Morris, supplies.....	5 06
Streissguth-Petran Engraving Co., cuts.....	91 25
Star Auto Co., livery.....	45 00
Smithsonian Institute, supplies.....	5 00
State Historical Society, maps.....	7 37
State Insurance Fund, premium.....	3 45
Superintendent of Public Property, postage, supplies, etc.	354 37
Tyrrell, Jos., supplies.....	146 00
Tomlinson, W. H., supplies.....	29 98
University Co-operative Co., supplies.....	112 95
University of Wisconsin, supplies.....	68 93
Wells, Fargo & Co., express.....	13 02
Whitall, Tatum & Co., supplies.....	22 22
Wolff, Kubly & Hirsig, supplies.....	31 11

Mineral Lands:

Allen, Herman, geologist.....	93 33
Bean, W. C., geologist.....	186 57
Barnes, V. G., compassman.....	39 18
Bradt, H. H., geologist.....	351 52
Bean, E. F., geologist.....	1,069 42
Bryant, J. O., geologist.....	230 41
Broderick, T. M., geologist.....	156 19
Belchic, George, geologist.....	39 00
Brue, Sigurd, cook.....	40 39
Butler, Harry, cook.....	36 00
Brand, W. H., expenses.....	11 24
Clark, R. W., geologist.....	375 20
Campbell, J. M., cook.....	36 02
Cole, Glen, cook.....	57 17
Crawford, W. G., geologist.....	43 86
Conover, J. D., expenses.....	7 30
Conover, F. L., expenses.....	8 05
Crandall, J. S., expenses.....	8 57
Dobie, W. L.....	302 53
Derringer, J. P., cook.....	58 50
Dunwiddie, A. W., expenses.....	7 86
Eldemiller, H. N., geologist.....	30 00
Estabrook, E. L., per diem and expenses.....	10 04
Forsberg, Axel, services.....	86 67
Gillis, F. W., draftsman.....	423 27
Griffin, W. O., cook.....	82 52
Goldsberry, J. P., geologist.....	50 00
Grettum, Irving, compassman.....	46 71
Gwinn, C. S., geologist.....	46 59
Gardiner, A. H., services.....	13 50
Hanchett, R. C., geologist.....	50 31
Hunt, R. N., compassman and geologist.....	160 34
Hodge, E. T., geologist.....	178 50
Hewit, E. J., draftsman.....	150 67
Honess, C. W., geologist.....	49 93
Hall, M. D., cook.....	45 04
Hubbard, W. E., expenses.....	7 51
Ingmersen, H. N., expenses.....	9 79
Jay, E. L., geologist.....	33 00
Jacobson, J. P., cook.....	43 46
Kraft, M. J., compassman.....	95 40

Kline, C. F., expenses.....	\$19 75
Kronquist, E. A., expenses.....	8 47
Langley, T. M., compassman and geologist.....	181 89
Livingston, S. E., cook.....	34 50
McKay, John, cook.....	303 02
Moll, A. M., compassman.....	70 98
McMurray, W. M., compassman.....	149 47
McGilvary, L. P., expenses.....	6 90
Nishihara, George, geologist.....	106 08
Nolan, E. P., compassman.....	27 00
Oberdorfer, Ward, compassman.....	101 29
Olson, Carl, compassman.....	190 04
Potter, O. W., geologist.....	117 63
Pallansch, R., compassman.....	114 77
Posey, C. J.....	58 06
Pretyman, F. R., geologist.....	36 00
Plummer, F. B., geologist.....	73 00
Quinlan, H., geologist.....	116 39
Roberts, J. R., compassman.....	201 08
Raymond, W. O., services.....	81 04
Roark, Louis, geologist.....	76 50
Riley, H. F., compassman.....	29 21
Robinson, W. I., geologist.....	72 62
Roland, R. M., compassman.....	46 59
Reynolds, W. B., cook.....	40 54
Scoles, J. C., geologist.....	220 48
Schindler, L. M., geologist.....	129 45
Schroyer, C. R., geologist.....	45 00
Schwartz, G. M., geologist.....	30 00
Smith, Floyd, expenses.....	9 15
Scheuber, F. A., expenses.....	7 46
Tarr, R. S., compassman and geologist.....	161 17
Thompson, D. G., geologist.....	43 30
Thompson, R. R., expenses.....	2 99
Uglow, W. L., geologist.....	2,241 44
Van Snider, C. H., expenses.....	10 59
Wheelwright, O. W., geologist.....	1,237 71
Williams, F. E.....	181 77
Wakefield, H. D., geologist.....	44 97
Whitney, C. A., geologist.....	83 33
Willis, S. M., geologist.....	55 22
Weaver, Warren, expenses.....	9 34
Youngs, L. J., geologist.....	60 00
Zoesch, Fritz, expenses.....	10 00
American Express Co., express.....	13 49
Brock, C. K., room rent.....	13 00
Burdick & Murray Co., supplies.....	165 56
Breitengross, Mrs. A., supplies.....	133 19
Broker, Mrs. J. P., board.....	24 30
Clark, R. W., supplies.....	22 99
College Book Store, supplies.....	3 00
Diemer, M. E., supplies.....	8 95
Diebold, P. J., supplies.....	21 05
Department of State, photostat work.....	175 00
Ellefson, L. J.....	4 50
Edminster, A. J., supplies.....	114 37
Fritz, C. B. and A. K., supplies.....	48 70
Foerst, J. P., supplies.....	43 25
Frost, G. W., board.....	49 00
Fraser, Allen, livery.....	19 50

Gallagher, John, Co., supplies.....	\$899 10
Gurley, W. & L. E., supplies.....	1,685 36
Gordon, Mrs. E. B., board.....	54 00
Heiderer, Frank, supplies.....	90 69
Halvorsen, Mrs. John, board.....	38 60
Hummitzsch, Carl, supplies.....	11 08
Houdack, John, supplies.....	17 48
Haswell Furniture Co., supplies.....	177 25
Justrite Mfg. Co., supplies.....	2 25
Johnson & Appleman, supplies.....	40 95
Krahl, Peter, supplies.....	77 41
Kornhauser, Alexander, Co., supplies.....	16 00
Madison Steam Laundry Co., supplies.....	7 00
Mack, P. R., board.....	26 00
Morton, A., supplies.....	55 10
Menges Pharmacies, supplies.....	7 25
Owen, John, supplies.....	83 83
Photoart House, supplies.....	35 00
Russell, William, baggage.....	9 00
Sears, Roebuck & Co., supplies.....	7 38
Schwartz & Anderson, supplies.....	90 78
Sorenson, C. R., & Co., supplies.....	102 23
Schaeffer, Henry, board.....	3 15
Scharff, William, supplies.....	33 92
Scoles, J. C., supplies.....	31 89
Schaeffer, Henry, storage of trunks.....	5 25
Von Lengerke & Antoine, supplies.....	68 44
Wolff, Kubly & Hirsig, supplies.....	253 62
Woolworth, F. W., supplies.....	89 70
Wells, Fargo & Co., express.....	1 63
Yankee, T. R., supplies.....	5 00
Yawkey-Crowley Lumber Co., supplies.....	2 15
Soils:	
Buser, A. L., field assistant and analyst.....	173 34
Boardman, W. C., student assistant.....	4 50
Conrey, Guy, analyst, soils division.....	228 97
Conrey, Hugh, student assistant.....	17 10
Dunnewald, T. J., field assistant and analyst.....	287 36
Geib, W. J., assistant, soils division.....	75 00
Hoffman, E. K., stenographer.....	5 00
Musbach, F. L., expenses.....	20 64
Nolt, O. J., field assistant and chemist.....	198 01
Post, C. B., field assistant and analyst.....	319 84
Thompson, Carl, field assistant and analyst.....	268 99
Whitson, A. R., expenses.....	41 67
Wolfenson, L. B., services.....	45 00
Baker, J. T., Chemical Co., supplies.....	15 74
Bishop, J., & Co., Platinum Works, supplies.....	5 30
Dietzgen, Eugene Co., supplies.....	13 56
Eimer and Amend, supplies.....	174 03
Harloff, Paul F., Co., supplies.....	15 00
Niedecken, H. Co., supplies.....	16 63
Piper Bros., supplies.....	18 00
Sargent, E. H., & Co., supplies.....	16 50
St. John, A. P., rent of typewriter.....	2 50
Tyrrell, Joseph, supplies.....	29 85
Underwood Typewriter Co., supplies.....	6 00
Wells, Fargo & Co., express.....	1 47

 \$43,040 61

STATE BOARD OF AGRICULTURE.

Democrat Printing Company, printing.....	\$1,813 65
Madison Post Office, postage and box rent.....	304 50
Wisconsin Telephone Co., messages.....	32 31
Streissguth-Petran Engraving Co., cuts.....	63 50
Milwaukee Lithographing Co., letterheads.....	22 70
Mandel Engraving Co., cuts.....	13 19
Knauber, J., Lithographing Co., stationery.....	65 28
Printing Board, paper.....	413 16
Superintendent of Public Property, postage, supplies, etc.	1,424 13
Treasurer State Board of Agriculture, street paving and improvement, chapter 685, laws 1913.....	7,891 77
Treasurer State Board of Agriculture, state aid, section (172-29)1	15,000 00
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	\$27,044 19

BOARD OF ACCOUNTANCY.

Tanner, J. B., president, expenses.....	\$32 37
Gilman, S. W., secretary, per diem.....	304 54
Schneider, Henry, vice president, per diem and exp.....	253 06
Bradford, C. R., services.....	37 50
Bradford, R., services.....	37 50
Evans, C. E., services.....	13 80
Hall, L. V., services.....	20 00
Dickey, G., services.....	6 75
Olson, Minnie, services.....	1 00
Sundry persons, advertising.....	10 27
Printing Board, paper.....	23 90
Democrat Printing Co., printing.....	83 84
Superintendent of Public Property, postage, stationery, etc.	139 34
Milwaukee Lace Paper Co., stationery.....	54 32
Kassell, B. C., supplies.....	96 53
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	\$1,114 72

BOARD OF IMMIGRATION.

Packer, B. G., secretary, sal. and exp.....	\$2,894 62
Berry, Rose, stenographer.....	1,035 00
Burke, M. E., stenographer.....	170 00
Burke, Florence, services.....	8 00
Bumbalek, J. L., services.....	31 55
Cobban, A. J., per diem and expenses.....	292 13
Donald, J. S., expenses.....	12 86
Dahmer, Francis, clerk.....	100 00
Engholm, George, services.....	3 00
Frey, M. C., services.....	11 00
Girling, George, per diem and expenses.....	268 69
Griebenow, Fred, per diem and expenses.....	161 73
Krueger, H. E., per diem and expenses.....	564 66
Munsell, G. A., stenographer.....	284 00
Micholski, Ben, services.....	6 00
Murphy, Lillian, services.....	62 00
Nevins, Nina, services.....	89 49

Nevins, Mrs. E. V., services.....	\$3 49
Rhea, A. O., sal. and exp.....	296 73
Rewey, O. G., expenses.....	6 37
Schroeder, Arlene, services.....	33 83
Stondall, Agnes, services.....	10 50
American Multigraph Sales Co., supplies.....	15 93
Ayres, E., photographs.....	20 00
American Express Co., express.....	986 66
Brown, L. W., supplies.....	20 60
Big Four Sign Co., supplies.....	5 00
Bates, W. L., photographs.....	12 50
Breeders' Gazette, advertising.....	84 00
Chicago Record Herald, advertising.....	103 88
Chicago Transparency Co., supplies.....	143 10
Chicago Calcium Light Co., supplies.....	13 41
Calumet Index, advertising.....	5 75
Curtis Publishing Co., advertising.....	81 48
Constitution Democrat Co., advertising.....	18 76
Collins, P. V., Publishing Co., advertising.....	27 54
Capper, Arthur, advertising.....	24 00
Chicago Examiner, advertising.....	67 80
Chicago Tribune Co., advertising.....	52 80
Chicago Packer Co., advertising.....	13 50
Chicago Daily News, advertising.....	9 60
Democrat Printing Co., printing.....	1,490 19
Daily Svornost, advertising.....	49 33
Des Moines News Co., advertising.....	13 60
Dispatch Printing Co., advertising.....	40 00
Englehardt, E., covering boxes.....	35 00
Fairbanks-Frey Engraving Co., halftones.....	8 81
Farmer & Breeder Co., advertising.....	18 63
Haswell Furniture Co., supplies.....	34 25
Hildebrand, R. T., supplies.....	1 00
Illinois State Board of Agriculture, exhibit space.....	60 00
Iowa State Board of Agriculture, exhibit space.....	300 00
Interstate Live Stock Fair, exhibit space.....	75 00
Interstate Fair Association, exhibit space.....	25 00
Illinois State Journal Co., advertising.....	9 00
Inter Ocean Newspaper Co., advertising.....	57 60
Johnson Livery, livery.....	1 00
Journal Co., The (Milwaukee) advertising.....	6 30
Journal Printing Co. (Minneapolis) advertising.....	20 70
Journal Printing Co., advertising.....	9 72
Kansas State Fair, exhibit space.....	40 00
Keeley, Neckerman, Kessenich Co., supplies.....	132 31
Knauber Lithographing Co., letterheads.....	37 50
Kansas City Star, advertising.....	84 20
Kansas Farmer Co., advertising.....	54 06
Lorenz, E. H. J., map.....	140 00
Michalski, L. J., supplies.....	101 56
Meyer News Service Co., clippings.....	45 00
Morris, T. S., Co., supplies.....	3 86
Madison Post Office, postage.....	201 50
Michigan State Agricultural Society, exhibit space.....	325 00
Milwaukee Lithographing Co., letterheads.....	30 95
Madison Tent & Awning Co., supplies.....	31 25
Madison Leather Goods Co., supplies.....	5 00
Minneapolis Journal, advertising.....	87 36
Melville, J. W., show apples.....	210 00
Moseley, James E., Co., supplies.....	29 24

Minnesota Tribune Co., advertising.....	\$45 00
Minneapolis Tribune Co., advertising.....	25 92
Minneapolis Daily News Co., advertising.....	20 70
Nyberg, Ivan, pictures.....	4 90
Nebraska State Board of Agriculture, exhibit space.....	90 00
Nielson & Speckner, supplies.....	27 15
New Gazette Co., The, advertising.....	14 40
New Era Newspaper Co., The, advertising.....	3 20
News Publishing Co., advertising.....	4 90
Olds Seed Co., supplies.....	31 80
Oelivien Register, advertising.....	2 40
Olszewski, A., advertising.....	4 50
Parsons Printing & Stationery Co., supplies.....	14 45
Printing Board, paper.....	1,101 26
Piper Bros., supplies.....	45 50
Parker Press Leader, advertising.....	2 25
Polish Publishing Co., advertising.....	3 75
Perkins Bros. Co., advertising.....	47 50
Rand, McNally Co., maps and supplies.....	377 63
Streissguth-Petran Engraving Co., cuts.....	72 02
Superintendent of Public Property, postage, supplies, etc.	2,129 40
St. Joseph Tent & Awning Co., tent rental.....	35 75
State Journal, photographs.....	17 70
Sentinel Co., advertising.....	15 12
Sumner & Morris, supplies.....	7 30
Stark County News, advertising.....	10 35
Typewriter Speed Key Co., supplies.....	3 50
Tyrrell, Jos., supplies.....	3 60
Toole, W. A., supplies.....	22 00
Ten Eyck, A. A., apples.....	10 50
The Enquirer, advertising.....	33 93
Times Republican, advertising.....	6 24
Unifle Mfg. Co., supplies.....	54 72
Viedenburgh Peter, Lumber Co., lumber.....	1 75
Wehrmann, Chas., supplies.....	26 75
Wells, Fargo & Co., express.....	2 51
Wisconsin Telephone Co., messages.....	12 30
Wadsworth-Gilbert, Stenographic Office, services.....	448 92
Ward, Joseph, exhibit space.....	175 00
Wolff, Kubly & Hirsig, supplies.....	8 45
Wisconsin Advancement Association, supplies.....	10 92

\$16,841 82

PRINTING BOARD.

Post, G. S., secretary.....	\$2,134 00
Anderson, H. J., assistant secretary.....	1,500 00
Gibbs, E. F., proof reader.....	1,500 00
Harrison, R. S., proof reader.....	1,500 00
Pott, A. W., proof reader.....	1,450 00
Nevins, E. A., proof reader.....	1,200 00
Wylie, Fred, proof reader.....	1,334 68
Harrison, Ethel, proof reader.....	720 00
Hughes, Bertha, copy holder.....	600 00
Bennett, Jennie, copy holder.....	100 00
Superintendent of Public Property, postage, supplies, etc.	92 79
Democrat Printing Co., printing.....	108 39
Printing Board, paper.....	7 91
Milwaukee Free Press, advertising.....	27 95
Stenographic services furnished by Department of State	300 00

\$12,575 72

STATE HIGHWAY COMMISSION.

Hazelwood, J. A., chairman, expenses.....	\$339 23
Owen, J. S., commissioner, expenses.....	163 51
Van Doren, J. H., commissioner, expenses.....	369 39
Hotchkiss, W. O., commissioner, expenses.....	17 84
Turneure, F. E., commissioner, expenses.....	15 55
Hirst, A. R., state engineer, sal. and exp.....	3,867 86
Benedict, H. E., stenographer.....	694 65
Dawson, William, chief clerk.....	1,515 60
Dickey, G. L., blue-print boy.....	50 00
Gardiner, A. H., stenographer.....	690 70
Hanks, G. C., stenographer.....	795 00
Arnoldusson, Henry, services.....	33 07
Butte, Martin, services.....	90 00
Buss, Ferdinand, services.....	87 50
Berg, T. M., services.....	218 70
Barrett Manufacturing Co., supplies.....	192 76
Brunette, M., supplies.....	189 65
Buss, C. A., supplies.....	10 50
Bies, John, services.....	101 64
C. & N. W. Ry. Co., freight.....	60 91
Cole, E. L., supplies.....	16 65
Department of State, photostat work.....	22 60
Department of State, auto licenses.....	55 00
Democrat Printing Co., printing.....	2,510 10
Diedrick, John, services.....	16 87
Dietzgen, Eugene Co., services.....	5 30
Dammann, Theodore, supplies.....	197 60
Davy, J., services.....	23 55
de Berard, W. M., expenses.....	344 20
Drumb, Isabella, services.....	18 00
Fox River Motor Car Co., automobile.....	771 29
Fiske, C. W., office rent.....	33 32
Findorff, J. H., supplies.....	10 39
Gloudemans, P. A., services.....	5 00
Hofweber, P., Sons, automobile.....	678 85
Huntington, D. M., automobile.....	696 70
Jefferson Auto Co., automobile.....	623 00
Jorgensen, Jens & Son, supplies.....	9 64
Jones, J. A., supplies.....	25 00
Journal Publishing Co., advertising.....	1 90
Kasel Construction Co., supplies.....	12 00
Kuelling, H. J., rent of tar kettles, etc.....	120 45
Knauber, J., Lithographing Co., letterheads, etc.....	130 91
Lacy, W. R., services.....	10 95
Larsen, H., services.....	15 00
Lindauer, L., supplies.....	8 00
McGowan, John, services.....	282 75
Milwaukee Lithographing Co., letterheads, etc.....	49 45
Meyer News Service Co., clippings.....	60 00
Madison postoffice, postage and box rent.....	186 18
Madison Engraving Co.....	1 72
Morgan, R. W.....	194 57
MacPherson, Myron, services.....	2 00
Marston Brothers Co., supplies.....	5 00
Madison Tent & Awning Co., supplies.....	17 00
Walsch, Charles, supplies.....	1 75
M. St. P. & S. S. M. Ry. Co., freight.....	12 55

Nygaard, Louis, supplies.....	\$2 00
Owen, R. S., survey, etc.....	575 02
Peerenbon, Frank, services.....	50 17
Peerenbon, Peter, services.....	28 57
Printing Board, paper.....	608 85
Primlee, V. F., office rent.....	12 00
Post, L. M., services.....	7 65
Sabine, August, services.....	6 00
Sabine, William, services.....	90 00
Superintendent of Public Property, postage, supplies, etc.	5,299 63
Sundry Papers, advertising.....	109 82
Schoelkopf, L. F., automobile.....	655 05
Stransky, J. W., supplies.....	2 50
Schrage, E. H., supplies.....	5 73
Schlichter, L. B., supplies.....	50 00
Streissguth-Petran Engraving Co., cuts.....	27 02
Taylor Motor Car Co., auto.....	628 54
Times Printing Co., advertising.....	1 00
Verbeten, Henry, services.....	117 05
Vulean Manufacturing Co., supplies.....	50 47
Village of Kimberly, use of roller and operator.....	107 18
Van Henklow, E. G., services.....	14 00
Wolverton, F. M., services.....	843 48
Wisconsin Telephone Co., messages.....	46 99
Wheeler Transfer Line, services, etc.....	54 50
Waupaca Sand & Gravel Co., sand, etc.....	30 55
Wood County Telephone Co., messages and rental.....	22 35
Wood County National Bank, office rent.....	26 00
Zimmerman, R., services.....	82 75
Engineers, Draughtsmen, etc.	
Achtenberg, C. A.....	769 00
Blake, H. D.....	1,636 71
Brue, H. N.....	1,698 42
Blodgett, C. W.....	1,285 11
Baumgartner, W. F.....	942 70
Buetow, W. C.....	2,914 30
Balsley, F. M.....	2,150 79
Cauley, Thomas.....	256 08
Cavanaugh, W. F.....	979 85
Cnare, Frank.....	693 40
Chamberlain, G. A.....	501 24
Conway, W. N.....	2,791 23
Davy, F. J.....	884 26
Daggett, G. F.....	529 84
Davis, L. E.....	124 00
Donaghey, J. T.....	2,986 35
Dodge, B. E.....	1,735 23
Edwards, P. J.....	186 94
Fisher, H. C.....	73 75
Fehlandt, W. L.....	1,104 54
Fess, P. L.....	554 75
Fick, Adolph.....	276 53
Griswold, G. R.....	17 76
Gram, J. I.....	646 44
Gillespie, J. E.....	2,629 85
Hopkins, W. T.....	607 51
Harris, J. W.....	212 28
Hall, S. P.....	2,644 72
Johnson, A. N.....	24 59
Johnson, C. J.....	1,133 06

Kingman, E. D.....	\$40 00
Kringel, A. E.....	1,716 08
Kozarek, S. A.....	1,172 62
Kirch, C. H.....	1,215 23
Luedke, A. L.....	1,760 51
Labram, F. W.....	1,153 01
Luckey, C. H.....	160 00
Larsen, P. D.....	865 33
Mengel, F. F.....	1,462 18
McCarthy, J. H.....	295 38
Nickell, G. H.....	1,393 75
Plemmons, L. R.....	1,059 37
Parsons, E. B.....	1,233 48
Reynolds, T. M.....	1,475 24
Reilly, T. W.....	1,386 16
Richter, O. A.....	229 18
Schroeder, G. E.....	1,570 38
Schindler, L. M.....	28 49
Schindler, F. M.....	2 06
Stellar, O. A.....	237 56
Sergeant, F. M.....	2,562 25
Tucker, F. G.....	1,689 43
Torkelson, M. W.....	547 81
Vroman, H. W.....	1,264 51
Williams, V. E.....	210 25
Waterman, I. F.....	168 10
Weymouth, C. R.....	757 54
Waite, J. H.....	128 70
Whitney, E. N.....	225 00
Wollen, W.....	124 13
Whitlow, W. C.....	249 22
Weymouth, W. C.....	59 43

\$88,668 78

State Aid to Counties:

Adams	\$2,712 00	Jackson	\$4,484 55
Ashland	9,500 00	Jefferson	13,202 47
Barron	10,253 66	Juneau	9,241 57
Bayfield	2,406 15	Kenosha	15,873 06
Brown	16,319 06	Kewaunee	2,862 89
Buffalo	7,345 94	La Crosse	12,135 00
Calumet	1,050 00	Lafayette	7,701 56
Chippewa	12,128 76	Langlade	7,773 41
Clark	10,317 23	Lincoln	8,721 10
Columbia	7,125 00	Manitowoc	9,575 00
Crawford	3,750 00	Marathon	10,925 00
Dane	22,848 91	Marinette	6,974 46
Dodge	8,632 00	Marquette	3,142 80
Door	6,359 21	Milwaukee	123,363 16
Douglas	5,000 00	Monroe	12,416 47
Dunn	6,493 62	Oconto	6,310 75
Eau Claire.....	8,075 00	Oneida	2,900 00
Florence	4,500 00	Outagamie	7,480 00
Fond du Lac.....	13,100 00	Ozaukee	3,500 00
Forest	8,980 00	Pepin	500 00
Grant	9,398 50	Pierce	6,559 49
Green	14,144 54	Polk	10,259 18
Green Lake.....	5,243 33	Portage	9,039 96
Iowa	3,225 00	Price	6,786 24
Iron	10,100 00	Racine	5,550 00

Richland	\$9,575 00	Vilas	\$11,150 00
Rock	16,950 00	Walworth	9,026 26
Rusk	10,278 19	Washington	6,844 00
St. Croix	6,316 01	Waukesha	9,184 26
Sauk	27,028 76	Waupaca	12,414 64
Shawano	7,118 30	Waushara	7,249 31
Sheboygan	9,790 76	Winnebago	7,866 66
Taylor	2,350 00	Wood	9,541 05
Trempealeau	4,528 04		
Vernon	7,853 86		
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			\$691,351 13

STATE FIRE MARSHAL'S DEPARTMENT.

Host, C. P., state fire marshal, sal. and exp.....	\$4,032 34
Kiland, G. H., chief assistant fire marshal, sal. and exp..	3,591 85
Florin, J. E., superintendent of inspections, sal. and exp.	3,080 27
Baker, J. F., attorney, sal. and exp.....	2,759 79
End, W. G., deputy, sal. and exp.....	1,796 18
Finnegan, W. E., deputy, sal. and exp.....	2,792 06
Good, C. J., deputy, sal. and exp.....	2,046 69
Kennedy, J. E., deputy, sal. and exp.....	1,334 22
Katz, Claudian, stenographer.....	83 34
Hannan, L. F., stenographer.....	877 62
Anderson, R. M., photographs.....	4 00
Burke, Helen, services.....	5 00
Blome, Irma, services.....	19 01
Berg, John, Jr., services.....	1 58
Beaton, Dan, services.....	3 25
Callaghan & Co., books.....	8 00
Democrat Printing Co., printing.....	162 06
Daly, A. L., services.....	10 32
Dick, G. A., services.....	25 00
Dohm, Linda, services.....	4 00
Donohue, Jerry, services.....	10 00
Edwards, F. Eleva, services.....	8 75
Edwards, Bray, services.....	4 30
Erdahl, G. L., services.....	15 10
Elsom, J. E.	16 60
Fire Marshal Association of N. A., dues.....	10 00
Fire Protection, subscription.....	1 50
Fischer, Richard, analysis.....	14 01
Gordon, Claude, services.....	1 50
Gordon, R. E., services.....	40 39
Holst, Eva A., services.....	11 81
Harris, Soll, services.....	5 00
Hoyt, Hazel, services.....	11 00
Huth, Elsie M., services.....	27 90
Hansley, Grace, services.....	5 30
Insurance Field Co., subscription.....	2 00
Jacobs, Irene, services.....	114 70
Jennings, Ella, services.....	23 85
Kinney, Stella, services.....	34 74
Kuhli, L. F., photos, etc.....	17 50
Kaul, Lilly A., services.....	2 70
Krause, A. B., services.....	10 00
Knorr, E. E., services.....	9 50
Larson, Lenore, services.....	3 25
Lamoreaux, F. B., services.....	28 60
Mayer News Service Co., clippings.....	55 00
McCabe, F., services.....	11 30

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Madison Tent & Awning Co., supplies.....	\$4 75
Major, Henry, services.....	3 00
Matson, Nettie, services.....	7 00
Maidens, Virginia, services.....	11 25
McCarthy, Richard, services.....	5 00
McAnemy, N. C., services.....	5 55
Neuberger, F. A., services.....	9 60
Nowotney, A. J., services.....	1 50
National Fire Protection Association, dues.....	5 00
Nordquist, Esther, services.....	4 15
Printing Board, paper.....	47 10
Parsons Printing & Stationery Co., supplies.....	7 55
Pamperin, Alice, services.....	4 00
Parish, E. J., services.....	3 00
Plankinton House, room rent, etc.....	32 25
Poehler, N. P., services.....	5 00
Rowe, Estelle, services.....	36 18
Rooney, Agnes, services.....	58 25
Raether, A. C., services.....	3 48
Rosenheimer, Selma, services.....	75 00
Regan, Catherine, services.....	107 57
Ruffa, John, services.....	12 82
Shepard, F. N., subscription.....	3 00
Staley, J. B., services.....	7 20
Sundry Persons, reporting fires.....	1,804 20
Superintendent of Public Property, addressing envelopes.....	5 43
Superintendent of Public Property, postage, supplies, etc.....	496 36
Sommer, R. E. W., services.....	20 00
Stowes, A. C., services.....	2 00
Sibree, L. L., services.....	5 00
Snyder, Andrew, services.....	1 50
Sloan, C. G., services.....	2 00
Tennis, Marie, services and expenses.....	358 95
Valentine, Lucile, services.....	5 35
Western Underwriter Co., subscription, etc.....	5 50
Wilmot, A. O., services.....	5 00
Young, Charles, services.....	4 30

\$26,307 67

GRAIN AND WAREHOUSE COMMISSION.

Nye, R. J., commissioner.....	\$2,161 80
Kernan, J. E., commissioner.....	2,594 54
McKinnon, Edward, commissioner.....	2,451 80
Inspectors, Weighmasters, etc.:	
Arnold, R. N.....	1,500 00
Bartholomew, F. W.....	1,428 36
Bischoff, J. F.....	1,015 30
Colbeck, F. W.....	60 57
Colter, F. E.....	89 49
Conley, Harry.....	584 20
Cavanaugh, J. T.....	1,261 98
Colter, Frank.....	602 56
Coombes, J. B.....	1,519 85
Diffor, Charles.....	1,421 53
Dolan, J. H.....	1,178 87
Dundon, F. E.....	1,304 89
Flinn, W. H.....	444 23

Fowler, Walter	\$1,244 38
Gauthier, I. J., janitor service.....	180 00
Holman, J. G.	495 94
Hoehle, Reginald	1,128 39
Hertlein, C. F.	1,343 31
Johnson, Arthur	497 93
Juneau, H. A.	1,854 48
Kernan, E. E.	1,398 79
Laffitti, R. A.	787 50
McKinnon, R. A.	740 61
McMillan, A.	1,802 95
Moffett, James	473 63
Moylan, E. J.	1,194 05
Naud, Herbert	487 26
Newsome, W. A.	1,021 74
Page, E. H.	1,351 85
Roessler, G. A.	75 00
Roessler, G. O., clerk	817 07
St. Onge, L. E.....	1,086 06
Scott, W. H.	1,409 27
Shehan, E. K.	1,120 83
Thomas, E. W.	1,383 12
Vreeland, George	1,018 27
Whitney, H. L.	896 82
Wilson, F. A.	928 17
Young, E. W.	1,296 41
American Surety Co., bond	10 00
Chamberlain & Co., stationery.....	19 60
Conley, T. F., supplies	32 00
Democrat Printing Co., printing.....	585 41
Duluth News Tribune, subscription.....	6 00
Dooley, J. P., ground rent	1 00
Erhart, C. A., bonds	162 45
Evening Telegram Co., adv. and subs.	258 55
Fairbanks, Morse & Co., services.....	91 75
Harrington, R. B., (Ch. 458, Laws 1911).....	2,100 00
Hawarden, E., drayage	3 50
International Seal-Lock Co., seals.....	62 50
Journal Printing Co., Minn., subscription.....	4 80
Johnson, Henry, auditing.....	22 89
Juneau, H. A., postage.....	60 00
Keough Bros., paint	3 37
Learnow, S. I., supplies	5 77
Lane MacGregor & Co., bond	79 00
Mast, R. C., supplies	3 75
People's Telephone Co., phone rental.....	102 85
Polk, R. L. Co., directory.....	6 00
Printing Board, paper.....	121 75
Russell, F. A., postmaster, postage.....	95 00
Superior Water, Light & Power Co., light and gas.....	29 32
Sunderland & Ostrander, office rent	1,350 00
Superior-Duluth Transfer Co., storage, freight and drayage	14 11
Superior Lumber Co., supplies.....	68 80
Superior Hardware Co., supplies.....	1 00
Superintendent Public Property, postage, supplies, etc.....	157 93
Superior Towel Exchange, towel service.....	6 00
Swalm, A. A., coal	3 60
Streissguth-Petran Eng. Co., stationery.....	36 75
State Insurance Fund, premium.....	5 65

Silver-Tonsberg Co., printing	\$4 35
Underwood Typewriter Co., supplies.....	2 00
Wisconsin Telephone Co., rental and toll.....	177 27
Whipple Printing Co., stationery.....	14 00
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	\$51,362 52

OIL INSPECTION DEPARTMENT.

Meyer, L. F., oil inspector, sal. and exp.....	\$2,243 57
Abbink, John, chief deputy.....	312 50
Witte, Dexter, chief deputy	551 38
Willis, W. F., chief deputy.....	566 79
Ovitt, A. W., chief clerk and stenographer.....	810 00
Democrat Printing Co., printing.....	94 62
Printing Board, paper.....	306 34
Superintendent of Public Property, postage, supplies, etc.	274 00

Inspection Fees, Expenses, Etc.:

Brink, C. L.....	\$1,215 51	Maltpress, R. J.	\$1,253 13
Battles, E. J.	1,061 24	Mohr, Charles, Jr....	1,374 39
Bronstad, L. C.....	1,318 97	Niedbalski, J. C....	1,135 70
Blegen, Louis	1,135 94	Nelson, A. E.	67 84
Berner, Henry	396 15	Olin, C. C.	263 54
Berg, O. J.	899 35	Omundson, Joseph ..	759 30
Berger, Theodore ..	766 48	Peters, W. P.	950 26
Babcock, F. G.	760 28	Peterson, M. H.	542 24
Christoph, J. B.....	1,257 71	Prichard, J. G.....	669 97
Charlesworth, F. M..	1,158 30	Peterson, E. A.	620 06
Campbell, James ...	913 62	Roepcke, C. H.	616 54
Clayton, B. F.	635 79	Rude, J. G.	985 06
Dilling, H. R.	131 84	Southey, R. L.	784 28
Engsberg, Conrad ..	671 92	Stupfell, J. B.	526 74
Ferris, G. H.	428 73	Stouthamer, J. H. ..	518 29
Gillis, Albert	1,061 82	Speck, C. H.	757 70
Gannon, Philip	449 45	Schoenfield, W. D...	1,156 86
Groetzing, Nicholas	1,308 38	Sprague, Ava	1,180 70
Hansen, Anton	1,100 00	St. Louis, F. B.....	1,347 09
Hicks, J. B.	1,128 86	Stimers, C. S.	439 19
Hewitt, C. F.	712 40	Thompson, G. P. ...	558 37
Halder, G. H.	816 95	Witte, Dexter	672 08
Holter, A. H.	759 18	Wilson, Alex	978 10
Lytle, C. A.	1,148 47	Wilson, Frank	1,006 73
Lindholm, O. M.	819 70	Wood, C. H.	864 32
Lebeis, Caspar	1,113 39	Westman, Fred	332 90
Le Gendre, H.	203 08	Zelle, Christ	1,171 38
McGee, James	1,163 82		<hr/>
Mitchell, Samuel ...	1,055 92		\$52,285 21

BOARD OF CONTROL.

Smith, R. E., member, sal. and exp.....	\$4,716 12
Lewis, J. P., member, sal. and exp.....	3,296 57
Lindley, P. H., member, sal. and exp.....	3,838 58
Graebner, W. H., member, sal. and exp.....	3,368 26
Williams, K. R., member, sal. and exp.....	3,473 85
Tappins, M. J., secretary, sal. and exp.....	3,290 08
Lerdall, H. T., chief clerk.....	1,650 00

Johnson, C. M., first assistant chief clerk.....	\$1,441 19
Hadley, L. L., second assistant chief clerk.....	1,200 00
Thurston, H. K., statistical clerk.....	1,299 97
Barnard J. E., clerk.....	800 00
Schwerke, Irving, clerk.....	841 69
Breitenbach, A. E., stenographer.....	1,100 04
Howard, M. V., stenographer.....	1,144 31
Quam, Hans, messenger.....	624 00
Leaf, G. M., librarian.....	246 67
Seibel, J. M., field officer, sal. and exp.....	3,045 44
Gruenhagen, A. F., field officer, sal. and exp.....	2,621 84
Jostad, B. M., field officer, sal. and exp.....	2,984 04
Beach, F. E., parole officer, sal. and exp.....	2,672 47
Lee, Oscar, parole officer, sal. and exp.....	2,484 95
McManamy, F. V., sal. and exp.....	568 59
Hunter, Joel D., exp.....	8 95
Crowder, J. S., inspector, sal. and exp.....	2,022 45
Snover, C. A., inspector, sal. and exp.....	2,052 25
Tate, E. L. M., inspector, sal. and exp.....	1,024 10
American Association for Labor Legislation, subscrip- tion.....	3 00
Bachler, A. A., meals, etc.....	136 21
Bradley, H. E., services.....	10 00
Beffel, Dr. J. M., services.....	20 00
Chicago, Milwaukee & St. Paul Railway Co., freight....	2 28
Cole, C. N., transportation of patients.....	33 04
Cowie, R. S., per diem and exp.....	18 74
Clark, M. C., Publishing Co., book.....	5 00
Cramer, P. D., transporting patient.....	32 85
Czerwinski, T., assistant probation officer, exp.....	682 31
Democrat Printing Co., printing.....	984 68
Engineering Record, subscription.....	6 00
Eugenics Record Office, bulletins.....	3 45
Fable, John, transportation of patients.....	202 63
Fowle, Dr. I. B., services.....	6 00
Hiller, Evelyn, services.....	5 37
Hiller, W. H., services.....	5 37
Hadley, L. L., services.....	20 00
Hall, Thomas, Secretary of State, North Dakota, book..	50
Jahr, Carl, sheriff, per diem and exp.....	12 50
Journal of the American Institute of Criminal Law and Criminology, book and subscription.....	9 20
Knauber, J., Lithographing Co., stationery.....	48 51
Little, Brown & Co., books, etc.....	6 80
Meyer News Service Co., clippings.....	48 00
Madison Postoffice, box rent.....	3 00
McGovern, John, Dr., services.....	10 00
McGovern & McGovern, services.....	25 00
McGuire & White, services.....	888 70
Northwestern Miller, subscription.....	12 00
National Conference of Charities and Corrections, books	154 72
National Committee on Prison Labor, book.....	1 60
Prison Association of New York, subscription.....	1 00
Printing Board, paper.....	203 47
Seaman, G. E., services.....	5 00
Studley, F. C., services.....	5 00
Superintendent of Public Property, postage, supplies, etc.	2,358 92
Wisconsin Telephone Co., messages.....	60 75
Wegge, W. F., services.....	21 00
Young, A. F., services.....	11 00

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Mothers and Dependent Children, Chapter 669, Laws 1913:

Democrat Printing Co., printing.....	\$61 77
Printing Board, paper.....	46 60
Superintendent of Public Property, supplies, etc.....	33 00
Wilson, Agnes, investigator	215 30

Prevention of Criminality, etc. Section (561jm) 8:

Williams, Maud, salary, medical expert.....	471 14
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Uniform Accounting, Chap. 481, Laws 1911:

White, G. G., accountant, sal. and exp.....	2,474 90
Smelzer, C. R., accountant, sal. and exp.	649 83
Williams, B. W., accountant, sal. and exp.	1,396 76
Wirka E. H., accountant, sal. and exp.	1,261 51
Democrat Printing Co., printing	265 94
Superintendent of Public Property, postage, supplies, etc.	14 02
Printing Board, paper.....	137 53

\$64,908 31

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane:

Operation	\$169,725 05
Repairs and maintenance.....	7,753 00
Power house, land, etc.....	437 13
Hospital, nurses' home, etc.....	18,546 76

\$196,461 94

Northern Hospital for Insane:

Operation	\$187,672 67
Repairs and maintenance.....	9,152 02
Smoke stack, etc.....	2,749 95
Women nurses' dormitory.....	1,372 25
Silo, superintendent's residence, etc....	493 65
Purchase of land.....	20,002 10

221,442 64

School for Deaf:

Operation	\$63,891 84
Repairs and maintenance.....	3,910 13
Boiler house, tunnels, etc.....	142 84
Gas and printing plants.....	2,522 51

70,467 32

School for Blind:

Operation	\$54 793 19
Repairs and maintenance.....	9,821 87
Dining room, kitchen, etc.....	14,022 67
Main building, dormitory, etc.....	9,183 44

87,821 17

Industrial School for Boys:

Operation	\$81,233 23
Repairs and maintenance.....	5,622 00
Silos, cisterns, ice plant, etc.....	9,102 93
Cottage, refectory, schoolhouse, etc....	6,068 93
Front and farm fences.....	147 24

102,174 33

State Prison:

Operation	\$187,298 54
Repairs and maintenance.....	5,698 69
New wall, dining room, etc.....	39,445 89
Hospital for Criminal Insane.....	4,170 63
New cell wing, tunnel, etc.....	55,311 87
Road construction by convicts.....	1,690 00

\$293,615 62

Binder Twine Plant:

Completing equipment of binder twine plant	\$4,039 48
Warehouses, machinery, etc.....	10,994 98
Revolving appropriation.....	378,574 81

393,609 27

State Public School:

Operation	\$55,841 22
Repairs and maintenance.....	4,300 00
Cottages, tunnel, etc.....	7,714 14

67,855 36

Home for Feeble-Minded:

Operation	\$180,555 00
Repairs and maintenance.....	4,707 71
Contagious hospital cottages, etc.....	16,881 86
School house, cottages, etc.....	11,730 25

213,874 82

State Reformatory:

Operation	\$71,291 09
Repairs and maintenance.....	622 79
Completing administration building and equipment of buildings.....	11,087 73

83,001 61

Tuberculosis Sanatorium:

Operation	\$94,732 85
Repairs and maintenance.....	7,141 03
Land improvements, dining room, in- firmatory, etc.....	21,008 60
Infirmatory shacks, assembly hall, etc....	6,093 04
Purchase of land.....	300 00

129,275 52

Hospital for Criminal Insane:

Operation	\$28,345 21
Repairs and maintenance.....	313 40
Buildings and improvements.....	68,672 50

97,331 11

Southern Wisconsin Home for Feeble-Minded:

Construction	\$42,202 03
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42,202 03

Industrial Home for Women:

Construction and equipment.....	\$25,753 79
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25,753 79

Industries at State Reformatory:	
Machinery, etc.....	\$4,149 51
	4,149 51
Total of charitable and penal institutions.....	\$2,029,036 04

WISCONSIN WORKSHOP FOR THE BLIND.

Adler Realty Co., rent.....	\$1,375 00
Dobberphul, August, salary.....	710 00
Democrat Printing Co., printing.....	8 84
Desmond, W. J., rent.....	125 00
Kustermann, Oscar, salary and disb.....	2,186 67
Krautz, Richard, salary.....	710 00
Kojis, John, salary.....	710 00
Printing Board, paper.....	2 77
Schroeder, William, salary.....	900 00
West, H. H., Co., blanks.....	25 00
Wiese, Henry, basket forms.....	76 30
	\$6,829 58

CARE OF CRIPPLED AND DEFORMED CHILDREN.

Balda, Marie, salary.....	\$42 32
Beaudoin, Kathryn, salary.....	37 68
Beaudoin, Nellie, salary.....	37 68
Blechl, Barbara, salary.....	42 32
Kowitz, Lottie, salary.....	100 00
Munson, Tillie, salary.....	150 00
Betz, Frank S. Co., apparatus.....	100 00
Letson, S. C., supplies.....	28 10
Niedecken, H. Co., supplies.....	4 86
Orthopedic Appliance Co., appliances.....	501 12
Sarles, Beebe & Beebe, medical services.....	25 00
Trinity Hospital, care of child.....	43 20
Kavel, Minnie, expenses.....	12 47
	\$1,124 75

INDUSTRIAL SCHOOL FOR GIRLS.

Arnold, J. C., plants.....	\$4 60
American Laundry Machinery Co., repairs.....	25 55
Arnold, H. E., salary.....	46 78
Arndt, M. H., salary.....	332 50
Atwell Shoe Co., shoes.....	468 70
Austin, S. D., cement walks.....	185 91
American Writing Machine Co., supplies.....	3 65
Aiken, F., services.....	4 41
Applegate Chemical Co., ink.....	24 00
Alexander Shoe Shop, shoes.....	21 20
Allan, M. S., salary.....	110 97
Berry, M. J., plants, etc.....	1,247 39
Boston Store, paint, etc.....	432 90
Burt, Martha, salary.....	385 00

Bidelman, M. E., salary.....	\$205 72
Brophy, Nellie, salary.....	330 00
Boyle, Nellie, salary.....	335 00
Burroughs, George, & Sons, merchandise.....	45 60
Burpee, W. A. & Co., garden seed.....	13 64
Carroll, G. A., beds, mattresses, etc.....	686 53
Carson, A. E., salary.....	61 00
Chandler, A. C., salary.....	330 00
Coughlin, E. L., supplies.....	7 29
Campbell, Mary, salary.....	28 75
Churchill & Wehe, premium on bond.....	12 50
Central Council of Social Agencies, dues.....	5 00
Carhart, G. A., services.....	50 00
Democrat Printing Co., printing.....	50 27
Dixon, S. J., salary.....	360 73
Dahlman & Inbusch Co., groceries.....	2,414 85
Druecker, J. & Sons Co., feed.....	136 96
Downing, I. W., services.....	10 00
Doherty, K. A., dental work.....	52 75
Dernehl, P. H., services.....	110 50
Dickinson, G. H., services.....	9 50
Downey Heating & Supply Co., repairs.....	90 59
Ellis & Coogan, carpenter work.....	1,101 45
Everett, F. C., expenses.....	324 17
Evening Wisconsin, subscription.....	3 00
Evans, J. E., supplies.....	2 00
Friend, L. R., plumbing.....	569 80
Forsyth, H. W., salary and expenses.....	734 58
Fox, G. A., salary.....	74 00
Fath, John, fish.....	18 00
Fietzner, J. C. Co., groceries.....	1,009 42
Frye, M. & Co., supplies.....	7 50
Fietzner Co., vegetables, etc.....	438 43
Gross, Philfp, Hardware Co., repairs.....	31 82
Gower, Jennie, salary.....	563 22
Gas Consumers Association, service.....	27 50
Greenfield Sanatorium, dues.....	38 75
Gimbel Brothers, coats.....	147 90
Gruettner, N. M., salary.....	69 03
Gregory, William, plastering.....	127 65
Goodyear Rubber Co., rubbers.....	2 92
Gray, Rilla, salary.....	177 07
Goll & Frank Co., merchandise.....	617 05
Goetz, J. J., milk.....	61 34
Green, L. G., salary.....	54 68
Gerretson Company, coats.....	31 00
Habhegger, Theodore, repairs.....	16 00
Heydon, Charlotte, salary.....	417 67
Hurlbut, H. C., salary.....	553 95
Hassell, J. A., salary.....	275 00
Herman, Augusta, salary.....	268 75
Hamilton, Ruth, salary.....	237 90
Harrison, J. G., services.....	68 00
Healy, Margaret, salary.....	18 93
Hannifin, Viola, salary.....	76 00
Hoye, T. E. Heating Co., repairs.....	35 29
Hennecke, C. Co., supplies.....	293 10
Hoffman & Billings Manufacturing Co., repairs.....	16 82
Hall, M. M., salary.....	106 30
Hogdon, E. E., salary.....	105 81

Horlick's Malted Milk Co., milk.....	\$4 00
Hellgenthal, V. W., supplies.....	2 50
Hammond, W. P. & Son, insecticide.....	6 75
James, Peter, salary.....	485 00
Johnson, M. R., salary.....	129 00
James, Mary, salary.....	140 00
Kaine, A. J., salary and expenses.....	1,294 17
Kelly, D. F., Estate of, horse-shoeing.....	22 90
Kiefer-Haessler Hardware Co., hardware.....	264 34
Kunath, Robert, cane.....	3 30
Luick Ice Cream Co., ice-cream.....	9 00
Lewis, W. B., soap.....	285 14
Ladwig-Schlueter Co., supplies.....	26 25
Lines, E. K., expenses.....	4 23
Lando, Julius, glasses.....	49 82
Landauer and Co., merchandise.....	281 49
LeBrocq, P. H., Imperial Brush Co., brushes.....	54 00
Mize, M. R., salary.....	124 20
McGuine, Margaret, salary.....	312 50
Milwaukee Gas Light Co., gas.....	948 98
Moxley, W. J., merchandise.....	1,078 80
Meyer, L. A. Co., repairs.....	11 45
Milwaukee Drug Co., drugs.....	4 90
Milwaukee Water Works, water.....	188 88
Manthy Manufacturing Co., repairs.....	293 16
Mulkern Garage Co., auto hire.....	2 00
Manthy, A. Co., repairs.....	26 80
Meissner, F. W., medicine.....	90
Milwaukee, City, improvements.....	163 83
Mount Sinai Hospital, hospital expenses.....	26 05
Nutting, H. K., salary.....	495 00
Nicholson, Flora, salary.....	237 90
Niedecken, H. Co., stationery.....	67 33
Newman Clock Co., repairs.....	6 25
O'Neil Oil and Paint Co., corn starch.....	72 08
Owens, D. C., P. M., postage.....	35 00
Oertel, M. E., repairs.....	1 00
Patek Brothers, paint, etc.....	195 24
Pennsylvania Coal and Supply Co., coal.....	3,181 41
Portz, Malvina, salary.....	60 00
Phelps, Carrie, salary.....	37 10
Pagels, L., groceries.....	33 09
Pieper, O. R., groceries.....	747 25
Packing House Market, meats.....	2,734 27
Peterson, P. & Sons, painting.....	912 83
Printing Board, paper.....	3 49
Pillsbury Flour Mills Co., flour.....	602 05
Pritzlaff, John, Hardware Co., lawn-mower.....	10 80
Rice, Mayme, salary.....	366 94
Roemer Drug Co., supplies.....	118 12
Red Star Compressed Yeast Co., yeast.....	63 04
Random Lake Ice Co., ice.....	291 57
Rogers, Oswald, milk.....	693 33
Rapel, J. H., supplies.....	680 00
Razall, H. G., Manufacturing Co., supplies.....	2 10
Rhoads and Fillman, cloth.....	13 72
Rowles, E. W. A., supplies.....	1 25
Silvernale, D., salary.....	411 95
Straw, Emeline, salary.....	300 00
Sanger, Lillian, salary.....	5 00

Schell, I. L., salary.....	\$550 00
Standard Paper Co., paper.....	6 84
Signorile, William, repairing shoes.....	224 37
Schuster, Ed., and Co., crockery.....	181 34
Singer Sewing Machine Co., supplies.....	8 25
Spehn, Joseph, sheriff, services.....	15 00
Smith, Alice, salary.....	191 13
Sercomb, Grace, salary.....	2 00
Scanlon, Margaret, salary.....	172 25
State Insurance Fund, premium.....	684 18
Sidenberg and Hays, merchandise.....	71 25
Schutz, August, piano tuning.....	8 50
St. Mary's Hospital, hospital expenses.....	26 25
Schnabel, Louise, salary.....	45 00
Stone, W. L., salary.....	45 00
Thille, Henry Co., warp-chain.....	19 95
Tapping-Benedict-Riedeberg Co., insurance.....	112 60
United States Post Office, postage.....	83 48
Webb, Genevieve, salary.....	158 67
Williams, Sarah, salary.....	385 00
Wyman, M. D., salary.....	302 69
Webb, Letah, salary.....	16 94
Wisconsin Telephone Co., service.....	92 20
West, H. H. Co., merchandise.....	12 15
White Light Mantle Co., mantles.....	5 00
Willy & Co., supplies.....	292 25
Winter, William, mason work.....	25 40
Wilkins, Mary, salary.....	8 07
Weigel, A. and Son, merchandise.....	109 70
Waukesha Milk Co., milk.....	761 85
Yahr & Lange Drug Co., supplies.....	4 50
Young Churchman Co., bibles.....	4 20
Zinn, E. H., salary.....	32 39
Zuege, Fred, oats, etc.....	11 79
	<hr/>
	\$40,661 18

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:		Eau Claire	\$183 14
Brown	\$8,134 89	Jackson	193 14
Calumet	120 78	Pepin	600 55
Door	1,124 73	Polk	382 63
Iron	242 41	Price	1,903 37
Kewaunee	84 78	Rusk	2,075 32
Oconto	1,035 44	Taylor	1,143 73
Outagamie	72 45	Washburn	642 34
Shawano	78 14	State-at-Large	1,202 20
	<hr/>		<hr/>
	\$10,893 62		\$19,928 96
Chippewa County Asylum:		Columbia County Asylum:	
Chippewa	\$5,515 96	Columbia	\$4,622 14
Ashland	1,143 11	Adams	174 64
Barron	2,596 33	Jackson	98 15
Bayfield	1,413 89	Jefferson	2 58
Burnett	384 28	Juneau	374 08
Clark	548 97	Marquette	440 86

Portage	\$728 16
State-at-Large	1,974 88
	<hr/>
	\$8,415 49

Dane County Asylum:

Dane	\$11,156 75
Crawford	32 22
Grant	136 92
Iowa	42 50
La Crosse	164 14
Milwaukee	243 49
Washburn	165 64
Waukesha	142 64
State-at-Large	997 33
	<hr/>
	\$13,081 63

Dodge County Asylum:

Dodge	\$8,652 68
Adams	181 39
Fond du Lac	89 78
Iron	362 78
Langlade	551 75
Lincoln	544 17
Portage	362 78
Price	250 83
Shawano	181 39
Taylor	181 39
Vilas	181 39
Waupaca	26 72
State-at-Large	373 28
	<hr/>
	\$11,940 33

Douglas County Asylum:

Douglas	\$6,705 21
Adams	173 74
Ashland	4,689 99
Barron	2,164 47
Bayfield	3,280 17
Buffalo	1,068 50
Burnett	749 16
Iron	586 95
Kenosha	167 04
Pierce	157 14
Polk	358 63
Price	194 59
Sawyer	183 34
Washburn	735 93
State-at-Large	3,205 12
	<hr/>
	\$24,419 98

Dunn County Asylum:

Dunn	\$4,506 61
Ashland	401 40
Barron	2,558 85
Bayfield	357 47
Pepin	682 97

Pierce	\$1,226 75
Polk	516 65
Price	350 98
St. Croix	175 14
Taylor	703 91
Washburn	350 23
State-at-Large	2,437 86
	<hr/>
	\$14,268 82

Eau Claire County Asylum:

Eau Claire	\$5,830 71
Ashland	1,205 32
Barron	1,010 07
Bayfield	2,345 07
Buffalo	907 10
Chippewa	333 76
Clark	875 42
Douglas	177 64
Dunn	197 18
Iron	516 12
Jackson	1,804 89
Juneau	168 59
Lincoln	495 17
Marquette	342 63
Monroe	183 59
Pepin	268 73
Pierce	513 47
Polk	346 93
Price	1,251 00
Rusk	533 32
Taylor	1,654 31
State-at-Large	2,596 48
	<hr/>
	\$23,557 50

Fond du Lac County Asylum:

Fond du Lac	\$7,581 54
Ashland	333 14
Brown	189 64
Calumet	413 28
Door	438 78
Forest	72 34
Grant	360 22
Green Lake	2,564 86
Iron	138 42
Jefferson	49 00
Juneau	185 78
Langlade	192 50
Manitowoc	40 58
Marquette	695 78
Milwaukee	167 64
Monroe	856 84
Oconto	672 86
Oneida	548 64
Outagamie	70 58
Ozaukee	189 64
Portage	769 08
Shawano	481 36
Sheboygan	63 36

REPORT OF THE SECRETARY OF STATE.

Vilas	\$189 64
Washington	31 91
Waukesha	5 00
Waushara	741 08
Winnebago	489 42
Wood	189 64
State-at-Large	2,091 07
	<hr/>
	\$20,813 62

Grant County Asylum:

Grant	\$3,986 93
Crawford	725 56
La Fayette	191 34
State-at-Large	1,127 05
	<hr/>
	\$6,030 88

Green County Asylum:

Green	\$4,245 50
Buffalo	182 79
Iowa	73 50
Jackson	342 93
Juneau	1,697 98
La Fayette	2,860 98
Pierce	182 39
Polk	364 58
Rock	186 89
State-at-Large	558 78
	<hr/>
	\$10,696 32

Iowa County Asylum:

Iowa	\$4,552 36
Adams	190 69
Ashland	175 34
Buffalo	347 93
Burnett	176 81
Crawford	598 04
Dane	308 82
Douglas	115 89
Grant	158 50
Iron	175 99
Jackson	595 24
La Fayette	2,713 15
Pierce	468 90
Polk	608 72
Price	179 99
Trempealeau	178 04
Washburn	170 29
State-at-Large	3,365 11
	<hr/>
	\$15,079 81

Jefferson County Asylum:

Jefferson	\$8,405 21
Ashland	62 94
Burnett	180 39
Dodge	163 64
Green	140 42

Green Lake	\$176 34
Juneau	182 64
Lincoln	183 64
Milwaukee	780 08
Monroe	86
Shawano	256 63
Taylor	180 64
Waushara	356 44
Winnebago	65 58
State-at-Large	2,503 36
	<hr/>
	\$13,638 81

La Crosse County Asylum:

La Crosse	\$9,687 14
Adams	406 98
Bayfield	347 83
Buffalo	901 35
Clark	508 62
Columbia	168 36
Crawford	10 50
Dodge	163 64
Fond du Lac	149 14
Grant	165 74
Jackson	556 72
Juneau	877 09
Lincoln	163 64
Milwaukee	194 92
Monroe	536 49
Pepin	163 64
Pierce	334 33
Polk	57 88
Portage	139 25
Taylor	112 82
Vernon	23 50
Waushara	130 56
Winnebago	143 92
State-at-Large	3,874 36
	<hr/>
	\$19,818 42

Manitowoc County Asylum:

Manitowoc	\$8,006 68
Calumet	509 17
Door	1,380 83
Kewaunee	2,166 00
Langlade	359 47
Ozaukee	2,659 96
Shawano	635 55
Vilas	176 99
State-at-Large	5,695 78
	<hr/>
	\$21,590 43

Marathon County Asylum:

Marathon	\$7,268 07
Ashland	141 69
Brown	202 74
Buffalo	165 04
Clark	1,513 36

GENERAL FUND DISBURSEMENTS, 1914.

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Florence	\$171 84	Door	\$541 42
Forest	75 94	Florence	183 74
Iron	1,029 59	Kewaunee	1,444 24
Jackson	407 24	Langlade	346 08
Juneau	180 99	Lincoln	549 12
Langlade	1,034 69	Marinette	173 94
Lincoln	3,052 55	Oconto	234 78
Marquette	182 29	Pierce	182 29
Oconto	1,080 64	Portage	181 94
Oneida	916 40	Rusk	163 64
Portage	2,124 57	Shawano	1,085 01
Sawyer	170 79	State-at-Large	361 53
Shawano	1,410 89		
Vilas	462 40		\$13,709 84
Waushara	344 03		
State-at-Large	200 79		
	\$22,136 54		
Marinette County Asylum:		Racine County Asylum:	
Marinette	\$6,198 43	Racine	\$9,994 32
Ashland	377 09	Kenosha	9,045 43
Brown	154 80	Kewaunee	170 14
Calumet	175 04	Marinette	191 64
Door	1,004 46	Milwaukee	623 39
Dunn	131 84	Walworth	7 14
Florence	959 37	State-at-Large	39 36
Forest	1,067 84		\$20,071 42
Iron	1,210 60		
Jackson	179 69	Richland County Asylum:	
Kewaunee	353 87	Richland	\$3,202 18
Langlade	880 98	Buffalo	360 93
Lincoln	506 48	Crawford	3,902 82
Oconto	6,750 16	Green Lake	75 62
Oneida	430 83	Juneau	900 97
Price	501 78	La Fayette	181 49
Shawano	857 05	Marquette	528 97
Trempealeau	6 00	Monroe	186 49
Vilas	1,027 48	Pierce	251 87
Waushara	187 24	Racine	175 54
State-at-Large	889 85	Sauk	363 38
		Waushara	711 08
		Wood	181 29
		State-at-Large	5,752 83
			\$16,775 46
	\$23,850 88		
Milwaukee County Asylum:		Rock County Asylum:	
Milwaukee	\$24,407 07	Rock	\$10,055 18
Monroe County Asylum:		La Fayette	151 36
Monroe	\$4,366 36	Washburn	175 64
Adams	180 09	State-at-Large	558 42
Juneau	428 15		\$10,940 60
State-at-Large	173 46		
	\$5,148 06	St. Croix County Asylum:	
Outagamie County Asylum:		St. Croix	\$5,932 39
Outagamie	\$7,297 99	Ashland	274 43
Bayfield	361 28	Barron	1,630 97
Brown	17 33	Bayfield	871 92
Calumet	585 51	Buffalo	341 43
		Burnett	1,025 04
		Marquette	184 89

Pierce	\$2,227 03	Juneau	\$1,059 84
Polk	3,151 88	Pepin	415 64
Sawyer	173 99	Polk	353 28
State-at-Large	1,222 11	State-at-Large	2,296 35
	<hr/>		<hr/>
	\$17,036 08		\$12,956 85
Sauk County Asylum:		Walworth County Asylum:	
Sauk	\$6,584 36	Walworth	\$5,242 89
Crawford	1,144 01	Barron	180 78
Grant	6,528 25	Buffalo	191 26
Juneau	1,554 66	Door	172 43
La Crosse	185 74	La Fayette	168 48
Monroe	81 82	Waushara	184 34
Pierce	252 31	State-at-Large	3,937 87
Rock	185 89		<hr/>
Washburn	175 84		\$10,078 05
State-at-Large	1,708 93		
	<hr/>		
	\$18,401 81		
Sheboygan County Asylum:		Washington County Asylum:	
Sheboygan	\$12,217 36	Washington	\$5,165 86
Adams	3 00	Calumet	357 18
Calumet	1,422 20	Lincoln	341 63
Door	176 14	Milwaukee	2,678 25
Green Lake	704 58	Oneida	352 43
Iron	176 14	Ozaukee	4,681 59
Kewaunee	160 28	Shawano	355 58
Langlade	515 94	Waushara	340 13
Milwaukee	163 64	State-at-Large	2,099 76
Ozaukee	223 86		<hr/>
Pierce	176 14		\$16,372 41
Shawano	1,040 86		
Waushara	352 28		
Winnebago	289 33		
State-at-Large	1,585 28		
	<hr/>		
	\$19,207 03		
Trempealeau County Asylum:		Waukesha County Asylum:	
Trempealeau	\$5,720 64	Waukesha	\$7,186 57
Buffalo	1,614 70	Calumet	1,472 04
Clark	1,282 25	Dane	42 50
Jackson	1,819 17	Dodge	186 14
Pepin	550 47	Green Lake	182 14
Portage	2,319 03	Jefferson	163 64
State-at-Large	363 03	Kewaunee	184 89
	<hr/>	Langlade	183 39
	\$13,669 29	Milwaukee	8,883 13
		Oneida	185 39
		Outagamie	184 14
		Ozaukee	186 14
		Waushara	227 37
		Winnebago	180 14
		State-at-Large	5,343 28
			<hr/>
			\$24,790 90
Vernon County Asylum:		Waupaca County Asylum:	
Vernon	\$5,298 93	Waupaca	\$5,957 96
Adams	353 28	Ashland	176 55
Barron	529 93	Green Lake	168 63
Buffalo	176 64	Iron	178 39
Burnett	353 28	Kewaunee	356 05
Crawford	1,059 84	Langlade	887 49
Dane	176 64	Lincoln	709 60
Jackson	883 20	Oconto	1,247 84

Oneida	\$175 44	Wood County Asylum:	
Outagamie	50 94	Wood	\$3,735 29
Portage	3,572 32	Adams	494 60
Price	1,007 31	Ashland	4 50
Shawano	711 81	Barron	358 16
Taylor	355 81	Bayfield	168 04
Waushara	515 46	Chippewa	163 64
Winnebago	44 40	Clark	2,929 58
State-at-Large	1,459 18	Florence	1 50
	<hr/>	Forest	520 55
	\$17,575 18	Green Lake	508 62
		Iron	365 64
Winnebago County Asylum:		Jackson	727 88
Winnebago	\$13,298 76	Juneau	535 02
Ashland	203 46	Kewaunee	168 44
Bayfield	725 03	Langlade	286 54
Dodge	178 59	Lincoln	791 29
Florence	357 88	Marinette	115 27
Fond du Lac	12 50	Marquette	1,152 69
Green Lake	394 87	Oconto	125 95
Iron	179 39	Oneida	415 63
Langlade	179 34	Portage	5,254 52
Lincoln	718 41	Price	460 15
Marinette	139 72	Rusk	517 97
Marquette	175 74	Shawano	121 47
Milwaukee	34 14	Taylor	1,041 54
Oneida	179 89	Vilas	248 77
Outagamie	167 64	Waukesha	172 39
Shawano	814 36	Waushara	678 13
Taylor	179 39	Winnebago	174 29
Waushara	355 88	State-at-Large	1,434 20
	<hr/>		
	\$18,294 99		\$23,672 26
Total for chronic insane			\$563,269 34

MAINTAINING ACUTE, CHRONIC AND CRIMINAL INSANE.

Milwaukee County Asylum	\$68,552 94	
	<hr/>	\$68,552 94

STATE CONFERENCE OF CHARITIES AND CORRECTIONS.

Democrat Printing Co., printing.....	\$202 98	
Printing Board, paper.....	7 93	
	<hr/>	\$210 91

SUPERINTENDENTS OF COUNTY ASYLUMS.

Democrat Printing Co., printing.....	\$168 76	
Printing Board, paper	3 38	
	<hr/>	\$172 14

COUNTY SANATORIA.

Manitowoc county	\$171 01
Douglas county	897 22
Milwaukee county	6,110 28
	<hr/>

\$7,178 51

CARE OF TUBERCULOSIS PATIENTS IN CAMPS.

Coon, J. W., expenses	\$90 16
Eschweiler, A. C., expenses.....	38 72
Luckey, C. H., expenses	55 32
Woodzicka, F. A., services.....	62 50
McRae, Morris, building ice house.....	150 00
New North Printing Co., advertising.....	2 40
Merrill Publishing Co., advertising.....	2 40
	<hr/>

\$401 50

COMMON SCHOOLS.

Examiners State Teachers.

Upham, A. A., per diem and exp.	\$278 37
Scott, W. A., per diem.....	105 00
Democrat Printing Co., printing.....	10 06
Printing Board, paper	2 74
	<hr/>

\$396 17

Wisconsin Teachers Association.

Democrat Printing Co., report	\$957 37
Streissguth-Petran Engraving Co., cuts..	33 30
Printing Board, paper	9 33
	<hr/>

\$1,000 00

Miscellaneous.

School Fund Income, chap. 313, laws 1903 (less salary and exp. rural school in- specter)	\$198,782 92
School Fund Income, interest on certifi- cates of indebtedness.....	109,459 00
	<hr/>

\$308,241 92

STATE UNIVERSITY.

Agricultural Experiment Station.

Democrat Printing Co., bulletins.....	\$734 40
Streissguth-Petran Engraving Co., cuts...	3 70
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\$738 10

Miscellaneous.

Transfers to University Fund Income:	
Interest on certificates of indebtedness	\$7,770 00
University extension operation, (172-53) 1	163,016 14
Agricultural extension, (172-53) 3	40,000 00
Repairs and maintenance, (172-53) 7	1,319 00
University extension, books, apparatus, etc., (172-53) 8	7,620 00
University books, apparatus, etc., (172-53) 9	66,898 30
Land, (172-53) 10	48,325 00
Boat and bath houses (172-53) 11	48 48
Construction and equipment, (172-53) 14	47,304 56
Demonstration stations (172-53) 16	2,882 79
Hog cholera serum (172-53) 20	2,500 00
Pharmaceutical experiment station, (172-53) 21	2,500 00
County agricultural representatives (172-53) 22	3,283 20
Soils testing, (172-53) 25	1,201 61
Tax remission of 1912	255,611 00
Buildings and repairs, sec. 3, chap. 631, laws 1911	252,333 64
Books, apparatus, furniture and equipment, sec. 3, chap. 631, laws 1911	40,643 44
Women's dormitory, sec. 4, chap. 631, laws 1911	43,864 05
Land, sec. 7, chap. 631, laws 1911	47,000 00
Contagious abortion, sec. 392f-5	2,177 85
Agricultural College Fund Income, interest on certificates of indebtedness	4,242 00
Williams, A. L., audit of accounts, chap. 497, laws 1909	83 33

\$1,040,624 39

NORMAL SCHOOLS.

Transfers to Normal School Fund Income:	
General purposes (172-54) 32	\$304,890 00
Tax remission of 1912	223,605 00
Construction and equipment, 406a-2	23,000 00
Interest on certificates of indebtedness	36,099 00

\$587,594 00

FREE HIGH SCHOOLS.

Arena	\$1,175 00	Antigo	\$448 49
Arbor Vitae	1,030 00	Appleton	448 49
Abbotsford	448 49	Arcadia	448 49
Albany	448 49	Argyle	448 49
Algoma	448 49	Ashland	448 49
Alma	448 49	Athens	448 49
Alma Center	448 49	Augusta	448 49
Almond	448 49	Avoca	448 49
Amery	448 49	Bayfield	1,500 00
Amherst	448 49	Blue River	831 25

Boscobel	\$1,500 00	Elkhorn	\$448 49
Baldwin	448 49	Ellsworth	448 49
Bangor	448 49	Elmwood	448 49
Baraboo	448 49	Elroy	448 49
Barron	448 49	Evansville	448 49
Beaver Dam	448 49	Fifield	720 00
Belleville	448 49	Florence	1,500 00
Belmont	448 49	Fairchild	448 49
Beloit	448 49	Fennimore	448 49
Benton	448 49	Fort Atkinson	448 49
Berlin	448 49	Fountain City	448 49
Birnamwood	448 49	Fox Lake	448 49
Black Earth	448 49	Frederic	448 49
Black River Falls	448 49	Friendship	448 49
Blair	448 49	Gilmanton	820 00
Blanchardville	448 49	Gratiot	697 50
Bloomer	448 49	Glidden	765 00
Bloomington	448 49	Goodman	825 00
Boyd	448 49	Galesville	448 49
Brandon	448 49	Genoa Junction	448 49
Brillion	448 49	Gillett	448 49
Brodhead	448 49	Glenbeulah	448 49
Brooklyn	448 49	Glenwood	448 49
Bruce	448 49	Grafton	448 49
Burlington	448 49	Grand Rapids	448 49
Colby	1,105 00	Grantsburg	448 49
Crandon	1,500 00	Green Bay (East)	448 49
Cadott	448 49	Green Bay (West)	448 49
Cambria	448 49	Green Lake	448 49
Cambridge	448 49	Greenwood	448 49
Cameron	448 49	Hayward	1,500 00
Campbellsport	448 49	Hixton	815 00
Camp Douglas	448 49	Hawkins	742 50
Cashton	448 49	Holmen	450 00
Cassville	448 49	Hammond	448 49
Cedarburg	448 49	Hancock	448 49
Chetek	448 49	Hartford	448 49
Chilton	448 49	Hartland	448 49
Coleman	448 49	Hazel Green	448 49
Chippewa Falls	448 49	Highland	448 49
Clinton	448 49	Hillsboro	448 49
Clintonville	448 49	Horicon	448 49
Cobb	448 49	Hortonville	448 49
Colfax	448 49	Hudson	448 49
Columbus	448 49	Humbird	448 49
Cuba City	448 49	Hurley	448 49
Cumberland	448 49	Iron Belt	736 54
De Forest	1,500 00	Iron River	1,282 50
Darien	448 49	Independence	448 49
Darlington	448 49	Iola	448 49
Deerfield	448 49	Juda	382 50
DeLaVan	448 49	Janesville	448 49
De Pere	448 49	Jefferson	448 49
Dodgeville	448 49	Johnson Creek	448 49
Downing	448 49	Juneau	448 49
Durand	448 49	Kaukauna	448 49
Eagle River	1,200 00	Kendall	448 49
East Troy	448 49	Kenosha	448 49
Eau Claire	448 49	Kewaskum	448 49
Edgar	448 49	Kewaunee	448 49
Edgerton	448 49	Kiel	448 49

GENERAL FUND DISBURSEMENTS, 1914.

335

Kilbourn	\$448 49	Oconto Falls	\$448 49
Laona	500 00	Omro	448 49
Livingston	1,125 00	Onalaska	448 49
Ladysmith	448 49	Ontario	448 49
La Farge	448 49	Oregon	448 49
Lake Geneva	448 49	Osceola	448 49
Lake Mills	448 49	Owen	448 49
Lancaster	448 49	Patch Grove	750 00
Linden	448 49	Palmyra	448 49
Little Chute	448 49	Pardeeville	448 49
Lodi	448 49	Park Falls	448 49
Lone Rock	448 49	Pepin	448 49
Loyal	448 49	Peshtigo	448 49
Manawa	1,438 75	Pewaukee	448 49
Marion	945 00	Phillips	448 49
Marshall	1,161 00	Pittsville	448 49
Melrose	697 50	Plainfield	448 49
Middleton	1,162 50	Platteville	448 49
Milton Junction	1,500 00	Plum City	448 49
Milton	1,500 00	Plymouth	448 49
Minocqua	1,177 50	Portage	448 49
Montfort	1,407 50	Port Washington	448 49
Mt. Hope	675 00	Potosi	448 49
Manitowoc	448 49	Foynette	448 49
Marinette	448 49	Prairie du Chien	448 49
Markesan	448 49	Prairie du Sac	448 49
Marshfield	448 49	Prentice	448 49
Mattoon	448 49	Prescott	448 49
Mauston	448 49	Princeton	448 49
Mayville	448 49	Roberts	847 50
Mazomanie	448 49	Randolph	448 49
Medford	448 49	Redgranite	448 49
Mellen	448 49	Reedsburg	448 49
Menasha	448 49	Reeseville	448 49
Menomonee Falls	448 49	Rewey	448 49
Merrill	448 49	Rhineland	448 49
Merrillan	448 49	Rib Lake	448 49
Mineral Point	448 49	Rice Lake	448 49
Mondovi	448 49	Richland Center	448 49
Monroe	448 49	Rio	448 49
Montello	448 49	Ridgeway	448 49
Monticello	448 49	Ripon	448 49
Mosinee	448 49	River Falls	448 49
Mt. Horeb	448 49	Rosendale	448 49
Mukwanago	448 49	Seneca	1,117 50
Muscoda	448 49	Shell Lake	962 50
North Crandon	900 00	South Wayne	780 00
Necedah	448 49	Shiocton	945 00
Neenah	448 49	Stratford	817 50
Neillsville	448 49	St. Croix Falls	448 49
New Holstein	448 49	Sauk City	448 49
New Lisbon	448 49	Sextonville	448 49
New London	448 49	Seymour	448 49
New Richmond	448 49	Sharon	448 49
North Fond du Lac	448 49	Shawano	448 49
Norwalk	448 49	Sheboygan	448 49
Oxford	697 50	Sheboygan Falls	448 49
Oakfield	448 49	Shullsburg	448 49
Oakwood	448 49	Soldiers Grove	448 49
Oconomowoc	448 49	South Milwaukee	448 49
Oconto	448 49	Sparta	448 49

Spooner	\$448 49	Walworth	\$448 49
Spring Green.....	448 49	Washburn	448 49
Spring Valley.....	448 49	Waterloo	448 49
Stanley	448 49	Watertown	448 49
Stevens Point.....	448 49	Waukesha	448 49
Stockbridge	448 49	Waupaca	448 49
Stoughton	448 49	Waupun	448 49
Sturgeon Bay	448 49	Wausau	448 49
Sun Prairie	448 49	Wautoma	448 49
Tigerton	630 00	Wauwatosa	448 49
Tripoli	500 00	West Allis	448 49
Thorp	448 49	West Bend	448 49
Tomah	448 49	Westby	448 49
Tomahawk	448 49	West De Pere.....	448 49
Trempealeau	448 49	Westfield	448 49
Two Rivers	448 49	West Salem	448 49
Union Grove	448 49	Weyauwega	448 49
Unity	448 49	Weyerhauser	448 49
Verona	1,085 00	Whitehall	448 49
Viola	448 49	Whitewater	448 49
Viroqua	448 49	Wild Rose	448 49
Wabeno	1,500 00	Wilton	448 49
Waterford	1,092 50	Winneconne	448 49
Waunakee	1,062 50	Wittenberg	448 49
Wausaukee	1,500 00	Wonewoc	448 49
Westboro	746 25		
Wilmot	1,200 00		
Waldo	448 49		
			<hr/>
			\$171,851 14

GRADED SCHOOLS.

Albion	\$200 00	Brockway	\$200 00
Amherst	200 00	Blue Mounds	200 00
Arcadia	200 00	Eristol	200 00
Arlington	200 00	Browntown	200 00
Aurora	200 00	Brule	400 00
Albion	200 00	Brussels	200 00
Almena	200 00	Brussels	200 00
Albion	200 00	Burnett	200 00
Anderson	200 00	Black Brook	200 00
Allouez	200 00	Belvidere	200 00
Amherst	200 00	Brazeau	200 00
Alma	200 00	Bell	200 00
Ableman	300 00	Buena Vista	200 00
Amberg	300 00	Bellevue	200 00
Arena	300 00	Buchanan	200 00
Auburndale	300 00	Barron	200 00
Aurora	300 00	Bradley	200 00
Armstrong	300 00	Bloom	200 00
Auburn	300 00	Big Bend	300 00
Amberg	300 00	Balsam Lake	300 00
Annicon	300 00	Baraboo	300 00
Belvidere	200 00	Black Creek	300 00
Bridge Creek	200 00	Butternut	300 00
Baileys Harbor	200 00	Bovina	300 00
Baraboo	200 00	Baldwin	300 00
Beetown	200 00	Brigham	300 00
Bell Center	200 00	Bergen	200 00
Bennett	200 00	Clinton	200 00
Black Brook	200 00	Campbell	200 00

Campbell	\$200 00	Elton	\$200 00
Carlton	200 00	Edson	200 00
Cooperstown	200 00	Eagle	300 00
Charlestown	200 00	Eagle River	300 00
Chelsea	200 00	Eau Galle	300 00
Clayton	200 00	Elcho	300 00
Clear Lake	200 00	Eleva	300 00
Cornell	200 00	Elkhart Lake	300 00
Cumberland	200 00	Elk Mound	300 00
Crystal Lake	200 00	Ettrick	300 00
Cylon	200 00	East Milwaukee	300 00
Caledonia	200 00	Egg Harbor	200 00
Cato	200 00	Farmington	200 00
Cleveland	200 00	Fenwood	200 00
Casco	200 00	Freeman	200 00
Calumet	200 00	Farmington	200 00
Caledonia	200 00	Fredonia	200 00
Caledonia	200 00	Fremont	200 00
Christiana	200 00	Fountain	200 00
Cicero	200 00	Flambeau	200 00
Cato	200 00	Farmington	200 00
Clinton	200 00	Forest	200 00
Cable	300 00	Fall Creek	300 00
Catawba	300 00	Fall River	300 00
Cecil	300 00	Forestville	300 00
Cedar Grove	300 00	Fairbanks	300 00
Clear Lake	300 00	Fifield	300 00
Coloma	300 00	Green Valley	200 00
Commonwealth	300 00	Gibraltar	200 00
Coon Valley	300 00	Genesee	200 00
Cottage Grove	300 00	Genoa	200 00
Cylon	300 00	Gillett	200 00
Center	300 00	Gilmanton	200 00
Clifton	300 00	Glendale	200 00
Caledonia	300 00	Glenmore	200 00
Cleveland	300 00	Glenwood	200 00
Dale	200 00	Glenwood	200 00
Delton	200 00	Grand Rapids	200 00
Drammen	200 00	Grantsburg	200 00
Daniel	200 00	Genesee	200 00
Deerfield	200 00	Grover	200 00
Drammen	200 00	Green Valley	200 00
Deer Creek	200 00	Germantown	200 00
Dayton	300 00	Grant	300 00
Dallas	300 00	Grant	300 00
Dorchester	300 00	Gratiot	300 00
Dunn	300 00	Greenbush	300 00
Drummond	300 00	Gresham	300 00
Dunbar	300 00	Hartland	200 00
Dunbar	300 00	Holland	200 00
Dunn	300 00	Hamburg	200 00
Dupont	300 00	Hoard	200 00
Dewey	300 00	Hillsboro	200 00
De Soto	300 00	Holcombe	200 00
Eastman	200 00	Herman	200 00
Elderon	200 00	Humboldt	200 00
Evergreen	200 00	Harrison	200 00
Eaton	200 00	Harris	200 00
Emmett	200 00	Hebron	200 00
Eileen	200 00	Homestead	200 00

Hubbard	\$200 00	Lawrence	\$200 00
Herman	200 00	Lake Nebagamon	300 00
Hudson	200 00	Laona	300 00
Herman	200 00	LaValle	300 00
How	200 00	Lena	300 00
Hansen	200 00	Lowell	300 00
Hay River	200 00	Luck	300 00
Hawkins	300 00	Little Wolf	300 00
Hiles	300 00	Lake	300 00
Hilbert	300 00	Lake	300 00
Hixton	300 00	Lake	300 00
Holcombe	300 00	Lincoln	300 00
Holland	300 00	Manitowoc Rapids	200 00
Hustisford	300 00	Marion	200 00
Hixon	300 00	Maple Grove	200 00
Howard	200 00	Meeme	200 00
Hollandale	300 00	McKinley	200 00
isabelle	200 00	Manchester	200 00
Ironton	200 00	Manitowoc Rapids	200 00
Ithaca	300 00	Marathon	200 00
Joseph	200 00	Marcellon	200 00
Jackson	200 00	Menomonie	200 00
Jefferson	200 00	Marquette	200 00
Junction City	200 00	Meeme	200 00
Jacobs	300 00	Merton	200 00
Kossuth	200 00	Milltown	200 00
Kohler	200 00	Milwaukee	200 00
Knox	200 00	Milwaukee	200 00
Kickapoo	300 00	Modena	200 00
Kingston	200 00	Mosinee	200 00
Kennan	300 00	Mosel	200 00
Lincoln	200 00	Mosel	200 00
Lima	200 00	Mt. Hope	200 00
Lyndon	200 00	Mukwa	200 00
Lincoln	200 00	Milwaukee	200 00
Little Falls	200 00	Montrose	200 00
Liberty Grove	200 00	Mt. Pleasant	200 00
Lessor	200 00	Marshall	200 00
Lima	200 00	Marion	200 00
Lima	200 00	Merton	200 00
Leon	200 00	Muskego	200 00
Limeridge	200 00	Milford	300 00
Little Black	200 00	Middleton	200 00
Little River	200 00	Mifflin	300 00
Lomira	200 00	Meenon	200 00
Longwood	200 00	Mt. Pleasant	300 00
Luxembourg	200 00	Matteson	300 00
Lyon	200 00	Moundville	300 00
Little River	200 00	Netomen	300 00
Little Black	200 00	Menomonie	300 00
Lake	200 00	Maiden Rock	300 00
Leon	200 00	Medina	300 00
Lowville	200 00	Mason	300 00
Lima	200 00	Melrose	300 00
Liberty Grove	200 00	Middleton	300 00
Little Black	400 00	Milladore	300 00
Liberty	200 00	Milton	300 00
Lisbon	200 00	Milton	300 00
Linn	200 00	Milwaukee	300 00
Loomis	300 00	Minocqua	300 00
Lake	300 00	Minong	300 00

Mishicot	\$300 00	Pound	\$300 00
Monico	300 00	Presque	200 00
Mt. Pleasant	300 00	Randall	200 00
Mequon	300 00	Red Cedar	200 00
New Denmark	200 00	Rushford	200 00
New Denmark	200 00	Russell	200 00
Newton	200 00	Richfield	200 00
North Bend	200 00	Radisson	200 00
Nelson	200 00	Randolph	200 00
Neosho	200 00	Rochester	200 00
Norrie	400 00	Rock Elm	200 00
North Bend	200 00	Reseburg	200 00
Norrie	300 00	Randall	200 00
New Diggings	300 00	Royalton	200 00
Nekoosa	300 00	Reedsville	300 00
Neva	300 00	Rosholt	300 00
New Diggings	300 00	Royalton	300 00
North Freedom	300 00	Rushford	300 00
North Milwaukee	300 00	Richfield	200 00
Niagara	300 00	Sherman	200 00
Neshkoro	300 00	Sharon	200 00
New Glarus	300 00	Scott	200 00
Ottawa	200 00	Summer	200 00
Otsego	200 00	Shields	200 00
Osceola	200 00	Suamico	200 00
Osceola	200 00	Springfield	200 00
Orange	200 00	Spring Prairie	200 00
Oconto	200 00	Springdale	200 00
Oconto	200 00	Spruce	200 00
Ogema	200 00	Summit	200 00
Oak Creek	200 00	Sherman	200 00
Oak Grove	300 00	Sullivan	200 00
Oostburg	300 00	St. Croix Falls	200 00
Osseo	300 00	Salem	200 00
Oxford	300 00	Saukville	200 00
Pensaukee	200 00	Seneca	200 00
Pensaukee	200 00	Shanagolden	200 00
Price	200 00	Sheboygan	200 00
Preble	200 00	Sheboygan	200 00
Preble	200 00	Sheboygan	200 00
Pierce	200 00	South Madison	300 00
Pilsen	200 00	Seneca	200 00
Pella	200 00	Sherry	200 00
Pleasant Prairie	200 00	Sherman	200 00
Plover	200 00	Salem	200 00
Polar	200 00	Somerset	200 00
Pound	200 00	Springbrook	200 00
Pound	200 00	Spruce	200 00
Prairie Farm	200 00	Star Prairie	200 00
Prairie Farm	200 00	Stiles	200 00
Pulaski	200 00	Sullivan	200 00
Pittsfield	200 00	Seneca	200 00
Pewaukee	200 00	Salem	200 00
Pine Grove	300 00	Somo	200 00
Pratt	300 00	Salem	200 00
Preble	300 00	Superior	200 00
Pleasant Prairie	300 00	St. Croix Falls	300 00
Packwaukee	300 00	Stephenson	300 00
Phelps	300 00	Stanton	300 00
Port Edwards	300 00	Springdale	300 00
Port Wing	300 00	Summit	300 00

Sanborn	\$300 00	Withee	\$200 00
St. Lawrence	300 00	Wonewoc	200 00
Spring Valley	300 00	Waunakee	200 00
Saxon	300 00	Wausau	200 00
Scandinavia	300 00	West Kewaunee	200 00
Stockholm	300 00	Winchester	200 00
Schleisingsville	300 00	Windsor	200 00
Solon Springs	300 00	Wilson	200 00
Spencer	300 00	Wiota	200 00
Springfield	300 00	Waterville	300 00
Springfield	300 00	Wyalusing	300 00
Spring Lake	200 00	Wyoming	300 00
Steuben	200 00	Watertown	300 00
Trimbelle	200 00	Windsor	300 00
Tiffany	200 00	Walworth	300 00
Turtle	200 00	Wauwatosa	300 00
Theresa	200 00	Wauwatosa	300 00
Two Creeks	200 00	Wingville	300 00
True	300 00	Windsor	300 00
Turtle Lake	300 00	Warren	300 00
Three Lakes	300 00	Weston	300 00
Troy	200 00	Wayne	300 00
Utica	200 00	Wabeno	300 00
Union	200 00	Waterford	300 00
Utica	300 00	Wauzeka	300 00
Vance Creek	200 00	Whitefish Bay	300 00
Verona	200 00	Walworth	300 00
Waterville	200 00	Woodruff	300 00
Westford	200 00	Wycocena	300 00
Washington	200 00	Wheaton	200 00
Wood River	200 00	Wood River	200 00
Wrightstown	200 00	West Point	300 00
Wauwatosa	200 00	Wilson	200 00
Wauwatosa	200 00	Willow Springs	200 00
Weston	200 00		
Withee	200 00		
Withee	200 00		
			\$117,000 00

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC ECONOMY.

Dunn	\$6,000 00	Racine	\$6,000 00
La Crosse	6,000 00	Winnebago	6,000 00
Marathon	3,996 96		
Marinette	4,588 50		
Milwaukee	8,000 00		
			\$40,585 46

MANUAL TRAINING IN SCHOOLS.

Antigo	\$350 00	Black River Falls.....	\$286 88
Appleton	350 00	Brodhead	93 21
Arcadia	320 00	Burlington	350 00
Arena	168 75	Chippewa Falls	350 00
Ashland	350 00	Clinton	192 86
Bangor	321 88	Clintonville	240 00
Baraboo	350 00	Columbus	350 00
Bayfield	250 00	Eau Claire	250 00
Beaver Dam	350 00	Edgerton	350 00
Beloit	250 00	Fond du Lac	250 00

Galesville	\$350 00	Portage	\$350 00
Glenwood City	307 13	Racine	350 00
Grand Rapids	350 00	Rhinelander	350 00
Green Bay (East).....	250 00	Rice Lake	348 75
Green Bay (West)....	250 00	St. Croix Falls.....	236 25
Hayward	250 00	Sheboygan	350 00
Janesville	250 00	Sparta	350 00
Kaukauna	350 00	Spring Valley	350 00
Jefferson	291 67	Stanley	350 00
Kenosha	350 00	Stevens Point	350 00
Kewaunee	350 00	Stoughton	350 00
La Crosse	350 00	Sturgeon Bay	350 00
Ladysmith	350 00	Superior	350 00
Lake Geneva	350 00	Superior (Nelson	
Madison	350 00	Dewey)	350 00
Manitowoc	350 00	Thorp	273 21
Marinette	350 00	Tomah	350 00
Mayville	332 50	Two Rivers	350 00
Mellen	180 00	Viroqua	350 00
Menasha	350 00	Washburn	350 00
Menomonie	350 00	Watertown	350 00
Merrill	350 00	Waukesha	350 00
Monroe	350 00	Waupun	350 00
Mt. Horeb	205 71	Wausau	350 00
Neenah	350 00	Wausaukee	250 00
Neillsville	350 00	Wauwatosa	350 00
New London	350 00	West Allis	350 00
Oconomowoc	350 00	West De Pere	350 00
Oconto	350 00	Wonewoc	350 00
Omro	350 00		
Oshkosh	350 00		
Platteville	350 00		
			\$25,648 80

AGRICULTURE IN SCHOOLS.

Almond	\$75 00	Milton Junction	\$250 00
Arena	250 00	Mondovi	255 00
Barron	250 00	Mukwonago	178 13
Bayfield	191 25	New Richmond	250 00
Belmont	257 14	Omro	291 67
Cambridge	240 00	Oregon	250 00
Cumberland	250 00	Plymouth	250 00
Darlington	100 00	Princeton	133 33
Dodgeville	250 00	Roberts	250 00
Ellsworth	350 00	St. Croix Falls.....	350 00
Fairchild	350 00	Shiocton	250 00
Friendship	150 00	Stoughton	135 00
Grafton	152 77	Sun Prairie	250 00
Greenwood	220 00	Tripoli	150 00
Hartland	321 43	Viola	350 00
Janesville	250 00	Viroqua	250 00
Jefferson	160 00	Waldo	183 00
Kilbourn	200 00	Washburn	118 75
Livingston	250 00	Waunakee	250 00
Marshall	250 00	Waupaca	250 00
Markesan	250 00	West Salem	205 00
Menomonee Falls	250 00		
Milton	250 00		
			\$10,117 47

DOMESTIC SCIENCE IN SCHOOLS.

Antigo	\$350 00	Mt. Horeb	\$250 00
Appleton	350 00	Neenah	325 00
Arena	168 75	Neillsville	270 00
Ashland	350 00	New London	270 00
Baraboo	332 50	Oconto	292 50
Barron	315 00	Omro	315 00
Bayfield	250 00	Oshkosh	350 00
Beaver Dam	325 00	Park Falls	183 00
Belleville	202 50	Plainfield	255 95
Beloit	250 00	Platteville	315 00
Black River Falls	270 00	Portage	350 00
Burlington	350 00	Port Washington	250 00
Chilton	325 00	Princeton	308 75
Chippewa Falls	350 00	Racine	350 00
Clintonville	195 00	Rhineland	315 00
Columbus	250 00	Richland Center	350 00
De Forest	236 25	St. Croix Falls	253 13
Delavan	337 50	Sheboygan	350 00
Durand	292 50	Shiocton	154 29
Eau Claire	250 00	Sparta	350 00
Fond du Lac	350 00	Spring Valley	350 00
Galesville	292 50	Stanley	270 00
Glenwood City	202 50	Stevens Point	332 50
Grand Rapids	350 00	Stoughton	350 00
Green Bay (East)	250 00	Superior	350 00
Green Bay (West)	250 00	Superior (Nelson Dewey)	350 00
Hayward	250 00	Thorp	243 75
Janesville	250 00	Tomah	315 00
Jefferson	318 75	Tomahawk	226 29
Kaukauna	350 00	Two Rivers	350 00
Kenosha	350 00	Verona	144 00
La Crosse	350 00	Viroqua	292 50
Ladysmith	281 25	Washburn	292 50
Lake Geneva	315 00	Watertown	350 00
Madison	350 00	Waupaca	250 00
Manitowoc	350 00	Wausau	350 00
Marinette	350 00	Wausaukee	202 50
Marshall	213 55	Wautoma	257 15
Markesan	210 00	Wauwatosa	350 00
Marshfield	250 00	West Allis	350 00
Mayville	320 63	West De Pere	292 50
Mellen	210 00	West Salem	279 32
Menasha	300 00	Weyauwega	270 00
Menomonee Falls	202 50	Whitewater	325 00
Menomonie	350 00		
Merrill	250 00		
Mondovi	292 50		
Monroe	292 50		
			\$26,852 31

SCHOOLS OF INDUSTRIAL EDUCATION.

Beaver Dam	\$430 44	Kenosha	\$2,533 45
Beloit	3,000 00	La Crosse	2,977 06
Chippewa Falls	1,009 22	Madison	2,548 33
Eau Claire	2,435 67	Manitowoc	1,413 07
Fond du Lac	3,000 00	Marinette	420 59
Green Bay	849 80	Milwaukee	6,578 87
Janesville	1,286 28	Oshkosh	2,398 60

Racine	\$3,932 07	Wausau	\$1,888 29
Sheboygan	4,456 27	West Allis	2,693 85
South Milwaukee	570 13		
Superior	5,080 33		\$50,503 70
Two Rivers	1,001 33		

SCHOOLS FOR THE BLIND.

Bloomington	\$665 00	Racine	1,663 87
Milwaukee	9,066 64		
			\$11,395 51

COUNTY TRAINING SCHOOLS FOR TEACHERS.

Barron	\$3,500 00	Outagamie	\$2,600 00
Buffalo	2,950 00	Polk	2,970 00
Columbia	3,500 00	Price	2,750 00
Crawford	2,800 00	Richland	3,500 00
Door and Kewaunee...	3,500 00	Rock	2,800 00
Dunn	3,500 00	Rusk	3,500 00
Eau Claire	3,500 00	Sauk	3,500 00
Green	3,500 00	Taylor	3,000 00
Green Lake	3,500 00	Vernon	3,000 00
Langlade	3,050 00	Waupaca	3,500 00
Lincoln	3,500 00	Waushara	2,550 00
Manitowoc	3,500 00	Wood	3,500 00
Marathon	3,500 00		
Marinette	3,500 00		\$87,970 00
Oneida	3,500 00		

ACADEMY OF SCIENCES, ARTS AND LETTERS.

American Express Co., express	\$ 56
Cockayne, E. O., plates and prints.....	835 00
Davis, M. E., services.....	21 00
Democrat Printing Co., printing.....	509 31
Devine, W. A., P. M., postage.....	34 86
Jensen, E. H., services.....	2 80
Printing Board, paper	121 05
Wells, Fargo & Co., express.....	7 83
Streissguth-Petran Engraving Co., cuts.....	9 06
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	\$1,541 47

SCHOOLS FOR THE DEAF.

Antigo	\$2,385 30	Mineral Point	\$543 33
Appleton	1,631 11	New London	1,254 16
Ashland	2,587 77	Oshkosh	1,642 51
Black River Falls.....	2,491 67	Platteville	1,284 93
Bloomington	1,225 83	Racine	1,810 83
Eau Claire	7,145 27	Rice Lake	1,130 03
Fond du Lac	2,041 22	Sheboygan	1,780 83
Green Bay	4,879 18	Stevens Point	2,489 17
La Crosse	1,034 17	Superior	951 66
Madison	2,645 81	Wausau	2,576 67
Marinette	1,759 69		
Marshfield	871 82		
Milwaukee	25,207 91		\$71,370 87

MINING TRADE SCHOOL.

Altounian, Haig, salary	\$14 50
American Express Co., express.....	6 45
Beers, S. W., plumbing.....	220 16
Beck, George, books.....	17 80
Buxton, J. S., miscellaneous.....	27 55
Bergsten, A., labor.....	31 25
Briggs & Burdick, repairs.....	34 76
Clark, Ernst, salary.....	75 00
Central Scientific Co., supplies.....	30 36
Channon, H. Co., furnishings	84 51
Davis, R. E., salary.....	2,458 23
Dobson, George, salary.....	1,100 00
Dietzgen, Eugene Co., supplies.....	309 00
Dana Co., repairs	51 39
Dugdale, R. I., expenses.....	127 40
Denure, C. E., freight.....	75 70
Danna Co., supplies.....	6 45
Engineers Magazine Co., books.....	6 00
Economic Geological Publishing Co., books.....	3 25
Estabrook, E. L., salary.....	813 11
Faucett, J. E. Co., supplies.....	49 60
Free Press Co., advertising.....	19 60
Grant County News, advertising, etc.....	39 90
Gust & Baker, supplies.....	20 94
Gilmore, C. E., supplies.....	17 20
Galena Iron Works, supplies.....	49 24
Gadbau, E. T., salary.....	550 00
Ginn & Co., books.....	1 46
Heidinger, John, supplies.....	4 75
Hanson Furniture Co., supplies.....	6 75
Helser, George, tinning.....	59 00
Henry, J. A. & Son, papering.....	45 25
Interstate Light & Power Co., current.....	199 91
Journal Printing Co., advertising.....	7 70
Johnson Service Co., supplies.....	41 12
Kreul, W. C. Co., furniture.....	168 80
Kimball, F. D., furniture.....	10 00
Kleibenstein Brothers, hauling.....	4 00
Lusky-White & Collidge, supplies.....	140 64
Marrow, H. B., salary.....	1,375 00
Martens, H., salary.....	218 00
Mills, T. A., salary.....	50 00
Machinists Supply Co., supplies	81 42
Mann, Len, plastering.....	16 00
McKenna, Joe, labor.....	36 00
Martin, William, laboratory equipment.....	117 75
Martin, Henry, laboratory equipment.....	63 00
Minnesota Manufacturing Co., miscellaneous.....	3 50
McGraw-Hill Book Co., books.....	9 35
Martens, William, furniture.....	97 50
Marcussen, F. W., hardware.....	3 90
Nicklas, G. L., salary.....	40 00
News Publishing Co., books.....	58 00
Platteville Lumber & Fuel Co., fuel.....	1,046 10
Platteville Gas Co., fuel.....	118 40
Platteville, City of, water rent.....	124 01
Platteville Post Office, postage.....	41 82

Page Belting Co., belts.....	\$16 87
Platteville, Rewey & Ellenboro Telephone Co., service....	12 70
Ryerson, J. T. Co., supplies.....	298 00
Robinson H. A., supplies.....	6 22
Rand & McNally, books.....	4 85
Record Herald Co., advertising.....	21 00
Ryerson, J. T. & Son, supplies.....	17 70
Sargent, E. H. Co., supplies.....	426 78
Smelker, I. C., flag.....	10 50
Shepherd Brothers, cement.....	1 00
Street, R. R. & Co., merchandise.....	26 15
Sun Republic, advertising.....	5 40
Sentinel Co., advertising.....	22 40
State Insurance Fund, insurance premium.....	324 90
Savage, J. V., labor.....	40 00
Williams, P. G., expenses.....	35 00
Wards Natural Science Co., samples of ore.....	3 90
Wright, C. A., books.....	5 00
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	\$11,706 85

TEACHERS' COUNTY INSTITUTES.

Adams	\$79 40	Marinette	\$127 05
Ashland	63 52	Marquette	82 93
Barron	167 63	Milwaukee	138 51
Bayfield	105 87	Monroe	198 51
Brown	99 70	Oconto	114 69
Buffalo	100 58	Oneida	58 23
Burnett	84 70	Outagamie	136 75
Calumet	84 70	Ozaukee	76 76
Chippewa	143 81	Pepin	53 82
Clark	205 57	Pierce	147 34
Columbia	182 63	Polk	148 22
Crawford	113 81	Portage	129 69
Dane	312 32	Price	100 58
Dodge	215 27	Racine	84 70
Door	67 93	Richland	148 22
Douglas	91 76	Rock	209 98
Dunn	142 93	Rusk	92 64
Eau Claire	100 58	St. Croix	163 22
Florence	29 11	Sauk	174 69
Fond du Lac	175 57	Sawyer	58 23
Forest	64 40	Shawano	166 75
Grant	287 62	Sheboygan	169 39
Green	132 34	Taylor	116 46
Green Lake	84 70	Trempealeau	153 51
Iowa	164 98	Vernon	173 81
Iron	61 76	Vilas	43 23
Jackson	123 52	Walworth	172 04
Jefferson	138 51	Washburn	91 76
Juneau	153 51	Washington	126 16
Kenosha	70 58	Waukesha	150 87
Kewaunee	70 58	Waupaca	169 39
La Crosse	80 29	Waushara	137 63
Lafayette	172 04	Winnebago	105 87
Langlade	82 05	Wood	117 34
Lincoln	67 05		
Manitowoc	120 87		
Marathon	218 80		
			<hr/>
			\$8,999 96

STATE BOARD OF INDUSTRIAL EDUCATION.

Reber, L. E., expenses	\$56 31
Lindemann, A. S., expenses	20 68
Turneure, F. E., expenses	91 97
Dines, Donna, compensation and exp.	205 20
Malone, Murt, compensation and exp.	154 12
Miles, H. E., expenses	190 58
Cary, C. P., expenses	37 70
Winch, E. E., compensation and exp.	171 26
Democrat Printing Co., printing	1,293 52
Printing Board, paper	187 42
Schultz, E. W., lecture	10 00
Cooley, C. F., lecture	50 00
Mitchell, C. J., lecture	10 00
Neystrom, P. H., lecture	8 35
McClellan, G. E., book	1 50
Grand Rapids Public Library, bulletins	2 00
Wisconsin Telephone Co., messages	19 34
Streissguth-Petran Engraving Co., cuts	21 72
Superintendent of Public Property, postage, stationery, etc.	213 44
Insurance Press, publications	2 25
American Industries, subscription	1 00
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	\$2,748 36

STOUT INSTITUTE.

Anderson, Arthur, labor	\$222 80
American Type Founders Co., type	91 97
American Educational Co., directory	4 00
Adams & McGilton, twine	43 07
American Express Co., express	39 10
Aetna Engine Works, castings	380 98
Associated Mfgs. Co., brushes	17 50
Armour & Co., soap	37 54
Alstad, Anna, services	410 00
Alstad, Manda, services	202 50
Ashton, G. A. Co., supplies	7 16
Alstad, Maude, salary	25 00
Amundson, Albert, salary	34 10
Anderson, Ida, salary	141 00
Ausmann, Olga, salary	71 00
Albrechtson, E. O., labor	11 60
Anderson, Mrs. A., labor	3 00
Anderson, Karl, drugs	40
American Wood Working Mchy. Co., machinery	1,210 50
Burdick, West, labor	53 25
Brakke, Carrie, salary	224 00
Burr, R. E., tool refund	4 75
Blume, William, milk	7 36
Brennan, D. C., dishes	122 87
Badger State Lumber Co., lumber	295 44
Brummund, A. J., merchandise	158 23
Boothby Print Shop, programs	293 14
Boston Drug Co., merchandise	376 81
Buikie Printers Roller Co., merchandise	14 90
Barber, J. W., fixtures	14 85
Broes, G. Van Dort Co., books	60 50

GENERAL FUND DISBURSEMENTS, 1914.

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Boothby, Jonathan, supplies.....	\$11 50
Burley & Tyrrell Co., dishes	158 57
Buxton, G. F., salary	2,863 81
Brown, A. W., salary	640 00
Boyle, Harold, salary	150 00
Bisbey, Bertha, salary	1,234 12
Boughton, Clara, salary	1,346 37
Bye, Thea, services	205 50
Baker, L. G., salary	861 11
Brown, Anna, services	178 70
Brunkow, O. E., salary	812 00
Brennan, T. E., Co., adjusting fire loss.....	504 00
Besley, C. H. & Co., supplies	138 58
Brown, Leone, refund.....	5 00
Bailey, Nellie, refund	1 00
Boyd, Josephine, refund	5 00
Bush, George, services	36 00
Bailey, W. C., lumber	239 87
Bausch & Lomb Optical Co., supplies	1,016 81
Belair, George, photos	27 50
Brown, Leo, refund	33 33
Bensend, Zilpha, salary	246 82
Barry, W. J., labor	4 90
Brown, Mrs. Anna, salary.....	65 00
Bruce Publishing Co., subscription.....	1 50
Brevold, Oscar, refund	7 00
Brown, Eloise, refund.....	25 00
Burroughs Adding Machine Co., repairs.....	2 00
Baker, L. C., salary	138 89
Brunn, Frank, salary	8 00
Crawford, Mrs. Wallace, salary.....	46 80
Curran, F. L., salary.....	1,719 05
Crane Co., merchandise	3 67
Carter, H. G., advertising.....	10 00
Cowing, J. W., Agt., express	2 30
Carter, Frank Co., fuel.....	5,441 56
Crist, F. W., buggy-wheels.....	1 50
Carter, J. J., supplies	290 06
Chicago Machinery Exchange, merchandise.....	5 06
Caulkins, H. J., & Co., supplies.....	1 60
Carborundum Co., merchandise.....	35 76
Chandler, R. H., salary	1,346 37
Cordiner, Lucy, salary.....	1,271 37
Crane, B. F., milk.....	133 97
Chubb, J. D., architect	2,600 45
Corbine, Mrs. Frank, services.....	75
Cleansall Mfg. Co., soap	7 00
Crystal Ice Co., ice	13 68
Cincinnati Milling Co., supplies.....	3 32
Case, Pauline, refund	33 33
Carson, Pirie, Scott & Co., refund.....	127 65
Cook, John, services	18 20
Coast Products Co., fruit	82 95
Carpenter-Cook Co., soap	38 00
Cooper, L. E., flowers	2 25
Cochran-Sargent Co., supplies	2 08
Calloway, John, milk	26 61
Chapman, T. A., supplies.....	4 92
Christoffel, Thomas, labor	1 00
Cook, Sherman, labor	6 00
Crocker, Wheeler Co., motors.....	447 40

Charles, Thomas Co., paper	\$5 70
Clow, J. B., pipe	95 68
Civics Society, The, books	11 50
Chicago Flexible Shaft Co., gas furnace.....	112 50
Dow, Mrs. G. M., salary.....	1,271 51
Decker, Harold, labor	5 00
Dunn County Mercantile Co., merchandise.....	15 51
Dunn County News Co., advertising	400 79
Diamond Clamp & Flack Co., merchandise.....	16 00
Dietzgen, Eugene Co., paper.....	594 14
Democrat Printing Co., printing	5 82
Devoe & Reynolds Co., paper, etc.....	110 79
Darling, G. R., salary	1,600 00
Dunkel, M. M., services.....	50
Dundas, G. B., drafting system.....	15 00
Diek, A. B. Co., ink	4 22
Donaldson, L. S., supplies.....	9 82
Disston, Henry & Sons, repairs.....	1 13
Dragseth, H. H., repairs	10 20
Educator Journal Co., advertising.....	14 40
Eagan, Charles, tool refund.....	4 00
Eau Claire Book & Stationery Co., merchandise.....	327 22
Ehrhard, Louis, merchandise.....	32 54
Ebert Bros., freight and drayage.....	878 19
Educational Review, advertising.....	22 80
Elinger, C. E., labor on bulletin.....	1,243 75
Eau Claire Book Bindery, binding.....	89 85
Excelsior Brick Co., brick.....	35 30
Edson, Keith & Co., supplies.....	185 13
Eau Claire Bedding Co., renovation.....	10 70
Electrical Construction Co., electric switch.....	6 00
Ellert, A. H., labor	4 75
Erickson, C. E., photos	77 65
Field, Schick & Co., curtains.....	147 34
First National Bank	240 00
Favor, Ruhl & Co., tools.....	3 69
Frederick Post Co., paper	20 00
Fay, J. A., & Egan Co., chisels.....	3 16
Flagg, M. T., salary	400 00
Field, Genevieve, salary	564 61
Fith-Sterling Steel Co., steel.....	77 61
Frank, Lillian, salary	48 50
Free Sewing Machine Co., machine.....	35 00
Francis, C. E., Co., veneer press.....	104 50
Fischer, Fred, gardner	65 75
Fair Store, The, merchandise.....	90
Gray, P. F., salary and expenses.....	317 68
Gangnisch, Roy, labor	40 00
Gillan, S. Y., & Co., advertising	12 50
Ginn & Co., books	2 88
Gallaway, John, milk.....	105 98
Great Western Pottery Co., plumbing equipment.....	20 00
Gohn, W. T., salary	1,140 00
Giese, A. O., groceries	1,116 84
Govin & Hansen, merchandise.....	11 78
Grubert, Henry, salary	567 75
Googerty, T. F., salary	225 00
Graven, P. H., salary	50 00
Glanton, L. P., salary	1,520 74
Gallagher, William, services	10 50
Grab, Max, Fashion Co., subscription.....	5 50

Gane Bros. & Co., cloth	\$5 00
Globe Iron Works, supplies.....	75
General Purification Co., supplies.....	5 00
Gray, H. M., refund	45 00
Glover, Helen, refund	5 00
Garden City Educational Co., supplies.....	83 45
Geiger, Dudley, tool refund.....	6 65
Gabelein, E. L., supplies	5 25
Griffith, Harold, services	1 80
Galloway, William, labor	10 50
Golden Rule, The, crockery	10 52
Govin, J. S., supplies.....	664 33
Gimbel Bros., furniture.....	1,485 00
Gehl, Vina, refund	10 00
Geese, Leo, labor	2 00
Grisdorf, Emma, salary	6 62
Gross, Phillip Hdwe. Co., hardware.....	6 30
Goldschmidt, Thermit Co., cans.....	5 20
Gribble, Lavon, refund	61 00
Glanville, Maude, refund.....	38 89
Hansen, H. M., salary	1,205 40
Hahn, Katherine, salary	1,072 50
Helmer, Caroline, salary	1,074 25
Hardy, Christ, salary.....	625 00
Hill, W. H., labor	762 00
Hawkinson, Henry, labor	45 00
Hanson, Peter, salary	645 00
Hagen, Carrie, salary	68 00
Hillix, F. F., salary-castings.....	1,875 60
Holstein, J. T., meats.....	1,136 10
Harvey, L. D., Pres., contingent fund.....	7,119 05
Haft & Hansen, photos	129 99
Hilland, Ida, salary	247 51
Handicraft Guild, merchandise.....	14 02
Hydraulic Press Brick Co., brick	213 13
Hill & Griffith Co., merchandise	30 54
Hansen, Albert, salary.....	75 00
Hoel, Anna, services.....	220 00
Hanson, Mrs. Gene, services.....	161 70
Humphrey, J. A., salary.....	1,050 00
Harvey, Gladys, salary	599 99
Hobbs, Mrs. J. W., salary.....	737 50
Hintzman, Frank, chair repairs.....	51 16
Hansen, H. E., services.....	50
Holcomb, J. I. Mfg. Co., merchandise.....	19 25
Hahn, Stanley, tracing, etc.....	6 80
Hanke, Walter, services.....	18 75
Halseth, C. A., services.....	140 80
Hengel, Frank, bushings, etc.....	19 04
Hund, R. S., sand.....	50
Hardware Trade, The, advertising.....	13 50
Hobbs, Josephine, salary.....	355 20
Hagner, Max, salary	10 10
Heike, Paul, services.....	45 30
Hawkinson, Hank, labor.....	56 00
Hanson, Emil, labor.....	186 75
Helland, Ida, salary.....	40 50
Hormal, G. A. & Co., meat, etc.....	13 90
Hanschel, V. L., repairs.....	3 10
Hyde, Charles, student labor.....	13 49

Heath, D. C. & Co., books.....	\$9 60
Hahn, Cornman, labor.....	3 75
Hunt, Ray, moving house.....	40 00
Hammacher-Schlemmer Co., tools.....	1 64
Improvement Bulletin, advertising.....	15 00
Insurance Fund, premium.....	150 10
Ingraham Bros., glass.....	3 00
Jimerson, H. W., salary.....	1,021 96
Jones, Lynn, labor.....	63 00
Jimerson, Royal, labor.....	60 40
Jensen, J. F., hardware.....	44 42
Josephson, A. J., dry-goods.....	152 90
Journal of Home Economics, advertising.....	20 00
Jahn & Ollier Eng. Co., electros.....	177 18
Jones, T. L., address.....	40 00
Jungch Hardware Store, merchandise.....	1,069 02
Jackson Hardware Co., supplies.....	230 51
Jungch, Peter, straps.....	2 00
Jarvis, R. F., salary.....	1,582 94
Jimerson, H. A., salary.....	940 86
Johnson Service Co., supplies.....	39 95
Johnson, Hazel, refund.....	45 00
Jimerson, Faith, services.....	1 00
Josi, Ernest, refund.....	22 22
Johnson, H., services.....	2 40
Johnson, Alfred, labor.....	70 00
Joyce, J. E., groceries.....	47 99
Johnson, Thomas, refund.....	6 00
Johnson, A. J., refund.....	7 00
Jewell, L. J., refund.....	19 40
Jackson, Hiram, labor.....	8 00
Krogstad, Nils, salary.....	510 30
Kugel, D. A., traveling expenses.....	2,228 83
Kalkind, Andrew, milk.....	634 37
Kruse, C., meat.....	84 98
Keystone Lubricating Co., grease.....	15 00
Kugle, F., millinery.....	1 25
Kugel Bros., linen.....	24 34
King, Miles, salary.....	30 00
Kreuger, Alma, salary.....	675 00
Keck, Everett, services.....	50
Kirchner & Renich, silver.....	2 92
Kueffel & Esser, supplies.....	46 19
Kleansall Mfg. Co., soap.....	15 84
Kanenguser, Ed., labor.....	22 00
Kepler Co., The, fixture.....	1 20
Kohnstamm, H. & Co., supplies.....	10 80
Larson, Mrs. John, salary.....	72 50
Lotwin, Charles, merchandise.....	11 25
Lake, E. J., salary.....	250 00
Lathrop, Elizabeth, salary.....	1,364 00
Leedom, Mabel, salary.....	1,200 00
Leslie, John, Paper Co., paper.....	163 23
La Pointe Lumber Co., lumber.....	630 21
Lee, Olive, refund.....	33 33
Larson, William, labor.....	210 38
Library Bureau, supplies.....	8 40
Leicht, Joseph, Press, bulletins.....	524 40
Larson, Mrs. C. G., labor.....	14 00
Larson, Mrs. Christ, labor.....	16 00

Longway, J. A., decorating	\$107 55
Meyers, Earle, salary	12 25
Manual Arts Press, advertising & books	150 05
McGraw Hill Book Co., books	8 15
Menomonie Dye House, merchandise	26 67
Memorial, The, rent	44 00
McGill Warner Co., engraving diplomas	164 06
McClurg, A. C. & Co., books	559 55
Micheels Fuel Co., cement, sand, etc.	2,440 47
Menomonie Gas Co., gas	221 36
Maynard, C. E., labor	146 00
McElroy, R., labor	44 00
Memorial Library, book	90
Moore & Scriver, wall-paper	4 10
Menomonie Water-Works Co., water rent	1,123 43
Minneapolis Iron Store Co., supplies	83 51
Murray, E. A. Co., supplies	3 00
Miller, August & Son, brooms	30 50
McClintock, W. B., refund	17 50
Main Street Livery, horse-hire	6 00
Minnesota Mining & Mfg. Co., merchandise	20 83
Marker, William, Jr., refund	10 00
Menomonie Auto Co., auto hire	8 00
McCalmont, Mary, salary	1,121 96
McCauley, Ella, salary	893 75
Moyle, T. L., salary	1,470 78
McFadden, Mary, salary	1,262 14
McMillan, Anna, salary	1,200 00
Manthe, O. C., salary	1,700 00
Moe, Olga, services	152 45
Metcalf, Jim, labor	170 75
Moyle, Mr., refund	16 00
Marshall Field & Co., merchandise	49 00
Meyer, E. H., services	75 00
Michael, Winifred, refund	2 50
Mumma, Ethel, refund	45 34
McDonald, Ben, services	22 00
Mueller, H. G., Lumber & Mfg. Co., merchandise	30 00
Mitchell, A. R., supplies	1 80
Mictand Bed, Inc., supplies	7 60
Minneapolis Bedding Co., pillow	1 25
Maynard, Charles, services	52 00
Morton Dry Kiln Co., supplies	19 70
Metcalf, Mrs. J. T., typewriting	18 25
Monte, The, supplies	9 67
Meecham, Della, refund	3 50
Meyer, Earl, services	10 00
Masury, J. W. Co., supplies	39 59
Miller, M. J., refund	52 01
Minis, R., labor	17 70
Moser, John, refund	7 00
Menomonie, City of, service	58 60
Menomonie Sleigh & Wagon Co., sundries	8 37
Nesseth, Ebba, salary	548 60
Nesser, Mrs. Anna, salary	416 00
Nelson, C. G., services	133 25
Nebraska Teacher, advertising	10 00
North-Western Electrical Equipment Co., wire, etc.	1,008 62
Noer, Olaf, merchandise	12 60
Northern Machinery Co., merchandise	3 63

New England Publishing Co., advertising.....	\$20 00
National Aniline & Chemical Co., merchandise.....	58 80
Nicols, Dean & Gregg, merchandise.....	146 16
Niles, Mrs. C. F., salary.....	1,026 50
New Jersey School News, advertising.....	3 76
Noble, F. H. & Co., supplies.....	2 16
Northern Construction Co., contract.....	15,327 95
Nott, W. S. Co., supplies.....	120 14
National Lead Co., solder.....	97 25
Northwestern Electrical Equipment Co., supplies.....	762 09
Niehoff, Viola, refund.....	8 33
Niles, C. F., salary.....	139 95
Niedecken, H. Co., waste-basket.....	85
Nickels, Mary, refund.....	58 50
Neumann, Frank, ice.....	59 63
National Regulator Co., contract.....	800 00
National Distillery Co., alcohol.....	28 75
Ohio Educational Monthly, advertising.....	5 00
Oaklawn Stock Farm, cream.....	10 00
Olson, S. A., carpentry.....	13 00
Oscillating Sleigh Co., merchandise.....	85 34
Oklahoma School Herald, advertising.....	12 00
Olson, L. F., salary.....	1,911 15
Ortman, Emilie, salary.....	112 09
Olstad, Carrie, salary.....	30 00
Orr & Locket Hardware Co., supplies.....	4 20
Ogden, Charles, supplies.....	5 00
Ortman, Anna, services.....	3 15
Obermayer, S. Co., The, supplies.....	9 35
Olsoy, Sever, jack-screws.....	6 00
Orange Judd Co., book.....	75
Orr, J. L., weather-strips.....	135 00
Olson, Otilia, salary.....	90 63
Oswald, Publishing Co., subscription.....	3 25
Otteson, Helen, refund.....	36 01
O'Brien, H. D., labor.....	7 00
Oliver Machinery Co., machinery.....	150 38
Oriental Rug Co., supplies.....	10 00
Pratt, Eldon, labor.....	57 88
Prim, William, salary.....	149 00
Plumbers Trade Journal, advertising.....	12 00
Pioneer Electric Co., conduit.....	177 61
Paper Mills Co., paper.....	9 00
Palmer Co., advertising.....	5 00
Peck, F. S., lumber and gravel.....	54 64
Public School Publishing Co., advertising.....	10 80
Puhl, O. F., rock.....	16 00
Pennsylvania Oil & Supply Co., supplies.....	19 50
Platt, C. S. Co., merchandise.....	42 27
Peck, O. H. & Co., merchandise.....	32 60
Phillips, Ruth, salary.....	950 00
Prang Co., paper.....	27 52
Pinkepank, C. A., groceries.....	343 81
Phoenix Manufacturing Co., supplies.....	3 50
Pittsburg Plate Glass Co., supplies.....	4 98
Peterson, Ray, labor.....	9 00
Patterson, Ray, labor.....	45 00
Pick, Albert & Co., merchandise.....	16 50
Playground & Recreation Association of America, sub- scription.....	2 00

Quarum, Veda, services	\$66 50
Queen City Printing Co., merchandise.....	4 89
Retzloff, Fred, labor.....	649 38
Roen, Hans, labor	561 00
Roberts Hamilton Co., supplies.....	570 19
Robinson, Cary & Sands, motors, etc.....	1,487 75
Remington Typewriter Co., ribbon.....	1 50
R. W. Union Stoneware Co., clay.....	5 00
Ransier, Charles, services	19 60
Reichhelm, E. P. & Co., files.....	8 54
Rafferty, Hoolas, refund	30 00
Relling, Frank, refund	13 75
Ragstad, Ole, labor	131 00
Riggs, J. F., class records.....	5 72
Roen, John, labor	10 00
Radford Architectural Co., The, books.....	4 80
Radke, Frank, salary	6 00
Retelstorf, Valeria, salary	18 00
Stahl, S. I., salary.....	537 50
Sneen, Eric, salary	660 00
Sommerfeld, Julius, salary	840 00
School Education, advertising.....	7 20
School Century, advertising	12 00
Schneider, Seb, meats	207 77
Samdahl, E. N., groceries.....	623 75
Snively, J. H., merchandise.....	23 94
Seely, G. H., bond premium	37 50
Schoeneff, August, plumbing supplies.....	672 20
Sullivan, Mrs. John, labor	27 30
Sorenson, S., labor	14 00
Sundsith, Nels, labor	15 50
Sierra Educational News, advertising.....	29 50
Smith, J. O., music	25 00
Shellhouse, Mary, salary.....	63 75
Smith, E. J. W., salary	13 20
Smith, G. R., refund	20 00
Standard Paper Co., paper	293 31
Satterlee, F. E. Co., merchandise.....	527 94
South Park Foundry & Machine Co., merchandise.....	38 36
Swartchild & Co., merchandise	7 94
Swift & Co., merchandise	168 48
Steendahl, Mrs. Lena, merchandise	33 50
Snow, L. J., systems	90 00
Steendahl, J. C., salary	1,645 10
Speller, Muriel, salary	1,302 36
Stevens, Blanche, salary.....	1,067 46
Smith, H. A., salary	833 32
Simpson, Ruth, salary	965 88
Sticknoey & Poor Spice Co., exhibit.....	4 00
Schwaab Stamp & Seal Co., seal	1 72
Standard Oil Co., oil	183 53
Stronge & Warner, supplies	74 40
Stevens, E. C., refund	40 00
Sime, Marjory, refund	2 50
Scientific American, compiling department.....	101 75
Snoke, Charles, services	331 38
Schneider, S., meat	43 25
Strand, Mrs. Ole, services.....	1 25
Smith, R. O., piano tuning	7 00
Score, Tena, services.....	76 50

Solie, Valgran, services	\$15 00
Stevens, C. T., salary	116 66
St. Paul Book & Stationery Co., merchandise	30 00
Sundseth, Olga, salary	48 00
Sheldrew, Fred, labor	11 20
Sommervoldt, Sever, tables	208 85
Score, A., labor	2 60
Stevens, C. G. Co., steel	10 37
Thorsen, T. L., salary	1,204 28
Thorsen, Axel, labor	670 50
Taufman, Robert, drayage	22 25
Tuthill, A. C., Agent, express	27 90
Texas School Journal, advertising	9 50
Thompson, G. P., express	5 57
Thomas, Charles Co., merchandise	17 57
Thompson, A. T., services	15 00
Turner, C. T., salary	933 34
Troeger, Edward, services	50
Tobey Furniture Co., merchandise	2 55
Teachers Publishing Co., advertising	8 00
Thompson, E. J., refund	5 75
Troy Laundry Machinery Co., merchandise	4 12
Tablet & Ticket Co., letters	1 92
Thorp & Martin, books	3 16
Tiller, Edwin, labor	191 75
Turner, C. G., salary	266 66
Troy Laundry Co., blankets	20 63
United States Blue Print Co., paper	122 17
Utah Educational Review, advertising	30 00
United Electric Motor Works, screws	56 70
Underwood Typewriter Co., ribbons	42 75
Volp, F. F., groceries	130 50
Valaski, A. J., services	14 30
Veeck, C. A., Inc., stones	8 36
Vigerest, Julia, salary	107 50
Valeski, H. D., labor	7 00
Valeske, Herman, labor	11 00
Valeski, Martin, labor	4 60
Werdermann, W. F., ice	120 99
Waterman & Co., groceries, etc.	275 17
Wisconsin Telephone Co., rent	289 24
Wisconsin Milling Co., flour	189 20
Wisconsin Red Pressed Brick Co., brick	94 50
Wisconsin Journal of Education, advertising	12 00
Wahl, P. O., painting	272 45
Western School Journal, advertising	8 00
Waterman, B. H. Co., merchandise	110 74
Wells Fargo & Co., express	3 30
Woelz Brothers, carbon	1 00
Western Builder Publishing Co., advertising	4 40
Waterman-Ehrhard Co., merchandise	5,177 43
Williams, Louise, salary	1,288 89
Wolff, Joseph, flowers	4 63
Whittier, Mary, services	3 00
Wesphal, Louis, anvil blocks	4 50
Whitcomb & Barrows, laundry	4 58
Wilson, H. W. Co., subscription	125 50
Weismann, Phillip, groceries	172 22
Whitter, Mary, services	1 50
Whittier, Earl, labor	52 00
Whittier, Lena, salary	103 95

GENERAL FUND DISBURSEMENTS, 1914.

355

Wisconsin Construction Co., lumber	\$31 303 60
Wiley, John, & Sons, Inc., books	2 68
World Book Co., books	1 50
Wilson, T. B., land	15,000 00
Wilcox, R. E., labor	2 00
Weisman, P. H., meat	30 45
Wadhams Oil Co., soap	6 75
Wilson Land & Lumber Co., rent.....	20 00
Yonker, N. J., building.....	15,467 00
Yale & Towne Mfg. Co., The, coils.....	1 68
Zehnter, Frances, refund	44 46
Zimmerman, Emil, refund	7 00
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	\$209,638 30

WISCONSIN ARCHEOLOGICAL SOCIETY.

Barton, A. O., expenses	\$7 79
Brown, Chas. E., expenses.....	61 31
Buell, I. M., expenses	50 29
Cole, H. E., expenses	11 05
Fox, Geo. R., expenses	58 40
Glaser, J. H., expenses	9 78
Miller, T. L., expenses	13 25
Schumacher, J. P., expenses.....	45 18
Smythe, H. A., Jr., expenses	13 33
Skavlem, H. L., expenses.....	4 94
Squier, G. H., expenses	15 63
Tetus, W. A., expenses	23 38
Winterbotham, R. W., expenses.....	10 82
Whitney, Lee R., expenses	4 77
Younger, Frank, expenses.....	23 81
Younger, Harvey O., expenses.....	35 60
Democrat Printing Co., printing	264 46
Printing Board, paper	37 44
Streissguth-Petran Engraving Co., cuts.....	103 00
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	\$794 23

PREVENTION OF INJURY TO CROPS, CHAP. 708, LAWS 1913.

Sanders, J. G., expenses	\$108 34
Bausch & Lomb Optical Co., apparatus.....	134 94
Anderson, B. H. Light Co., lanterns, etc.....	292 80
American Express Co., expressage.....	6 40
Gross, Phillip, Hardware Co., supplies.....	61 05
Evanson, Louise, stenographic services.....	25 00
Haak, Eva, services.....	4 30
Johnson, W. A., supplies and labor.....	60 20
Fieldhouse, V. E., supplies and labor.....	72 15
Paddock, F. J., supplies and labor.....	43 32
Democrat Printing Co., posters.....	20 00
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	\$828 50

SEED INSPECTION, CHAP. 173, LAWS 1909.

King-Scheerer Co., germinating oven and seed mixer....	\$160 00
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BOUNTY ON WILD ANIMALS.

Sundry persons	\$21,464 00
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WISCONSIN DAIRYMEN'S ASSOCIATION.

Burchard, G. W., postage.....	\$29 00
Bradley, W. C., expenses.....	10 78
Baird, S. A., expenses.....	13 06
Burrell, D. H. & Co., testing outfit.....	37 50
Creamery Package Mfg. Co., testing outfits and supplies	460 99
Democrat Printing Co., printing.....	425 88
Delwich, E. J., expenses.....	9 55
Everett, C. H., expenses.....	10 78
Glover, A. J., salary and expenses.....	291 21
Griswold, H. D., expenses.....	10 51
Hoard, W. D., & Sons Co., printing.....	32 25
Hill, C. L., expenses.....	14 08
Harris Typewriter Mfg. Co., typewriter.....	39 80
Ingalls, G. R., freight.....	3 55
Jacobs, E. C., expenses.....	8 66
Kelley, A. L., services and expenses.....	132 76
Long Hotel Co., board.....	62 75
Loomis, H. K., expenses.....	7 18
McMullin, R. C., services and expenses.....	347 70
Nordman, E., board.....	3 50
Printing Board, paper	26 69
Searls, H. C., salary and expenses.....	1,441 02
Sexaner, Theodore, tester and expenses.....	20 16
Scribner, F. H., expenses.....	5 72
Superintendent of Public Property, postage, stationery, etc.	3 70
Vivian, Alfred, lecture.....	35 00
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	\$3,483 78

WISCONSIN CHEESE MAKERS' ASSOCIATION.

Treas. Wisconsin Cheese Makers' Association, Chap. 321, Laws 1903	\$600 00
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WISCONSIN BUTTER MAKERS' ASSOCIATION.

Treas. Wisconsin Butter Makers' Association, Sec. 1459c, W. S.	\$600 00
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WISCONSIN CRANBERRY GROWERS' ASSOCIATION.

Fitch, J. W., salary and postage.....	\$56 12
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FIREMEN'S ASSOCIATIONS.

Treas. Wisconsin State Firemen's Association.....	\$425 50
Treas. Eastern Wisconsin Firemen's Association.....	123 50
Treas. Badger Firemen's Association.....	89 50

\$638 50

WISCONSIN POTATO GROWERS' ASSOCIATION.

American Express Co., expressage.....	\$7 17
Andelson Brothers, supplies.....	2 52
Democrat Printing Co., printing.....	280 70
Fish, A. B. R., services.....	22 59
Faast, B. F., expenses.....	8 20
Fairbanks-Frey Engraving Co., cuts.....	10 27
Gilbert, S. A., services.....	14 50
Hicks, J. W., expenses.....	63 92
Hansen, G. L., photographs.....	3 50
Jones, L. R., expenses.....	16 86
Krueger, H. E., expenses.....	20 18
Kornhauser, A. & Co., supplies.....	7 38
Longfield, Sara, services.....	19 00
Morris, T. S. Co., mailing tubes.....	7 50
Milward, J. G., expenses.....	43 50
Nelson, C. L., supplies.....	4 68
Printing Board, paper.....	23 66
Pitman, J. M., drawing.....	4 00
Regan, J. E., services.....	4 63
Spooner Lumber Co., lumber.....	12 01
Schultz, E. S., services and expenses.....	38 02
Stuart, William, expenses.....	70 76
Sundry persons, premiums.....	91 00
Streissguth-Petran Engraving Co., cuts.....	49 01
Sifton Mfg. Co., boxes.....	1 58
Superintendent of Public Property, postage, supplies, etc.	134 22
Schaub, John, signs.....	5 00
Wisconsin Telephone Co., messages.....	7 32
Western Union Telegraph Co., telegrams.....	4 68
Wadsworth-Gilbert Stenographic Office, services.....	9 38

 \$987 74

POULTRY ASSOCIATIONS.

Baraboo Valley Poultry Association.....	\$119 88
Beaver Dam Poultry Association.....	93 33
Beloit Poultry and Pet Stock Association.....	198 48
Boscobel Poultry Association.....	74 83
Central Wisconsin Poultry Association.....	151 96
Douglas County Poultry Association.....	198 48
Eastern Wisconsin Poultry and Pet Stock Association..	198 48
Fond du Lac Poultry and Pet Stock Association.....	135 09
Fox River Valley Poultry and Pet Stock Association....	198 48
Green County Poultry Association.....	195 46
Inter-County Poultry Association.....	70 26
Jefferson County Poultry Association.....	105 40
Langlade Poultry Association.....	122 56
Manitowoc Feathered Stock Association.....	198 48
Medford Poultry Association.....	34 43
Milton Poultry Association.....	77 82
Mineral Point Poultry Association.....	102 02
Montfort Poultry Association.....	44 86
Mukwonago Poultry and Pet Stock Association.....	153 43
Northwestern Poultry and Pet Stock Association.....	198 48
Northwestern Wisconsin State Poultry Association.....	55 38
Oconomowoc Poultry and Pet Stock Association.....	198 48

Racine Feathered and Pet Stock Association.....	\$198 48
Rock River Valley Poultry Association.....	89 91
Sheboygan Poultry and Pet Stock Association.....	89 48
Southeastern Wisconsin Poultry Association.....	136 51
Southern Wisconsin Poultry Association.....	198 48
Southwestern Wisconsin Poultry Association.....	84 08
Stanley Poultry Association.....	36 72
Trempealeau Valley Poultry Association.....	86 15
Watertown Poultry and Pet Stock Association.....	130 52
Waupaca Poultry Association.....	175 14
Waukesha Poultry and Pet Stock Association.....	165 69
Western Wisconsin Poultry Association.....	198 48
Wisconsin Poultry Association.....	198 48
Wisconsin State Poultry Association.....	198 48
Wisconsin Progressive Poultry and Pet Stock Association.....	87 33
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	\$5,000 00

VICKSBURG NATIONAL MILITARY PARK COMMISSION.

Moore, J. M., photographs.....	\$100 00
Ruggles-Kitson, T. A., portrait tablet.....	315 00
Ruggles-Kitson, T. A., bronze memorials.....	630 00
North Carolina Granite Corporation, pedestals.....	255 00
Weissert, A. G., expenses.....	2 50
Rood, H. W., expenses.....	16 67
Burnham, O. J., expenses.....	7 12
Streissguth-Petran Engraving Co., cuts.....	287 36
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	\$1,613 65

WISCONSIN VETERANS' HOME.

Treas. Wisconsin Veterans' Home, care of inmates, etc...	\$134,685 27
Treas. Wisconsin Veterans' Home, Sec. (172-76)2, less insurance	3,829 49
State Insurance Fund, premium.....	1,170 51
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	\$139,685 27

WISCONSIN HISTORY COMMISSION.

Estabrook, C. E., expenses and disb.....	\$39 68
Madison Engraving Co., cuts.....	1 30
Streissguth-Petran Engraving Co., cuts.....	44 27
Democrat Printing Co., printing.....	1,087 15
Printing Board, paper.....	171 11
Superintendent of Public Property, supplies, etc.....	2 55
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	\$1,346 06

MEMORIAL HALL.

Rood, H. W., salary.....	\$1,300 00
Brown, M., books	19 35
Democrat Printing Co., printing.....	310 48
Lathrop, S. E., books.....	6 30
Mautz Bros., supplies.....	10 25

GENERAL FUND DISBURSEMENTS, 1914.

359

Moseley, J. E., Co., books.....	\$2 00
Mecca Studió, photograph.....	1 50
Morrison, N. F., book.....	57
Printing Board, paper.....	24 82
Ridgeway, J. A., photograph.....	8 00
Supt. Public Property, supplies.....	179 57
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	\$1,862 84

WISCONSIN MEMORIAL PARK COMMISSION.

Noyes, G. W., labor.....	\$271 00
Fuss, Justin, labor.....	370 13
Mahnke, F. W., labor.....	2 00
Simonds, O. C. & Co., landscape gardeners.....	90 00
MacLean, W. G., planting trees.....	79 75
Kruse, C. J., lettering signs.....	5 05
Gilbert, Calvin, remounting cannon.....	180 00
Roump-Fish, A. B., stenographic services.....	15 95
Wisconsin Culvert Co., culverts.....	14 82
Mayers, A. A., lawn seed.....	11 74
Warner, Annie, lawn mower.....	8 00
Wisconsin Music Co., piano box.....	2 50
Jarvis, C. W., freight and drayage.....	29 12
McKay, W. J., disbursements.....	2 40
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	\$1,082 46

WISCONSIN HORTICULTURAL SOCIETY.

American Express Co., expressage.....	\$40 78
Brigham, D. E., per diem and expenses.....	38 65
Bayfield Peninsula Fruit Association, fruit.....	2 06
Blackman, H. B., expenses.....	17 96
Boyd, W. J., services.....	4 00
Brown, A. D., fruit.....	15 85
Bassett, A. K., fruit.....	41 43
Bolzheim Brothers, fruit.....	5 00
Burrill, A. C., contributions.....	9 50
Barnes, A. D., expenses.....	11 16
Bryant, A. W., expenses.....	16 36
Badger Stereoptican Co., lenses.....	2 57
Birmingham, L. E., fruit.....	2 45
Cranefield, Frederic, sal. and exp.....	2,230 77
Cranefield, Paul, services.....	35 34
Curtis Publishing Co., subscription.....	1 50
Conklin & Sons Co., rent.....	175 00
Currie Brothers, seeds.....	7 48
Cantwell Printing Co., printing.....	1 10
Carney, G. S., photographs.....	10 00
Coe, R. J., expenses.....	9 16
Democrat Printing Co., printing.....	1,592 82
Doherty, E. G., rent and labor.....	65 47
Doubleday, Page & Co., subscription.....	3 00
Elsom, J. C., contributions and expenses.....	57 90
Elliott Co., stencils.....	5 48
Ewald, Julius, expenses.....	16 50
Edward, F. C., expenses.....	6 15
Fairbanks-Frey Engraving Co., cuts.....	42 59

Findorff, J. H., cases.....	\$10 00
Great Northern Nursery Co., fruit.....	18 00
Gensmann, Ed., expenses.....	71 78
Grasselli Chemical Co., supplies.....	37 74
Houghton, Mifflin Co., book.....	1 44
Harris, B. L., services and rent.....	59 98
Harland, F. W., services and expenses.....	48 70
Hindman, E. S., photographs.....	4 50
Hahn, B., rent.....	25 00
Haswell Furniture Co., supplies.....	20 75
Hays, J. A., expenses.....	95 81
Heaton, J. C. B., expenses.....	29 30
Haley, L. C., services.....	8 00
Hauser, J. F., expenses.....	20 29
Hilke, Henry, expenses.....	9 28
Ihrig, Mrs. J. J., expenses.....	10 26
Jacobson, Emma, services.....	73 60
Kellogg, M. S., expenses.....	26 00
Kentucky Tobacco Product Co., supplies.....	5 20
Kern, F., expenses.....	48 16
Kellogg, L. G., services and expenses.....	186 25
Kreuger & Tanvig, films, etc.....	2 80
Kroncke, N. G., Hardware Co., screens.....	1 05
Koch, H., supplies and labor.....	26 00
Lamp, R. M., insurance.....	13 00
Learned, S. T., fruit.....	7 53
Lawrence, W. I., auto hire.....	5 00
Livingstone, James, contributions.....	2 50
Memhard, Emma, stenographer.....	590 00
Memhard, Helen, expenses.....	11 25
Madison Gas & Electric Co., light.....	11 00
Meyer News Service Co., clippings.....	33 00
Milwaukee Cold Storage Co., storage.....	10 64
Morris, T. S. Co., wrappers.....	12 31
Macmillan Co., books.....	10 73
Moyle, W. J., expenses.....	28 51
Marsh, W. H., fruit and services.....	25 00
Madison Engraving Co., cuts.....	19 83
Morgan Brothers, auto hire.....	3 00
Mautz Brothers, repairs.....	1 25
Morgan, G. F., expenses.....	20 67
Milwaukee Sentinel, subscription.....	5 00
Moseley Book Store, books.....	1 80
McIntosh, R. S., expenses.....	19 75
Marken, Richard, expenses.....	42 34
Mendenhall, E. G., saws.....	4 80
McKay Nursery Co., nursery stock.....	98 88
Nickerson, E. H., services.....	17 00
Northern Milling Co., oats.....	7 20
Northern Pacific Ry. Co., rent.....	1 00
Nies-Freund Hardware Co., hardware.....	4 34
Orange Judd Co., book.....	75
Post, Lewis, expenses.....	14 59
Palmer, L. H., expenses and supplies.....	138 33
Peterson, P. A., rent and labor.....	67 15
Palmer, J. S., fruit and expenses.....	298 35
Post, R. L., services.....	24 00
Parsons Printing & Stationery Co., supplies.....	35 67
Pitman, J. M., services.....	11 00
Potter, G. F., contributions.....	24 00

Printing Board, paper.....	\$290 73
Photoart House, supplies.....	45 90
Powell, W. L., expenses.....	22 39
Riley, C. G. legal services.....	17 00
Record-Herald Co., advertising.....	2 00
Rasmussen, N. A., fruit and expenses.....	60 01
Reis, John, fruit and labor.....	2 50
Reigle, B. H., supplies.....	8 00
Richardson, C. L., expenses.....	7 04
Rentschler Floral Co., flowers.....	4 50
Remington Typewriter Co., supplies.....	3 50
Smith, J. C., expenses.....	42 90
Sundry persons, premiums.....	399 75
Standard Paper Co., paper.....	7 00
Schreiber, L. E., services.....	24 00
Schaub, John, cards.....	17 47
Stafford, R., Co., fruit.....	1 25
Streissguth-Petran Engraving Co., cuts.....	23 39
Schoelkopf, L. F., repairs.....	1 25
State Journal Printing Co., cuts.....	6 00
Shoemaker, Mrs. A. H., expenses.....	11 91
Sturgeon Bay Orchard Co., trees.....	10 00
Superintendent of Public Property, postage, supplies, etc.	172 48
Treasurer Wisconsin Horticultural Society.....	2,049 21
Toole, William, expenses.....	20 05
Tablet & Ticket Co., cards and tablets.....	96 82
Townsend, G. H., fruit and services.....	63 85
Tratt, Mrs. George, expenses.....	14 23
Toole, W. A., contributions and expenses.....	45 23
Tanner, J. B., expenses.....	15 41
Toole, William, Sr., expenses.....	7 58
Vaughan, R. E., expenses.....	19 26
Wilson, L. K., expenses.....	47 54
Wisconsin Telephone Co., service and telegrams.....	67 11
Weber, J. F., lumber.....	5 12
Wilke, Henry, expenses.....	17 80
Wells, Fargo & Co., expressage.....	40 57
Wisconsin Fruit Packing Co., boxes.....	3 12
Whitehead & Hoag Co., badges.....	47 21
Wiswall, E. C., & Son, rent of plates.....	1 25
Williams, Roland, expenses.....	7 48
Wisconsin Music Co., rent of piano.....	6 00
Williams & Williams, subscription.....	3 00
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	\$10,687 90

INSPECTOR OF APIARIES.

France, N. E., per diem and exp.....	\$1,024 68
France, L. V., per diem and exp.....	466 93
Allen, A. C., per diem and exp.....	29 83
Finstad, Joseph, per diem and exp.....	13 25
Wilcox, Franklin, per diem and exp.....	78 50
Haskins, C. E., indemnity.....	26 40
Heniot, W. J., indemnity.....	2 50
Democrat Printing Co., printing.....	47 06
Fairbanks-Frey Engraving Co., cuts.....	16 53
Printing Board, paper.....	15 64
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	\$1,721 32

STATE PARK BOARD.

Wright, J. W., services.....	\$60 00
Glenn, Robert, land.....	10,000 00
Glenn, Robert, care of park.....	450 00
McFetridge, W. H., expenses.....	46 22
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	\$10,556 22

STATE BAR EXAMINERS.

Democrat Printing Co., printing.....	\$97 52
Printing Board, paper.....	33 00
Foley, W. R., per diem and exp.....	251 68
Sanborn, J. B., per diem and exp.....	220 48
Hoyt, F. M., per diem and exp.....	160 06
Rusk, L. J., per diem and exp.....	800 47
North, J. R., per diem and exp.....	534 09
Bagley, W. R., per diem and exp.....	316 06
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	\$2,413 36

COMMISSIONERS FOR THE PROMOTION OF UNIFORMITY OF
LEGISLATION IN THE UNITED STATES.

Webster, W. B., services.....	\$25 00
Russell, T. H., treasurer, expense of conference.....	100 00
Wrabetz, Voyta, services.....	75 00
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	\$200 00

STATE BOARD OF PHARMACY.

Aylward, J. A., legal services.....	\$37 86
Brackenwagen, Lillian, salary.....	250 00
Boberg, O. J. S., per diem and exp.....	374 68
Burdick & Allen, printing report.....	129 17
Democrat Printing Co., printing.....	100 85
Hanson, Ole, refund.....	5 00
Kradwell, G. V., per diem and exp.....	302 55
Kremer, B. J., per diem and exp.....	303 33
Menges Pharmacies, supplies.....	1 30
Neher, J. C., per diem and exp.....	448 07
Printing Board, paper.....	16 34
Ruenzel, H. G., per diem and exp.....	340 30
Ruenzel, C. H., lettering certificates.....	15 75
Refunds to sundry persons.....	90 00
State Insurance Fund, premiums.....	2 13
Superintendent of Public Property, postage, supplies, etc.	225 32
Sauer, H. Co., multigraph plates.....	24 75
Williams, Edward, per diem, exp. and disb.....	830 91
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	\$3,498 31

STATE BARBERS' BOARD OF EXAMINERS.

Brennan, M. J., per diem and exp.....	\$2,014 46
Biemeret, H. J., per diem and exp.....	983 88
Brennan, Mrs. M. J., salary.....	275 00
Blaski, Stanley, rent.....	12 00
Cunningham, J. J., P. M., postage.....	158 00
Democrat Printing Co., printing.....	151 97
Ertl, Anton, per diem and exp.....	1,807 91
Gazette Printing Co., printing.....	23 50
Hansen, H. H., rent.....	11 00
LaFare, Harry, rent.....	15 00
Printing Board, paper.....	35 88
Safford, J. C., rent.....	11 00
Skelly, W. J., stationery.....	3 97
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	\$5,503 57

STATE ATHLETIC COMMISSION.

Conley, J. T., expenses.....	\$7 30
Democrat Printing Co., printing.....	38 18
Hart, W. P., expenses.....	227 89
Hedding, A. J., expenses and rent.....	209 94
James, Arthur, expenses.....	8 09
Liginger, W. H., expenses.....	207 48
Meyer News Service Co., clippings.....	40 00
Morter, C. W., expenses.....	21 11
Prescott, F. L., expenses.....	78 64
Printing Board, paper.....	9 75
Rowse, W. L., expenses.....	14 00
Stratton, G. A., expenses.....	1 35
Superintendent of Public Property, postage, supplies, etc.	52 02
Schubert, A. H., services.....	2 00
Vaughan, Manning, sal. and disb.....	1,340 08
Welch & Carney, services.....	16 80
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	\$2,274 63

PANAMA-PACIFIC EXPOSITION COMMISSION, CHAP. 477, LAWS
1914.

American Express Co., expressage.....	\$8 21
Bowe, D. E., salary and exp.....	3,463 14
Braatz, August, labor and materials.....	1 00
C. & N. W. Ry. Co., transportation.....	1,194 15
Chicago, Milwaukee & Lake Superior Telegraph Co., mes- senger service.....	1 50
Callen, T. J., agent, premium on bond.....	5 00
Dick, G. A., competition.....	200 00
Democrat Printing Co., advertising.....	2 05
Evening Wisconsin, advertising.....	3 92
Evening Telegram, advertising.....	2 80
Germania-Herold Association, advertising.....	4 50
Jack's Letter Service, stenographic work.....	3 73
Journal Co., advertising.....	3 44
Kreul, W. C. Co., supplies.....	16 95

Milwaukee Lace Paper Co., stationery, etc.....	\$162 04
Murphy, J. T., expenses.....	278 27
Milwaukee Journal, advertising.....	2 00
Milwaukee Sentinel, advertising.....	1 80
Merchants & Manufacturers Association, telephone service, etc.	32 34
Messmer, R. A. & Brother, competition.....	300 00
Milwaukee Free Press, advertising.....	2 28
New Publishing Co., advertising.....	4 35
Prehn, A. W., expenses.....	214 03
Provost, A. J., expenses.....	129 83
Remy, M. F., services.....	365 76
Remington Typewriter Co., supplies.....	1 50
Radke Brothers & Kortsch Co., printing.....	5 75
Streissguth-Petran Engraving Co., cuts.....	10 50
Superintendent of Public Property, postage, supplies, etc.	120 45
Sentinel Co., advertising.....	2 59
Western Union Telephone Co., telegrams.....	5 57
Wisconsin Daily League, advertising.....	62 80
Wisconsin Telephone Co., services.....	10 39
Waters, William, competition.....	100 00
Western Builder Publishing Co., advertising.....	3 24
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	\$6,725 88

PAPER.

Eau Claire Book and Stationery Co.....	\$1,229 96
Bouer, E. A. Co.....	40,304 84
Western States Envelope Co.....	519 27
Standard Paper Co.....	824 63
Bushnell, A. Co.....	36 94
Dennison Mfg. Co.....	43 40
Milwaukee Envelope Mfg. Co.....	1,613 21
Haswell Furniture Co.....	37 70
Morris, T. S. Co.....	15 32
Miller, H. C. Co.....	8 50
International Mailing Tube and Wrapper Co.....	142 43
Reyburn Mfg. Co.....	295 90
Paper Mills Co.....	10 31
Milwaukee Gummed Seal and Label Co.....	6 03
Tranzo Paper Co.....	84 75
Whiting Paper Co.....	3 40
White, James, Paper Co.....	45
Gallagher, John, Co.....	765 00
Chicago and Northwestern Ry. Co., freight.....	1 79
American Express Co., expressage.....	1 27
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	\$45,945 10

COUNTY AGRICULTURAL SOCIETIES.

Adams County Agricultural Society.....	\$1,382 40
Ashland County Agricultural Society.....	1,054 45
Barron County Agricultural Society.....	2,299 28
Bayfield County Fair Association.....	961 20
Brown County Agricultural and Fair Association.....	1,481 40
Blakes Prairie Agricultural Society.....	931 00
Boscobel Agricultural and Driving Park Association....	1,094 16

Buffalo County Agricultural Society	\$2,116 80
Burnett County Agricultural Society.....	219 24
Baraboo Valley Agricultural Society.....	2,500 00
Calumet County Agricultural Society.....	420 12
Clark County Agricultural Society.....	2,372 56
Central Wisconsin State Fair Association.....	1,764 92
Central Agricultural and Driving Park Association.....	1,430 80
Columbia County Agricultural Society.....	2,059 00
Dane County Agricultural Society.....	2,500 00
Dodge County Fair Association.....	2,500 00
Door County Agricultural Society.....	940 00
Douglas County Fair Association.....	524 88
Dunn County Agricultural Society.....	2,368 00
Eau Claire County Agricultural Society.....	2,367 60
Evansville Rock County Agricultural Society.....	2,500 00
Elroy Fair Association.....	2,500 00
Eastern Monroe County Agricultural Society.....	1,792 80
Fond du Lac County Agricultural Society.....	2,500 00
Forest County Agricultural Society.....	450 40
Fox River Fair Association.....	1,402 20
Glenwood Inter County Fair Association.....	484 40
Grant County Agricultural Society.....	2,151 80
Green County Agricultural Society.....	2,350 70
Green Lake County Agricultural Society.....	1,365 20
Hillsboro Agricultural and Driving Association.....	1,742 20
Inter County Fair.....	1,612 80
Inter-Township Fair Association.....	376 96
Inter County Fair.....	1,228 20
Jackson County Agricultural Society.....	1,535 68
Jefferson County and Rock River Valley Agricultural Society	2,500 00
Juneau County Agricultural Society.....	2,236 16
Kilbourn Inter County Fair Association.....	1,662 20
Kickapoo Valley Agricultural and Driving Park Associa- tion	1,533 80
La Crosse Inter State Fair Association.....	5,000 00
Lafayette County Agricultural Society.....	2,126 80
Langlade County Agricultural Society.....	1,335 24
Lincoln County Agricultural Society.....	1,300 64
Lodi Union Agricultural Society.....	1,072 00
Manitowoc County Fair Association.....	1,620 20
Marathon County Agricultural Society.....	2,164 60
Marquette County Agricultural Society.....	1,056 80
Northern Wisconsin State Fair Association.....	5,000 00
New Richmond Fair Association.....	1,159 80
Oconto County Fair Association.....	693 04
Oneida County Agricultural Society.....	758 00
Outagamie County Agricultural Society.....	837 52
Ozaukee County Agricultural Society.....	1,464 00
Pepin County Agricultural Society.....	1,023 20
Pierce County Agricultural Society.....	1,079 20
Platteville Fair and Agricultural Society.....	1,980 59
Portage County Agricultural Society.....	297 80
Polk County Fair Association.....	2,500 00
Price County Agricultural Society.....	1,638 40
Richland County Agricultural Society.....	1,877 20
Rusk County Fair Association.....	1,109 20
Sauk County Agricultural Society.....	2,500 00
Sawyer County Agricultural Fair Association.....	446 40
Seymour Fair and Driving Park Association.....	1,352 36

Shawano County Agricultural Society.....	\$851 20
Sheboygan County Agricultural Society.....	2,334 40
Southwestern Wisconsin Fair Association.....	2,317 96
Sparta Driving and Agricultural Association.....	1,082 80
Stevens Point Fair Association.....	1,426 40
Taylor County Mechanical and Agricultural Society....	725 04
Trempealeau County Agricultural Society.....	2,202 96
Vernon County Agricultural Society.....	1,981 40
Walworth County Agricultural Society.....	3,000 00
Washington County Agricultural Society.....	1,615 20
Waushara County Agricultural Society.....	997 60
Waupaca County Agricultural Society.....	2,370 80
Winnebago County Agricultural Society.....	2,486 40
Watertown Inter County Fair Association.....	2,500 00
Washburn County Agricultural Association.....	404 00
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	\$132,902 46

AGRICULTURAL EXPERIMENT ASSOCIATION.

Bell, F. E., expenses.....	\$4 68
Bean, A. P., expenses.....	10 54
Brunner, R. W., expenses.....	11 75
Bowman, M. L., services and exp.....	39 54
Bohl, Anton, Jr., premiums.....	14 00
Cleland Mfg. Co., supplies.....	10 00
Chambers, O. Q., seed.....	10 00
Clark, W. W., expenses.....	12 25
Democrat Printing Co., printing.....	1,119 06
Devine, W. A., P. M., postage.....	220 00
Faast, B. F., expenses.....	7 36
Garland, J. J., services and exp.....	874 75
Graber, L. F., expenses.....	52 27
Grebe, F. P., premiums.....	19 00
Harris, J. S., expenses.....	4 26
Hemingway, George, expenses.....	4 06
Illian, W. L., premiums.....	17 50
Kreuger, H. E., expenses.....	18 04
Knutson, E. A., expenses.....	8 76
Kohl, C. A., expenses.....	10 02
Kreuger, H. E., premiums.....	40 00
Klatenberg & Son, seed corn.....	32 50
Keeney, N. B., & Son, seeds.....	17 63
Lorigan, N. W., salary.....	218 00
Leith, B. D., expenses.....	18 83
Leonard, W. R., expenses.....	3 93
Leske, C. F., expenses.....	8 25
Longley, H. N., expenses.....	13 76
Moore, George, services.....	16 00
Moore, R. A., expenses.....	13 36
Madison Post Office, postage.....	130 00
Milwaukee Bag Co., bags.....	134 25
McClurg, Walter, expenses.....	6 35
Michels, Henry, expenses.....	5 34
Moore, R. A., expenses.....	86 79
Martiny, Pierce, corn.....	20 00
Michels, Henry, corn.....	46 32
Markle, S. P., corn.....	30 00
Norgord, C. P., expenses.....	5 92
Olds Seed Co., seeds.....	36 18

Otis, F. D., expenses	\$15 57
Printing Board, paper.....	166 81
Post, H. L., expenses.....	4 16
Rylander, Edward, expenses.....	12 80
Rosa, C. D., expenses.....	1 92
Raessler, N. R., premiums.....	52 50
Smith, L. C. & Brother Typewriter Co., typewriter.....	10 00
Streissguth-Petran Engraving Co., cuts.....	23 15
Skewes, A. E., expenses.....	4 08
Schreiter, H. D., expenses.....	6 40
Sievers, F. J., expenses.....	3 38
Sweningson, Fred, expenses.....	9 42
Stone, A. W., expenses.....	4 65
Trachte Brothers, silo form.....	80 00
Thorpe, J. R., premiums.....	38 00
Van Natta, J. A., expenses.....	4 42
Wisconsin Agricultural Experiment Station, seeds.....	785 00
Wielinga, Jippa, expenses.....	10 00
Ward, Theodore, premiums.....	10 50
West, H. P., premiums.....	60 50
Ward, R. W., premiums.....	13 00
	<hr/>
	\$4,667 51

LIVE STOCK BREEDERS' ASSOCIATION.

Allen, J. C., photographs.....	\$1 00
American Express Co., expressage.....	19 97
Ahrens, Ida, services.....	90 00
Arms Palace Horse Car Co., rental.....	30 00
Armour, M. L., services and exp.....	53 49
Baird, S. A., expenses.....	32 64
Baker, Raymond, sal., exp. and supplies.....	1,213 92
Badger Stereoptican Co., outfit.....	64 75
Beebe, Roy, services and exp.....	47 12
Baird, W. D., cases.....	2 10
Bish, A. A., prints.....	60
Bulkley, G. S., services.....	7 00
Curtis Automobile Co., rental.....	3 00
Cannon Printing Co., posters.....	14 25
C. & N. W. Ry. Co., freight.....	158 89
Carpenter, Floyd, expenses.....	1 48
Chicago Transparency Co., slides.....	19 20
Carroll, J. B., badges.....	50 00
College Book Store, supplies.....	1 00
Devine, W. A., P. M., postage.....	38 00
Democrat Printing Co., printing.....	451 57
Draeger, Wesley, expenses.....	33 78
Foster, W. A., services and supplies.....	14 20
Feldman, W., hay.....	6 00
Fuller, J. G., expenses.....	24 41
Gill, Arthur, printing signs.....	13 00
Gallagher, John, rental.....	26 00
Germania Publishing Co., cuts.....	22 52
Griswold, H. D., expenses.....	26 94
Hopkins, A. W., expenses.....	71 23
Hill, C. L., services and exp.....	51 30
Halliwell, A. C., booklets.....	175 00
Hean, C. S., librarian, cases.....	9 60

Humphrey, George, expenses.....	\$33 48
Home Insurance Co., premium.....	5 00
Ives, A. R., expenses.....	5 52
Klein-Statz Co., materials.....	7 10
Keeley, Neckerman & Kessenich, supplies.....	3 60
Knauber, J., Lithographing Co., stationery.....	44 00
Kleinheinz, Frank, expenses.....	29 42
Lovejoy, A. J., services and exp.....	20 00
Moseley, J. E., supplies.....	1 95
McKechnie, A. A., exhibit.....	433 06
Martin, J. W., postage and exp.....	39 99
McLeod, F. L., lantern slides.....	14 00
McIntosh Stereoptican Co., box.....	1 90
Mautz Brothers, frames.....	35
Martiny, L. P., services and exp.....	706 99
Mayers Electric Press, printing.....	2 25
Matson, Andrew, labor and materials.....	18 10
Nickles, R. J., electrical map.....	9 05
Parsons Printing & Stationery Co., supplies.....	9 36
Pitman, J. M., drawings.....	26 13
Printing Board, paper.....	158 59
Rowlands, R. W., stamps.....	5 00
Roantree, R. P., services.....	11 50
Rapid Electrotype Co., supplies.....	32 46
Streissguth-Petran Engraving Co., cuts.....	60 87
State Journal Printing Co., multigraphing.....	11 82
Scott, A. E., services.....	57 05
Superintendent of Public Property, postage, stationery, etc.....	455 95
Tucker, A. L., services and supplies.....	72 06
Thayer, LeRoy, papers.....	75
Tormey, J. L., expenses.....	42 12
Wells Fargo & Co., expressage.....	50 89
Warner, K. F., expenses.....	62 60
Wisconsin Telephone Co., messages.....	14 59
Weber Mfg. Co., lumber.....	32 54
Wurth, Walter, drayage.....	3 50
Whitney, Mrs. A. T., services.....	7 50
Webster, E. H., expenses.....	8 97
Western Union Telegraph Co., messages.....	8 90
Winslow, J. C., services.....	5 60
Wright, L. A., expenses.....	12 71
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	\$5,301 18

BLACK RIVER FALLS RELIEF COMMITTEE.

Chapter 21, Laws (Special Session), 1912.

Amunson, Hans, labor.....	\$1 00
Aylward, Sons & Co., basins, etc.....	82 07
Bakken, Ingwald, labor.....	9 00
Cooper, G. F., printing, etc.....	131 24
Canfield, Joseph, labor.....	12 50
Chase, Blanche, stenographer.....	30 00
Dutton, Ed., labor.....	1 00
Dolsey, John, labor.....	11 00
Gunderson, Carl, labor.....	27 00
Hermanson, Ole, labor.....	2 00

GENERAL FUND DISBURSEMENTS, 1914.

369

Hoffman, P. J., drayage and labor.....	\$45 70
Hanson, Price, services.....	7 60
Halvorson, Ole, labor.....	2 00
Hagen, Ole, labor.....	1 00
Hagen, Chris, labor.....	20 00
Iverson, Even, labor.....	17 00
Jesse, Herman, services.....	49 60
Johnson, Charlie, services.....	18 00
King, Fred, services.....	3 80
Knudtson, John, services.....	3 60
Kobin, Antone, labor.....	3 00
Kanfield, Joseph, labor.....	2 00
Keach, C. M., surveying.....	2 00
La Point, Charlie, services.....	4 60
Lund, Samuel, P. M., postage.....	4 00
Merkel, R. H., services.....	283 00
McGavock, Alex, contract for filling.....	14,620 79
Mead, D. W., services and expenses.....	135 09
Meek, B. J., services.....	28 00
Meek, Fred, services.....	19 00
Meek, John, labor.....	14 00
Moldenhauer, Henry, labor.....	6 00
Nessett, Ed., labor.....	4 00
Nessett, John, labor.....	1 00
Nessett, Emil, labor.....	3 60
Olson, Knute, labor.....	11 00
Purnell, John, labor.....	88
Printz, Nancy, services.....	120 00
Paquette, M., services.....	22 00
Persons, Dan, labor.....	2 00
Red Wing Sewer Pipe Co., supplies.....	10 00
Skutley, Theodore, services.....	3 80
Spaulding, Mrs. M. J., team.....	12 00
Thompson, A. R., sewer pipe.....	50 34
Voss, S. E., labor.....	13 00
Van Buskirk, Smith, labor.....	15 00
Walters, J. H., labor.....	25 00
Walters, Will, labor.....	14 00

\$15,904 21

APPORTIONMENT OF MOTOR VEHICLE LICENSE.

Fees to Counties, Chap. 600, Laws 1911.

Adams	\$115 89	Douglas	\$874 14
Ashland	447 66	Dunn	1,023 14
Barron	860 89	Eau Claire	1,391 33
Bayfield	194 69	Florence	86 09
Brown	2,105 22	Fond du Lac.....	4,026 99
Buffalo	550 97	Forest	57 62
Burnett	199 33	Grant	2,658 83
Calumet	1,266 84	Green	1,853 57
Chippewa	1,342 33	Green Lake.....	889 37
Clark	1,056 92	Iowa	1,177 44
Columbia	1,976 08	Iron	85 43
Crawford	470 18	Jackson	461 57
Dane	6,861 97	Jefferson	2,505 86
Dodge	3,654 16	Juneau	384 09
Door	609 92	Kenosha	2,032 37

Kewaunee	\$776 79	Rock	\$5,013 70
La Crosse	2,464 14	Rusk	359 59
Lafayette	1,231 08	St. Croix	1,234 39
Langlade	456 94	Sauk	2,228 39
Lincoln	515 21	Sawyer	69 53
Manitowoc	2,811 14	Shawano	963 54
Marathon	1,609 21	Sheboygan	3,685 28
Marinette	844 34	Taylor	384 75
Marquette	425 15	Trempealeau	956 25
Milwaukee	25,144 00	Vernon	892 68
Monroe	860 89	Vilas	23 18
Oconto	514 55	Walworth	3,230 99
Oneida	223 17	Washburn	159 60
Outagamie	2,205 21	Washington	1,890 65
Ozaukee	883 41	Waukesha	3,168 75
Pepin	360 92	Waupaca	2,007 86
Pierce	887 38	Waushara	977 44
Polk	837 05	Winnebago	3,454 16
Portage	1,195 98	Wood	1,223 79
Price	253 63		
Racine	4,235 59		
Richland	1,288 69		
			<hr/>
			\$123,169 88

APPORTIONMENT OF 85% OF TAX COLLECTED FROM STREET
RAILWAY AND ELECTRIC LIGHT COMPANIES, CHAP. 493,
LAWS 1905.

Town Blooming Grove.....	\$65 02
Town Madison	540 92
City Madison	9,020 20
Village Fair Oaks.....	895 67
City Merrill	1,659 45
City Janesville	502 88
City Beloit	1,180 66
Town Beloit	489 10
Town Rock	627 89
City Janesville	719 62
City Beloit	2,212 67
City La Crosse	5,431 09
Town Peshtigo	14 04
City Marinette	2,754 30
Town Porterfield	349 51
City Superior	11,566 21
City Grand Rapids	472 40
Village Nekoosa	222 77
Village Port Edwards.....	267 63
Town Port Edwards.....	42 95
City Kenosha	4,023 03
Town Campbell	69 42
City La Crosse.....	69 50
City Onalaska	62 23
Village Schofield	451 31
City Wausau	6,752 48
Town Weston	590 83
City Milwaukee	4,498 55
Town Milwaukee	903 09
Town Granville	876 54
Town Belgium	623 25
City Cedarburg	1,010 42

GENERAL FUND DISBURSEMENTS, 1914.

371

Town Cedarburg	\$223 04
Town Grafton	480 35
Village Grafton	405 52
Town Mequon	685 36
City Port Washington	2,285 40
Town Port Washington.....	640 14
Village Thiensville	241 70
Village Cedar Grove.....	560 49
Town Holland	432 72
Village Oostburg	293 20
City Sheboygan	1,036 81
Town Sheboygan	172 67
Town Wilson	722 86
City Green Bay.....	84 30
Town Preble	116 85
City Fond du Lac.....	8,578 40
Town Fond du Lac.....	65 37
Village North Fond du Lac.....	1,878 85
Town Friendship	891 70
Town Algoma	87 60
Town Black Wolf.....	808 04
City Oshkosh	764 88
Town Algoma	238 62
Town Black Wolf.....	127 47
Town Clayton	98 72
City Neenah	310 53
Town Neenah	184 36
Village Omro	148 40
Town Omro	310 53
City Oshkosh	4,660 53
Town Oshkosh	239 27
Town Vinland	219 00
Town Cedar Lake.....	60 38
Town Oak Grove.....	22 67
City Chippewa Falls.....	10,503 04
Town LaFayette	544 77
Town Wheaton	16 19
Town Elk Mound.....	82 12
Village Elk Mound.....	73 33
City Menomonie	1,355 56
Town Menomonie	49 50
Town Red Cedar.....	2,260 27
Town Tainter	86 05
Town Weston	90 91
City Altoona	105 49
City Eau Claire	7,353 10
Town Seymour	43 25
Town Union	74 26
Village Elmwood	16 42
Town El Paso.....	48 35
Town Hartland	96 23
Town Rock Elm.....	75 87
Town Salem	33 08
Town Trenton	35 86
Town Long Lake.....	37 94
Town Birchwood	67 78
Village East Milwaukee.....	102 34
Town Lake	85 74
City Milwaukee	276,171 12
Town Milwaukee	171 48

City Wauwatosa	\$2 76
Town Wauwatosa	49 78
Town Ixonia	1,753 04
City Watertown	1,505 62
Town Watertown	807 88
Town Somers	1,080 94
City Cudahy	1,710 04
Village East Milwaukee.....	677 38
Town Harrison	232 58
City Appleton	11,818 86
Town Grand Chute.....	401 90
City Kaukauna	757 28
Town Vandenbroek	215 83
City Menasha	1,773 20
Town Menasha	355 38
City Neenah	2,424 43
Town Allouez	250 55
Town Ashwaubenon	366 60
Village Little Chute.....	627 05
City DePere	689 75
City Green Bay.....	10,521 47
Town Howard	171 08
Town Lawrence	722 52
Town Preble	58 84
Town Suamico	109 53
Town Wrightstown	230 82
Village Wrightstown	292 55
Town Beaver	116 77
Village Coleman	30 95
Town Rund	92 51
Town Stephenson	3,447 47
Town Lena	109 17
Town Little Suamico.....	104 64
Town Pensaukee	107 35
Town Stiles	106 99
City Kaukauna	101 38
Town Kaukauna	408 24
Town Vandenbroek	64 45
City Milwaukee	2,011 52
Town Franklin	1,205 40
Town Greenfield	3,870 41
City Milwaukee	697 75
Town Lake	1,906 92
Town Milwaukee	455 61
Village North Milwaukee.....	731 69
Town Oak Creek.....	850 12
City South Milwaukee.....	3,225 46
City Wauwatosa	2,062 31
Town Wauwatosa	2,890 55
City West Allis.....	5,180 66
Village West Milwaukee.....	1,197 86
Village Whitefish Bay.....	852 38
City Burlington	738 48
Town Burlington	506 90
Town Caledonia	1,971 79
Town Mt. Pleasant.....	1,158 63
Town Norway	932 34
City Racine	18,647 39
Town Rochester	792 03
Town Waterford	215 74

GENERAL FUND DISBURSEMENTS, 1914.

373

Village Waterford	\$240 63
Village East Troy.....	547 63
Town East Troy.....	948 93
Town Deerfield	3,243 57
Town Mukwonago	383 19
Village Mukwonago	233 12
Town Muskego	1,961 98
Town New Berlin.....	3,012 75
City Oconomowoc	535 57
Town Oconomowoc	208 95
Town Pewaukee	1,467 90
Village Pewaukee	118 43
Town Summit	1,565 21
Town Vernon	1,206 91
City Waukesha	1,329 86
Town Waukesha	801 84
City Manitowoc	632 38
Town Manitowoc	94 48
Town Two Rivers.....	77 66
City Two Rivers.....	301 81
Village Elkhart Lake.....	202 56
City Plymouth	922 98
Town Plymouth	364 04
Town Rhine	168 16
City Sheboygan	6,070 10
Town Sheboygan	448 12
Village Sheboygan Falls.....	270 40
Town Sheboygan Falls.....	814 06
Village Kohler	294 28
City Ashland	3,854 27
Town Sanborn	18 10
Town White River.....	501 47
Town Barksdale.....	25 80
Town Eileen	3 62
City Washburn	106 36
Town Washburn	16 29
City Waupaca	530 08
Town Farmington	274 53
City Ashland	21 66
Town Ashland	27 24
Town Marengo	4 31
Town Morse	322 62
Town Sanborn	27 24
Town White River.....	38 64
Town Carey	274 22
Town Montreal	2 80
Town Vaughn	548 42
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	\$518,087 10

CAPITOL COMMISSION.

Art Metal Construction Co., files.....	\$160 00
Andres Stone & Marble Co., stone and marble work, south wing	12,022 32
Andres Stone & Marble Co., change in speaker's room...	61 11
American Contractor Publishing Co., advertising.....	101 60
Andres Asphalt Paving Co., paving in grounds.....	755 42
American Express Co., expressage.....	6 82
Ballin, Hugo, mural decorations, east wing.....	1,800 00

Cox, Kenyon, mosaic decorations, central portion.....	\$6,750 00
C. M. & St. P. Ry. Co., cinders.....	90 00
Chicago, Milwaukee & Lake Superior Telegraph Co., telegrams, etc.	47 61
C. & N. W. Ry. Co., freight.....	84 42
Crane Co., plumbing, central portion.....	1,635 49
Crimmins, J., cleaning stone work, south wing.....	72 00
Durlin, B. A., stenographer.....	900 00
Donnelly & Ricci, models.....	450 00
Democrat Printing Co., advertising.....	9 15
Engineering Record, advertising.....	44 10
Eco Magneto Clock Co., dials for clock.....	8 46
Frederickson, A. D. & J. V., sidewalk, etc.....	150 05
Frederickson, A. D. & J. V., carpenter work, south wing.....	200 00
French, D. C., statue surmounting the dome.....	8,000 00
Grady, J. S., grading park.....	3,813 65
Gross, Phillip, Hardware Co., boxes.....	476 54
Gallagher, John, Co., canvas covers.....	20 00
Gimbel Brothers, carpets.....	2,400 00
Hecla Iron Works, iron work.....	1,344 50
Holcombe, F. Y., carbon paper.....	4 50
Herter, Albert, mural decorations, east wing.....	4,200 00
Hecla-Winslow Co., iron work, central portion.....	2,500 00
Improvement Bulletin, advertising.....	106 60
Icke, J. F., wrecking north wing.....	3,485 00
Illinois Central Ry. Co., freight.....	4 01
Johnson, C. J., labor, south wing.....	26 69
Jackson, W. H., fire boxes.....	240 00
Johnson, G. H. D., expenses.....	49 61
Kepke, Herman, watchman.....	1,200 00
Kiefer, Haessler Hardware Co., hardware, south wing...	967 05
Keeley, Neckerman & Kessenich, carpet, etc.....	266 79
Koestner & Hecht Co., elevator, south wing.....	3,931 08
Kleuter & Co., barrels.....	5 60
Larson & Hooper, plumbing, central portion.....	941 50
Lenher, Victor, services.....	135 00
Larsen, E. M., plumbing, central portion.....	1,941 37
LeMaire, J. E., fire extinguishers, central portion.....	85 50
Lamb, M. T., leaded glass, south wing.....	388 09
Madison Fire Department, services of fireman.....	871 43
McCarthy, T. C., structural work, central portion.....	44,568 90
Moseley, J. E. Co., supplies.....	54 20
Mautz Brothers, miscellaneous painting.....	128 04
Mueller Co., heating and ventilating, central portion....	9,275 83
Madison Gas & Electric Co., wiring and current.....	108 97
Mitchell-Vance Co., electric fixtures, south wing and central portion.....	11,167 78
McNulty Brothers Co., mason work, central portion.....	10,540 00
Nelson, George, sidewalks.....	4,077 72
Nordberg Mfg. Co., extra parts, heat, light and power plant.....	590 00
Northwestern Marble & Tile Co., marble work, central portion.....	101,222 35
Nelson, George, excavation and foundation, north wing..	5,748 12
Nelson, Swain, & Sons Co., trees.....	96 50
Owens, William, plumbing, east and west wings.....	775 00
Porter, L. F., secretary, sal. and exp.....	5,516 01
Pankalla, Paul, watchman.....	1,200 00
Prescott, F. M., Steam Pump Co., drinking water equipment.....	349 50

Peper, J. W., plumbing supplies, central portion.....	\$27 68
Palm Vacuum Cleaner Co., cleaner.....	1,685 00
Pittsburg Testing Laboratory, inspection of steel.....	301 41
Sacket, W. H., engineer and inspector.....	400 00
State Journal Printing Co., advertising.....	167 94
Schaub, E. J., electric work, central portion.....	984 90
Stock Brothers, anchor bolts, south wing.....	11 30
Spencer Turbine Cleaner Co., cleaner, etc.....	2,433 00
Van Cleve, J. A., expenses.....	74 55
Van Deusen, A. & Son, burlap.....	5 05
Wisconsin Foundry & Machine Co., brackets.....	230 40
Wollaeger Mfg. Co., furniture.....	8,410 31
Woodbury Granite Co., stone work, south wing and central portion	139,016 51
Woodbury Granite Co., stone work, north wing, etc.....	146,623 01
Worden-Allen Co., steel, north wing.....	43,395 31
Western Builder Co., advertising.....	56 12
Wisconsin Telephone Co., service.....	7 80
	\$602,002 27

COMMISSIONERS OF FISHERIES.

Arnott, W. R.....	\$4 75	Bayfield Progress	\$4 85
Apps, John	39 00	Barr, Charles	44 00
Abbink, John	450 61	Beque, Henry	14 36
Addison, John	150 50	Brissee, Mrs. James...	26 25
Anderson, Carl	34 75	Burrowbridge, William	4 00
Aschert Bros.	19 40	Benson, Charles	20 00
Aiken, Albert	35 10	Boutin, Theodore	4 00
Austin, E. H.	10 00	Boltis, Charles	20 00
Allen, Clate	30 00	Bayfield Pharmacy ...	3 30
American Express Co.	2 90	Booth, A. & Co.....	15 95
Alford Bros.	8 05	Bryant, D. D.....	7 00
Ashland Lime, Salt and Cement Co.	2 05	Berry, J. G., Jr.....	16 50
Albright, F. J.	20 00	Bassett, Burt	8 00
Allen, Justie	36 75	Busch, Walter	8 00
Acker Electric Co....	5 63	Bohman, George	8 00
Adamson, William ..	47 65	Burtis, R. M. Co.....	45 89
Andregg, William ...	8 00	Begue, Henry	7 01
Anderson, Windle ...	191 00	Boldus, C. F.	37 35
Andreas & Horn	18 31	Bolger, M. J.	132 00
Aldrich, Truman	1 00	Bryant, Lester	65 00
Barningham, Elmore ..	264 00	Brekke, John	174 10
Bliss, Fred	22 00	Booth Fisheries Co....	70 50
Beilke, Ida	26 04	Bayfield Power & Water Plant	4 40
Bussewitz, W. R.....	3 00	Billington, George ...	32 00
Bean, E. A., Sr.....	2 00	Besping, August	29 00
Berg, Fred	95 00	Baker, Loyal	3 00
Brenski, A. O.....	5 00	Byrnes, William	10 00
Bethel, William	173 00	Busch, William	67 15
Burwell, E. S.....	4 50	Banister, A. E.	15 75
Brown, Joshua	8 00	Burnett, A. D.....	10 00
Bretting, C. J. Mfg. Co.	30 55	Bunkelman & Son.....	5 00
Bayfield Peninsula Fruit Association ...	159 77	Benedict, E. L.....	244 61
Bayfield Lumber & Fuel Co.	98 66	Benedict, O.	161 99
		Benedict, George	16 00
		Brewster, Jud.	24 00

Battis Bros	\$7 89	Davy, W. H.	\$6 35
Cooper and Utter Lbr. Co.	45 23	Ekstein, A. H.	49 00
C. & N. W. Ry. Co.	2,684 56	Eagle Telephone Co.	43 30
Carroll, W. F.	10 00	Englund, Olof	338 63
Carman, Chas.	1 00	Ederer, R. J. Co.	197 91
Carmody, Dennis	231 25	Etheridge, A. T.	2 50
City Water Department	561 55	Evans & Koileski.	4 64
Citizens Telephone Co.	37 20	Erickson, Martin	20 00
C. M. and St. Paul Ry.	320 00	Edwards, Olof	14 00
Conklin and Sons.	264 18	Eck, Lulu	84 00
Clemens, Tom	20 00	Excelsior Shoe Store. .	6 00
Carlson, Enfried	28 00	Enterprise Mfg. Co. of Pa.	9 46
Calkins, J. H.	9 50	Edlund, N. P.	4 00
Clements, Thos.	20 00	Edenberger, Leo	15 00
Cooley, C. F.	8 50	Evans, L. E.	9 41
Claud and Starck.	156 31	Edwards, S. D.	2 00
Castle and Doyle	6 15	Evans & Son	8 24
City of Sheboygan.	872 42	Foy, James	1,000 73
Chapek, Frank	8 00	Fuller, Orren	91 75
City of Sturgeon Bay. .	177 90	Fuller, Ira	22 00
Chamberlain, Alfred ..	5 00	Fuller, Gordon	20 00
City of Bayfield	16 70	Fosdick, E. L.	28 05
City of Oshkosh.	91 86	Foster, John	5 00
Coon, C. J.	84 97	Franzini, John	17 25
Conlon, Frank	5 00	Fastern, Nathan	41 83
Carrigan, J. F.	1 00	Fried, John	16 00
Cherry, J. W.	7 00	Flarity, Timothy	122 25
Chicago, Minn., St. P. and Omaha Ry. Co. .	13 70	Fox, Thos.	32 75
Cyrtmus, R.	101 70	Fish Net and Twine Co.	3 17
Chapman, Ed.	82 20	Fap, Ferd	8 00
Cornell, Will	4 00	Fuller and Johnson Mfg. Co.	118 75
Cook and Brown Lime Co.	10 75	Fardy, Ed.	2 00
Cohn, Max	15 00	Flour Construction Co.	102 36
County Treasurer, Wau- toma, Wis.	6 00	French Battery and Carbon Co.	6 12
Clomes, Frank	30 60	Frerke, A. C.	54 36
Democrat Printing Co.	200 90	Ferry, Dan	22 50
Durkee, Frank	484 21	Fishing Gazette	2 00
Durkee, J. M.	10 00	Gallagher, John	438 00
Durkee, Ben	1,179 76	Gilquist, Andrew	162 50
Deadman and Co., C. A.	5 75	Guenther, John	717 00
Doyon and Rayne Lbr Co.	207 92	Gallagher, Albert	2,040 67
DuBois, E. A.	63 50	Gallagher, Elmer	167 00
Door Co. Abstract Co.	3 00	Grasse, Otto	38 80
Darling, W. F.	6 00	Geele, Frank Hdw. Co.	241 21
DuBois, E.	15 00	Gonia, James	14 25
Donatell, F. Antonio. .	150 00	Gross, Phillip, Hdw. Co.	5 99
Dyrness, Thos.	12 00	Gillette, John, Jr.	30 50
Dottl, Joseph	29 10	Garnich, E. and Sons Co.	13 51
Darling, C. H.	6 01	Grasser, S. and Co.	6 75
De Back, Anna.	77 25	Gilbert, C. A.	55 00
Davis House	28 83	Grimm, Fred	20 00
Denio, James	5 50	Gallagher, Erwin	15 00
Doerflinger, C. and Sons	472 00	Goodyear Rubber Co. .	10 76
Devrick, John	20 25	Gaines, F. P.	92 25
Davis, David R.	22 20	Glesner, N. J.	3 00
Deveraux, John	17 50	Goodell Bros.	10 20
		Holm, Wilbert	3 50

Hilbert, Guy	\$2 00	Jones, D. W.	\$262 00
Hartmeyer and Braun	957 36	Jones, J. H.	24 00
Huber, Gale	55 00	Jones, R. K.	22 88
Hewitt, Minnie	266 55	Johnson, C. H.	10 00
Hahn, John	212 00	Jensen, N. C.	24 00
Heerman, Ernst	3 40	Johnston, A. J.	70 35
Holtman, B. F.	17 10	Juday, Chauncey	45 99
Hagberg, John	855 38	Jung, J. & W. Co.	49 15
Holtman, Bernard	240 00	Jacobson, L. P.	20 00
Haak, Wm.	13 55	Johnson, Herman	14 00
Hagberg, John, Jr.	70 00	Jones, Dan	158 00
Herman and Ernst.	21 63	Jenks, L. A.	45 00
Hewitt, F. E.	776 62	Jacobson, Wm.	7 20
Hewitt, F. C., Jr.	40 00	Johannes, George	40 53
Huber, Jacob	76 25	Johnson, Wilsey	125 37
Holt, Oscar A.	49 85	Johnston, E. R.	84 18
Hotz Bros.	83 98	Jones, John	35 00
Houle, William	2 00	Johnston, E. J.	25 12
Huebner and Co.	111 80	Johnston, C. W.	20 00
Hicks, H. W.	5 00	Krohn, Henry	27 00
Henneberg, Richard ..	29 75	Korn, Theo.	76 13
Hoffman, Fred, Co.	93 50	Kennedy, Ray	36 85
Hicks Printing Co.	1 50	Kirby, Thos.	73 50
Hillis, N. H.	33 00	Keeley, Neckerman &	
Holtz Bros.	28 24	Kessenich Co.	7 87
Halstead-Maples Hdw.		Kunz, W. E.	301 95
Co.	313 27	Korlesky, Martin	1 50
Hansen, Henrietta ...	30 00	Kimball, Clate	92 50
Hastings, Walter	78 50	Kimball, Charles	42 50
Hastings, Willis	30 00	Kidd, W. H.	21 00
Houston, Robert	8 00	Kirchner, Albert	4 00
Harris, Christ	19 27	Kindschi, G. W.	14 50
Henebery, Richard ...	12 25	Kasson, W. F.	19 00
Hagberg, John, Sr.	5 00	Kahn, D. A.	139 01
Hanneman, Fred	182 98	Kells, Wm.	28 18
Hanneman, Paul	152 86	Kranzfelder Bros.	17 70
Hewitt, Fred	71 23	Kepper, H.	6 00
Hewitt, Fred, Jr.	10 00	Knocke, Lila	80 25
Hastings, Frank	10 00	Knocke, Frances	56 25
Hastings, C. D.	4 00	Korn, Wm.	146 57
Hagen, John	20 00	Kurth, Mrs. M.	30 00
Hadland, Christ	12 00	Clueger, Elenora	35 25
Hanson, Fred	14 00	Kammer, Louis	2 50
Hanson, Peter	14 00	Kennedy, Wilber.	12 50
Haak, Wm., Jr.	8 50	Kalmbach, Albert	8 00
Hinckley, Grace	75 75	Kiel, J. P.	5 10
Hendricks, Jens	124 00	Krause, C.	18 00
Hotel Union	49 23	Kolberg, E. P.	1 62
Henze, L. A.	4 20	Keenan, Mike	8 00
Hahn, Chas.	5 00	Keyes, Wm.	5 00
Hart Transportation		Lowerre, T. A.	219 26
Co.	66 59	Larson, J. A.	119 00
Hansel, C. A.	68 00	Lowerre, R. W.	579 66
Hummel, Wm.	9 00	Lowerre, Thomas	35 75
Hansen, Walter	2 25	Lowerre, Robert	20 13
Hoffman, H. A.	30 00	Lage, T. H.	12 00
Ingham, Erwin	40 50	Latimer, Thos. and	
Ives, Frank	2 00	Sons	41 42
International Harvester		Lyndon, John	6 00
Co.	1 14	Longfield, S. A.	35 00
Jossart, Helen	6 00		

Leathem and Smith Lbr. Co.	\$147 32	Mielke, H. W.	\$8 53
Luecke and Hilperts- haueser	147 00	McGowan, M. F.	38 96
Loper and Loper.	132 43	McGill, John	10 00
Loshinski, J. N.	22 20	Minocqua Times	1 50
Lane, Ed.	2 00	McGlynn, W. C.	30 00
Ludwigson, Carl	21 00	Madison Motor Car Co.	7 00
La Fond, Geo.	5 00	Mennis, Henry	9 75
Larson, L. A., and Co.	393 55	McCoy, Andrew	10 00
Lee, Mrs. Wm.	45 00	Mark, Christ	8 75
The Linen Thread Co.	366 30	Mielke, Leo	47 50
Larson, C. C. Lbr. Co. .	21 42	Moran, Chas.	11 00
Lynaugh, P. J.	80 25	Moseley Book Co.	10 90
Leonhardt, Fred	3 50	Milwaukee Bag Co.	5 00
Loomis, Joseph	22 50	Miller, Gust	12 00
Leary, Henry	20 00	Nixon, Wm.	4 50
Lugviel, Mona	9 00	Nevin, James	3,020 98
Laubenheimer, John ..	6 00	Northern Telephone Co.	123 90
Meyer & Gustavus Co.	4 80	Nebel, L. P.	280 01
McLaughlin, Thos.	29 75	Naumann, Otto	280 50
Madison Post Office. .	1 50	Nelson, A.	15 75
Minch, H. J.	367 80	Nelson, M. L.	8 30
Melke, Henry	226 25	Nolan, J. A.	5 00
Minocqua Boat Livery & Machine Co.	78 05	Nordieu, Andrew	2 50
Minocqua Hotel	49 85	Nelson, J. V.	28 25
Meade, Mode	1 00	Nelson, Christ	12 00
Morris & Co.	431 91	Nebel, L. A.	22 50
Melcher Lumber Co.	444 87	Northwestern Fuel Co.	137 03
Meade, Frank E.	798 63	Nelson, Ralph	4 00
McCafferty, Thos.	971 12	Nelson, John	5 00
Morton, R. D.	10 00	Nordin, E. F.	10 10
Maag, Valentine	720 00	Norton, M. E.	22 00
Moening, Cora	51 00	Nevin, Wilmot	200 16
Madison Motor Car Co.	41 50	Nelson, N. K.	3 00
McCormick, J. P.	12 75	Nelson, R. J.	12 00
Mayers, A. A.	234 97	Oshkosh Gas Light Co.	410 06
Maag, John	1,263 41	Oppeneer, L. and W. .	262 75
Meade, Frank	478 68	Olson, Lewis	23 00
Marvin, Mrs. James. .	40 70	Oppel's Grocery	94 52
Minn., St. Paul and S. Ste. Marie Ry. Co. .	2 30	Olson, C. H.	8 40
Mautz Bros.	80 51	O'Leary, J. E.	102 12
McKee, E. J.	42 22	O'Brien, Allen	5 00
McKercher, A.	22 25	Optenberg Iron Works	1 10
Mueller, R. J.	5 50	Oshkosh Pure Ice Co.	10 15
Marshall, Wm.	47 50	Oliver, Hattie	18 00
Murray, R. C.	17 00	Ostermann, L. C.	6 71
Mason and Pratt.	7 00	Purcell, Frank	996 63
Minocqua Hdw. Co.	22 56	Pynn, A.	81 15
McKenna, John	10 00	Puehler, Henry	79 51
Monti, Louis, Sr.	66 20	Pritchard, Frank	370 57
Monti, Louis, Jr.	10 00	Patterson, Matt	1,709 76
Mielke, Otto	19 25	Phillips, J. S.	5 00
Mereiden, L. J.	9 35	Paul, W. H.	9 00
Moe, Louis	4 00	Piper Bros.	19 45
Mitchell, Chas.	50 63	Patterson, E. J.	26 25
Minch, Henry	8 00	Peoples Meat Market. .	10 25
Minch, Joseph	8 00	Pantzer Lumber Co. .	21 28
Minocqua Outing Co. .	23 47	Platner, S.	3 00
		Plant, Geo.	202 50
		Peterson, J. M.	14 75
		Patterson, Ellery	17 50
		Putman, A. S.	60 02

Printing Board	\$44 45	Studley, E. H.	\$10 00
Purcell & Farley	4 80	Schrveder, W. E.	10 00
Pedder, E. A.	29 90	Stenswod, John	513 00
Prothero, Louis	10 00	Standard Oil Co.	26 60
Pullman Car Co.	1 20	Stevens, T. W. Co.	3 23
Plude, Gust	12 00	Superintendent Public	
Peters, Peter	10 75	Property	582 63
Phalen, Julia	87 75	Sill, Joe	12 50
Pritchard, F. C.	146 91	Suhl, Barbara	86 88
Phalen, Mrs. Clay.	21 00	Stroebel, J. F.	4 02
Pepin Pharmacy, The. .	1 67	Stafford, Pat	3 00
Peterson, John	6 00	Sutton, J. W.	4 50
Paquette, Charles	32 00	Schetter, Mrs. Peter. .	10 00
Pynn, Leonard	1 00	Schetter, P. J.	14 50
Panter, C. T.	6 50	Summerhault, Rudolph	15 18
Pritchard, J.	47 00	Skelley, John	11 50
Peterson, Charles	30 00	Suthers, Hazel	159 50
Pitt, Lem	7 00	Suthers, Blanche	146 00
Pelner, John	22 50	Schiebel, R. S.	1,351 47
Prinz, Anton	50 00	Schoelkopf, L. F.	50
Patterson, Mrs. Matt. .	14 00	Sinner, Chas. A. & Co.	444 74
Powers, A. M.	2 25	Spurgeon, J. R.	8 00
Peterson, Capt. Ben. . .	10 00	Stroh, F. J.	86 50
Rose Milling Co.	20 39	Sutter & Zuch.	551 70
Reynolds Preserving.		Sylvester, Bess	36 00
Co	500 00	Simpson & Stengel. . .	89 06
Ripple, Robert	1,005 65	Serene, W. H.	5 85
Ramsdale, F. C.	1,121 10	Schwoegler, A. W.	2 00
Radloff, Lewis	50 00	Smith, F. C.	13 45
Rosenthal, F. M.	8 17	Spooner Lumber Co. . .	11 69
Ramsdale, Frank	6 50	Simonds, O. C. & Co. .	375 00
Rabatz, Wm.	13 00	Sumner & Morris. . . .	407 69
Reiss, C. Co.	57 43	Stover Engine Works. .	2 50
Reuter, Jackson	43 80	Smith Bros.	45 00
Reiss, C. Coal Co.	127 93	State Insurance Fund	707 46
Rick, E. O.	151 63	Sawyer, George	8 80
Rammage, Dave	25 00	Smithback, Nels	8 75
Rosen, L. W. Heating		Sader, J. E.	4 57
Co.	6 45	Shimeall, H. V.	77 20
Ripple, Robert	686 55	Sylvester, Lewis	50 00
Riley & Son.	4 00	Stroud and Co.	2 75
Remiland Bros.	1 50	Schudt, Otto	35 00
Snavelly Livery & Trans-		Towery, Mike	10 00
fer Co.	6 00	Thompson, Steve	591 00
Smith, A. C.	3 50	Theis, H. A.	30 70
Swift & Co.	1,273 37	Theis, C. J.	9 68
Starks & Skeel.	14 00	Theis, Henry	2 24
Spurgeon, J. E.	74 80	Tulloch, A.	1 80
Sheboygan Ry. and		Thompson, Oscar	92 00
Elec. Co.	61 42	Thompson Co., The. . .	98 89
Suthers, Frank	1,353 87	Thompson Hardware	
Schmidt, A. F.	23 80	Co., The	14 28
Stark, Frank	138 04	Ungrodt, D.	2 00
Sense, Herman	2 00	Upton, F. G.	57 75
Smerling, Fred	25 00	Upton, B. E. and Son. .	45 75
Suthers, Mary	15 00	U. S. Engine Works. . .	12 90
Scofield Co.	25 78	Ulrich, G. and Co.	9 58
Sturgeon Bay Lgt.,		Vance, James, Jr.	14 95
Water & Heat Plant	434 73	Vance, James	171 25
Sheboygan Gas Light		Vance, James, Sr.	121 89
Co.	3 25	Wahlquist, Fred	12 00

Wahlquist, Andrew ...	\$10 00	Walters, W. J.	\$2 50
Wilson, Harry	401 00	Warwick, Lillian	88 50
Wisconsin Telephone Co.	165 12	Winneconne Lbr. Co...	4 21
Wubher, Henry, Jr....	24 75	Wenniger, Geo.	8 00
Wegner, August	52 91	Walters, John	6 00
Wild Rose Times.....	1 00	Wisconsin Foundry & Machine Co.	170 56
Wahlquist, Fred	2 04	Wolff, Kubly & Hirsig	475 00
Webster, B. O.....	1,573 32	Wilson, H. C.....	15 00
Wells, Fargo and Co...	1 90	Webster, F. W.....	50 00
Weidenbeck, Dobelin Co.	41 10	White, A. O.....	327 25
Wolfe, F. L.	194 92	West, J. P.....	4 50
Woodruff Hdw. Store..	80 11	Wilson, G. R.....	2 46
Wild Rose Telephone Co.	38 30	Woodzicka, Roman ..	146 95
Washburn Lumber Co.	20 63	Yawkey Bissell Lbr. Co.	65 14
Wagner, L. W.....	5 00	Zalsman, P. G.....	133 50
Welch Bros.	12 91	Zalsman, Philip	24 00
Whiting, George	2 75	Zelle, Christ & Sons...	21 62
Wilson Gove Hardware Co.	15 17	Zerler, Hilda	86 25
Wild Rose Meat Market	8 24	Zimprich, J.	5 80
Wisconsin Brick Co...	1 75	Zuch, Christ	130 39
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			\$64,614 95

COMMITTEE TO INVESTIGATE PORTAGE LEVEE SYSTEM, CHAP.
8, LAWS (SPECIAL SESSION) 1912.

Andrews, H. E., expenses.....	\$30 40
Paulson, P. A., expenses.....	8 00
Gattiker, W. A., services and expenses.....	861 39
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	\$899 79

STATE CONSERVATION COMMISSION.

Van Hise, C. R., expenses.....	\$127 35
Gill, T. H., expenses.....	70 40
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	\$197 75

LAKE SUPERIOR AND MISSISSIPPI RIVER CANAL COMMISSION.

Chinnoek, J. A., expenses.....	\$76 87
Peet, E. L., expenses.....	95 67
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	\$172 54

GETTYSBURG COMMISSION, CHAP. 125, LAWS 1913.

Green Bay and Western, transportation.....	\$250 04
Chicago, St. Paul, Minneapolis and Omaha, transportation	1,015 03
Chicago and North Western, transportation.....	2,392 77
Chicago, Milwaukee and St. Paul, transportation.....	5,854 23
Minneapolis, St. Paul and Sault Ste. Marie, transportation	1,259 36
C. C. C. and St. Louis, transportation.....	1,098 50
Howland, T. L., treasurer, transportation.....	79 68

Rowe, F. S., agent, Pullman tickets.....	\$510 30
Prien, J. C., agent, Pullman tickets.....	49 95
Crapser, O. W., agent, Pullman tickets.....	745 65
Good, J. L., funeral expenses.....	75 00
Bigsby, Mrs. Edgar, express charges on body of Edward Bigsby	42 66
Democrat Printing Co., printing	7 00
Printing Board, paper.....	1 29
Schwaab Stamp and Seal Co., badges.....	90 00
Salsman, J. G., expenses.....	15 00
Winkler, F. C., expenses.....	113 00
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	\$13,599 46

WISCONSIN PERRY'S VICTORY CENTENNIAL COMMISSION.

Chap. 467, Laws 1911.

Adams, George, photographs.....	\$10 00
Barnes Crosby Co., sketches.....	60 00
Bell, J. McC., salary and expenses.....	1,957 21
Burdick & Allen, supplies.....	22 25
Brown, A. A., stenographic services.....	6 25
Chicago Flag and Decorating Co., flags.....	314 02
Democrat Printing Co., printing.....	25 66
Davison's, J. K., Sons, medals.....	1,104 75
Dunn, C. C., model.....	200 30
Freedlander, J. H., photographs.....	2 75
Guyler Lithographic Co., cuts, hangers, etc.....	779 05
Goodrich Transit Co., charter of L. L. Alabama.....	7,000 00
Goodrich Transit Co., meals for official party.....	715 95
Gorham Manufacturing Co., medal.....	7 60
Huntington, S. P., expenses.....	19 64
Howard Rose, stenographer.....	264 95
Journal of American History, photographs.....	13 50
Landis, J. H., Supt. of Mint, medals.....	725 00
Meyer, L. A. Co., rent of safe.....	18 00
Multigraphing Service Co., multigraphing.....	31 20
Morsell & Caldwell, copyright.....	5 00
Milwaukee Free Press, papers.....	6 00
Main Express Co., expressage.....	6 00
Milwaukee Photo Material Co., supplies.....	17 72
Nee Ska Ra Mineral Spring Co., water.....	5 35
Patterson & Bethke Co., services.....	11 00
Poole Brothers, booklets.....	168 74
Perry, C. B., expenses.....	9 84
Printing Board, paper.....	3 19
Randolph, S. W., expenses.....	50 18
Sundry persons, prizes.....	750 00
Symonds, F. M., expenses.....	217 49
Sisson, A. E., Treas., appropriation to celebration fund..	2,000 00
Sisson, A. E., Treasurer, part of Wisconsin's share of cost of memorial.....	20,000 00
Whitehead, J. M., expenses.....	96 78
Werner, F. and Sons, framing.....	9 95
Wisconsin Telephone Co., service and messages.....	93 38
Willer Manufacturing Co., glass case.....	12 50
Western Union Telegraph Co., time service.....	4 00
West, H. H. Co., stationery.....	26 97
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	\$36,772 17

REASSESSMENT PROCEEDINGS, CHAP. 259, LAWS 1905.

Colignon, John J., town Chase, Oconto Co.....	\$355 00
Connells, Joseph, town Chase, Oconto Co.....	15 00
Carstensen, Chris, town Chase, Oconto Co.....	15 00
Cormier, Geo. J., town Chase, Oconto Co.....	15 00
Hansen, C. P., city Chippewa Falls, Chippewa Co.....	140 00
Howieson, W. H., city Chippewa Falls, Chippewa Co.....	60 00
McGraw, J. H., city Chippewa Falls, Chippewa Co.....	115 00
Groetzing, G. F., city Chippewa Falls, Chippewa Co.....	115 00
Cowles, H. V., city Chippewa Falls, Chippewa Co.....	235 00
Howieson, W. H., city Chippewa Falls, Chippewa Co.....	85 00
McGraw, J. H., city Chippewa Falls, Chippewa Co.....	150 00
Groetzing, G. F., city Chippewa Falls, Chippewa Co.....	85 00
Hansen, C. P., city Chippewa Falls, Chippewa Co.....	150 00
Teall, Wm. A., city Chippewa Falls, Chippewa Co.....	45 00
Mitchell, Henry J., city Chippewa Falls, Chippewa Co.....	45 00
McGilvray, A. J., city Chippewa Falls, Chippewa Co.....	45 00
Stafford, A. G., city Chippewa Falls, Chippewa Co.....	45 00
Ritzinger, Elizabeth, city Chippewa Falls, Chippewa Co..	27 00
Cowles, Jean, city Chippewa Falls, Chippewa Co.....	6 00
Kittleson, J. A., town Cross Plains, Dane Co.....	168 00
Birrenkott, Adolf, town Cross Plains, Dane Co.....	20 00
Brabant, E. J., town Cross Plains, Dane Co.....	20 00
Niebohr, H. J., town Cross Plains, Dane Co.....	20 00
Cronk, V. D., city Ripon, Fond du Lac Co.....	195 00
Jordan, Chas. A., city Ripon, Fond du Lac Co.....	170 00
Shea, Dan M., city Ripon, Fond du Lac Co.....	25 00
Morse, B. J., city Ripon, Fond du Lac Co.....	25 00
Barlow, J. B., Jr., city Ripon, Fond du Lac.....	25 00
Bresnahan, Tessie, city Ripon, Fond du Lac Co.....	44 70
Zimmerman, A. J., city Peshtigo, Marinette Co.....	20 00
Davis, A. E., city Peshtigo, Marinette Co.....	20 00
Hanson, Ole, city Peshtigo, Marinette Co.....	140 00
Stanke, Albert F., town Mosinee, Marathon Co.....	155 00
Arndt, Robert, town Mosinee, Marathon Co.....	10 00
Miller, Henry, town Mosinee, Marathon Co.....	5 00
Franzen, Chris, town Mosinee, Marathon Co.....	10 00
Anderson, Frank W., town Mosinee, Marathon Co.....	5 00
Dowling, Patrick H., town Maine, Marathon Co.....	220 00
Gorman, Patrick, town Maine, Marathon Co.....	220 00
Miller, Henry, town Maine, Marathon Co.....	5 00
Anderson, Frank W., town Maine, Marathon Co.....	5 00
Franzen, Chris, town Maine, Marathon Co.....	10 00
Delo, Charles, town Dupont, Waupaca Co.....	150 00
Raisler, John W., town Dupont, Waupaca Co.....	145 00
Dent, E. O., town Dupont, Waupaca Co.....	10 00
Finger, Albert, town Dupont, Waupaca Co.....	10 00
Shea, Dan M., town Dupont, Waupaca Co.....	10 00
Gilsdorf, John P., city Kewaunee, Kewaunee Co.....	195 00
Flanagan, Thos., city Kewaunee, Kewaunee Co.....	85 00
Adamson, A. B., city Kewaunee, Kewaunee Co.....	20 00
Colignon, F. J., city Kewaunee, Kewaunee Co.....	15 00
Denison, F. H., city Kewaunee, Kewaunee Co.....	20 00
Keelan, Jas. D., town Freedom, Outagamie Co.....	215 00
Connell, Joseph, town Freedom, Outagamie Co.....	215 00
Brusewitz, A. G., town Freedom, Outagamie Co.....	10 00
Dent, E. O., town Freedom, Outagamie Co.....	10 00
Shea, Dan M., town Freedom, Outagamie Co.....	10 00

REVIEW OF ASSESSMENTS, CHAP. 474, LAWS 1905.

Colignon, John J., Brown Co.....	\$224 00
Burbar, Geo., Oneida Co.....	154 00
McRae, Alex., Oneida Co.....	182 00
Gilligan, W. H., Oneida Co.....	36 00
Bentley, J. R., Oneida Co.....	57 00
Crocker, F. A., Oneida Co.....	51 25
Burbar, Geo. A., Oneida Co.....	42 98
Crocker, F. A., Oneida Co.....	35 05
Burbar, Geo. A., Oneida Co.....	22 72
McRae, Alex., Oneida Co.....	61 56
Crocker, F. A., Oneida Co.....	399 00
Burbar, Geo. A., Oneida Co.....	70 00
McRae, Alex., Oneida Co.....	119 00
Gilligan, W. H., Oneida Co.....	33 00
Bentley, J. H., Oneida Co.....	12 00
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	\$1,499 56

STATE BOARD OF PUBLIC AFFAIRS.

Allyn, Stanley, accountant.....	\$200 00
Ashmun, C. S., expenses.....	15 70
Anderson, J. M., expenses.....	21 50
Altmeyer, A. J., clerk.....	95 87
Allen, W. H., expert investigator, sal. and exp.....	2,328 47
Ames, W. L., expenses.....	1 40
Burkness, J. J., expenses.....	32 12
Bradford, C. R., stenographer.....	755 00
Bennett, G. E., accountant.....	507 50
Boyle, Ruth, stenographer.....	7 50
Bowles, Winifred, clerk.....	15 50
Bradley, Mabel, clerk.....	106 76
Berg, Olga, clerk.....	271 13
Berg, T. M., clerk.....	154 49
Branson, investigator, sal. and exp.....	314 83
Benezet, L. P., expenses.....	28 13
Brewer, C. J., expenses.....	21 03
Bradford, M. D., expenses.....	27 71
Campbell, R. A., secretary, sal. and exp.....	1,773 25
Carr, Agnes, stenographer.....	371 78
Cover, B. C., stenographer.....	10 36
Carroll, G. A., clerk.....	133 95
Casey, Marcella, clerk.....	257 56
Democrat Printing Co., printing.....	990 82
Dunn, E. R., stenographer.....	795 00
Dana, W. A., expenses.....	14 36
Dudley, H. M., accountant, sal. and exp.....	789 05
Dillman, Viola, clerk.....	88 99
Dettman, E. A., accountant.....	60 58
Dohr, J. L., accountant.....	41 82
Evans, C. E., stenographer.....	15 00
Egdahl, Z. P., expenses.....	36 29
Farmer, A. N., investigator, sal. and exp.....	3,284 02
Fitzpatrick, E. A., investigator, sal. and exp.....	312 51
Fairbanks-Frey Engraving Co., cut.....	45
Gruhn, A. V., stenographer.....	50 00

Grenfell, Donald, draftsman.....	\$9 10
Gratz, Mabel, clerk.....	205 12
Graham, Dora, stenographer.....	131 25
Halbert, C. A., services and expenses.....	218 99
Hibbard, B. H., expenses.....	13 38
Humphrey, John, expenses.....	82 67
Hopkins, Ada, clerk.....	312 31
Hatch, Norma, clerk.....	128 01
Halverson, Alida, clerk.....	20 75
Heimbach, E. B., draftsman.....	9 25
Hall, L. V., stenographer.....	26 25
Hyer, F. S., expenses.....	50 40
Hayes, E. S., expenses.....	12 86
Himelich, R. W., expenses.....	30 13
Hanitch, Louis, expenses.....	25 42
Hitchcock, C., clerk.....	2 70
Jensen, C. G., accountant, sal. and exp.....	1,223 46
Jenner, Austin, stenographer.....	232 50
Kiekhoefer, B. A., accountant.....	1,500 00
Kragh, Stella, clerk.....	16 63
Lindholm, S. G., investigator, sal. and exp.....	608 18
Lund, Mildred, clerk.....	137 75
Longfield, Sara, clerk.....	7 25
Lilly, Louis, accountant.....	46 15
McCarthy, Charles, expenses.....	11 28
Madison Post Office, postage.....	1 50
McKee, A. C., stenographer.....	804 03
Meyer News Service Co., clippings.....	17 96
McCready, J. B., expenses.....	18 26
McCarthy, Glen, clerk.....	218 04
McKinley, Harriet, clerk.....	310 00
Matscheck, Walter, clerk.....	168 78
Martin, Margaret, clerk.....	10 63
Manzella, A., clerk.....	20 00
Mallot, J. I., expenses.....	18 71
Nye, R. J., expenses.....	201 60
Ohm, H. F., assistant, sal. and exp.....	501 72
Printing Board, paper.....	367 41
Pierce, R. W., accountant, sal. and exp.....	204 58
Pearse, C. G., expenses.....	6 38
Riley, M. C., legal expert, sal. and exp.....	2,190 08
Retelle, L. B., stenographer.....	260 00
Rudquist, C. A., expenses.....	23 29
Ray, M. T., accountant.....	48 46
Sullivan, Florence, clerk.....	105 00
Superintendent of Public Property, postage, stationery, etc.....	974 46
Streissguth-Petran Engraving Co., cuts.....	5 95
Schoenfeld, W. A., accountant.....	264 01
Sanborn, A. W., expenses.....	101 41
Sheets, Marjory, clerk.....	46 40
Schatz, W. F., assistant.....	277 50
Schaub, John, lettering charts.....	26 25
Schmidt, W. H., expenses.....	27 56
Sanders, W. H., expenses.....	18 81
Swart, R. C., expenses.....	25 37
Stout, C. D., accountant.....	25 00
Tanner, J. B., accounting director, sal. and exp.....	3,343 08
Utman, B. W., expenses.....	15 50
Wells Fargo & Co., expressage.....	25

Williams, A. L., accountant.....	\$499 98
Williams, Ralph, draftsman.....	2 40
Ward, B. C., accountant, sal. and exp.....	537 02
White, E. E., expenses.....	8 28
Weber, F. J., expenses.....	3 78
Wilson, L. M., expenses.....	18 39
Welles, W. T., expenses.....	19 76
Zilisch, Ina, clerk.....	181 37
Zuehlke, W. W., accountant, sal. and exp.....	450 70
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	\$31,361 88

LEGISLATIVE.

SENATE EMPLOYEES.

Chief Clerk's Department.

Tretow, A. C., general clerk.....	\$287 50
McLaughlin, G. L., bookkeeper.....	270 00
Oates, A. R., asst. bookkeeper.....	270 00
Mackin, W. N., asst. journal clerk.....	235 00
Kemp, H. E. G., index clerk.....	280 00
Trickey, Elmer, revision clerk.....	270 00
Mullen, C. E., engrossing clerk.....	287 50
Hillyer, R. H., stenographer.....	240 00
Schulte, I. J., stenographer.....	235 00
Gordon, R. E., stenographer.....	235 00
Wandrey, W. J., stenographer.....	230 00
Miller, A. C., stenographer.....	295 00
Cooper, E. G., mailing clerk.....	216 00
Bradford, C. R., typewriter clerk.....	160 00
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	\$3,511 00

Sergeant-at-Arms' Department.

Rawlinson, C. H., asst. sergeant-at-arms.....	\$235 00
McGuire, W. D., postmaster.....	216 00
Gehlert, E. E., document clerk.....	216 00
McQuarrie, Archibald, night watchman.....	162 00
Daley, Albert, gallery attendant.....	162 00
Marsh, H. N., messenger.....	135 00
Schlegelmilch, Carl, messenger.....	135 00
Niebuhr, O. F., messenger.....	135 00
Bontley, C. A., messenger.....	135 00
Kilgust, R. J., messenger.....	135 00
Ketcham, H. E., messenger.....	135 00
Haley, H. B., messenger.....	30 00
Cobban, R. A., messenger.....	30 00
Conlay, M. V., messenger.....	30 00
Ellestad, A. C., policeman.....	36 00
Rieser, R. M., night laborer.....	36 00
Brown, Paul, night laborer.....	36 00
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	\$1,999 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Jones, W. W., journal clerk.....	\$245 00
Goldschmidt, W. J., bookkeeper.....	300 00
Tuffley, C. E., asst. journal clerk.....	270 00
Hawker, J. C., asst. bookkeeper.....	270 00
Shearer, L. M., clerk.....	290 00
Bart, W. F., clerk.....	115 00
Brown, George, index clerk.....	305 00
Sharp, G. F., proof reader and enrolling clerk.....	255 00
Whipple, H. E., proof reader and enrolling clerk.....	270 00
Pond, L. T., stenographer.....	200 00
Saposs, D. J., stenographer.....	75 00
Brandt, O. C., stenographer.....	80 00
Nickerson, C. A., stenographer.....	80 00
Bowden, Witt, stenographer.....	255 00
Heinrich, A. A., stenographer.....	225 00
Gardiner, Almon, stenographer.....	210 00
Lummerding, N. E., stenographer.....	280 00
Kirk, W. E., stenographer.....	260 00
Robotka, Frank, stenographer.....	260 00
George, L. B., stenographer.....	210 00
Gruhn, Alvah, stenographer.....	225 00
Cover, B. C., stenographer.....	300 00
Sneeberger, Williams, typewriter clerk.....	168 00
Mertz, Herbert, typewriter clerk.....	160 00
Mielke, Lawrence, typewriter clerk.....	216 00
Wuensch, G. E., typewriter clerk.....	104 00

 \$5,628 00
Sergeant-at-Arms' Department.

Goldstrand, Olaf, asst. sergeant-at-arms.....	\$270 00
Bathgate, J. W., custodian of document room.....	104 00
Femrite, H. O., asst., document room.....	162 00
Toebaas, O. T., postmaster.....	216 00
Hembre, J. O., post-office messenger.....	162 00
Wright, E. F., policeman.....	162 00
Meachem, E. R., cloak-room attendant.....	162 00
Neprud, C. A., night watchman.....	60 00
Weaver, E. W., gallery attendant.....	162 00
Anderson, H. E., night laborer.....	162 00
Vogt, F. P., messenger.....	135 00
Hilsenhoff, L. P., messenger.....	135 00
Jacobson, R. L., messenger.....	135 00
Pickering, H. M., messenger.....	50 00
Hartwig, H. C., messenger.....	130 00
Durbrow, Meade, messenger.....	135 00
Holm, J. W., messenger.....	135 00
Hembre, H. J., messenger.....	135 00
Pickering, H. M., night watchman.....	84 00

 \$2,696 00

Joint Committee on Finance, Chap. 1, 1913.

Tanner, J. B., chief accountant.....	\$300 00
Meyers, E. A., draftsman.....	190 00
Kiekhoefer, B. A., accountant.....	150 00
Allison, M. B., stenographer.....	125 00
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	\$765 00

Contested Seat.

O'Day, John, chap. 654, laws 1913.....	\$300 00
Clark, R. H., chap. 730, laws 1913.....	200 00
	<hr/>
	\$500 00

Postage.

Madison Post Office, for Senate.....	\$175 00
Madison Post Office, for Assembly.....	186 00
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	\$361 00

Chaplains.

Sundry persons	\$507 00
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Printing.

Democrat Printing Co.....	\$28,277 33
Printing Board, paper	4,307 18
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	\$32,584 51

Publishing Copy Laws.

State Journal Printing Co.....	\$5,713 95
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Telephone, Telegraph and Express.

Wisconsin Telephone Co.	\$28 85
Western Union Telegraph Co.....	92
American Express Co.....	90
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	\$30 67

Postage, Supplies, Etc.

Superintendent of Public Property.....	\$769 70
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Forestry Investigation Committee, Chap. 670, Laws 1913.

Andrews, H. L., board.....	\$12 00
Anderson, H. S., advertising.....	5 20
Bolger, F. M., livery and meals.....	57 50
Brady, F. H., advertising.....	5 20
Barager, E. R., advertising.....	5 20
Christensen, P. C., meals.....	38 20
Clendenning, George, board	20 00

GENERAL FUND DISBURSEMENTS, 1914.

389

Cott, G. L., services and exp.	\$151 68
Chaffee, Mrs. M. J., meals.....	31 00
Culver, M. E., board	59 65
Cannon, J. H., board.....	12 75
Carter, G. L., auto hire.....	5 00
Democrat Printing Co., printing.....	11 66
Dopp, Ernest, services	149 03
Du Bois, E. A., meals.....	1 50
Evenson, Ed., livery.....	11 00
Eagle River Review, advertising.....	8 10
Fleigel, Mrs. C., board.....	80 00
Foster, G. R., advertising.....	5 20
Frost, G. W., board.....	10 00
Gruhn, A. V., salary and exp.....	1,167 09
Hillis, W. H., livery.....	20 00
Huber, H. A., expenses.....	76 45
Iron County News, advertising.....	5 20
Johnson, Axel, expenses.....	86 74
Knapp & Jones, board.....	8 00
Kneen, E. J., expenses.....	144 21
Krebaum, C. A., supplies.....	1 85
Knight Hotel, hotel bill.....	36 50
Lawler, Finn, plat books.....	40 00
Lamsen, H. M., expenses.....	49 44
Long, F. J., board.....	4 65
McIntyre, F. W., board.....	152 50
Menefee, D. C., advertising.....	14 70
McGregor, J. L., advertising.....	5 20
Minocqua Times, advertising	8 00
Nye, R. J., expenses.....	39 21
New North Printing Co., advertising.....	9 00
Northern Wisconsin Advertiser, advertising.....	5 20
Oliver, J. W., livery and meals.....	135 70
Printing Board, paper.....	7 42
Rawlinson, C. H., salary and exp.....	1,609 13
Roessler, O. F., expenses.....	38 04
Richards, C., advertising.....	6 60
Rhineland Publishing Co., advertising.....	6 60
Stevens, Joseph, services and exp.....	139 28
Stone, H. J., meals.....	6 00
Stanchfield, D. L., advertising.....	5 20
Sacket, G. E., advertising	5 20
Superintendent of Public Property, postage, supplies, etc.	136 34
Tomkins, A. P., expenses.....	98 46
Vickers, Martin, advertising.....	5 20
Wing, Maude, board.....	44 00
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	\$4,796 98

*Committee to Investigate System of Courts in Wisconsin, Chap. 560,
Laws 1913.*

Bird, C. B., expenses.....	\$25 89
Backus, A. C., expenses.....	14 16
Democrat Printing Co., printing.....	24 14
Hoyt, F. M., expenses.....	11 51
McComb, A., expenses.....	23 43
McConnell, J. E., expenses.....	17 63
Printing Board, paper.....	8 09
Rundell, O. S., salary and exp.....	641 48
	<hr/>
	\$766 33

Committee to Investigate the White Slave Traffic, Chap. 339, Laws 1913.

Bingham, G. W., expenses.....	\$147 11
Balch, H. R., services.....	3 00
Burt, Charles, services.....	20 00
Burns, W. J., International Detective Agency, services...	309 35
Dolan, James, expenses.....	150 12
Daumling, W. C., stenographer.....	75 00
Democrat Printing Co., printing.....	26 18
Groh, D. S., services and exp.....	346 28
Gruhn, A. V., services and exp.....	64 21
Gordon, R. E., services and exp.....	112 52
Hillyer, R. H., salary and exp.....	1,367 20
Linley, Victor, expenses.....	136 67
Luce, N. A., services and exp.....	321 50
Minkley, Carl, expenses.....	87 95
Monk, R. W., expenses.....	164 88
Morgan, Ben, services and exp.....	171 27
Milford, Harry, expenses.....	27 11
Omerberg, L. B., services.....	10 00
Olson, Emil, services.....	20 00
Printing Board, paper.....	13 44
Reynolds, J. B., expenses.....	40 32
Sather, John, services and exp.....	59 82
Superintendent of Public Property, postage, supplies, etc.	156 90
Teasdale, Howard, expenses.....	364 11
White, A. M., services and exp.....	871 74
	<hr/>
	\$5,066 68

Textbook Investigation Committee, Chap. 625, Laws 1911.

Mahon, T. J., expenses.....	\$19 38
Perry, C. B., expenses.....	37 52
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	\$56 90

Publishing General Laws in the following named newspapers at \$100.00 each.

Antigo Journal.	Amerikanische Turnzeitung, Milwaukee.
Algoma Record.	Augusta Times.
Arcadia Anzeiger.	Ashland Weekly Press.
Antigo Herald.	Boyceville Press.
Abbotsford Clarion.	Bayfield County Press.
Athens Record.	Bloomington Record.
Augusta Eagle.	Brillion News.
Ashland County Herald.	Benton Advocate.
Appleton Wecker.	Buffalo County News.
Appleton Crescent.	Belmont Success.
Argyle Atlas.	Baraboo Weekly News.
Alma Center News.	Butternut Eagle.
Amerika, Madison.	Brown County Democrat.
Amherst Advocate.	Blair Press.
Albany Vindicator.	Birnamwood News.
Adams County Press.	Brodhead Independent Register.
Ashland Weekly News.	

Baraboo Republic.
 Bi-County Argus, De Soto.
 Baldwin Bulletin.
 Barron County Shield.
 Burlington Free Press.
 Beaver Dam Argus.
 Belleville Recorder.
 Bonduel Times.
 Bangor Independent.
 Badger Blade, Rio.
 Bayfield Progress.
 Barron County News.
 Boscobel Sentinel.
 Berlin Courant.
 Bruce News Letter.
 Brodhead News.
 Bugle, Turtle Lake.
 Buffalo County Journal.
 Brandon Times.
 Blanchardville Blade.
 Bloomer Advance.
 Buffalo County Republikaner.
 Bee, Phillips.
 Black Creek Times.
 Badger State Banner, Black River Falls.
 Chippewa Times.
 Call, Rice Lake.
 Cedarburg News.
 Cambria News.
 Cumberland Journal.
 Courier-Hub, Stoughton.
 Carriere del West, Milwaukee.
 Chilton Times.
 Cassville Index.
 Calumet County Reporter.
 Clayton Advance.
 Clear Lake Star.
 Clintonville Tribune.
 Crivitz Advocate.
 Catholic Sentinel, Chippewa Falls.
 Columbia, Milwaukee.
 Courier, Prairie du Chien.
 Coon Valley Herald.
 Clark County Herald.
 Centuria Graphic.
 Central Union, Westfield.
 Columbus Republican.
 Cazenovia Reporter.
 Catholic Citizen, Milwaukee.
 Campbellsport News.
 Columbus Democrat.
 Cambridge News.
 Clark County Journal.
 Cashton Record.
 Chetek Alert.
 Colfax Messenger.
 Commonwealth, Fond du Lac.
 Chronicle, Two Rivers.
 Cassville Record.
 Cumberland Advocate.
 Cudahy Enterprise.
 Crawford County Independent.
 Cameron Review.
 Crawford County Press.
 Cadott Blade.
 Dodgeville Sun Republic.
 Darlington Democrat.
 Dodge County Citizen.
 Dienstags Blatt, Oshkosh.
 Deerfield News.
 Der Botschafter, Schleisingerville.
 Der Seebote, Milwaukee.
 Der Landsman, Green Bay.
 Dunn County News.
 Der Herold, Eau Claire.
 Der Deutsch-Amerikaner, Neillsville.
 Door County Democrat.
 De Pere News.
 Dodge County Banner.
 Dodge County Pioneer.
 Daheim, Fond du Lac.
 Der Sonntagsbote, Milwaukee.
 Deutsch Schweizerische Courier, New Glarus.
 Das Montagsblatt, Appleton.
 Dallas Index.
 Der Deutsche Pionier, Wausau.
 Der Waldbote, Medford.
 Der Volkssten, De Pere.
 Dane County News.
 De Forest Times.
 Delavan Republican.
 Dale Recorder.
 Die Wahrheit, Manitowoc.
 Downing Herald.
 Domacnost, Milwaukee.
 Dial-Enterprise, Boscobel.
 Delavan Enterprise.
 Daleyville Doings, Perry.
 Dodgeville Chronicle.
 Elroy Leader.
 Evansville Review.
 Eagle River Review.
 Edgerton Eagle.
 East Troy News.
 Enterprise, Luck.
 Ellsworth Record.
 Enquirer, Oconto.
 Edgar News.
 Eagle Quill.
 Eau Claire Sunday Leader.
 Entering Wedge, Durand.
 Elroy Tribune.
 Enterprise, Palmyra.
 Elkhorn Independent.
 Fox River Journal, Appleton.
 Fairchild Observer.
 Footville Hustler, Evansville.
 Forest Echo, Crandon.
 Forest Republican, Crandon.
 Farmers Journal, Antigo.

- Florence Mining News.
 Fall Creek Cultivator.
 Fox Lake Representative.
 Fennimore Times.
 Frederic Star.
 Free Press, Amery.
 Friendship Reporter.
 Freidenker, Milwaukee.
 Folkets Avis, Racine.
 Gratiot Reporter.
 Green Lake County Reporter.
 Green County Herold.
 Grant County Herald.
 Grant County News.
 Green Bay Semi-Weekly Gazette.
 Gazette, Stevens Point.
 Grant County Democrat.
 Galesville Republican.
 Glen Flora Star.
 Green Bay Herald.
 Gillett Times.
 Goodfellow, Milwaukee.
 Gwiazda Polarna, Stevens Point.
 Gegenwart, Appleton.
 Gresham Spirit.
 Glidden Enterprise.
 Granton News.
 Greenwood Gleaner.
 Glenwood Tribune.
 Grand Rapids Tribune.
 Gazette, Watertown.
 Green Bay Review.
 Horicon Reporter.
 Hudson Star-Observer.
 Hillsboro Sentry-Enterprise.
 Hustisford News.
 Hancock News.
 Herold und Volksfreund, La Crosse.
 Humbird Enterprise.
 Hartland News.
 Hayward Republican.
 Hammond News.
 Hartford Press.
 Hartford Times.
 Hilbert Favorite.
 Herald, Lake Geneva.
 Homestead, South Wayne.
 Highland Weekly Press.
 Iowa County Democrat.
 Iola Herald.
 Independent, Wausaukee.
 Independence News-Wave.
 Informer, Blue River.
 Iron River Pioneer.
 Independent, Janesville.
 Independent, Juneau.
 Janesville Weekly Gazette.
 Jackson County Journal.
 Juneau Telephone.
 Jefferson Banner.
 Juneau County Chronicle.
 Journal, South Milwaukee.
 Janesville Journal.
 Journal and Sentinel, Grantsburg.
 Journal-Telephone, Milton Junction.
 Journal, Berlin.
 Jefferson County Journal.
 Jefferson County Union.
 Jefferson County Democrat.
 Kaukauna Times.
 Kiel National-Zeitung.
 Kendall Keystone.
 Kickapoo Chief, Wauzeka.
 Kaukauna Sun.
 Kickapoo Scout, Soldiers Grove.
 Kewaunee Enterprise.
 Kewaunee County Banner.
 Kingston Spy.
 Kenosha Volksfreund.
 Kewaskum Statesman.
 Kuryer Tygodniowy, Milwaukee.
 Kewaunee Liste.
 Luxembourg News.
 Lake Geneva News.
 Landsmann, Cochrane.
 Lake Mills Leader.
 Lodi Enterprise.
 La Crosse County Record.
 La Crosse Volksfreund.
 Ladysmith News-Budget.
 La Farge Enterprise.
 La Crosse Argus.
 Lomira Review.
 Loyal Tribune.
 Leader, Arcadia.
 Leader-Clarion, Superior.
 La Nostra Terra, Hurley.
 Marinette Tribunen.
 Mosinee Times.
 Mineral Point Reporter.
 Marshfield Times.
 Marshfield News.
 Marion Advertiser.
 Mattoon Times.
 Marshfield Demokrat.
 Marshall Record.
 Menomonee Falls News.
 Mayville News.
 Mondovi Herald.
 Monroe County Democrat.
 Mt. Horeb Times.
 Mellen Weekly.
 Monroe Journal-Gazette.
 Manitowoc Post.
 Merrill Star-Advocate.
 Montfort Mail.
 Milltown Herald.
 Marshfield Herald.
 Markesan Herald.
 Montreal River Miner, Hurley.
 Minocqua Times.
 Marquette County Epitome.

Monroe Weekly Times.
 Mazomanie Sickle.
 Merrill News.
 Marinette Volksbote.
 Milwaukee Times.
 Marathon Times.
 Melrose Chronicle.
 Manawa Advocate.
 Mt. Horeb Mail.
 Morrisonville Tribune.
 Maiden Rock Press.
 Marathon County Register.
 Manitowoc Pilot.
 Monticello Messenger.
 Mineral Point Tribune.
 Mukwonago Chief.
 Middleton Times-Herald.
 Montello Express.
 Mauston Star.
 Northern Wisconsin Advertiser,
 Wabeno.
 News & Republican Voice, New
 Richmond.
 Necedah Republican.
 News-Herald, Cuba City.
 New London Republican.
 Nordwestlicher Courier, Fond du
 Lac.
 Northwestern Chronicle, Milwaukee.
 New North, Rhineland.
 Neillsville Times.
 New Century, Milwaukee.
 New Auburn Times.
 Nonpareil-Journal, West Salem.
 New Lisbon Times, Argus.
 Northern Citizen, North Crandon.
 Neenah Times.
 Norwalk Star.
 Nordstern Blätter, La Crosse.
 Norstern La Crosse.
 Omro Herald.
 Osseo Recorder.
 Osseo News.
 Oconto County Reporter.
 Oregon Observer.
 Oconto Enterprise.
 Ontario Headlight.
 Owen Enterprise.
 Oxford Times.
 Oconomowoc Enterprise.
 Oconto Lumberman.
 Odanah Star.
 Osceola Sun.
 Prescott Tribune.
 Portage Weekly Democrat.
 Pittsville Record.
 Plymouth Reporter.
 Port Washington Pilot.
 Port Washington Zeitung.
 Patriot, Milwaukee.
 Peshtigo Times.
 Poynette Press.
 Park Falls Herald.
 Pick and Gad, Shullsburg.
 Prairie du Chien Union.
 Plymouth Post.
 Prentice News-Calumet.
 Pierce County Herald.
 Pepin Herald.
 Phonograph, Colby.
 Press, New London.
 Port Washington Herald.
 Plymouth Review.
 Polk County Ledger.
 Phillips Times.
 Port Washington Star.
 Portage County Press.
 Fardeeville Times.
 Princeton Republic.
 Prairie Farm Breeze.
 Pepin County Courier.
 Platteville Journal.
 Reform, Eau Claire.
 Richland Democrat.
 Republican and Press, Neillsville.
 Reedsburg Free Press.
 Reedsville Reporter.
 Rock County Banner.
 Reporter, Two Rivers.
 Rusk County Journal.
 Rolnik, Stevens Point.
 Rib Lake Herald.
 Rovnost, Milwaukee.
 Randolph Advance.
 Richland Rustic.
 Rice Lake Times.
 Ripon Commonwealth.
 Reeseville Review.
 Reedsburg Times.
 Rundschau and Wecker, Portage.
 Redgranite-Lohrville Herald.
 Rhineland News.
 Reporter, Hawkins.
 Republican Observer, Richland
 Center.
 Readstown Tribune.
 Register, Shell Lake.
 River Falls Journal.
 Ripon Weekly Press.
 Racine Correspondent.
 River Falls Times.
 Rice Lake Chronotype.
 Superior Tidende.
 Spring Valley Sun.
 Stevens Point Journal.
 Sauk County News.
 Sturgeon Bay Advocate.
 Stoddard Times.
 Sheboygan County News.
 Stanley Republican.
 Seymour Press.
 Shawano County Journal.

- Sun Prairie Countryman.
 Sheboygan Zeitung.
 Stratford Reporter.
 Spooner Advocate.
 Samstags Bote, Appleton.
 Standard-Press, St. Croix Falls.
 Standard Democrat, Burlington.
 Sheboygan Herald.
 Sauk County Pioneer Presse.
 Sauk County Democrat.
 Sawyer County Gazette.
 Svenska Amerikanska Tribunen,
 Superior.
 Sparta Herald.
 Shawano County Advocate.
 State, Madison.
 Sun, Plainfield.
 State Center, Vesper.
 Saturday Reporter, Fond du Lac.
 Sawyer County Record.
 Searchlight, Marinette.
 Shiocton News.
 Sharon Reporter.
 Tomahawk, Tomahawk.
 Times-Banner, Whitehall.
 Tri-County Review, Lone Rock.
 Thorp Courier.
 Tomah Journal.
 Telegraph-Courier, Kenosha.
 Tomah Monitor-Herald.
 Teller, Lancaster.
 Trempealeau Herald.
 True Republican, Hudson.
 Times-Herald, Boyd.
 Tigerton Chronicle.
 Tomahawk Leader.
 Taylor County Star-News.
 Union Grove Enterprise.
 Union Farmer-Herald, Oconto Falls.
 Verona Record.
 Volksbote-Wochenblatt, Shawano.
 Vilas County News.
 Vlastenac, La Crosse.
 Vesper Pioneer.
 Vernon County Leader.
 Volksfreund, Appleton.
 Viola News.
 Vernon County Censor.
 Volkspost, La Crosse.
 Weekly Defender, Milwaukee.
 Wisconsin State Register, Portage.
 Wisconsin Telegraph, Oshkosh.
 Wisconsin Demokrat, Chilton.
 Whietwater Register.
 Weekly Madisonian, Madison.
 Weekly News Item, Antigo.
 Wisconsin State Journal, Madison.
 Weekly Home News, Spring Green.
 Washburn News and Itemizer.
 Wausau Wochenblatt.
 West Bend Pilot.
 Whitewater Gazette.
 Winneconne Local.
 Waupun Leader.
 Waupaca Record-Herald.
 Weyauwega Chronicle.
 Walworth Times.
 Wisconsin Tobacco Reporter, Ed-
 gerton.
 Wood County Reporter.
 Waukesha Dispatch.
 Waupun Democrat.
 Waterloo Democrat.
 Wood County Times.
 Watertown Weltbuerger.
 Wonewoc Reporter.
 Washburn Times.
 Watertown Weekly Leader.
 Waukesha Freeman.
 West Allis Press.
 Wisconsin Banner and Volksfreund,
 Milwaukee.
 Weekly Eagle Star, Marinette.
 West Bend News.
 West Bend Beobachter.
 Wilton Herald.
 Wyocena Advance.
 Wild Rose Times.
 Westby Times.
 Weekly Review, Hollendale.
 Wausau Sun.
 Waterford Post.
 Wittenberg Enterprise.
 Weekly Index, Dousman.
 Waunakee Index.
 Wisconsin Valley Leader, Grand
 Rapids.
 Wauwatosa News.
 Waushara Argus.
 Wausau Pilot.
 Witness and Mining Times, Platte-
 ville.
 Weekly Review, Hortonville.
 Wisconsin Thalbote, Merrill.
 Weekly News, Neenah.
 Weekly Herald, Chippewa Falls.
 Weekly Events, Kilbourn.
 Wisconsin Leader, Merrillan.
 Waupaca Republican-Post.
 Wisconsin Staats-Zeitung, Madison.
 Wisconsin Botschafter, Madison.

MISCELLANEOUS.

Winnebago County, chap. 589, laws 1913.....	\$545 30
Pressentin, Charles, chap. 614, laws 1913.....	54 44
City New Richmond, chap. 617, laws 1913.....	74 58
Refund of pound net licenses, chap. 559, laws 1913.....	4,220 00
Fairchild, H. O., chap. 724, laws 1913.....	2,209 00
Blaine, J. J., chap. 722, laws 1913.....	83 66
McConnell, J. E., chap. 722, laws 1913.....	22 97
Ingram, C. A., chap. 722, laws 1913.....	41 84
Escheated estate of Hugh McGee, warrants erroneously drawn from General Fund instead of School Fund....	899 46
Arnold, E. A., refund of money paid on land sale.....	983 90
Rightman, S. P., chap. 358, laws 1913.....	24 22
Removal proceedings against A. E. Schwittay, sheriff of Marinette county	315 11
Rock county, refund of amount (plus interest and costs) deducted from apportionment of motor license fees, on account of delinquency in 1913 of special charge against city of Janesville.....	3,167 59
Thompson, Ingebright, refund of fees and interest.....	1 12
Prueher, A. J., refund of fees and interest.....	2 12
Amonson, F. M., refund of principal and interest.....	105 30
Aasgaard, J. A., refund of fees and interest.....	2 21
McFarlane, W. I., refund of fees.....	50
Tyrolt, Robert, refund on land certificate.....	105 90
Amonson, L. S., refund on land certificate.....	105 30
Jeffers, W. R., refund on land certificate.....	2 86
Bannermann, George, refund on land certificate.....	8 77
Drainage Fund, chap. 5, laws (special session) 1912, and chap. 166, laws 1913.....	25,500 00
	<hr/>
	\$38,476 15

*Total book disbursements (including transfers, agency transactions, and refunds)..... \$10,872,434 13

*For statement of net disbursements see pp. 28-29.

SCHOOL FUND.

Receipts.

Fines:

Adams	\$163 34	Marinette	\$1,160 50
Ashland	617 21	Marquette	24 50
Barron	1,620 94	Milwaukee	735 00
Bayfield	957 11	Monroe	583 10
Brown	1,377 49	Oconto	784 50
Buffalo	173 13	Oneida	633 73
Burnett	529 23	Outagamie	1,108 40
Calumet	362 60	Ozaukee	643 21
Chippewa	313 61	Pepin	28 42
Clark	1,004 18	Pierce	600 74
Columbia	1,078 06	Polk	1,637 69
Crawford	684 35	Portage	1,258 30
Dane	3,150 45	Price	637 25
Dodge	2,235 71	Racine	1,784 58
Door	481 18	Richland	1,633 66
Douglas	1,426 73	Rock	4,970 60
Dunn	427 28	Rusk	952 92
Eau Claire	594 19	St. Croix	627 80
Florence	389 40	Sauk	1,184 15
Fond du Lac	841 19	Sawyer	613 16
Forest	453 74	Shawano	657 58
Grant	1,527 82	Sheboygan	1,011 79
Green	809 15	Taylor	494 93
Green Lake	444 60	Trempealeau	517 96
Iowa	845 74	Vernon	562 52
Iron	2,086 38	Vilas	240 64
Jackson	362 28	Walworth	1,166 00
Jefferson	1,772 50	Washburn	366 00
Juneau	519 85	Washington	1,155 42
Kenosha	2,669 20	Waukesha	1,380 50
Kewaunee	910 67	Waupaca	907 49
La Crosse	804 58	Waushara	490 98
Lafayette	1,731 70	Winnebago	1,628 81
Langlade	625 24	Wood	1,059 68
Lincoln	848 68		
Manitowoc	739 91		
Marathon	1,225 34		
			\$70,047 27

Loans:

Ashland county	\$2,666 66
B. S. D. town Morse	533 33
Chippewa county	2,526 30
Village Loyal	894 73
Town Superior	1,800 00
Grant county	2,633 80
City Mineral Point	2,000 00
Town Arena	350 00
City Oconto	1,750 00
City Oconto	2,500 00
Richland county	1,333 33
Village Viola	650 00
Rusk county	500 00
Trempealeau county	6,000 00
Village Viola	350 00
City Whitewater	150 00
City Madison	5,000 00

Bonds:

Mondovi city	\$1,000 00
Grand Rapids city	2,500 00
Durand city	1,500 00
Oconomowoc city	500 00
Boscobel city	1,000 00
Tomahawk city	800 00
Wauwatosa city	1,000 00
Berlin city	1,000 00
Dues on certificates of sales	486 40
School district loans	244,890 12
McGovern, F. E., governor, 5% of net proceeds of land sales by United States	33 60
Forest Reserve Fund, transfer to correct erroneous payment	36 00
Total School Fund receipts (including transfer)	<u>\$356,431 54</u>

Disbursements.

School District Loans:

No. 2, Chetek, Barron county	\$1,200 00
No. 2, Eureka, Polk county	2,500 00
No. 3, Belmont, Portage county	1,600 00
Jt. No. 3, West Sweden and village Frederic, Polk county	12,500 00
No. 4, Rock Falls, Lincoln county	1,800 00
Jt. No. 3, New Berlin and Muskego, Waukesha county ..	2,500 00
Jt. No. 3, Taft, Taylor county; Thorp, Clark county ...	3,000 00
No. 3, Withee, Clark county	1,200 00
No. 2, Sumner, Barron county	1,400 00
Jt. No. 6, Helvetia and Union, Waupaca county	1,500 00
No. 6, Oshkosh, Winnebago county	5,000 00
Jt. No. 3, Hillsboro, Greenwood and village Hillsboro, Vernon county	4,000 00
No. 1, Armstrong, Oconto county	2,000 00
Free High, Mt. Hope, Grant county	8,000 00
No. 4, Trego, Washburn county	1,000 00
Jt. No. 6, How and Breed, Oconto county	1,700 00
Jt. No. 3, How and Maple Valley, Oconto county	1,500 00
Jt. No. 1, Madison and Middleton, Dane county	900 00
No. 3, Brighton, Marathon county	1,800 00
Jt. No. 1, Eureka and St. Croix Falls, Polk county ...	2,500 00
No. 6, Carey, Iron county	3,500 00
Jt. No. 1, Withee and Reseburg, Clark county	1,200 00
No. 4, Polar, Langlade county	2,500 00
No. 2, Langlade, Langlade county	5,000 00
Jt. No. 1, West Kewaunee, Pierce, and city Kewaunee, Kewaunee county	25,000 00
Jt. No. 1, Waterville and Frankfort, Pepin county	1,500 00
Jt. No. 1, Meenon and Oakland, Burnett county	1,500 00
No. 7, Seymour, Outagamie county	3,000 00
No. 1, Spruce, Oconto county	2,000 00
No. 3, Vance Creek, Barron county	4,000 00
No. 5, Suamico, Brown county	1,800 00
No. 5, Forestville, Door county	4,000 00
No. 3, Randolph, Columbia county	3,500 00
No. 6, Roosevelt, Taylor county	1,700 00
Jt. No. 1, Gale and village Galesville, Trempealeau county	10,000 00
Jt. No. 1, Grand Rapids and village Biron, Wood county	14,000 00

No. 1, Wascott, Douglas county.....	\$3,000 00
Jt. No. 11, Sampson and Cleveland, Chippewa county..	750 00
No. 5, Roosevelt, Taylor county.....	1,700 00
No. 3, Oneida, Outagamie county.....	2,100 00
No. 5, Texas, Marathon county.....	1,700 00
No. 6, Eau Plaine, Portage county.....	700 00
No. 1, Forest, St. Croix county.....	2,000 00
No. 2, Ringle, Marathon county.....	2,000 00
No. 1, Middle Inlet, Marathon county.....	2,000 00
Jt. No. 2, Warren and Marion, Waushara county.....	1,000 00
No. 1, Amberg, Marinette county.....	12,000 00
No. 5, City Point, Jackson county.....	1,000 00
Jt. No. 6, Weston, Dunn county; Spring Lake, Pierce county.....	1,500 00
No. 10, Sampson, Chippewa county.....	1,180 00
Jt. No. 7, Dodgeville and Wyoming, Iowa county.....	1,000 00
No. 6, Amherst, Portage county.....	1,500 00
Jt. No. 8, Ironton, Sauk county; Westford and village Cazenovia, Richland county.....	10,000 00
No. 18, Dodgeville, Iowa county.....	1,000 00
Jt. No. 1, Limdina, Lemonweir and city Mauston, Juneau county.....	25,000 00
Jt. No. 2, Sheboygan and village Kohler, Sheboygan county.....	10,000 00
Jt. No. 5, Burns and Bangor, La Crosse county; Sparta, Monroe county.....	2,400 00
Jt. No. 2, Alma and Clinton, Barron county.....	3,000 00
No. 8, Birnamwood, Shawano county.....	2,200 00
No. 3, Daniels, Burnette county.....	3,000 00
No. 3, Preston, Adams county.....	800 00
No. 9, Auburn, Chippewa county.....	2,000 00
No. 8, Fremont, Clark county.....	1,400 00
Jt. No. 2, Kingston and Manchester, Green Lake county	8,000 00
Jt. No. 4, Maple Grove and Arland, Barron county....	2,000 00
Union Free High, Saxon, Iron county.....	25,000 00
Jt. No. 1, Arcadia, Trempealeau county, and No. 4, Glencoe, Buffalo county.....	25,000 00
No. 5, Lawrence, Brown county.....	5,000 00
No. 2, Liberty Grove, Door county.....	2,000 00
Jt. No. 5, Alban and village Rosholt, Portage county..	6,000 00
Jt. No. 4, Maple Grove and Arland, Barron county....	1,000 00
No. 6, Seneca, Green Lake county.....	800 00
No. 4, Verona, Dane county.....	2,500 00
Jt. No. 7, Maxville and Durand, Buffalo and Pepin counties.....	1,100 00
Jt. No. 2, Unity and Albion, Trempealeau county.....	7,000 00
Jt. No. 3, Chimney Rock and Hale, Trempealeau county	1,500 00
Jt. No. 3, Meenon, Daniels and LaFollette, Burnett county.....	400 00
Jt. No. 3, West Sweden and village Frederic, Polk county.....	1,500 00
No. 1, Eureka, Polk county.....	2,000 00
Jt. No. 1, New Glarus and village New Glarus, Green county.....	15,000 00
No. 8, Stocton, Portage county.....	1,000 00
Jt. No. 8, Rock Falls and Merrill, Lincoln county.....	2,000 00
Jt. No. 2, Kingston and Manchester, Green county....	3,000 00
No. 1, Russell, Bayfield county.....	1,500 00
No. 4, Otter Creek, Dunn county.....	2,000 00
No. 1, Russell, Lincoln county.....	5,000 00
No. 2, Rock Falls, Lincoln county.....	1,800 00

SCHOOL FUND INCOME, 1914.

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No. 2, City Park Falls, Price county.....	\$4,700 00
Jt. No. 3, Wonewoc and village Union Center, Juneau county	2,500 00
Jt. No. 1, Prairie du Sac and village Prairie du Sac, Sauk county	20,000 00
Jt. No. 5, Birch and Russell, Lincoln county.....	1,800 00
No. 6, Merrill, Lincoln county.....	1,500 00
Jt. No. 2, Little Black and Deer Creek, Taylor county	5,000 00
Pressentin, Charles, chap. 614, laws 1913.....	38 00
General fund, transfer to correct error.....	899 46

Total School fund disbursements (including transfer) \$396,267 46

SCHOOL FUND INCOME.

Receipts.

(Rate .000633292904)

Tax:		Marathon	\$34,374 67
Adams	\$5,451 33	Marinette	17,669 74
Ashland	12,381 21	Marquette	7,671 02
Barron	15,984 79	Milwaukee	369,094 67
Bayfield	11,659 77	Monroe	19,153 17
Brown	37,177 08	Oconto	14,496 41
Buffalo	12,349 24	Oneida	8,656 54
Burnett	4,204 82	Outagamie	37,235 19
Calumet	17,771 25	Ozaukee	15,429 68
Chippewa	19,348 22	Pepin	4,724 36
Clark	20,052 89	Pierce	14,319 02
Columbia	30,976 22	Polk	14,364 35
Crawford	9,981 72	Portage	16,290 87
Dane	93,345 76	Price	8,931 58
Dodge	53,760 52	Racine	49,458 64
Door	12,043 54	Richland	16,254 92
Douglas	35,622 90	Rock	55,566 29
Dunn	16,108 30	Rusk	7,786 52
Eau Claire	18,963 52	St. Croix	18,834 51
Florence	2,949 96	Sauk	29,868 45
Fond du Lac.....	46,586 94	Sawyer	6,910 06
Forest	8,325 83	Shawano	18,800 53
Grant	37,445 92	Sheboygan	42,529 25
Green	30,461 54	Taylor	9,342 10
Green Lake	15,062 77	Trempealeau	16,524 94
Iowa	25,737 99	Vernon	19,960 15
Iron	5,740 50	Vilas	4,579 55
Jackson	11,153 63	Walworth	37,408 37
Jefferson	36,680 24	Washburn	4,996 59
Juneau	11,789 29	Washington	23,340 90
Kenosha	30,453 07	Waukesha	36,102 90
Kewaunee	13,875 39	Waupaca	22,000 01
La Crosse	26,400 65	Waushara	12,420 82
Lafayette	27,816 93	Winnebago	44,316 35
Langlade	12,515 48	Wood	19,691 34
Lincoln	11,885 20		
Manitowoc	37,557 13		
			\$1,898,731 00

Interest on Loans:

Ashland county	\$373 33
B. S. D. town Morse.....	112 05
Village Loyal	469 73
Village De Forest.....	350 00
B. of E. city Madison.....	1,050 00
City Sturgeon Bay	525 00
Town Superior	378 00
Grant county	92 13
City Mineral Point	630 00
Town Arena	208 25
Village Highland	262 50
City Black River Falls.....	420 00
Village Blanchardville	140 00
Village Blanchardville	105 00
City Oconto	350 00
Richland county	280 00
Village Viola	159 25
Rusk county	297 50
Trempealeau county	420 00
Village Viola	85 75
City Whitewater	78 75
City Madison	350 00

Interest on Bonds:

Elroy city	350 00
Mondovi city	406 00
Superior city	9,520 00
Grand Rapids city.....	1,920 00
Coon town	300 00
Wauwatosa city	280 00
Berlin city	595 00
Winneconne city	420 00
New Lisbon city.....	140 00
Oconomowoc city	80 00
Westby city	150 00
Durand city	574 00
Boscobel city	80 00
Tomahawk city	96 00
Interest on land certificates, etc.....	182 05
Interest on school district loans.....	68,147 53
Railroad Commission, fees for authorizing bond issues, etc., chap. 593, laws 1911.....	9,556 22
Sawyer county, penalty on delayed tax settlement....	12 68
Interest on bank deposits.....	6,725 24
General Fund, interest on certificates of indebtedness	109,459 00
General Fund, chap. 313, laws 1903, less salary and ex- penses of rural school inspector.....	198,782 92
Buffalo county, refund of rural school aid.....	200 00
Forest Reserve Fund, transfer to correct error.....	17 02
Sauk county, refund school apportionment.....	20 79
Winnebago county, refund school apportionment.....	102 56
Shawano county, refund school apportionment.....	1,039 12
Trempealeau county, refund school apportionment....	117 47
Waushara county, refund school apportionment.....	97 16
Outagamie county, refund school apportionment.....	131 80

Total book receipts (including transfers and re-
funds) \$2,315,370 80

Disbursements.

Pressentin, Charles, chap. 614, laws 1913.....	\$217 32
Shelmedine, Melvin, interest refunded.....	3 64
Wisconsin Realty Co., interest refunded.....	2 69
Peterson, Oline, interest refunded.....	1 72
Transportation of pupils in various districts.....	5,508 53
Teachers' Insurance and Retirement Fund, chap. 323, laws 1911	64,953 60

Apportionment to Counties.

Adams	\$8,761 77	Marinette	\$35,794 94
Ashland	23,355 14	Marquette	10,546 80
Barron	32,709 12	Milwaukee	409,497 28
Bayfield	17,282 88	Monroe	26,732 33
Brown	54,200 99	Oconto	28,107 61
Buffalo	16,371 72	Oneida	10,690 06
Burnett	9,718 75	Outagamie	48,791 43
Calumet	16,400 40	Ozaukee	16,520 73
Chippewa	32,373 89	Pepin	7,397 95
Clark	32,769 26	Pierce	20,345 76
Columbia	26,864 12	Polk	24,680 81
Crawford	15,778 66	Portage	33,812 24
Dane	66,068 67	Price	15,265 78
Dodge	41,196 94	Racine	49,971 95
Door	18,500 61	Richland	17,838 72
Douglas	35,935 35	Rock	44,771 62
Dunn	26,136 33	Rusk	13,715 75
Eau Claire	31,454 16	St. Croix	25,379 92
Florence	3,429 65	Sauk	27,898 49
Fond du Lac	43,909 19	Sawyer	6,357 88
Forest	7,526 89	Shawano	31,997 15
Grant	33,989 44	Sheboygan	53,203 08
Green	18,282 82	Taylor	15,182 69
Green Lake	14,653 72	Trempealeau	23,065 60
Iowa	19,297 12	Vernon	27,523 11
Iron	8,165 82	Vilas	4,283 49
Jackson	16,818 72	Walworth	22,563 46
Jefferson	28,674 91	Washburn	9,480 95
Juneau	18,830 07	Washington	21,861 45
Kenosha	30,915 50	Waukesha	30,139 04
Kewaunee	16,990 61	Waupaca	29,809 54
La Crosse	39,746 07	Waushara	17,486 31
Lafayette	17,125 30	Winnebago	56,160 79
Langlade	18,483 39	Wood	33,717 50
Lincoln	19,552 13		
Manitowoc	46,473 53		
Marathon	62,879 65		
			\$2,222,215 55

AID TO RURAL SCHOOLS IN FOLLOWING NAMED COUNTIES,
COMPLYING WITH CHAP. 600, LAWS 1907, and CHAP. 154,
LAWS 1909.

Adams	\$1,250 00	Marinette	\$850 00
Ashland	400 00	Marquette	150 00
Barron	750 00	Milwaukee	150 00
Bayfield	550 00	Monroe	200 00
Brown	500 00	Oconto	1,450 00
Buffalo	400 00	Oneida	700 00
Burnett	450 00	Outagamie	700 00
Calumet	200 00	Ozaukee	250 00
Chippewa	450 00	Pierce	50 00
Clark	650 00	Polk	550 00
Columbia	1,550 00	Portage	600 00
Crawford	150 00	Price	900 00
Dane	800 00	Racine	300 00
Dodge	500 00	Richland	450 00
Door	650 00	Rock	100 00
Douglas	750 00	Rusk	400 00
Eau Claire	300 00	St. Croix	250 00
Florence	400 00	Sauk	350 00
Fond du Lac	1,050 00	Sawyer	150 00
Forest	450 00	Shawano	500 00
Grant	250 00	Sheboygan	300 00
Green	250 00	Taylor	150 00
Green Lake	600 00	Trempealeau	950 00
Iowa	500 00	Vernon	150 00
Iron	250 00	Walworth	1,050 00
Jackson	200 00	Washburn	200 00
Jefferson	550 00	Washington	200 00
Kenosha	50 00	Waukesha	400 00
Kewaunee	100 00	Waupaca	1,050 00
La Crosse	100 00	Waushara	150 00
Lafayette	350 00	Winnebago	400 00
Langlade	500 00	Wood	1,350 00
Lincoln	450 00		
Manitowoc	450 00		
Marathon	1,100 00		
			\$33,300 00

*Total book disbursements (including transfer and re-funds)\$2,326,203 05

UNIVERSITY FUND.

Receipts.

Loans:

City Rice Lake.....	\$500 00
Village Prairie Farm.....	261 25
Town Chetek	500 00
Town Oulu	200 00
B. S. D. town West Marshland.....	200 00
Village Thorp	125 00
Village Cambridge	300 00
City Sturgeon Bay.....	600 00
Town Brule	500 00
Town Solon Springs.....	100 00
B. of E. city Eau Claire.....	666 67

*For statement of net disbursements see pp. 28-29.

UNIVERSITY FUND INCOME, 1914.

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Town Laona	\$500 00
Town Caswell	1,000 00
B. S. D. town Hiles.....	600 00
Town Arena	200 00
Town Wyoming	500 00
Town Knight	200 00
Village Wonewoc	318 20
Village Benton	150 00
Village Argyle	1,000 00
B. S. D. town Lake.....	200 00
Village Cashton	300 00
Town Piehl	500 00
B. S. D. town Sugar Camp.....	60 00
B. S. D. town Dewey.....	533 34
City Whitewater	540 00
Town Springbrook	50 00
Village Shell Lake.....	125 00
School district loans.....	855 00

Total University Fund receipts..... \$11,584 46

Disbursements.

Town Port Wing, loan.....	\$10,000 00
Town Chetek, loan	2,500 00
Town Thorp, loan	5,000 00
No. 4, Sampson, Chippewa county, loan.....	1,000 00

Total University Fund disbursements..... \$18,500 00

UNIVERSITY FUND INCOME.

Receipts.

(Rate .000374999870)

Tax:			
Adams	\$3,227 97	Green	\$18,037 58
Ashland	7,331 44	Green Lake.....	8,919 31
Barron	9,465 28	Iowa	15,240 57
Bayfield	6,904 25	Iron	3,399 20
Brown	22,014 14	Jackson	6,604 54
Buffalo	7,312 51	Jefferson	21,719 94
Burnett	2,489 86	Juneau	6,980 94
Calumet	10,523 12	Kenosha	18,032 57
Chippewa	11,456 91	Kewaunee	8,216 21
Clark	11,874 18	La Crosse	15,632 95
Columbia	18,342 35	Lafayette	16,471 59
Crawford	5,910 60	Langlade	7,410 95
Dane	55,274 03	Lincoln	7,037 74
Dodge	31,833 91	Manitowoc	22,239 19
Door	7,131 50	Marathon	20,354 71
Douglas	21,093 85	Marinette	10,463 01
Dunn	9,538 41	Marquette	4,542 35
Eau Claire	11,229 11	Milwaukee	218,556 77
Florence	1,746 80	Monroe	11,344 38
Fond du Lac.....	27,586 12	Oconto	8,583 94
Forest	4,930 08	Oneida	5,125 91
Grant	22,173 33	Outagamie	22,048 55

Ozaukee	\$9,136 57	Taylor	\$5,531 86
Pepin	2,797 50	Trempealeau	9,785 12
Pierce	8,478 90	Vernon	11,819 26
Polk	8,505 75	Vilas	2,711 75
Portage	9,646 52	Walworth	22,151 10
Price	5,288 77	Washburn	2,958 70
Racine	29,286 58	Washington	13,821 15
Richland	9,625 24	Waukesha	21,378 08
Rock	32,903 18	Waupaca	13,027 15
Rusk	4,610 73	Waushara	7,354 90
St. Croix	11,152 72	Winnebago	26,241 61
Sauk	17,686 39	Wood	11,660 09
Sawyer	4,091 74		
Shawano	11,132 60		
Sheboygan	25,183 39		
			\$1,124,320 00

Interest on Loans:

City Rice Lake	\$52 50
Village Prairie Farm	9 15
Town Chetek	122 50
Town Chetek	65 00
Town Oulu	49 00
Town Port Wing	260 00
B. S. D. town West Marshland	7 00
Village Thorp	26 25
Village Mt. Horeb	280 00
Village Cambridge	108 50
City Sturgeon Bay	105 00
Town Brule	70 00
Town Solon Springs	24 50
B. of E. city Eau Claire	210 01
Town Laona	35 00
Town Caswell	257 64
B. S. D. town Hiles	84 00
Town Arena	84 00
Town Wyoming	70 00
Town Knight	56 00
Village Wonewoc	11 13
Village Benton	57 75
Village Argyle	280 00
B. S. D. town Lake	21 00
Village Cashton	73 50
Town Piehl	70 00
B. S. D. town Sugar Camp	33 60
B. S. D. town Dewey	242 67
City Whitewater	283 50
Town Springbrook	22 75
Village Shell Lake	74 37
City New London	350 00
New Lisbon city bonds, interest	420 00
Interest on bank deposits	3,184 77
Interest on land certificates	49 46
Interest on school district loans	227 84
United States, for agricultural college and experiment station	80,000 00
University of Wisconsin, fees, farm sales, etc.	831,374 30
State Insurance Fund, losses	147 25
Rusk county demonstration station	500 00
Douglas county demonstration station	500 00
First National Bank of Milwaukee, loan	300,000 00
Sawyer county, penalty on deferred tax settlement	7 40
Agricultural College Fund Income, transfer	12,728 14

Transfers from General Fund:

Interest on certificates of indebtedness.....	\$7,770 00
University extension operation, (172-53) 1.....	163,016 14
Agricultural extension, (172-53) 3.....	40,000 00
Repairs and maintenance, (172-53) 7.....	1,319 00
University extension, books, apparatus, etc., (172-53) 8	7,620 00
University books, apparatus, etc., (172-53) 9.....	66,898 30
Land, (172-53) 10.....	48,325 00
Boat and bath houses, (172-53) 11.....	48 48
Construction and equipment, (172-53) 14.....	47,304 56
Demonstration stations, (172-53) 16.....	2,882 79
Hog cholera serum, (172-53) 20.....	2,500 00
Pharmaceutical experiment station (172-53) 21.....	2,500 00
County agricultural representatives, (172-53) 22.....	3,283 20
Soils testing, (172-53) 25.....	1,201 61
Tax remission of 1912.....	255,611 00
Buildings and repairs, sec. 3, chap. 631, laws 1911....	252,333 64
Books, apparatus, furniture and equipment, sec. 3, chap. 631, laws 1911	40,643 44
Women's dormitory, sec. 4, chap. 631, laws 1911.....	43,864 05
Land, sec. 7, chap. 631, laws 1911.....	47,000 00
Contagious abortion, sec. 392, f. 5.....	2,177 85

Total book receipts (including transfers and loan) \$3,393,254 54

Disbursements.

University of Wisconsin.

(By Appropriations.)

University extension operation, (172-53) 1.....	\$160,836 48
Farmers' institutes, (172-53) 2.....	20,000 10
Agricultural extension, (172-53) 3.....	40,005 90
Operation, (172-53) 5.....	1,297,936 49
Repairs and maintenance, (172-53) 6 and 7.....	58,311 44
University extension, books, apparatus, etc., (172-53) 8..	7,621 26
University books, apparatus, etc., (172-53) 9.....	66,898 30
Land, (172-53) 10.....	49,900 00
Boat and bath houses, (172-53) 11.....	48 48
Construction and equipment, (172-53) 14.....	47,304 56
Seed inspection, (172-53) 15.....	2,874 97
Demonstration stations, (172-53) 16.....	2,882 79
Agricultural printing, (172-53) 17.....	5,191 67
Hog cholera serum, (172-53) 20.....	10,055 12
Pharmaceutical experiment station, (172-53) 21.....	1,994 12
County agricultural representatives, (172-53) 22.....	3,283 20
Soils testing revolving app. (172-53) 25 and 26.....	1,201 61
Dormitories and dining hall revolving app. (172-53) 27..	115,066 76
Laboratory fees revolving app., (172-53) 28.....	70,711 87
Dairy products revolving app., (172-53) 29.....	134,059 18
Agricultural demonstration stations revolving app., (172-53) 30	580 29
Gymnasium fees revolving app., (172-53) 31.....	2,637 78
Lecture bureau revolving app., (172-53) 32.....	30,907 77
Athletic council revolving app., (172-53) 33.....	43,677 74
Gift and bequest account (172-53) 34.....	90,533 33

Regents' accumulated balance (172-53) 35	\$154,649 46
Buildings and reparis, sec. 3, chap. 631, laws 1911.....	252,333 64
Books, apparatus, furniture and equipment, sec. 3, chap. 631, laws 1911.....	40,643 44
Womens' dormitory, sec. 4, chap. 631, laws 1911.....	43,880 55
Land, sec. 7, chap. 631, laws 1911.....	47,000 00
Contagious abortion, sec. 392, f. 5.....	2,177 85
First National Bank of Milwaukee, payment of loan.....	300,000 00
<i>*Total book disbursements (including loan).....</i>	<i>\$3,105,206 15</i>

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:

City Chetek	\$300 00
Village Prairie Farm.....	208 33
City Alma	600 00
City Greenwood	1,000 00
City Neillsville	133 33
Village Cambridge	125 00
Town Crandon	574 50
Town Nashville	417 00
City Crandon	508 50
Town Crandon	191 50
Town Nashville	139 00
City Crandon	169 50
Town Wabeno	1,500 00
Village New Glarus.....	1,000 00
Jefferson county	1,000 00
Kewaunee county	2,000 00
City Wausau	2,500 00
B. of E. city Marinette.....	3,000 00
B. of E. city Marinette.....	500 00
Town Oconto Falls.....	200 00
Taylor county	2,500 00
Village Blair	600 00
Village Westby	1,000 00
B. S. D. town Phelps.....	500 00
City Elkhorn	1,714 29
B. of E. city Elkhorn.....	1,000 00
B. of E. city New London.....	1,000 00
City Whitewater	810 00
Winneconne village bonds.....	600 00
Dues on certificates of sales.....	771 00
Total Agricultural College Fund receipts.....	\$26,561 95

Disbursements.

Village Readstown, loan.....	\$5,600 00
Village Albany, loan.....	20,000 00
Village Blair, loan.....	12,000 00
Town Hixon, loan.....	5,000 00
Town Longwood, loan.....	5,000 00
No. 6, Windsor, Dane county, loan.....	1,500 00
Total Agricultural College Fund, disbursements.....	\$49,100 00

**For statement of net disbursements see pp. 28-29,*

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
City Chetek	\$115 50
Village Prairie Farm.....	80 21
City Alma	679 00
City Greenwood	350 00
City Neillsville	37 33
Village Loyal	157 50
Town Longwood	130 00
Town Hixon	130 00
City Madison	1,050 00
Village Cambridge	70 00
Town Crandon	201 08
Town Nashville	145 95
City Crandon	177 97
Town Crandon	26 81
Town Nashville	19 46
City Crandon	23 73
Town Wabeno	367 50
Village New Glarus.....	105 00
Jefferson county	560 00
Kewaunee county	420 00
City Wausau	437 50
B. of E. city Marinette.....	630 00
B. of E. city Marinette.....	35 00
Town Oconto Falls.....	20 00
Taylor county	87 50
Town Roosevelt	210 00
Village Blair	242 66
Village Westby	70 00
B. S. D. town Phelps.....	17 50
City Elkhorn	480 00
B. of E. city Elkhorn.....	245 00
B. of E. city New London.....	80 00
City Whitewater	425 25
Winneconne village bonds.....	84 00
Interest on bank deposits.....	350 18
Interest on land certificates.....	230 18
General Fund, interest on certificates of indebtedness.....	4,242 00
Total book receipts (including transfer)	\$12,733 81

Disbursements.

Wisconsin Realty Co., interest refund.....	\$1 28
Starr W. J., interest refunded.....	4 39
University Fund Income, transfer.....	12,728 14
*Total book disbursements (including transfer and refund)	\$12,733 81

*For statement of net disbursements see pp. 28-29.

UNIVERSITY TRUST FUNDS.

Receipts.

Board of Regents, Johnson fund	\$2,020 10
Board of Regents, secretary's loan fund.....	155 53
Board of Regents, Adams bequest	421 52
Board of Regents, dividend Portland Gold Mining Co...	80 00
Board of Regents, Carl Schurz fund.....	5 00
Board of Regents, foreclosure of Hassard property at Washburn	1,000 00
Board of Regents, class of 1913 loan fund.....	396 48
Board of Regents, Latin league fund.....	89 00
University Heights Co., loan	9,000 00
Bunting, C. S., loan	2,500 00
University Trust Funds Income, transfer.....	5,234 74
	<hr/>
Total book receipts (including transfer).....	\$20,902 37

Disbursements.

Bunting, Charlotta, loan.....	\$7,000 00
Glasier, G. G., loan	5,000 00
Kelly, W. A. and Ella, loan.....	6,500 00
Ball, H. L., services	10 00
Ober, M. T., taxes on Maine property.....	27 30
University Trust Funds Income, transfer.....	3,950 00
	<hr/>
Total book disbursements (including transfer)...	\$22,487 30

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Interest:	
Northern Hotel Co.....	\$250 00
Dane County Title Co.....	500 00
Comstock, G. C.	100 00
University Heights Co.....	225 00
Hudson, C. H.	200 00
Piper Brothers	300 00
Boyd, J. M., Co.....	435 00
Fitzgibbons, W. A.	581 25
Keyes, William	60 00
Globe Baking Co.....	400 00
Owen, R. S.	150 00
Bram, Archie	500 00
Osmundson, M. J.	480 00
National Lumber & Creosoting Co.....	900 00
Madison Realty Co.....	200 00
Long Bell Lumber Co.....	900 00
Clarke, B. B.	200 00
Bunting, C. S.....	210 00
Glasier, G. G.	137 50
Kelly, William	156 00
Foreclosure of Hassard property.....	670 77
Christianson, Halvor	75 00

NORMAL SCHOOL FUND, 1914.

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Smith, A. E.	\$200 00
Burwell, E. L.	150 00
Gilmore, E. A.	210 00
University Trust Funds, transfer.....	3,950 00

Total book receipts (including transfer)..... \$12,140 52

Disbursements.

Carpenter, J. H., Jackson bequest.....	\$630 10
Olson, M. R., secretary's loan fund.....	22 75
Wright, E. D., Latin league fund.....	141 26
Ford, H. J., Johnson aid.....	25 00
Murphy, H. S., Johnson aid.....	35 00
Mittelman, E. B., Johnson aid.....	25 00
Neprud, Maud, Johnson aid.....	50 00
Jenkins, J. F., Johnson aid.....	50 00
Rakshit, H., Johnson aid.....	50 00
Butts, George, Johnson aid.....	50 00
Reiser, R. M., Johnson aid.....	25 00
Holm, G. S., Johnson aid.....	50 00
Martin, P. H., Johnson aid.....	50 00
Schlomovitz, B. H., Johnson aid.....	50 00
Nigoghosian, N. A., Johnson aid.....	55 00
Schreiber, L. E., Johnson aid.....	29 00
Clark, H. A., Adams fellowship.....	565 05
Childs, H. F., Adams fellowship.....	565 05
Martin, A. P., Gund scholarship.....	282 52
Neprud, M. E., Doyon scholarship.....	141 26
Hamilton, B. M., Lewis scholarship.....	282 53
Miner, G. W., Lewis scholarship.....	282 52
Kayser, V. S., Stein scholarship.....	56 50
Bybuth, Matilda, Doyon scholarship.....	141 26
Boyd, J. M. Co., interest.....	12 50
Oscar, N. M., taxes.....	38 57
Gilman, W. W., expenses.....	21 22
University Trust Funds, transfer.....	5,234 74

Total book disbursements (including transfer).... \$8,961 83

NORMAL SCHOOL FUND.

Receipts.

Loans:

City Barron	\$966 66
City Cumberland	1,388 89
City Chetek	190 00
Town Bayfield	500 00
Town Bayfield	500 00
B. S. D. town Bayfield.....	600 00
Town Mondovi	522 22
City Mondovi	516 66
Chippewa county	894 72
Village Bloomer	1,100 00
B. of E. city Stanley.....	2,000 00
Village Thorp	500 00
City Colby	437 40

Town Hendren	\$250 00
City Columbus	1,250 00
City Prairie du Chien	1,000 00
City Madison	2,500 00
City Madison	5,000 00
Village Sun Prairie	500 00
B. of E. city Madison.....	5,000 00
Door county	3,000 00
City Sturgeon Bay	4,000 00
B. S. D. town Brule.....	333 33
B. S. D. town Solon Springs.....	300 00
City Menomonie	5,000 00
Eau Claire county	4,166 65
Eau Claire county	1,250 00
Eau Claire county	1,000 00
B. of E. city Eau Claire.....	1,500 00
B. of E. city Eau Claire.....	1,250 00
City Fond du Lac	1,000 00
City Crandon	1,000 00
B. S. D. town Wabeno.....	1,000 00
Village Hazel Green.....	300 00
City Mineral Point	2,000 00
Town Emerson	120 00
City Black River Falls	500 00
City Black River Falls	1,000 00
Village Alma Center	500 05
City Black River Falls.....	1,000 00
Town Finley	100 00
Village Wonewoc	833 34
City Elroy	500 00
Village Wonewoc	1,000 00
City Algoma	1,000 00
Village Blanchardville	200 00
B. S. D. town Elcho	500 00
B. of E. city Merrill.....	1,250 00
City Wausau	1,100 00
City Colby	162 60
Town Bergen	500 00
Marinette county	1,000 00
City Marinette	1,000 00
Village Cashton	750 00
Town Newbold	200 00
Town Three Lakes	410 00
Town Piehl	90 00
Town Newbold	800 00
B. S. D. town Monico.....	350 00
Richland county	1,000 00
Richland county	2,000 00
Town Washington	500 00
B. S. D. town Marshall.....	500 00
Shawano county	1,000 00
Town Richmond	166 67
Town Wescott	83 33
Village Birnamwood	500 00
Town Navarino	150 00
Trempealeau county	1,250 00
Village Galesville	500 00
Village Whitehall	600 00
Vernon county	4,000 00
Town State Line	500 00

Town Hackley	\$600 00
Washburn county	1,750 00
Washburn county	2,000 00
Town Shell Lake	138 89
Village Shell Lake	361 11
B. S. D. town Birchwood.....	400 00
Waupaca county	4,150 00
City Waupaca	1,000 00
Village Iola	314 28
B. of E. city Waupaca	2,000 00
Town Hiles	600 00
Town Arpin	500 00
Town Remington	500 00
B. of E. city Grand Rapids.....	5,000 00
Bonds:	
Stoughton city	3,250 00
Mauston city	10,000 00
Antigo city	1,800 00
Cameron village	300 00
Shawano city	1,000 00
Berlin city	1,000 00
Boscobel city	1,200 00
Durand city	400 00
Clinton village	1,000 00
Ashland county	5,000 00
Merrill city	5,000 00
Prescott city	500 00
School district loans.....	28,183 10
Dues on certificates of sales.....	45 00
Total Normal School Fund receipts.....	\$158,324 86

Disbursements.

School District Loans:	
Jt. No. 2, Hixon and village Withee, Clark county.....	\$12,000 00
Jt. No. 1, Linden and village Linden, Iowa county.....	17,000 00
Jt. No. 5, Scandinavia and village Scandinavia, Wau- paca county	8,000 00
No. 6, Eau Pleine, Portage county.....	1,000 00
Jt. No. 6, Bloomfield and Lyons, Walworth county.....	3,000 00
No. 9, Murray, Rusk county.....	1,000 00
No. 4, Lincoln, Wood county.....	800 00
Jt. No. 1, Bashaw, Barronette, Spooner and village Shell Lake, Washburn county.....	3,500 00
No. 4, Clear Lake, Polk county.....	2,000 00
No. 2, Laketown, Polk county.....	2,300 00
No. 10, Prentice, Price county.....	800 00
No. 1, Elton, Langlade county.....	2,500 00
No. 1, Taft, Taylor county.....	1,000 00
Jt. No. 6, Eagle and Orion, Richland county.....	2,000 00
Jt. No. 9, Sampson and Bloomer, Chippewa county.....	800 00
No. 3, Clear Lake, Polk county.....	1,000 00
No. 3, McKinley, Taylor county.....	900 00
No. 4, Greenwood, Taylor county.....	300 00
Jt. No. 3, Leola, Adams county; Plainfield, Waushara county	1,500 00
No. 6, Bovina, Outagamie county.....	2,000 00
No. 9, Bridge Creek, Eau Claire county.....	1,000 00
Union Free High, Armstrong, Oconto county.....	12,000 00
	<hr/>
	\$76,400 00

Special Loans:

Town Monico	\$5,000 00
Village Coon Valley	3,000 00
B. of E. city Marinette	8,000 00
B. of E. city Mellen	15,000 00
Village Colfax	14,000 00
B. of E. city Grand Rapids	20,000 00

	\$65,000 00
Total Normal School Fund disbursements	\$141,400 00

NORMAL SCHOOL FUND INCOME.

Receipts.

(Rate .00016666635)

Tax:

Adams	\$1,434 65	Marathon	\$9,046 53
Ashland	3,258 41	Marinette	4,650 22
Barron	4,206 78	Marquette	2,018 81
Bayfield	3,068 55	Milwaukee	97,136 19
Brown	9,784 05	Monroe	5,041 94
Buffalo	3,250 00	Oconto	3,815 08
Burnett	1,106 60	Oneida	2,278 18
Calumet	4,676 94	Outagamie	9,799 34
Chippewa	5,091 95	Ozaukee	4,060 69
Clark	5,277 40	Pepin	1,243 33
Columbia	8,152 14	Pierce	3,768 40
Crawford	2,626 93	Polk	3,780 33
Dane	24,566 20	Portage	4,287 34
Dodge	14,148 38	Price	2,350 56
Door	3,169 55	Racine	13,016 24
Douglas	9,375 03	Richland	4,277 88
Dunn	4,239 29	Rock	14,623 61
Eau Claire	4,990 71	Rusk	2,049 20
Florence	776 35	St. Croix	4,956 76
Fond du Lac	12,260 48	Sauk	7,860 61
Forest	2,191 14	Sawyer	1,818 55
Grant	9,854 80	Shawano	4,947 81
Green	8,016 69	Sheboygan	11,192 60
Green Lake	3,964 13	Taylor	2,458 60
Iowa	6,773 58	Trempealeau	4,348 94
Iron	1,510 75	Vernon	5,253 00
Jackson	2,935 35	Vilas	1,205 22
Jefferson	9,653 29	Walworth	9,844 92
Juneau	3,102 64	Washburn	1,314 97
Kenosha	8,014 46	Washington	6,142 72
Kewaunee	3,651 64	Waukesha	9,501 35
La Crosse	6,947 97	Waupaca	5,789 84
Lafayette	7,320 70	Waushara	3,268 84
Langlade	3,293 75	Winnebago	11,662 92
Lincoln	3,127 88	Wood	5,182 25
Manitowoc	9,884 07		
			\$499,697 00

Interest on Loans:

B. of E. city Mellen	\$721 00
City Barron	135 54
City Cumberland	680 55
City Chetek	119 70

NORMAL SCHOOL FUND INCOME, 1914.

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Town Bayfield	\$210 00
Town Bayfield	140 00
B. S. D. town Bayfield.....	84 00
Town Mondovi	91 39
City Mondovi	36 17
Village Bloomer	346 50
B. of E. city Stanley.....	420 00
Village Thorp	87 50
City Colby	153 09
Town Hixon	175 00
Village Thorp	87 50
Town Hendren	180 46
City Columbus	831 25
City Prairie du Chien	40 00
City Madison	350 00
City Madison	700 00
Village Sun Prairie.....	297 50
Village Belleville	420 00
B. of E. city Madison.....	700 00
B. of E. city Madison.....	700 00
Door county	525 00
City Sturgeon Bay	1,120 00
B. S. D. town Brule.....	46 66
B. S. D. town Solon Springs.....	52 50
City Menomonie	200 00
City Menomonie	1,050 00
Eau Claire county	729 28
Eau Claire county	875 00
Eau Claire county	218 75
Eau Claire county	105 00
B. of E. city Eau Claire.....	525 00
B. of E. city Eau Claire.....	831 25
City Fond du Lac	80 00
City Crandon	35 00
B. S. D. town Wabeno.....	175 00
Village Hazel Green	115 50
City Mineral Point.....	1,337 76
Town Emerson	21 00
City Black River Falls.....	140 00
City Black River Falls.....	175 00
Village Alma Center.....	245 00
City Black River Falls.....	210 00
City Black River Falls.....	70 00
Town Finley	3 50
Village Wonevoc	29 18
City Elroy	245 00
Village Wonevoc	175 00
City Algoma	385 00
Village Blanchardville	63 00
Village Argyle	120 40
Village Argyle	291 66
B. S. D. town Elcho.....	70 00
B. of E. city Merrill.....	831 25
City Wausau	308 00
City Colby	56 91
Town Bergen	84 00
Town Bergen.....	35 00
Marinette county	455 00
City Marinette	70 00
City Marinette	140 00

Village Cashton	\$420 00
Town Newbold	14 00
Town Three Lakes.....	14 35
Town Piehl	3 15
Town Newbold	141 17
B. S. D. town Monico.....	73 50
Richland county	560 00
Richland county	140 00
Town Washington	70 00
Town Washington	70 00
B. S. D. town Marshall.....	87 50
City New Richmond.....	210 00
Shawano county	70 00
Town Richmond	16 67
Town Wescott	8 33
Village Birnamwood	175 00
Town Navarino	26 25
Trempealeau county	787 50
Village Galesville	52 50
Village Whitehall	399 00
Vernon county	140 00
Village LaFarge	525 00
Town State Line	204 16
Town Hackley	218 75
Washburn county	306 25
Washburn county	210 00
Town Shell Lake	63 20
Village Shell Lake	164 30
B. S. D. town Birchwood.....	112 00
Waupaca county	871 50
City Waupaca	245 00
Village Iola	22 00
B. of E. city Waupaca	1,610 00
Town Arpin	105 00
Town Hiles	84 00
Town Arpin	175 00
Town Remington	70 00
B. of E. city Grand Rapids.....	1,575 00
B. of E. city Grand Rapids.....	350 00
City Milwaukee (Light Horse Squadron).....	1,200 00
Interest on Bonds:	
La Crosse county	\$2,275 00
Mauston city	172 08
Ashland county	1,900 00
Antigo city	236 00
Stoughton city	665 00
Merrill city	675 00
Prescott city	500 13
Cameron village	21 00
Shawano city	175 00
Berlin city	315 00
Wauzeka village	280 00
New Lisbon city.....	140 00
Boscobel city	840 00
Durand city	476 00
Clinton village	125 00
Hudson city	750 00
Interest on bank deposits.....	2,461 82
Interest on land certificates.....	109 20

Interest on school district loans	\$7,044 00
Normal schools, fees, etc.	96,952 84
Normal schools, refunds.....	81 63
Sawyer county, penalty on delayed tax settlement.....	3 17
State Insurance Fund, loss at Platteville.....	330 00
State Insurance Fund, loss at Superior.....	94,584 80
General Fund, general purposes, (172-54)32.....	304,890 00
General Fund, tax remission of 1912.....	223,605 00
General Fund, construction and equipment, 406a-2.....	23,000 00
General Fund, interest on certificates of indebtedness...	36,099 00
	<hr/>
Total book receipts (including transfers).....	\$1,329,946 50

Disbursements.

Normal Schools.

(By appropriations)

Board of Normal Regents:	
General administration, (172-54)4.....	\$26,820 49
General administration, accumulated balance.....	3,710 35
	<hr/>
	\$30,530 84
Eau Claire Normal:	
Construction and equipment, (172-54)1.....	\$23,346 40
Construction and equipment, accumulated balance....	1,629 60
	<hr/>
	\$24,976 00
Institutes and Summer Schools:	
Operation, (172-54)5	\$5,205 80
Operation, accumulated balance.....	50 46
	<hr/>
	\$5,256 26
La Crosse Normal:	
Operation, (172-54) 6	\$76,958 04
Repairs and maintenance, (172-54) 14.....	474 15
Capital, (172-54)23	11,301 41
Construction and equipment, 406a-2.....	988 33
Accumulated balance	10,167 63
Insurance	619 20
	<hr/>
	\$100,508 76
Milwaukee Normal:	
Operation, (172-54)7.....	\$120,830 39
Repairs and maintenance, (172-54) 15.....	5,168 77
Capital, (172-54)24	10,074 50
Construction and equipment, 406a-2.....	17,566 88
Accumulated balance.....	2,819 03
Land and land improvements, (172-54)22.....	65,652 14
Insurance	653 40
Training oral teachers of the deaf (172-54)38.....	3,667 14
	<hr/>
	\$226,432 25
Oshkosh Normal:	
Operation, (172-54)8	\$102,778 28
Repairs and maintenance, (172-54)16.....	3,342 64
Capital, (172-54)25	51,500 00
Construction and equipment, 406a-2.....	27,869 11

Accumulated balance	\$2,572 84
Land and land improvements, (172-54)22.....	4,063 00
Insurance	851 43
	<hr/>
	\$192,977 30
Platteville Normal:	
Operation, (172-54)9	\$58,944 07
Repairs and maintenance (172-54)17.....	2,839 20
Capital, (172-54)26	3,641 45
Construction and equipment, 406a-2.....	1,000 00
Land and land improvements, (172-54) 22.....	5,500 00
Accumulated balance	1,506 28
Insurance	418 50
	<hr/>
	\$73,849 50
River Falls Normal:	
Operation, (172-54)10	\$57,733 22
Repairs and maintenance, (172-54)18.....	2,016 30
Capital, (172-54)27	57,603 91
Construction and equipment, 406a-2.....	6,034 39
Land and land improvements, (172-54)22.....	2,509 86
Accumulated balance	1,779 66
Insurance	294 75
	<hr/>
	\$127,972 09
Stevens Point Normal:	
Operation, (172-54)11	\$62,725 69
Repairs and maintenance (172-54)19.....	2,840 21
Capital, (172-54)28	4,158 95
Accumulated balance	865 80
Insurance	451 35
	<hr/>
	\$71,042 00
Superior Normal:	
Operation, (172-54)12	\$68,092 92
Repairs and maintenance, (172-54) 20.....	2,774 56
Capital, (172-54)29	3,185 94
Fire loss	32,034 20
Construction and equipment, 406a-2.....	5,041 40
Accumulated balance	692 62
Insurance	622 80
Dormitory (172-54)33	16,354 31
	<hr/>
	\$128,798 75
Whitewater Normal:	
Operation, (172-54)13	\$62,022 94
Repairs and maintenance, (172-54)21.....	1,437 23
Capital, (172-54)30	1,200 74
Construction and equipment, 406a-2.....	6,140 58
Land and land improvements, (172-54)22.....	2,025 00
Accumulated balance	5,894 70
Insurance	504 90
	<hr/>
	\$79,226 09
Total disbursements of normal schools.....	\$1,061,569 84
Wisconsin Realty Co., interest refunded.....	1 64
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*Total book disbursements (including refund)..	\$1,061,571 48

*For statement of net disbursements see pp. 28-29.

FOREST RESERVE FUND.

Receipts.

Return of cement bags.....	\$86 30
W. S. Lewis, refund.....	10 00
Ground leases, etc.	894 27
Rent of cabin at Boulder Junction.....	5 00
Extension of time to remove timber.....	223 75
Right to remove timber.....	40 00
Refund of freight charges.....	3 63
Sale of nursery stock.....	65 97
Sale of hay.....	25 00
Sale of timber.....	15 00
Interest on bank deposits.....	1,475 22
Land sales, interest, etc.....	34,883 49
Dues on certificates of sales.....	2,804 25
Total book receipts (including refunds).....	\$40,531 88

Disbursements.

School Fund, transfer to correct error.....	\$36 00
School Fund Income, transfer to correct error.....	17 02
Malone, Elmer, interest refunded.....	4 12
Linton, Arthur, interest refunded.....	50
Young, C. A., interest refunded.....	50
Wolf River Improvement Co., interest refunded.....	5 20
Thompson, Ingebright, refund of principal and interest..	15 88
Aasgard, J. A., refund of principal and interest.....	49 92
Prueher, A. J., refund of principal and interest.....	44 80
McFarlane, W. I., refund of principal and interest.....	16 49
Jeffers, W. R., refund of principal and interest.....	140 59
Bannerman, George, refund of principal and interest..	127 32
	\$458 34

Board of Forestry.

McDonald, J. J., forest ranger, salary.....	\$85 00
Harrington, Neal, forest assistant, salary.....	100 00
Barnard, W. D., forest assistant, salary.....	129 09
Christensen, P. C., forest ranger, salary.....	158 00
Cook, J. B., forest ranger, salary.....	85 00
Fenska, R. R., expense.....	130 33
Freund, Henry, forest ranger, salary.....	100 00
Harrington, C. L., expense.....	22 99
Johnson, H. A., per diem and expenses.....	189 04
Lucius, Joseph, per diem and expenses.....	203 11
McDonald, R. A., expenses.....	36 97
Post, M. J., forestry assistant, salary and expense.....	115 34
Smith, Atwood, per diem and expenses.....	50 80
Sell, William, expenses.....	2 18
Trent, M. R. H., expenses.....	2 72
Weaver, E. M., expenses.....	48 43
Arnott, W. B., drayage.....	4 00
Adams, John, services.....	15 00

American Lumberman, subscription	\$6 00
American Forestry Association, reports.....	4 70
American Steel and Wire Co., supplies.....	41 96
Andrae, Julius, & Sons Co., supplies.....	29 30
Boudin, John, services.....	1 00
Balsam Lake Ledger, advertising.....	1 90
Bolger Bros., supplies.....	93 74
Bausch and Lomb Optical Co., supplies.....	214 20
Beyer Charley, services.....	5 00
Bomier, W. H., supplies.....	2 50
Boyd, John, services.....	5 00
Collins, Tom, services.....	1 00
Ciere, Andy, labor.....	22 50
Carpenter, C. M., Supply Co., supplies.....	201 65
Coffen, E. J., supplies.....	3 00
Cook, J. B., transfer and drayage.....	1 63
Christensen, Alice, supplies.....	3 25
Christensen, P. C., supplies.....	31 29
Clendenning, George, drayage.....	1 00
Clark, C. G., per diem and expenses.....	324 50
Chicago Pneumatic Tool Co., supplies.....	55 47
Chalker, Albert, services.....	7 88
Dunham, H. M., supplies, services.....	31 70
DeLong, E. M., supplies.....	5 24
Dillman, Viola, services.....	21 00
Dietzgen, Eugene, Co., supplies.....	9 54
Doroit, Calvin, services.....	6 50
Dorwin, A. E., supplies.....	381 29
Detroit Engine Works, supplies.....	58
Doolittle, A. E., rent.....	166 45
Emerson, Lawrence, services.....	4 00
Fink, W. J., labor.....	13 50
Fitzgerald & McDonald, supplies.....	599 17
Fuller, E. E., repairing telephone.....	2 00
Florence County Abstract Co., map.....	1 00
Froelich, William, supplies.....	8 85
Forest Republican, advertising.....	1 90
Fairbanks, Morse & Co., supplies.....	745 37
Freund, Henry, services and supplies.....	7 00
Glenn, George, labor.....	13 75
Gray, Bob, labor.....	13 75
Goff, Oliver, services and expenses.....	30 90
Gordon, N. S., advertising.....	95
George, William, services.....	16 25
Grisim, Jack, services.....	5 55
Habel, G. F., services.....	5 00
Hotchkiss, Fred, services.....	30 00
Henry, Frank, services.....	10 00
Holze, Forest, repairs.....	2 00
Hill, D. B., Nursery Co., seeds.....	26 50
Hudson and Flogland, supplies.....	4 80
Huber, Jacob, services.....	4 50
Iron County Publishing Co., advertising.....	1 90
Journal and Sentinel, map, advertising.....	2 40
Jenkinson, D. L., supplies.....	4 77
Jacobs, Peter, plat book.....	9 00
Johnson, Gus, services.....	1 35
Keyon, R. L., Co., supplies.....	5 28
Keuffel & Esser Co., supplies.....	8 88
Krumm, J. H., services.....	1 50

FOREST RESERVE FUND, 1914.

419

Kuepper, Henry, services	\$102 00
Kelly, H. W., rent.....	9 00
Kahn, D. A., supplies.....	936 21
Lombard, Robert, services.....	1 00
Lake, Tony, labor.....	3 75
Lewis Hardware Co., supplies.....	22 70
Library of Congress, supplies.....	1 14
Ladysmith News Budget, advertising.....	1 90
Lawson, John, Manufacturing Co., supplies.....	180 27
Long, F. J., forest ranger, supplies.....	133 07
McGrau, Raymond, labor.....	22 50
McElhaney, Chas., labor.....	14 00
Mykleby, J., & Son, supplies.....	36 41
Moseley Book Co., supplies.....	8 97
McDonald, J. J., supplies.....	75
McGregor, J. L., advertising.....	60
Meyers, Cyrus, services.....	29 25
McCamley, Ed., expenses.....	3 49
Merrill, Luther, services.....	6 00
Morey, Carl, services.....	27 00
McDonald, P. A., supplies.....	55 35
Montreal River Miner, advertising.....	1 90
Marshall Wells Hardware Co., supplies.....	414 87
Marinette Eagle Star, advertising.....	1 90
Mining News, advertising.....	1 90
Morrill, Guy, services.....	33 28
Meyer News Service Co., clippings.....	22 70
Northern Citizen, advertising.....	1 90
Nehr, M. J. Co., supplies.....	59 29
New North, advertising.....	2 85
Nelson, John, supplies.....	3 80
Nick, J. Jr., supplies.....	6 75
Oliver, J. W., hay.....	54 27
O'Leary, J. E., supplies.....	774 32
Oelhafen, John, lumber, etc.....	2,151 73
Olson, Tom, drayage.....	8 50
Olson, Frank, services.....	8 00
Oneida County Land & Abstract Co., services.....	44 25
Osceola Mill & Elevator Co., supplies.....	109 73
Paquette, Dennis, supplies.....	19 25
Park Falls Herald, advertising.....	2 50
Patterson, T. H., services.....	4 00
Phillips Bee, advertising.....	6 55
Pederson, H. B., map.....	1 50
Peshtigo Times, advertising.....	1 90
Professional Memoirs, supplies.....	1 20
Ross, Bill, labor.....	18 75
Rooney, William, services.....	9 00
Ramsdell, Jesse, services.....	5 00
Rath, V. P., supplies.....	3 00
Register, The, Shell Lake, advertising.....	95
Rush County Journal, advertising.....	2 50
Rhineland Lumber & Coal Co., supplies.....	18 04
Rockwell Manufacturing Co., supplies.....	320 90
Robbins Lumber Co., supplies.....	9 10
Ross, William, services.....	12 50
Smith, Joe, services.....	1 00
Smith, Tony, services.....	1 00
Strass, Adam, labor.....	13 75
Steinberger, Jake, supplies.....	15 00

St. Croix Valley Standard Press, advertising.....	\$1 90
Stoben, Ben, services and supplies.....	10 00
Soetebeer, A. L., services.....	4 00
Stamp, Robert, supplies.....	8 61
Schram, Fred, services.....	4 00
Sawyer County Record, advertising.....	1 20
Spooner Advocate, advertising.....	60
Shell Lake Watchman, advertising.....	60
Stange, A. H., Co., horseshoeing.....	8 85
Smuhl, Anthony, express, etc.....	6 38
Sell, R. W., expenses.....	87 31
Stone, H. J., freight and drayage.....	27 37
Society of American Foresters, books.....	3 50
Strong & Manley, supplies.....	1 80
Sundry persons, boarding men, labor.....	17,101 29
Spreen, E. W., supplies, etc.....	67 05
Shepard, E. S., supplies.....	2 00
Tomahawk Leader, advertising.....	2 85
Tinkelpaugh, Henry, services.....	3 75
United Pump & Power Co., supplies.....	3 20
Vickers, Martin, advertising.....	1 90
Ward, C. W., seedlings.....	23 25
Wilson, G. R., lumber.....	6 35
Woodsick, F. A., supplies.....	8 45
West, Bertha, services.....	10 00
Ware, E. A., drayage.....	2 50
Winston, J. C., Co., books.....	2 00
Woodruff Hardware Co., supplies.....	1,334 74
Yawkey-Bissell Lumber Co., hay, lumber, etc.....	312 24
	<hr/>
	\$29,552 97
*Total book disbursements (including transfers and refunds)	\$30,011 31

DRAINAGE FUND.

Receipts.

General Fund, chap. 5, laws (special session) 1912, and chap. 166, laws 1913.....	\$25,500 00
Dues on certificates of sales.....	198 00
Interest on land certificates.....	9 95
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Total book receipts (including transfer).....	\$25,707 95

Disbursements.

Black River Falls Relief Committee.

Albertson, Ole, labor.....	\$2 00
Amundson, Ben, labor.....	4 00
Amundson, Hans, labor.....	83 80
Anderson, Charlie, labor.....	9 00
Anderson, Hans, labor.....	9 00
Bailey, J. A., labor.....	76 40
Bakken, Ingwald, labor.....	105 10
Brockway, Fred, labor.....	113 70
Brockway, Jud, labor.....	8 00
Case, Willard, labor.....	15 40

*For statement of net disbursements see pp. 28-29.

DRAINAGE FUND, 1914.

421

Caves, Earl, labor	\$ 88
Dickie, Eldron, labor.....	20 20
Dickie, Geo., labor.....	29 40
Dolsey, John, labor.....	30 80
Dutton, Ed., labor.....	2 00
Erdman, Fred, labor.....	19 80
Franz, Lewis, labor.....	24 60
Gunderson, Carl, labor.....	77 00
Hagen, Ole, labor.....	16 60
Halverson, Andrew, labor.....	1 00
Halverson, Herman, labor.....	1 00
Halverson, Ole, labor.....	91 80
Hanson, Peter, labor.....	14 00
Hanson, Price, labor.....	56 30
Hanson, Simon, labor.....	12 60
Hoffman, P. J., labor.....	297 60
Iverson, Even, labor.....	127 32
Iverson, John, labor.....	5 40
Jessie, Herman, labor.....	138 80
Johnson, Charley, labor.....	85 80
Kleven, Ole, labor.....	83 00
Knudtson, John, labor.....	39 60
Koben, Andrew, labor.....	1 00
Kobin, Anton, labor.....	57 20
Landers, Harve, labor.....	2 00
Larson, H. E., supplies.....	17 95
Lund, Samuel, stamps.....	4 00
McDonald, J. R., labor.....	770 00
McGavock, Alex, labor.....	3,846 83
McGillvray, J. J., glass.....	8 39
McLellen, Joseph, labor.....	1 00
Mathews, John, labor.....	16 00
Meek, B. J., labor.....	71 20
Meek, John, labor.....	28 80
Merkel, A. H., labor.....	184 00
Moe, P. L., supplies.....	59 50
Nessett, Ed., labor.....	15 00
Nessett, Emil, labor.....	19 20
Nessett, John, labor.....	46 80
Olson, Conrad, labor.....	20 00
Olson, Matt, labor.....	12 00
Perry, Forest, labor.....	1 00
Persons, Dan, labor.....	36 60
Printz, Nancy, salary.....	120 00
Purnell, John, labor.....	8 88
Skutley, Theodore, labor.....	22 60
Smith, Jim, labor.....	18 80
Spaulding, Mrs. D. J., labor.....	23 20
Spaulding, Mrs. M. J., labor.....	44 80
Spreaster, Harold, labor.....	1 00
Thompson, Ole, labor.....	17 60
Thompson, Sam, labor.....	5 00
Tollack & Son, supplies.....	18 55
Upton, Wm., labor.....	5 60
Van Buskirk, Smith, labor.....	56 20
Voss, S. E., labor.....	67 20
Walters, Geo., labor.....	16 80
Walters, J. H., labor.....	147 00
Walters, Will, labor.....	9 00

 \$7,402 60

Portage Levee Commission.

Abell, Helen L., stenography.....	\$21 90
Barrow, Thomas, earth.....	40 00
Behnkie, N. J., grade stakes.....	35 00
Bellinghausen, H. L., express and telegram.....	2 19
Carrol, John, labor.....	6 00
Clemmons, Charles, labor.....	26 40
Clemmons, George, labor.....	246 92
Cochrane, T. H., grass seed.....	1 25
Davis & Davison, dirt.....	819 24
Gault, W. C., auto livery.....	22 19
Hanifan, Jerry, labor.....	2 00
Hibner, Merrit P., board.....	8 45
Janda, Harold J., labor.....	106 14
Jones, H. E., livery.....	1 50
Kopplemeier, W., labor.....	42 00
Kopplin, Amanda, stenography.....	8 15
Kutzke, Herman, labor.....	333 00
Lauterbach, John, labor.....	10 50
Lauterbauch, Charles, dirt.....	3,357 76
Mahoney, J. L., labor.....	62 50
Manthey, August, livery.....	6 00
Mohr, C. F., lumber.....	61 18
Mohr Lumber Co., lumber.....	62 17
Orton, J. A., dirt.....	9,464 81
Peterson, E. E., dirt.....	35 00
Portage Boat & Engine Co., building barge.....	41 50
Portage Democrat, advertising.....	7 20
Portage Telephone Co., service.....	20 25
Portage Iron Works, pitch.....	1 00
Port, E. W., dynamite.....	7 05
Roberts, E. J., dirt.....	35 00
Rubin, Carlton, labor.....	4 50
Rupp, Jacob, blacksmithing.....	1 25
Schulze Hardware Co., supplies.....	44 03
Smith, Emil, contract.....	67 80
Smith, Leonard S., services.....	210 00
Sommers, Mary A., dirt.....	175 00
Spellman, William, dirt.....	150 00
Splees, A. F., livery.....	124 40
Squires, Lucius, labor.....	9 63
Stanley, C. C., dirt.....	150 00
Staudemayer, John L., expense.....	2 54
Statz, Henry, dirt.....	30 00
Strain, A. J., livery.....	14 00
Strain, S. J., livery.....	32 50
Tennant, H. V., salary.....	925 27
Tennant, Victor, services.....	232 20
Thompson, Normand, dirt.....	100 00
Trojanwskie, Adolph, dirt.....	30 00
University Coöperative Co., supplies.....	18 50
Warren, Nathan, dirt.....	130 00
Weir, A. J., lumber.....	18 40
Weldon, Peter, dirt.....	15 00
Williams, G. J., dirt.....	150 00
Williams, G. W., supplies.....	4 05
Williams, T. E., dirt.....	100 00

DELINQUENT TAX AND STATE INSURANCE FUNDS, 1914. 423

Wisconsin State Register, advertising	\$6 16
Wooley, George, dirt.....	100 00
	<hr/>
	\$17,739 48
Hager, Wanns & Co., interest refunded.....	\$2 80
*Total book disbursements (including refund).....	\$25,144 88

DELINQUENT TAX FUND.

Receipts.

Taxes on state lands.....	\$210 94
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Disbursements.

Apportionment to counties:	
Manitowoc county	\$16 17
Price county	40 81
Pressentin, Charles, chap. 614, laws 1913.....	38 82
Bannerman, George, refund.....	29 38
	<hr/>
	\$125 18

STATE INSURANCE FUND.

Receipts.

Premiums	\$90,960 72
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Disbursements.

Sauk county, loss at asylum and poor farm.....	\$130 00
University Fund Income, loss at university.....	155 25
Normal School Fund Income, loss at Platteville normal..	330 00
Normal School Fund Income, loss at Superior normal....	94,584 80
General Fund, loss at Stout Institute.....	4,402 53
General Fund, loss at Home for Feeble-Minded.....	487 50
General Fund, loss at Devils Lake Park.....	136 00
General Fund, loss, Free Library Commission.....	100 00
	<hr/>
	\$100,326 08

Insurance Department.

Bennett, C. E., inspector, sal. and exp.....	\$1,739 98
Wisconsin Inspection Bureau, inspection and rating.....	200 00
Halbert, C. A., special appraiser, sal. and exp.....	455 40
Wandrey, W. J., services.....	3 28
	<hr/>
	\$2,398 61
*Total book disbursements (including transfers)....	\$102,724 69

*For statement of net disbursements see pp. 28-29.

TEACHERS' INSURANCE AND RETIREMENT FUND.

Receipts.

Adams	\$133 87	Marathon	\$913 49
Ashland	572 81	Marinette	630 75
Barron	518 95	Marquette	174 09
Bayfield	551 96	Milwaukee	1,004 50
Brown	1,013 01	Monroe	576 13
Buffalo	320 67	Oconto	370 30
Burnett	124 48	Oneida	255 36
Calumet	250 67	Outagamie	967 39
Chippewa	505 86	Ozaukee	348 65
Clark	470 84	Pepin	168 70
Columbia	827 42	Pierce	308 04
Crawford	304 98	Polk	302 14
Dane	2,140 79	Portage	489 59
Dodge	646 43	Price	270 27
Door	251 23	Racine	1,513 54
Douglas	1,454 95	Richland	407 53
Dunn	436 66	Rock	1,842 34
Eau Claire	1,024 88	Rusk	301 85
Florence	51 13	St. Croix	532 70
Fond du Lac	1,363 04	Sauk	800 32
Forest	222 17	Sawyer	154 90
Grant	964 89	Shawano	430 07
Green	588 78	Sheboygan	1,460 96
Green Lake	246 31	Taylor	171 03
Iowa	556 16	Trempealeau	381 75
Iron	194 37	Vernon	510 06
Jackson	271 95	Vilas	139 20
Jefferson	788 91	Walworth	987 67
Juneau	425 41	Washburn	237 07
Kenosha	655 59	Washington	418 60
Kewaunee	255 93	Waukesha	692 05
La Crosse	1,412 87	Waupaca	531 92
Lafayette	386 14	Waushara	290 99
Langlade	465 10	Winnebago	1,860 69
Lincoln	484 05	Wood	564 07
Manitowoc	871 93		
			\$42,763 90

From annuitants:

Baker, F. B.	\$347 22
Rhea, A. O.	447 62
Cuddy, A. L.	445 20
Fitzgibbons, M. B. T.	316 91
Patterson, E. A.	435 75
Torphy, Michael	431 06
Williams, Julia	417 69
Fitzholm, Clara	359 38
Verbeck, H. C.	366 95
Neill, Lillian	373 21
Dillon, B. A. C.	313 10
Shepard, P. W.	302 17
Flemming, Lucinda	337 46
Taber, M. L.	314 00
Frawley, M. S.	497 40
Lawson, L. E.	302 75

TEACHERS' INSURANCE AND RETIREMENT FUND, 1914. 425

Olson, Martha	\$288 57
Clark, Nettie	305 30
Ellis, J. M.	298 90
Ellis, Jennie	307 90
Libby, Margaret	324 70
O'Brien, W. H.	294 90
Wood, J. O.	300 62
Gillies, Lizzie	337 09
Prevost, A. M.	373 50
Crumpton, M. M. B.	286 70
Paulson, E. J.	371 31
Burrows, E. J.	436 83
Partridge, Maggie	427 28
Brandon, Annie	342 88
Sharpe, H. U.	351 41
Walton, M. C.	412 38
Grady, N. S.	345 97
Johnson, A. G.	323 50
Holm, T. A.	315 36
McNeil, Elizabeth	325 53
Smith, A. E.	300 12
Pope, C. G.	366 20
Baird, M. M.	415 00
Newman, L. V.	443 80
Le Tourneux, Isa.	429 00
Understock, L. C.	299 68
Farrell, M. C.	315 03
Densmore, Euphemia	367 49
Chamberlain, M. T.	428 85
Alban, M. L.	307 12
Loveland, R. E.	423 31
Schoechert, Emma	319 40
Ramsay, R. C.	339 22
Lawler, P. H.	284 78
Tremey, N. R.	353 66
Mainland, Barbara	301 30
Tigh, Angeline	340 77
Goldworthy, James	326 80
Ochsner, E. M.	293 15
Harrington, E. E.	273 24
Hohler, Mary	378 07
Hamacher, Kate	308 88
Skinner, Alice	326 10

Interest on Bonds:

Taylor county	1,317 13
Antigo city	266 63
Antigo city (discount)	81 00
Janesville city	655 56
West Allis city	902 21
Superior city	326 40
Grant county	792 00
Racine city	117 00

Antigo city bonds paid	1,000 00
School Fund Income, chap. 323, laws 1911	64,953 60

Total book receipts (including bonds paid and transfer) \$133,894 90

Disbursements.

Board of Trustees, Teachers' Insurance and Retirement Fund.

Ausse, Cora, salary.....	\$67 74
Ausse, Georgia, salary.....	22 41
Beckner, Emma, salary.....	9 68
Buell, H. C., expenses.....	12 30
Babler, Clarice, expenses.....	1 20
Carter, Theda, salary.....	600 00
Devine, W. A., postmaster, postage.....	93 00
Davis, W. L., salary.....	2 61
Democrat Printing Co., printing.....	381 19
Herfurth, E. M., salary.....	600 00
Hames, Ruth, salary.....	594 50
Hayner, Grace, salary.....	258 09
Harrison, E. L., salary.....	56 99
Knickerbocker, Harriet, salary.....	2 50
Loveland, R. E., salary.....	1,000 00
Mackin, L. R., salary.....	207 36
Mackin, R., salary.....	252 00
Morley, Hazel, salary.....	271 15
Printing Board, paper.....	134 53
Ramsay, R. C., expenses.....	36 95
Rielly, Elsie, salary.....	752 58
Superintendent of Public Property, postage, supplies, etc.	651 56
Scherer, Josephine, services.....	40 95
Vaas, Marie, salary.....	2 00
Wisconsin Telephone Co., service.....	12 45

\$6,063 74

Refunds to:

Arnold, B. L.....	\$2 25	Hicks, M. P.....	5 78
Baker, A. E.....	3 20	Hull, L. T.....	3 60
Brainerd, N. H.....	6 98	Hansen, W. C.....	6 75
Butterfield, Jennie....	2 50	Hughes, W. W.....	2 50
Bacon, N. G.....	2 48	James, A. L.....	6 24
Bahr, E. H.....	2 14	Jaynes, G. F.....	7 46
Behm, Martha.....	3 81	Judd, E. C.....	4 50
Boehme, A.....	6 00	Krebs, R. R.....	6 75
Bonneville, W. H.....	3 75	Karns, C. H.....	6 98
Bergwall, E. A.....	4 93	Kepner, E. N.....	4 85
Bliss, M. P.....	5 63	Keyser, C. W.....	5 00
Copp, Tracy.....	12 39	Krause, Emil.....	5 28
Curtis, Margaret....	3 68	Lambert, Mrs. Ernst	2 25
DeBoer, Bert.....	9 50	Lantz, Grace.....	4 75
Donoghue, J. P.....	4 00	Lincoln, Florence....	3 08
Dickinson, Don.....	3 20	Lusk, W. F.....	26 50
Dodd, G. M.....	2 70	Lynch, Mae.....	3 63
Emery, W. T.....	5 20	Matthews, Z. F.....	5 40
Fess, M. L.....	3 15	McLaughlin, Mrs. G.	4 00
Gerlach, H. F.....	4 73	Metcalf, Sarah.....	6 30
Gottschalk, E. A.....	8 05	Miles, W. C.....	9 00
Graven, A. S.....	5 50	MacGibbon, J. A.....	2 85
Gunderson, Mrs. N.	3 38	Moore, L. D.....	2 03
Gebhart, H. L.....	3 55	Mullen, Genevieve...	5 50
Graper, G. W.....	3 60	Moore, E. L.....	6 50
Grinde, A. E.....	7 65	Neville, Joanna.....	2 75
Hamlin, F. E.....	30 00	Nickerson, Lottie....	1 80
		Otter, E. G.....	4 50

TEACHERS' INSURANCE AND RETIREMENT FUND, 1914. 427

Pagel, Mrs. Frank...	\$2 70	Dafoe, A. O.....	\$79 48
Patterson, P. P.....	2 93	Donoher, Kate.....	450 00
Paulson, M. R.....	4 95	Donohue, Katharine	440 77
Pearce, E. G.....	4 50	Densmore, Euphemia	185 54
Pluemer, C. A.....	2 60	Een, A. P.....	347 08
Price, Mrs. Howard..	3 15	Eait, A. J.....	91 05
Rondebush, M. M....	11 00	Ellis, Jennie.....	162 50
Rau, E. F.....	3 80	Ellis, J. M.....	158 00
Rider, Mrs. Cameron	2 40	Fisher, G. E.....	410 71
Ryan, M. A.....	2 60	Fowlie, William....	335 68
Richmond, R. E.....	1 93	Fitzgibbon, M. B. T.	486 15
Roadt, Joseph.....	2 40	Filholm, Clara.....	380 63
Roberts, Bernetta...	3 50	Flemming Lucinda..	177 28
Rusch, M. A.....	17 50	Frawley, M. S.....	225 00
Sanger, G. R.....	4 20	Farrell, M. C.....	160 70
Shaw, W. G.....	3 83	Grandine, A. A.....	378 75
Stewart, E. A.....	4 95	Granger, I. M.....	325 00
Schneider, E. L.....	2 00	Grunert, Estella....	336 53
Shanks, Ninnian....	2 25	Gordon, R. I.....	325 00
Shimeall, Florence..	3 38	Gillies, Lizzie.....	175 68
Stader, Elizabeth....	3 37	Grady, N. S.....	181 24
Snyder, Elma.....	3 60	Goldworthy, James..	166 66
Spear, J. W.....	8 19	Hall, B. S.....	286 40
Tingom, Helen.....	4 95	Harper, C. A.....	362 50
Traut, Mrs. W.....	11 08	Henderson, May....	324 22
Thayer, F. B.....	4 50	Herfurth, E. M.....	383 04
Vogel, E. O.....	2 60	Hickok, W. H.....	396 23
Vennema, Muriel...	5 63	Holland, A. M.....	449 31
Williams, H. F.....	11 50	Hull, A. E.....	320 49
Winn, J. A.....	5 07	Hains, Viola.....	487 60
Wells, F. K.....	2 25	Hanscome, A. M....	403 13
Young, F. P.....	4 25	Holm, T. A.....	165 18
		Harrington, E. E....	159 86
		Hamacher, Kate....	78 82
		Hohler, Mary.....	96 31
		Jessup, M. S.....	468 74
		Johnson, A. G.....	168 74
		Lowry, Sarah.....	369 99
		Lawler, P. H.....	156 24
		Lawson, L. E.....	159 46
		LeTourneau, Isa...	225 00
		Libbey, Margaret....	84 37
		Loveland, R. E.....	159 36
		Mason, Margaret....	322 68
		Maxwell, M. H.....	373 03
		McBride, Ella.....	377 14
		McFarland, Franc...	325 00
		McGovern, Mary....	548 07
		Murdock, E. J.....	450 00
		McNiell, Elizabeth...	168 74
		Mainland, Barbara..	156 24
		Noyes, Anna.....	355 06
		Neill, Lillian.....	559 81
		Newman, L. V.....	225 00
		O'Brien, W. H.....	156 24
		Olson, M. K.....	156 78
		Ochsner, E. M.....	79 76
		Paul, B. J.....	175 00
		Powers, Margaret...	477 67
		Powers, M. T.....	352 09
		Paterson, E. A.....	675 00

\$464 04

Annuities:

Armstrong, Mary....	\$163 13
Alban, M. L.....	156 52
Bird, J. P.....	450 00
Boughton, Frances..	450 00
Barber, Flora.....	260 40
Baird, M. M.....	212 50
Brandon, Annie.....	176 34
Burrows, E. J.....	225 00
Clemons, C. C.....	353 13
Conklin, H. A. C....	326 82
Connors, A. J.....	175 91
Coyne, Mary.....	450 00
Cummings, Martha..	450 00
Cuddy, A. L.....	562 50
Congdon, J. W.....	450 00
Chamberlain, M. T..	225 00
Clark, Nettie.....	156 24
Crumpton, M. M. B..	156 24
Defoe, G. E.....	79 46
Davies, Mattie.....	400 00
Dawson, Alice.....	335 71
Dean, A. F.....	328 76
Donohue, A. M.....	337 50
Dowling, Mary.....	450 00
Dunham, Elizabeth..	405 36
Dillon, B. A. C.....	417 06

Partridge, Maggie ..	\$218 14	Watts, E. J.....	\$450 00
Paulson, E. J.....	190 41	Welch, H. M.....	450 00
Prevost, A. M.....	193 74	Weller, Marie.....	321 40
Pope, C. G.....	187 50	Wheeler, M. P. W....	450 00
Rait, A. J.....	273 12	Williams, Julia.....	641 37
Rhea, A. O.....	335 70	Wavrunek, A. G.....	325 00
Ramsay, R. C.....	190 78	Walton, M. C.....	210 94
Shaub, A. E.....	377 98	Wood, Julia.....	156 24
Schauer, A. G.....	316 67		
Severson, Bessie.....	379 69		\$37,238 55
Shields, Margaret ...	475 45	Investments:	
Smith, G. E.....	434 58	B. of E. city Madison,	
Smith, H. R.....	357 19	loan	\$15,000 00
Steele, C. M.....	346 20	Taylor county, bonds	41,000 00
Steinmetzer, Lena...	325 00	Superior city, bonds.	34,000 00
Stillson, E. L.....	366 37	Antigo city, bonds...	9,000 00
Shepard, P. W.....	396 96	Grant county, bonds.	22,000 00
Schoechert, Emma...	162 50	Racine city, bonds...	26,000 00
Sharp, H. U.....	179 30	Janesville city, bonds	20,000 00
Smith, A. E.....	161 50	West Allis, city bonds	56,000 00
Smith, M. L.....	84 37		
Skinner, Alice.....	84 37		\$223,000 00
Taylor, Jennie.....	336 61	Premium on Bonds:	
Torphy, M. A.....	450 00	Janesville, city.....	\$830 00
Taber, M. L.....	162 50	West Allis, city.....	944 25
Tierney, N. R.....	183 58	Grant county.....	440 64
Tigh, Angeline.....	173 98	Racine city.....	590 68
Understock, L. C....	156 24		
Verbeck, H. C.....	553 11		\$2,805 57
Walker, Minnie.....	408 75		
*Total book disbursements (including investments and refunds)			\$269,571 90

STATE HIGHWAY FUND.

Disbursements.

State Highway Commission.

Acting County Highway Commis- sioners, Per Diem and Expenses:		Lafayette	\$500 00
Lafayette	\$500 00	Langlade	2,000 00
McGregor, J. A.....	81 00	Oconto	800 00
Paull, T. J.....	105 75	Polk	58 27
Robinson, A. V.....	114 74	Price	400 00
		Sauk	8,596 35
	\$451 49	Shawano	1,200 00
State Aid to Counties:		Sheboygan	3,800 00
Ashland	\$12,000 00	Taylor	400 00
Barron	1,025 00	Trempealeau	4,050 00
Buffalo	800 00	Waukesha	150 00
Clark	1,837 96	Waupaca	3,600 00
Columbia	9,341 50	Wausara	638 42
Dunn	1,350 00	Winnebago	1,500 00
Grant	125 00		\$59,989 17
Green Lake.....	1,166 67		
Kenosha	4,650 00		
General Fund, transfer of balance, chap. 668, laws 1913..			292,348 07

*Total book disbursements (including transfer).. \$352,788 73

*For statement of net disbursements see pp. 28-29.

GRAIN AND WAREHOUSE COMMISSION FUND.

Receipts.

Grain and warehouse commission, fees..... \$5,515 44

Disbursements.

Grain and Warehouse Commission.

Kernan, J. E., commissioner.....	\$200 00
McKinnon, Edward, commissioner.....	200 00
Inspectors, Weighmasters, etc.:	
Arnold, R. N.....	125 00
Bartholomew, F. W.....	127 55
Bischoff, J. F.....	80 00
Cavanaugh, J. T.....	101 80
Colter, Frank.....	36 73
Coombes, J. B.....	126 93
Diffor, Charles.....	138 58
Dolan, J. H.....	89 20
Dundon, F. E.....	101 80
Fowler, Walter.....	100 00
Gauthier, I. J.....	15 00
Hoehle, Reginald.....	111 92
Hertlein, C. F.....	101 83
Juneau, H. A.....	151 20
Kernan, E. E.....	113 55
Larson, Mayme.....	60 00
McMillan, A.....	150 00
Moylan, E. J.....	117 83
Newsome, W. A.....	87 36
Page, E. H.....	112 47
St. Onge, L. E.....	89 79
Scott, W. H.....	108 89
Shehan, E. K.....	101 95
Thomas, E. N.....	106 55
Freeland, George.....	108 07
Whitney, H. L.....	40 00
Wilson, F. A.....	96 97
Young, E. W.....	104 18
Harrington, R. B. (ch. 458, laws of 1911).....	175 00
People's Telephone Co., telephone rental.....	23 00
Russell, F. A., postmaster, postage.....	15 00
Superior Water, Light & Power Co., light and gas.....	2 57
Sunderland & Ostrander, office rent.....	100 00
Wisconsin Telephone Co., telephone rental, etc.....	61 20

\$3,581 92

General Fund, transfer of balance..... 25,708 97

*Total book disbursements (including transfer)..... \$29,290 89

*For statement of net disbursements see pp. 28-29.

OIL INSPECTION FUND.

Receipts.

Fees collected by inspectors.....	\$7,484 00
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Disbursements.

Oil Inspection Department.

Meyer, L. F., oil inspector.....	\$30 53
Witte, Dexter, chief deputy.....	103 12
Nolan, Nellie, stenographer.....	50 00
Democrat Printing Co., printing.....	2 72
Madison Post Office, postage and box rent.....	11 50
Meyer News Service Co., clippings.....	1 50
Wisconsin Telephone Co., messages.....	3 30
Wells, Fargo & Co., express.....	75

Inspection Fees, Expenses, etc.:

Babcock, F. G.	\$71 82	Mohr, Charles, Jr....	\$119 87
Brink, C. L.....	110 72	Niedbalski, J. C.....	102 20
Battles E. J.....	106 89	Nelson, A. E.....	17 40
Bronstad, L. C.....	117 80	Omundson, Joseph...	69 06
Berg, O. J.....	82 38	Olin, C. C.....	13 22
Blegen, Louis.....	115 99	Peters, W. P.....	66 86
Berner, Henry.....	42 70	Peterson, M. H.....	74 10
Bergem, Theo.....	49 83	Prichard, J. G.....	47 76
Christoph, J. B.....	115 55	Peterson, E. A.....	33 10
Charlesworth, F. M..	83 64	Roepcke, C. H.....	51 82
Campbell, James....	54 81	Rude, J. G.....	85 53
Clayton, B. F.....	44 66	Southey, R. L.....	75 25
Engsborg, Conrad ...	57 27	Stupfell, J. B.....	42 97
Ferris, G. H.....	107 03	Stouthamer, J. H....	100 00
Groetzinger, Nicholas	113 93	Speck, C. H.....	61 19
Gillis, Albert.....	84 52	Schoenfield, W. D....	105 90
Hanson, Anton.....	100 00	Sprague, Ava.....	100 80
Hicks, J. B.....	29 02	St. Louis, F. B.....	114 63
Hewitt, C. F.....	54 79	Stimers, C. S.....	17 40
Halder, G. H.....	83 91	Thompson, G. P.....	48 77
Holter, A. H.....	61 85	Wilson, Alex.....	88 60
Lytle, C. A.....	109 17	Wightman, W. L....	35 30
Lindholm, O. M.....	78 80	Wilson, Frank.....	102 41
Lebeis, Casper.....	101 82	Wood, C. H.....	78 19
Le Gendre, H.....	14 50	Westman, Fred.....	82 25
McGee, James.....	105 57	Zelle, Christ.....	101 47
Mitchell, Samuel....	111 24		
Maltpress, R. J.....	115 00		
General Fund, transfer of balance.....			\$4,364 68
			3,119 32

*Total book disbursements (including transfer).... \$7,484 00

*For statement of net disbursements see pp. 28-29.

STATE FIRE MARSHAL FUND.

Disbursements.

General Fund, transfer of balance.....	\$15,153 32
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State Fire Marshal's Department.

Host, C. P., state fire marshal, expenses.....	\$86 04
Kiland, G. H., chief assistant, expenses.....	71 15
Florin, J. E., superintendent of inspection, expenses.....	93 68
Baker, J. F., attorney, expenses.....	88 90
Finnegan, W. E., deputy, expenses.....	98 17
Kennedy, J. E., deputy, expenses.....	98 19
Democrat Printing Company, printing.....	10 20
Foeste, Emma, services.....	4 50
Gordon, Allan, services.....	11 25
Jacobs, Irene, services.....	35 76
Juetten, H. P., services.....	65
Milwaukee Lithographing Co., stationery.....	25 45
Madison Post Office, postage and box rent.....	21 50
Meyer News Service Co., clippings.....	5 00
Postal Telegraph-Cable Co., messages.....	31
Parsons Printing & Stationery Co., supplies.....	10 50
Rowe, Estelle, services.....	5 75
Staley, J. B., services.....	8 70
Sentinel Co., subscription.....	5 00
Sundry persons, reporting fires.....	867 40
Wells, Fargo & Co., express.....	55
Wisconsin Telephone Co., messages.....	13 22

\$1,561 87

*Total book disbursements (including transfer)....	\$16,715 19
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REVOLVING FUND.

Receipts.

Sale of twine.....	\$28,113 30
Electro-Magnetic Tool Co., refund.....	44 70

Total book receipts (including refund).....	\$28,158 00
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Disbursements.

Salaries and wages.....	\$916 68
Expenses.....	45 06
Freight and express.....	13 79
Materials and supplies.....	1,125 91
Machines and repairs.....	136 19
Telephone.....	1 65
Coal.....	800 44
Bags.....	1,225 35
General Fund, transfer, sec. (172-67) 46.....	30,552 78

*Total book disbursements (including transfer)....	\$34,817 85
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*For statement of net disbursements see pp. 28-29.

SENATE CONTINGENT FUND.

Disbursements.

Wells, Fargo & Co., expressage	\$1 20
American Express Co.	35
Western Union Telegraph Co., telegrams.....	17 34
Wisconsin Telephone Co., messages.....	51 25
Marty, M. L., drayage.....	13 50
General Fund, transfer of balance.....	108 58
	<hr/>
*Total book disbursements (including transfer)....	\$192 22

ASSEMBLY CONTINGENT FUND.

Disbursements.

Wisconsin Telephone Co., messages.....	\$13 37
Western Union Telegraph Co., telegrams.....	1 44
General Fund, transfer of balance.....	343 94
	<hr/>
*Total book disbursements (including transfer)....	\$358 75

LIFE FUND.

Receipts.

Premiums	\$8,473 20
Stondall-Toftoy Co., interest.....	74 01
	<hr/>
	\$8,547 21

Disbursements.

Premiums refunded	484 14
Stondall-Toftoy Co., investments.....	2,950 00
Examinations	344 00
State Department, photostat work.....	10 33
	<hr/>
	\$3,788 47

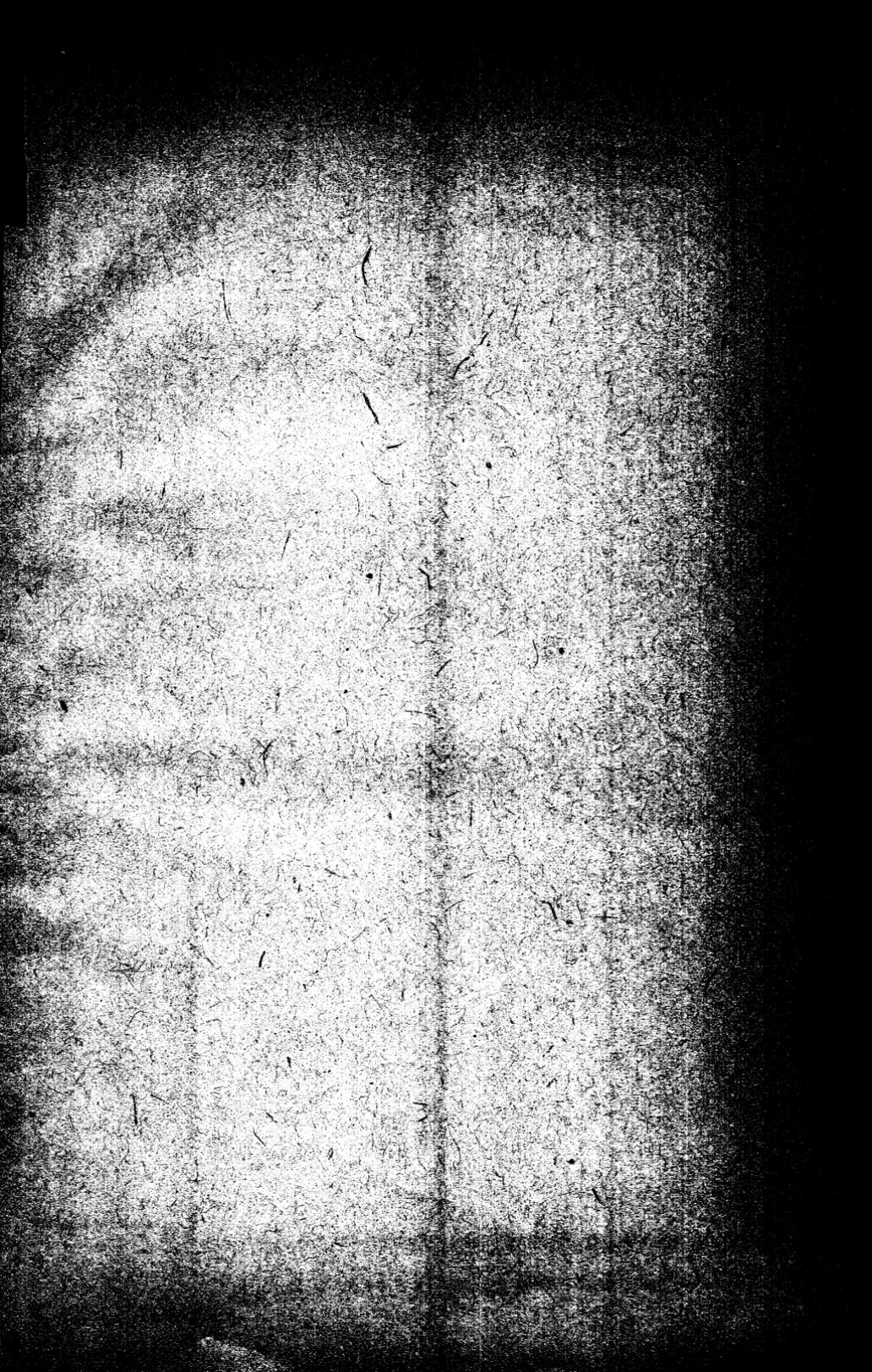
*For statement of net disbursements see pp. 28-29.

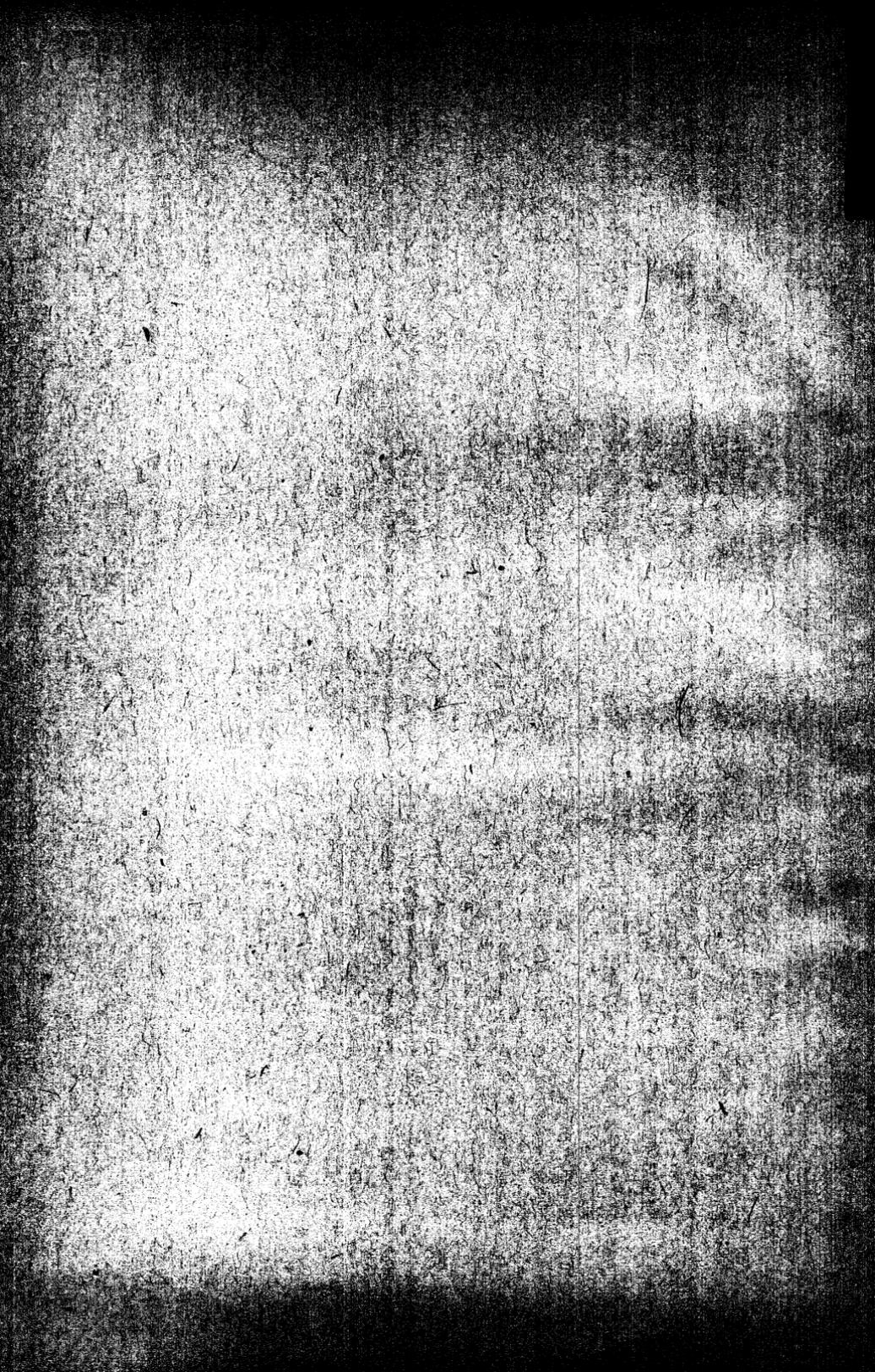
APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1912, and the apportionment of tax and special charges for said year, collected in 1913.

	Valuation by Tax commission	Interest on certificates of indebtedness	Free high schools	Graded schools	Common schools	State highways	Total tax rate per cent .00090325293009	Special Charges								Grand total
								Chronic insane	Northern hospital	State hospital	Home for feeble-minded	Industrial school for boys	Tuberculosis sanatorium	Total charitable and penal	Special loans	
Adams	\$7,693,517	\$426 61	\$406 12	\$324 89	\$4,843 98	\$947 60	\$6,949 20	\$938 14	\$54 62	\$528 30	\$759 01	\$70 56	\$117 85	\$2,468 48	\$836 94	\$10,254 62
Ashland	17,969,541	996 42	948 55	758 84	11,313 94	2,213 29	16,231 04	4,082 81	2,496 15	73 36	1,020 29	168 68	199 28	8,040 57	2,682 00	32,506 93
Barron	23,101,490	1,280 99	1,219 45	975 56	14,545 11	1,219 45	20,866 49	5,382 41	165 04	1,225 48	985 51	53 42	73 57	7,885 43	5,781 71	43,989 99
Bayfield	16,259,510	901 60	858 28	686 63	10,237 28	2,002 66	14,686 45	5,214 39	187 56	522 92	325 29	80 97	662 85	6,993 98	2,346 00	24,299 88
Brown	56,306,594	3,122 23	2,972 23	2,377 79	35,451 63	6,935 21	50,859 09	267 00	2,315 93	.....	2,846 71	695 17	125 72	6,250 58	2,828 07	59,937 69
Buffalo	18,924,633	1,049 38	998 97	799 17	11,915 29	2,330 92	17,093 73	3,431 90	.....	593 93	433 72	.....	22 85	4,482 40	2,448 35	27,286 37
Burnett	6,121,274	339 43	323 12	258 50	3,854 06	753 95	5,529 06	1,518 27	.....	342 77	325 29	.....	185 00	2,371 33	1,624 01	9,738 40
Calumet	26,122,037	1,448 48	1,378 89	1,103 11	16,446 90	3,217 42	23,594 80	2,237 30	444 44	.....	108 43	.....	180 00	2,970 17	5,383 00	31,947 97
Chippewa	29,985,427	1,682 71	1,582 83	1,266 26	18,879 36	3,693 27	27,084 43	26 79	.....	1,923 39	1,735 06	373 25	.....	4,324 20	7,567 10	42,588 58
Clark	29,811,131	1,653 04	1,573 63	1,258 90	18,769 62	3,671 80	26,926 99	3,740 89	236 77	1,262 48	1,892 20	.....	127 14	7,259 48	4,742 51	50,929 21
Columbia	46,775,085	2,593 70	2,469 10	1,975 28	29,450 42	5,761 23	42,249 73	95 97	77 56	1,322 51	1,642 34	88 28	35 00	3,261 66	3,422 26	55,371 93
Crawford	14,602,258	809 70	770 80	616 64	9,193 84	1,798 54	13,189 52	3,719 60	.....	1,094 61	882 55	163 55	185 00	6,045 31	1,080 00	23,358 46
Dane	136,630,741	7,574 59	7,210 69	5,768 55	86,006 25	16,824 94	123,385 02	106 86	487 04	3,690 96	3,532 25	432 92	1,532 86	9,782 89	33,497 64	179,441 22
Dodge	80,854,813	4,483 44	4,268 05	3,414 44	50,907 63	9,958 78	73,082 34	363 83	884 75	1,276 31	762 91	.....	205 00	3,492 80	7,072 45	83,597 59
Door	17,048,998	945 38	899 96	719 97	10,734 35	2,099 90	15,399 56	2,607 97	669 63	.....	985 55	95 13	267 15	4,625 43	10,141 00	33,118 71
Douglas	52,188,112	2,893 86	2,754 83	2,203 87	32,858 56	6,427 94	47,139 06	130 63	274 82	1,762 61	1,397 08	880 83	694 28	5,140 25	3,711 15	56,701 76
Dunn	23,810,853	1,320 33	1,256 89	1,005 52	11,320 73	1,491 74	14,991 74	97 63	62 18	770 83	1,518 24	18 00	115 00	2,581 88	6,450 00	35,144 35
Eau Claire	29,048,890	1,610 78	1,533 39	1,226 71	18,289 70	3,577 91	26,238 49	66 59	60 39	1,272 20	2,205 35	335 24	535 00	4,474 77	13,603 65	47,930 90
Florence	4,253,072	224 51	225 84	179 60	2,354 51	523 85	3,841 61	622 11	475 06	.....	241 15	.....	.....	1,338 32	160 85	5,340 78
Fond du Lac	70,134,431	3,888 99	3,702 16	2,961 73	44,157 88	8,638 37	63,349 13	92 34	2,701 75	.....	2,554 03	239 55	1,198 58	6,786 25	1,120 00	78,378 47
Forest	12,476,800	691 85	658 61	526 89	7,855 61	1,536 75	11,269 71	815 82	479 05	.....	108 43	124 27	.....	1,527 57	9,416 25	22,533 53
Grant	54,589,426	3,041 88	2,895 74	2,516 59	34,559 36	6,756 72	49,550 15	550 30	116 64	2,333 42	2,222 49	210 06	111 43	5,544 34	11,524 12	63,757 50
Green	45,752,427	2,537 00	2,415 11	1,932 09	28,806 54	5,635 27	41,326 01	41 71	262 18	1,026 97	1,040 89	52 28	.....	2,424 03	1,140 00	46,448 00
Green Lake	22,828,183	1,238 11	1,178 63	942 90	14,058 22	2,750 13	20,167 99	2,114 62	1,029 38	.....	617 17	73 13	227 14	4,061 44	2,469 56	26,698 99
Iowa	39,255,531	2,176 74	2,072 17	1,657 73	24,715 98	4,835 05	35,457 67	.....	103 60	1,139 05	612 44	27 85	.....	1,882 94	4,383 70	47,477 25
Iron	7,625,136	422 82	402 50	322 00	4,800 92	939 18	6,887 42	2,209 12	897 40	97 42	433 72	56 85	.....	3,695 31	1,408 20	15,579 63
Jackson	16,004,925	920 75	876 52	701 21	10,454 76	2,045 21	14,998 45	4,003 94	123 57	1,003 78	997 12	91 54	204 28	6,503 43	3,330 00	29,374 86
Jefferson	55,181,450	3,059 84	2,912 84	2,330 27	34,743 22	6,796 63	49,842 80	90 63	57 59	1,470 95	1,279 23	217 97	380 00	3,496 37	1,595 00	56,392 85
Juneau	17,704,626	981 73	934 56	747 65	11,147 15	1,280 66	15,991 75	4,120 22	192 94	1,126 97	1,735 73	280 53	260 00	7,716 39	3,311 64	29,998 74
Kenosha	47,167,790	2,615 48	2,489 83	1,991 86	29,697 68	5,809 60	42,604 45	4,374 21	268 72	1,746 87	985 32	522 62	625 00	8,472 74	421 92	51,499 11
Kewaunee	20,266,713	1,129 35	1,075 09	860 07	12,823 24	2,508 54	18,396 29	2,669 01	839 66	.....	408 24	29 28	7 15	3,953 34	3,877 33	29,455 36
La Crosse	40,699,037	2,256 79	2,148 37	1,718 69	25,624 86	5,012 85	36,761 56	138 97	64 59	2,590 65	2,186 70	444 37	597 15	6,022 43	6,022 43	43,473 75
Lafayette	40,918,257	2,268 94	2,159 94	1,727 95	25,762 86	5,039 85	36,959 54	3,070 19	103 66	1,118 06	532 38	86 41	55 00	4,965 70	2,836 15	50,707 47
Langlade	19,385,197	1,074 92	1,023 28	818 62	12,206 26	2,387 65	17,509 73	2,685 89	1,387 57	.....	1,080 75	59 84	195 00	5,409 05	617 40	29,157 89
Lincoln	18,784,980	1,041 64	991 60	793 28	11,827 37	2,313 72	16,967 60	3,705 12	812 02	194 84	1,090 83	268 32	.....	6,071 13	2,086 11	25,933 99
Manitowoc	56,364,936	3,125 47	2,975 31	2,380 25	35,488 37	6,942 40	50,911 80	14 14	2,840 98	.....	1,573 09	45 57	1,590 72	6,064 50	41 30	57,017 60
Marathon	50,414,493	2,795 51	2,661 21	2,128 97	31,741 86	6,209 49	45,537 04	36 00	2,598 33	94 97	2,471 11	378 81	247 85	5,827 07	5,919 70	64,838 15
Marquette	27,615,084	1,531 27	1,457 17	1,166 17	17,386 95	3,401 31	24,943 41	380 53	2,482 13	.....	1,829 97	502 20	1,043 56	6,238 44	3,628 00	32,104 31
Marquette	11,749,636	651 53	620 22	496 18	7,397 79	1,447 19	10,612 91	1,894 98	546 38	.....	432 30	.....	70 00	2,993 66	1,901 58	15,503 15
Milwaukee	543,604,119	30,420 41	28,958 94	23,167 16	345,410 99	67,570 87	495,528 23	5,386 28	892 64	443 88	17,361 68	7,085 72	7,225 01	38,394 71	12,026 78	545,949 77
Monroe	28,433,153	1,576 63	1,500 89	1,200 71	17,902 02	3,502 08	25,682 33	358 98	38 19	1,164 24	1,805 98	36 70	85 00	3,489 09	1,580 25	39,216 17
Oconto	21,747,487	1,205 91	1,147 98	918 38	13,692 60	2,678 61	19,643 48	5,421 94	1,937 62	.....	1,457 59	140 84	530 00	9,487 99	5,005 00	40,488 78
Oneida	13,918,603	771 79	734 72	587 77	8,763 40	1,714 34	12,572 02	1,418 29	897 53	4 11	951 28	.....	150 00	3,421 21	1,329 65	17,322 88
Outagamie	57,101,894	3,166 33	3,014 21	2,411 37	35,952 37	7,083 17	51,577 45	195 12	2,288 68	.....	1,671 62	416 80	50 00	4,622 22	7,956 46	64,386 67
Ozaukee	23,181,256	1,285 41	1,233 66	978 93	14,585 33	2,855 21	20,938 54	3,996 89	980 14	.....	3,151 51	99 13	.....	5,391 67	4,849 01	31,179 22
Pepin	6,922,847	383 88	365 43	292 35	4,358 75	852 68	6,253 09	1,861 61	.....	246 17	216 86	.....	167 14	2,491 78	1,234 66	9,979 53
Pierce	21,989,236	1,219 32	1,160 74	928 59	13,844 85	2,708 39	19,861 89	3,321 88	.....	864 52	1,224 87	.....	.....	5,411 27	3,209 15	28,482 31
Polk	21,547,971	1,194 85	1,137 44	909 96	13,566 99	2,654 04	19,463 28	3,392 97	167 80	1,411 44	1,603 60	101 56	.....	6,682 37	7,613 90	33,759 55
Portage	23,859,792	1,323 04	1,259 48	1,007 58	15,022 55	2,988 78	21,551 43	8,087 36	2,453 00	.....	1,667 63	362 68	.....	12,570 67	3,783 32	37,855 42
Price	12,524,575	694 49	661 13	528 90	7,885 69	1,542 64	11,312 85	3,119 74	1,151 62	102 47	227 82	.....	235 00	4,923 35	6,519 66	22,755 86
Racine	78,114,515	4,331 49	4,123 40	3,298 72	49,182 29	9,631 27	70,557 17	91 18	471 25	2,994 22	1,359 83	366 37	.....	5,282 85	.....	79,050 55
Richland	23,436,741	1,299 58	1,237 15	989 72	14,756 19	2,886 67	21,169 31	.....	.....	299 21	970 46	149 11	.....	1,418 78	6,297 00	34,415 25
Rock	82,225,187	4,559 43	4,340 39	3,472 31	51,770 44	10,177 57	74,270 14	131 04	171 39	2,023 63	1,702 93	356 23	813 57	4,698 79	1,624 46	83,444 94
Rusk	11,637,752	645 32	614 32	491 45	7,327 34	1,433 42	10,511 85	1,893 03	10 98	.....	1,130 22	29 84	.....	3,540 10	2,872 17	18,404 61
St. Croix	28,465,616	1,578 43	1,502 60	1,202 08	17,922 46	3,506 07	25,711 64	94 43	218 23	793 71	1,522 18	.....	193 57	2,822 12	7,031 33	35,775 09
Sauk	44,383,160	2,461 07	2,342 84	1,874 27	27,944 43	5,466 62	40,089 23	484 04	.....	1,271 95	1,690 44	301 54	.....	3,747 97	4,072 92	47,910 12
Sawyer	10,214,797	566 42	539 20	431 36	6,431 42	1,258 14	9,226 54	352 59	106 05	87 88	650 58	26 00	.....	1,225 10	.....	10,451 64

APPENDIX B.—Statement of valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1913; and the apportionment of tax and special charges for said year, collected in 1914.

	Valuation by Tax Commission	Interest on certificates of indebtedness	Free high schools	Graded schools	State University	Normal schools	Common schools	New capitol	State highways	General purposes	Total tax rate per cent .002553815119	Special Charges										Grand total
												Chronic insane	Northern hospital	State hospital	Home for feeble-minded	Industrial school for boys	Tuberculosis sanatorium	Total charitable and penal	Special loans	School district loans	Insurance of county property	
Adams	\$8,607,919	\$452 39	\$502 43	\$574 21	\$8,227 97	\$1,434 65	\$5,451 33	\$1,291 97	\$4,737 22	\$4,806 56	\$21,978 73	\$1,146 78	\$104 27	\$322 05	\$641 30	\$260 00	\$2,474 40	\$880 26	\$173 48	\$25,506 87		
Ashland	19,550,521	1,027 48	1,141 14	1,304 16	7,331 44	3,258 41	12,331 21	2,934 35	10,759 29	9,781 17	49,918 65	5,045 77	2,329 41	33 05	1,222 94	\$144 98	8,874 00	\$4,406 37	2,619 00	65,873 02		
Barron	25,240,753	1,326 53	1,473 27	1,683 73	9,465 28	4,206 78	15,984 79	3,788 40	13,890 81	12,628 00	64,447 59	6,043 20	221 74	1,549 93	1,059 63	492 85	9,418 77	5,695 78	10,332 94	90,219 62		
Bayfield	18,411,342	967 62	1,074 64	1,228 16	6,904 25	3,068 55	11,659 77	2,763 37	10,132 36	9,211 24	47,009 96	5,451 24	196 58	332 09	247 13	200 00	7,677 91	2,343 00	403 67	57,714 51		
Brown	58,704,400	3,085 22	3,426 49	3,915 99	22,014 14	9,784 05	37,177 08	8,810 98	32,306 94	29,369 94	149,890 83	320 80	3,252 38	122 85	3,003 20	952 17	8,080 70	3,238 44	3,238 44	161,159 97		
Buffalo	19,500,044	1,024 83	1,138 19	1,300 79	7,312 51	3,250 00	12,349 24	2,926 77	10,731 51	9,755 92	49,739 76	3,339 31	18 15	688 18	586 04	70 00	4,701 68	2,445 44	3,173 98	60,122 78		
Burnett	2,489,621	348 95	442 91	490 91	2,489 86	1,103 60	4,204 82	966 55	4,204 82	3,321 68	16,953 06	1,550 08	.....	423 68	367 29	65 00	4,462 05	207 00	2,108 94	21,988 25	
Calumet	28,061,667	1,474 78	1,637 92	1,871 91	10,523 12	4,676 94	17,771 25	4,211 79	15,443 25	14,039 81	71,650 27	2,802 60	686 93	41 25	111 36	5 00	3,647 14	7,240 59	82,538 00	.....	
Chippewa	30,551,775	1,605 65	1,783 26	2,038 02	11,456 80	5,091 95	19,348 22	4,585 54	16,813 63	15,285 12	78,008 30	259 65	292 13	2,068 96	1,821 53	55 00	4,821 24	7,287 52	4,467 29	94,584 35		
Clark	31,664,479	1,664 13	1,848 21	2,112 24	11,874 18	5,277 40	20,052 89	4,752 54	17,425 99	15,841 81	80,849 39	4,091 46	283 44	1,361 15	1,718 52	245 00	7,732 70	5,324 82	13,600 60	107,507 51		
Columbia	48,912,947	2,570 62	2,854 98	3,262 83	18,342 35	8,152 14	30,976 22	7,341 38	26,918 38	24,471 26	124,890 16	84 18	75 95	1,261 13	1,761 40	165 72	3,434 79	2,081 25	6,619 54	137,025 74		
Crawford	15,761,609	828 35	1,051 41	1,184 55	5,910 60	2,622 93	9,951 72	2,865 67	8,674 12	7,885 57	40,244 35	4,071 43	.....	1,023 08	930 79	215 00	6,331 00	1,040 00	2,965 70	65,873 02	
Dane	147,397,453	7,746 49	8,603 38	9,832 44	55,274 03	24,566 20	93,345 76	22,122 98	81,117 60	73,743 27	376,352 15	271 53	226 44	3,651 07	3,343 63	1,787 87	9,748 50	24,851 00	12,838 33	424,317 76		
Dodge	84,890,448	4,461 42	4,954 94	5,662 78	31,833 91	14,148 88	53,760 22	12,741 26	45,717 97	42,470 88	216,752 06	364 73	771 88	1,507 64	683 16	16 14	4,821 24	3,915 69	8,431 04	230,459 42		
Door	19,017,330	999 46	1,110 01	1,268 59	7,131 50	3,169 55	12,043 54	2,854 32	10,465 85	9,514 40	48,557 22	2,643 66	926 32	20 50	763 16	115 00	4,508 91	9,875 00	3,009 82	65,950 95		
Douglas	56,250,275	2,956 24	3,283 25	3,752 29	21,093 85	9,375 08	35,622 90	8,442 64	30,956 35	28,142 14	143,624 69	175 07	95 03	2,030 32	1,269 55	577 15	5,271 57	3,604 99	1,257 89	153,759 14		
Dunn	25,435,782	1,336 78	1,484 65	1,696 74	6,935 41	4,239 29	16,108 30	3,817 67	13,995 14	12,725 58	64,945 56	170 81	11 74	816 86	1,587 62	200 00	2,436 45	6,250 00	79,467 31	.....	
Eau Claire	29,944,308	1,573 73	1,747 81	1,997 49	11,229 11	4,990 71	18,963 52	4,494 36	16,479 32	14,981 20	76,457 25	101 32	.....	1,589 54	2,254 87	61 70	4,768 15	13,327 62	3,508 04	100,226 48	
Florence	4,638,127	244 82	271 89	310 73	1,746 80	776 35	2,949 83	699 14	2,563 52	2,330 47	11,893 63	887 94	.....	574 60	334 08	.....	1,796 62	85 60	85 60	13,775 90
Fond du Lac	73,563,018	3,866 12	4,293 77	4,907 17	27,586 12	12,260 48	46,586 94	11,041 12	40,484 12	36,308 74	187,829 58	134 96	2,540 91	21 25	2,775 12	89 84	6,077 08	1,080 00	7,344 14	202,330 80		
Forest	13,146,882	690 94	767 37	876 99	4,930 03	2,191 14	8,325 83	1,973 22	7,235 16	6,577 41	33,568 14	934 68	592 87	.....	184 18	28 42	1,740 15	9,149 14	1,647 64	46,105 07	
Grant	59,128,998	3,107 52	3,451 27	3,944 31	23,173 33	9,854 80	37,445 92	8,874 70	32,540 56	29,582 32	150,974 73	4,064 49	157 44	2,295 43	1,125 17	445 00	9,225 51	3,141 43	17,141 11	180,488 87		
Green	48,100,240	2,527 92	2,807 54	3,208 62	18,037 53	8,016 69	30,461 54	7,219 40	26,471 12	24,064 66	122,815 07	79 81	142 22	1,052 52	1,128 16	52 14	2,639 85	1,105 00	2,987 00	129,546 92		
Green Lake	23,784,833	1,250 02	1,388 29	1,586 61	8,919 31	3,964 13	15,062 77	3,569 88	13,089 57	11,899 60	60,730 18	2,615 23	606 81	.....	656 45	143 56	4,312 05	2,886 10	2,886 10	68,041 93	
Iowa	40,641,529	2,135 92	2,372 19	2,711 07	15,240 37	6,773 58	25,737 99	6,099 92	22,366 35	20,333 05	103,770 64	58 00	24 75	1,009 89	608 26	.....	1,753 04	7,642 51	5,734 26	118,902 93	
Iron	9,064,528	476 39	529 08	604 67	3,399 20	1,510 75	5,740 50	1,360 50	4,988 50	4,535 00	23,144 59	2,525 19	621 27	131 72	429 49	104 28	4,111 95	397 00	4,928 94	32,582 48		
Jackson	17,612,113	925 61	1,027 99	1,174 85	6,604 34	2,935 35	11,153 63	2,643 42	9,692 52	8,811 38	44,969 29	4,111 95	45 72	874 41	1,084 06	295 00	6,490 70	4,260 00	4,546 98	60,276 88		
Jefferson	57,919,870	3,043 98	3,380 70	3,863 66	21,719 84	9,653 29	36,680 24	8,693 23	31,875 18	28,977 44	147,887 66	110 61	43 92	1,250 70	1,295 81	79 56	3,332 44	1,560 00	1,530 62	154,332 72		
Juneau	18,615,849	978 36	1,086 58	1,241 81	6,980 94	3,102 64	11,789 29	2,794 07	10,244 91	9,313 55	47,532 15	4,433 53	214 95	1,142 40	1,863 17	277 55	8,370 70	3,215 35	2,903 95	62,022 15		
Kenosha	48,066,870	2,527 22	2,806 76	3,207 73	18,032 57	8,014 46	30,453 07	7,217 39	26,463 77	24,057 97	122,730 94	4,752 26	439 99	2,305 09	1,131 38	1,224 29	10,376 81	.....	4,250 30	133,931 85	
Kewaunee	21,909,902	1,151 48	1,278 85	1,461 54	8,216 21	3,651 64	13,875 39	3,288 47	12,067 73	10,961 57	55,942 88	2,762 43	642 74	.....	334 08	52 14	4,051 39	3,805 00	3,797 70	67,596 97	
La Crosse	41,687,893	2,190 92	2,433 26	2,780 87	15,632 95	6,947 97	26,400 65	6,256 96	22,942 20	20,856 55	106,442 33	186 24	.....	2,792 00	2,165 19	355 22	6,273 65	1,026 69	1,026 69	113,742 67	
Lafayette	43,924,268	2,308 44	2,563 80	2,980 05	16,471 59	7,320 70	27,816 93	6,592 62	24,172 95	21,975 41	112,152 49	3,373 47	104 07	989 99	445 44	17 71	5,842 48	2,407 81	6,051 43	125,842 91		
Langlade	19,762,551	1,038 62	1,153 51	1,318 30	7,410 95	3,293 75	12,515 45	2,966 17	10,875 97	9,887 25	50,460 02	2,925 83	2,069 68	17 25	1,178 71	52 14	6,495 76	570 00	5,958 76	63,484 52		
Lincoln	19,767,309	986 32	1,095 42	1,251 91	7,037 74	3,127 88	11,885 20	2,816 80	10,328 26	9,389 33	47,918 86	4,336 09	720 08	83 79	1,002 24	274 12	6,416 32	2,081 25	903 52	67,519 95		
Manitowoc	59,304,517	3,116 75	3,461 52	3,956 02	22,239 19	9,884 07	37,557 13	8,901 05	32,637 20	29,670 18	151,423 11	27 29	3,530 20	.....	1,599 67	9 85	6,927 73	.....	644 75	159,004 88
Marathon	54,279,255	2,852 65	3,168 20	3,620 81	20,354 71	9,046 53	34,374 67	8,146 82	29,871 64	27,156 03	138,592 03	3,255 98	55 04	2,892 22	425 82	345 72	6,944 78	5,184 01	16,980 65	163,362 78		
Marquette	27,901,372	1,466 36	1,628 56	1,861 22	10,463 72	4,650 22	17,669 74	4,187 74	13,955 03	13,959 12	71,241 00	339 21	2,882 02	.....	1,831 98	408 56	5,819 62	7,051 00	4,638 41	88,750 03	
Marquette	12,112,913	636 60	707 01	808 02	4,542 35	2,018 81	7,671 02	1,818 04	6,666 13	6,060 12	30,928 10	2,001 86	361 44	58 18	555 80	.....	2,977 28	.....	1,848 58	35,811 41
Milwaukee	582,818,247	30,630 06	34,018 28	38,878 04	218,556 77	97,136 19	369,094 67	87,475 58	320,743 80	291,585 27	1,488,118 66	7,542 83	846 18	438 86	18,622 98	7,656 46	42,150 53	.....	10,558 78	1,540,827 97	
Monroe	30,251,679	1,589 83	1,765 75	2,018 00	11,344 38	5,041 94	19,158 17	4,540 49	16,648 48	15,134 98	77,242 07	969 46	41 36	1,018 96	1,836 83	.....	3,866 61	1,543 50	7,048 36	90,600 54	
Oconto	22,890,522	1,203 01	1,396 09	1,526 96	6,583 94	3,815 08	14,496 41	3,435 65	12,597 40	11,452 18	58,446 72	6,015 57	1,983 18	.....	1,442 70	147 55	10,739 00	4,820 00	6,839 24	81,254 96	
Oncida	18,069,089	718 38	797 85	911 82	5,125 01	2,278 18	8,656 54	2,081 60	7,522 54	6,838 68	34,901 50	1,758 10	956 35	.....	1,006 23	.....	3,721 28	2,759 77	100 81	41,816 89
Outagamie	58,796,161	3,090 04	3,431 85	3,922 11	22,048 55	9,799 34	37,235 19	8,224 76	32,357 44	29,415 85	152,152 13	294 53	.....	1,820 28	2,771 75	305 00	5,392 67	.....	8,190 89	165,403 47
Ozaukee	24,364,208	1,280 46	1																			





REPORT
OF THE
TREASURER

OF THE
STATE OF WISCONSIN

FOR THE
Two Fiscal Years Ending June 30, 1913 and
June 30, 1914

HENRY JOHNSON, State Treasurer



MADISON, WISCONSIN
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1914

ROSTER OF OFFICERS AND EMPLOYES IN THE OFFICE OF STATE TREASURER.

HENRY JOHNSON..... Madison..... State Treasurer.
ARTHUR R. EMERSON. Belmont..... Asst. State Treasurer.

ARTHUR PUGH..... Racine..... Bookkeeper.
OSCAR J. TAEUBER.... La Crosse..... Assistant Bookkeeper.
CHESTER WILCOX..... De Pere..... Clerk.
I. P. LEIGH..... Milwaukee..... Clerk.
JONAS SWENHOLT.... Madison..... Clerk.
MILLARD JOHNSON... Madison..... Stenographer.
THEDA MOSS..... Milwaukee..... Stenographer.
THOMAS E. MILLS.... Oconto..... Night watch.

TREASURY DEPARTMENT.

State Treasurers of Wisconsin, 1848 to 1914.

JAIRUS C. FAIRCHILD.....	Madison	1848 to 1852.
EDWARD H. JANSSEN.....	Cedarburg	1852 to 1856.
CHARLES KUEHN.....	Manitowoc	1856 to 1858.
SAMUEL D. HASTINGS.....	Trempealeau	1858 to 1866.
WILLIAM E. SMITH.....	Fox Lake	1866 to 1870.
HENRY BAETZ.....	Manitowoc	1870 to 1874.
FERDINAND KUEHN.....	Milwaukee	1874 to 1878.
RICHARD GUENTHER.....	Oshkosh	1878 to 1882.
EDWARD C. McFETRIDGE.....	Beaver Dam	1882 to 1887.
HENRY B. HARSHAW.....	Oshkosh	1887 to 1891.
JOHN HUNNER.....	Eau Claire	1891 to 1895.
SEWELL A. PETERSON.....	Rice Lake	1895 to 1899.
JAMES O. DAVIDSON.....	Soldiers Grove	1899 to 1903.
JOHN J. KEMPF.....	Milwaukee	1903 to 1907.
ANDREW H. DAHL.....	Westby	1907 to 1913.
HENRY JOHNSON.....	Madison	1913

CHECKING BANKS.

Marine National, Milwaukee
Capital City Bank, Madison
Marshall & Ilsley Bank, Milwaukee
First National Bank, Madison

SPECIAL DEPOSITORIES.

First National Bank Alma
Portage County Bank Almond
Merchants and Farmers State Bank Amery
First National Bank Antigo
Northern National Bank Ashland
The Bank of Athens Athens
Polk County Bank Balsam Lake
Belleville State Bank Belleville
Beloit State Bank Beloit
Jackson County Bank Black River Falls
Bank of Burlington Burlington
First National Bank Chippewa Falls
Citizens Bank Clinton
First National Bank Clintonville
Island City Bank Cumberland
State Bank Cumberland
First National Bank Darlington
Wisconsin State Bank Delavan
National Bank De Pere
State Bank De Pere
First National Bank Dodgeville
Bank of Downing Downing
Eau Claire National Bank Eau Claire
Eland State Bank Eland
Bank of Elk Mound Elk Mound
Citizens Bank Elroy
Bank of Evansville Evansville
State Bank of Elkhorn Elkhorn

State Bank	Fennimore
Commercial National Bank	Fond du Lac
First State Bank	Fountain City
First National Bank	Frederick
Bank of Galesville	Galesville
First National Bank	Grand Rapids
Wood County National Bank	Grand Rapids
First Bank	Grantsburg
First State Bank	Glenwood
Citizens National Bank	Green Bay
McCartney National Bank	Green Bay
Bank of Hudson	Hudson
Jackson State Bank	Jackson
Bower City Bank	Janesville
Rock County National Bank	Janesville
Bank of Kaukauna	Kaukauna
State Bank of Kewaunee	Kewaunee
Farmers and Merchants State Bank	Kilbourn
First National Bank	Kenosha
Merchants and Savings Bank	Kenosha
State Bank	Ladysmith
Batavian National Bank	La Crosse
Exchange State Bank	La Crosse
Citizens Bank of Loyal	Loyal
Bank of Wisconsin	Madison
German American Bank	Madison
Commercial National Bank	Madison
Merchants & Savings Bank	Madison
National Bank	Manitowoc
Marshfield State Bank	Marshfield
First National Bank	Menomonie
German American State Bank	Merrill
Lincoln County Bank	Merrill
Bank of Melrose	Melrose
First National Bank	Milwaukee
German American Bank	Milwaukee
Germania National Bank	Milwaukee
Merchants and Manufacturer's Bank	Milwaukee
Buffalo County Bank	Mondovi
Commercial & Savings Bank	Monroe
The Citizens Bank	Monroe
Montfort State Bank	Montfort
Bank of New Glarus	New Glarus
New Lisbon State Bank	New Lisbon
Commercial State Bank	Neillsville
First National Bank	Neillsville
Citizens National Bank	Oconto
Commercial National Bank	Oshkosh

State Bank	Oshkosh
First National Bank	Phillips
First National Bank	Portage
Bank of Prairie du Chien	Prairie du Chien
First State Bank	Prairie Farm
First National Bank	Princeton
Commercial and Savings Bank	Racine
Citizens Bank	Reedsburg
Reedsburg Bank	Reedsburg
Merchants State Bank	Rhineland
First National Bank	Rice Lake
First National Bank	Richland Center
First National Bank	Ripon
German National Bank	Ripon
Bank of Scandinavia	Scandinavia
First National Bank	Shawano
German American National Bank	Shawano
Citizens State Bank	Sheboygan
First National Bank	Shullsburg
Monroe County Bank	Sparta
Bank of Shell Lake	Shell Lake
Farmers and Merchants Bank	Stanley
Wisconsin State Bank	Stevens Point
First National Bank	Stevens Point
Bank of Sturgeon Bay	Sturgeon Bay
Bank of Commerce	Superior
United States Bank	Superior
American Exchange Bank	Superior
Suring State Bank	Suring
Bank of Tomahawk	Tomahawk
Northern State Bank	Washburn
National Exchange Bank	Waukesha
Waukesha National Bank	Waukesha
National Bank	Waupaca
Citizens State Bank	Wausau
National German American Bank	Wausau
Wautoma State Bank	Wautoma
Westby State Bank	Westby
Bonduel State Bank	Bonduel
Citizens State Bank of Wittenberg	Wittenberg
Eau Claire Savings Bank	Eau Claire
Bank of Ellsworth	Ellsworth
Citizens National Bank	Stoughton
The Commercial Bank of Chilton	Chilton
First National Bank	West Allis
Dorchester State Bank	Dorchester
First State Bank	Marion
Farmers & Merchants Bank	Greenwood

Citizens Bank of Delavan	Delavan
Wausaukee State Bank	Wausaukee
Farmers & Merchants State Bank	Evansville
The Old National Bank	Beaver Dam
Farmers State Bank	Beaver Dam
First National Bank	Janesville
Pewaukee State Bank	Pewaukee
Farmers State Bank	Spring Valley
Belmont State Bank	Belmont
Bank of Barron	Barron
The Wisconsin National Bank	Milwaukee
The First National Bank	Monroe
First National Bank	Kaukauna
Greenwood State Bank	Greenwood
Horicon State Bank	Horicon
The National Bank of Waupun	Waupun
The State Bank of Waupun	Waupun
Whitewater Commercial & Savings Bank	Whitewater
American National Bank	Marshfield
West Allis State Bank	West Allis
Farmers Bank of Oconto	Oconto
Citizens Bank	Algoma
State Bank	Hilbert
First National Bank	Superior
First National Bank	Black River Falls
Appleton State Bank	Appleton
Clintonville State Bank	Clintonville
Bank of Siren	Siren
Bank of Colfax	Colfax
Manitowoc Savings Bank	Manitowoc
Wheeler State Bank	Wheeler
First National Bank	Crandon
Farmers & Merchants Bank	Marinette

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STATE OF WISCONSIN.

REPORT OF STATE TREASURER

TREASURY DEPARTMENT,
MADISON, WIS., JULY 1, 1914.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

Confirming my views that reports should be made annually instead of biennially, setting forth the receipts and disbursements of the State Treasurer for the year, I have the honor of herewith submitting the report of the years ending June 30th, 1913, and June 30th, 1914; also some recommendations pertaining to the department.

REPORTS.

The fiscal year, ending June 30th, should be done away with and reports should be based on the calendar year. This would enable the Department to give correct figures as to the cost of the administration, not having to deal with both the calendar and fiscal year.

By issuing the reports December 31st, the Legislature will then have a report of the financial condition of the State, up-to-date, before them, when they meet in January. Therefore, I recommend that a change be made.

TRUST FUNDS.

There are now three different Boards who handle the Trust Funds of the State; the Land Commission, the Board of Trustees of the Teachers' Insurance and Retirement Fund and the Board of the Life Fund.

I would recommend that the Land Commissioners, who are the constitutional officers, should be the ones to invest the Funds, thereby keeping uniform rates. The Land Commissioners always have more calls for loans from school districts than they have funds to invest and, whereas loans to these districts are charged direct in taxes, thereby doing away with unnecessary delay in collecting, this method would do away with buying bonds in the market, filling up the Treasury Department with bonds, the responsibility of taking care of same and oftentimes delay in collecting interest and principal on said bonds. I would, therefore, recommend the above, believing that it would be a better way to handle the Trust Funds of the State.

STATE INDEBTEDNESS.

In 1861-63 the State borrowed from the different Trust Funds of the State the amount of \$2,251,000.00 for the purpose of maintaining and equipping the soldiers of the State for the Federal Government during said period.

Principal and interest on this sum were paid in full by the Federal Government into the State Treasury of Wisconsin at different times. However, instead of applying these proceeds from the Federal Government on the indebtedness to the Trust Funds, these payments were turned into the General Fund and used for general State purposes, leaving the condition of the State's indebtedness to the Trust Funds the same as it was originally. For that reason, interest on this indebtedness at the rate of 7%, or a total of \$157,570.00, is levied each year as a State tax and is paid direct into the Trust Funds.

This indebtedness of \$2,251,000.00 should be paid and I, therefore, recommend that an act be passed by the next Legislature, giving the constitutional officers power, whenever in their judgment the condition of the General Fund warrants a remission of State taxes, to apply said remission on this State indebtedness. This will serve two purposes; first, pay the debt and second, stop the cry that the tax remissions are made for political purposes.

REVENUES OF THE STATE.

In the month of February the Treasury Department receives nearly all its revenues to meet the expenses of th State during the year. The revenues of the State should be distributed to cover the whole year instead of one month and I would recommend that the Law be changed so that the railroad taxes be paid on the 1st of May and the 1st of November instead of the 10th of February and the 10th of August. This would relieve the situation somewhat.

Respectfully submitted,

HENRY JOHNSON,

State Treasurer.

**SCHEDULE A.
SUMMARY STATEMENT.**

Receipts, disbursements and balances for the fiscal years ending June 30th, 1913 and June 30th, 1914.

	For detail of receipts and disbursements, see schedule No.	Balance July 1, 1912.	Receipts year ending June 30, 1913.	Disbursements year ending June 30, 1913.	Balance, June 30, 1913.	Receipts, year ending June 30, 1914.	Disbursements, year ending June 30, 1914.	Balance, June 30, 1914.
General fund.....	1 & 2	\$2,032,143 19	\$8,471,064 67	\$9,756,951 01	\$746,256 85	\$13,293,280 86	\$10,872,434 13	\$3,167,103 53
School fund.....	66	59,477 90	361,338 43	356,657 10	64,159 23	356,431 54	396,267 46	24,323 31
School fund income.....	67	237,089 38	2,215,245 68	2,223,313 42	229,021 64	2,315,370 80	2,326,203 05	218,189 39
University fund.....	68	6,053 23	12,584 44	5,000 00	13,637 67	11,584 46	18,500 00	6,722 13
University fund income.....	69	249,559 82	2,298,476 39	2,528,863 69	19,172 52	3,393,254 54	3,105,206 15	307,220 91
Agricultural college fund.....	70	677 37	22,854 61		23,531 98	26,561 95	49,100 00	993 93
Agricultural college fund income.....	71		12,779 18	12,779 18		12,733 81	12,733 81	
Normal fund.....	72	6,950 83	216,293 88	166,500 00	56,744 71	158,324 86	141,400 00	73,669 57
Normal fund income.....	73	96,703 23	833,651 49	926,602 50	3,752 22	1,329,946 50	1,061,571 48	272,127 24
University trust fund.....	74	258 78	20,005 10	17,175 35	3,088 53	20,902 37	22,487 30	1,503 60
University trust fund income.....	75	6,138 30	11,094 27	11,604 03	5,628 54	12,140 52	8,961 83	8,807 23
Forest reserve fund.....	76	24,943 99	50,063 51	19,028 03	55,879 47	40,531 88	30,011 31	66,400 04
Forestry investment fund.....	77		48,465 47	48,465 47				
Fire marshal fund.....	78	17,148 91	29,554 01	29,987 73	16,715 19		16,715 19	
Drainage fund.....	79	11,826 08	31,039 91	41,517 21	1,348 78	25,707 95	25,144 88	1,911 85
Delinquent tax fund.....	80	111 56	56 98	62 67	105 87	210 94	125 18	191 63
State insurance fund.....	81	28,394 83	103,836 44	1,816 99	130,414 28	90,960 72	102,724 69	118,650 31
Oil inspection fund.....	82		91,226 93	91,226 93		7,484 00	7,484 00	
State board of agriculture.....	83	6,289 31	125,703 57	123,036 49	8,956 39	133,316 52	141,016 37	1,256 54
State highway fund.....	84	300,034 60	384,311 27	331,557 14	352,788 73		352,788 73	
Teachers' insurance and retirement fund.....	85	63,086 26	105,410 37	17,095 76	151,400 87	133,894 90	269,571 90	15,723 87
Wisconsin grain and warehouse fund.....	86	3,718 57	69,189 31	49,132 43	23,775 45	5,515 44	29,290 89	
Revolving fund.....	87		237,362 43	230,702 58	6,659 85	18,158 00	34,317 85	
Senate contingent fund.....	88		500 00	307 78	192 22		192 22	
Assembly contingent fund.....	89		500 00	141 25	358 75		358 75	
Life fund.....	90		294 10		294 10	8,547 21	3,788 47	5,052 84
Indemnity fund.....	91	1,400 74			1,400 74			1,400 74
Land deposit fund.....	92	58 00			58 00			58 00
Menomonie Indian reservation trespass fund.....	93	9,548 10			9,548 10			9,548 10
Totals.....		\$3,161,512 98	\$15,752,902 44	\$16,989,524 74	\$1,924,890 68	\$21,404,859 77	\$19,028,895 64	\$4,300,854 81

Note: Receipts and disbursements as shown on this schedule include transfers, refunds, loans and investments and the return of loans and investments. For net disbursements see schedule B.

SCHEDULE B.

NET DISBURSEMENTS FOR THE FISCAL YEAR 1914.

	Total book disbursements.	Transfers.	Paper transfers.	Refunds.	Agency transactions.	Trust fund investments.	Net disbursements.
General fund	\$10,872 434 13	\$1,984 768 75	\$46,869 29	\$5,530 53	\$911,066 93		\$7,924,198 63
School fund	396,267 46	899 46		38 00		\$395,330 00	
School fund income	2,326,203 05	64,953 60		1,934 23			2,259,315 22
University fund	18,500 00					18,500 00	
University fund income.....	3,105,206 15	300,000 00		75 00			2,805,131 15
Agricultural College fund.....	49,100 00					49,100 00	
Agricultural College fund income.....	12,733 81	12,728 14		5 67			
Normal fund	141,400 00					141,400 00	
Normal fund income.....	1,061,571 48			83 27			1,061,488 21
University trust fund.....	22,487 30	3,950 00				18,537 30	
University trust fund income.....	8,961 83	5,234 74				3,727 09	
Forest reserve fund.....	30,011 31	53 02		505 25			29,453 04
Forestry investment fund.....							1,561 87
Fire marshal fund.....	16,715 19	15,153 32					25,144 88
Drainage fund	25,144 88						
Delinquent tax fund.....	125 18				125 18		
State insurance fund.....	102,724 69	100,326 08					2,398 61
Oil fund	7,484 00	3,119 32					4,364 68
State board of agriculture.....	141,016 37						141,016 37
State highway fund.....	352,788 73	292,348 07					60,440 66
Teachers' insurance and retirement fund.....	269,571 90			464 04		223,000 00	46,107 86
Wisconsin grain and warehouse fund.....	29,290 89	25,708 97					3,581 92
Revolving fund	34,817 85	30,552 78		44 70			4,220 37
Senate contingent fund.....	192 22	108 53					83 64
Assembly contingent fund.....	358 75	343 94					14 81
Life fund	3,788 47			484 14		2,950 00	354 33
Total	\$19,028,895 64	\$2,840,248 77	\$46,839 29	\$9,164 83	\$911,192 11	\$852,544 39	\$14,363,876 25

The transfer totals and net disbursements will not agree with the Secretary of State's report as this statement includes the account of the State Board of Agriculture, which account is not carried by the Secretary of State.

SCHEDULE B.
NET DISBURSEMENTS FOR THE YEAR 1913.

	Total book disbursements.	Transfers.	Paper transfers.	Refunds.	Agency transactions.	Trust fund investments.	Net disbursements.
General fund	\$9,756,951 01	\$2,999,543 80	\$19,071 85	\$4,008 79	\$558,722 21		\$6,175,604 36
School fund	356,657 10			1,082 10		\$355,575 00	
School fund income	2,223,313 42	65,638 60		3,338 32			2,154,316 50
University fund	5,000 00					5,000 00	
University fund income	2,528,863 69	150,000 00		11 96			2,378,851 73
Agricultural College fund							
Agricultural College fund income	12,779 18	12,779 18					
Normal fund	166,500 00					166,500 00	
Normal fund income	926,602 50			524 45			926,078 05
University trust fund	17,175 35	3,650 00				13,525 35	
University trust fund income	11,604 03	5,272 68				6,331 35	
Forest reserve fund	19,028 03	180 00		66 00			18,782 03
Forestry investment fund	48,465 47						48,465 47
Fire marshal fund	29,987 73			2 40			29,985 33
Drainage fund	41,517 21			16 60			41,500 61
Delinquent tax fund	62 67						
State insurance fund	1,816 99	270 71			62 67		
Oil fund	91,226 93	37,703 26					1,546 28
State board of agriculture	123,036 49						53,523 67
State highway fund	331,557 14						123,036 49
Teachers' insurance and retirement fund	17,005 76			55 08			331,557 14
Wisconsin grain and warehouse fund	49,132 43						17,040 68
Revolving fund	230,702 58			546 42			49,132 43
Senate contingent fund	307 78						230,156 16
Assembly contingent fund	141 25						307 78
Life fund							141 25
Total	\$16,989,524 74	\$3,275,058 23	\$19,071 8	\$9,652 12	\$558,784 88	\$546,931 70	\$12,580,025 96

The transfer totals and net disbursements will not agree with the Secretary of State's report as this statement includes the account of the State Board of Agriculture, which account is not carried by the Secretary of State.

SUMMARIES OF RECEIPTS AND DISBURSEMENTS

SCHEDULES Nos. 1 and 2.

GENERAL FUND.

This fund embraces all the revenues of the state applicable to the payment of the ordinary expenses of the state government.

The sources from which it is derived are from the annual tax levied for the support of free high schools, graded schools, charitable and penal institutions. A tax on civil actions, license on railroad companies, plank road companies, street railways, telephone companies, insurance companies, trust companies, boom companies, hawkers and peddlers, notary and office fees, tax on legacies, sales of books, laws and reports, apportionment of interest on deposit with bank depositories, and United States appropriation for the Wisconsin Veterans' Home.

The expenditures therefrom are authorized by permanent and temporary appropriations and by the several laws requiring the secretary of state to audit accounts.

SCHEDULE No. 1.

Summary of

GENERAL FUND RECEIPTS.

Description.	Schedule No.	1913	1914
General property taxes:			
For free high schools.....		\$150,000.00	\$175,000.00
For general purposes.....		.....	1,500,000.00
For graded schools.....		120,000.00	200,000.00
For charitable and penal institu-			
For new capitol.....		.....	450,000.00
tions, special charges.....		374,397.95	408,785.52
For state highways.....		.....	1,650,000.00
For interest on certificates of in-			
debtedness		157,570.00	157,570.00
Total	3	\$801,967.95	\$4,541,355.52
Railway companies taxes.....	4	3,733,262.43	4,290,917.33
Telephone companies taxes.....	5	85,334.56	91,441.93
Fire insurance companies taxes..	6	154,395.61	161,468.31
Life insurance companies taxes..	7	550,399.74	585,851.03
Guarantee and accident insur-			
ance companies taxes	8	54,760.54	66,952.72

Description.	Schedule		1914
	No.	1913	
Freight line equipment Co. taxes	9	\$9,242.09	\$11,481.67
Street railway Co. taxes.....	10	514,041.37	609,320.49
Express companies taxes.....	11	17,406.31	9,554.69
Telegraph companies taxes.....	12	23,972.52	28,094.92
Sleeping car companies taxes...	13	16,630.26	10,728.00
Log driving and boom Co's. taxes	14	31.08	.07
Plank roads.....	15	284.05	31.98
Inheritance taxes.....	16	924,700.66	458,903.21
Suit taxes.....	17	8,035.00	8,757.00
Income taxes	18	163,142.02	190,298.81
Departmental and institutional receipts:			
Charitable and penal institutions	19	178,361.88	283,353.99
Departmental receipts.....	20	915,055.07	1,353,174.66
U. S. Government.....	..	32,950.00	28,875.00
Interest on state deposits.....	..	67,652.75	49,469.02
Paper account.....	..	19,071.85	46,869.29
Miscellaneous receipts.....	21	10,769.77	91,469.41
Total receipts		\$8,281,467.51	\$12,918,369.05
Transfers and refunds.....	22	189,597.16	374,911.81
(Totals to Schedule A).....		\$8,471,064.67	\$13,293,280.86

SCHEDULE No. 2.

SUMMARY OF

GENERAL FUND DISBURSEMENTS.

Description.	Schedule		1914
	No.	1913	
Legislature	23	\$151,942.01	\$55,065.83
Executive department	24	18,521.71	21,959.39
Supreme court	25	66,313.93	67,142.99
Circuit court	26	185,046.60	193,677.88
Attorney-general's department...	27	23,352.83	36,140.77
Revisor of statutes.....	28	24,237.86	25,215.05
State department.....	29	77,576.46	61,121.47
Treasury department.....	30	20,935.67	22,209.32
Treasury agent.....	31	4,287.18	6,690.84
Tax commission.....	32	157,955.50	178,712.58
Land department.....	33	4,110.85	4,112.37
Superintendent of public property	34	209,563.77	173,887.30
Civil service commission.....	35	16,226.57	19,227.40
Banking department.....	36	39,671.35	43,153.20
Industrial commission.....	37	89,995.53	127,708.93
Railroad commission.....	38	165,366.11	200,963.38
Insurance department.....	39	52,735.73	320,488.02
State historical society.....	40	95,935.04	138,068.19
State board of health.....	41	21,530.82	43,617.79
Dairy and food commission.....	42	56,631.76	67,347.40
Veterinarian and live stock sanitary board.....	43	49,427.39	58,699.15
State board of agriculture.....	44	7,199.66	4,152.42

REPORT OF THE STATE TREASURER.

Description.	Schedule No.	1913	1914
County agricultural societies.....		\$119,997.59	\$132,902.46
County school of agriculture and domestic economy.....	..	27,436.50	40,585.46
Agriculture in schools.....	..	3,634.75	25,468.80
Fish and game department.....	45	129,162.38	164,020.86
State board of forestry.....	46	35,025.17	36,498.96
Geological and natural history survey	47	27,307.02	43,040.61
Board of immigration.....	48	6,646.38	16,841.82
Board of control.....	49	50,982.40	64,908.31
Charitable and penal institutions	50	1,451,231.07	2,029,036.04
Care of chronic insane in coun- ties	51	518,107.27	563,269.34
Workshop for blind.....	..	6,073.15	6,829.58
Care of crippled and deformed children .....	..	7,500.00	1,124.75
Wisconsin industrial school for girls .....	..	8,080.64	40,661.18
Maintaining acute, chronic and criminal insane.....	..	68,875.72	68,552.94
County sanatorium for tuber- culosis .....	..	991.65	7,178.51
Schools for deaf.....	..	63,400.65	71,370.87
Schools for blind.....	..	11,816.13	11,395.51
Schools for industrial education	..	2,987.24	50,503.70
Board of industrial education....	..	1,309.88	2,748.36
Care of tuberculosis patients in camps .....	..		401.50
State superintendent's depart- ment	52	56,514.35	60,124.18
State law library.....	53	9,715.98	10,921.63
Free library commission.....	54	55,422.70	58,128.26
Free high schools.....	..	146,817.19	171,851.14
Graded schools .....	..	113,500.00	117,000.00
Manual training schools.....	..	18,176.75	10,297.47
Domestic science in schools.....	..	17,432.46	26,852.31
County training schools for teachers .....	..	80,654.64	87,970.00
Mining trade school.....	..	12,132.99	11,706.85
Teachers' county institutes.....	..	8,999.52	8,999.96
The Stout institute.....	..	117,603.39	209,638.30
Adjutant general's department..	55	124,554.23	130,666.99
Quarter master general's depart- ment	56	38,421.60	37,386.10
Highway commissioner	57	59,328.45	780,019.91
State printing board.....	58	10,570.42	12,275.72
Oil inspection department.....	59	.....	52,285.21
Board of accountancy.....	60	.....	1,114.72
Fire marshal department.....	61	.....	26,307.67
Grain and warehouse commission	62	.....	51,362.52
Wisconsin veterans' home.....	..	121,835.49	139,685.27
State park board.....	..	71,078.42	10,556.22
Tax title and other lands pur- chased .....	..	10,000.00	.....
Paper .....	..	59,264.59	45,945.10
Black River Falls relief com- mittee .....	..	18,417.85	15,904.21

REPORT OF THE STATE TREASURER.

Description.	Schedule	1913	1914
	No.		
Apportionment of 85% of tax collected from street railway and electric light companies..	..	\$436,935.17	\$518,087.10
Capitol commission.....	..	805,011.12	602,002.27
Apportionment of motor vehicle license ..	..	79,164.25	123,169.88
Commissioner of fisheries.....	..	80,699.68	64,614.95
Board of public affairs.....	..	17,839.48	31,361.88
Agricultural experiment station.	..	7,932.63	738.10
Examiner of state teachers.....	..	929.82	396.17
Wisconsin teachers' associations	..	1,599.89	1,000.00
Board of pharmacy.....	..	.....	3,498.31
Barbers board.....	..	.....	5,503.57
Panama Pacific exposition commission ..	..	.....	6,725.88
Publishing general laws.....	..	.....	49,900.00
University ..	..	3,162.70	83.33
Normal ..	..	958.39	.....
Sundry associations, societies, etc.	63	40,808.44	38,649.79
Miscellaneous ..	64	50,499.81	114,253.99
Transfers, refunds and interest on certificates of indebtedness	65	3,001,838.69	1,988,747.94
Total disbursements, transfers and refunds		<u>\$9,756,951.01</u>	<u>\$10,872,434.13</u>

(Totals to Schedule A.)

DETAIL OF GENERAL FUND RECEIPTS.

SCHEDULE No. 3.

GENERAL PROPERTY TAXES.

Counties	Totals by Counties.	
	1913	1914
Adams	\$3,626.10	\$14,339.18
Ashland	10,744.38	35,821.59
Barron	11,361.43	44,209.51
Bayfield	9,440.49	33,055.30
Brown	14,722.78	88,946.26
Buffalo	7,329.92	31,579.69
Burnett	3,292.38	11,597.83
Calumet	6,900.65	42,326.10
Chippewa	8,836.00	46,932.46
Clark	11,745.05	51,377.62
Columbia	10,299.74	70,854.24
Crawford	8,242.45	28,106.10
Dane	30,336.72	212,914.66
Dodge	15,658.73	120,924.94
Door	7,190.74	30,721.54
Douglas	12,992.81	82,804.48
Dunn	6,164.62	37,896.01
Eau Claire	8,845.65	46,042.06
Florence	1,978.27	8,217.19
Fond du Lac	17,339.13	107,473.12

	1913	1914
Forest	\$3,404.92	\$19,861.24
Grant	13,798.55	90,726.19
Green	9,308.23	68,939.11
Green Lake	7,421.08	37,096.02
Iowa	7,789.58	57,771.54
Iron	4,842.63	16,606.09
Jackson	9,001.91	30,766.47
Jefferson	11,799.32	83,188.63
Juneau	10,380.33	34,029.98
Kenosha	15,569.91	76,657.65
Kewaunee	7,017.85	34,251.03
La Crosse	12,146.28	63,734.41
Lafayette	11,122.53	65,608.75
Langlade	8,325.87	33,735.58
Lincoln	8,897.65	32,284.36
Manitowoc	14,545.53	88,670.45
Marathon	13,412.76	81,760.93
Marinette	10,393.59	44,277.65
Marquette	4,761.59	19,673.20
Milwaukee	120,941.22	845,481.56
Monroe	7,767.32	45,564.19
Oconto	12,760.26	42,290.29
Oneida	5,515.49	22,562.15
Outagamie	13,214.13	86,434.72
Ozaukee	8,879.67	39,474.32
Pepin	3,533.44	12,485.42
Pierce	8,719.92	36,696.00
Polk	9,924.62	38,098.60
Portage	16,160.77	48,259.91
Price	6,807.87	24,147.09
Racine	17,036.46	114,600.83
Richland	4,945.23	37,568.67
Rock	17,070.92	126,692.87
Rusk	5,291.19	20,309.42
St. Croix	7,105.23	43,749.80
Sauk	10,426.15	68,656.87
Sawyer	2,762.08	16,344.94
Shawano	11,806.66	49,073.39
Sheboygan	16,000.84	100,855.99
Taylor	6,875.54	24,930.73
Trempealeau	6,131.47	39,011.34
Vernon	7,719.97	46,915.16
Vilas	3,199.52	11,918.18
Walworth	12,351.99	85,255.78
Washburn	3,340.23	13,578.01
Washington	7,185.88	52,348.42
Waukesha	11,935.61	83,029.18
Waupaca	9,173.50	52,044.68
Waushara	6,772.71	31,854.90
Winnebago	20,473.86	107,994.26
Wood	9,150.05	47,348.69
Total	<u>\$801,967.95</u>	<u>\$4,541,355.52</u>

(Totals to Schedule No. 1.)

GENERAL FUND RECEIPTS.

SCHEDULE No. 4.

TAXES PAID BY RAILWAY COMPANIES.

Name of Company.	1913	1914
Ahnapee & Western	\$4,158.78	\$4,997.04
Ashland, Odanah & Marengo	1,548.91	1,868.83
Bayfield Transfer	458.38	514.13
Big Falls	369.64	321.33
Cazenovia & Sauk City	195.17	210.68
Chicago & Lake Superior	233.35	130.89
Chicago & Milwaukee Electric.....	16,893.65	18,314.27
Chicago & Northwestern.....	1,256,508.04	1,488,645.76
Chicago, Burlington & Quincy.....	206,273.50	238,295.26
Chicago, Harvard & Geneva Lake.....	286.49	321.33
Chicago, Milwaukee & St. Paul.....	1,098,164.06	1,254,844.63
Chicago, St. Paul, Minneapolis & Omaha..	349,316.37	403,612.47
Chippewa Valley & Northern.....	515.69	613.08
Davis, John R. Lumber Co.	1,168.05	.....
Drummond & Southeastern.....	458.38	236.65
Duluth South Shore & Atlantic.....	15,174.71	16,709.20
Dunbar & Wausaukee.....	1,088.66	1,222.00
Elgin, Joliet & Eastern.....	3,746.26	1,390.31
Fairchild & Northwestern.....	1,264.29	1,923.92
Grand Trunk Milwaukee Car Ferry Co...	6,838.98	8,354.60
Great Northern	76,664.10	68,667.95
Green Bay & Western.....	27,669.68	33,743.51
Hazelhurst & Southeastern.....	720.89	721.19
Hillsboro & Southeastern.....	258.78	321.33
Illinois Central	13,015.68	15,261.44
Interstate Transfer	2,717.00	2,891.98
Iola & Northern.....	154.89	187.02
Kewaunee, Green Bay Western.....	8,234.41	10,340.92
Kneeland McLurg Lumber Co.....	118.76	118.32
La Crosse & Southeastern.....	2,864.90	3,213.32
Lake Superior Terminal & Transfer....	6,598.61	8,405.64
Laona & Northern	354.98	875.69
Lincoln & Oneida County.....	161.50	.....
Marathon County	236.65	549.11
Marinette, Tomahawk & Western.....	1,086.80	1,919.87
Mattoon	415.75	.....
Milwaukee, Sparta & Northwestern.....	44,347.38	.....
Mineral Point & Northern.....	3,437.87	4,029.39
Minneapolis, St. Paul & Sault Ste. Marie as Lessee of Wis. Central.....	394,328.27	484,710.78
Minneapolis, St. Paul & Sault Ste. Marie	130,400.00	151,280.72
Northern Pacific	34,378.92	38,559.70
Northwestern Coal	974.07	1,196.58
Oshkosh Transportation Co.....	1,145.96	1,354.69
Robbins Lumber Co.	458.38	514.13
Roddis Lumber & Veneer Co.....	343.79	385.59
Stanley Merrill & Phillips.....	2,291.93	2,570.65
Superior & Southeastern.....	1,234.70	1,547.49
Tomahawk & Eastern.....	630.28	325.39
Waupaca-Green Bay.....	458.39	516.13

	1913	1914
Whitcomb & Morris	\$155.27	\$192.80
Winona Bridge	2,437.97	2,897.09
Wisconsin & Michigan.....	3,437.89	3,509.12
Wisconsin & Northern.....	5,729.82	6,426.62
Wisconsin Northwestern	1,086.80	1,156.79
Wisconsin Ruby & Southern.....	50.00	.....
Total	\$3,733,262.43	\$4,290,917.33

(Totals to Schedule No. 1.)

SCHEDULE NO. 5.

NAMES OF TELEPHONE COMPANIES THAT HAVE FILED A REPORT IN THE STATE TREASURY DEPARTMENT, AND THE AMOUNT OF LICENSE FEE PAID BY EACH COMPANY.

Name of Company.	1913	1914
Abbotsford Electric Light & Telephone Co.	\$10.48	\$11.37
Adams County Metallic.....	6.85	5.26
Akan	1.05	1.35
Allenton-Kohlsville	12.46	13.54
Almena Farmers'	4.56	6.65
Almond	39.54	33.18
Alto .....	.....	.....
Amacoy .....	.98	1.41
Amberg Telephone & Telegraph.....	1.45	.84
American Telephone & Telegraph.....	12,428.56	12,606.52
Amery Electric	30.60	32.56
Amherst	17.37	19.09
Annaton & Preston.....	.....	15.10
Antigo	125.53	134.19
Apple Creek Farmers'.....	10.05	2.78
Arena & Ridgeway	7.35	6.46
Argyle	13.09	14.58
Arkansas	10.80	12.55
Ashland Home	115.64	117.28
Athens	15.16	15.30
Attica Mutual	5.33	4.90
Atwood .....	.63	.85
Auburndale	5.68	8.12
Augusta Light and Telephone Co.....	.....	35.21
Avoca & Muscoda Farmers.....	.62	.....
Avoca & Pride Hollow	1.00	1.00
Bad Ax	1.28	.....
Badger, of Richland Center.....	8.54	11.43
Badger Mutual	4.34	.....
Badger, of Oconomowoc.....	23.07	24.71
Badger State Telephone & Telegraph.....	95.57	120.52
Badger Telegraph & Telephone Co.....	312.03	287.05
Baldwin Telephone Exchange.....	44.00	42.79
Baldwins Mills	3.34	3.44
Ball, J. L. Estate.....	30.32	.....
Bangor	37.89	41.20
Banner Telephone Line.....	.....	.....
Barnes	2.79	8.70
Barneveld & Hollandale.....	.23	2.40

	1913	1914
Barneveld & Ridgeway Telephone Exchange	\$7.12	\$5.22
Barron County	153.66	174.13
Barton Rural .....	.75	.80
Bashaw Valley .....	.64	12.50
Basswood & Eagle Corners	1.72	1.73
Bayfield County	13.23	13.74
Bayfield Farmers	7.60	9.99
Bayfield Independent .....	.....	.90
Beaver .....	.70	.99
Beef River Valley	1.25	1.77
Bell Telephone Mfg. Co.	12.57	15.64
Belleville	13.12	16.30
Belmont & Pleasant View	2.42	3.23
Beloit Farm	13.06	15.55
Benton .....	.75	2.93
Berlin	12.34	14.00
Big Hollow	3.57	3.14
Big Flats .....	.70	.....
Birnamwood	7.00	7.18
Bismark .....	.....	1.30
Black Earth	12.66	12.37
Blanchardville & Hollandale Farmers....	2.90	2.75
Bloomer	30.87	33.22
Bloomfield .....	.95	.....
Bond Lake .....	.....	.....
Borst Valley	3.45	3.45
Boscobel	15.91	17.16
Brandon	4.73	5.36
Briggsville & Big Spring	8.14	8.32
Bristol	31.89	32.78
Brodhead	38.77	43.75
Brooklyn	17.78	20.07
Brookville Co-operative	1.40	1.40
Brown County	24.46	27.61
Bruckerville Farmers' .....	.....	.....
Brush Creek Farmers' .....	.65	.63
Buckeye Ridge Co-operative	1.92	2.22
Buena Vista	1.25	1.30
Burlington, Brighton & Wheatland	16.76	17.30
Burlington, Rochester & Kansasville....	23.30	24.04
Burnett Washburn	1.62	1.04
Cadott	28.67	27.10
Cady	3.65	3.56
Caledonia Farmers' .....	.....	.....
Calumet	6.95	7.85
Cambria Co-operative .....	.56	.56
Cambridge	12.05	7.63
Cameron Farmers'	4.32	5.32
Canton Farmers'	2.15	1.62
Carlton Kewaunee .....	.....	3.85
Carter Wabeno	34.92	53.36
Casco & Brussels	11.43	14.03
Cazenovia	1.34	1.75
Cecil Green Valley .....	.....	21.02
Cedar Grove	17.69	12.73
Cedar Lake Rural	4.55	1.68
Central Wisconsin	97.10	102.05
Chetek Farmers	1.95	2.15

	1913	1914
Chetek Rural	\$9.94	\$12.75
Chippewa County	50.01	44.70
Chippewa Valley	106.88	117.08
Christiana Farmers' .....	.60	.60
Citizens .....	.....	.....
Citizens Telephone Exchange.....	321.63	334.84
City	16.01	15.17
Clark County	18.95	33.40
Clayton .....	.48	.48
Clayton Rural	5.50	.....
Clear Lake	10.55	12.30
Clifton Telephone Exchange.....	.....	3.40
Clinton	33.38	34.53
Clover .....	.72	1.99
Clyde .....	.....	.....
Colburn .....	.21	.42
Colburn Mutual .....	.....	.55
Colby	13.00	.....
Coloma	12.27	12.05
Columbia County	7.11	8.11
Cook & Brown Lime Co.....	.10	.06
Coon Valley Farmers'.....	38.49	42.06
Cornelia, Tennyson & Potosi Farmers'....	.....	1.50
Cornell .....	.....	3.86
Corning .....	.70	.85
Cottage Grove	9.63	11.35
Council Bluffs .....	.....	.....
County Line	1.48	2.15
Crandon	24.82	31.21
Cranmoor	1.56	1.58
Crawford County Farmers' Mutual.....	6.72	7.50
Crivitz Rural .....	.....	5.81
Cuba City	9.63	9.18
Cumberland	16.67	17.55
Curran Farmers'	2.32	2.36
Curtiss & Withee	1.05	1.50
Dallas Farmers' .....	.....	.....
Dancy .....	.....	.42
Dane County Rural	9.83	11.92
Darien	10.07	9.62
Darlington Farmers'	3.33	4.91
Deer Park	8.09	8.53
Deerfield	13.51	13.58
DeKorra Farmers Mutual.....	.....	3.63
Dell Co-operative	3.05	2.89
Delton	2.75	2.90
Denmark Farmers' & Merchants'.....	7.15	.....
Deuel, N. H.	11.14	14.67
Dimond	1.70	1.70
Dodge County	11.51	12.46
Dodgeville & Northern.....	1.70	1.70
Dodgeville & Union Mills.....	.68	.....
Door County	6.22	7.34
Dovre	3.70	3.90
Downsville	8.11	8.36
Dukes Prairie	4.00	4.00
Eagle	142.39	148.89
Eagle River	10.49	12.20
Earl .....	.81	2.05

	1913	1914
Eastern Fond du Lac	\$25.75	\$31.11
Eastern Wisconsin	300.36	314.69
East Valley	22.16	26.11
Eau Claire County	11.25	14.06
Eau Galle	11.42	12.65
Ebenezer	2.76	3.73
Edgar Cassel-Emmet	1.68	1.86
Edgar Local	3.55	3.80
Edgerton	34.36	40.69
Edmund	1.00	1.00
Elcho .....	.....	1.47
Elderon	9.06	4.27
Eleva Farmers'	6.08	8.04
Elk Mound	9.47	13.07
Ellington Farmers'	4.00	4.00
Elmwood .....	.....	.....
Elroy	25.50	27.89
English Lake	3.55	3.50
Equity	12.68	15.12
Ettrick	8.24	7.98
Eureka	27.70	31.07
Fairchild & Northeastern Ry.....	1.28	.71
Farmers' Badger .....	.....	.....
Farmers' Consolidated .....	.....	.....
Farmers' Co-operative	2.47	1.69
Farmers' Eastern .....	.....	.....
Farmers' Hixton & Northfield.....	.96	.90
Farmers' Independent	3.38	3.68
Farmers' Independent Telephone Asso- ciation	11.69	12.15
Farmers' Inter County Mutual.....	26.46	34.03
Farmers' Lake Shore Tel. Traction & Electric Power Company	1.60	1.53
Farmers' Line 8 .....	.19	.36
Farmers' & Merchants' (Denmark).....	.....	4.00
Farmers' & Merchants (Lena).....	8.81	9.26
Farmers' Mutual (Baraboo).....	18.05	18.80
Farmers' Mutual (Cambria).....	2.84	1.69
Farmers' New Era	23.68	27.02
Farmers of Porter.....	.97	.57
Farmers' Ridge .....	.....	.....
Farmers' Telephone Co. (Cochrane).....	9.50	9.85
Farmers' Telephone Co. (Lancaster).....	.....	13.07
Farmers' Union	14.75	18.29
Farm & Village.....	2.35	.....
Fayette Blanchard .....	.....	.....
Fennimore	6.25	5.22
Fennimore Mutual	8.05	8.84
Ferryville	1.67	1.57
Five Corners .....	.....	.....
Five Points .....	.93	.....
Fond du Lac Rural.....	13.01	16.43
Footville	23.25	33.15
Forestville	16.58	8.56
Fountain City	12.62	13.12
Fox River Valley.....	240.68	.....
Franksville	21.46	20.64
Fremont	9.68	10.66
Friendship	10.50	11.22

	1913	1914
Georgetown & Jarrett.....		
Gillett Rural	\$6.23	\$8.69
Glidden	34.02	38.33
Goodrich	1.97	1.59
Grange Hall Farmers'.....	2.63	2.75
Grant County	4.32	
Green Lake Rural.....	4.04	4.19
Greenwood	14.15	14.23
Grossman	1.99	2.33
Hager City	8.36	12.10
Hamburg	1.69	1.70
Hammond	6.54	7.40
Harmony	5.06	8.46
Hartford Rural	3.35	3.36
Hartford & Saylesville.....	1.55	1.75
Hartland Farmers'		
Hawkins	6.61	6.69
Hawkins Creek	1.25	1.65
Hazel Green Exchange.....	2.57	3.15
Heidersdorf & Kreuscher.....		1.51
Heidersdorf & Kreuscher.....		1.51
Hickory Grove Farmers' Mutual.....		.95
Hillsboro	20.58	22.91
Hillsdale & Western	4.18	4.69
Hollandale Telephone		1.74
Holmen		
Interest .....		.10
Holton Farmers'		
Home	16.76	16.92
Horicon	2.11	2.16
Horseshoe	4.65	5.04
Hovires Hollow		1.73
Hubertus	23.16	27.25
Hudson Prairie	2.61	2.64
Hulls Crossing Farmers'.....	1.40	1.40
Independence	8.38	8.82
Individual		
Inter County	11.84	11.30
Interstate		
Interurban	124.47	132.77
Iowa	14.34	6.14
Iowa County	9.45	9.45
Iowa & Lafayette	8.05	8.40
Iron River Water Light & Power Co.....	11.55	22.75
Jackson	23.98	13.12
Jefferson	6.01	5.07
Jefferson Mutual	4.69	4.82
Jerpen & Valders.....	7.05	7.10
Johnsonville	7.50	7.20
Judevine Clifton	2.74	
Juneau	6.92	7.07
Juneau Electric	27.94	28.00
Kaukauna	7.49	6.14
Kegonsa Independent	5.69	6.64
Kendall Exchange	7.81	8.42
Kenosha Home	303.47	324.10
Kilb, J. W. .....	.97	.69
Kingston	6.63	7.00
Knapp	17.22	14.09

	1913	1914
Kodan	\$1.04	\$1.86
La Crosse	279.02	305.47
La Crosse Interurban	150.78	157.63
Ladoga and Brandon .....	.....	5.70
Ladoga and Oak Center	2.00	1.15
La Farge Telephone	11.38	20.22
Lafayette County	28.92	52.05
Lafayette	2.78	.....
Lake Halle	1.00	1.00
Lake Pepin	49.10	55.00
Lamont Central .....	.....	.....
Lampson Mercantile .....	.....	.26
La Valle	12.91	14.69
Lebanon	8.94	10.05
Leeds Farmers'	5.98	8.08
Liberty and Newton	4.25	4.45
Lime Ridge .....	.....	17.05
Lime Ridge .....	.....	14.31
Lincoln Farmers'	5.33	6.49
Lindsey	7.30	3.51
Lisbon	2.42	13.54
Linzy Brook	26.52	.....
Lodi Exchange	20.94	22.62
Interest .....	.40	.30
Logansville	6.99	9.95
Lone Rock	6.53	7.41
Long Lake .....	.95	.25
Lorain Coöperative .....	.....	.....
Ludington	16.27	18.22
Luxemburg	8.50	12.41
Lynn	6.30	7.50
Manawa	9.37	13.10
Manitowoc and Northern	3.55	4.47
Manitowoc and Western	21.55	21.66
Marathon City	2.06	3.07
Marathon County	87.78	121.40
Marathon Zeigler .....	.31	.....
Marion and Northern	51.68	51.23
Markesan	14.52	15.42
Marquette	9.10	12.04
Marquette and Adams Co.	9.26	12.53
Marshfield Exchange	38.49	45.76
Marshfield Rural .....	.....	1.30
Matteson	10.85	11.14
Mattoon	7.08	5.40
Mauston Electric Service	23.65	26.87
Mayville Rural	4.09	4.56
Mazomanie	16.87	17.77
McKinley	11.91	11.59
Medford Exchange	19.09	20.05
Interest .....	.22	.50
Mellville Settlement	3.68	4.50
Menomonee Falls	22.50	22.49
Merton	5.83	9.66
Michigan State	11.42	12.68
Midway	10.87	20.89
Milladore	4.15	3.94
Mill Creek	10.35	10.42
Milton and Milton Jct.	34.88	35.89

	1913	1914
Milltown Mutual	\$9.15	.....
Mineral Point	36.92	\$36.58
Minong .....	.....	.69
Mishicot	2.52	3.01
Modena Coöperative	4.10	4.15
Moeville	1.00	.....
Mondovi	26.59	29.58
Monroe County	113.41	118.63
Morgan	1.04	.85
Morris	1.29	1.43
Mosel and Centerville	6.07	9.29
Mosinee	6.40	8.59
Mt. Horeb Independent	21.89	22.34
Mt. Vernon	31.72	31.49
Murray Farmers'	1.42	1.28
Muscoda Mutual	8.05	11.61
Nebagamon	3.38	3.09
Nelson Farmers'	6.50	7.63
Nelsonville	8.59	9.07
New Auburn	7.04	8.76
Newberg	31.86	40.45
New Berlin .....	.....	.....
New Cashton	28.95	26.48
New Franken	1.98	7.64
New Lisbon Mutual	9.36	10.75
Newry Farmers	1.15	1.20
Newton	7.60	8.10
New Union (Dodgeville Exchange).....	44.57	43.51
New Union (Highland Exchange).....	2.59	2.67
Northern	7.42	.....
Northfield Farmers	7.79	7.64
Northwestern .....	.96	.....
North Wisconsin Toll Line	103.76	91.48
Norwalk Independent	5.20	5.62
Oakfield	43.36	42.47
Oak Ridge and Niebull .....	.14	.75
Ocean Wave Mutual .....	.75	.....
Oconto Rural	14.89	17.35
Ogdensburg	4.18	5.84
Ogema	1.50	5.90
Oneida and Vilas County	21.76	25.66
Ontario and Wilton	19.15	20.71
Oostburg	15.40	16.79
Oregon	28.97	33.64
Orfordville	24.58	31.92
Ormsby Land and Timber Co. ....	.30	.20
Osceola Farmers' Mutual	30.87	38.68
Osseo	20.81	18.78
Otter Creek .....	.....	.....
Ottman Corners .....	.55	.70
Owen	13.61	11.96
Oxford & New Haven Independent Limited	.96	.56
Ozaukee-Washington	36.18	35.46
Pacific & Wycocena Farmers' Coöperative	1.55	1.58
Pardeeville	13.72	15.66
Peffer's, M.	1.59	1.91
Peoples of Dane County	20.40	52.01
Peoples (Mt. Hope)	23.23	25.17
Peoples (Rio)	81.05	97.41

	1913	1914
Peoples (Superior)	\$184.12	\$193.41
Perry-Hollandale	3.98	4.32
Pewaukee & Sussex	14.03	14.96
Pierce County	155.88	168.47
Pigeon Valley Farmers.....	3.12	3.45
Pilsen	3.00	3.00
Pine Bluff	6.06	5.62
Pine River	2.21	2.35
Pittsville	3.08	4.28
Plain Telephone Exchange	9.35	8.73
Plank Road		2.20
Platteville & Cornelia		
Platteville, Rewey & Ellenboro	45.34	56.26
Pleasant Ridge		
Pleasant Valley	1.28	1.69
Plymouth Exchange	41.94	46.89
Pompey's Pillar		
Portage	126.15	148.00
Portage & Kilbourn	3.75	3.75
Port Wing	22.10	18.58
Poynette	30.91	28.58
Poynette Farmers Mutual	1.49	
Prairie Farm, Ridgeland & Dallas Coöp..	24.18	26.05
Prairie Queen	1.15	
Prescott	14.41	14.49
Preston Farmers	4.56	7.00
Price County	12.00	16.91
Princeton	12.97	12.41
Progress .....	.19	.25
Prospect Guthrie & Big Bend	18.81	19.65
Pulaski Merchants & Farmers'	8.69	8.45
Quarry Riverside	5.00	5.20
Random Lake	13.79	12.50
Rankin		
Rapids & Western	4.55	.89
Rathbun	5.40	8.12
Readfield .....	.50	4.02
Readstown & Sugar Grove .....		.55
Red Granite	3.86	3.67
Red Oak		
Red River .....	.61	2.62
Reedsburg	56.62	61.68
Reseberg	2.55	2.62
Rewey & Mineral Point		
Rhineland	40.48	46.94
Rib Lake	20.69	20.31
Rice Lake & Northeastern	44.88	53.72
Richland	51.91	50.96
Richmond	1.96	1.95
Richwood Farmers .....	.66	.46
Richwood & Akan .....	.66	.68
Ridgeway, Jonesdale & Hollandale	3.80	3.90
Ripon United	25.76	57.05
Riverview	1.62	2.12
Rock County	124.41	122.85
Rock County Farmers'	18.07	18.73
Rock Falls & Meridian	4.25	4.34
Rockland	7.05	5.51
Rosendale	13.80	15.36

	1913	1914
Rubicon	\$1.78	\$1.57
Rudd & Root	5.65	3.33
Rudolph	4.99	5.17
Rural	15.75	19.77
Rush River & Pleasant Valley		
Rush River Farmers'		1.99
Rusk County Rural	15.75	7.90
Ryan Farmers'		
St. Cloud		1.85
St. Croix	29.94	36.00
St. Croix Farmers' Mutual	2.88	2.80
St. Croix Valley Exchange	72.18	80.56
Sanders Creek Farmers' .....		.23
Sandusky	2.06	2.17
Sawyer & Western .....	.98	.98
Scandinavia	24.69	26.69
Schleswig	4.90	4.99
Sevastopol Farmers'		
Seymour Shiócton	72.98	74.36
Sharon	19.63	20.78
Shaw	9.07	9.46
Shell Lake	3.34	3.04
Sherry	2.00	2.20
Shields	5.68	8.70
Shiloh	2.48	2.76
Silver Creek	2.72	6.85
Sioux Coulee .....	.35	
Six Corners	1.20	1.30
Smith Coulee	1.10	1.10
Social Ridge		
Soldiers Grove Farmers' Tel. Exchange..		4.23
South Alma Farmers' .....	.60	.60
South Gilman	1.15	1.20
South Greenville Farmers' .....	.55	.55
Southhill Range Line	3.70	2.80
South West Prairie .....	.33	.55
Spooner	12.86	21.95
Sprague Line .....	.40	.55
Springfield Farmers'	4.13	6.65
Spring Green Tel. Exchange	4.30	4.80
Spring Green & Wyoming	6.80	6.80
Spring Lake	4.20	5.35
State Long Distance	54.79	55.62
Stockbridge & Sherwood	14.05	18.28
Stratford	4.54	4.69
Strum	2.88	3.18
Sturgeon Bay & Gardner	3.36	2.96
Sullivan	13.54	14.25
Superior Rural	1.12	1.52
Suring		29.38
Sylvan Soldiers Grove Mutual .....	.99	.98
Tamarack	3.60	3.40
Tenney	16.24	20.08
Theresa Union	45.18	45.40
Thorp	7.91	8.39
Tinkham & Meilkie .....	.20	.18
Tomahawk Light, Tel. & Improvement...	24.10	24.84
Tomah Electric & Telephone Co.	59.90	58.98
Torum		

	1913	1914
Town Line .....	.....	.....
Town Line Farmers' Independent	\$4.69	\$5.23
Town Sheboygan Falls Rural	6.10	6.20
Trego	1.59	3.12
Tri State Telephone & Telegraph	137.65	149.75
Trout Creek	1.20	1.25
Troy & Honey Creek	38.30	42.88
Tunnel City	1.57	.....
Two Rivers	25.95	29.37
Union (Almond)	93.80	83.82
Union (Prairie du Chien)	20.65	23.35
Union Grove	23.45	25.25
United	153.52	161.22
Interest	1.45	.....
Unity Eastern .....	.....	.....
Unity & Southwestern	2.40	2.00
Unity & Western	1.06	.90
Utica	22.56	24.58
Utica Farmers' Mutual	13.27	11.11
Valley	1.30	.62
Van Dyne	5.61	6.51
Viking	3.10	3.45
Viroqua	42.26	47.50
Walworth	31.76	32.05
Wardsville .....	.....	.....
Warren Co.	7.58	8.89
Washburn County .....	.55	.....
Washington County	20.94	13.07
Washington Island	3.87	4.74
Watertown	21.88	21.98
Waunakee	10.95	12.56
Wausau	135.57	130.98
Wausaukee	3.37	3.73
Wautoma & Mt. Morris Farmers'	22.13	17.41
Wegner .....	.15	.....
Welch Valley .....	.75	.75
Werley	2.00	2.00
West Bend & Trenton .....	.....	.....
West Clarno	1.60	1.70
Westby	24.61	26.66
Western	1.00	1.00
Western Crawford County Farmers'	7.07	10.49
Western Wisconsin	102.91	102.19
Westfield Farmers'	23.92	30.82
Westford	1.86	1.88
West Frankfort .....	.....	.....
West Greenbush	1.55	1.55
West Oakland	1.00	1.00
West Saronia .....	.....	.90
West Spring Green	1.85	1.95
West Warden Mutual .....	.....	3.00
West Wisconsin	26.94	30.82
Weyauwega	8.31	11.30
Weyerhauser & Island Lake	4.10	4.36
White Oak	6.10	.....
White River Farmers'	3.00	3.90
Wilcox Valley .....	.....	.....
Wild Rose	7.42	9.07
Wilson	2.45	2.75

	1913	1914
Wilton Farmers' .....	.....	.....
Wind Lake	\$9.09	.....
Winslow & South Wayne.....	5.77	\$6.13
Wisconsin	63,249.70	68,592.11
Wisconsin & Northern R. R. Co.	28.77	30.53
Wittenberg	7.79	7.86
Wittenberg Rural .....	.....	.96
Wonewoc	16.44	18.70
Wood County	88.44	97.97
Woodhull	7.35	5.10
Woodland .....	.60	.63
Yankee Hollow .....	.80	.....
Young America .....	.60	.80
Totals	<u>\$85,334.56</u>	<u>\$91,441.93</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 6.

TAXES PAID BY FIRE INSURANCE COMPANIES.

Name of Company.	1913	1914
Aachen & Munich Fire Ins. Co.	\$795.24	\$853.25
Aetna Insurance Company	1,964.23	1,919.11
Agricultural Ins. Co	615.03	597.40
Allemannia Ins. Co.	683.94	747.47
American Central Ins. Co.	2,178.82	2,277.67
American Ins. Co., Newark	3,523.76	3,607.08
American Mutual Fire Ins. Co.	9.92	14.64
American Lloyds .....	.....	13.16
Atlas Assurance Co.	971.73	998.69
American Druggist Ins. Co.	39.81	46.79
Automobile Insurance Co. ....	.....	5.78
American Union Fire Co.	254.90	.....
Assurance Co. of America .....	.....	22.56
Boston Insurance Co.	1,175.82	1,412.43
Baltimore Mutual Fire Insurance Co. ....	.....	12.84
Boston Manufacturers Mutual	31.37	250.77
Blackstone Mutual Fire Ins. Co. ....	.....	33.89
British & Foreign Ins. Co.	34.48	39.05
British American Assurance Co.	515.03	502.66
Buffalo Commercial Ins. Co.	24.08	43.77
Buffalo German Ins. Co.	369.44	364.23
Caledonia Ins. Co.	528.22	458.17
Calumet Insurance Co.	202.45	173.18
California Ins. Co.	562.99	458.91
Canners Exchange Ins. Co. ....	.....	84.52
Camden Ins. Co.	362.92	351.35
Central Mfgs. Mutual Ins. Co.	317.68	309.62
Central National Fire Ins. Co.	368.52	365.48
Concordia Insurance Co.	2,856.23	2,936.76
City of New York Ins. Co.	674.59	656.19
Citizens of Missouri Ins. Co	656.66	602.07
Colonial Ins. Company	20.19	20.18
Columbia Ins. Co.	82.64	76.82

	1913	1914
Columbia National Fire Insurance Co.....	.....	\$23.66
Commerce Insurance Company	\$188.19	201.07
Commercial Union Assurance Company...	2,803.42	2,190.51
Commercial Union Fire Ins. Co.	417.98	485.13
Commonwealth Insurance Company	969.27	1,109.25
Connecticut Ins. Co.	1,662.07	1,662.48
Consolidated Fire & Marine Ins. Co.	262.15	.....
Continental Insurance Co.	2,897.96	2,834.53
Cotton & Woolen Manufacturers Mutual Ins. Co. ....	.....	6.02
County Fire of Phila. Ins. Co.	478.61	387.52
Detroit Fire & Marine Ins. Co.	633.99	606.05
Dubuque Fire & Marine Ins. Co.	665.84	717.17
Equitable Fire & Marine Ins. Co.	487.37	503.67
Enterprise Mutual, R. I.	8.42	14.83
Fall River Manufacturers Mutual Ins. Co. .....	.....	50.72
Farmers' Ins. Co.	335.94	358.64
Federal Ins. Co.	378.76	174.82
Federal Union Ins. Co.	93.06	81.41
Fidelity Phenix Fire Ins. Co.	5,859.22	6,391.61
Fire Ass'n of Philadelphia	2,473.91	2,641.20
Firemans Fund Ins. Co.	1,907.38	1,900.41
Firemans Ins. Co.	1,036.19	1,137.82
Firemans Mutual, R. I.	49.80	158.82
Fitchburg Mutual Fire Ins. Co.	75.00	90.57
Frankfort General Ins. Co.	121.17	2,763.05
Franklin Ins. Co.	497.32	486.68
General Fire Assurance Co.	268.37	249.74
German Alliance Ins. Co.	1,271.62	1,158.50
German American Ins. Co.	3,348.47	3,564.06
German American Pa.	299.46	398.41
German of Indianapolis Ins. Co.	455.87	.....
German of Peoria Ins. Co.	224.25	282.92
German of Pittsburg Ins. Co.	249.86	246.00
German Ins. Co. of Wheeling	62.08	64.59
Germania Fire Ins. Co.	1,884.78	1,983.61
Germantown Fire Mutual Ins. Co.	399.35	433.80
Girard Fire & Marine Ins. Co.	561.48	554.70
Glen Falls Ins. Co.	600.69	603.24
Globe & Rutgers Fire Ins. Co.	820.53	750.87
Granite State Fire Ins. Co.	225.49	296.92
Great Western Lloyds .....	.....	6.17
Hamberg & Bremen Fire Ins. Co.	917.09	821.18
Hanover Fire Ins. Co.	1,802.57	2,297.22
Hartford Fire Ins. Co.	8,068.01	7,856.88
Herman Farmers' Mutual Ins. Co.	565.74	633.99
Home Ins. Co.	4,548.70	4,833.95
Hope Mutual Fire Insurance Co. ....	.....	45.70
Humbolt Fire Ins. Co.	353.86	432.02
Imperial Fire Ins. Co.	118.32	.....
Indemnity Mutual Marine Ins. Co.	129.29	84.95
Indiana Lumberman's Mutual Fire Ins. Co.	91.20	78.77
Industrial Mutual Insurance Co. ....	.....	2.09
Ins. Co. of North America	3,812.96	3,781.51
Ins. Co. of the State of Penn.	2,181.00	1,537.25
Individual Underwriters of New York .....	.....	37.46
Jefferson Fire Ins. Co.	258.34	.....

	1913	1914
Keystone Mutual Fire Ins. Co.	\$1.67	\$15.91
Law Union & Crown Ins. Co.	263.31	284.80
Liverpool, London & Globe, N. Y.	204.08	226.63
Liverpool, London & Globe, Liverpool	3,697.40	3,155.21
London Assurance Co.	708.20	635.30
London & Lancashire Fire Ins. Co.	2,137.01	2,166.74
Loyal Ins. Co., England	3,620.68	.....
Lumber Manufacturers' Inter Insurance Association .....	.....	1.66
Lumber Mut. Fire Ins. Co.	141.95	137.69
Lumber Ins. Co., New York	169.05	170.60
Lumberman's Ins. Co.	318.53	318.70
Lumberman's Mutual Fire Ins. Co.	149.97	144.21
Lumberman's Underwriters, New York ..	217.83	156.98
Lumber Underwriters' Insurance Co. ....	.....	222.65
Manton Mutual Fire Ins. Pa.	1.52	15.87
Manufacturers' Mutual Fire Ins. Co.	12.22	24.28
Manufacturing Lumberman's Underwriters .....	.....	23.14
Manufacturing Woodworkers' Ins. Co. ....	.....	186.88
Manheim Ins. Co.	178.44	290.24
Maryland Motor Car Insurance Co. ....	.....	70.54
Maryland Mutual Fire Insurance Co. ....	.....	3.32
Mass. Fire & Marine Ins. Co.	112.14	246.76
Mechanics & Traders of New Orleans	409.99	407.53
Mechanics Ins. Co.	296.63	303.77
Mechanics Mutual Fire Ins. Co.	11.62	15.94
Merchants Mutual Fire Insurance Co. ....	.....	10.74
Mercantile Mutual Fire Insurance Co. ....	.....	11.17
Marine Ins. Co.	158.39	146.82
Michigan Commercial Ins. Co.	1,337.89	1,274.03
Michigan Fire & Marine Ins. Co.	578.67	674.95
Michigan Millers Mut. Ins. Co.	194.30	157.18
Millers Mutual Fire Ins. Co.	119.01	117.18
Millers National Ins. Co.	558.44	551.53
Mill Owners Mutual Fire Ins. Co.	104.35	125.76
Milwaukee German Fire Ins. Co.	310.44	.....
Minneapolis Fire & Marine Ins. Co.	327.64	503.05
Milwaukee Mechanics Ins. Co.	4,372.17	4,506.21
Narragansett Mutual Fire Insurance Co. ....	.....	4.54
Nassau Fire Ins. Co.	141.50	.....
National Ben. Franklin	571.03	523.43
National Brewers' Ins. Co.	84.26	79.78
National Fire, Hartford Ins. Co.	3,128.89	3,531.08
National Fire Ins. Co., France	119.69	119.65
National Lumber Buffalo Ins. Co.	130.53	96.05
National Mutual Assurance Co. ....	.....	6.68
National Mutual Association .....	.64	.....
National Underwriters of America .....	.....	5.54
National Union Fire, Pittsburg	1,703.42	1,746.59
Netherlands Fire & Life Ins. Co. ....	.....	106.44
New Jersey Fire Ins. Co.	241.68	291.87
New Brunswick Fire Ins. Co.	90.17	185.96
Newark Fire Ins. Co.	425.24	447.90
New Hampshire Fire Ins. Co.	1,424.22	1,683.29
New York & Boston Lloyds .....	.....	7.97
New York Reciprocal Underwriters .....	.....	5.87
Niagara Fire Ins. Co.	1,767.29	1,805.88

	1913	1914
North British & Merc. of London	\$2,340.68	\$2,509.13
North British & Merc. of New York	235.68	256.16
North River Ins. Co.	636.54	649.90
Northern Assurance, Eng.	1,562.12	1,513.62
Northern Insurance Co.	542.20	601.31
Northwestern Fire & Marine Ins. Co.	266.13	534.15
Northwestern Mutual Fire Association ...	.....	68.72
Northwestern National Ins. Co.	3,758.52	3,850.72
Norwich Union Fire Ins. Co.	1,012.89	1,019.75
Nord-Deutsche Fire Ins. Co.	212.89	332.18
Ohio Farmers' Insurance Co. ....	.....	494.35
Ohio Millers' Fire Ins. Co.	183.87	275.43
Orient Ins. Co.	1,212.73	1,205.51
Old Colony Ins. Co.	813.02	388.20
Palatine Ins. Co.	1,140.11	1,085.23
Patapsco Mutual Fire Ins. Co. ....	.....	5.86
Pelican Assurance Ins. Co.	96.07	115.07
Pennsylvania Fire Ins. Co.	2,054.00	1,917.24
Penn. Lumberman Mutual Ins. Co.	71.87	70.17
Penn. Millers' Mutual Ins. Co.	46.80	47.08
People's National Fire Ins. Co.	344.87	267.97
Phenix Fire Insurance Co. ....	.....	70.70
Phoenix Assurance Co., London	998.55	1,176.05
Phoenix Fire Ins. Co., France	3.05	.....
Phoenix Ins. Co., Hartford	3,146.61	3,271.68
Philadelphia Manufacturers' Mutual Fire Ins. Co. ....	.....	35.98
Protection Mutual Fire Insurance Co. ....	.....	6.08
Providence Ins. Co., Washington	1,754.65	1,624.01
Pittsburg Ins. Co.	105.07	111.58
Prussion National Ins. Co.	1,184.43	1,175.90
Queen of American Ins. Co.	2,549.50	2,580.78
Reliance Ins. Co.	633.08	544.69
Reciprocal Exchange .....	.....	68.41
Royal Exchange Assurance Co.	900.59	959.87
Royal Insurance Company .....	.....	3,593.45
Rhode Island Ins. Co.	237.45	337.94
Rhode Island Mutual	13.68	.....
Rubber Manufacturers' Mutual Fire Ins. Co. ....	.....	5.09
Scottish Union & National Ins. Co.	1,261.10	1,403.86
Security Fire Ins. Co.	329.70	500.38
Security Ins. Co. of New Haven	1,623.01	1,620.21
Standard Fire Ins. Co.	226.67	373.95
Standard Marine Insurance Co. ....	.....	4.86
Standard Mutual	19.74	21.14
State Fire Ins. Co.	27.01	36.60
State Assurance Co., England	29.37	43.19
St. Paul Fire & Marine Ins. Co.	2,541.41	2,685.33
St. Paul Mutual Hail & Cyclone Co. ....	.....	416.88
Springfield Fire & Marine Ins. Co.	2,383.82	2,871.89
Sterling Fire Ins. Co., N. D.	403.12	514.75
Sun Insurance Company	1,819.58	1,686.92
Svea Fire & Life Ins. Co.	391.97	432.02
Teutonia Ins. Co., La.	321.53	101.65
Teutonia Fire Ins. Co.	41.46	.....
Textile Manufacturers' Mutual Fire Ins. Co. ....	.....	3.55

	1913	1914
United States Lloyd Marine Ins. Co.	\$913.61	.....
Union Ins. Co.	41.22	\$72.25
Union Assurance Society .....	.....	76.36
Union Fire Ins. Co.	208.66	214.67
Union Marine Ins. Co.	205.45	244.51
Union Underwriters of New York .....	.....	5.34
Underwriters' Exchange .....	.....	56.00
United American Fire Ins. Co.	1,031.31	1,064.93
United States Ins. Co.	67.17	229.91
United States Lloyds .....	.....	784.46
Urbana Fire Ins. Co. ....	.....	117.80
Weschester Fire Ins. Co.	1,464.87	1,572.89
Warsaw Fire Ins. Co. ....	.....	10.82
Western Assurance Co.	895.39	901.23
Western Ins. Co.	202.35	231.37
Worcester Manufacturers' Mutual Ins. Co. ....	.....	66.72
What Cheer Mutual Fire Insurance Co. ...	.....	45.59
Williamsburg City Fire Ins. Co.	1,682.63	1,793.28
Yorkshire, Eng.	20.62	269.92
Total	\$154,395.61	\$161,468.31

(Totals to Schedule No. 1.)

SCHEDULE No. 7.

TAXES PAID BY LIFE INSURANCE COMPANIES.

Name of Company.	1913	1914
Bankers' Life Ins. Co., Iowa	\$599.03	\$2,411.11
Central Life Assurance Co. of U. S.	5,572.00	7,152.24
Guardian Life Insurance Co.	2,051.61	3,082.10
Great Northern Life Ins. Co.	3,011.02	4,860.61
Metropolitan Life Ins. Co.	10,701.23	12,039.40
New England Mut. Life Ins. Co.	1,552.20	1,863.93
New York Life Ins. Co.	11,693.92	12,467.26
Northwestern Mut. Life Ins. Co.	505,643.22	530,395.22
Old Line Life Ins. Co.	4,285.68	5,070.39
Wisconsin Life Ins. Co.	1,644.50	1,781.78
Wisconsin National Life Ins. Co.	3,645.33	4,726.99
Total	\$550,399.74	\$585,851.03

(Totals to Schedule No. 1.)

SCHEDULE No. 8.

TAXES PAID BY GUARANTEE & ACCIDENT INSURANCE COMPANIES.

Name of Company.	1913	1914
Aetna Indemnity Ins. Co.	\$127.94	\$194.78
Aetna Life, Accident Dep't	3,277.84	3,265.31
American Bonding Co. of Baltimore	532.54	160.07
American Credit-Indemnity, New York ..	355.90	291.85
American Fidelity Co.	2,023.27	558.86
American Mutual Liability Co. ....	.....	30.02
American Surety Co., New York	964.73	1,244.49
Badger Casualty Company	45.68	398.74
Ben Franklin Mutual Casualty Co. ....	.....	11.53
Casualty Co., of America	488.26	609.45
Chicago Bonding & Surety Co. ....	.....	10.14
Continental Casualty Ins. Co.	832.25	741.55
Casualty Reciprocal Exchange .....	.....	34.02
Employers' Liability Assurance Corp ...	2,126.99	2,550.30
Employers' Indemnity Exchange .....	.....	85.52
Equitable Surety Co.	155.39	290.18
Fidelity & Casualty Co.	3,774.58	4,102.72
Fidelity & Deposit Co. of Baltimore	2,349.47	3,130.28
Frankfort & Marine Accident & Plate Glass	2,197.39	.....
Fidelity Accident, Michigan	17.25	.....
Globe Indemnity, New York	831.77	1,812.04
General Accident F. & L., Scotland	2,247.86	3,499.71
Hartford Steam Boiler Inspection & Ins. Co.	754.96	787.92
Illinois Indemnity Exchange .....	.....	34.80
Illinois Surety Co.	432.98	383.83
Inter Ocean Life & Casualty Co.	128.78	147.78
Inter State Businessmen's Acct. Assoc. ..	202.85	384.67
Lloyds Plate Glass Co.	178.45	203.33
L. & L. Guarantee & Acct. Co., Canada...	76.41	1,177.01
London Accident & Guarantee Co.	3,046.53	4,398.09
Loyal Protective	54.17	62.40
Lumberman's Mutual Casualty Co. ....	.....	8.28
Massachusetts Bonding & Ins. Co.	1,294.64	2,635.00
Maryland Casualty Co.	2,516.64	3,199.59
Maryland Motor Car Co.	48.58	.....
Metropolitan Plate Glass & Gas Co.	246.23	239.79
Miller Mutual Casualty Co. ....	.....	169.04
National Casualty Co.	151.17	135.08
National Surety Co.	938.31	920.70
New Amsterdam Casualty Co.	42.29	26.91
New England Casualty	13.91	490.81
New Jersey Plate Glass Ins. Co.	363.18	311.84
New York Plate Glass Ins. Co.	169.15	158.63
North American Accident Ins. Co.	390.06	401.11
Ocean Accident & Guarantee Corp.	2,466.25	2,425.08
Old Line Life Casualty	96.95	287.22
Prudential Casualty	422.44	1,441.95
Pacific Mutual Life Accident Dept.	574.51	614.37
Preferred Accident Ins. Co.	435.76	473.12
Royal Casualty Co.	5.38	16.54

	1913	1914
Ridgely Protective Assoc.	\$14.53	\$50.10
Royal Indemnity, New York	965.77	1,318.71
Standard Life & Accident Ins. Co.	3,231.78	3,980.41
Title Guarantee & Surety Co.	280.88	185.89
Travelers' Indemnity Co.	382.56	358.88
Travelers' Accident Dept.	6,017.67	7,863.02
Time Ins. Co.	3,276.83	4,128.80
United States Casualty Co.	561.58	700.59
United States Fidelity & Guar. Co.	1,497.43	1,598.79
United States Health & Acct. Co.	293.33	313.43
Utilitus Indemnity Exchange		9.72
Wisconsin National Life Ins. Co.	838.49	873.79
Zurish General Accident & Liability In- surance Co.		1,014.14
Total	<u>\$54,760.54</u>	<u>\$66,952.72</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 9.

TAXES PAID BY FREIGHT LINE AND EQUIPMENT COMPANIES.

Name of Company.	1913	1914
American Refrigerator Transit Co.	\$155.22	\$207.07
Armour Car Lines	831.51	946.59
Interest	4.10	
Arms Palace Horse Car Co.		94.66
Back Taxes, Interest and Costs.....		1,213.44
Chicago, New York and Boston Refriger- ator Company	166.30	236.65
Cold Blast Transportation Co.	55.43	82.83
Cudahy, Milwaukee Refrigerator Line ...	249.45	254.40
Cudahy Packing Co., Owners of Cudahy Refrigerator Line and Cudahy Oil Tank Line	55.43	82.83
Doud Stock Car Co.	24.39	26.03
Libby McNeill and Libby	11.09	21.29
Live Poultry Transportation Co.	55.43	59.16
Live Poultry Previous Year	61.39	
Mather Stock Car Co.	83.15	118.32
Menasha Wooden Ware Co.	66.52	70.99
Merchants' Dispatch Transportation Co..	942.38	
Milwaukee Refrigerator Transit & Car Co.	1,552.16	1,774.86
Morris and Co.	110.90	94.66
National Car Line	110.87	
Shippers' Refrigerating Car Co.	5.54	5.92
Streets Western Stable Car Line	388.04	354.97
Swift Refrigerator Transportation Co. ...	886.95	976.18
Union Refrigerator Transit Co.	886.95	1,360.73
Union Tank Line Co.	2,494.54	3,431.41
Interest		21.15
Western Heater Dispatch	44.35	47.53
Total	<u>\$9,242.09</u>	<u>\$11,481.67</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 10.

TAXES PAID BY STREET RAILWAY COMPANIES.

Name of Company.	1913	1914
Ashland Light, Power & Street Railway Co.	\$4,434.74	\$5,324.60
Bay Shore Street Railway	221.74	236.65
Beloit Traction Co.	1,995.63	2,603.14
Chicago & Milwaukee Electric Railway..	2,217.37	2,366.49
Chippewa Valley Railway Light & Power Co.	17,738.95	27,214.61
Duluth Street Railway Co.	12,195.52	13,607.30
Eastern Wisconsin Railway & Light Co..	11,641.18	15,382.17
Grand Rapids Street Railroad Co.	1,219.55	1,183.24
Ironwood and Besmer Light & Railway Co. ....	.....	1,479.06
Interest .....	.....	11.71
Janesville Traction Co.	443.47	591.62
Kenosha Electric Railway Co.	3,880.39	4,732.98
La Crosse & Onalaska Railway Co.	277.17	236.65
La Crosse City Railway Co.	5,543.42	6,389.52
Manitowoc & Northern Traction Co.	1,330.42	1,301.57
Menomonie & Marinette Light & Traction Co.	2,771.71	3,668.06
Merrill Railway & Lighting Co.	1,441.29	1,952.30
Milwaukee Electric Railway & Light Co..	296,572.99	325,392.02
Milwaukee Light, Heat & Traction Co. ...	75,390.52	88,743.28
Milwaukee Northern Railway Co.	18,293.29	18,931.90
Rockford & Interurban Railway Co.	3,547.79	3,549.73
Sheboygan Railway & Electric Co.	9,978.16	11,240.82
Southern Wisconsin Railway Co. ....	.....	11,086.84
Interest .....	.....	1,098.00
Twin City General Electric Co.	720.64	.....
Waupaca Electric Light & Railway Co. ...	886.95	946.60
Wausau Street Railroad Co.	8,037.96	9,170.14
Wisconsin Electric Railway Co.	7,206.45	7,691.09
Wisconsin Public Service Co.	8,315.13	21,298.39
Wisconsin Traction Light, Heat & Power Co.	17,738.94	21,890.01
Total	\$514,041.37	\$609,320.49

(Totals to Schedule No. 1.)

SCHEDULE No. 11.

TAXES PAID BY EXPRESS COMPANIES.

Name of Company.	1913	1914
Adams Express Co.	\$831.52	\$473.30
American	7,483.62	3,845.54
Northern	1,496.72	1,183.24
United States	443.44	354.97
Wells Fargo & Company	6,374.93	3,253.92
Western	776.08	443.72
Total	\$17,406.31	\$9,554.69

(Totals to Schedule No. 1.)

SCHEDULE No. 12.

TAXES PAID BY TELEGRAPH COMPANIES.

Name of Company.	1913	1914
Chicago & Milwaukee Telegraph Co.	\$189.32	\$208.11
Chicago, Milwaukee & Lake Superior	1,005.76	1,179.29
North American	3,549.73	4,162.21
Western Union	19,227.71	22,545.31
Total	<u>\$23,972.52</u>	<u>\$28,094.92</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 13.

TAXES PAID BY SLEEPING CAR COMPANY.

Name of Company.	1913	1914
The Pullman Company	<u>\$16,630.26</u>	<u>\$10,728.00</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 14.

TAXES PAID BY BOOM COMPANIES.

Name of Company.	1913	1914
Tomahawk Light, Telephone & Improvement Co.	\$30.61	.....
Vieux Desert Improvement Co. ....	.47	.....
Long Lake Improvement Co. ....	.....	\$0.07
Total	<u>\$31.08</u>	<u>\$0.07</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 15.

TAXES PAID BY PLANK ROADS.

Name of Company.	1913	1914
Lake Avenue Company (Previous year) ..	\$118.15	.....
Lake Avenue Company	90.38	.....
Milwaukee & Cedarburg Co. (Previous year)	22.77	.....
Milwaukee & Cedarburg Company	22.03	.....
Sheboygan & Fond du Lac Plank Road Co.	30.72	\$31.98
Total	<u>\$284.05</u>	<u>\$31.98</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 16.

INHERITANCE TAX.

Totals by Counties.

Counties	1913	1914
Adams	\$5.67	.....
Ashland	518.49	\$66.17
Barron	359.03	435.20
Bayfield	1,177.56	.....
Brown	1,765.10	598.31
Buffalo	69.34	262.40
Burnett .....	.....	227.70
Calumet	666.56	728.75
Chippewa	62,786.40	1,419.12
Clark	314.05	1,080.76
Columbia	3,438.84	3,705.03
Crawford	517.69	947.87
Dane	291,248.55	116,495.70
Dodge	6,452.84	12,650.64
Door	281.60	134.83
Douglas	740.92	1,795.82
Dunn	3,765.46	101.37
Eau Claire	13,622.59	3,809.48
Florence	69,375.00	.....
Fond du Lac	10,911.10	10,138.68
Forest	40.61	.....
Grant	6,513.98	3,908.57
Green	2,617.72	2,650.96
Green Lake	496.01	1,218.94
Iowa	1,055.24	2,230.44
Iron	75.94	10.04
Jackson	104.71	709.73
Jefferson	7,205.75	5,457.80
Juneau	1,145.91	400.83
Kenosha	126,057.12	2,528.65
Kewaunee	363.30	403.91
La Crosse	1,123.35	2,549.57
Lafayette	1,231.87	2,979.97
Langlade .....	.....	130.53
Lincoln	337.47	271.91
Manitowoc	1,638.24	1,067.18
Marathon	29,423.26	1,410.69
Marinette	84.35	1,434.76
Marquette	233.88	160.09
Milwaukee	207,682.87	205,181.87
Monroe	218.10	2,435.21
Oconto .....	.....	121.07
Oneida .....	.....	1,175.09
Outagamie	5,620.23	2,578.80
Ozaukee	659.68	233.18
Pepin	35.80	891.58
Pierce	623.69	763.22
Polk	27.61	148.87
Portage	1,819.93	497.26
Price	873.67	26.23

	1913	1914
Racine	\$7,269.71	\$5,588.43
Richland	282.76	2,016.69
Rock	10,181.91	11,843.99
Rusk	70.86	32.43
St. Croix	5,615.76	831.97
Sauk	2,574.51	2,301.44
Sawyer	68.68	.....
Shawano	479.01	597.34
Sheboygan	6,432.32	6,887.47
Taylor	17.76	46.25
Trempealeau	206.16	2,899.69
Vernon	465.98	726.09
Vilas .....	.....	.....
Walworth	11,878.63	11,334.01
Washburn .....	.....	486.90
Washington	1,028.35	2,173.62
Waukesha	3,307.38	3,411.34
Waupaca	600.47	631.20
Waushara	263.72	1,344.01
Winnebago	8,597.00	6,834.92
Wood	32.61	732.64
Unknown county .....	.....	8.00
Total	<u>\$924,700.66</u>	<u>\$458,903.21</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 17.

SUIT TAX.

Totals by Counties.

Counties	1913	1914
Adams	\$43.00	\$51.00
Ashland	95.00	109.00
Barron	102.00	113.00
Bayfield	122.00	99.00
Brown	216.00	166.00
Buffalo	19.00	27.00
Burnett	18.00	25.00
Calumet	21.00	17.00
Chippewa	62.00	81.00
Clark	161.00	135.00
Columbia	109.00	73.00
Crawford	47.00	42.00
Dane	389.00	381.00
Dodge	88.00	98.00
Door	42.00	57.00
Douglas	173.00	185.00
Dunn	39.00	43.00
Eau Claire	81.00	83.00
Florence	12.00	15.00
Fond du Lac	71.00	139.00
Forest	72.00	55.00
Grant	108.00	126.00
Green	56.00	59.00

	1913	1914
Green Lake	\$21.00	\$30.00
Iowa	84.00	72.00
Iron	25.00	15.00
Jackson	52.00	48.00
Jefferson	36.00	71.00
Juneau	111.00	133.00
Kenosha	62.00	87.00
Kewaunee	21.00	29.00
La Crosse	153.00	155.00
Lafayette	36.00	40.00
Langlade	119.00	129.00
Lincoln	83.00	79.00
Manitowoc	70.00	85.00
Marathon	175.00	195.00
Marinette	130.00	168.00
Marquette	34.00	28.00
Milwaukee	2,146.00	2,424.00
Monroe	90.00	76.00
Oconto	122.00	150.00
Oneida	74.00	94.00
Outagamie	55.00	61.00
Ozaukee	47.00	55.00
Pepin	13.00	13.00
Pierce	50.00	59.00
Polk	74.00	94.00
Portage	114.00	132.00
Price	64.00	121.00
Racine	130.00	149.00
Richland	74.00	85.00
Rock	189.00	236.00
Rusk	96.00	86.00
St. Croix	50.00	57.00
Sauk	137.00	116.00
Sawyer	22.00	22.00
Shawano	94.00	100.00
Sheboygan	65.00	90.00
Taylor	40.00	51.00
Trempealeau	30.00	42.00
Vernon	79.00	76.00
Vilas	33.00	25.00
Walworth	103.00	108.00
Washburn	46.00	72.00
Washington	65.00	59.00
Waukesha	52.00	60.00
Waupaca	109.00	120.00
Waushara	44.00	38.00
Winnebago	241.00	232.00
Wood	129.00	111.00
Total	<u>\$8,035.00</u>	<u>\$8,757.00</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 18.

INCOME TAX.

Totals by Counties.

Counties	1913	1914
Adams	\$138.58	\$86.65
Ashland	861.69	1,109.05
Barron	74.46	172.64
Bayfield	796.79	1,045.67
Brown	2,023.94	1,985.61
Buffalo	111.34	63.02
Burnett	26.34	81.45
Calumet	859.99	367.78
Chippewa	2,817.94	6.91
Clark	101.14	119.82
Columbia	1,415.59	1,576.39
Crawford	60.09	104.02
Dane	4,910.48	4,796.54
Dodge	3,856.02	4,759.45
Door	98.93	66.64
Douglas	3,457.89	3,728.70
Dunn	243.50	686.41
Eau Claire	1,915.94	3,273.41
Florence	342.97	116.15
Fond du Lac	2,746.54	3,083.37
Forest	36.02	.....
Grant	1,078.84	1,125.38
Green	520.07	881.35
Green Lake	381.62	471.55
Iowa	504.06	845.84
Iron	807.70	1,096.01
Jackson	174.46	45.94
Jefferson	1,872.23	1,968.93
Juneau	232.57	28.58
Kenosha	6,996.83	8,608.86
Kewaunee	174.39	80.56
La Crosse	3,762.23	3,919.03
Lafayette	620.15	1,779.28
Langlade	216.38	95.25
Lincoln	457.62	427.23
Manitowoc	2,007.21	1,559.29
Marathon	1,640.78	2,322.69
Marinette	2,161.24	.....
Marquette	269.73	129.58
Milwaukee	76,001.30	100,156.05
Monroe	370.62	252.67
Oconto	97.82	69.92
Oneida	235.66	666.60
Outagamie	3,975.32	5,561.56
Ozaukee	498.42	529.19
Pepin	40.53	51.36
Pierce	182.08	108.27
Polk	369.57	147.85
Portage	395.38	721.79
Price	167.60	246.76
Racine	8,393.61	11,262.49
Richland	94.34	64.05

	1913	1914
Rock	\$4,498.34	\$3,260.25
Rusk	153.13	229.82
St. Croix	581.91	385.33
Sauk	1,506.92	1,306.33
Sawyer	30.42	67.96
Shawano	214.55	111.53
Sheboygan	2,930.03	2,152.57
Taylor	75.82	119.98
Trempealeau	209.73	154.30
Vernon	175.99	176.78
Vilas	48.85	33.42
Walworth	815.02	1,068.18
Washburn	37.43	38.02
Washington	1,616.77	1,825.94
Waukesha	1,838.17	.....
Waupaca	397.53	237.79
Waushara	135.38	70.88
Winnebago	5,304.27	5,095.83
Wood	975.17	1,510.31
Total	<u>\$163,142.02</u>	<u>\$190,298.81</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 19.

MISCELLANEOUS DEPARTMENT RECEIPTS.

Collected and remitted by

CHARITABLE AND PENAL INSTITUTIONS.

Name of Institution	1913	1914
State Hospital for Insane	\$7,675.58	\$5,159.10
Northern Hospital for Insane	10,951.17	6,780.97
Wisconsin School for Deaf	1,937.81	751.60
Wisconsin School for Blind	1,118.56	315.76
Wisconsin Industrial School for Boys ...	1,666.40	1,282.35
Wisconsin State Prison	106,472.61	71,753.35
Wisconsin State Prison Revolving Fund..	.....	163,467.80
Wisconsin State Public School	6,896.71	1,198.10
Wisconsin Home for Feeble-Minded ...	3,236.27	1,671.72
Wisconsin State Reformatory	23,585.11	18,215.47
Wisconsin State Reformatory Prison In- dustry .....	.....	972.31
Wisconsin State Tuberculosis Sanatorium	14,821.66	11,405.78
Hospital for Criminal Insane .....	.....	379.63
Total	<u>\$178,361.88</u>	<u>\$283,353.99</u>

(Totals to Schedule No. 1.)

SCHEDULE No. 20.

SUNDRY DEPARTMENTAL RECEIPTS.

Name of Department.	1913	1914
Attorney-General	\$116.18	\$29.70
Board of Control	10.00	20.00
Board of Forestry .....	.....	1,140.41
Board of Health .....	.....	54,732.99
Commissioner of Banking	28,990.02	30,840.80
Commissioner of Fisheries	538.73	79.48
College of Agriculture Seed Inspection ..	497.32	.....
Executive Department	10.00	10.00
Free Library Commission	9,844.94	10,910.49
Geological Survey	45.25	.....
Fish & Game Department	181,403.34	199,412.81
Grain & Warehouse Commission .....	.....	57,468.92
Highway Department .....	.....	3,712.97
Industrial Commission .....	.....	1,361.45
Insurance Department	207,909.99	.....
Insurance fees .....	.....	74,083.35
Insurance Fire Department Dues .....	.....	130,443.90
Insurance Fire Marshal Tax .....	.....	29,987.84
Land Department	878.36	816.98
Oil Inspection .....	.....	91,712.45
Quarter-master General	2,959.73	233.53
Railroad Commission	1,638.32	4,491.49
State Department fee & income.....	307,218.62	465,788.77
State Dept. nonresident hunting license..	16,225.00	17,475.00
State Dept. legislature bills	1,044.00	10.00
State Dept. royalty on statutes.....	98.11	24.87
State Dept. Potato Growers' Assoc. ....	.....	30.10
State Dept. slaughtered animals	13,626.56	17,869.42
State Historical Society	2,381.90	425.62
State Park Board	2,130.00	310.00
Stout Institute	103,438.33	111,493.84
Supt. of Public Instruction	1,218.55	299.07
Supt. of Public Property	8,523.07	13,552.52
Live Stock Sanitary Board	1.80	.....
Tax Commission system of accounting...	2,824.87	3,190.68
Tax Commission Auditors Brown Co. ....	.....	92.19
Tax Commission fees	32.36	22.13
Treasury Department	102.52	129.84
Treasury Agent	21,120.00	30,970.00
University of Wisconsin State Bulletins ..	37.20	1.05
Platteville Mining School	190.00	.....
Total	\$915,055.07	\$1,353,174.66

(Totals to Schedule No. 1.)

SCHEDULE No. 21.

MISCELLANEOUS RECEIPTS.

	1913	1914
Sale of Land	\$5,290.00	\$4,772.90
Fines, penalties and interest.....	689.69	354.28
Insurance fund	248.31	.....
Athletic council of university.....	2,625.00	.....
Interest on loan to university fund income	552.07	.....
Tax statement, Monroe county.....	12.16	.....
Reassessment Proceedings:		
Lincoln county	355.32	.....
Outagamie county	230.54	.....
Waupaca county	766.68	.....
Wisconsin Athletic Commission.....	.....	12,342.66
Wisconsin Board of Accountancy.....	.....	1,575.00
Wisconsin Barber Board.....	.....	8,890.20
Gettysburg Commission .....	.....	75.48
Horticultural Society .....	.....	1,639.78
History Commission .....	.....	33.17
Industrial School for Girls.....	.....	39,571.78
Live Stock Breeders' Association.....	.....	836.93
Rock county delinquent tax.....	.....	2,851.55
Rock county delinquent interest.....	.....	143.74
Wm. Essman Supt. public property, "Shortage" .....	.....	4,471.09
Board of Pharmacy .....	.....	5,303.07
Perry's Centennial Commission.....	.....	5.00
Securing Tax Statements:		
Grant county .....	.....	6.09
Bayfield county .....	.....	79.97
Buffalo county .....	.....	11.92
Manitowoc county .....	.....	9.29
Village of Rewey.....	.....	2.48
Jackson county .....	.....	9.91
Burnett county .....	.....	22.99
Reassessment:		
Town Glenwood .....	.....	274.13
Village of Waunakee.....	.....	86.40
City of Stoughton.....	.....	441.38
Town of Hanson.....	.....	208.65
Town of Texas.....	.....	452.63
Town of Winfield.....	.....	239.63
City of Berlin.....	.....	613.60
Racine county .....	.....	4,865.51
Town of Chase.....	.....	410.00
Oneida county .....	.....	399.00
Town of Maine.....	.....	469.20
Total	\$10,769.77	\$91,469.41

(Totals to Schedule No. 1.)

SCHEDULE No. 22.

TRANSFERS AND REFUNDS TO GENERAL FUND.

Description.	1913	1914
Transfers from:		
Oil Inspection fund.....	\$37,703.26	\$3,119.32
Forest Reserve fund (land sale).....	180.00	.....
University Fund Income (loan).....	150,000.00	.....
Highway fund .....	.....	292,348.07
School fund (escheated estate).....	.....	899.46
Assembly Contingent fund.....	.....	343.94
Senate Contingent fund.....	.....	108.58
Wis. Grain & Warehouse Commission fund .....	.....	25,708.97
Revolving fund .....	.....	30,552.78
Fire Marshal fund .....	.....	15,153.32
Insurance fund (fire loans).....	.....	5,126.03
Total transfers	<u>\$187,883.26</u>	<u>\$373,360.47</u>
Refunds:		
H. E. Cole, Archaeological Society.....	\$12.38	.....
Redeemed drafts Milwaukee Nat'l bank	19.00	.....
Redeemed drafts Marine Nat'l bank...	61.66	.....
Graded schools	200.00	.....
Attorney-General's Department.....	1.00	.....
Commissioner of Fisheries.....	850.00	.....
Dairy & Food Commission.....	200.00	.....
Free Library Commission.....	83.33	.....
Geological Survey	90.00	.....
Highway Department	84.90	\$1.90
Industrial Commission	7.20	.....
Railroad Commission	25.00	.....
State Board of Forestry.....	73.93	.....
Superintendent of Public Property...	5.50	.....
Tax Commission .....	.....	22.50
D. B. Jones State Veterinarian Dept...	.....	87.49
Pullman Company, Gettysburg Com- mission .....	.....	37.80
Perry's Victory Commission.....	.....	625.00
French Battery Company (Supt. of Pub- lic Property Dept.).....	.....	3.20
Dr. Wiggleworth (State Veterinarian Dept.) .....	.....	10.00
Live Stock Breeders' Association.....	.....	158.89
John G. Blaine .....	.....	64.81
C. M. Morrisey (Civil Service).....	.....	3.00
Roy Smith (Civil Service).....	.....	3.00
Dr. F. S. Palmer (Civil Service).....	.....	10.00
Commissioner of Fisheries.....	.....	20.00
Northwestern Fuel Co. (Commission of Fisheries) .....	.....	12.60
Samuel D. Hastings (Circuit Court)..	.....	30.00
Journal Printing Company.....	.....	2.60
Board of Control (B. M. Tostad, Proba- tion Officer) .....	.....	55.54
Standard Separator Co. (Geological Survey) .....	.....	27.08

	1913	1914
Wis. Telephone Co. Tax Commission..	.....	\$2.15
T. M. Carney, Tax Commission.....	.....	257.65
L. C. Smith & Co. (Industrial Com.)..		4.56
Dennison Mfg. Co. (Supt. of Public Property) .....	.....	2.58
Standard Oil Co. (Supt. of Public Prop- erty) .....	.....	12.96
John Huss (Reassessment) .....	.....	3.50
Chas. Davidson (Reassessment).....	.....	3.50
Gust Hallberg (Reassessment).....	.....	71.75
A. Anderson (Reassessment).....	.....	3.50
E. A. Detteman (B'd of Public Affairs)	.....	6.73
Highway Commission .....	.....	7.05
Total refunds	\$1,713.90	\$1,551.34
Total transfers and refunds.....	\$189,597.16	\$374,911.81

(Totals to Schedule No. 1.)

GENERAL FUND DISBURSEMENTS

BY

DEPARTMENTS

SCHEDULE No. 23.

LEGISLATURE.

Description.	1913	1914
Senate, salaries and mileage.....	\$17,533.30	.....
Assembly, salaries and mileage.....	54,087.94	.....
Senate, chief clerk's department.....	15,899.00	\$3,511.00
Senate, sergeant-at-arms department.....	7,988.00	1,999.00
Assembly, chief clerk's department.....	20,796.00	5,628.00
Assembly, sergeant-at-arms' department..	11,569.00	2,696.00
Joint Committee on Finance, chap. 1, 238, laws 1913.....	4,727.42	765.00
Chaplains	333.00	507.00
Printing	8,527.30	32,584.51
Postage	2,863.32	361.00
Witness fees	34.60	.....
Stationery	625.12	.....
Legislative visiting committee, chap. 238, laws 1913	233.44	.....
State Fair committee, chap. 90, laws 1913	525.05	.....
Committee on uniform laws relating to the taking of fish in boundary waters..	278.75	.....
Fire insurance investigation committee..	3,177.92	.....
Textbook investigation committee.....	1,890.92	.....
Publishing local laws.....	10.80	.....
Special Session of 1912:		
Reed, R. E., mileage.....	22.00	.....
Printing	804.13	.....
Chaplains	15.00	.....
Contested seats .....	.....	500.00
Publishing copy laws.....	.....	5,713.95
Telephone, postage and supplies.....	.....	800.37
Total	\$151,942.01	\$55,065.83

(Totals to Schedule No. 2.)

SCHEDULE No. 24.

EXECUTIVE DEPARTMENT.

Description.	1913	1914
Governor	\$5,000.00	\$5,000.00
Lieutenant Governor	1,000.00	1,000.00
Private and Military Secretary.....	2,800.00	2,800.00
Clerks, stenographers and messengers...	4,256.25	5,868.48
Postage, printing, express, etc.....	1,433.96	1,048.91
Governors contingent fund.....	4,031.50	1,800.00
Claim agent .....	.....	4,292.00
Conference of Governors.....	.....	150.00
Total	\$18,521.71	\$21,959.39

(Totals to Schedule No. 2.)

SCHEDULE No. 25.

SUPREME COURT.

Description.	1913	1914
Judges	\$43,500.00	\$44,250.00
Reporters	6,000.00	6,000.00
Clerks, stenographers and services.....	16,033.10	15,589.57
Postage and box rent.....	275.72	628.52
Printing and stationery, etc.....	505.11	674.90
Total	<u>\$66,313.93</u>	<u>\$67,142.99</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 26.

CIRCUIT COURTS.

Description.	1913	1914
Judges	\$125,246.60	\$128,509.53
Reporters	59,800.00	65,168.35
Total	<u>\$185,046.60</u>	<u>\$193,677.88</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 27.

ATTORNEY-GENERAL'S DEPARTMENT.

Description.	1913	1914
Attorney-General's salary and expenses..	\$5,494.18	\$5,209.16
Deputy General's salary and expenses....	3,840.04	3,767.94
First Assistant General's salary and ex- penses	3,029.65	3,368.33
Second Assistant General's salary and ex- penses	2,500.00	3,344.65
Third Assistant General's salary and ex- penses	2,022.50	3,087.43
Clerks	2,949.19	3,710.64
Special counsel, etc., chap. 675, 1913.....	.....	10,490.60
Expense, printing, postage, etc.....	1,768.31	2,666.19
Disbarment proceeding—State vs. W. C. Cowling .....	.....	495.83
Expense of L. H. Bancroft and Russell Jackson to Europe on inheritance tax collections	1,748.96	.....
Total	<u>\$23,352.83</u>	<u>\$36,140.77</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 28.

REVISOR OF STATUTES.

Description.	1913	1914
Revisor	\$5,000.00	\$5,000.00
Assistant Revisor	3,000.00	3,000.00
Clerks	3,156.77	4,093.51
Printing "Statutes"	13,069.23	12,963.08
Expense	11.86	158.46
Total	<u>\$24,237.86</u>	<u>\$25,215.05</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 29.

STATE DEPARTMENT.

Description.	1913	1914
Secretary of State.....	\$5,000.00	\$5,009.11
Assistant Secretary of State.....	2,500.00	2,500.00
Clerks and messengers.....	23,670.82	25,856.18
Postage and supplies.....	5,358.50	7,130.47
Printing and paper.....	6,923.24	8,931.77
Express, telegrams and telephone.....	333.59	.....
Automobile numbers	14,106.92	10,139.85
Miscellaneous expenses	161.25	20.39
Advertising delinquent corporation.....	262.25	344.30
Corrupt Practice Act, chap. 650, laws 1911	14,259.89	1,189.40
Total	<u>\$77,576.46</u>	<u>\$61,121.47</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 30.

TREASURY DEPARTMENT.

Description.	1913	1914
State Treasurer	\$5,000.00	\$5,047.76
Assistant State Treasurer.....	2,500.00	2,500.00
Clerks and watchman.....	10,187.84	10,971.74
State treasurer's bond.....	750.00	750.00
Postage, printing, telegrams, etc.....	2,497.83	2,939.82
Total	<u>\$20,935.67</u>	<u>\$22,209.32</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 31.

STATE TREASURY AGENT.

Description.	1913	1914
Treasury Agent, salary and expenses....	\$2,155.05	\$2,299.31
Clerk .....	.....	825.00
Fees paid to Agents.....	1,943.00	3,019.83
Postage, printing, telegrams, etc.....	189.13	546.70
Total	<u>\$4,287.18</u>	<u>\$6,690.84</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 32.

TAX COMMISSION.

Description.	1913	1914
Salaries and expense.....	\$44,998.89	\$42,377.26
Special agents and assistants.....	23,966.51	28,177.90
Assessor of incomes.....	76,075.17	90,510.30
Assessment of forest lands.....	.....	980.74
Printing and paper.....	4,803.66	5,346.46
Postage, express and expense.....	8,111.27	11,319.92
Total	<u>\$157,955.50</u>	<u>\$178,712.58</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 33.

COMMISSIONERS OF PUBLIC LANDS.

Description.	1913	1914
Chief clerk, salary.....	\$1,600.00	\$1,602.00
Assistant chief clerk, salary.....	1,400.00	1,399.00
Clerks	639.06	600.00
Postage, printing and miscellaneous expense	471.79	511.37
Total	<u>\$4,110.85</u>	<u>\$4,112.37</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 34.

SUPERINTENDENT OF PUBLIC PROPERTY.

Description.	1913	1914
Superintendent	\$2,500.00	\$2,978.59
Assistant Superintendent	1,500.00	1,625.00
Chief Clerk	1,599.99	1,602.00
Pay roll	75,037.57	80,936.23
Stationery	13,864.17	.....
Madison Post Office.....	10,261.40	1,846.83
Fuel	19,413.66	15,160.26
Printing, express and sundries.....	5,088.18	21,777.20
Insurance	24,804.52	14,673.48
Expense rendered chap. 293, W. S. 1898..	55,494.28	4,590.48
Purchase of permanent property, chap. 760 sec. (172-18)4 .....	.....	24,593.80
Repairs and maintenance of permanent property, chap. 760—sec. (172-18)3...	.....	2,379.18
Revolving appropriations, chap. 760—sec. (172-18)1 .....	.....	1,724.25

Total \$209,563.77 \$173,887.30

Under chap. 760—sec. (172-18)1 (Revolving appropriations) \$85,274.45 was expended but \$33,550.20 was transferred to departmental accounts for postage, stationery, etc.

(Totals to Schedule No. 2.)

SCHEDULE No. 35.

CIVIL SERVICE COMMISSION.

Description.	1913	1914
Commissioners, salary and expenses.....	\$4,008.91	\$4,205.20
Secretary, salary and expense.....	3,002.23	2,972.36
Clerks and readers.....	6,325.04	6,731.34
Local examiners	1,545.04	2,144.73
Printing, advertising, etc.....	1,345.35	3,173.77

Total \$16,226.57 \$19,227.40

(Totals to Schedule No. 2.)

SCHEDULE No. 36.

BANKING DEPARTMENT.

Description.	1913	1914
Commissioner of Banking, salary and expense	\$4,402.54	\$5,372.92
Deputy Commissioner of Banking, salary and expense	4,008.98	3,936.20
Examiners and clerks.....	23,568.06	29,985.84
Expenses, printing, postage, etc.....	2,691.77	3,858.24

Total \$39,671.35 43,153.20

(Totals to Schedule No. 2.)

SCHEDULE No. 37.

INDUSTRIAL COMMISSION.

Description.	1913	1914
Salaries and expense.....	\$79,247.44	\$88,834.46
Printing	4,394.48	8,957.08
Printing and binding Blue Book.....	.....	20,590.55
Books, express, telephone, etc.....	3,276.55	6,170.54
Postage	2,099.69	2,753.56
Indemnity to injured employes.....	977.37	402.74
Total	<u>\$89,995.53</u>	<u>\$127,708.93</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 38.

RAILROAD COMMISSION.

Description.	1913	1914
Salaries and expenses.....	\$149,065.87	\$163,530.02
Express, postage, miscellaneous expense, etc.	1,091.26	8,995.15
Printing and paper.....	9,175.02	14,864.41
Water Power Act, chap. 755, laws 1913...	.....	13,573.80
Maps	6,033.96	.....
Total	<u>\$165,366.11</u>	<u>\$200,963.38</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 39.

INSURANCE DEPARTMENT.

Description.	1913	1914
Insurance Commissioner, salary and ex- pense	\$5,214.60	\$5,877.28
Deputy Commissioner, salary and expense	2,500.00	2,302.17
Clerks	16,690.10	26,057.83
Postage, printing, etc.....	12,446.40	23,304.51
Apportionment, fire department dues.....	674.52	256,874.06
Examination, chap. 648, laws 1911.....	15,210.11	6,072.17
Total	<u>\$52,735.73</u>	<u>\$320,488.02</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 40.

STATE HISTORICAL SOCIETY.

Description.	1913	1914
Pay roll	\$28,419.83	\$37,030.01
Books	7,533.88	8,447.82
Supplies, printing, postage, express, etc...	14,677.59	5,203.31
Insurance .....	.....	12,209.40
New Wing	45,303.74	75,177.65
Total	<u>\$95,935.04</u>	<u>\$138,068.19</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 41.

STATE BOARD OF HEALTH AND VITAL STATISTICS.

Description.	1913	1914
Secretary, salary and expenses.....	\$3,377.45	\$3,438.70
Clerks and services.....	9,265.57	18,034.48
Printing, postage, etc.....	8,887.80	8,789.44
Licensed plumber, chap. 731, laws 1913...	.....	7,538.51
Regulation of hotels and restaurants, chap. 648, laws 1913.....	.....	3,458.64
Registration of nurses, chap. 634, laws 1913	.....	1,270.78
Registration of nurses, refund to ap- plicants .....	.....	140.00
Embalming and undertaking fund, chap. 674, laws 1913.....	.....	947.24
Total	<u>\$21,530.82</u>	<u>\$43,617.79</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 42.

DAIRY AND FOOD COMMISSION.

Description.	1913	1914
Commissioner's salary and expense.....	\$2,694.69	\$2,570.92
Assistant Commissioner, salary and ex- pense	1,999.30	2,897.34
Second Assistant, salary and expense....	2,227.08	2,572.34
Chemist	1,928.14	2,180.59
Assistant chemists	3,377.61	4,867.16
Inspectors and clerks.....	38,770.58	47,251.32
Legal service	2,065.70	.....
Laboratory supplies, postage, etc.....	3,547.16	3,410.75
New apparatus .....	.....	9.96
Insurance	21.50	1,587.02
Total	<u>\$56,631.76</u>	<u>\$67,347.40</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 43.

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Description.	1913	1914
State Veterinarian, salary and expense...	\$2,568.97	\$2,738.29
Assistant Veterinarian, salary and expense	2,832.59	.....
Special Assistant Veterinarian	2,588.10	6,539.34
Services and incidentals.....	4,399.27	3,522.29
Slaughtered animals	37,038.46	45,899.23
Total	<u>\$49,427.39</u>	<u>\$58,699.15</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 44.

STATE BOARD OF AGRICULTURE.

Description.	1913	1914
Printing, postage, etc.....	\$3,656.50	\$4,152.42
Insurance	3,543.16	.....
Total	<u>\$7,199.66</u>	<u>\$4,152.42</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 45.

FISH AND GAME DEPARTMENT.

Description.	1913	1914
Salaries and expenses.....	\$125,999.71	\$146,795.34
Postage	308.56	793.34
Printing	2,081.76	8,795.66
Express, telegrams and expenses.....	772.35	5,175.27
Launches purchased .....	.....	2,461.25
Total	<u>\$129,162.38</u>	<u>\$164,020.86</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 46.

STATE BOARD OF FORESTRY.

Description.	1913	1914
State Forester, salary and expense.....	\$3,806.75	\$4,050.71
Assistant Forester, salary and expense..	777.51	262.51
Clerks	2,549.36	2,782.83
Cruisers	4,333.05	.....
Forest rangers	9,025.27	12,338.65
Miscellaneous expenses	14,356.63	9,528.37
Insurance	176.60	94.30
Peninsular Park .....	.....	4,141.05
Devils Lake Park.....	.....	1,187.72
State Park .....	.....	1,775.36
Inter State Park.....	.....	337.46
Total	<u>\$35,025.17</u>	<u>\$36,498.96</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 47.

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Description.	1913	1914
Pay roll	\$19,410.21	\$31,926.67
Maps, supplies, etc.....	7,117.17	9,148.68
Postage, printing	779.64	1,965.26
Total	<u>\$27,307.02</u>	<u>\$43,040.61</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 48.

BOARD OF IMMIGRATION.

Description.	1913	1914
Secretary, salary and expense.....	\$2,435.11	\$2,894.62
Stenographers	1,519.64	1,489.00
Printing, postage, advertising and services	2,691.63	12,458.20
Total	<u>\$6,646.38</u>	<u>\$16,841.82</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 49.

STATE BOARD OF CONTROL.

Description.	1913	1914
Members, salary and expense.....	\$17,537.34	\$18,693.38
Secretary	2,699.80	3,290.08
Clerks	8,000.49	10,347.87
Prevention of criminality, etc.		471.14
Parole and field officers	14,246.95	19,485.08
Uniform accounting Chap. 481, Laws 1911	3,914.60	6,200.49
Aid to mothers and dependent children...		356.67
Printing, postage and miscellaneous exp..	4,583.22	6,063.60
	<u>50,982.40</u>	<u>\$64,908.31</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 50.

CHARITABLE AND PENAL INSTITUTIONS.

Name of Institution.	1913	1914
State Hospital for Insane.....	\$213,216.22	\$196,461.94
Northern Hospital for Insane.....	199,211.16	221,442.64
Wisconsin School for Deaf.....	69,145.28	70,467.32
Wisconsin School for Blind.....	41,041.57	87,821.17
Wisconsin Industrial School for Boys....	132,250.87	102,174.33
Wisconsin State Prison.....	272,395.32	308,650.08
Wisconsin State Prison Binder Twine....		378,574.81
Wisconsin State Public School.....	56,041.77	67,855.36
Wisconsin Home for Feeble-Minded.....	252,829.92	213,874.82
Southern Wis. Home for Feeble-Minded..		42,202.03
Wisconsin State Reformatory.....	89,245.91	83,001.61
Wis. State Reformatory, prison industry..		4,149.51
Wis. State Tuberculosis Sanatorium.....	125,853.05	129,275.52
Home for Women.....		25,753.79
Hospital for Criminal Insane.....		97,331.11
Total	<u>\$1,451,231.07</u>	<u>\$2,029,036.04</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 51.

CARE OF CHRONIC INSANE IN COUNTY ASYLUMS.

Counties	1913	1914
Brown	\$11,988.71	\$10,893.62
Chippewa	19,675.94	19,928.96
Columbia	8,460.82	8,415.49
Dane	12,179.93	13,081.63
Dodge	11,989.26	11,940.33
Douglas	21,638.84	24,419.98
Dunn	13,781.76	14,268.82
Eau Claire	22,551.84	23,557.50

	1913	1914
Fond du Lac	\$15,606.59	\$20,813.62
Grant	10,183.39	6,030.88
Green	10,567.25	10,696.32
Iowa	13,596.93	15,079.81
Jefferson	13,453.79	13,638.81
La Crosse	13,635.51	19,818.42
Manitowoc	20,177.02	21,590.43
Marathon	21,379.29	22,136.54
Marinette	22,414.70	23,850.88
Milwaukee	22,010.78	24,407.07
Monroe	5,494.39	5,148.06
Outagamie	13,543.85	13,709.84
Racine	18,566.47	20,071.42
Richland	16,980.90	16,775.46
Rock	10,493.87	10,940.60
St. Croix	16,745.87	17,036.08
Sauk	10,591.01	18,401.81
Sheboygan	18,189.48	19,207.03
Trempealeau	13,893.81	13,669.29
Vernon	12,711.89	12,956.85
Walworth	10,237.79	10,078.05
Washington	15,020.46	16,372.41
Waukesha	24,067.26	24,790.90
Waupaca	16,417.52	17,575.18
Winnebago	18,416.43	18,294.99
Wood	11,443.92	23,672.26
Total	<u>\$518,107.27</u>	<u>\$563,269.34</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 52.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

Description.	1913	1914
Superintendent, salary and expense.....	\$5,529.87	\$5,880.21
Assistant Superintendent, salary and exp.	2,523.44	3,023.84
Clerks	6,807.52	10,689.79
Inspector of schools.....	16,407.18	21,092.90
Industrial Education, Chap. 616, Laws of 1911	5,477.70	4,894.05
Books and magazines.....	2,926.31	644.66
Postage, printing, etc.	9,027.17	13,867.77
Maps	7,815.16	.....
State insurance .....	.....	30.96
Total	<u>\$56,514.35</u>	<u>\$60,124.18</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 53.

STATE LAW LIBRARY.

Description.	1913	1914
Librarian	\$2,500.00	\$2,500.00
Clerks and janitor.....	4,080.00	4,305.00
Books	2,592.13	3,952.26
Postage, printing, etc.....	543.85	164.37
Total	<u>\$9,715.98</u>	<u>\$10,921.63</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 54.

FREE LIBRARY COMMISSION.

Description.	1913	1914
Salaries	\$43,730.83	\$39,234.73
Books and subscription.....	4,927.60	10,770.71
Postage, express, printing and miscellaneous expense	6,292.13	7,886.73
Insurance	472.14	236.09
Totals	<u>\$55,422.70</u>	<u>\$58,128.26</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 55.

ADJUTANT GENERAL DEPARTMENT.

Description.	1913	1914
Adjutant General	\$2,028.30	\$2,133.38
Assistant Adjutant General.....	1,957.21	2,669.57
Clerks	5,078.65	5,080.00
Printing, postage and expenses.....	3,698.42	3,212.07
Wisconsin National Guard, expense.....	2,229.48	8,655.46
Wisconsin National Guard, examination..	436.00	280.30
Naval Militia	4,174.66	3,350.23
Wisconsin National Guard, pay roll.....	102,951.51	103,285.98
Light Horse Squadron Army.....	2,000.00	2,000.00
Total	<u>\$124,554.23</u>	<u>\$130,666.99</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 56.

QUARTERMASTER-GENERAL DEPARTMENT.

Description.	1913	1914
Quartermaster-General's salary	\$1,000.00	.....
Assistant Quartermaster-General's salary	1,800.00	\$2,258.26
Clerks	4,261.95	4,171.00
Transportation and freight.....	2,778.40	3,220.78
Printing, postage, expense, etc.....	1,211.91	969.64
Supplies	4,794.75	6,837.65
Insurance	383.08	.....
Miscellaneous expenses	9,409.58	6,668.77
Armories pay roll.....	12,781.93	13,260.00
Total	<u>\$38,421.60</u>	<u>\$37,386.10</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 57.

HIGHWAY COMMISSION.

Description.	1913	1914
Salaries and services.....	\$47,435.66	\$74,265.93
Printing and paper.....	2,834.37	3,299.31
Stone, cement, gravel and supplies.....	9,058.42	11,103.54
State aid to counties.....	.....	691,351.13
Total	<u>\$59,328.45</u>	<u>\$780,019.91</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 58.

STATE PRINTING BOARD.

Description.	1913	1914
Secretary	\$300.00	\$2,134.00
Assistant Secretary	300.00	1,500.00
Proof readers	8,363.49	7,704.68
Miscellaneous expense	110.95	237.04
Copy holders	1,495.98	700.00
Total	<u>\$10,570.42</u>	<u>\$12,275.72</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 59.

OIL INSPECTION DEPARTMENT.

Description.	1914
Oil inspector	\$2,243.57
Clerk	810.00
Deputies	48,556.68
Expense	674.96
Total	<u>\$52,285.21</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 60.

BOARD OF ACCOUNTANCY.

Description.	1914
Board expenses	\$589.97
Services	116.55
Sundry accounts	408.20
Total	<u>\$1,114.72</u>

(Totals to Schedule A.)

SCHEDULE No. 61.

FIRE MARSHAL DEPARTMENT.

Description.	1914
Salaries and expenses	\$22,394.36
Reporting fires	1,804.20
Printing, postage, service, etc.	2,109.11
Total	<u>\$26,307.67</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 62.

GRAIN AND WAREHOUSE COMMISSION.

Description.	1914
Salaries and expense commissioner	\$7,208.14
Postage, printing and various expenses	3,608.72
Wages	40,545.66
Total	<u>\$51,362.52</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 63.

SUNDRY ASSOCIATIONS, SOCIETIES, ETC.

Name.	1913	1914
Wisconsin Archaeological Association....	\$851.16	\$794.23
Wisconsin Dairymen's Association.....	3,306.43	3,483.78
Southern Wisconsin Cheese Makers' and Dairymen's Association	1,000.00	.....
Wisconsin Cheese Makers' Association...	891.86	600.00
International Dairy Show Association....	2,124.56	.....
Wisconsin Butter Makers' Association...	600.00	600.00
Wisconsin Cranberry Growers' Association	250.00	56.12
Poultry Associations	1,200.00	5,000.00
Firemen's Association	636.85	638.50
Memorial Hall	1,426.76	1,862.84

	1913	1914
Wisconsin Memorial Park Commission..	\$5,751.16	\$1,082.46
Wisconsin Horticultural Society.....	8,846.23	10,687.90
Academy of Science, Arts and Letters....	725.12	1,541.47
Wisconsin History Commission.....	3,653.37	1,346.06
Agricultural Experiment Association....	4,031.73	4,667.51
Live Stock Breeders' Association.....	5,513.21	5,301.18
Wisconsin Potato Growers' Association..	.....	987.74
Total	<u>\$40,808.44</u>	<u>\$38,649.79</u>

(Totals to Schedule No. 2.)

SCHEDULE No. 64.

MISCELLANEOUS GENERAL FUND DISBURSEMENTS.

Description.	1913	1914
Seed inspection	\$564.43	\$160.00
Claims against the United States.....	2,769.60	.....
Bounty on wild animals.....	19,063.00	21,464.00
Inspector of Apiaries.....	866.42	1,721.32
State Bar Examiners.....	2,302.11	2,413.36
Disbarment Proceedings	159.45	.....
Interstate Park Commission.....	371.24	.....
Reporting criminal statistics.....	28.80	.....
Wisconsin Branch of the American Insti- tute of Criminal Law and Criminology	327.91	.....
State Conference of Charities and Cor- rections	170.84	210.91
Superintendents of County Asylums....	117.33	172.14
Public documents	1,583.92	.....
State Board of Canvassers.....	97.80	.....
Uniform legislation	346.34	200.00
Conference of Governors.....	150.00	.....
State Conservation Commission.....	113.32	197.75
Vicksburg Military Park Commission....	121.50	1,613.65
Gettysburg Commission	23.64	13,599.46
Wisconsin, Perry's Victory Centennial Commission	5,934.27	36,772.17
Reassessment proceedings	6,924.60	10,083.45
Securing tax statements.....	91.24	.....
Presidential Electors	378.20	.....
Smith, E. H., reporting removal proceed- ings	364.00	.....
Jones, B. W., special counsel for park board	1,017.46	.....
Chase, T. B., special counsel in violation of Corrupt Practices Act.....	110.36	.....
McFarland, C. D., special counsel in viola- tion of Corrupt Practices Act.....	180.40	.....
Treasurer Kenosha county (chap. 18, laws 1913)	297.28	.....
Milwaukee county treasurer (chap. 15, laws 1913)	980.00	.....
Lehnhoff, August (chap. 23, laws 1913)..	158.00	.....
Raeth, Valentine (chap. 24, laws 1913)..	291.44	.....
McConnell, J. E. (chap. 87, laws 1913)....	69.46	.....
Owen, W. C. (chap. 87, laws 1913).....	80.50	.....

	1913	1914
Ingram, C. A. (chap. 87, laws 1913).....	\$82.94	.....
Long, A. H. (chap. 87, laws 1913).....	88.19	.....
Manson, L. C., special counsel in Milwaukee Electric Railway cases.....	500.00	.....
Yankauer, Alford (chap. 235, laws 1913)	3,647.07	.....
Davidson, J. O., portrait (chap. 345, laws 1911)	126.75	.....
Textbook Investigating Commission.....	\$56.90
Portage Levee Commission.....	899.79
Athletic Council	2,274.63
General land sales	334.08
Review of assessments.....	1,499.56
Commission to Investigate Courts.....	766.33
Forestry Investigating Committee.....	4,796.98
Prevention of injury to crops.....	828.50
Bureau of labor.....	286.91
Lake Superior and Mississippi River Canal Commission	172.54
Winnebago county, refund of court costs	545.30
Chas. Pressentine	54.44
City of New Richmond.....	74.58
Refund of pound net licenses.....	4,220.00
H. O. Fairchild.....	2,209.00
J. J. Blaine.....	83.66
J. E. McConnell.....	22.97
C. A. Ingram	41.84
Warrants erroneously paid from general fund instead of from school fund.....	899.46
L. P. Richtman.....	24.22
Removal Proceedings against A. E. Schwittay, sheriff Marinette County	283.63
Interest on Rock county Judgment.....	113.21
Costs on Rock county Judgment.....	59.09
R. J. Hillier, fees and mileage in Removal Proceedings of State vs. A. E. Schwittay	31.48
White Slave Traffic Investigation.....	5,066.68
Total	\$50,499.81	\$114,253.99

(Totals to Schedule No. 2.)

SCHEDULE No. 65.

INTEREST ON CERTIFICATES OF INDEBTEDNESS, TRANSFERS AND REFUNDS.

Description.	1913	1914
<i>Interest on Certificates of Indebtedness:</i>		
To School Fund Income.....	\$109,459.00	\$109,459.00
To University Fund Income.....	7,770.00	7,770.00
To Normal School Fund Income.....	36,099.00	36,099.00
To Agricultural College Fund Income	4,242.00	4,242.00
Total interest on certificates	\$157,570.00	\$157,570.00

	1913	1914
<i>Transfers:</i>		
To School Fund Income.....	\$196,915.46	\$198,782.92
To University Fund Income.....	1,628,968.56	1,028,529.06
To Normal School Fund Income.....	656,186.47	551,495.00
To Forestry Investment Fund.....	48,465.47	.....
To Revolving Fund (Binder Twine)...	215,000.00	.....
To State Highway Fund.....	26,388.08	.....
To Drainage Fund	31,000.00	25,500.00
To Senate Contingent Fund.....	500.00	.....
To Assembly Contingent Fund.....	500.00	.....
To State Board of Agriculture.....	38,049.76	22,891.77
	<hr/>	<hr/>
Total transfers	\$2,841,973.80	\$1,827,198.75
	<hr/>	<hr/>
<i>Refunds:</i>		
Inheritance tax Bayfield county.....	\$17.35	.....
Inheritance trustees estate of David Jennings	2,146.65	.....
Wollum, H. M.....	5.39	.....
Minnesota Loan & Trust Co.....	75.00	.....
E. V. Wemer, attorney for heir of John Knoke	50.50	.....
E. A. Arnold, refund money paid on land sale .....	.....	\$983.90
To Rock county (apportionment of motor license fee).....	.....	2,995.29
	<hr/>	<hr/>
Total refunds	\$2,294.89	\$3,979.19
	<hr/>	<hr/>
Total Transfers, Refunds and Cer- tificates of Indebtedness.....	\$3,001,838.69	\$1,988,747.94
	<hr/>	<hr/>

. (Totals to Schedule No. 2.)

SCHOOL FUND.

The School fund is composed of:

1. Proceeds of land granted by the United States for the support of schools.
2. All money accruing to the state by forfeiture or escheat.
3. All penalties for trespass on school lands.
4. All fines collected in the several counties for the breaches of penal laws.
5. All fines paid as an exemption from military duty.
6. Five per cent of net proceeds of sale of United States public lands.

SCHEDULE NO. 66.

SCHOOL FUND.

	1913		1914	
	Items.	Totals.	Items.	Totals.
RECEIPTS.				
<i>Fund Accretions:</i>				
Fines.....	\$59,449 23		\$70,047 27	
Land sales.....	3,577 00			
Five per cent of U. S. Gov. land sales.....	104 48			
<i>Escheated Estates:</i>				
John Snovel.....	1,346 07			
John I. Bretner.....	685 38			
Wm. Remke.....	400 19			
J. Pfunder.....	238 01			
Fines for trespass on school lands.....	5 00	\$65,805 36	33 60	\$70,080 87
<i>Return of Investments:</i>				
Land contracts, payment of....	\$515 63		\$522 40	
Loans repaid.....	257,217 44		276,528 27	
Bonds repaid.....	37,800 00	\$295,533 07	9,300 00	\$286,350 67
Total receipts.....		\$361,338 43		\$356,431 54
DISBURSEMENTS.				
<i>Investments:</i>				
School district loans.....		\$343,575 00		\$395,330 00
Bonds purchased.....		12,000 00		
<i>Escheated Estates:</i>				
C. Funk.....	\$63 00			
Emile Bergman.....	1,019 10	1,082 10		
Transfer to General Fund.....				899 46
Refund—Charles Pressentine.....				38 00
Total disbursements.....		\$356,657 10		\$396,267 46

(Total to Schedule A.)

PRODUCTIVE FUND.

THE AMOUNTS OF PRODUCTIVE SCHOOL FUND WERE AS FOLLOWS:

	1913	1914
Certificates of Indebtedness.....	\$1,563,700.00	\$1,563,700.00
Total dues outstanding on certificates of sales	2,798.89	2,338.49
School district, Individual and Racine city loans	1,923,449.98	2,073,889.86
<i>Bonds of Cities:</i>		
Durand	16,400.00	14,900.00
Wauwatosa	7,000.00	6,000.00
Grand Rapids	48,000.00	45,500.00
Elroy	7,000.00	7,000.00
Superior	272,000.00	272,000.00
Boscobel	2,000.00	1,000.00
Tomahawk (City Hall).....	1,600.00	800.00
Oconomowoc	2,000.00	1,500.00
Mondovi	11,600.00	10,600.00
Berlin	17,000.00	16,000.00
New Lisbon	4,000.00	4,000.00
<i>Bonds of Villages:</i>		
Westby	4,500.00	4,500.00
Winneconne	12,000.00	12,000.00
<i>Bonds of Towns:</i>		
Coon	9,000.00	9,000.00
<i>Loans to Counties:</i>		
Chippewa	2,526.30	.....
Trempealeau	18,000.00	12,000.00
Richland	8,000.03	6,666.70
Ashland	10,666.64	7,999.98
Grant	2,633.80	.....
Rusk	8,500.00	8,000.00
<i>Loans to Cities:</i>		
Oconto	11,750.00	7,500.00
Mineral Point	18,000.00	16,000.00
Madison	40,000.00	35,000.00
Whitewater	2,250.00	2,100.00
Sturgeon Bay	15,000.00	15,000.00
Black River Falls.....	12,000.00	12,000.00
<i>Loans to Villages:</i>		
Viola	7,000.00	6,000.00
Loyal	13,421.08	12,526.35
De Forest	10,000.00	10,000.00
Blanchardville	7,000.00	7,000.00
Highland	7,500.00	7,500.00
<i>Loans to Towns:</i>		
Superior	10,800.00	9,000.00
Morse, B. S. D.....	3,200.03	2,666.70
Arena	5,950.00	5,600.00
Total	<u>\$4,118,246.75</u>	<u>\$4,227,288.08</u>

SCHOOL FUND INCOME.

The interest received on school fund investments, on the principal due for sales of school lands and on moneys belonging to the School Fund Income on deposit in bank depositories and the mill tax (Sec. 1072a, W. S.) constitute the School Fund Income.

All moneys received in this fund are apportioned to the different counties in accordance with Sec. 1072a, W. S. The apportionment, which is for the use of the common schools, is made according to the number of children in each town, village and city over the age of four and under the age of twenty years, as shown by the report of the state superintendent during the year preceding. The receipts and disbursements during the last two years have been as follows:

SCHEDULE No. 67.

SCHOOL FUND INCOME.

Description.	1913.		1914.	
	Items.	Totals.	Items.	Totals.
RECEIPTS.				
General property mill tax.....		\$1,789,141 00		\$1,898,781 00
Railroad commission chap 593- Laws 1911.....		21,922 84		9,556 22
Interest on land certificates.....	\$209 04		\$173 40	
Interest on school district loans.....	62,492 06		68,152 20	
Interest on special loans.....	8,310 48		7,137 24	
Interest on bonds.....	16,561 17		14,911 00	
Interest on bank deposits.....	6,869 22	94,441 97	6,725 24	97,099 08
Rent and hay.....		31 00		21 00
Interest on certificates of in- debtedness.....		109,459 00		109,459 00
Sawyer county interest on taxes.....				12 68
		\$2,014,995 81		\$2,114,878 98
Transfers:				
From general fund.....		\$196,915 46		\$198,782 92
Refunds:				
Waukesha county, town Pe- waukee.....	\$128 78			
Washington Co. City Hart- land.....	1,810 38			
Columbia Co., vil. Randolph.....	620 77			
Marquette Co., town Mecan.....	145 75			
Taylor Co., Dist. No. 1, Deer Creek.....	180 83			
Winnebago Co., Dist. No. 2, Poygan.....	50 00			
Shawano Co., town Plover.....	293 92			
Winnebago Co., town Nekimi.....	53 98			
Columbia Co., Dist. No. 7, Otsego.....	50 00	3,334 41		
Winnebago Co., town Clayton.....			\$102 56	
Shawano Co. vil. Pulaski.....			1,039 12	
Village Hancock.....			97 16	
Outagamie county.....			131 80	

SCHOOL FUND INCOME—Continued.

Description.	1913.		1914.	
	Items.	Totals.	Items.	Totals.
<i>Refunds:</i>				
Buffalo county			\$200 00	
Joint school Dist. No. 5, Excelsior and Reedsburg			20 79	
Trempealeau Co., town Gale			117 47	\$1,708 80
Total Transfers and Refunds		\$200,249 87		\$200,496 82
Total Receipts, Transfers and Refunds		\$2,215,245 68		\$2,315,370 80
DISBURSEMENTS.				
Apportionment to counties	\$2,107,667 26		\$2,222,215 55	
Heating and Ventilating, Chap. 154, Laws 1909	46,200 00		33,300 00	
Transportation of pupils	3,783 65	\$2,157,650 91	5,508 53	2,261,024 08
Refund excess interest		3 91		225 37
Transfers Teachers' Insurance and Retirement Fund		65,658 60		64,953 60
Total Disbursements		\$2,223,313 42		\$2,326,203 05

(Totals to Schedule A.)

SCHOOL FUND INCOME.

APPORTIONMENT TO COUNTIES.

Counties	1913	1914
Adams	\$8,275.15	\$8,761.77
Ashland	20,890.26	23,355.14
Barron	30,671.47	32,709.12
Bayfield	16,253.38	17,282.88
Brown	50,981.44	54,200.99
Buffalo	15,554.37	16,371.72
Burnett	9,476.20	9,718.75
Calumet	15,600.23	16,400.40
Chippewa	29,759.18	32,373.89
Clark	30,544.58	32,769.26
Columbia	26,973.83	26,864.12
Crawford	14,817.54	15,778.66
Dane	62,894.80	66,068.67
Dodge	40,363.56	41,196.94
Door	17,254.70	18,500.61
Douglas	33,589.07	35,935.35
Dunn	24,970.38	26,136.33
Eau Claire	30,344.87	31,454.16
Florence	3,281.99	3,429.65
Fond du Lac	41,453.36	43,909.19
Forest	6,742.11	7,526.89
Grant	32,566.13	33,989.44
Green	17,500.31	18,282.82
Green Lake	14,005.11	14,653.72
Iowa	18,857.92	19,297.12

SCHOOL FUND. INCOME—Continued.

APPORTIONMENT TO COUNTIES—Continued.

	1913	1914
Iron	\$7,862.19	\$8,165.82
Jackson	15,942.48	16,818.72
Jefferson	30,347.57	28,674.91
Juneau	18,925.42	18,830.07
Kenosha	27,985.93	30,915.50
Kewaunee	16,299.27	16,990.61
La Crosse	38,315.00	39,746.07
Lafayette	16,466.60	17,125.30
Langlade	17,152.15	18,483.39
Lincoln	18,312.64	19,552.13
Manitowoc	43,850.65	46,473.53
Marathon	60,114.84	62,851.00
Marinette	34,104.58	35,794.94
Marquette	10,237.33	10,575.45
Milwaukee	378,717.87	409,497.28
Monroe	24,854.40	26,732.33
Oconto	27,116.88	28,107.61
Oneida	10,129.37	10,690.06
Outagamie	47,324.28	48,791.48
Ozaukee	15,670.40	16,520.73
Pepin	7,173.95	7,397.95
Pierce	19,710.82	20,345.76
Polk	23,147.75	24,680.81
Portage	32,328.63	33,812.24
Price	13,697.45	15,265.78
Racine	47,640.07	49,971.95
Richland	17,667.66	17,838.72
Rock	42,757.54	44,771.62
Rusk	12,191.40	13,715.75
St. Croix	24,811.91	25,379.92
Sauk	27,322.00	27,898.49
Sawyer	5,694.91	6,357.88
Shawano	31,726.79	31,997.15
Sheboygan	50,182.50	53,203.08
Taylor	14,382.98	15,182.69
Trempealeau	22,434.09	23,065.60
Vernon	26,337.34	27,523.11
Vilas	4,321.11	4,283.49
Walworth	22,274.74	22,563.46
Washburn	8,804.14	9,480.95
Washington	21,100.81	21,861.45
Waukesha	28,725.46	30,139.04
Waupaca	28,539.22	29,809.54
Waushara	16,830.99	17,486.31
Winnebago	52,787.06	56,160.79
Wood	31,724.06	33,717.50
Total	\$2,107,667.26	\$2,222,215.55

UNIVERSITY FUND.

The proceeds of sales of land granted by the United States to the state of Wisconsin for the support of the State University by acts of congress, approved June 12, 1838, August 6, 1846, and December 12, 1852, form the University Fund.

The cash receipts and disbursements during the last two years have been as follows:

SCHEDULE No. 68.

UNIVERSITY FUND.

RECEIPTS.

Description.	1913	1914
<i>Return of Investments:</i>		
Payments on loans.....	\$9,584.44	\$11,584.46
Payments on bonds.....	3,000.00
Totals	<u>\$12,584.44</u>	<u>\$11,584.46</u>

DISBURSEMENTS.

Special loans	<u>\$5,000 00</u>	<u>\$18,500 00</u>
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(Totals to Schedule A.)

PRODUCTIVE FUND.

Description.	1913	1914
The amounts of Productive University Funds were as follows:		
Certificates of indebtedness.....	\$111,000.00	\$111,000.00
Total dues outstanding on certificates of sales	801.00	706.00
School district loans.....	6,510.03	6,655.03
<i>Bonds of Cities:</i>		
New Lisbon	12,000.00	12,000.00
<i>Loans to Cities:</i>		
Sturgeon Bay	3,600.00	3,000.00
New London	10,000.00	10,000.00
Rice Lake	1,500.00	1,000.00
Eau Claire, B. of E.....	6,000.03	5,333.36
Whitewater	8,100.00	7,560.00
<i>Loans to Villages:</i>		
Thorp	750.00	5,625.00
Prairie Farm	261.25	.....
Wonewoc	318.20	.....
Benton	1,650.00	1,500.00
Argyle	8,000.00	7,000.00
Mt. Horeb	8,000.00	8,000.00
Shell Lake	2,125.00	2,000.00
Cambridge	3,100.00	2,800.00
Cashton	2,100.00	1,800.00

<i>Loans to Towns:</i>	1913	1914
Brule	\$2,000.00	\$1,500.00
Springbrook	650.00	600.00
Laona	1,000.00	500.00
Lake, B. S. D.	600.00	400.00
Hiles, B. S. D.	2,400.00	1,800.00
Sugar Camp, B. S. D.	960.00	900.00
Solon Springs, B. S. D.	700.00	600.00
West Marshland, B. S. D.	200.00	.....
Oulu	1,400.00	1,200.00
Arena	2,400.00	2,200.00
Chetek	3,500.00	5,500.00
Knight, B. S. D.	1,600.00	1,400.00
Dewey, B. S. D.	6,933.32	6,399.98
Wyoming	2,000.00	1,500.00
Piehl	2,000.00	1,500.00
Caswell	5,000.00	4,000.00
Port Wing .....	.....	10,000.00
Total	\$219,158.83	\$225,979.37

UNIVERSITY FUND INCOME.

This fund is derived chiefly from an annual tax levy authorized by Sec. 390, Wisconsin statutes, as amended by chapter 322, laws of 1901, and chapter 344, laws of 1903, and from interest on university land certificates, loans, university fees, U. S. appropriation for Agricultural Experimental Station and College of Agricultural and Mechanical Arts, etc. Receipts and disbursements during the two fiscal years were as follows:

SCHEDULE No. 69.

UNIVERSITY FUND INCOME.

Description.	1913		1914	
	Items.	Totals.	Items.	Totals.
RECEIPTS.				
General property tax.....				\$1,124,327 40
From Bursar of U. of W.		\$558,744 34		831,299 30
From U. S. Government.....		80,000 00		80,000 00
From interest on land contracts	\$49 46		\$49 46	
From interest on loans.....	3,421 39		3,724 16	
From interest on bonds.....	550 00		420 00	
From interest on state deposits..	5,659 10		3,184 77	
From interest on certificates of indebtedness.....	7,770 00	17,449 95	7,770 00	15,148 39
From county demonstration stations.....		500 00		1,000 00
From state insurance.....		22 40		147 25
Total.....		\$656,716 69		\$2,051,922 34

UNIVERSITY FUND INCOME—Continued.

Description.	1913		1914	
	Items.	Totals.	Items.	Totals.
<i>Transfers:</i>				
From General Fund for building appropriations.....	\$287,034 50		\$252,317 14	
For women's dormitory.....	92,767 07		43,880 55	
For books and apparatus.....	50,000 00		40,643 44	
For University Extension.....	125,000 00			
For traveling school of agriculture.....	40,000 00			
For agricultural institutes.....	20,000 00			
For land purchases.....	43,166 99		47,000 00	
For Agricultural Experiment Station.....	2,000 00			
For Demonstration Station.....	1,000 00			
For Washburn Observatory.....	3,000 00			
General property tax remission.....	810,000 00		255,611 00	
Temporary loan.....	150,000 00			
General Fund for university extension operation.....			163,016 14	
Agricultural extension.....			40,000 00	
Repairs and maintenance.....			1,319 00	
University extension books and apparatus.....			7,620 00	
University books and apparatus.....			66,898 30	
Land purchase (Sub-Sec. 10).....			48,325 00	
Boat and bath house.....			48 48	
Special buildings (Sub-Sec. 14).....			47,304 56	
Demonstration buildings.....			2,882 79	
Hog cholera serum.....			2,500 00	
Pharmaceutical Experiment Station.....			2,500 00	
County agricultural representation.....			3,283 20	
Contagious abortion.....			2,177 85	
Soils laboratory.....			1,201 61	
Total.....	\$1,628,968 56		\$1,028,529 06	
From Agricultural College Fund Income.....	12,779 18		12,728 14	
Total transfers.....	\$1,641,747 74		\$1,041,257 20	
<i>Refunds:</i>				
Cancelled drafts.....	11 96			
Jessie Wilcox.....			75 00	
Total Transfers and Refunds.....		\$1,641,759 70		\$1,041,332 20
Loan First National Bank, Milwaukee.....				300,000 00
Total Receipts all sources.....		\$2,298,476 39		\$3,393,254 54
DISBURSEMENTS.				
University warrants.....		\$2,378,863 69		\$2,805,206 15
To General Fund "Temporary loan".....		150,000 00		
To First National Bank, Milwaukee "Loan".....				300,000 00
Total Disbursements.....		\$2,528,863 69		\$3,105,206 15

(Totals to Schedule A.)

AGRICULTURAL COLLEGE FUND.

The proceeds of sales of 240,000 acres of lands granted by the United States to the state of Wisconsin, by act of congress, approved July 2, 1862, for the support of an institution of learning, where shall be taught the principles of agriculture and mechanical arts, form the Agricultural College Fund. The number of acres of unsold land is 40.

The cash receipts and disbursements during the two years have been as follows:

SCHEDULE No. 70.

AGRICULTURAL COLLEGE FUND.

Description.	1913		1914	
	Items.	Totals.	Items.	Totals.
RECEIPTS.				
<i>Fund Accretions:</i>				
From land contracts.....		\$222 00		\$771 00
Return of investments				
From loans.....	\$22,032 61		\$25,190 95	
From bonds.....	600 00	22,632 61	600 00	25,790 95
Total receipts.....		\$22,854 61		\$26,561 95
DISBURSEMENTS,				
<i>Investments:</i>				
Special loans.....				\$49,100 00

(Totals to Schedule A.)

PRODUCTIVE FUND.

Description.	1913	1914
The amounts of Productive Agricultural College Fund were as follows:		
Certificates of indebtedness.....	\$60,600.00	\$60,600.00
Total dues outstanding on certificates of sales	3,940.00	3,169.00
School district loans		1,500.00
<i>Bonds of Villages:</i>		
Winneconne	\$3,000.00	\$2,400.00
<i>Loans to Counties:</i>		
Kewaunee	\$12,000.00	\$10,000.00
Jefferson	16,000.00	15,000.00
Taylor	2,500.00	
<i>Loans to Cities:</i>		
New London, B. of E.....	\$3,000.00	\$2,000.00
Wausau	15,000.00	12,500.00
Chetek	3,300.00	3,000.00

	1913	1914
Greenwood	\$10,000.00	\$9,000.00
Neillsville	1,066.64	933.31
Elkhorn	13,714.32	12,000.03
Elkhorn, B. of E.....	7,000.00	6,000.00
Whitewater	12,150.00	11,340.00
Madison	30,000.00	30,000.00
Marinette, B. of E.....	19,000.00	15,500.00
Alma	19,400.00	18,800.00
<i>Loans to Villages:</i>		
New Glarus	\$3,000.00	\$2,000.00
Westby	2,000.00	1,000.00
Loyal	4,500.00	4,500.00
Prairie Farm	2,291.67	2,083.34
Cambridge	2,000.00	1,875.00
Blair .....	.....	11,400.00
Albany .....	.....	20,000.00
Readstown .....	.....	5,600.00
<i>Loans to Towns:</i>		
Oconto Falls	\$600.00	\$400.00
Crandon, Nashville and City of Crandon	17,000.00	15,000.00
Hackley	500.00	.....
Wabeno, B. S. D.....	10,500.00	9,000.00
Roosevelt	6,000.00	6,000.00
Hixon .....	.....	5,000.00
Longwood .....	.....	5,000.00
Total	<u>\$280,062.63</u>	<u>\$302,600.68</u>

AGRICULTURAL COLLEGE FUND INCOME.

This fund is derived from interest on Agricultural College land certificates and loans, etc. The receipts and disbursements during the last two fiscal years have been as follows:

SCHEDULE No. 71.

AGRICULTURAL COLLEGE FUND INCOME.

RECEIPTS.

Description.	1913	1914
Interest on land contracts.....	\$277.67	\$230.18
Interest on loans.....	7,997.35	7,827.45
Interest on bonds.....	105.00	84.00
Interest on state deposits.....	157.16	350.18
Interest on certificates of indebtedness...	4,242.00	4,242.00
Total receipts	<u>\$12,779.18</u>	<u>\$12,733.81</u>

DISBURSEMENTS.

Refund excess interest .....	.....	\$5.67
Transfer to University fund income.....	\$12,779.18	12,728.14
Total disbursements	<u>\$12,779.18</u>	<u>\$12,733.81</u>

(Totals to Schedule A.)

REPORT OF THE STATE TREASURER.

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of Normal land is 120. The cash receipts and disbursements for the last two fiscal years have been as follows:

SCHEDULE No. 72.

NORMAL SCHOOL FUND.

RECEIPTS.

Description.	1913	1914
Payment on land certificates.....	\$114.00	\$45.00
Payment on loans.....	177,929.88	127,829.86
Payment on bonds.....	38,250.00	30,450.00
Total	<u>\$216,293.88</u>	<u>\$158,324.86</u>

DISBURSEMENTS.

<i>Investments:</i>		
Loans	\$68,000.00	\$141,400.00
Bonds purchased	98,500.00	.....
Totals	<u>\$166,500.00</u>	<u>\$141,400.00</u>

(Totals to Schedule No. A.)

PRODUCTIVE FUND.

Description.	1913	1914
The amounts of Productive Normal School Fund were as follows:		
Certificates of indebtedness.....	\$515,700.00	\$515,700.00
Total dues outstanding on certificates of sales	410.00	365.00
School district loans.....	201,543.61	249,760.51
Individual loans	1,150.00	1,150.00
<i>Bonds of Counties:</i>		
Ashland	47,500.00	42,500.00
La Crosse	65,000.00	65,000.00
<i>Bonds of Cities:</i>		
Berlin	9,000.00	8,000.00
Shawano	6,000.00	5,000.00
Stoughton	21,000.00	17,750.00
Antigo	6,800.00	5,000.00
Hudson	20,000.00	20,000.00
Merrill	15,000.00	10,000.00
Mauston	10,000.00	.....
New Lisbon	4,000.00	4,000.00
Durand	13,600.00	13,200.00
Boscobel	24,000.00	22,800.00
Prescott	16,500.00	16,000.00

	1913	1914
<i>Bonds of Villages:</i>		
Cameron	\$600.00	\$300.00
Clinton	2,500.00	1,500.00
Wauzeka	8,000.00	8,000.00
<i>Loans to Counties:</i>		
Door	18,000.00	15,000.00
Chippewa	894.72	.....
Washburn	16,500.00	12,750.00
Eau Claire	59,250.08	52,833.42
Waupaca	24,900.00	20,750.00
Shawano	2,000.00	1,000.00
Marinette	13,000.00	12,000.00
Richland	20,000.00	17,000.00
Vernon	4,000.00	.....
Trempealeau	22,500.00	21,250.00
<i>Loans to Cities:</i>		
Madison, B. of E.	20,000.00	20,000.00
Fond du Lac	3,000.00	2,000.00
Menomonie	40,000.00	35,000.00
Prairie du Chien	2,000.00	1,000.00
Light Horse Squadron (to be paid by city of Milwaukee)	30,000.00	30,000.00
Crandon	1,000.00	.....
Sturgeon Bay	32,000.00	28,000.00
Wausau	8,800.00	7,700.00
Barron	3,866.63	2,899.97
Colby	6,000.00	5,400.00
Black River Falls	17,000.00	14,500.00
Eau Claire, B. of E.	38,750.00	36,000.00
Grand Rapids, B of E.	55,000.00	70,000.00
Madison	30,000.00	22,500.00
Marinette	6,000.00	5,000.00
Madison, B. of E.	20,000.00	15,000.00
Waupaca	7,000.00	6,000.00
Elroy	7,000.00	6,500.00
Cumberland	19,444.44	18,055.55
Mondovi	1,033.32	516.66
Stanley, B. of E.	12,000.00	10,000.00
New Richmond	6,000.00	6,000.00
Waupaca, B. of E.	46,000.00	44,000.00
Mellen, B. of E.	20,600.00	35,600.00
Chetek	3,420.00	3,230.00
Merrill, B. of E.	23,750.00	22,500.00
Algoma	11,000.00	10,000.00
Columbus	23,750.00	22,500.00
Mineral Point	40,000.00	38,000.00
Marinette, B. of E. ....	.....	8,000.00
<i>Loans to Villages:</i>		
Galesville	1,500.00	1,000.00
Thorp	5,000.00	4,500.00
Hazel Green	3,300.00	3,000.00
Wonewoc	5,833.34	4,000.00
Blanchardville	1,800.00	1,600.00
Birnamwood	5,000.00	4,500.00
La Farge	15,000.00	15,000.00
Alma Center	7,000.00	6,500.00
Argyle	11,440.00	11,440.00

	1913	1914
Iola	\$628.56	\$314.28
Bloomer	9,900.00	8,800.00
Cashton	12,000.00	11,250.00
Sun Prairie	8,500.00	8,000.00
Whitehall	11,400.00	10,800.00
Belleville	12,000.00	12,000.00
Coon Valley .....	.....	3,000.00
Colfax .....	.....	14,000.00
<i>Loans to Towns:</i>		
Finley	200.00	100.00
Richmond and Wescott.....	750.00	500.00
Brule, B. S. D.....	1,333.33	1,000.00
Hiles	2,400.00	1,800.00
Arpin	8,000.00	7,500.00
Newbold	4,400.00	3,400.00
Wabeno, B. S. D.....	5,000.00	4,000.00
Shell Lake and Village Shell Lake.....	6,500.00	6,000.00
Washington	4,000.00	3,500.00
Bayfield, B. S. D.....	2,400.00	1,800.00
Three Lakes and Piehl.....	500.00	.....
Navarino	750.00	600.00
Solon Springs, B. S. D.....	1,500.00	1,200.00
Emerson	600.00	480.00
Marshall, B. S. D.....	2,500.00	2,000.00
Monico	2,100.00	1,750.00
Bayfield	10,000.00	9,000.00
Mondovi	2,611.12	2,088.90
Hixon	5,000.00	5,000.00
Bergen	3,400.00	2,900.00
Loomis, B. S. D.....	3,200.00	2,800.00
Remington	2,000.00	1,500.00
Elcho, B. S. D.....	2,000.00	1,500.00
State Line	5,000.00	4,500.00
Hackley	6,000.00	5,400.00
Hendren	5,000.00	4,750.00
Monico .....	.....	5,000.00
Total	\$1,901,209.15	\$1,884,284.29

SCHEDULE No. 73.

NORMAL SCHOOL FUND INCOME.

RECEIPTS.

Description.	1913	1914
From state tax .....	.....	\$499,700.17
From interest on land certificates.....	\$61.14	28.70
From interest on loans.....	40,836.25	38,667.33
From interest on bonds.....	9,001.82	9,545.21
From interest on state deposits.....	1,195.59	2,461.82
From interest on certificates of in- debtedness	36,099.00	36,099.00
From office fees.....	405.00	771.00
From state insurance .....	.....	94,914.80
From normal schools.....	89,341.77	96,181.84
Total	\$176,940.57	\$778,369.87

	1913	1914
<i>Transfers:</i>		
General fund appropriations.....	\$215,951.47	\$327,890.00
Tax remission	440,235.00	223,605.00
Refunds	524.45	81.63
Total receipts, transfers and refunds	<u>\$833,651.49</u>	<u>\$1,329,946.50</u>

DISBURSEMENTS.

For state insurance.....	\$8,482.30	\$4,416.33
For normal schools and institutes.....	918,120.20	1,057,153.51
For excess interest refund.....	.....	1.64
Total	<u>\$926,602.50</u>	<u>\$1,061,571.48</u>

(Totals to Schedule A.)

SCHEDULE No. 74.

UNIVERSITY TRUST FUND.

RECEIPTS.

Description.	1913	1914
Hollister pharmacy fellowship.....	\$5,000.00	.....
Royalties and dividends	594.44	\$520.12
Transfers from university trust fund income	5,272.68	5,234.74
Class of 1912 loan fund.....	765.00	60.00
Class of 1913 loan fund.....	.....	396.48
Payment of loans.....	8,372.98	14,691.03
Total	<u>\$20,005.10</u>	<u>\$20,902.37</u>

DISBURSEMENTS.

Loans	\$13,525.35	\$18,510.00
Transfer to university fund income.....	3,650.00	3,950.00
Taxes on main property.....	.....	27.30
Total	<u>\$17,175.35</u>	<u>\$22,487.30</u>

(Totals to Schedule A.)

PRODUCTIVE FUND.

The amounts of productive University Trust Funds, exclusive of real estate (Productive and Nonproductive), Mining Stocks, Copyright Royalties, etc., were as follows:

Description.	1913	1914
Dane County Title Co., bonds.....	\$10,000.00	\$10,000.00
Clarke, B. B., loan.....	8,000.00	8,000.00
Northern Hotel Co., bonds	5,000.00	5,000.00
Hassard, William, loan.....	1,000.00	.....

REPORT OF THE STATE TREASURER.

	1913	1914
Fitzgibbons, W. A., loan.....	11,000.00	11,000.00
Osmundson, M. J., loan.....	9,000.00	9,000.00
Hudson, C. H., loan.....	4,000.00	4,000.00
Bram, Archie and Harvey, loan.....	10,000.00	10,000.00
Madison Land & Improvement Co., loan..	8,000.00	8,000.00
Comstock, G. C., loan.....	2,000.00	2,000.00
University Heights Co., loan.....	9,000.00	.....
Nelson, Charles, loan.....	6,000.00	6,000.00
Owen, R. S., loan.....	3,000.00	3,000.00
Madison Realty Co., bonds.....	4,000.00	4,000.00
Long Bell Lumber Co. and National Lum- ber & Creosoting Co., bonds.....	29,785.00	29,785.00
Moehlmann, Catherine, loan.....	5,000.00	5,000.00
Keyes, William, loan.....	1,000.00	1,000.00
Gilmore, E. A., loan.....	7,000.00	7,000.00
Christianson, Halvor, loan.....	2,500.00	2,500.00
Bunting, Charlotta, loan.....	.....	4,500.00
Glasier, G. G., loan.....	.....	5,000.00
Kelly, W. A. and Ella, loan.....	.....	6,500.00
Total	<u><u>\$135,285.00</u></u>	<u><u>\$141,285.00</u></u>

SCHEDULE No. 75.

UNIVERSITY TRUST FUND INCOME.

RECEIPTS.

Description.	1913	1914
Interest on loans and securities.....	\$7,444.27	\$8,190.52
Transfer from University Trust Fund....	3,650.00	3,950.00
Total	<u><u>\$11,094.27</u></u>	<u><u>\$12,140.52</u></u>

DISBURSEMENTS.

Scholarships, expenses, etc.....	\$6,331.35	\$3,727.09
Transfer to University Trust Fund.....	5,272.68	5,234.74
Total	<u><u>\$11,604.03</u></u>	<u><u>\$8,961.83</u></u>

(Totals to Schedule A.)

SCHEDULE No. 76.

FORESTRY RESERVE FUND.

RECEIPTS.

Description.	1913	1914
Sale of land, interest, trespass, etc.....	\$50,063.51	\$40,531.88

DISBURSEMENTS.

Purchase of land, salaries and expenses..	\$19,028.03	\$30,011.31
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(Totals to Schedule A.)

SCHEDULE No. 77.

FORESTRY INVESTMENT FUND.

RECEIPTS.

Description.	1913	1914
Transfers from General Fund.....	\$48,465.47

DISBURSEMENTS.

Land purchase	\$48,465.47
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(Totals to Schedule A.)

SCHEDULE No. 78.

FIRE MARSHAL FUND.

RECEIPTS.

Description.	1913	1914
Taxes from insurance companies.....	\$29,554.01	.....

DISBURSEMENTS.

Salaries and expenses.....	\$29,987.73	\$1,561.87
Transfer to general fund.....	.....	15,153.32
Total	\$29,987.73	\$16,715.19

(Totals to Schedule A.)

DRAINAGE FUND.

This fund consists of one-half the proceeds of sales of all swamp and overflowed lands received by the state from the United States and one-half the amount received from the sale of indemnity lands, chapter 340, laws of 1889, and is distributed on the first Monday of October among the several counties, wherein such lands lie, in proportion to the amount of sales in the respective counties. The moneys so paid are then apportioned by the county clerks to the several towns in their respective counties, and are expended under direction of the town board in draining and reclaiming the swamp lands in such town, and in constructing roads and bridges over such swamp lands. The cash receipts and disbursements during the last two years have been as follows:

SCHEDULE No. 79.

DRAINAGE FUND.

RECEIPTS.

Description.	1913	1914
Land certificates	\$39.91	\$207.95
Transfer from general fund.....	31,000.00	25,500.00
Total	<u>\$31,039.91</u>	<u>\$25,707.95</u>

DISBURSEMENTS.

Protection Portage Levee and Black River Falls	<u>\$41,517.21</u>	<u>\$25,144.88</u>
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(Totals to Schedule A.)

DELINQUENT TAX FUND.

This fund consists of taxes collected on state lands by the State Treasurer, in accordance with the provisions of section 1146, Wisconsin statutes, and is credited quarterly to the different counties in which the lands are situated. The amounts which have been so received and disbursed are as follows:

SCHEDULE No. 80.

DELINQUENT TAX FUND.

RECEIPTS.

Taxes on State's lands.....	<u>\$56.98</u>	<u>\$210.94</u>
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DISBURSEMENTS.

Chippewa county	\$20.22
Outagamie county	1.57
Waukesha county	4.78
Manitowoc county	36.10	\$16.17
Price county .....	.....	40.81
Chas. Pressentine (chap. 14, laws 1913)..	.....	38.82
George Bannerman "Refund".....	.....	29.38
Total	<u>\$62.67</u>	<u>\$125.18</u>

(Totals to Schedule A.)

SCHEDULE No. 81.

STATE INSURANCE FUND.

RECEIPTS.

Description.	1913	1914
Premiums on state insurance.....	\$103,836.44	\$80,742.22
Premiums on county insurance.....	.....	10,218.50
Total	<u>\$103,836.44</u>	<u>\$90,960.72</u>

DISBURSEMENTS.

State fire losses	\$270.71	\$100,326.08
County fire losses	26.92	.....
Salaries and expenses.....	1,519.36	2,398.61
Total	<u>\$1,816.99</u>	<u>\$102,724.69</u>

(Totals to Schedule A.)

SCHEDULE No. 82.

OIL INSPECTION FUND.

RECEIPTS.

Description.	1913	1914
Amount received for inspection.....	<u>\$91,226.93</u>	<u>\$7,484.00</u>

DISBURSEMENTS.

Salaries and expenses.....	\$53,523.67	\$4,364.68
Transfer to general fund.....	37,703.26	3,119.32
Totals	<u>\$91,226.93</u>	<u>\$7,484.00</u>

(Totals to Schedule A.)

SCHEDULE No. 83.

STATE AGRICULTURAL SOCIETY FUND.

RECEIPTS.

Description.	1913	1914
State Fair and appropriations.....	\$125,703.57	\$133,316.52

DISBURSEMENTS.

Buildings, premiums, salaries, etc.....	\$123,036.49	\$141,016.37
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(Totals to Schedule A.)

SCHEDULE No. 84.

STATE HIGHWAY FUND.

RECEIPTS.

Description.	1913	1914
State tax	\$350,000.00	.....
Motor vehicle licenses	26,388.08	.....
Salaries from counties, highway commissioner	7,923.19	.....
Total	\$384,311.27	.....

DISBURSEMENTS.

Salaries paid to county highway commissioners	\$11,483.55	\$451.49
Payment to counties	320,073.59	59,989.17
Transfer to general fund .....	.....	292,348.07
Total	\$331,557.14	\$352,788.73

(Totals to Schedule A.)

SCHEDULE No. 85.

TEACHERS INSURANCE AND RETIREMENT FUND.

RECEIPTS.

Description.	1913	1914
Transfers from School Fund Income....	\$65,658.60	\$64,953.60
From annuitants	23,210.94	20,719.47
From teachers	16,540.83	43,662.90
From interest on bonds and loans .....	.....	3,558.93
Bonds paid .....	.....	1,000.00
Totals	\$105,410.37	\$133,894.90

DISBURSEMENTS.

Salaries and expenses	\$5,847.57	\$6,063.74
Refunds to teachers	55.08	464.04
Annuities or pensions	11,193.11	37,238.55
Bonds purchased .....	.....	208,000.00
Premiums on bonds .....	.....	2,805.57
Loans .....	.....	15,000.00
Total	\$17,095.76	\$269,571.90

(Totals to Schedule A.)

PRODUCTIVE FUND..

The Teachers Insurance and Retirement Fund.

Bonds:

Description.	1914
City of Superior, school bonds.....	\$34,000.00
City of Antigo, street improvement bonds.....	8,000.00
County of Taylor, courthouse bonds.....	41,000.00
City of Janesville, bridge bonds.....	20,000.00
City West Allis, water bonds.....	3,000.00
City West Allis, storm sewer bonds.....	8,000.00
City West Allis, street improvement bonds.....	21,000.00
City West Allis, school bond.....	24,000.00
County of Grant, asylum bonds.....	22,000.00
City of Racine, schoolhouse bonds.....	26,000.00
Total	\$207,000.00

Loans:

Board of Education, City of Madison.....	\$15,000.00
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REPORT OF THE STATE TREASURER.

SCHEDULE No. 86.

WISCONSIN GRAIN AND WAREHOUSE COMMISSION.

RECEIPTS.

Description.	1913	1914
Fees and charges, etc.....	\$69,189.31	\$5,515.44

DISBURSEMENTS.

Salaries and expenses.....	\$49,132.43	\$3,581.92
Transfers to general fund.....	.....	25,708.97
Totals	\$49,132.43	\$29,290.89

(Totals to Schedule A.)

SCHEDULE No. 87.

BINDER TWINE REVOLVING FUND.

RECEIPTS.

Description.	1913	1914
Transfer from general fund.....	\$215,000.00	.....
Sale of twine	22,310.75	\$28,113.30
Refund on freight.....	51.68	44.70
Totals	\$237,362.43	\$28,158.00

DISBURSEMENTS.

Sisal	\$216,284.75	.....
Salaries and expenses.....	14,417.83	\$4,265.07
Transfers to general fund .....	.....	30,552.78
Totals	\$230,702.58	\$34,817.85

(Totals to Schedule A.)

SCHEDULE No. 88.

SENATE CONTINGENT FUND.

RECEIPTS.

Description.	1913	1914
Transfer from general fund	\$500.00	.....

DISBURSEMENTS.

Expenses	\$307.78	\$83.64
Transfer to general fund.....	.....	108.58
Totals	\$307.78	\$192.22

(Totals to Schedule A.)

SCHEDULE No. 89.

ASSEMBLY CONTINGENT FUND.

RECEIPTS.

Description.	1913	1914
Transfer from general fund	\$500.00	.....

DISBURSEMENTS.

Expenses	\$141.25	\$14.81
Transfer to general fund.....	.....	343.94
Totals	\$141.25	\$358.75

(Totals to Schedule A.)

SCHEDULE No. 90.

LIFE FUND.

RECEIPTS.

Description.	1913	1914
Premiums	\$294.10	\$8,473.20
Interest on loans.....	.....	74.01
Totals	\$294.10	\$8,547.21

REPORT OF THE STATE TREASURER.

DISBURSEMENTS.

Loans	\$2,950.00
Refund of premiums	484.14
Medical examinations	302.00
Services	42.00
Photostat Work	10.33
Totals	<u>\$3,788.47</u>

(Totals to Schedule A.)

SCHEDULE No. 91.

INDEMNITY FUND.

No Receipts or Disbursements.

SCHEDULE No. 92.

LAND DEPOSIT FUND.

No Receipts or Disbursements.

SCHEDULE No. 93.

MENOMONIE INDIAN RESERVATION FUND.

No Receipts or Disbursements.

SPECIAL DEPOSITS.

SECURITIES DEPOSITED BY INSURANCE ACCIDENT AND FRATERNAL COMPANIES.

AID, ACCIDENT AND RELIEF.

Ancient Order of Buffalos, Mutual Health & Accident Society of Fond du Lac, Wisconsin:	
Certificate of Deposit	\$1,000.00
First National Accident Society, Milwaukee:	
Note and mortgage	1,000.00
N. W. Accident & Benefit Association, Oshkosh:	
Certificate of deposit	1,000.00
Time Insurance Co., Milwaukee:	
Bonds	2,000.00
Union Accident & Benefit Association:	
Certificate of deposit	1,000.00
Universal Life & Accident Association:	
Note and mortgage	2,600.00
Woodman Accident Association, Lincoln, Neb.:	
Certificate of deposit	1,000.00
The Business Mens Mutual Indemnity Co., Milwaukee:	
Note and mortgage	1,000.00

CASUALTY COMPANIES.

Anchor Casualty Co., Kenosha:	
Bonds	\$1,000.00
Atlas Casualty Co., Lake Mills:	
Certificate of deposit	5,000.00
Chippewa Valley Casualty Co., Eau Claire:	
Certificate of deposit	1,000.00
Federal Casualty Co.:	
Certificate of deposit	1,000.00
Universal Casualty Co., Milwaukee:	
Notes and mortgages	90,932.00
Wisconsin Casualty Co., Fond du Lac:	
Certificate of deposit	1,000.00
Badger Casualty Co., Green Bay:	
Mortgages	\$82,000.00
Bonds	20,000.00
	<hr/>
	102,000.00

FRATERNAL COMPANIES.

Brotherhood of all Railway Employees:	
Certificate of deposit	\$1,000.00
Knights of the White Cross:	
Bonds	2,000.00
Independent Order of Foresters:	
Bonds	50,000.00
United Commercial Travelers of America:	
Bond	1,000.00
United Order of Foresters:	
Notes and mortgages	\$2,000.00
Bonds	295,062.52
	<hr/>
	\$297,062.52

INSURANCE COMPANIES.

Old Line Life Insurance Co., Milwaukee:	
Bonds	\$232,000.00
N. W. Mutual Life Insurance Co.:	
Bonds	100,000.00
Wisconsin Life Insurance Co.:	
Notes and mortgages	102,450.00
Wisconsin National Life Insurance Co., Oshkosh:	
Bonds	150,100.00
Great Northern Life Insurance Co.:	
Bonds and mortgages	105,000.00

PROTECTIVE ASSOCIATIONS.

Travelers Protective Association of America:	
Bond	\$1,000.00

TRUST COMPANIES.

Savings Loan & Trust Co., Madison:	
Notes, mortgages, etc.	\$114,400.00
Citizens Trust Co., Milwaukee:	
Notes, mortgages, etc.	101,000.00
Central Wisconsin Trust Co., Madison:	
Notes, mortgages, etc.	108,000.00
Fidelity Trust Co., Milwaukee:	
Notes, mortgages, etc.	101,022.00
N. W. Loan & Trust Co., Kenosha:	
Notes, mortgages, etc.	30,000.00
Oshkosh Savings Loan & Trust Co.:	
Notes, mortgages, etc.	50,000.00
Wisconsin Trust Co., Milwaukee:	
Notes, mortgages, etc.	100,000.00
Portage Mortgage Loan & Trust Co.:	
Notes mortgages, etc.	27,055.00
Wisconsin Valley Trust Co., Wausau:	
Notes, mortgages, etc.	25,550.00
East Wisconsin Trustee Co., Manitowoc:	
Notes, mortgages, etc.	29,000.00
First Savings & Trust Co., Milwaukee:	
Notes, mortgages, etc.	100,000.00
Wisconsin Loan & Trust Co., Superior:	
Notes, mortgages, etc.	25,000.00
Rock County Savings & Trust Co., Janesville:	
Notes, mortgages, etc.	26,000.00
La Crosse Trust Co., La Crosse:	
Notes, mortgages, etc.	25,000.00
Farmers Savings & Trust Co., Marinette:	
Notes, mortgages, etc.	25,013.00

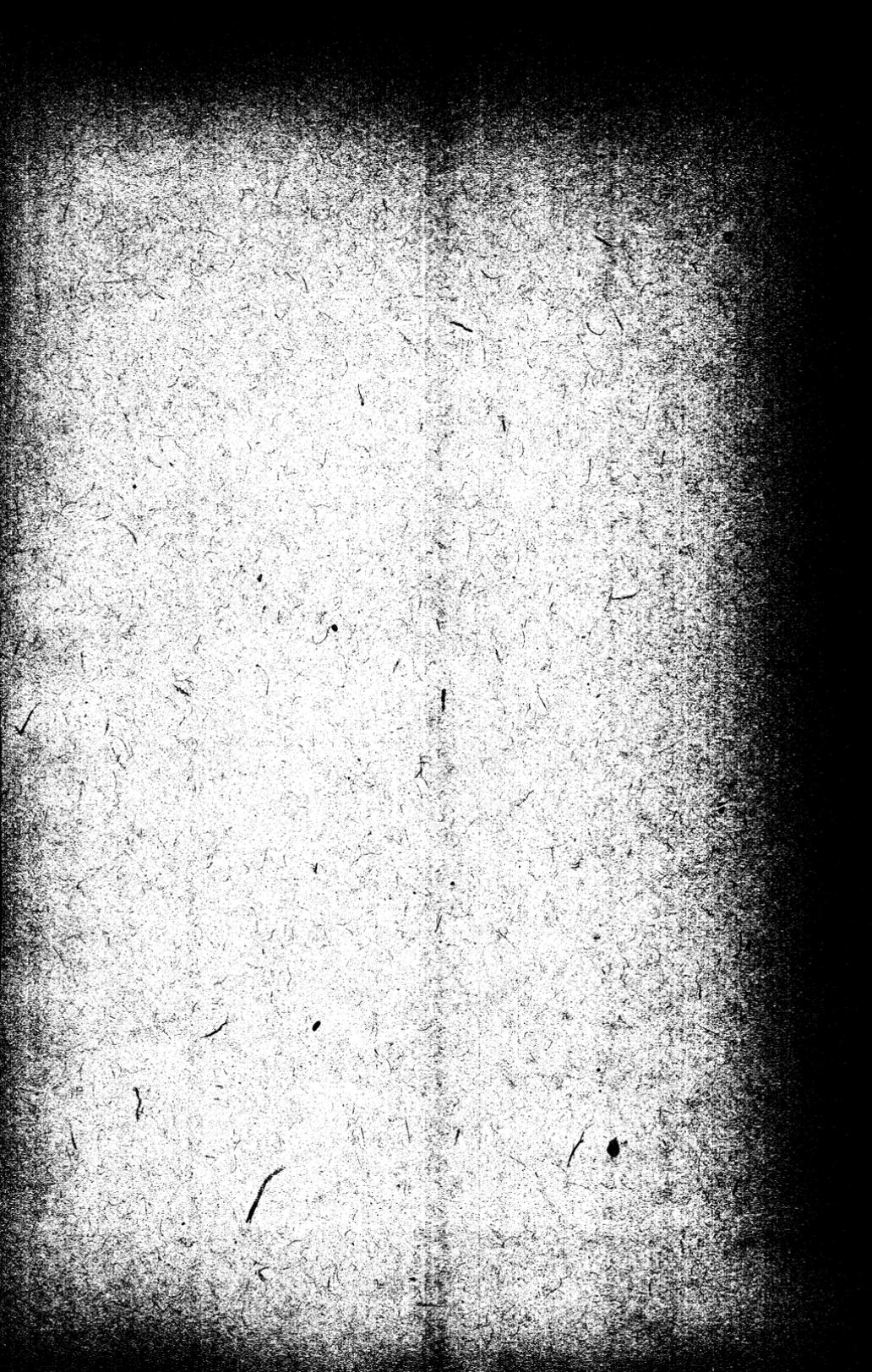
STATE DEBT.

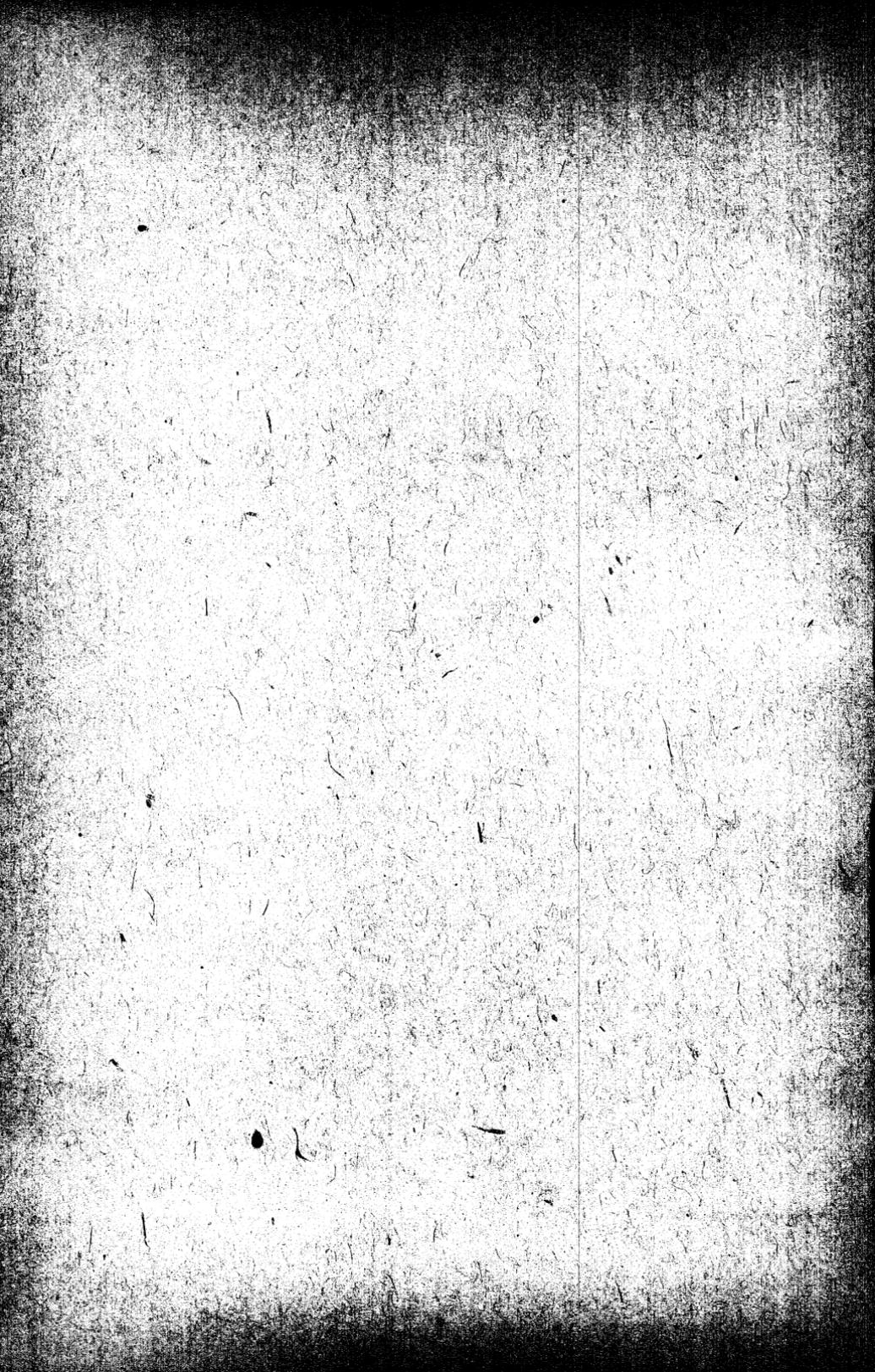
The bonded debt of the state, created in 1861-63, for the purpose of carrying on the war for the maintenance of the Union, has been paid or converted into certificates of indebtedness to the trust funds. The amounts due the several funds on June 30, 1913, are as follows:

School fund	\$1,563,700.00
Normal School fund	515,700.00
University fund	111,000.00
Agriculture College fund	60,000.00
Total	<u>\$2,251,000.00</u>











SEVENTH BIENNIAL REPORT

OF THE

WISCONSIN TAX COMMISSION

TO THE

GOVERNOR AND LEGISLATURE

NILS P. HAUGEN, }
THOS. E. LYONS, } *Commissioners*
T. S. ADAMS, }

A. J. MYRLAND, *Secretary*

MADISON, WISCONSIN

1914

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LETTER OF TRANSMITTAL.

WISCONSIN TAX COMMISSION,

Madison, December 3, 1914.

To the Honorable, the Governor,

and the Legislature of the State of Wisconsin:

In compliance with the provisions of law, the Seventh Biennial Report of the Tax Commission is respectfully submitted.

NILS P. HAUGEN,

THOS. E. LYONS,

T. S. ADAMS,

Commissioners.

A. J. MYRLAND,

Secretary.

CHAPTER I

HISTORY AND DEVELOPMENT OF REGULATION OF TAXATION.

1897-1898. By chapter 340, of the laws of 1897, approved April 24 of that year, the governor was directed to appoint on or before June 1, 1897, a tax commission of three members to hold office until December 31, 1898, and to serve without pay. As the members of such commission Governor Edward Scofield appointed Burr W. Jones of Madison, K. K. Kennan of Milwaukee and George Curtis, Jr., of Merrill.

This commission did a large amount of work and in 1898 made its report to the 1899 legislature, discussing the origin and growth of the taxing system of Wisconsin, the present tax laws, defects in our system as to assessment—undervaluation, inequalities and omission; levies and collection of taxes—out of \$16,500,000 taxes in 1897 nearly \$1,000,000 were returned delinquent; taxation of notes, bonds, mortgages and other securities; public service corporations; inheritance taxes; tax commissions in other states, and made some recommendations of changes in the tax laws.

By chapter 42 of the laws of 1899 the sum of \$897.32 was appropriated for the expenses of the commission incurred in traveling, postage, etc., as the law of 1897 had not made any provisions for paying even the expenses of the commission.

1899-1900. By chapter 206, as amended by chapter 322, laws of 1899, provision was made for the nomination and appointment by the governor, by and with the advice and consent of the senate, of a commissioner of taxation, a first and a second assistant commissioner, to serve for ten years from May 1, 1899. Such commissioner was given general supervision of the taxing system, empowered to investigate it thoroughly, and required to report to the legislature the results of his supervision and in-

vestigation. He was made a member of the state board of assessment which body had been by chapters 111, 112, 113 and 114, laws of 1899, directed to assess the property of express, sleeping car and freight line and equipment companies. The assistants were to perform such duties as the commissioner might prescribe. The compensation of the commissioner was fixed at \$5,000 and that of the assistants at \$4,000 per annum. Provision was made for clerks, postage, stationery, and printing, and a sum sufficient to carry out the provisions of this law was appropriated.

April 28, 1899, Michael Griffin of Eau Claire was appointed commissioner, George Curtis, Jr., of Merrill, first assistant, and on May 2, 1899, Norman S. Gilson of Fond du Lac was appointed second assistant. Commissioner Griffin died suddenly on Dec. 29, 1899, and on January 20, 1900, Mr. Gilson was appointed commissioner and W. J. Anderson of Madison second assistant. On March 15, 1900, the commissioners appointed Samuel M. Smith of Janesville as secretary, and he held the office until April 1, 1901.

The commission made a report to the 1901 legislature containing a synopsis of the tax laws then in force, gave the results of its investigation of real estate assessments as compared to true value, as well as the assessment of personal property compared to its true value. It further dealt with the taxation of railroads, street railways, telegraph and telephone companies and banks, administration of the assessment laws, revenue required by the state, discussing a budget system and the separation of state and local revenues, and finally made some recommendations based upon such investigation.

Statistical tables showing sales of acre property for twenty-five years, a five years' summary of personal property assessments and true value, the same for real property, comparative tables showing assessment of all property by counties for 1899 and 1900, and cost of such assessment for the two years are also given.

The disbursements for the fiscal year ending September 30, 1899, appear from the secretary of state's records to have been \$4,168.51, and for the fiscal year ending September 30, 1900, \$16,412.81.

1901-1902. Chapter 220, laws of 1901, increased the powers and duties of the commissioner, giving him in addition to his general supervision of the state taxing system general supervision over local assessors and boards of review and equalization by county boards; made it his duty to confer with and advise and direct assessors, boards of review and county boards as to their duties, direct actions to be instituted against officers neglecting to make returns and reports to the commission, cause complaints to be made against assessors and other taxing officers for removal for neglect of duty; to require town, city, and village officers to report as to assessments, collections and expenditures; to visit the counties to investigate the work of assessors, boards of review and county boards; to ascertain defects in the tax laws or in their administration; to investigate the taxing systems of other states and formulate and recommend legislation deemed expedient to secure just and equal taxation; to consult with the governor on the subject of taxation and furnish him the assistance and information desired, etc. By chapter 237, laws of 1901, the commissioner and his two assistants were constituted a state board of assessment, superseding the old board composed of the secretary of state, state treasurer and attorney general.

Chapter 445, laws of 1901, made provision for the appointment of county supervisors of assessment by the various county boards and placed such supervisors under the supervision of the commission.

On February 1, 1901, Nils P. Haugen became second assistant.

On December 18, 1901, the commission appointed George H. Francis secretary, which office he held until January 15, 1912.

The commission made a report to the 1903 legislature discussing the administrative work done to carry out the purposes of the 1899 and 1901 laws, namely, to secure the full value assessment; discussed also the state assessment, the one-mill school tax; the inheritance tax; taxation of moneys and credits, stocks, railroads and banks; also exemptions, state budget and municipal taxation, and some recommendations of changes in the laws based on these discussions were made. A statement of state receipts and disbursements from October 1, 1888, to September 30, 1901, was given, as were also statistical tables showing state as-

assessments by counties, local assessment of the state, local assessment by counties of moneys and credits, for the years 1898 to 1902. The expenses of the commission for the fiscal year ending September 30, 1901, were \$17,548.41, and for the year ending June 30, 1902, \$14,016.42, the fiscal year having been changed.

1903-1904. Chapter 315, laws of 1903, provided for the application of the ad valorem system to the assessment and taxation of railroad property and made it the duty of the commission to make such assessment and levy.

No report was made to the legislature of 1905.

Expenses for the fiscal year ending June 30, 1903, were \$21,993.48, and for the fiscal year ending June 30, 1904, \$45,011.36.

1905-1906. Chapter 380, laws of 1905, created a permanent tax commission to take the place of the commissioner and assistants. It was to be composed of three members, to be appointed by the governor by and with the advice and consent of the senate. One member was to hold until the first Monday of May, 1909, one until the first Monday of May, 1911, and one until the first Monday of May, 1913. The term of each succeeding commissioner was placed at eight years. The salaries were to be \$5,000. A secretary, stenographer and assistants were provided for. The duties of the commission were those of the former commissioner, and in addition the members were required to inquire into the accounting system of the public funds of towns, cities, villages and counties, and prescribe a uniform system for such accounting. The power and duty to make the state assessment, to assess and tax express, sleeping car, freight line and equipment companies, railroads, street railways and telegraph companies were continued in the new commission. By chapter 259, laws of 1905, the commission was authorized to order a reassessment in assessment districts if the assessment therein is not in substantial compliance with law and the interests of the public will be promoted thereby. This law gives to aggrieved parties a cumulative remedy as the statute, section 1210b, providing for reassessments by order of any court before which an action is pending to set aside an assessment or tax proceeding, is still in force. By chapter 474 the commission was authorized to review the equalization made by the county

board where appeal had been taken from such equalization by any assessment district within the county.

Norman S. Gilson was named for the term ending in 1909, George Curtis, Jr., for the term ending in 1911 and Nils P. Haugen for the term ending in 1913.

The commission made a report to the 1907 legislature reviewing its work and appeals from county board equalizations and reassessments of local assessment districts. It discussed the importance of a good state assessment in that it is the basis for the levy of the seven-tenths mill common school tax and the two-sevenths university fund tax, and also for the rate to be applied to the railroads and the public utilities assessed by the commission; the seven-tenths mill school tax; and the ad valorem tax for railroads, street railways, telegraph, express, sleeping car, freight line and equipment companies; the inheritance tax; the general property tax; with a resume of the efforts since 1900 to secure better results in the administration of assessment laws, and the results of such efforts. State finances from 1898 to 1906 are given considerable attention and a number of statistical tables appended. Chief Engineer W. D. Taylor's report on the appraisal of railway physical properties in the state is given in full, as is also Professor T. S. Adams' investigation of mortgage taxation in Wisconsin and neighboring states, and the effect of the exemption of mortgages on the rate of interest.

The expenses for the fiscal year ending June 30, 1905, were \$31,178.43, and for the fiscal year ending June 30, 1906, were \$38,692.91.

1907-1908. Chapter 522, laws of 1907, changed the provisions of sections 1007 and 1008 so that instead of having the register of deeds compiling and transmitting to the secretary of state and the county clerk real estate sales data, it was made the duty of the tax commission to collect the data of recorded sales, together with the assessed valuation of the lands sold, for the use of the commission in state assessments.

The commission in its report to the 1909 legislature discussed the local assessors' work, reviews of county equalizations, the income tax, taxation of moneys and credits, ad valorem taxation of public service corporations assessed by the tax commission, local assessments of other public service corporations, gave statistics on inheritance taxes, railroad taxes, state, county and

local taxes from 1891 to 1907; actual receipts and disbursements of the state from July 1, 1906, to June 30, 1908; reports of Engineer W. D. Pence on appraisal of physical properties of railroads, street railways, etc., in the state for the year ending June 30, 1908, and an address by Commissioner George Curtis, Jr., on Tax Reform and Local Self-Government.

The expenses for the fiscal year ending June 30, 1907, were \$45,933.74, and for the fiscal year ending June 30, 1908, \$56,173.21.

1909-1910. By Joint Resolution No. 16 of the 1909 legislature the tax commission was directed to compile and publish statistics of receipts and expenditures of the state, its towns, cities, villages and counties.

Norman S. Gilson was reappointed for the term ending the first Monday in May, 1917.

The commission made a report to the 1911 legislature discussing the general property tax, the proposed income tax, the ad valorem taxation of public utility corporations, taxation of life insurance companies, and state and local assessments and taxes, with a large number of statistical tables appended thereto. Chief Engineer W. D. Pence's report of appraisal of physical properties of steam and electric railroads for the year ending June 30, 1910, and the method of valuing railway terminal lands is also given.

Expenses for the fiscal year ending June 30, 1909, were \$47,009.16; and for the fiscal year ending June 30, 1910, \$57,378.30, distributed according to activities as follows:

General office	\$26,551.39
Statistics and accounts	12,447.88
Joint engineering division	9,558.32
Reassessments	846.28
Reequalization of counties.....	6,798.61
Getting tax statements.....	111.63
Office equipment and books.....	1,064.19

1911-1912. By chapter 262, laws of 1911, the commission was required to prepare and furnish forms for reports of town, village, city and county clerks of taxes levied and expended, and assessments made, and to prescribe forms for assessment rolls, tax rolls, etc.

By chapter 450, the commission was required to investigate the administration of the inheritance tax laws and the estates to which such laws apply.

By chapter 523, the commission was required to prescribe systems of accounting for towns, villages, cities and counties, to audit their accounts and install accounting systems where requested.

By chapter 658 the taxation of incomes was provided for and the administration thereof vested in the tax commission.

Thomas E. Lyons of Superior was appointed commissioner for the term ending the first Monday of May, 1917, vice Norman S. Gilson, resigned. Professor T. S. Adams of Madison was appointed commissioner for the term ending the first Monday of May, 1919, vice George Curtis, Jr., term expired. July 11, 1911, the commission appointed John Harrington inheritance tax counsel and on January 15, 1912, it appointed A. J. Myrland of Grantsburg secretary.

In April, 1911, the commission published and submitted to the governor and the legislature a special report relating to the finances of the state government in compliance with Joint Resolution No. 16 of 1909.

In November, 1911, the commission published a pamphlet containing the new income tax law with explanatory notes to each section.

In March, 1912, the commission published a compilation of the laws relating to the assessment, equalization, collection of local taxes, with explanatory notes and decisions. The instructions to assessors, which had been published in pamphlet form biennially since 1900, were incorporated in this compilation.

The report of the commission to the 1913 legislature discussed the growth of the work of the commission, the general property tax, the income tax law, and its administration; proposed changes in such law; the inheritance tax laws, and proposed changes therein; uniform system of municipal accounting; ad valorem taxation of corporations; and presented an exhaustive study of assessments and taxes for several years back, with statistical tables attached, and concluded with Chief Engineer W. D. Pence's report of appraisal of physical properties of steam and electric roads for the year ending June 30, 1912.

The expenses for the fiscal year ending June 30, 1911, were \$56,764.76, distributed according to activities as follows:

General office	\$26,668.16
Statistics and accounts	15,795.89
Joint engineering department.....	12,314.03
Reëqualizations	875.82
Getting tax statements	263.95
Office equipment and books.....	846.91

The expenses for the fiscal year ending June 30, 1912, were \$121,204.51, distributed according to activities as follows:

General office	\$33,369.21
Statistics and accounts	21,287.03
Joint engineering department.....	11,509.35
Reassessments	4,092.41
Reëqualizations	112.07
Getting tax statements.....	12.16
Office equipment and books.....	480.55
Inheritance tax	4,501.49
Income tax:	
General office, six months.....	8,493.25
Field, six months.....	37,346.99

1913-1914. No new duties were added to the commission by the 1913 legislature but some of the former provisions were defined and strengthened.

Nils P. Haugen was reappointed for the term ending the first Monday in May, 1921.

In August 1913 the commission published the inheritance tax laws with notes and legal opinions.

In December 1913 a second edition of the income tax law, up-to-date, with explanatory notes, and in March 1914 the 1913 amendments to the general tax laws, for the use of assessors and taxing officers were published.

The expenses for the fiscal year ending June 30, 1913, were \$173,464.31, distributed according to activities as follows:

General office	\$29,347.67
Statistics and accounts.....	26,225.14
Joint engineering department.....	8,402.36
Reassessments	6,117.10
Getting tax statements.....	91.24
Inheritance tax	4,176.07
Income tax:	
General office	14,006.81
Field	85,097.92

The expenses for the fiscal year ending June 30, 1914, were \$185,805.75, distributed by activities as follows:

General office	\$29,586.38
Statistics and accounts.....	31,737.61
Joint engineering department.....	8,697.00
Reassessments	9,743.55
Reëqualizations	1,499.56
Getting tax statements	20.64
Inheritance tax	5,313.42
Income tax:	
General office	8,329.60
Field	90,877.99

The amounts given in the last table for reassessments, reëqualizations and getting tax statements, are paid back to the state by the taxing districts for which the work is done, but are not credited to the commission under the present budget system.

CHAPTER II.

GENERAL REVIEW OF PROPERTY TAXATION.

An examination of the successive acts of the legislature discloses one paramount purpose—to attain a better compliance with law in the assessment of all property at its full, or true value. The creation of the temporary commission by Governor Scofield was due largely to the agitation for the taxation of railroad property in a manner that would place it as nearly as possible on an equality with the property locally assessed. The very instructive report made by this commission discloses the fact that the evil of unequal assessments pervaded our whole taxation system, that the greatest injustice resulted from ignoring the plain provisions of the law, and that any improvement in our taxation methods must begin by securing that equality between taxpayers, properties and local assessment districts which the law had always contemplated but which ignorance or indifference on the part of local officials and citizens had ignored.

After commenting at length upon this subject, the report on page 121, as part of its recommendations, says:

We recommend that the entire machinery of assessments be placed in the hands, or at least under the supervision, of capable and disinterested agents whose terms of office, compensation and mode of selection shall be such as to remove them as far as possible from the influences of political or popular favor or displeasure, and enable them to devote their entire time to the work, such agents to have a responsible head in the person of a state officer or board. Under our present system there is practically no supervision of the administration of the tax laws. That such supervision is necessary is shown by the fact that most of the existing evils are due to failure to properly administer the law rather than to faults in the law itself. The supervision suggested should extend to all administrative features as well as the matter of assessment.

Such drastic measures as the appointment of assessors from nonresidents of the district were suggested. It was also suggested that the law be so amended as to compel reassessment "when undervaluation is shown, without proof that injustice or inequality has resulted and without liability to costs."

This report submitted to the legislature of 1899 bears the signatures of the three appointive commissioners and also as members ex officio those of Edward Scofield, Governor, and Henry Casson, Secretary of State.

The first report issued by the commission appointed in 1899 confirms the statements and opinions of the temporary commission, and condemns in unmeasured terms the practice of undervaluation and discrimination which had become established in our taxation system. The report says on page 148:

The practice is not defended by anyone—is admittedly indefensible—yet it is adhered to as though it were of the most vital importance.

Often no definite fraction or percentage of full value is taken as a basis for assessment, and when taken there is no uniformity in the basis adopted as between different assessment districts and counties; much inequality results from the practice, as between individuals as well as between counties and districts.

Such are the universal conclusions of tax commissions and students of taxation in this and other states where assessments are left to local administration without supervision or restriction. The commission set about to secure better observance of law by local assessors. Referring to statistical tables submitted after one year's effort, it states that the increase of assessments for the year 1900 over the previous year averaged for the entire state 15 per cent, but adds:

The condensed table by counties shows that the increase in different counties varies all the way from .19 of one per cent to 197 per cent, while several of the counties show a decrease. The tables by assessment districts show a similar lack of uniformity within each county, in most instances.

The average increase of 15 per cent for the state was made up of 23 per cent on personal property and 13 per cent on real estate.

Referring more particularly to the assessment of real estate, which constitutes 80 per cent or more of all taxable property, the

commission found "the average of assessed value to be 43.4 per cent of the aggregate actual value."

Pursuing this study of local assessments the report of 1903, page 13, states that "the assessments of 1899 varied in the different counties of the state from an average of 19 per cent of selling value in the lowest assessed county to an average of 91 per cent of selling value in the highest assessed county."

The entire system of property taxation rests ultimately upon the local assessment and it becomes exceedingly important to the individual taxpayer that this assessment be properly made. It has been the aim of the tax commission ever since its organization, as it has been the invariable purpose of legislation, to arrive at this result. The road has not been a smooth one. Not much legislation has been required in this field as it was from the start recognized that laws were fairly sufficient to secure justice if followed or enforced. The only material aid through legislation was the act of 1905 authorizing the commission upon proper showing to order a reassessment. Proceedings under this act are more fully discussed on subsequent pages.

The importance of full value assessments was further emphasized when the law of 1903 relating to the taxation of railroads was enacted. It then became absolutely necessary to secure the true value of all taxable property in the state for the purpose of fixing the rate applicable to railroads. This rate is obtained by dividing the sum of all taxes paid by property locally assessed by the true or full value of such property. To illustrate,—the full value of all property subject to local taxation in 1913 as found by the tax commission was \$2,998,187,705. The total state, county, city, village, town and school district taxes levied on such property that year were \$41,596,960, and this sum, divided by the former, gave the rate of 1.387403466 per cent, or \$13.87+ per \$1,000 of true value of the property. It may be of interest to add that the total state, county and local taxes levied in 1914, amounted to \$42,064,353.67, although the state tax was \$2,382,955 less in 1914 than it was in 1913. The full value of property in 1914 was \$3,172,989,154 and the average rate 1.3257011278 per cent.

Since the enactment of the income tax law and the appointment of assessors of incomes independent of local influences to aid and

supervise local assessors, there has been much greater improvement in local administration than formerly. The average of assessed to true value which in 1899 was 43.4 per cent had gradually increased until in 1911 it was 64.86 per cent. The assessors of incomes began their activity that year, and in 1912 the ratio had mounted to 73.20 per cent, and in 1913 to 81.78 per cent of true value, showing a variation in the ratio from 45 per cent in Vilas County to 107 in Iron County compared with the commission's full value in the state assessment of 1913. It should be remembered, however, as explained in former reports, that the tax commission in making the state assessment uses a five years' average. The true value would, therefore, on a rising market such as the last fifteen years have witnessed, be somewhat in excess of the commission's assessment. Such is the fact in a number of local districts in 1914, and in some counties. It is being impressed on local officials that the county will not suffer in the state assessment, nor the town, city, or village in the county apportionment, by a full value assessment, and this conviction is gradually overcoming the local apprehension and prejudice against a better compliance with law.

Another mistaken but mischievous apprehension that taxes depend upon the assessment and that underassessment means low taxes is also gradually being dispelled and responsibility placed in the proper quarters. It cannot be emphasized too strongly that the assessor has no voice in determining the amount of tax to be raised. The legislature makes appropriations to meet the requirements of the state. The county board determines the amount to be raised for county purposes. The common council performs the same duty for city purposes. The village taxes also are locally determined. In towns and school districts the electors themselves determine the amount of taxes they deem necessary to carry on the public work and which they are willing to pay. The appropriations, whether state, county or local, are the only cause of high taxes. Any complaint of the assessor who faithfully performs his duty is misdirected. The remedy must be looked for by reduction of expenditures. The assessor is the final judge of the relative amount which shall be borne by each taxpayer within his assessment district, and the law has directed him to use as the guide to his judgment the full value of the taxable property of each. The language of the law is plain; the rule is just. In fact no other

method than full value assessment can or will reach even approximate equality. Such is the conclusion of nearly every student of the problem. Using a percentage of true value necessarily implies that the true value has been ascertained. A study of under-assessments in the state confirms the commission in the charge made above that uniform percentage is not used, and that undervaluation serves as a cloak for discrimination. Full value assessments show that parties who have been favored by discrimination hidden under the guise of undervaluation are made to pay a more just share. The large mass of small taxpayers, victims of the former system, are unquestionably receiving a measure of justice which they did not enjoy under former gross undervaluations. The increase in the total of taxes of late years, and particularly during the last year, has, however, obscured the merits of better local valuations even to persons benefited thereby.

If the legislation and efforts of the tax commission and other officials, with the assistance and encouragement of intelligent citizens, have succeeded in impressing the people of the state with the fact that laws are enacted to be obeyed, a long step towards a healthier public sentiment regarding all laws has been taken. Better enforcement of existing laws will lessen the demand for new legislation, or demonstrate more clearly the necessity for change. This has been the high aim of the tax commission ever since its establishment. Its success has not been complete, but a careful study of the tabulations in this and earlier reports will show that progress has been made and accelerated with time and experience.

FULL VALUE ASSESSMENTS APPLIED TO RAILROADS AND OTHER PUBLIC SERVICE CORPORATIONS.

The tax commission is directed by section 51.09 of the statutes relating to the assessment of railroad and other corporations to "ascertain and determine the true cash value of all general property of the state liable to state, county and local taxes" and use the aggregate of such valuation for the purpose of fixing the tax rate of the corporations referred to. Compliance with this provision of the statute gives these corporations the benefit of the average of the tax rate of the state based upon full value of the property assessed and accounts for the apparently low rate. It

should be remembered, however, that the commission assesses these corporations at the full value of their properties. Wisconsin thus avoids the difficulty encountered in this respect in Michigan where the law directing the tax commission to assess railroads at their true value and find the average of the tax rate paid by the general property of the state, but neglected to direct the commission to find the true value of such general property. There, as in Wisconsin, property was notoriously underassessed by the local assessors. The commission, recognizing this fact, attempted to base the tax rate upon the true value of the general property, but was enjoined by the courts from so doing. This resulted in a tax rate as to railroads based upon local undervaluations while the commission was directed to assess railroad property at true value. The absolute fairness of the Wisconsin law in this respect was recognized by a committee of the National Tax Conference, of which Prof. Bullock of Harvard University was chairman, in 1912 in the following language:

The Wisconsin law has been formulated and administered with the view of making the ad valorem taxation of railroads practical and just.

The same committee in 1914 made a further report in which it said:

The committee holds that, whether public service corporations are taxed at local or at average state rates, they should be subject to the true, and not the nominal, rates of state and local taxation. So long as undervaluation of other property continues, therefore, we hold that either the valuation of public service corporations should be made on the same basis as that of other property, as is the practice in a few states, or that the corporations should be taxed at the true rate imposed upon other property, as is the practice in Wisconsin. Better still would be the eradication of the evil of undervaluation of property by the local assessors as is now attempted in Kansas, Arizona, Colorado and New Mexico; but this must necessarily be a work of time, and in the interim public service corporations are entitled to fair play.

It is this "fair play" that is embraced in the Wisconsin law requiring *all* property to be assessed at its full or true value and which the tax commission has endeavored to attain.

The difference in the average tax rate of the state based upon full valuations as found by the tax commission and the local assessments has for a number of years been as follows:

	Local rate	State rate
1904	1.5395	1.12726310
1905	1.6103	1.13819066
1906	1.5842	1.09505000
1907	1.7224	1.151236975
1908	1.8093	1.143084076
1909	1.8150	1.125323566
1910	1.8246	1.117968554
1911	1.7093	1.108684064
1912	1.6166	1.183243701
1913	1.7032	1.387403466

The last column gives the rate applied to railroads and other public service corporations under the ad valorem system of taxation.

If the average of the local rates of 1913 had been applied to railroads in the last assessment they would have paid \$1,074,472 more than the tax actually paid by them, which was \$4,720,529. The local assessments of 1913 were the best made up to that time and the average local tax rate 1.7032 was lower than the rate of any earlier year except 1912. Tables of Assessments and Taxes of these corporations are found on subsequent pages.

THE MILL TAX.

With the large increase made in the state assessment the seven-tenths mill tax has automatically increased from \$630,000 in 1900 to \$1,898,731 in 1913, and adding \$200,000 taken from the railway tax, to \$2,098,731. As stated in the report of 1903 this is a larger contribution on the part of the state than is profitably employed by many school districts and results in extravagant and ill-considered use of public moneys; sometimes in plain "graft." This misuse of funds is often found in that part of the state for whose benefit the law was more especially enacted. If the district itself is compelled to assume a larger share of the tax burden the expenditures will be better watched and more economy will result. The original "mill tax law" was enacted in 1885, the argument being that the newer portions of the state needed this aid from the older and wealthier portions for the encouragement of education and promotion of better citizenship. Many of the counties of the state then largely undeveloped, with few and straggling settlements and low valuations of property, are to-day among the most enterprising and flourishing. The following tables of counties con-

tributing and counties benefited is a remarkable illustration of the sectional features of this school aid law. The figures are furnished by the office of the state superintendent and are based upon the tax levy of 1913.

MILL TAX 1913.

Excess of tax over aid received.

Dane	\$34,564.35	Racine	4,800.96
Walworth	17,244.42	Washington	3,804.31
Dodge	16,973.81	Douglas	3,509.10
Rock	15,555.91	Calumet	3,114.95
Green	14,281.75	Kenosha	2,825.28
Lafayette	12,512.82	Green Lake	1,970.94
Jefferson	11,054.77	Milwaukee	1,855.62
Waukesha	9,176.68	Forest	1,599.39
Iowa	8,493.02	Sawyer	1,228.31
Fond du Lac.....	7,493.23	Vilas	854.01
Grant	7,086.07	Ozaukee	665.85
Columbia	7,076.50	Richland	313.26
Sauk	4,936.82		

Excess of aid received over tax paid.

Marathon	\$21,792.43	Vernon	4,636.01
Marinette	14,231.52	Door	4,489.62
Portage	13,556.88	Burnett	4,480.39
Barron	12,964.21	Rusk	4,470.63
Brown	11,259.90	Taylor	4,225.98
Wood	10,435.49	Crawford	4,118.96
Oconto	10,291.79	Manitowoc	3,974.17
Chippewa	9,582.86	Trempealeau	3,910.42
Shawano	9,544.18	Jackson	3,876.50
Clark	9,231.52	Pierce	3,863.07
Eau Claire	9,145.64	St. Croix	3,846.38
La Crosse	9,118.62	Bayfield	3,785.16
Ashland	7,743.57	Langlade	3,677.11
Polk	7,691.77	Washburn	3,476.11
Dunn	7,222.95	Waushara	3,205.91
Outagamie	6,352.19	Adams	2,378.67
Winnebago	5,859.21	Buffalo	2,278.87
Lincoln	5,587.66	Pepin	1,886.85
Juneau	5,038.29	Marquette	1,728.59
Sheboygan	4,796.46	Iron	1,556.92
Monroe	4,731.31	Kewaunee	1,308.35
Price	4,710.76	Oneida	896.68
Waupaca	4,639.43	Florence	114.96

The above table takes no account of the \$200,000 taken out of the taxes collected from railroads. A depletion of that fund necessarily increases the tax levy by that amount and thus increases the tax levied upon the counties.

In many school districts the money received from the state together with the so-called "county school tax" levied by the county board more than meets the school requirements and no tax levy is made by the district. Reports in that respect are received from about half of the counties, and from those at hand it appears that no local levy was made in 26 districts in Outagamie county; 23 in Brown; 20 in Marathon; 17 in Dodge; 16 in Wood; 15 in Dane; 12 in each of Clark, Sauk and Shawano; 8 in Crawford; 7 in each of Manitowoc, Marinette and Polk; and 6 in each of Buffalo, Jackson and Washington.

There is a smaller number of districts raising no tax in other counties reporting, but the above illustrates the general situation in the state. It is believed that the conditions above referred to prevail in country districts only. There is nothing to indicate that any city or village has found it unnecessary to levy a school tax. But under the system as it prevails cities and villages with tax rates above the average are made to contribute to districts that have an excess of funds for school purposes.

A contribution by the state in excess of the requirements of the district receiving it invites extravagance in expenditures. This should be avoided. The attention of the legislature is invited, so that it may, with the assistance of the state superintendent, take such action as will avoid unnecessary waste without injury to our primary educational system.

PERSONAL PROPERTY.

As stated in former reports, the greatest difficulty in arriving at proper assessments concerns personal property. Much of it escapes taxation altogether and undervaluation is more common than in the case of realty. The total local assessment of all personal property in 1913 was \$420,025,728. Of this amount the assessment of farm animals and wagons, carriages and sleighs amounted to \$133,715,995; merchants and manufacturers' stock, leaf tobacco, logs, timber and lumber to \$147,662,750; and what is designated as "all other personal property" to \$42,918,313. There is not much apparent difference between that which is

strictly rural and that which is urban. The total assessment of these groups was \$324,685,079. At the average local tax rate of 1.7032 per cent the tax yielded by these properties amounted to \$5,523,427.

Omitting the class "all other personal property," the assessment was \$281,378,745 and the tax \$4,792,442, or something like \$700,000 more than the income tax levy the same year. It was the purpose, it is believed, of the framers of the income tax law, as well as the people at the time of the adoption of the amendment to the constitution, that the income tax should eventually take the place of the personal property tax. Its adoption followed a long period of discussion and considerable wrangling over the personal property tax, the administration of which was conceded a failure. Some of the difficulties were removed by the terms of the income tax act in that it exempted from taxation moneys and credits and some other classes which had presented the greatest difficulty to the local assessors. The difficulty has, however, by no means been removed. Merchants and manufacturers' stock baffles the efforts of the best assessor. It would, indeed, require more than human wisdom to place a value upon the personal property in any large manufacturing establishment as of a certain date, such property being in all stages of manufacture from the crudest raw material to the highest finished product. The task is impossible of strict legal observance. This is true, in a less degree, of large mercantile establishments, unless inventories are presented to the assessor.

The assessors of incomes and the tax commission, having in their possession the returns of the owners, cannot shut their eyes to the enormous discrepancies between local assessments of personal property and the facts disclosed in the returns. It is not uncommon to find valuations placed upon property for purposes of claiming depreciation, which, if allowed, would consume the entire value of substantial properties in two or three years. In the figures submitted to the county boards and in the state assessment this knowledge has its bearing and will largely account for the increases over the assessors' valuation, although the contents of particular returns cannot under the law be made public.

Complaints are frequently made of the injustice of assessing property as of May 1, or of any other particular date. Coal companies, for instance, have very little supply on hand May 1. On

the other hand it is claimed that the paper and pulp mills suffer an injustice by the rule as they accumulate their supply of raw material during the winter, and also have on hand large stocks of their finished product in the spring. Grain elevators at Superior in case of late opening of navigation may be nearly full, while at other seasons they are practically empty. With a low flat rate on grain in Duluth, under the Minnesota law, the competition at Superior suffers, and constant pressure is brought to bear upon the assessing officers, not only by the parties directly interested, but by the officials and citizens of Superior as well, so to assess this class of property as not to drive the business out of the state. In these and similar cases it has been suggested that assessments should be based on the average of the year. Such a method presents new questions which it seems well to avoid. The commission believes that far greater simplicity in administration and reduction of public expense as well as a more equitable distribution of the tax burden will result if all personal property be exempted from the general tax roll. Such a course would require a revision of the statutory classification of property.

CLASSIFICATION.

Much property in its nature real estate has been by legal fiction for taxation purposes assigned to the personal property column. That is true of water and light companies and other public utilities. It is also true of buildings on leased land. Such properties should remain taxable the same as real estate improvements. All machinery attached in any manner to the building, or driven by mechanical power, should be assessed with the property upon which located as improvements. Under the present income tax law an inducement is offered to have as much property as possible designated as personalty, so that the tax receipt may be used as an offset of the income tax.

It is believed that local assessors have too often yielded to the taxpayer's solicitations and have assessed property in fact part of the realty as personalty, and thus materially reduced the public revenue. Whether all personal property be exempted from taxation or not we recommend that the statute in that respect be made clear.

SPECIAL CLASSES OF PROPERTY.

PUBLIC UTILITIES.

The statute specially classifies as personal property water, light and other public utility companies. These should remain taxable under present laws. Where such property extends into two or more districts the assessment should be made by the tax commission, distribution to be made to the different assessment districts, as at present. The local assessors are required to meet and place a valuation upon such properties and distribute the valuation agreed upon to the several assessment districts into which the property extends. The tax commission is required to aid the assessors. As the assessors of as many as twenty or more districts are in some cases required to take this action, and as many of them cannot have any knowledge whatever of the matter, except such as they receive from the tax commission, it will readily be seen that the assessment comes to be that of the commission. An appeal from the assessors' action lies to the commission as a board of review by the company assessed or by any assessment district deeming itself aggrieved. The result therefore is that either the assessors follow the suggestions of the commission or the assessment comes before the commission for review. In either case it is the work of the commission, and the meeting of the assessors becomes a mere prefatory and useless performance. The expense of such meeting should be avoided and the entire duty performed by the tax commission in the first instance.

Those public utilities wholly within one assessment district should be assessed the same as real estate within the district by the local assessor.

BANK STOCK.

Bank stock should remain on the tax roll as at present and be assessed annually by the local assessor, or by the board of review with the assistance of the local assessor or assessor of incomes. Bank officials are required to furnish information bearing on the value of such stock, which gives some basis for valuation, and this can be used as well by the board of review as by the assessor. An additional reason for retaining bank stock on the property

list is furnished by the action of the bankers, who at their state convention two years ago declared in favor of the property tax and against the income tax. As the property tax in the case of banks furnishes by far the larger revenue no reason is apparent why their wishes in that respect should not be gratified.

AUTOMOBILES AND OTHER MOTOR VEHICLES.

Automobiles and other motor vehicles should contribute at least as much as at present in the form of revenue. They are notoriously destructive of highways, and the maintenance of highways, not to mention construction, will far exceed in cost anything experienced heretofore. Automobiles are subject to rapid depreciation and, therefore, difficult to value. A license fee based upon horsepower or weight is a simpler method and is recommended. The revenue should be assigned to the locality to take the place of the present tax.

OTHER PROPERTY.

Steam and other vessels should offer no serious obstacle to finding a substitute method of taxation. Other minor classes of property might receive special consideration along the lines suggested or be assessed at the same time that real estate is assessed.

EXEMPTION OF PERSONAL PROPERTY AND QUAD-RENNIAL ASSESSMENTS.

By thus reclassifying some personal property and exempting the remainder much simplicity may be introduced. Real estate could then be assessed once in four years. Other states have abandoned annual assessments of real estate as profitless and as inviting carelessness in assessing. An assessment once in four years would tend to more care on the part of the assessor as well as watchfulness on the part of the taxpayer. The expense incurred in making annual assessments is not warranted by the service rendered. The frequency of assessment of itself is an invitation to copy the former assessment roll. This is but natural. The assessor reasons that no material change can have

taken place in so short a time. This habit is especially observable where the assessor succeeds himself. There are 1630 assessment districts in the state. Milwaukee city constitutes in this calculation one district. That is also true of nearly every other city in the state.

The salaries only of assessors in 1913 amounted to \$262,214. To this must be added the cost of boards of review. Substituting quadrennial for annual assessments would largely eliminate this expense three years of every four year period. Treating much of the personal property still taxable in the special manners suggested, the continuation of annual assessments does not warrant the expense involved.

It is proper to call attention to the further fact that the advocacy of an inheritance tax in the reports of 1898 and 1899 and later reports, has been based upon the failure of the personal property tax and the desirability of adopting a substitute for it. The inheritance tax and the income tax should, therefore, both be considered as substitutes for the personal property tax as heretofore administered.

CHAPTER III.

FULL VALUE ASSESSMENT—REASSESSMENT— COUNTY EQUALIZATION—LIMITATION OF TAX RATE.

IMPORTANCE OF GENERAL PROPERTY TAX.

The total amount of taxes derived from all sources in the State of Wisconsin for the fiscal year ending June 30, 1914, aggregated nearly fifty-two and one-half million dollars. The following table shows the amount derived from each source, classified according to the system of taxation which produced it:

General property tax	\$41,596,960
Corporation taxes	8,437,906
Income tax (cash)	1,950,415
Inheritance tax	458,903
Total	\$52,444,184

The property of public service corporations such as steam and street railway companies, telegraph, express, sleeping car, freight line and equipment companies, is assessed by the tax commission and the tax thereon paid directly into the state treasury. These comprise what are commonly called corporation taxes and, strictly speaking, constitute part of the general property tax. All taxes collected under this head, together with income and inheritance taxes, are excluded from this discussion, which applies only to the \$41,596,960 tax, which is assessed by local officers and appears on the assessment and tax rolls of the several towns, cities and villages of the state, and is popularly known as the general property tax. It will be observed that the amount de-

rived from this source is about 80 per cent of the total revenues raised by taxation.

It is obvious, therefore, that the general property tax is the most important part of our tax system and as such calls for the primary attention of taxing officers. The law creating the tax commission and defining its powers and duties recognizes this fact by enjoining the commission to exercise a "general supervision over the administration of the several tax laws of the state, over assessors, boards of review and supervisors of assessment, and over county boards in the performance of their duties as county boards of assessment."

Obedient to this command the tax commission has endeavored to maintain a reasonably close supervision over local assessments throughout the state. This supervision is primarily exercised through forty-one assessors of incomes appointed for as many districts covering the entire area of the state. Section 1087b of the statutes provides for annual meetings of those officers in the month of January and of local assessors in each county in the month of April in each year. Meetings of assessors of incomes were accordingly held at Madison in January, 1913 and 1914, for general discussion of administrative problems. Meetings of local assessors were held in every county of the state in the month of April in 1913 and 1914, under the direction of the assessors of incomes for their respective districts. As far as practicable a member of the tax commission attended these meetings and assisted in conducting them. Improved methods of assessment were discussed, the requirements of the law pointed out, and the necessity for full valuation strongly emphasized. Within the last three years every county in the state has been reached in this manner and it is believed that the meetings have contributed to uniformity of method, and have resulted in a marked improvement in assessment conditions throughout the state. In addition to the compilation of the assessment and tax laws of 1912 and the supplementary pamphlet embodying the 1913 amendments referred to in previous pages of this report, the commission issued frequent circulars of instruction relating to the duties of local assessors and conducted an extensive correspondence with these officers during the assessment season each year. As the efforts of the commission have met with some criticism as a result of this program, it seems proper to devote

some space to a statement of the law governing assessments, the reason underlying it and the universal experience as to the demoralizing effect resulting from violation of its terms.

THE LAW ON FULL VALUE ASSESSMENT.

The provisions of the statute and the manifest policy of the law requiring a full value assessment are pointed out in a preceding chapter. Aside from the sections requiring real estate to be assessed "at the full value which could ordinarily be obtained therefore at private sale," and personal property to be assessed "at its true cash value," other provisions require the assessor to make oath that he will perform his duties according to law and to attach an affidavit to the roll when completed that he has done so. Section 1073 requires county boards of equalization to appraise the taxable property of each assessment district at "its full value according to their best judgment" and section 1069 prescribes the same rule for determining the value of property in each county in making the state assessment. Section 1087-39 requires the tax commission to exercise a general supervision over assessors and other taxing officers "to the end that all assessments of property be made relatively just and equal *at true value in substantial compliance with law.*" To enforce this power Sections 1059a to 1059d provide for the removal of assessors from office for violation of the assessment laws, and Sections 4548a to 4548f prescribe punishment in the form of penal fine or civil liability, and direct the tax commission to institute proceedings for their enforcement.

During the early years of the existence of the tax commission its duties were confined to the assessment of the property of railroads and like public service companies of state-wide activity and the supervision of the assessment of the general property of the state. The most important duty confronting it was the assessment of general property according to the common standard which the law provides, and the commissioners labored zealously to that end. The first year's efforts were rewarded by a substantial increase in the ratio of assessed to true value, but the effect of this impetus was soon lost and assessment conditions soon dropped back to their former level. That this situation was a source of much anxiety and disappointment to the

commission is disclosed by repeated reports. The temporary tax commission appointed by Governor Scofield in 1898 denounced the prevailing custom of undervaluation as "a great and growing evil" and referred to the assessor's oath as a "piece of perjury." After reviewing the progress of the work to 1907 the commission in the report of that year complained that local assessments had not kept pace with the natural increase in value. Again in 1910 the commission wrote:

TEN YEARS' EXPERIENCE.

In the report of 1909 the commission discussed at some length the administration of the general property tax. The failure of anything approaching equality in that tax, especially as it concerns personal property under present administrative methods was demonstrated. Statistical Table 4 in this report carries the ratios of state to local assessment down to the present time and shows that the ratio of local to the state assessment has continued to decline. * * * The appointment of the tax commission and the creation of the office of supervisor of assessment has not proved a remedy.

After discussing the practice of undervaluation and of assessing all articles in a given statutory class at a fixed sum regardless of value—a practice not unknown in Wisconsin—the Minnesota Tax Commission used the following language in its 1912 report:

Such methods invariably result in the grossest injustice not only to districts taken as a whole, but to individual taxpayers as well, and are unquestionably the most vicious and indefensible of all the illegal practices that have fastened themselves upon our taxing system during fifty years of lawbreaking. They work almost invariably in favor of taxpayers owning high grade and costly property, and against the owners of inferior and inexpensive property. In short, they favor the rich against the poor, and worst of all, they leave the small taxpayer without any adequate means of redress.

Speaking for a broader constituency, Professor E. R. A. Seligman, of the chair of political economy of Columbia University, declared at the Second Annual Conference of the National Tax Association as follows:

Of all the methods that cry out most loudly for reform that of property valuation is the most important. The great need of the day is to replace arbitrariness by certainty and to secure practical equality in taxation by substituting, as far as possible, definite and fast rules of assessment for the hodgepodge, capricious system or lack of system which is well-nigh universal today.

OPINION OF COURTS.

Turning from these anathemas of economists and tax administrators to the courts, similar condemnation of the popular practice of undervaluation can be found. In answer to the argument that there is no harm in undervaluation if all property be assessed alike, the Supreme Court of Wisconsin declared in the case of Schettler v. City of Fort Howard, 43 Wis. 48, in 1877:

It was, however, argued that as all the property was valued upon the same basis the illegality in making the assessment could work no injury to the plaintiff; but if it be true, as this court has held, that a valid tax must be founded on a valid assessment, the argument proves nothing. There is really no security to the taxpayer except in requiring assessors to perform their duty and make assessments in substantial compliance with law. If the assessor in one town is permitted to assess property at one-third its value, the assessor in another town may assess it at one-half or one-fourth and still another at double its value, substituting the mere caprice of the assessor for the rule of the statute and resulting in the grossest inequalities and injustice in the taxes imposed. Therefore, without considering any other question in the case, we affirm the judgment (setting the tax aside) on the ground that the assessment as made was illegal and void.

Chief Justice Ryan wrote a corroborating opinion in the same case, and with characteristic vigor denounced the practice in the following terms:

If it be true that assessments throughout the state are generally or universally made in defiance of statutory rule it appears to me better that the state and municipal corporations of the state should suffer inconvenience, than that our whole system of taxation should, at the mere will of local officers, be a fraud upon the constitution and statutes carefully framed in compliance therewith. * * * If the assessor make and annex the affidavit to an assessment made in violation of the statutory rule he takes an absolutely false oath in the execution of his office. What faith can be reposed in an assessment so made and so verified? *Falsus in uno, falsus in omnibus*. What security is there that such an assessment is just, equal or honest in other respects even upon the rule of the assessor?

Like expressions from students of taxation and administrative officers could be cited ad libitum from the days of Adam Smith to the present time, all emphasizing the necessity of a common standard or unit of measure for all persons and classes of prop-

erty. The law on the subject is so plain and the evils resulting from its violation so obvious that it is difficult to understand the persistent opposition to its enforcement. If the law were wrong in principle or unjust in application the objection would be easier to understand, but apart from the mandate of the statute and the consensus of opinion among students of taxation, the necessity for a uniform standard must be apparent to the dullest mind.

HIGH ASSESSMENTS VS. HIGH TAXES.

As shown in the preceding chapter no assessing officer, whether a tax commissioner, assessor of incomes or local assessor, has any word or voice in determining the amount of taxes to be raised in any given community. Their problem is one of equalization. Only the electors at town and school district meetings, village and county boards, common councils, and the state legislature can levy taxes. The sole object of the assessment is to measure the proportion of the tax burden which each property-owner shall bear. The assessment is merely the yardstick for that purpose and obviously should be the same for all persons and places. A simple illustration will make this clear. Assume the total tax chargeable to a rural district for all purposes to be \$5,000. This sum must be raised regardless of the amount of the assessment. If the assessment is high the tax rate will be low, and if the assessment is low the tax rate will be high, but the \$5,000 must be raised in any event. Increased assessment, therefore has no relation to high taxes. This elementary truth is generally accepted as to local taxes, but there is an undefined fear in many localities that the local district may suffer in the apportionment of state and county taxes by a high assessment.

There would be force in this objection if such taxes were apportioned according to the local assessment, but equalizations are never made on this basis. Perhaps there is not an instance in the entire history of the state where the equalization of an entire county has followed the local assessments of the districts composing it. To do so would be to set the several districts vying with each other to see which could make the lowest assessment. County supervisors are not so stupid or disinterested as to be deceived by so cheap a subterfuge; on the contrary, they always attempt to reduce the valuations of all districts to

some common standard in apportioning state and county taxes. In the great majority of counties, perhaps eighty per cent of them, equalizations are made according to the recommendation of the assessor of incomes computed from statistics of recorded sales and personal inspections as hereinafter explained. In the few instances where county boards disregard his report in making the equalization, there is no pretense of following local assessments.

State taxes are apportioned among the several counties according to the state assessment made by the tax commission under section 1069 of the statutes, which expressly requires the valuation in each case to be "the full value according to their best judgment." In making this assessment the sales records, inspections of assessors of incomes and all other available information relating to the value of the taxable property in each county are considered. The local assessment is not resorted to at all except by way of comparison in ascertaining the ratio of assessed to true value. The commission takes scrupulous pains to see that districts which violate the law by under-valuation shall not profit thereby at the expense of those which comply with it. It will be seen from the foregoing that the amount of the tax burden, whether state, county or local, is never determined by the local assessment, and it necessarily follows that no municipality can profit by under-valuation nor suffer by making a lawful assessment. The objection to a full value assessment is therefore without foundation and reason or warrant in law.

EXPERIENCE UNDER REASSESSMENT STATUTE.

But it is no longer necessary to rely upon *a priori* reasoning or opinion evidence as to the evil effects of undervaluation. Experience under the reassessment statute during the last three years furnishes concrete proof to that effect. In 1905 a law was passed authorizing the reassessment of towns, cities or villages whenever it should appear that the original assessment was not made in compliance with law and that public interest would be promoted by a reassessment. Soon after this law was enacted its validity was challenged and the attorney general on request for an opinion advised that it was unconstitutional. The reassessment of the town of Iron River in Bayfield County pre-

sented an opportunity to test the question, and the validity of the law was upheld by the supreme court in the case of *State ex rel. Hessey vs. Daniels*, Vol. 143 Wisconsin Reports, page 649. This decision was rendered in November, 1910, and upwards of one hundred applications for reassessment have been made under the law since that time about one-third of which has been granted. Analysis of the results of these reassessments conclusively demonstrates the evil effects resulting from the former practice.

The first reassessment after the Daniels decision was that of the City of Janesville for the year 1911, while moneys and credits were still taxable. A comparison of the reassessment with the original assessment in that case shows a range of from 17 per cent to 88 per cent in the assessment of the different statutory classes of property. The average ratio in the case of personal property was $55\frac{1}{2}$ per cent and in the case of real estate 72 per cent. Automobiles were assessed at $88\frac{1}{3}$ per cent of true value, while pianos and organs were assessed at only $31\frac{1}{2}$ per cent. Bank stock was assessed at about 80 per cent of its value, while moneys and credits were assessed at less than 17 per cent, and the statutory group of all other personal property at $33\frac{1}{3}$ per cent. It was found necessary to increase the assessment of moneys and credits 498 per cent; pianos and organs 217 per cent, and automobiles only 13 per cent, to raise them to true value. The inequality in the assessment of property of the same class belonging to different owners showed even greater disparity. One assessment of merchants' stock had to be increased 1000 per cent to place it on a full value basis.

The City of Racine was reassessed for the year 1912 and the result showed that while the average of all property had been assessed on a basis of 51 per cent of true value, bankstocks were assessed at $69\frac{1}{2}$ per cent, merchants' stocks at 55 per cent, automobiles at 41 per cent, wagons, carriages and sleighs at 20 per cent and horses at only $12\frac{1}{2}$ per cent. The reassessment disclosed about ten times as many horses, six times as many wagons, carriages and sleighs, $1\frac{1}{2}$ times as many automobiles, and four times as much miscellaneous property as the original assessment showed. Horses had to be increased 702 per cent, wagons, carriages and sleighs 404 per cent, steam and other vessels, 323 per cent, all other property 108 per cent, and

real estate 92 per cent, in order to place them on a true value basis. Only 722 assessments of merchants' stocks appeared on the original roll, while the reassessment showed 1002. Fifteen saloonkeepers were assessed for stocks and fixtures under the original assessment, as against 143 under the reassessment. The tax rate was reduced from .02231 under the original assessment to .011 under the reassessment.

The reassessment of the City of Chippewa Falls in 1913 does not show the same wide range in the ratio of assessed to true value between the different classes of property, but it presents a striking example of the over-assessment of the smaller and cheaper classes of property as compared with the larger and more valuable ones. The relative overvaluation of small as compared with large properties was almost universal and in several instances manufacturers' stocks had to be increased from 700 to 1000 per cent to place them on a full value basis. Merchants' stock as a class had to be increased 132 per cent, manufacturers' stocks 269 per cent, while bank stock had to be increased only 18 per cent to raise it to full value. The average ratio of assessed to true value in the case of all personal property, excluding bank stock, was 47.41 per cent, and in the case of real estate 61.26 per cent. The ratio of assessed to true value of the different statutory classes of property varied between 27 per cent in the case of manufacturers' stock, to 85 per cent in the case of bank stock.

In the appeal from the equalization made by the county board of Oneida County for 1912, careful inspections of different classes of property in the town of Minocqua disclosed that unimproved cut-over lands were assessed at 124 per cent of true value, village lots at 64 per cent, timber lands at 42 per cent and improvements at 20 per cent. Approximately one-half of the 840,000 feet of marketable timber in the town was owned by one company and the balance held in scattered ownerships. The latter was assessed at upwards of 60 per cent and the former at less than 20 per cent of its true value. While the value of lake frontage suitable for summer resort property is less definite, the inspections disclosed that it was assessed at materially less than a third of its selling value.

RESULT OF REASSESSMENTS ANALYZED.

An analysis of the result of the reassessment of 27 different districts made during the years 1913 and 1914, representing an aggregate value of \$55,363,000, shows a range in the ratio of assessed to true value of the different statutory classes of property of from 59.4 per cent in the case of merchants' stock, to 78 per cent in the case of bank stock, 81½ per cent in the case of public utilities, and 94 per cent in the case of automobiles. The average of assessed to true value of all personal property in these districts was 73 per cent, as against a ratio of 67 per cent in the case of real estate, including improvements. The inequality between different classes of property in individual districts was much more pronounced and the range in the ratio of assessed to true value much greater. Averaging the results of all the districts naturally operated to reduce the irregularities. Still greater inequality is shown between specific individual assessments in the same class held under different ownerships. Higher assessments in the case of small and inexpensive as compared with larger and more valuable properties are almost universal.

In the light of this experience and the plain mandate of the statute there seemed to be but one course for the commission to pursue and that was a firm adherence to the standard of valuation which the law prescribes. This course was adopted by the commission as the only one consistent with its sworn duty and the interests committed to its charge. With what result we shall see. We can no better close the discussion of this branch of the case than by quoting from the 1912 report of the Minnesota Tax Commission where it is said:

Justice in taxation can only be attained by strict compliance with the law. This is proven by universal experience. There is no other way. With rare exceptions, when an assessor violates the law and sets up a standard of his own he either inflicts an injury upon some individual taxpayer or else he does injustice to every other taxpayer in the state. As a general rule every step he takes outside the straight and narrow path provided by law leads to greater and more glaring inequalities, and in many cases * * * degenerates into a mere travesty on justice.

PROGRESS TOWARD FULL VALUE ASSESSMENT.

The exemption of moneys and credits, household goods, farm machinery and other minor items of personal property, and the appointment of assessors of incomes effected by the enactment of the income tax law opened the way for the improvement of assessment conditions. The tax commission took advantage of the opportunity and earnestly endeavored to secure compliance with the law and adherence to the standard of value which it prescribes. In the main their efforts in that behalf have met with commendable response, especially in the southern and wealthier portion of the state. The aggregate local assessment increased from \$1,680,811,386 in 1910 to \$2,080,055,793 in 1912 and to \$2,622,664,589 in 1914. The local assessment of personal property for 1911, the last year in which moneys and credits, farm machinery and household goods were taxable, was \$366,870,379. Notwithstanding these liberal exemptions the local assessment of personal property remaining taxable increased to \$420,025,728 in 1913 and to \$452,478,110 in 1914. In other words the local assessors placed nearly \$90,000,000 higher value on tangible personal property alone than they had previously placed upon tangible and intangible personal property combined. In the meantime the average ratio of assessed to true value for the entire state increased from 64.86 per cent in 1911 to 73.20 per cent in 1912 and 81.78 per cent in 1913.

An analysis of the 1914 assessment, completed since the foregoing pages were written, shows the average ratio of assessed to true value to be 83.69 per cent in the case of real estate and 78.01 per cent in the case of personal property, making the average ratio 82.66 per cent for all property. The aggregate local assessment of 1914 was \$170,701,676 or 6.97 per cent more than that of 1913, showing continued progress toward full value assessment on the part of local assessors. The large increase in the 1914 state assessment resulting from bringing the sales data eight months closer to the date of assessment operated to reduce the percentage of gain made by the local assessors.

The following table shows the local assessment for the years 1912 and 1913, the state assessment and the percentage of increase and the ratio of assessed to true value for the year 1913. The

FULL VALUE ASSESSMENT

LOCAL AND STATE ASSESSMENT OF ALL PROPERTY BY COUNTIES FOR 1912 AND 1913.

County	Local assessment 1912	Local assessment 1913	State assessment 1913	Per cent increase 1913 over 1912 local	Per cent 1913 local to 1913 state
Adams	\$4,950,139	\$6,713,737	\$8,607,919	35.62	77.99
Ashland	15,443,520	18,012,868	19,550,521	16.63	92.13
Barron	15,760,518	18,181,356	25,240,753	15.38	72.02
Bayfield	11,669,231	12,682,373	18,411,342	8.68	68.87
Brown	34,944,030	38,517,638	58,704,400	10.22	65.60
Buffalo	13,889,458	14,638,247	19,500,044	5.41	75.06
Burnett	3,887,691	5,160,779	6,639,621	32.75	77.73
Calumet	20,720,657	25,165,570	28,061,667	21.45	89.67
Chippewa	17,142,331	22,387,316	30,551,775	30.59	73.27
Clark	21,981,936	23,524,912	31,664,479	7.04	74.29
Columbia	33,442,495	39,276,792	48,912,947	17.45	80.29
Crawford	8,877,495	13,785,101	15,761,609	55.32	87.45
Dane	105,866,857	133,127,021	147,397,453	25.76	90.32
Dodge	48,107,154	59,878,251	84,890,449	24.46	70.53
Door	8,929,496	11,461,134	19,017,330	28.36	60.26
Douglas	32,921,606	39,746,540	56,250,275	20.74	70.66
Dunn	18,212,616	19,480,339	25,435,782	6.98	76.59
Eau Claire	18,621,696	20,133,275	29,944,308	8.11	67.23
Florence	2,015,885	2,762,343	4,658,127	37.04	59.29
Fond du Lac	48,342,003	58,151,063	73,563,018	20.29	79.04
Forest	6,309,273	8,006,202	13,146,882	26.90	60.90
Grant	45,193,163	51,359,598	59,128,908	13.65	86.85
Green	32,912,515	41,660,299	48,100,240	26.56	86.58
Green Lake	16,361,428	18,088,565	23,784,833	10.25	75.84
Iowa	31,138,499	35,630,405	40,641,529	14.45	87.67
Iron	8,625,537	9,741,866	9,064,528	12.96	107.47
Jackson	10,314,249	10,930,404	17,612,113	5.72	62.06
Jefferson	35,806,805	51,804,537	57,919,870	44.68	89.44
Juneau	9,695,087	10,736,783	18,615,849	10.75	57.67
Kenosha	41,976,214	44,309,008	48,086,870	5.55	92.14
Kewaunee	12,710,815	17,574,421	21,909,902	38.28	80.22
La Crosse	30,921,778	32,848,191	41,687,393	6.23	78.79
Lafayette	25,821,604	37,659,519	43,924,268	45.83	85.73
Langlade	13,186,945	15,068,066	19,762,551	14.50	76.39
Lincoln	11,621,907	12,409,560	18,767,309	6.77	66.12
Manitowoc	37,649,593	54,404,323	59,304,517	44.51	91.73
Marathon	27,649,554	32,073,762	54,279,255	16.02	59.08
Marinette	13,705,546	18,091,687	27,901,372	32.00	64.83
Marquette	7,306,624	7,520,743	12,112,913	2.93	62.10
Milwaukee	524,732,546	562,198,783	582,818,247	7.13	96.46
Monroe	17,990,221	24,716,129	30,251,679	37.38	81.70
Oconto	12,217,031	14,110,294	22,890,522	15.48	61.65
Oneida	6,622,567	9,229,893	13,669,089	39.38	67.52
Outagamie	43,313,725	48,179,023	58,796,161	11.22	81.94
Ozaukee	17,409,349	20,869,405	24,364,208	19.89	85.66
Pepin	3,663,312	3,940,014	7,459,995	7.56	52.82
Pierce	17,238,980	17,851,306	22,610,418	3.56	78.97
Polk	12,680,720	15,248,308	22,682,006	20.25	67.22
Portage	13,886,700	16,220,131	25,724,061	16.82	65.06
Price	7,755,453	8,433,404	14,103,401	8.75	59.78
Racine	45,398,714	72,124,094	78,097,569	58.90	92.35
Richland	12,846,972	21,969,389	25,667,308	71.00	85.58
Rock	68,078,001	72,419,876	87,741,842	6.36	82.53
Rusk	7,539,254	8,114,680	12,295,284	7.65	66.01
St. Croix	22,281,430	23,834,438	29,740,598	6.98	80.12

LOCAL AND STATE ASSESSMENT OF ALL PROPERTY BY COUNTIES FOR 1912 AND 1913—Continued.

County	Local assessment 1912	Local assessment 1913	State assessment 1913	Per cent increase 1913 over 1912 local	Per cent 1913 local to 1913 state
Sauk	25,707,181	43,079,678	47,163,722	67.58	91.38
Sawyer	6,682,482	6,140,772	10,911,321	-8.10	56.28
Shawano	15,022,545	21,682,571	29,686,937	44.35	73.04
Sheboygan	48,973,469	51,846,122	67,155,739	5.88	77.21
Taylor	8,556,536	9,461,302	14,751,631	10.58	64.14
Trempealeau	15,528,949	16,803,061	26,093,671	8.22	64.39
Vernon	16,439,718	23,860,621	31,518,943	45.16	75.71
Vilas	2,596,107	3,258,353	7,231,327	25.52	45.06
Walworth	34,171,394	37,514,328	59,069,613	9.79	63.51
Washburn	3,727,446	5,446,805	7,889,859	46.15	69.04
Washington	25,696,155	29,398,946	36,856,413	14.42	79.76
Waukesha	31,617,744	48,329,903	57,008,234	52.86	84.77
Waupaca	22,916,808	26,026,477	34,739,083	13.58	74.92
Waushara	14,069,637	14,688,100	19,613,077	4.19	74.88
Winnebago	51,334,464	61,383,025	69,977,654	19.57	87.72
Wood	18,696,283	20,909,088	31,093,572	11.83	67.24
Total.....	\$2,060,055,793	\$2,451,962,913	\$2,998,187,705	17.87	81.78

four maps on pages 49 to 52 show graphically the progress toward true value assessment from 1911 to 1914 and the gradual approach to equality. It will be observed that the portion of the state lying south of a line drawn from Green Bay to La Crosse shows greater uniformity and nearer approach to full value assessment than the section north of that line. In 1913 Juneau county was the only county in this section assessed at less than 65 per cent of full value. Marquette was next lowest, and Walworth county bears the unenviable distinction of being the only rich agricultural county of the state which showed an assessment of less than 65 per cent in 1913 and is still below 75 per cent. Milwaukee county, comprising nearly one-fifth of the population and property of the state, was assessed at 96 per cent of true value in 1913 and real estate at practically full value in 1914. Racine, Ashland and Manitowoc counties were assessed at 92 per cent, and Calumet, Jefferson and Dane counties at 90 per cent in 1913. Ashland, Dane, Milwaukee, Winnebago, Kenosha and Manitowoc counties were all assessed at upwards of 90 per cent of true value for the year 1914.

In 1911 there were 54 of the 71 counties of the state assessed at less than 65 per cent of true value, only three were assessed

above 75 per cent and there was no assessment exceeding 85 per cent. In 1914 only six counties were assessed at less than 65 per cent, forty-four were assessed above 75 per cent and twenty-one between 65 and 75 per cent of true value. Ashland and Iron counties stand out in marked contrast to other counties in the northern portion of the state. Assessments of the northwestern section of the state are still below those of the southern part but there has been a substantial improvement since 1911 as shown by the map on page 54. While the counties in the upper central and northeastern part of the state still lag behind their sister counties in the ratio of assessed to true value they have made substantial progress since 1911. A comparison of the maps and tables set forth in Chapter IV conclusively shows that the increase in local assessment has been accompanied by a corresponding improvement in the direction of equality. On the whole the biennium covered by the report shows gratifying progress. The result may be ascribed in a large measure to the faithful and zealous labors of assessors of incomes throughout the state and the power to order reassessments in flagrant or obstinate cases.

POLICY AND RESULTS OF REASSESSMENT.

Within the last two years ninety-two applications for reassessment have been received and twenty-eight actually ordered; but the test of this remedy is not the number of applications received or of reassessments actually made. Its chief value consists in its preventive and corrective effect on indifferent assessors and backward or rebellious communities. When a reassessment is applied for, the first step is an investigation of the assessment complained of. The hearing for that purpose is generally held in the district from which the complaint is received, and is always attended by the officers of that district and usually by interested taxpayers as well. The character of the assessment is there inquired into, its deficiencies pointed out, and its inequalities exposed to the people of the community. The publicity thus secured stimulates the interest of assessors and taxpayers alike and measurably aids in securing better assessments.

The immediate object of a reassessment is to correct inequal-

ities in the roll under review, but an equally important object is to improve assessment conditions. Wherever the preliminary hearing indicated that the defects in the original assessment were not intentional but resulted from following the former custom and the inequalities between taxpayers were not flagrant, the people of the district were given an opportunity to correct the errors of their own motion, if they manifested a desire and willingness to do so. The result is that in approximately two-thirds of the cases corrections were voluntarily made either in the current or following year. When a district has been given this opportunity and fails to take advantage of it, the commission does not hesitate to order a reassessment, and such a case has just been completed in the city of De Pere.

It is not claimed that increase in valuation necessarily means a good or equal assessment, but there can be no doubt that it strongly tends in that direction. Low or percentage valuation is well calculated to conceal inequality and furnishes a favorable breeding ground for discrimination. Higher valuations accentuate differences and disclose inequality that would readily escape the attention of taxpayers under a low assessment. Experience in reassessments already made amply demonstrates this fact, and it is confirmed by administrative officers everywhere.

COUNTY EQUALIZATIONS.

Under the present law the tax commission has appellate jurisdiction over county equalization. In 1905 the law providing for the appointment of appraisers by the circuit court to review equalizations was repealed and the jurisdiction in that respect vested in the tax commission. Any district deeming itself prejudiced by the equalization may appeal to this body for relief. There have been 15 appeals from county equalizations during the years 1913 and 1914, two of which were dismissed, one settled before preliminary hearing, and 12 entertained and reviewed by the commission. In 10 of these cases it was possible to make the necessary adjustments from the sales records and other data collected in the regular course of administration, supplemented by a limited number of inspections. In this way the expense to the appealing counties was materially reduced. In Marinette and Oneida counties, both containing large areas

and property of a varied character, it was considered that the sales data could not be safely relied on and experts were appointed to review the equalizations of the entire county. Both disclosed marked inequality in the distribution of state and county taxes. The conditions in the town of Minocqua, Oneida county, were referred to above and the defects in the Marinette county equalization are sufficiently shown by the fact that a single town was charged with \$4,443.81 more than its true proportion, while another escaped with \$4,110.80 less than its true share of state and county taxes for the year 1913.

USE OF SALES RECORDS.

As the method employed in equalizing state and county taxes and in making the state assessment is not always understood and sometimes criticised, a word of explanation may be appropriate. Section 1007 of the statutes requires the tax commission to collect from time to time statistics of recorded sales of real estate in each county and of the assessed valuation of the lands included therein. In collecting such statistics the statute requires all sales which "for any reason appear to be unreliable or not serviceable" to be excluded. Pursuant to the authority conferred by this section the tax commission secures a list of the recorded sales in every county of the state each year and then endeavors to select therefrom those which show a normal consideration. As directed by the statute, all forced sales, sales between relatives, and those which include personal property or appear to be materially above or below the normal market are rejected. In short, the commission aims to use as a basis for computation only those sales in which the consideration represents the ordinary selling value of the property conveyed. The consideration paid when the property is sold is then compared with the assessment thereof to ascertain the ratio of the assessment of this property to its selling value, and the ratio so obtained then applied to the total assessed valuation of the property of the district.

Obviously if the sales used represent the ordinary selling value of the property and the assessment of all other property in the district be made on the same basis, no objection can be found to this method. In that event it would be a simple application of "the rule of three." The formula would run thus: As the as-

sessed valuation of the lands sold is to the consideration paid therefor, so is the assessed valuation of the real estate of the entire district to the selling value thereof. Despite all precautions, however, unrepresentative sales occasionally creep into the record and all property in a given district is seldom assessed at the same ratio of assessed to true value. It is freely acknowledged, therefore, that this method does not always yield exact results. Where the districts are large, and the sales numerous, as in the case of cities and counties, the result is generally sufficiently accurate for all practical purposes. The doctrine of averages intervenes to prevent serious error. On the other hand, where the number of sales is limited, as in remote country towns, the result cannot always be relied upon. In that event the sales data should be and generally are supplemented by actual inspections by the assessor of incomes, and the same comparison made between the inspected value and the assessment to arrive at the total true value of the district.

THE FIVE YEARS' AVERAGE.

To obviate errors resulting from an unusual condition of the market in any given year and secure a larger number of sales, as well as a greater variety of assessments, a five year period is used, and the aggregate of all sales made compared with the aggregate assessments ordinarily yields a safe average. This is confirmed by experience in practically all reassessments made by the commission. An analysis of the reassessment of twenty different districts during the year 1913, comprising all classes and conditions of property and ranging from sparsely settled towns in northern Wisconsin to rich agricultural districts in the southern part of the state, and cities as large as Chippewa Falls, showed an aggregate real estate valuation of \$35,440,207, while the value of the same property computed according to the sales data was \$35,033,703, or a difference of 1.17 per cent. It is doubtful whether the actual inspection of every parcel of land in these several districts by two different groups of trained appraisers would yield a closer result.

The reassessment of the city of De Pere just completed shows a valuation of \$3,957,870 as against a record sales value of \$3,927,420. The difference between the reassessed and sales value of the cities of Berlin, Ripon, Peshtigo and the towns of

Freedom, Dupont and Cross Plains was less than 2 per cent in each case. The greatest discrepancy between the reassessment and sales value in any district reassessed was 17 per cent, and both the sales data and the assessment of the succeeding year indicate that the reassessment values were unduly conservative in that district.

In last analysis the sales method is that employed by the courts to ascertain the value of property in dispute. The courts recognize the price paid for similar property in the vicinity at or about the time of the inquiry as the best evidence of the value of the property in dispute, after due allowance for difference in condition. Indeed, there is ground to believe that the sales records are more trustworthy than the method employed by the courts with the partisan bias of witnesses, which naturally accompanies such inquiry. A normal sale in effect represents the testimony of both purchaser and seller, as to the value of the property conveyed. The one parts with his money and the other with his property on the basis of the consideration paid. When such witnesses are multiplied many times they furnish the surest test of property value.

The information collected in this manner is carefully investigated in the field and again in the office of the tax commission, the result tabulated for each county and transmitted to the several county clerks as directed by section 1009 of the statutes as an aid in the apportionment of state and county taxes.

EQUALIZATION BY MAJORITY VOTE.

As before stated, county equalizations are generally made on this basis, coupled with the results of inspections by the assessor of incomes. Conceding that the method is not strictly accurate, it has the merit of being uniform and free from bias. When county boards disregard the report of the assessor of incomes they proceed without chart or compass, and the result is often grotesque. The language used by the Supreme Court in upholding the validity of the reassessment statute in 1910 is appropriate here. After emphasizing the necessity of seeing that all taxable property is placed upon the roll and a uniform basis for valuation adopted and adhered to, the opinion proceeds:

So long as the practice prevails of assessing property in different localities at figures varying from 25 to 100 per cent or more of its

true value, and of doing the same thing locally for that matter, so long are we liable to have gross inequalities in the distribution of the tax burden. The state in endeavoring to enforce the requirements of the law in regard to assessment and equalization of property is not acting as a mere interloper, exercising a paternalistic function for the purpose of exploiting its right to do so, but is attempting in good faith to perform a duty in which its citizens generally have something more than a passing interest.

RESULT OF THREE YEARS' EFFORT.

This was the state of the law and these the conditions which confronted the members of the commission, two of them new to the work, in 1911. That they cried loudly for reform will hardly be gainsaid. It was equally clear that an effort toward improvement would run counter to long established custom, widespread misunderstanding and the natural fear of change. It would have been easier and pleasanter to have dealt with the subject by admonition and advice, but ten years' experience in that line had ended in confessed failure to reach the root of the evil of undervaluation. Favorable opportunity was offered by the decision sustaining the validity of the reassessment statute and the exemption of moneys and credits. The time seemed opportune for improvement and the commission made an earnest effort to take advantage of it. It is believed that the results above shown amply justify the course pursued. We entertain no delusion that the acme of efficiency has been attained or that the millennium in taxation has arrived. It is confidently believed, however, that a forward step has been taken, that we are moving in the right direction and that few states in the union can show greater or more favorable assessment conditions than exist in Wisconsin today.

LIMITATION OF TAX RATE.

The maximum amount of taxes that may be raised annually in each town, city and village of the state, is measured by the local assessment in each case. Section 776—1 of the statutes authorizes the levy of a tax of 2 per cent on the assessed valuation of the property of rural districts for town purposes. Section 430a authorizes an additional tax of 2 per cent for the support of district schools, and a like limitation is prescribed for schools organized under the township system. Section 914 prescribes

a maximum tax rate of 2 per cent on the assessed valuation of village property for corporation purposes, which is probably subject to an additional levy of 2 per cent for school purposes. Section 1074—2 permits a levy of 1 per cent on the assessed valuation of the property of a county for county purposes. It will be observed that this does not include the state tax, as to which there is no limitation nor levies for judgments or other indebtedness. It is possible that this high maximum may be further increased by levies in aid of free high schools, roads and bridges and the recent enactment providing for state aid for highways. Section 925—142a prescribes a limit of $3\frac{1}{2}$ per cent for all purposes, school, city, county and state combined in the case of cities operating under the general charter law.

The rapid increase in local assessments shown by the foregoing discussion and tables I to XV of this report, has operated to greatly enlarge the taxing power of the municipalities of the state and suggests the desirability, if not necessity, of a change in these statutes. Local assessments increased from \$1,384,580,755 in 1904 to \$2,622,664,589 in 1914. The increase in the last four years as shown by table V is $37\frac{1}{2}$ per cent. It would seem, therefore, that as the law stands any rural town or village of the state may levy a tax amounting to 5 per cent of the assessed value of the taxable property therein every year, and that any city in the state incorporated under the general charter law may levy a tax of $3\frac{1}{2}$ per cent of its assessed valuation. It is difficult to conceive of a situation which would require an expenditure of either $3\frac{1}{2}$ per cent or 5 per cent of the value of taxable property in any district in a single year, or that the revenue needs of municipalities have kept pace with the increase in local assessments.

The fact that the average rate of income derived from the ownership and use of property, exclusive of personal service, is probably less than 5 per cent and that the average rate of taxation of the general property of the state has never exceeded 14 mills on a full valuation nor two per cent of the local assessment, indicates the uselessness of the limitations now prescribed. The object of the statutes is to protect property owners against reckless and extravagant expenditures by irresponsible electors or governing boards, and it is obvious that the present law affords little if any protection in that respect. The fact that municipalities seldom avail themselves of the full license granted by these limitations indicates that they are excessive. Prudence

would, therefore, seem to require a revision of these limitations to more nearly conform to existing conditions. In addition to serving as a protection against extravagant levies and reckless expenditures, a reduction of the tax limit would operate to compel the assessment of property more nearly in compliance with the standard which the statute prescribes.

The value of rate limitations is a mooted question among economists and students of taxation. Cogent reasons have been advanced for and against the policy, but if such a limitation is prescribed at all, it should be adapted to existing conditions. Limitations on the borrowing power of municipalities are also measured by the local assessment, and perhaps should be considered in connection with a limitation of the tax rate. It is believed that the subject is worthy of the attention of the incoming legislature and it is referred to here for that reason.

CHAPTER IV.

STATISTICS OF ASSESSMENTS AND TAXES.

In chapters I, II and III the assessment of various classes of property was discussed in connection with the work of the tax commission in administering the tax laws, but little detailed statistics were presented. The present chapter is devoted exclusively to statistics of assessments and taxes upon which the previous discussion has been largely based, and presents in detail and in summary form about all of the information available.

A general survey of the local and state assessments from 1901 to the present time is found in table I. This table shows the local and state assessments for real estate, personal property, and all property, together with the per cent of the local to the state assessment for each year.

Table II shows the total state and local assessments by years and classes of property for 1911, 1912, 1913 and 1914.

Table III is divided into two sections. The first part of the table shows the per cent of the local to the state assessment for 1911, 1912, 1913 and 1914 for each class of taxable property. The second part of the table shows the ratio of each class of property to the total for both the local and state assessment.

Three local assessments have been completed since the last tax commission report was printed. A summary of these assessments by classes of property for the state as a whole appears in table IV.

The total assessment for all property by counties for the past four years is shown in table V. The per cent of true value is shown for each year, together with the per cent of increase of the 1914 assessment over that of 1911.

The per cent of increase of the 1914 assessment over that of

1911 as shown in the last column of the above table is shown graphically by a map found on page 54. Those counties in which the increase is more than the average of the state, i. e. 37.48 per cent, are colored black. The white counties represent counties in which the increase has not been up to the average.

The 1913 local assessment is compared with the 1913 state assessment by counties in table VI. This table shows the assessment of each county classified into real, personal and all property.

Table VII shows the 1913 total assessment classified into Real, Personal and All Property, with Real Estate subdivided into lots and acreage, with improvements for each class properly separated. In this table the total for the state is subdivided into totals for towns, cities and villages under 2,000, cities of 2,000 to 9,999, cities of the second and third classes, and the one city of the first class.

The 1914 local assessment is set forth in detail by counties in tables VIII to XIV. In these tables the 1914 local assessment is compared with the 1914 state assessment by counties for each of the fifteen classes of personal property and for real estate and all property.

It has been pointed out that Section 1069 of the Statutes provides that the tax commission shall meet at the capital on the third Wednesday in May in each year and proceed to determine the true value of all property in each county for the purpose of determining what per cent of the total state tax should be paid by each county.

The preparation of the state assessment involves a large amount of careful work, in order to equalize the burden of the state tax among the various counties. It is most essential that no county should suffer any injustice because of a compliance with the law in assessing at true value. In other words the true value of each county must be determined by the tax commission the same as the true value of each assessment district must be ascertained by the assessor of incomes for the use of the county board in fixing the proper proportion of the state and county tax to be apportioned among the several assessment districts.

It is pointed out in Chapter III that the true value of real estate by counties as used for the state equalization is based

upon a tabulation of all bona fide sales recorded during the past five years and that the ratio of the assessment to the bona fide selling value of property transferred in each district is applied to the total assessed value of the district. The true value of each district in the counties is thus determined and the total of the districts in each county used for the total true value of that county. These are data transmitted to the assessors of incomes of the state who make use of them in preparing their reports to the county board.

The 1914 personal property true value for each county was determined by preparing a value for each of the fifteen classes of personal property.

Inspection work done by the assessor of incomes was relied upon to a large extent in estimating the value of the enumerated articles. Average values were compared in adjoining counties, and various estimates of numbers made.

The true value for merchants and manufacturers' stock in each county was ascertained by preparing a tabulation of the inventories of merchants and manufacturers' stock in each county. Reliable inventory data are available for each county. The ratio of the assessed to inventory value of merchants and manufacturers' stock was applied to the total assessed value of this item in each county. The result thus obtained was depreciated so as to make allowance for dead or unsalable stock. The assessors of incomes in each county have made a series of inspections to determine the per cent of dead stock in the various counties.

The assessor of incomes' inspected values of leaf tobacco, logs and timber, steam and other vessels, and all other personal property were relied upon for these classes of property.

The value of property and franchises of water and light companies was prepared in most instances by capitalizing the three year average net earnings at eight per cent. Data consisting of the capitalization, bond issue, original cost of plant, additions to equipment, depreciation and gross and net earnings, are available for the companies assessable.

Bank stock values were estimated by adding the capital stock, surplus and undivided profits of the bank, subtracting the assessed value of the building, and increasing the total ten per

cent because bank stock is assessable at its selling value which is usually in excess of its book value.

Automobiles and other motor vehicles were estimated as follows: The number registered in each county from January to May was used as the true number. The number was obtained for each make and multiplied by the average cost new of the make. This value was depreciated fifty per cent. The old makes which are discontinued were entered at one hundred dollars each. This method is more equitable than using the same average value throughout the state, because it gives a lower average value to those counties having a large per cent of cheap make of automobiles.

As stated before the detailed values used to make up the state assessment are found in tables VIII to XIV.

In table XIII and XIV will be found columns showing the per cent of assessed to true value and the per cent of each district to the total for real, personal and all property.

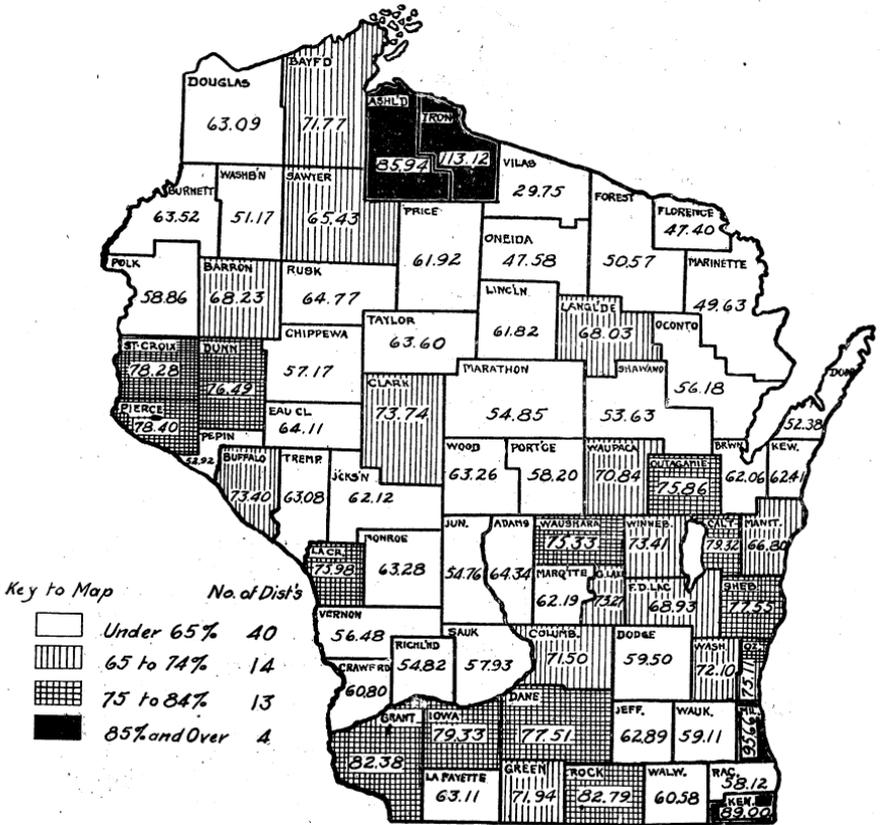
The per cent of each district to the total for all property is shown in table XV for the years 1901 to 1914 inclusive. This represents the per cent of the state tax which each county will pay or has paid for the years mentioned.

Table XIII shows that all property in the state as a whole is assessed 82.66 per cent of true value. Real Estate is assessed 83.69 per cent, and personal property at 78.01 per cent. The map found on page 52 shows the per cent of assessed to true value of all property pictured graphically, and the map on page 53 shows the same information for real estate. The progress made in the local assessment is readily seen by a comparison of the four maps found on pages 49 to 52. The following shows the number of counties in each group for the years 1911, 1912, 1913 and 1914.

PROGRESS IN THE LOCAL ASSESSMENT OF ALL PROPERTY 1911 TO 1914.

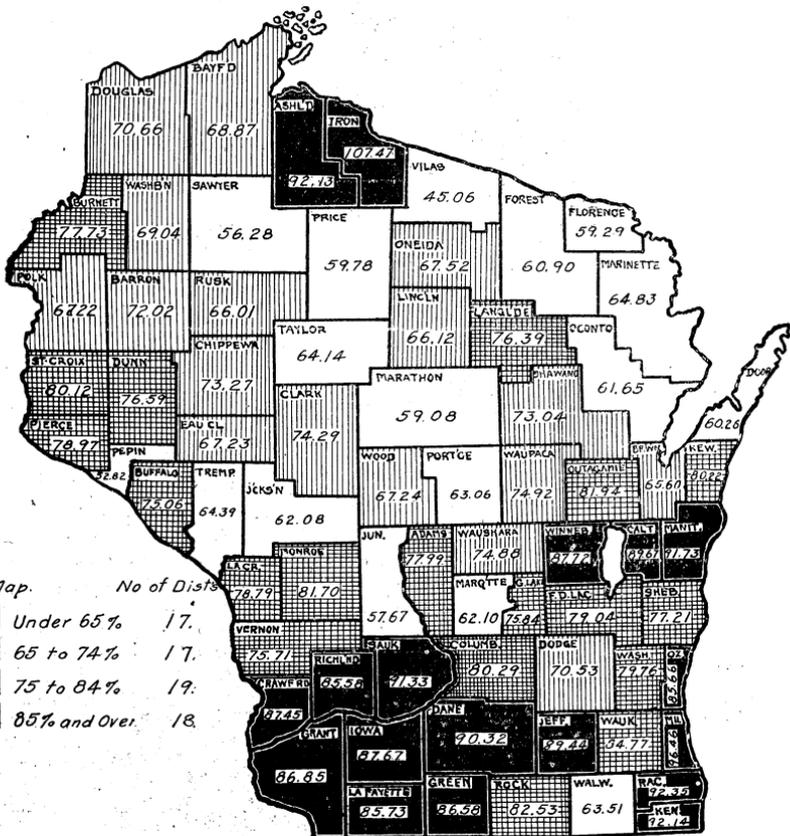
Classification.	1911.	1912.	1913.	1914.
Number of counties assessed over 85%.....	0	4	18	16
Number of counties assessed 75% to 84%.....	3	13	19	28
Number of counties assessed 65% to 74%.....	14	14	17	21
Number of counties assessed under 65%.....	54	40	17	6
Average ratio of assessed to true value.....	64.86	73.20	81.78	82.66

Map II - All Property
Ratio of Local to State Assessment - 1912.



Average for State - 73.20.

Map III-All Property
Ratio of Local to State Assessment -1913.

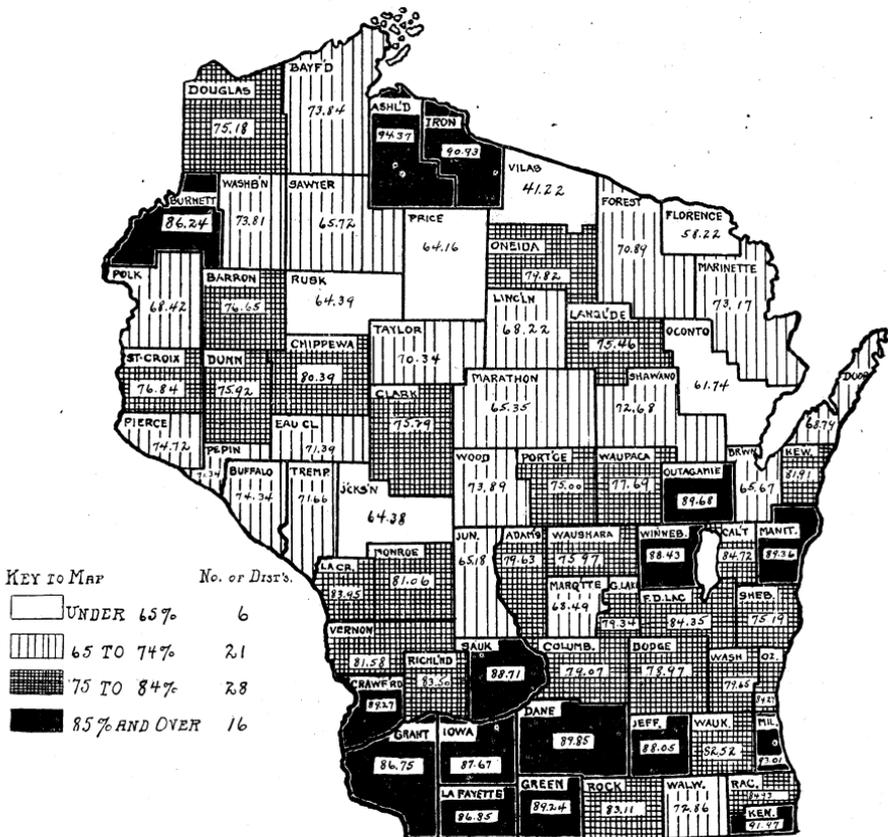


Average for State 81.78.

Key to Map.

Shading	Ratio Range	No of Dist.
White	Under 65%	17.
Vertical lines	65 to 74%	17.
Cross-hatch	75 to 84%	19.
Solid black	85% and over	18.

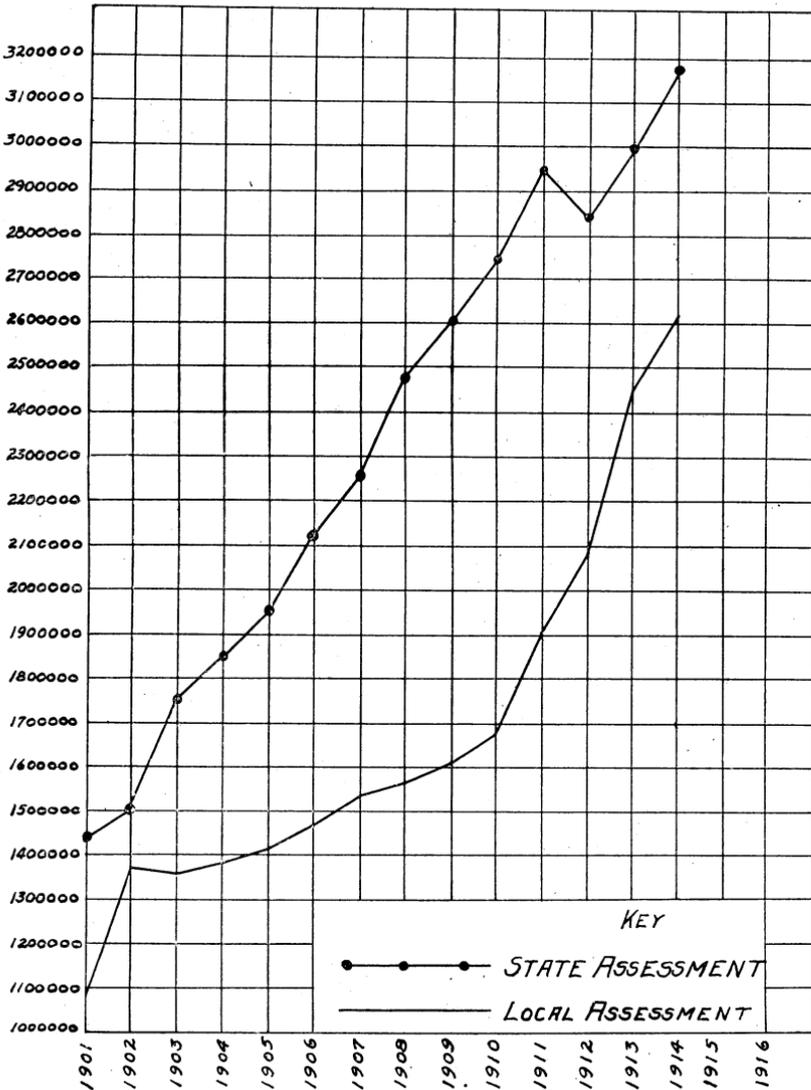
MAP IV. ALL PROPERTY
RATIO OF LOCAL TO STATE ASSESSMENT 1914.



AVERAGE FOR STATE 82.66

The general trend of both the local and the state assessment for all property since 1901 is shown in the accompanying chart. The drop in the state assessment of all property in 1912 is due of course to the exemption that year of a large amount of personal property.

*STATE AND LOCAL ASSESSMENTS
ALL PROPERTY
1901-1914*



Statistics of tax levies are presented in Tables XVI to XIX. Table XVI shows the amount of state, county and local taxes for the state as a whole from 1872 to 1913. The local and state assessments are given for the same period.

Table XVII shows the total tax and average tax rate based on the local and state assessment of each county.

Tables XVIII and XIX show the 1912 and 1913 levies divided into state, county, local and school taxes. The total tax levy for 1913, as shown in the above table, does not agree with the amount entered in the text in chapter II because the amount used in determining the average rate for the taxation of railroads is of necessity partly estimated and definite provision is made in the statutes for making allowance for the difference in the determination of the rate the following year.

TABLE I.

A COMPARISON OF THE LOCAL AND STATE ASSESSMENTS FOR REAL ESTATE, PERSONAL PROPERTY, AND ALL PROPERTY FOR THE YEARS 1901 TO 1914, INCLUSIVE.

REAL ESTATE Year	Local assessment	State assessment	Per cent of local to state
1914	\$2,170,186,479	\$2,592,983,150	83.69
1913	2,031,937,185	2,464,094,706	82.42
1912	1,723,425,870	2,308,301,611	74.67
1911	1,541,001,820	2,202,225,226	69.98
1910	1,359,777,232	2,108,140,021	64.51
1909	1,314,252,061	2,012,484,004	65.32
1908	1,277,990,641	1,901,290,225	67.23
1907	1,251,461,225	1,780,265,161	70.31
1906	1,210,951,632	1,671,142,204	72.47
1905	1,169,451,206	1,513,335,382	77.29
1904	1,146,813,692	1,422,621,485	80.62
1903	1,119,992,057	1,309,504,464	85.53
1902	1,086,223,406	1,226,376,973	88.58
1901	878,911,348	1,186,349,139	74.10
PERSONAL PROPERTY			
1914	\$452,478,110	\$580,006,004	78.01
1913	420,025,728	534,092,999	78.64
1912	356,629,923	533,328,805	66.87
1911	366,870,379	739,187,616	49.63
1910	321,034,154	635,040,383	50.55
1909	299,175,686	590,065,794	50.70
1908	287,893,918	577,271,561	49.87
1907	280,448,600	476,034,839	58.91
1906	257,970,800	453,657,796	56.86
1905	242,125,248	439,364,618	55.11
1904	237,767,063	420,219,515	56.58
1903	238,106,289	443,667,536	53.67
1902	283,587,741	277,969,027	102.01
1901	203,729,746	249,934,861	81.51
ALL PROPERTY			
1914	\$2,622,664,589	\$3,172,989,154	82.66
1913	2,451,962,913	2,998,187,705	81.78
1912	2,080,055,793	2,841,630,416	73.20
1911	1,907,872,199	2,941,412,842	64.86
1910	1,680,811,386	2,743,180,404	61.28
1909	1,613,427,747	2,602,549,798	61.99
1908	1,565,884,559	2,478,561,786	63.19
1907	1,531,909,825	2,256,300,000	67.90
1906	1,468,922,432	2,124,800,000	69.13
1905	1,411,576,454	1,952,700,000	72.29
1904	1,384,580,755	1,842,841,000	75.07
1903	1,358,098,346	1,753,172,000	77.46
1902	1,369,811,147	1,504,346,000	91.08
1901	1,082,641,094	1,436,234,000	75.39

TABLE II.

TOTAL STATE AND LOCAL ASSESSMENTS BY YEARS AND CLASSES OF PROPERTY.

Taxable property as classified for taxation.	State assessment 1914.	Local assessment 1914.	State assessment 1913.	Local assessment 1913.	State assessment 1912.	Local assessment 1912.	State assessment 1911.	Local assessment 1911.
Total of all property.....	\$3,172,989,154	\$2,622,664,589	\$2,998,187,705	\$2,451,962,913	\$2,841,630,416	\$2,080,055,793	\$2,941,412,842	\$1,907,872,199
Real estate	2,592,983,150	2,170,186,479	2,464,094,706	2,081,987,185	2,308,301,611	1,723,425,870	2,202,225,226	1,541,485,820
Personal property	580,006,004	452,478,110	534,092,999	420,025,723	533,328,805	356,629,923	739,187,616	366,386,379
Horses and mules.....	74,002,037	65,243,507	73,046,775	60,672,541	71,734,865	51,400,392	79,065,208	45,421,335
Neat cattle	80,475,288	72,164,782	65,678,015	57,250,525	69,750,219	44,212,169	64,784,525	40,516,258
Sheep and lambs.....	1,621,636	1,181,106	1,937,464	1,288,027	2,458,048	1,364,858	2,889,774	1,489,457
Swine	8,544,533	7,317,109	7,226,925	5,948,046	9,316,420	4,828,628	10,560,315	3,885,560
Wagons, carriages and sleighs	12,109,968	8,653,387	13,300,302	8,556,856	16,544,042	7,820,946	16,552,792	7,402,695
Bank stock	60,181,236	48,667,793	56,280,442	49,335,592	50,977,342	45,045,845	49,584,598	41,555,364
Moneys and credits.....							150,960,603	25,791,947
Watches, pianos, organs and bicycles....							9,537,227	5,601,986
Merchants and manufacturers' stock and leaf tobacco	213,482,048	153,118,985	195,800,150	139,714,069	219,594,583	120,498,395	191,861,161	105,537,926
Logs, timber, etc.....	10,014,205	7,888,103	13,894,653	7,948,651	20,775,390	8,011,193	20,771,971	11,517,395
Water and Light Co.'s	33,853,244	31,078,104	34,719,877	31,372,011	40,632,119	27,286,121	35,860,046	25,967,262
Automobiles and other motor vehicles	24,829,523	17,564,489	15,508,000	13,189,862	8,917,620	9,093,325	10,651,825	6,098,018
Steam and other vessels and all other personal property	60,892,286	40,100,795	56,760,396	44,749,518	22,628,157	37,068,051	96,137,571	45,611,176

TABLE III.

PERCENTAGE OF LOCAL ASSESSMENT TO STATE AND OF EACH CLASS OF PROPERTY TO THE TOTAL FOR 1911 TO 1914.

Taxable property as classified for taxation.	Ratio of local to state.				Ratio of each class of property to the total.							
	1914.	1913.	1912.	1911.	1914. State	1914. Local	1913. State	1913. Local	1912. State	1912. Local	1911. State	1911. Local
Total of all property.....	82.66	81.78	73.20	64.83	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Real estate	83.69	82.42	74.67	69.98	81.72	82.74	82.19	82.87	81.23	82.86	74.87	80.78
Personal property	78.01	78.64	66.87	49.63	18.28	17.26	17.81	17.13	18.77	17.14	25.13	19.22
Horses, mules and asses.....	88.16	83.05	71.65	57.45	2.33	2.49	2.44	2.47	2.52	2.47	2.69	2.38
Neat cattle	89.67	87.16	63.38	62.53	2.54	2.75	2.19	2.34	2.45	2.13	2.20	2.12
Sheep and lambs.....	72.84	66.48	55.53	51.54	.05	.05	.06	.05	.09	.07	.10	.08
Swine	85.62	82.30	51.82	36.80	.27	.28	.24	.24	.33	.23	.36	.20
Wagons, carriages and sleighs.....	71.46	64.34	47.28	44.72	.38	.33	.44	.35	.58	.38	.56	.39
Bank stock	80.85	87.66	88.36	83.80	1.90	1.86	1.88	2.01	1.79	2.16	1.69	2.18
Moneys and credits											5.13	1.35
Watches, pianos, organs and bicycles.....											.32	.29
Merchants and manufacturers' stock and leaf to- bacco	71.72	71.35	54.87	55.00	6.73	5.84	6.53	5.70	7.73	5.79	6.52	5.53
Logs, timber, etc.....	73.78	57.45	38.56	55.44	.32	.28	.46	.32	.73	.38	.71	.60
Water and light companies.....	91.80	90.37	67.15	73.72	1.06	1.18	1.16	1.28	1.43	1.31	1.22	1.39
Automobiles and other motor vehicles.....	70.73	85.04	101.95	57.25	.78	.67	.52	.54	.32	.44	.36	.32
Steam and other vessels and all other personal property	65.85	78.83	163.81	47.44	1.92	1.53	1.89	1.83	.80	1.78	3.27	2.39

STATISTICS OF ASSESSMENTS AND TAXES

TABLE IV.

	1912 local assessment.			1913 local assessment			1914 local assessment.		
	No.	Assessment.	Av. val.	No.	Assessment.	Av. val.	No.	Assessment.	Av. val.
Horses, mules, asses.....	620,635	\$51,400,392	83	655,064	\$60,672,541	93	689,414	\$65,243,507	95
Neat cattle	1,979,818	44,212,169	22	2,024,416	57,250,525	28	2,232,064	72,164,732	32
Sheep	461,298	1,364,858	3	388,239	1,288,027	3	352,321	1,181,106	3
Swine	621,638	4,828,628	7	629,263	5,948,046	9	734,707	7,317,109	10
Wagons, carriages, etc.....	461,152	7,820,946	17	485,724	8,556,856	18	499,191	8,653,387	17
Merchants and manufacturers stock.....		116,269,347			137,036,203			150,281,610	
Leaf tobacco		2,589,398			2,677,896			2,837,375	
Logs, timber, etc.....		9,650,843			7,948,651			7,388,103	
Steam and other vessels.....	5,336	1,600,985	300	6,764	1,831,205	271		1,532,164	
Water and light companies.....		27,286,121			31,372,011			31,078,104	
Bank stock		45,045,845			49,335,592			48,667,793	
Automobiles	16,729	8,920,234	533	25,212	12,862,554	510	36,671	17,144,923	463
Other motor vehicles.....	1,384	173,091	125	2,483	327,308	131	3,407	419,566	123
All other personal property.....		35,467,066			42,918,313			38,568,631	
Total		356,629,923			\$420,025,728			\$452,478,110	
Real estate		1,723,425,870			2,031,937,185			2,170,186,479	
All property		2,080,055,793			2,451,962,913			2,622,664,589	

TABLE V.

THE LOCAL ASSESSMENT OF ALL PROPERTY BY COUNTIES, WITH THE PER CENT OF TRUE VALUE FOR EACH YEAR AND THE PER CENT OF INCREASE OF 1914 OVER 1911.

	1911.	Per cent of true value.	1912.	Per cent of true value.	1913.	Per cent of true value.	1914.	Per cent of true value.	Per cent of increase 1911 to 1914.
Adams	\$4,835,210	61.01	\$4,950,139	64.34	\$6,713,737	77.99	\$7,238,634	79.63	49.71
Ashland	13,125,994	74.32	15,443,520	85.84	18,012,858	92.13	18,344,713	94.37	39.73
Barron	14,873,335	60.63	15,760,518	68.23	18,181,356	72.02	21,338,517	76.65	43.45
Bayfield	10,029,929	61.24	11,669,231	71.77	12,682,373	68.87	13,379,972	73.84	33.40
Brown	32,421,499	56.14	34,944,030	62.06	38,517,638	65.60	40,291,074	65.67	24.26
Buffalo	14,021,856	72.37	13,889,458	73.40	14,638,247	75.06	15,524,090	74.34	10.71
Eurnett	3,389,254	52.99	3,887,691	63.52	5,169,779	77.73	6,853,348	86.24	102.21
Calumet	20,736,454	77.67	20,720,657	79.32	25,165,570	89.67	26,329,159	84.72	26.98
Chippewa	16,984,007	53.89	17,142,331	57.17	22,387,316	73.27	27,485,623	80.39	61.86
Clark	21,651,982	70.64	21,981,936	73.74	23,524,912	74.29	25,234,304	75.29	16.53
Columbia	33,176,314	69.89	33,442,495	71.50	39,276,792	80.29	40,660,186	79.07	22.56
Crawford	7,964,840	52.15	8,877,495	60.80	13,785,101	87.45	15,134,620	89.27	90.01
Dane	84,114,285	60.74	105,866,857	77.51	133,127,021	90.32	141,888,661	89.85	68.66
Dodge	46,617,093	56.17	48,107,154	59.50	59,878,251	70.53	70,350,188	78.97	50.92
Door	8,478,010	48.28	8,929,496	52.38	11,461,124	60.26	13,834,389	68.79	63.15
Douglas	28,178,094	60.67	32,921,606	63.09	39,746,540	70.66	46,832,479	75.18	66.21
Dunn	11,706,563	46.22	18,212,616	76.49	19,480,339	76.59	21,562,763	75.92	84.22
Eau Claire	18,979,190	50.33	18,621,696	64.11	20,133,275	67.23	22,254,269	71.39	17.20
Florence	1,981,273	48.30	2,015,885	47.40	2,762,343	59.29	3,159,187	58.22	59.47
Fond du Lac.....	49,240,632	65.46	48,342,003	68.93	58,151,063	79.04	63,096,862	84.35	28.11
Forest	7,255,785	63.32	6,309,273	50.57	8,006,202	60.90	9,006,407	70.89	24.15
Grant	35,225,590	62.24	45,193,163	82.38	51,359,598	86.85	55,544,181	86.75	57.69
Green	26,753,106	57.89	32,912,515	71.94	41,650,219	86.58	44,864,489	89.24	67.71
Green Lake	13,278,492	56.80	16,361,428	73.27	18,088,565	75.84	19,588,223	79.34	47.52
Iowa	23,447,608	58.73	31,138,499	79.33	35,630,405	87.67	37,706,035	87.67	60.84
Iron	3,359,861	41.38	8,625,537	113.12	9,741,896	107.47	10,266,822	90.93	205.60
Jackson	10,791,911	60.29	10,314,249	62.12	10,930,404	62.08	12,064,048	64.38	11.81
Jefferson	33,623,241	59.09	35,806,805	64.89	51,804,537	89.44	53,508,441	88.05	59.12
Juneau	9,793,243	51.71	9,695,087	54.76	10,736,783	57.67	12,259,057	65.18	25.16
Kenosha	33,622,625	78.16	41,976,214	89.00	44,309,098	92.14	48,254,003	91.97	43.52

TABLE V.—Continued.

THE LOCAL ASSESSMENT OF ALL PROPERTY BY COUNTIES, WITH THE PER CENT OF TRUE VALUE FOR EACH YEAR AND THE PER CENT OF INCREASE OF 1914 OVER 1911.

	1911.	Per cent of true value.	1912.	Per cent of true value.	1913.	Per cent of true value.	1914.	Per cent of true value.	Per cent of increase 1911 to 1914.
Kewaunee	11,857,544	56.92	12,710,815	62.41	17,574,421	80.22	18,696,746	81.91	57.66
La Crosse	32,629,053	73.46	30,921,778	75.98	32,848,191	78.79	36,722,064	83.95	12.53
Lafayette	24,535,070	58.83	25,821,604	63.11	37,659,519	85.73	40,535,616	86.85	65.18
Langlade	13,288,800	70.00	13,186,945	68.03	15,068,096	76.39	15,722,079	75.46	18.32
Lincoln	11,685,329	58.86	11,621,907	61.82	12,409,560	66.12	13,214,209	68.22	13.08
Manitowoc	36,807,847	61.97	37,649,593	66.80	54,404,323	91.73	55,564,875	89.36	50.96
Marathon	24,467,235	45.81	27,649,554	54.85	32,073,762	59.08	37,396,261	65.35	52.85
Marquette	14,063,540	47.21	13,706,546	49.63	18,091,687	64.83	21,075,495	73.17	49.55
Marquette	6,777,098	54.94	7,306,624	62.19	7,520,743	62.10	8,507,759	68.49	25.54
Milwaukee	488,270,636	84.38	524,732,546	95.66	562,198,783	96.46	574,256,643	93.01	17.62
Monroe	17,987,252	60.55	17,990,221	63.28	24,716,129	81.70	25,488,415	81.06	41.68
Oconto	11,140,115	46.55	12,217,031	56.18	14,110,294	61.65	14,488,018	61.74	30.06
Oneida	6,409,212	45.12	6,622,567	47.58	9,229,893	67.52	10,559,155	79.82	64.72
Outagamie	40,646,762	68.96	43,313,725	75.26	48,179,023	81.94	54,672,944	89.68	34.51
Ozaukee	17,294,102	72.12	17,409,349	75.11	20,869,405	85.66	21,298,253	84.27	23.15
Pepin	3,584,587	48.50	3,663,312	52.92	3,940,014	52.82	5,838,326	71.34	62.85
Pierce	12,579,606	54.47	17,238,980	78.40	17,851,306	78.97	18,481,662	74.72	46.95
Polk	12,006,818	53.50	12,680,720	58.86	15,248,308	67.22	17,219,519	68.42	43.41
Portage	13,703,755	55.83	13,886,700	58.20	16,220,131	63.06	21,279,164	75.00	55.23
Price	7,070,224	53.51	7,755,453	61.92	8,433,404	59.78	9,345,221	64.16	32.18
Racine	45,759,955	60.33	45,398,714	58.12	72,124,094	92.35	71,964,589	84.93	57.30
Richland	12,855,437	53.85	12,846,972	54.82	21,969,389	85.58	23,498,189	83.50	82.80
Rock	51,358,554	60.47	68,078,001	82.79	72,419,876	82.53	74,825,510	83.11	45.71
Rusk	6,001,782	51.61	7,539,254	64.77	8,114,680	66.01	8,642,458	64.39	43.90
St. Croix	15,825,859	52.37	22,281,430	78.28	23,834,438	80.12	24,955,570	76.84	57.71
Sauk	25,604,595	55.63	25,707,131	57.93	43,079,678	91.33	44,460,867	88.71	73.66
Sawyer	4,762,662	47.80	6,682,482	65.43	6,140,772	56.28	6,784,472	65.72	42.46
Shawano	15,039,487	52.30	15,022,545	53.63	21,682,571	78.04	22,791,408	72.68	51.55
Sheboygan	44,756,834	68.99	48,973,469	77.55	51,846,122	77.21	53,967,412	75.19	20.58
Taylor	8,152,062	57.65	8,566,536	63.60	9,461,302	64.14	10,715,429	70.34	31.43

Trempealeau	14,920,662	57.72	15,528,949	63.08	16,808,061	64.89	19,751,676	71.66	32.89
Vernon	16,568,106	53.56	16,439,718	56.48	23,860,621	75.71	26,903,178	81.58	62.41
Vilas	2,582,463	27.78	2,596,107	29.75	3,258,353	45.06	3,090,562	41.22	19.56
Walworth	34,711,138	58.87	34,171,394	60.58	37,514,328	63.51	44,831,996	72.86	29.16
Washburn	3,398,888	46.92	3,727,446	51.17	5,446,806	69.04	6,703,317	73.81	97.22
Washington	25,710,087	70.67	25,696,155	72.10	29,398,946	79.76	30,992,322	79.65	20.52
Waukesha	28,638,160	50.49	31,617,744	59.11	48,329,903	84.77	49,173,548	82.52	71.72
Waupaca	22,197,602	65.18	22,916,808	70.84	26,026,477	74.92	28,740,714	77.69	29.49
Waushara	12,608,285	65.56	14,069,637	75.33	14,688,100	74.88	15,444,138	75.97	22.50
Winnebago	51,519,113	68.91	51,334,464	73.41	61,388,025	87.72	65,763,691	88.43	27.65
Wood	18,408,617	60.77	18,666,283	63.26	20,906,038	67.24	24,451,375	73.89	32.85
Total	\$1,907,872,199	64.86	\$2,060,055,793	73.20	\$2,451,962,913	81.78	\$2,622,664,589	82.66	37.48

TABLE VI.

County.	Real estate assessment 1913.			Personal property assessment 1913.			All property assessment 1913.		
	Local.	State.	Per cent of local to state.	Local.	State.	Per cent of local to state.	Local.	State.	Per cent of local to state.
Adams	\$5,689,708	\$7,410,672	76.77	\$1,024,029	\$1,197,247	85.52	\$6,713,737	\$8,607,919	77.99
Ashland	13,250,557	14,647,904	90.48	4,762,301	4,602,617	97.12	18,012,858	19,550,521	92.13
Barren	14,629,503	21,279,497	68.74	3,551,853	3,961,256	89.65	18,181,356	25,240,753	72.02
Bayfield	10,200,812	14,374,200	70.97	2,481,561	4,037,142	61.47	12,682,373	18,411,342	68.87
Brown	31,491,774	48,475,700	64.96	7,025,864	10,228,709	68.69	38,517,638	58,704,400	65.60
Euffalo	11,743,973	15,975,823	73.50	2,894,274	3,524,221	82.12	14,638,247	19,500,044	75.06
Burnett	4,393,506	5,653,854	77.75	764,273	955,767	77.52	5,160,779	6,639,621	77.73
Calumet	21,859,670	24,353,156	89.76	3,305,900	3,708,511	89.15	25,165,570	28,061,667	89.67
Chippewa	17,981,036	25,510,283	70.48	4,406,280	5,041,492	87.40	22,387,316	30,551,775	73.27
Clark	19,543,206	26,951,878	72.51	3,981,706	4,712,601	84.48	23,524,912	31,664,479	74.29
Columbia	32,768,737	40,615,536	80.67	6,508,055	8,297,411	78.43	39,276,792	48,912,947	80.29
Crawford	10,878,632	12,551,561	86.67	2,906,469	3,210,048	90.53	13,785,101	15,761,609	87.45
Dane	116,999,242	126,273,131	92.63	16,127,779	21,124,322	76.34	133,127,021	147,397,453	90.32
Dodge	53,646,922	73,816,940	72.67	6,231,329	11,073,509	56.29	59,878,251	84,890,449	70.53
Door	9,810,260	16,479,145	59.54	1,650,874	2,538,185	65.04	11,461,134	19,017,330	60.26
Douglas	32,256,720	46,214,642	69.86	7,459,820	10,035,633	74.34	39,746,540	56,250,275	70.66
Dunn	15,616,503	20,614,037	75.75	3,863,836	4,821,745	80.12	19,480,339	25,435,782	76.59
Eau Claire	15,582,580	23,988,769	64.95	4,550,695	5,955,539	76.40	20,133,275	29,944,308	67.23
Florence	2,324,167	4,381,474	54.92	438,176	426,633	102.70	2,762,343	4,658,127	59.29
Fond du Lac	49,900,556	60,502,566	82.48	8,250,507	13,030,052	63.17	58,151,063	73,563,018	79.04
Forest	7,061,776	11,652,160	60.61	944,426	1,404,722	63.19	8,006,202	13,146,882	60.90
Grant	44,043,591	49,426,071	89.09	7,316,007	9,702,837	75.39	51,359,598	59,128,908	86.85
Green	35,562,798	41,193,214	86.33	6,087,501	6,907,026	88.12	41,650,299	48,100,240	86.58
Green Lake	15,185,440	20,405,194	74.47	2,843,125	3,379,639	84.13	18,038,565	23,784,833	75.84
Iowa	30,200,310	34,432,071	87.72	5,430,065	6,209,458	87.45	35,630,405	40,641,529	87.67
Iron	8,710,656	7,647,892	113.89	1,031,240	1,416,636	72.80	9,741,896	9,064,528	107.47
Jackson	8,795,753	14,688,900	59.88	2,134,631	2,923,213	73.03	10,930,404	17,612,113	62.08
Jefferson	44,144,234	48,655,882	90.72	7,060,303	9,263,988	82.69	51,804,537	57,919,870	89.44
Juneau	8,882,968	15,837,098	56.09	1,853,815	2,778,751	66.71	10,736,783	18,615,849	57.67
Kenosha	35,927,393	37,381,264	96.10	8,381,615	10,705,606	78.29	44,309,008	48,086,870	92.14

Kewaunee	15,129,900	18,766,146	80.61	2,444,521	3,143,756	77.75	17,574,421	21,909,902	80.22
La Crosse	25,073,922	31,110,892	80.61	7,774,269	10,577,001	73.50	32,848,191	41,687,893	78.79
Lafayette	32,576,090	37,635,904	86.55	5,083,429	6,288,364	80.82	37,659,519	43,924,268	85.73
Langlade	12,942,652	17,090,950	75.71	2,155,444	2,671,601	80.68	15,098,096	19,762,551	76.39
Lincoln	9,666,328	15,423,678	62.88	2,711,232	3,343,631	81.08	12,409,560	18,767,309	66.12
Manitowoc	46,163,359	50,131,238	92.08	8,240,964	9,173,279	89.84	54,404,323	59,304,517	91.73
Marathon	26,477,504	44,874,015	58.99	5,596,258	9,405,240	59.49	32,073,762	54,279,255	59.08
Marquette	13,801,290	21,698,037	63.60	4,290,397	6,203,335	69.16	18,091,687	27,901,372	64.83
Milwaukee	4,292,205	10,343,502	60.84	1,228,538	1,769,411	69.43	7,520,743	12,112,913	62.10
	459,626,691	451,394,260	100.50	108,572,092	131,423,987	82.62	562,198,733	582,318,247	96.46
Monroe	20,304,043	24,925,707	81.46	4,412,086	5,325,972	82.85	24,716,129	30,251,679	81.70
Oconto	11,531,005	19,337,490	59.62	2,579,289	3,553,032	72.59	14,110,294	22,890,522	61.65
Oneida	7,626,944	11,545,524	66.07	1,602,949	2,123,565	75.47	9,229,893	13,669,089	67.52
Outagamie	41,866,591	49,732,164	82.60	7,092,432	9,063,997	78.25	48,179,023	58,796,161	81.94
Ozaukee	18,281,602	20,946,888	87.27	2,587,803	3,417,330	75.71	20,869,405	24,364,208	85.66
Pepin	3,119,107	6,189,003	50.39	820,907	1,270,992	64.60	3,940,014	7,459,995	52.32
Pierce	14,503,987	18,860,969	76.87	3,347,319	3,749,449	89.26	17,851,306	22,610,418	78.97
Polk	11,621,406	18,226,007	63.75	3,626,902	4,455,699	81.38	15,248,308	22,682,006	67.22
Portage	13,800,782	21,193,489	62.75	2,919,349	4,530,572	64.42	16,220,131	25,724,061	63.06
Price	7,141,780	12,174,968	58.67	1,291,624	1,928,433	66.91	8,433,404	14,103,401	59.78
Racine	57,077,525	61,730,514	92.45	15,046,569	16,367,055	91.93	72,124,004	78,097,569	92.35
Richland	18,152,842	21,670,042	83.76	3,816,547	3,997,266	95.46	21,969,389	25,667,308	85.58
Rock	59,676,955	69,187,144	68.27	12,742,921	18,574,698	68.59	72,419,376	87,741,842	82.53
Rusk	7,112,612	10,919,569	65.14	1,002,068	1,375,715	72.84	8,114,680	12,295,284	66.01
St. Croix	19,068,134	24,244,826	78.64	4,766,304	5,495,772	86.71	23,834,438	29,740,598	80.12
Sauk	36,213,719	40,077,856	90.36	6,865,959	7,085,866	96.88	43,079,678	47,163,722	91.33
Sawyer	5,677,224	9,795,870	57.95	463,548	1,115,451	41.56	6,140,772	10,911,321	56.28
Shawano	17,812,111	25,208,550	70.66	3,870,460	4,478,387	86.41	21,682,571	29,686,937	73.04
Sheboygan	42,416,647	53,602,902	79.12	9,429,475	13,562,837	69.58	51,846,122	67,155,739	77.21
Taylor	8,109,502	12,567,020	64.52	1,351,800	2,184,611	61.87	9,461,302	14,751,631	64.14
Trempealeau	13,271,059	21,535,404	61.62	3,532,002	4,558,267	77.47	16,803,061	26,093,671	64.39
Vernon	19,718,548	26,144,599	75.41	4,142,073	5,373,444	77.07	23,860,621	31,518,043	75.71
Vilas	2,502,288	6,032,990	41.48	756,065	1,198,337	63.09	3,258,353	7,231,327	45.06
Walworth	32,306,337	51,743,012	62.43	5,207,991	7,326,601	71.07	37,514,328	59,069,613	63.51
Washburn	4,797,304	7,031,284	68.22	649,501	858,575	75.65	5,446,805	7,889,859	69.04
Washington	25,494,342	31,803,222	80.15	3,904,604	5,053,191	77.27	29,398,946	36,856,413	79.76
Waukesha	42,295,017	50,292,214	84.09	6,034,896	6,716,020	89.84	48,329,903	57,008,234	84.77
Waupaca	21,591,201	29,417,933	73.40	4,435,276	5,321,150	83.34	26,026,477	34,739,083	74.92
Waushara	12,347,274	16,708,040	73.90	2,340,826	2,905,037	80.55	14,688,100	19,613,077	74.88
Winnebago	49,456,688	55,411,634	89.25	11,926,337	14,566,020	81.89	61,383,025	69,977,654	87.72
Wood	17,414,685	26,148,336	66.59	3,494,353	4,945,236	70.65	20,909,083	31,063,572	67.24
Total	\$2,031,937,185	\$2,464,094,706	82.42	\$420,025,728	\$534,092,999	78.64	\$2,451,962,913	\$2,998,187,705	81.78

TABLE VII.

1913 LOCAL ASSESSMENT CLASSIFIED AS TO LANDS, LOTS AND PERSONAL PROPERTY, AND SUBDIVIDED INTO TOTAL FOR TOWNS, CITIES AND VILLAGES.

Classification of property.	Total for state.	Total for towns.	Total for cities and villages under 2,000.	Total for cities of 2,000 to 9,999.	Total second and third class cities.	Total for first class city.
Total all property	\$2,451,962,913	\$1,255,566,544	\$158,617,264	\$204,489,981	\$346,865,119	\$486,424,005
Total personal property.....	420,025,728	155,709,446	40,061,862	46,448,312	79,973,478	97,802,630
Total real estate	2,031,937,185	1,099,857,098	118,525,402	158,041,669	266,891,641	388,621,375
Lands or acreage:						
Exclusive of improvements.....	926,026,052	876,172,430	\$14,583,413	\$9,533,211	\$25,736,998	.....
Improvements	251,311,157	187,591,377	16,784,626	13,229,891	33,705,263	.....
Total	\$1,177,337,209	\$1,063,763,807	\$31,368,039	\$22,763,102	\$59,442,261	.....
Lots:						
Exclusive of improvements.....	\$387,646,755	\$17,009,254	\$27,140,610	\$47,049,780	\$93,295,026	\$203,152,065
Improvements	466,953,221	19,064,037	60,016,753	88,228,787	114,154,354	185,469,290
Total	\$854,599,976	\$36,093,291	\$87,157,363	\$135,278,567	\$207,449,380	\$388,621,375

TABLE VIII.
1914.

County.	HORSES, MULES AND ASSES.						NEAT CATTLE.					
	Assessment.			True value.			Assessment.			True Value.		
	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.
Adams	5,540	\$438,767	\$79.21	5,525	\$535,925	\$97.00	12,532	\$346,927	\$27.04	12,721	\$407,072	\$32.00
Ashland	2,702	285,234	105.56	2,610	279,270	107.00	5,436	136,042	25.08	5,213	156,390	30.00
Barron	11,974	1,152,199	96.23	11,074	1,129,548	102.00	40,643	1,097,263	27.00	40,334	1,290,683	32.00
Bayfield	2,797	255,930	91.50	2,913	297,636	102.90	6,261	153,822	24.57	5,596	167,940	30.00
Brown	10,533	988,309	93.83	12,395	1,326,265	107.00	31,262	817,446	26.15	34,044	1,293,672	38.00
Buffalo	11,534	1,164,552	100.96	11,306	1,209,742	107.00	37,247	1,006,082	27.01	35,037	1,226,295	35.00
Burnett	3,963	368,970	92.99	3,982	346,434	87.00	12,647	321,957	25.46	11,896	356,880	30.00
Calumet	3,346	923,011	104.90	3,656	926,192	107.00	27,067	1,011,546	37.37	25,573	1,022,920	40.00
Chippewa	11,723	1,172,780	100.04	11,742	1,197,684	102.00	37,006	926,144	25.03	36,290	1,270,150	35.00
Clark	13,756	1,194,880	86.86	13,394	1,366,188	102.00	55,120	1,539,594	27.93	54,968	1,758,976	32.00
Columbia	15,566	1,485,913	95.47	16,693	1,786,151	107.00	41,317	1,314,831	31.82	38,893	1,477,934	38.00
Crawford	9,409	897,568	95.83	9,186	936,972	102.00	32,161	1,213,522	37.73	29,543	1,034,005	35.00
Dane	30,265	2,907,140	96.06	31,395	3,359,265	107.00	89,491	3,414,066	38.15	87,990	3,519,600	40.00
Dodge	13,292	1,396,455	103.75	21,462	2,296,434	107.00	70,718	2,660,142	37.62	65,580	2,951,100	45.00
Door	7,236	667,357	92.23	6,938	742,366	107.00	20,738	556,912	26.85	20,237	708,295	35.00
Douglas	2,439	166,720	68.36	2,384	255,088	107.00	3,985	87,736	22.00	4,036	121,080	30.00
Dunn	13,165	1,292,918	98.21	13,394	1,366,188	102.00	43,060	1,166,187	27.08	40,400	1,414,000	35.00
Eau Claire	10,062	970,690	96.47	10,461	1,119,327	107.00	23,686	596,036	25.16	20,720	725,200	35.00
Florence	677	55,320	81.72	663	66,251	97.00	941	20,914	22.23	927	27,810	30.00
Fond du Lac	15,652	1,661,690	106.16	16,024	1,714,568	107.00	56,557	2,126,513	37.59	57,020	2,280,800	40.00
Forest	1,253	117,415	93.71	1,431	133,807	97.00	1,679	39,982	23.81	1,543	46,440	30.00
Grant	25,079	2,077,394	82.84	24,808	2,653,921	107.00	81,177	2,890,045	35.00	76,880	3,075,200	40.00
Green	11,757	1,194,110	101.56	12,340	1,320,380	107.00	58,289	2,387,226	49.53	58,600	2,637,000	45.00
Green Lake	6,722	654,135	97.31	6,673	647,281	97.00	20,102	560,390	27.88	20,157	705,485	35.00
Iowa	13,571	1,208,185	89.00	14,007	1,498,749	107.00	67,089	2,914,093	43.00	61,600	2,464,000	40.00

TABLE VIII.—Continued.

County.	HORSES, MULES AND ASSES.						NEAT CATTLE.					
	Assessment.			True value.			Assessment.			True Value.		
	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.
Iron	880	105,656	120.06	852	86,904	102.00	1,792	56,634	31.60	1,804	54,120	30.00
Jackson	8,819	741,568	84.09	9,069	925,038	102.00	30,039	695,847	23.37	29,588	946,816	32.00
Jefferson	11,506	1,199,155	101.57	12,646	1,353,122	107.00	48,812	2,095,354	42.93	49,110	2,209,950	45.00
Juneau	8,433	712,078	84.45	7,788	794,376	102.00	24,705	622,681	25.20	24,757	792,224	32.00
Kenosha	6,856	622,155	90.75	7,426	794,582	107.00	20,149	632,927	31.42	23,380	985,200	40.00
Kewaunee	7,517	743,627	98.93	7,369	788,483	107.00	24,751	697,334	28.19	22,095	839,610	38.00
La Crosse	8,559	860,390	100.52	8,950	957,650	107.00	30,411	983,516	32.34	29,638	1,067,330	35.00
Lafayette	12,404	1,152,302	92.89	13,598	1,454,986	107.00	57,744	2,388,204	41.36	57,010	2,280,400	40.00
Langlade	4,241	374,886	88.28	4,147	402,259	97.00	12,884	280,644	21.78	11,600	348,000	30.00
Lincoln	3,577	293,215	73.59	3,337	328,539	97.00	9,439	180,824	19.15	9,176	275,280	30.00
Manitowoc	14,784	1,650,429	111.62	15,015	1,606,605	107.00	49,471	1,712,691	34.62	48,347	1,933,880	40.00
Marathon	15,398	1,312,274	85.29	14,999	1,523,778	102.00	53,723	1,243,880	23.15	50,270	1,608,640	32.00
Marinette	5,758	453,254	78.71	5,845	566,965	97.00	12,816	288,671	22.53	12,391	371,730	30.00
Marquette	5,354	487,802	91.11	5,502	533,694	97.00	16,083	401,235	24.95	16,249	519,988	32.00
Milwaukee	18,646	1,901,130	101.95	18,969	2,029,633	107.00	11,177	423,516	38.78	10,549	421,960	40.00
Monroe	12,747	1,182,924	92.78	13,910	1,418,820	102.00	46,690	1,323,089	28.12	44,786	1,567,510	35.00
Oconto	8,000	568,126	71.02	8,218	797,146	97.00	23,697	436,039	18.40	23,904	717,130	30.00
Oneida	1,813	176,530	97.11	1,792	173,824	97.00	2,691	72,311	26.87	3,041	91,230	30.00
Outagamie	14,169	1,518,056	107.10	14,150	1,514,050	107.00	43,299	1,495,638	34.40	40,050	1,521,900	38.00
Ozaukee	5,651	631,105	111.68	5,838	624,666	107.00	19,460	742,176	38.13	19,871	894,195	45.00
Pepin	3,902	357,694	91.66	3,746	382,092	102.00	9,985	243,644	24.40	9,048	316,680	35.00
Pierce	11,881	1,078,154	90.73	12,269	1,251,438	102.00	37,954	963,080	25.38	33,410	1,169,350	35.00
Polk	10,530	958,803	91.06	10,327	1,001,719	97.00	42,026	991,841	23.60	49,517	1,584,544	32.00
Portage	10,571	938,800	88.81	10,731	1,094,562	102.00	24,070	569,208	23.61	24,454	732,528	32.00
Price	3,146	234,182	74.43	3,039	279,588	92.00	8,436	166,822	19.77	8,048	241,440	30.00
Racine	7,967	785,542	98.59	8,436	902,652	107.00	22,133	690,986	31.22	22,110	884,400	40.00
Richland	10,101	918,327	90.91	10,194	1,089,788	102.00	47,067	1,764,255	37.47	42,333	1,481,655	35.00
Rock	18,420	1,692,419	90.25	20,220	2,163,540	107.00	50,722	1,801,850	35.52	49,564	1,982,560	40.00
Rusk	3,036	199,909	65.84	3,174	292,008	92.00	7,621	156,967	20.59	7,197	215,910	30.00
St. Croix	12,817	1,256,844	98.06	13,184	1,344,768	102.00	44,539	1,239,339	27.83	41,068	1,437,380	35.00

Sauk	17,286	1,741,005	100.71	17,425	1,916,750	110.00	56,199	2,075,433	96.93	56,108	2,132,104	38.00
Sawyer	1,202	87,230	72.57	1,146	99,702	87.00	2,082	49,471	23.76	1,967	59,010	30.00
Shawano	11,159	1,059,233	94.92	11,990	1,163,030	97.00	38,825	880,225	22.67	36,634	1,069,020	30.00
Sheboygan	13,543	1,379,314	101.80	15,133	1,624,581	107.00	49,845	2,093,479	42.00	47,800	2,151,000	45.00
Taylor	4,142	333,555	80.52	4,092	376,464	92.00	13,517	300,000	22.12	14,040	421,200	30.00
Trempealeau	13,459	1,329,119	98.00	13,345	1,361,190	102.00	46,345	1,214,415	26.20	44,202	1,547,070	35.00
Vernon	15,021	1,351,556	89.97	15,697	1,679,579	107.00	56,277	1,656,273	29.43	50,739	1,775,865	35.00
Vilas	683	41,070	60.13	758	73,526	97.00	1,040	17,496	16.82	1,005	30,150	30.00
Walworth	13,150	1,247,646	94.87	14,391	1,539,837	107.00	48,027	1,860,284	38.71	45,780	1,831,200	40.00
Washburn	2,922	202,730	69.38	2,690	234,030	87.00	7,317	176,835	24.16	7,024	210,720	30.00
Washington	10,595	1,110,635	104.82	10,839	1,150,773	107.00	32,608	1,184,359	36.32	32,780	1,475,100	45.00
Waukesha	13,287	1,260,468	94.86	12,706	1,359,542	107.00	41,201	1,801,570	43.72	38,736	1,743,120	45.00
Waupaca	12,715	1,309,119	102.96	14,027	1,500,389	107.00	42,913	1,277,917	29.78	41,639	1,457,365	35.00
Waushara	8,729	835,823	95.75	9,654	986,438	97.00	21,499	585,704	27.24	22,551	721,632	32.00
Winnebago	11,040	1,220,590	110.56	10,953	1,171,971	107.00	33,953	1,176,440	34.64	32,927	1,317,060	40.00
Wood	8,170	572,321	70.11	8,439	860,778	102.00	29,493	648,190	21.98	29,100	931,200	32.00
Total	689,414	\$65,243,507	\$94.63	709,541	\$74,002,067	\$102.32	2,232,064	\$72,164,732	\$32.33	2,162,202	\$80,475,288	\$35.31

TABLE IX.
1914.

County.	SHEEP						SWINE.					
	Assessment.			True Value.			Assessment.			True value.		
	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.
Adams	1,016	\$2,738	\$2.69	1,432	\$5,728	\$4.00	3,858	\$39,180	\$10.16	3,997	\$51,961	\$13.00
Ashland	672	1,635	2.43	972	3,888	4.00	1,133	9,503	8.39	1,008	11,033	11.00
Barron	9,595	29,258	3.05	9,573	38,292	4.00	7,821	73,670	9.42	6,499	77,988	12.00
Bayfield	2,253	6,290	2.79	2,062	8,248	4.00	1,395	10,825	7.76	1,850	14,850	11.00
Brown	875	2,710	3.10	1,260	5,040	4.00	5,114	39,736	7.77	4,741	56,892	12.00
Buffalo	11,757	36,859	3.13	13,102	52,408	4.00	18,845	173,343	9.19	16,985	220,805	13.00
Burnett	1,383	4,216	3.05	1,423	5,712	4.00	2,797	25,471	9.10	2,539	27,929	11.00
Calumet	1,330	5,164	3.88	1,544	6,176	4.00	7,324	65,353	8.92	6,158	73,896	12.00
Chippewa	5,890	17,478	2.97	6,479	25,916	4.00	9,655	90,023	9.32	7,762	100,906	13.00
Clark	4,184	12,401	3.98	5,162	20,648	4.00	10,768	89,330	8.20	9,965	119,580	12.00
Columbia	11,790	43,453	3.69	14,166	56,664	4.00	23,009	271,379	11.79	23,241	302,133	13.00
Crawford	6,049	23,605	3.90	7,339	29,356	4.00	13,528	152,757	11.29	12,409	161,317	13.00
Dane	12,280	51,321	4.18	14,117	56,468	4.00	44,908	516,437	11.50	36,423	473,499	13.00
Dodge	4,423	16,253	3.67	4,874	19,496	4.00	23,809	223,786	9.40	20,507	266,591	13.00
Door	1,645	4,577	2.77	1,948	7,792	4.00	5,322	30,047	6.65	4,484	53,808	12.00
Douglas	487	1,193	2.46	886	3,544	4.00	582	3,353	5.76	482	5,302	11.00
Dunn	8,654	27,707	3.20	9,903	39,612	4.00	17,513	171,477	9.79	15,227	197,951	13.00
Eau Claire	3,979	13,447	3.37	4,275	17,100	4.00	7,639	67,279	8.80	6,199	80,587	13.00
Florence	696	1,432	2.06	609	2,436	4.00	151	1,163	7.70	223	2,453	11.00
Fond du Lac	11,263	37,200	3.30	12,555	50,220	4.00	17,716	174,091	9.82	17,343	208,116	12.00
Forest	113	219	1.94	50	200	4.00	539	3,902	7.24	497	5,467	11.00
Grant	17,636	65,711	3.00	20,574	82,296	4.00	47,407	480,772	10.00	45,583	592,579	13.00
Green	4,604	18,330	3.98	5,595	23,980	4.00	27,906	321,237	11.61	24,720	321,360	13.00
Green Lake	7,534	17,648	2.34	8,365	33,460	4.00	9,847	83,943	9.03	9,024	117,312	13.00
Iowa	6,463	26,821	4.00	7,169	28,676	4.00	18,786	208,625	10.99	20,728	269,464	13.00
Iron	284	801	2.82	146	584	4.00	313	3,786	11.91	293	3,223	11.00
Jackson	6,084	17,290	6.82	6,454	25,316	4.00	10,941	97,916	10.00	9,224	119,912	13.00
Jefferson	1,595	5,399	3.45	1,723	6,912	4.00	8,947	109,881	12.28	9,012	117,156	13.00
Juneau	5,943	17,891	3.01	6,740	26,960	4.00	6,603	61,186	9.26	5,789	75,257	13.00
Kenosha	6,591	19,551	2.97	11,405	45,620	4.00	4,270	37,858	8.86	4,048	52,624	13.00

Kewaunee	2,128	7,253	3.40	2,177	8,708	4.00	7,057	40,335	5.70	5,875	70,500	12.00
La Crosse	3,095	10,684	3.44	3,495	13,980	4.00	11,304	131,454	11.63	10,201	132,613	13.00
Lafayette	8,707	37,598	4.31	10,241	40,964	4.00	28,103	384,535	11.90	27,683	359,879	13.00
Langlade	1,302	3,555	2.73	1,388	5,552	4.00	2,890	16,569	5.73	2,343	31,273	11.00
Lincoln	1,907	4,618	2.42	1,947	7,788	4.00	1,574	8,730	5.55	1,665	18,315	11.00
Manitowoc	1,900	6,925	3.65	2,391	9,564	4.00	13,666	113,143	8.64	12,077	144,924	12.00
Marathon	7,862	20,246	2.57	9,151	36,604	4.00	10,426	68,101	6.53	10,784	129,408	12.00
Marinette	969	2,956	3.05	1,640	6,560	4.00	2,987	19,708	6.60	3,307	36,377	11.00
Marquette	3,482	9,169	2.63	4,262	17,048	4.00	5,098	44,611	8.75	4,586	59,618	13.00
Milwaukee	91	370	4.06	98	392	4.00	1,864	14,984	8.03	1,514	19,682	13.00
Monroe	7,941	27,490	3.46	9,955	39,820	4.00	12,625	140,677	11.14	10,828	140,764	13.00
Oconto	1,446	3,629	2.51	1,531	6,124	4.00	5,862	29,439	5.02	5,156	56,716	11.00
Oneida	320	929	2.90	331	1,324	4.00	636	5,313	8.35	647	7,117	11.00
Outagamie	2,398	8,815	3.69	3,138	12,552	4.00	15,441	143,850	9.30	12,383	148,596	12.00
Ozaukee	269	1,171	4.35	278	1,112	4.00	4,819	47,546	9.86	4,106	53,378	13.00
Pepin	4,659	14,028	3.01	5,104	20,416	4.00	5,354	52,439	9.76	4,539	59,007	13.00
Pierce	12,677	38,567	3.04	15,840	63,360	4.00	13,010	129,860	9.98	11,344	147,472	13.00
Polk	6,247	18,346	2.94	6,570	26,280	4.00	10,578	97,546	9.22	9,875	118,500	12.00
Portage	2,163	5,971	2.76	2,421	9,684	4.00	6,115	50,859	8.32	6,120	73,440	12.00
Price	753	2,132	2.83	654	2,616	4.00	981	5,948	6.06	956	10,516	11.00
Racine	4,904	11,430	2.33	4,811	19,244	4.00	4,496	45,976	10.22	4,234	55,042	13.00
Richland	16,090	56,285	3.50	19,776	79,104	4.00	19,584	168,554	8.61	18,942	246,246	13.00
Rock	8,816	36,518	4.14	9,613	38,452	4.00	26,050	302,503	11.61	26,947	350,311	13.00
Rusk	1,312	3,134	2.39	1,601	6,404	4.00	1,654	10,428	6.30	1,425	15,675	11.00
St. Croix	7,887	26,426	3.35	10,406	41,624	4.00	12,538	121,946	9.72	10,205	132,665	13.00
Sauk	8,305	33,522	4.03	9,818	39,272	4.00	25,879	312,461	12.07	23,562	306,306	13.00
Sawyer	602	2,009	3.34	315	1,260	4.00	603	4,470	7.41	742	8,162	11.00
Shawano	5,107	14,479	2.83	6,076	24,304	4.00	11,358	81,273	7.16	10,047	120,564	12.00
Sheboygan	692	2,246	3.25	984	3,936	4.00	13,951	119,170	8.54	12,127	145,524	12.00
Taylor	730	2,084	2.85	778	3,112	4.00	1,879	13,139	7.09	1,828	20,108	11.00
Trempealeau	18,205	61,483	3.32	20,246	80,964	4.00	14,963	153,925	11.02	11,139	144,807	13.00
Vernon	21,287	77,333	3.63	23,249	92,996	4.00	15,671	171,049	10.91	13,833	179,829	13.00
Vilas	183	405	2.21	647	2,588	4.00	130	612	4.71	179	1,969	11.00
Walworth	8,485	28,583	3.36	7,763	31,052	4.00	15,335	175,286	11.43	14,591	189,683	13.00
Washburn	1,631	5,464	4.28	1,956	7,824	4.00	2,163	14,877	6.88	2,433	26,763	11.00
Washington	3,416	13,681	4.00	3,639	14,556	4.00	12,209	113,511	9.29	12,786	166,218	13.00
Waukesha	6,690	19,845	2.96	7,482	29,928	4.00	7,988	80,680	10.10	6,676	86,788	13.00
Waupaca	2,928	9,600	3.28	3,137	12,548	4.00	8,609	81,877	9.51	8,040	96,430	12.00
Wausara	1,407	3,225	2.29	1,647	6,588	4.00	5,546	62,365	11.25	5,179	67,327	13.00
Winnebago	4,519	15,463	3.42	5,073	20,292	4.00	5,942	105,342	10.60	10,397	124,764	12.00
Wood	1,738	4,904	2.88	1,863	7,472	4.00	5,318	36,304	6.92	4,938	59,256	12.00
Total	352,321	\$1,181,106	\$3.35	405,409	\$1,621,636	\$4.00	734,707	\$7,317,109	\$9.96	673,194	\$8,544,533	\$12.25

TABLE X.
1914.

County.	WAGONS, CARRIAGES AND SLEIGHS.						MERCHANTS AND MANUFACTURERS' STOCK.		LEAF TOBACCO.	
	Assessment.			True Value.			Aggregate value.		Aggregate value.	
	No.	Aggregate assessed value.	Average value per head.	No.	Aggregate true value.	Average value per head.	Assessment.	True value.	Assessment.	True value.
Adams	3,294	\$45,217	\$13.73	4,217	\$75,906	\$18.00	\$73,837	\$110,570	.....	.....
Ashland	2,250	40,615	18.05	3,392	57,664	17.00	1,621,602	2,080,800	.....	\$50
Barron	8,329	121,186	14.55	11,642	209,556	18.00	959,037	1,145,700	\$225	200
Bayfield	2,569	33,069	12.87	3,779	64,243	17.00	787,166	1,033,072	.....	500
Brown	9,228	166,633	18.06	12,935	258,700	20.00	2,840,915	4,397,200	250	.....
Buffalo	5,870	87,699	14.94	7,012	126,216	18.00	340,412	476,910	150	500
Burnett	2,654	38,934	14.67	3,305	56,185	17.00	167,400	166,600	.....	.....
Calumet	9,127	137,172	15.03	10,213	194,047	19.00	907,761	1,165,100	.....	.....
Chippewa	7,923	112,346	14.18	15,965	287,370	18.00	1,363,257	1,950,800	14,398	.....
Clark	11,067	150,432	13.59	11,333	203,994	18.00	841,174	956,520	475	325
Columbia	9,526	156,086	16.39	10,881	206,739	19.00	1,191,228	1,383,300	108,405	88,575
Crawford	3,675	62,196	16.92	4,453	84,607	19.00	429,612	518,998	53,475	58,107
Dane	20,841	352,367	16.91	23,528	447,032	19.00	4,529,258	5,989,944	498,367	514,620
Dodge	13,017	244,535	18.78	19,230	365,370	19.00	1,473,066	2,841,700	.....	.....
Door	7,325	91,695	12.52	8,726	148,342	17.00	407,077	615,835	130	250
Douglas	1,557	35,865	23.03	2,323	46,460	20.00	7,075,680	8,252,100	4,350	4,200
Dunn	8,483	111,829	13.36	9,612	173,016	18.00	776,030	1,306,100	7,282	24
Eau Claire	7,852	122,628	15.61	8,900	160,200	18.00	1,816,840	2,281,300	735	615
Florence	663	11,205	16.90	922	15,674	17.00	46,069	179,830	.....	.....
Fond du Lac.....	12,144	233,128	19.19	16,450	312,550	19.00	2,134,881	3,650,000	.....	.....
Forest	1,250	18,985	15.19	1,444	24,548	17.00	624,799	738,190	.....	.....
Grant	11,667	210,244	18.00	12,706	241,414	19.00	1,279,691	2,187,200	42,555	27,830
Green	5,568	112,716	20.24	7,876	149,644	19.00	928,385	1,193,700	21,385	47,380
Green Lake	3,904	70,094	17.85	5,056	91,008	18.00	703,300	820,190	500	.....
Iowa	6,722	124,538	18.00	7,312	138,928	19.00	799,083	908,400	.....	.....
Iron	748	17,363	23.21	947	16,069	17.00	216,880	288,600	.....	400
Jackson	5,948	72,065	16.07	7,354	132,372	18.00	305,420	430,340	25	25
Jefferson	8,312	191,373	23.02	10,795	205,105	19.00	2,164,750	2,700,850	48,358	650
Juneau	4,575	60,114	13.14	5,006	90,108	18.00	399,401	629,500	.....	530
Kenosha	4,472	91,123	20.38	5,144	138,888	27.00	8,709,013	9,395,500	1,550	1,550

Kewaunee	8,621	101,344	11.76	9,764	185,516	19.00	572,048	844,190	.....	.....
La Crosse	6,109	134,193	25.59	7,989	151,791	19.00	2,881,571	4,898,500	85,171	131,952
Lafayette	4,849	99,835	20.59	5,602	106,438	19.00	542,302	997,840	700	1,165
Langlade	4,571	58,721	12.85	4,788	81,896	17.00	611,967	945,100	.....	750
Lincoln	3,869	55,389	14.32	4,171	70,907	17.00	1,173,946	1,798,900	590	930
Manitowoc	16,301	287,100	17.60	19,197	383,940	20.00	2,823,340	3,448,100	225	388
Marathon	16,050	195,267	12.16	21,657	389,826	18.00	1,425,064	2,527,800	2,575	3,554
Marinette	4,708	80,801	17.16	6,339	107,763	17.00	1,935,567	2,097,800	.....	.....
Marquette	2,471	42,492	17.20	3,067	55,206	18.00	255,127	367,350	.....	.....
Milwaukee	15,188	692,441	45.58	15,134	756,700	50.00	49,946,449	71,561,000	282,140	604,154
Monroe	8,344	122,338	14.66	11,174	201,132	18.00	919,497	969,200	135,810	146,400
Oconto	5,493	66,908	12.18	7,578	128,826	17.00	1,137,459	1,535,400	300	.....
Oneida	1,864	31,732	17.02	1,745	29,665	17.00	923,928	470,800	200	.....
Outagamie	13,426	247,345	18.49	14,523	275,937	19.00	2,941,434	3,543,600	.....	200
Ozaukee	4,882	107,095	21.93	5,763	115,260	20.00	595,815	1,104,700	1,500	.....
Pepin	2,308	31,497	13.64	2,777	49,986	18.00	175,478	370,320	.....	.....
Perce	7,208	100,558	13.95	9,853	177,354	18.00	562,182	854,370	910	.....
Polk	7,540	103,649	13.75	9,578	172,404	18.00	452,804	626,310	.....	.....
Portage	8,636	133,288	15.43	11,263	202,824	18.00	914,150	1,337,600	165	520
Price	3,028	32,840	16.48	3,351	56,967	17.00	538,015	474,100	350	415
Racine	4,813	120,374	25.01	5,839	157,653	27.00	7,654,755	10,118,000	.....	1,675
Richland	4,903	76,451	15.59	6,036	114,684	19.00	695,257	852,190	36,365	56,060
Rock	9,200	191,221	20.78	11,864	225,416	19.00	3,729,125	5,827,000	1,030,333	1,039,591
Rusk	2,034	23,244	11.42	2,765	47,005	17.00	343,040	441,790	50	75
St. Croix	8,063	112,721	13.98	9,601	172,818	18.00	699,977	1,240,000	586	.....
Sauk	12,160	213,741	17.57	16,261	308,959	19.00	1,161,993	1,442,400	500	500
Sawyer	1,036	15,696	15.15	1,048	17,816	17.00	157,614	161,690	.....	.....
Shawano	10,804	139,013	12.87	12,173	206,941	17.00	1,014,312	1,235,600	.....	325
Sheboygan	14,957	269,555	18.02	22,369	425,011	19.00	3,852,743	7,068,100	.....	.....
Taylor	4,969	56,449	11.36	4,800	81,600	17.00	349,626	922,930	610	1,300
Trempealeau	7,926	127,738	16.11	9,097	163,746	18.00	646,359	909,020	13,215	4,865
Vernon	9,377	143,791	15.33	11,620	220,780	19.00	674,896	794,210	435,665	343,131
Vilas	519	6,561	12.64	716	12,172	17.00	201,745	625,608	.....	.....
Walworth	6,350	130,430	20.54	10,702	203,338	19.00	1,100,339	1,890,000	6,300	7,530
Washtenaw	1,735	21,062	12.13	2,185	37,145	17.00	170,235	342,250	.....	405
Washington	10,064	172,082	17.09	11,410	216,790	19.00	958,277	1,378,150	325	.....
Waukesha	10,358	172,379	16.63	12,529	238,051	19.00	1,241,068	1,689,800	.....	50
Waupaca	12,450	203,847	16.37	17,356	312,408	18.00	1,199,564	1,635,100	.....	2,227
Wausara	6,801	108,936	16.02	7,387	132,966	18.00	524,433	606,158	.....	130
Winnebago	8,329	214,427	25.74	11,624	220,856	19.00	5,662,637	8,813,000	175	3,200
Wood	6,417	85,329	13.88	9,555	171,990	18.00	1,002,448	1,823,400	.....	.....
Total	499,191	\$8,653,387	\$17.34	624,713	\$12,109,968	\$18.87	\$150,281,610	\$210,384,225	\$2,837,375	\$3,097,823

TABLE XI.
1914.

County.	LOGS, TIMBER, ETC.		STEAM AND OTHER VESSELS.		PROPERTY AND FRANCHISES OF WATER AND LIGHT COS.		BANK STOCK.	
	Assessment.	True value.	Aggregate value.		Aggregate value.		Aggregate value.	
	Aggregate assessed value.	Aggregate true value.	Assessment.	True value.	Assessment.	True value.	Assessment.	True value.
Adams	\$1,765	\$4,064	\$1,495	\$5,410	\$42,043	\$68,710	\$20,000	\$30,813
Ashland	1,486,704	1,224,998	23,230	30,669	541,401	293,800	419,408	466,142
Barron	76,786	83,685	28,550	30,504	89,927	102,752	234,860	308,351
Bayfield	409,112	1,161,009	10,036	41,630	108,890	136,868	133,800	173,097
Brown	1,250	2,740	79,215	120,725	512,500	523,085	1,081,265	1,286,479
Buffalo	7,358	16,385	12,185	18,255	11,000	25,818	118,200	188,948
Burnett	29,405	21,175	2,640	1,840	2,725	5,092	92,750	103,206
Calumet	1,697	1,550	125	1,478	17,000	24,532	179,400	252,565
Chippewa	81,287	7,380	4,906	2,732	23,795	7,174	590,888	651,213
Clark	78,490	64,457	14,610	26,710	13,600	9,308	385,124	495,945
Columbia	275	4,600	12,525	19,149	1,380,538	1,912,068	586,862	708,546
Crawford	9,283	7,285	6,845	12,265	46,800	57,479	203,096	245,564
Dane .....	.....	.....	18,535	35,029	1,569,760	2,040,633	2,830,937	3,182,357
Dodge .....	.....	.....	3,470	8,750	266,398	477,995	588,106	925,040
Door	9,357	33,150	54,394	86,900	.....	.....	100,350	123,303
Douglas	290,235	367,328	28,452	34,142	1,220,000	1,700,920	556,500	905,172
Dunn	19,496	65,256	5,187	9,284	138,056	127,568	244,922	320,356
Eau Claire	3,965	282,456	5,985	14,231	271,000	296,883	589,844	657,651
Florence	23,702	56,505	11,030	9,330	91,413	93,238	15,000	26,064
Fond du Lac .....	.....	.....	8,040	8,740	202,700	171,007	1,299,750	1,436,486
Forest	117,961	153,169	2,285	8,427	1,905	1,125	43,000	38,363
Grant	16,630	21,387	14,355	13,295	106,446	140,705	633,359	766,066
Green .....	.....	393	1,250	53,991	83,290	132,608	745,804	855,973
Green Lake	664	.....	32,835	31,940	169,000	152,656	397,924	428,791
Iowa	2,967	225	17,275	12,370	108,599	104,465	386,633	418,842
Iron	151,901	58,328	309	1,265	63,245	16,775	42,759	52,377
Jackson	6,875	9,585	15,790	18,260	.....	.....	101,974	193,866
Jefferson	550	.....	6,790	7,510	317,869	348,712	1,258,452	1,520,337
Juneau	2,037	9,530	870	6,571	55,219	100,563	199,700	280,213
Kenosha .....	.....	.....	25,825	11,200	30,240	2,157	549,575	612,304

Kewaunee	31,885	72,900	9,920	10,120			187,707	229,878
La Crosse	2,945	5,315	28,375	35,000	1,079,500	1,064,282	1,527,068	1,797,711
Lafayette		216		161,216	103,228	183,562	412,315	552,317
Langlade	241,637	192,664	310	18,985	153,545	333,541	201,610	243,028
Lincoln	94,943	118,674	8,815	10,041	297,560	231,911	262,900	345,322
Manitowoc	122,100	121,927	112,060	138,983	187,048	431,370	571,980	664,994
Marathon	1,206,128	1,778,083	4,745	30,689	99,000	99,788	822,298	1,337,797
Marinette	667,357	925,281	28,580	28,443	363,540	296,468	592,939	660,520
Marquette	350		9,545	5,900	18,024	21,813	63,014	95,560
Milwaukee			178,705	289,354	12,763,655	12,464,930	14,812,325	18,941,736
Monroe	17,720	10,404	5,775		93,410	133,523	333,460	394,201
Oconto	98,572	56,375	26,625	9,550	134,975	74,400	209,667	289,168
Oneida	67,494	568,853	45,715	54,220	248,547	271,780	156,950	179,642
Outagamie	5,654		13,515	22,379	11,100	17,065	1,303,126	1,502,339
Ozaukee	35,025	68,000	9,700	15,500	9,500	13,078	194,600	283,614
Pepin	865	1,080	5,830	8,215	7,621	40,375	62,100	90,116
Pierce	35,066	35,579	9,234	9,977	100,000	184,967	240,800	282,464
Polk	26,012	29,875	2,737	7,325	1,033,415	1,275,996	230,570	322,414
Portage	25,045	26,725	1,575	7,934	181,000	329,530	320,223	376,939
Price	229,758	343,260	10,050	8,775	28,000	68,550	109,641	109,641
Racine			13,050	22,100	1,053,750	1,034,455	1,649,979	2,067,423
Richland	26,314	14,804	1,365	9,866	5,225	3,886	255,483	251,789
Rock	620	450	12,800	23,800	1,817,461	2,293,049	1,432,810	1,815,903
Rusk	117,566	242,595	3,410	8,365	8,100	11,025	78,548	109,297
St. Croix	15,486	42,463	735	9,982	879,989	1,089,293	339,610	415,410
Sauk	15,540	15,095	7,585	13,116	838,525	361,635	620,654	696,641
Sawyer	140,522	126,700	14,364	21,760	9,000	25,000	46,200	53,515
Shawano	167,543	265,311	9,345	11,026	41,300	55,697	295,637	361,069
Sheboygan	21,200	50,096	47,035	83,075	192,880	309,931	1,004,303	1,343,909
Taylor	589,523	426,632	4,695	7,235	5,675	14,637	112,030	146,346
Trempealeau	5,457	3,063	1,490	2,640	9,000	20,550	327,835	368,023
Vernon	13,754	6,592	9,990	1,545	41,100	49,153	280,053	333,183
Vilas	7,334	196,500	23,630	44,049	45,170	43,500	5,000	11,271
Walworth	5,780	725	217,475	337,600	139,371	145,146	665,550	1,027,772
Washburn	16,286	40,820	3,710	10,135			65,300	95,399
Washington	7,570	70,500	4,005	16,000	35,000	37,248	244,750	324,727
Waukesha	464	590	65,805	57,325	358,900	333,521	678,175	790,337
Waupaca	40,971	37,194	14,150	24,754	9,435	26,512	426,885	521,554
Waushara	3,597	2,760	14,425	6,730	26,596	24,967	124,390	155,847
Winnebago	58,800	92,060	91,330	101,895	1,113,600	1,244,534	2,067,050	2,082,077
Wood	395,528	362,889	10,920	15,055	50,000	112,880	701,986	806,931
Total	\$7,388,103	\$10,014,205	\$1,532,164	\$2,383,261	\$31,078,104	\$33,853,244	\$48,667,793	\$60,181,236

TABLE XII.
1914.

County.	AUTOMOBILES.						OTHER MOTOR VEHICLES.					
	Assessment.			True Value.			Assessment.			True value.		
	No.	Aggregate assessed value.	Average value each.	No.	Aggregate true value.	Average value each.	No.	Aggregate assessed value.	Average value each.	No.	Aggregate true value.	Average value each.
Adams	69	\$16,665	\$241.95	63	\$30,048	\$476.90	10	\$975	\$97.50	1	\$132	\$132.00
Ashland	139	77,255	555.79	116	77,665	669.62	10	8,956	135.00	31	3,832	123.61
Barron	345	129,527	375.00	340	157,757	463.99	68	1,325	220.88	58	6,807	117.36
Bayfield	91	35,328	388.22	63	37,387	593.40	6	12,425	194.14	1	137	137.00
Brown	586	303,405	517.76	640	426,887	667.00	64	1,300	86.66	131	16,258	124.10
Buffalo	244	96,659	379.00	229	107,595	469.80	15	1,610	161.00	14	1,607	114.70
Burnett	79	24,575	311.00	66	28,620	433.65	10	2,980	129.56	5	602	120.41
Calumet	423	182,085	430.46	429	234,118	545.69	23	4,035	115.00	48	5,584	116.35
Chippewa	381	166,729	438.00	385	241,231	626.60	35	4,686	98.95	72	8,559	118.88
Clark	268	132,145	357.95	317	162,006	511.06	51	2,230	139.38	44	5,067	115.14
Columbia	647	280,905	434.10	680	376,138	553.17	16	1,550	140.91	33	3,845	116.53
Crawford	165	67,150	406.97	141	66,456	471.31	11	13,070	112.68	17	2,210	130.00
Dane	1,918	839,170	437.50	2,170	1,372,129	632.40	116	5,875	90.38	294	35,810	121.81
Dodge	1,171	431,800	368.80	1,174	655,551	558.42	65	5,225	186.61	90	11,170	124.11
Door	216	69,235	320.53	202	107,855	533.98	28	3,695	123.16	27	3,440	127.40
Douglas	360	144,710	401.96	308	185,912	603.66	30	1,165	89.61	21	2,578	122.72
Dunn	365	148,108	406.05	362	170,785	471.78	13	2,680	92.41	26	3,100	119.23
Eau Claire	474	268,304	566.03	453	336,623	743.11	29	2,265	87.11	37	4,010	108.38
Florence	30	7,925	264.16	38	22,180	583.70	26	15,665	143.71	3	402	134.00
Fond du Lac....	1,259	613,550	487.33	1,237	766,094	619.30	109	250	83.33	141	16,772	118.96
Forest	26	11,025	424.04	18	14,593	810.70	3	5,875	178.08	4	492	123.00
Grant	888	392,910	442.00	908	514,940	567.10	23	6,900	178.46	47	5,475	116.50
Green	607	251,517	414.36	619	345,309	557.87	39	4,860	255.80	57	6,900	121.05
Green Lake	320	160,570	501.80	329	189,835	577.07	19	3,370	125.00	36	4,492	124.78
Iowa	432	192,970	446.00	411	209,213	509.04	27	1,345	224.17	35	4,473	127.78
Iron	25	7,865	314.60	27	14,130	522.93	6	725	103.57	3	397	132.33
Jackson	208	70,670	347.35	165	79,082	479.25	7	6,160	104.40	10	1,140	114.00
Jefferson	723	293,838	406.41	744	437,227	587.62	59	505	84.16	127	15,162	119.39
Juneau	166	54,765	329.90	130	60,730	467.20	6	7,560	160.85	7	827	118.14
Kenosha	552	249,320	451.70	576	430,998	748.40	47			124	15,753	127.06

Kewaunee	258	98,895	383.29	251	114,145	454.80	13	2,321	178.54	18	2,270	126.12
La Crosse	815	430,730	528.50	761	525,274	690.20	65	7,855	120.85	77	9,451	122.75
Lafayette	386	151,885	393.85	353	188,057	582.70	16	1,425	89.06	24	3,002	125.08
Langlade	135	43,575	322.77	132	78,277	593.00	9	660	73.33	14	1,725	123.22
Lincoln	168	73,175	435.55	166	113,565	684.10	19	1,690	88.94	18	2,260	125.56
Manitowoc	769	362,195	470.60	824	477,696	579.70	194	21,160	109.07	264	31,637	119.82
Marathon	527	196,335	372.48	520	335,675	645.55	90	15,145	168.28	106	12,818	120.92
Marquette	279	141,090	505.62	197	130,098	660.36	91	13,985	153.70	57	7,142	125.29
Marquette	146	44,005	301.41	177	88,023	497.30	16	1,720	107.51	13	1,607	123.61
Milwaukee	6,155	4,055,710	658.92	7,138	6,020,440	843.40	888	98,770	117.86	1,378	171,350	124.85
Monroe	297	127,393	428.00	285	164,825	578.40	11	990	90.00	10	1,155	115.50
Oconto	168	49,955	297.35	150	78,283	521.80	37	4,155	112.30	31	3,707	119.58
Oneida	91	65,170	716.10	63	50,627	803.65	12	1,130	94.16	8	875	109.37
Outagamie	682	317,270	465.20	659	394,821	599.20	142	17,795	125.20	174	23,447	134.76
Ozaukee	301	125,815	417.99	307	154,252	502.50	18	1,678	93.22	37	4,207	113.72
Pepin	111	42,170	380.00	113	55,330	489.55	8	980	122.50	4	457	114.25
Pierce	353	137,684	390.00	329	160,086	486.45	9	586	65.11	20	2,256	112.80
Polk	278	89,470	322.00	232	115,621	498.39	50	3,950	79.00	49	6,092	124.83
Portage	348	130,720	369.89	353	183,902	520.95	45	4,185	93.00	55	6,790	123.47
Price	85	25,010	294.23	61	32,738	536.65	19	1,250	65.78	12	1,470	122.50
Racine	893	401,735	449.87	1,119	914,193	817.05	7	795	116.44	309	39,108	126.56
Richland	408	164,696	403.67	395	226,635	573.75	17	6,735	396.18	14	1,592	113.72
Rock	1,398	637,110	455.72	1,455	896,602	617.65	40	5,170	129.50	159	19,560	123.04
Rusk	120	39,890	332.40	85	40,876	480.86	14	855	61.07	6	732	122.00
St. Croix	378	159,541	422.06	394	212,608	539.70	14	770	54.99	35	4,115	117.58
Sauk	765	345,450	448.95	772	368,203	476.90	29	4,130	142.41	41	4,716	115.02
Sawyer	35	8,890	245.88	18	7,455	414.17	26	2,695	103.65	1	137	137.00
Shawano	364	134,195	368.67	353	150,636	426.71	28	2,290	81.79	22	2,692	122.36
Sheboygan	997	482,425	483.85	1,133	670,235	591.55	141	14,085	99.53	230	28,414	123.54
Taylor	147	48,330	328.77	92	38,288	416.17	31	2,760	89.03	22	2,677	121.68
Trempealeau	307	126,440	411.85	308	147,283	478.20	35	3,220	92.00	34	3,721	109.44
Vernon	469	180,370	384.00	411	193,555	470.95	12	900	75.00	8	1,027	128.37
Vilas	24	5,570	232.06	20	7,892	394.55	5	260	52.00			
Walworth	876	336,319	383.92	1,002	536,289	535.65	29	5,605	193.27	58	7,129	122.92
Washburn	78	16,571	212.44	56	24,830	443.35	5	225	45.00	4	525	131.25
Washington	591	265,190	448.71	628	370,363	589.75	16	3,870	241.87	50	5,814	116.28
Waukesha	887	310,635	350.21	977	570,423	583.80	29	3,035	104.66	135	16,130	119.49
Waupaca	586	227,084	387.51	596	303,368	509.00	20	3,964	112.05	128	14,788	115.54
Waushara	362	139,940	396.55	368	185,641	504.46	80	3,060	109.28	50	5,783	115.66
Winnebago	1,010	585,085	529.74	1,067	767,578	720.10	125	17,240	137.92	163	21,534	132.12
Wood	347	150,625	434.08	371	206,251	556.00	23	2,200	95.65	59	6,605	111.95
Total	36,671	\$17,144,923	\$467.50	38,031	\$24,161,973	\$635.32	3,407	\$419,566	\$123.16	5,441	\$667,550	\$122.69

STATISTICS OF ASSESSMENTS AND TAXES

TABLE XIII.
1914.

County.	ALL OTHER PERSONAL PROPERTY LIABLE TO TAXATION.		TOTAL PERSONAL PROPERTY.				
	Aggregate value.		Aggregate value.				
	Assessment.	Total value.	Assessment.	Per cent to total.	True value.	Per cent to total.	Per cent of true value.
Adams	\$79,745	\$92,400	\$1,108,409	.245	\$1,418,739	.244	78.13
Ashland	471,636	529,362	5,115,240	1.130	5,215,563	.899	98.06
Barron	339,275	397,145	4,340,719	.959	4,978,973	.858	87.19
Bayfield	164,013	277,200	2,109,606	.466	3,413,517	.589	61.80
Brown	800,357	1,604,100	7,646,416	1.690	11,318,043	1.951	67.56
Buffalo	126,621	205,625	3,182,420	.703	3,877,109	.668	82.03
Burnett	50,244	60,120	1,130,897	.250	1,180,394	.203	95.82
Calumet	197,018	242,000	3,635,312	.803	4,150,153	.716	87.60
Chippewa	422,022	632,624	4,980,088	1.103	6,888,739	1.101	78.18
Clark	236,047	289,083	4,692,988	1.037	5,478,807	.945	85.66
Columbia	393,668	456,720	7,228,298	1.597	8,782,562	1.514	82.31
Crawford	118,196	137,580	3,195,655	.706	3,352,201	.878	95.84
Dane	1,169,831	1,531,200	18,710,279	4.135	22,557,586	3.889	82.95
Dodge	490,164	550,477	8,302,050	1.835	11,369,674	1.960	73.03
Door	140,348	296,500	2,136,684	.472	2,927,836	.505	72.99
Douglas	979,905	1,243,430	10,598,399	2.342	13,127,256	2.263	80.72
Dunn	294,967	322,350	4,405,331	.973	5,625,590	.970	73.32
Eau Claire	487,275	854,080	5,216,708	1.153	6,830,263	1.178	76.38
Florence	52,900	184,815	340,338	.075	686,988	.118	49.65
Fond du Lac	617,911	760,460	9,125,119	2.017	11,375,813	1.961	80.22
Forest	127,669	153,910	1,109,427	.245	1,323,731	.228	83.82
Grant	431,329	553,000	8,647,316	1.911	10,875,338	1.875	79.52
Green	151,274	228,420	6,723,484	1.486	7,315,438	1.261	91.91
Green Lake	312,577	328,450	3,173,438	.701	3,550,910	.612	89.37
Iowa	279,103	325,910	6,270,162	1.386	6,383,715	1.101	98.23
Iron	584,635	603,426	1,253,179	.277	1,196,618	.206	104.71
Jackson	129,271	336,794	2,255,436	.498	3,219,036	.555	70.07
Jefferson	437,430	514,150	8,135,359	1.797	9,436,843	1.627	86.22
Juneau	118,106	162,400	2,304,553	.509	3,029,789	.522	76.06
Kenosha	256,989	455,369	11,233,686	2.433	12,891,745	2.223	87.15
Kewaunee	196,340	199,360	2,688,959	.594	3,365,680	.580	79.89
La Crosse	506,221	768,750	8,669,653	1.916	11,529,599	1.988	75.20
Lafayette	314,917	291,319	5,539,191	1.224	6,621,361	1.142	83.67
Langlade	178,390	189,500	2,165,569	.479	2,372,050	.495	75.40
Lincoln	301,979	441,500	2,727,974	.603	3,763,932	.649	72.43
Manitowoc	642,053	689,000	8,617,449	1.904	10,083,008	1.733	85.47
Marathon	223,304	412,460	6,534,362	1.510	10,276,875	1.772	68.49
Marinette	418,478	504,700	5,006,926	1.106	5,739,847	.990	87.23
Marquette	89,495	111,680	1,466,589	.324	1,877,487	.324	73.12
Milwaukee	15,850,091	27,998,346	101,020,286	22.326	141,279,727	24.359	71.50
Monroe	218,768	255,613	4,649,350	1.027	5,443,367	.939	85.41
Oconto	130,177	253,980	2,896,026	.640	4,006,795	.691	72.28
Oneida	182,978	172,774	1,978,927	.437	2,072,316	.357	95.46
Outagamie	663,552	726,210	8,692,150	1.921	9,703,066	1.673	89.53
Ozaukee	279,253	383,450	2,781,979	.615	3,715,412	.641	74.88
Pepin	62,598	85,410	1,056,944	.234	1,479,484	.255	71.44
Pierce	146,947	210,770	3,543,628	.783	4,549,393	.784	77.90
Polk	170,040	198,610	4,179,243	.924	5,485,690	.946	76.19
Portage	246,419	264,145	3,521,608	.778	4,697,123	.810	74.98
Price	352,930	570,395	1,736,928	.384	2,204,434	.380	73.79

TABLE XIII.—Continued.

County.	ALL OTHER PERSONAL PROPERTY LIABLE TO TAXATION.		TOTAL PERSONAL PROPERTY.				
	Aggregate value.		Aggregate value.				
	Assessment.	Total value.	Assessment.	Per cent to total.	True value.	Per cent to total.	Per cent of true value.
Racine	1,197,300	1,671,000	13,625,672	3.011	17,886,945	3.084	76.19
Richland	180,974	209,110	4,356,286	.963	4,587,409	.791	94.97
Rock	712,761	987,043	13,372,706	2.955	17,665,277	3.046	75.70
Rusk	78,056	115,710	1,063,187	.235	1,547,467	.267	68.69
St. Croix	215,321	304,123	5,069,291	1.120	6,447,249	1.112	78.62
Sauk	441,956	520,218	7,812,495	1.727	8,125,915	1.401	96.16
Sawyer	36,295	32,646	574,426	.127	614,853	.106	93.42
Shawano	223,749	223,120	4,062,654	.898	4,889,835	.843	83.08
Sheboygan	550,883	1,140,253	10,029,268	2.217	15,044,065	2.594	66.66
Taylor	103,762	171,269	1,922,238	.425	2,633,798	.454	72.98
Trempealeau	236,597	262,171	4,256,293	.941	5,019,133	.865	90.18
Vernon	164,220	195,872	5,200,950	1.149	5,867,317	1.012	88.64
Vilas	40,760	93,866	395,613	.087	1,142,151	.197	34.64
Waushara	407,885	414,130	6,326,883	1.398	8,161,431	1.407	77.51
Washburn	36,730	48,355	730,025	.161	1,079,201	.186	67.64
Washington	371,546	397,960	4,484,801	.991	5,633,199	.971	79.61
Waukesha	462,300	527,800	6,455,324	1.427	7,448,405	1.284	86.66
Waupaca	257,962	291,987	5,067,375	1.120	6,237,174	1.075	81.23
Waushara	177,257	254,841	2,609,751	.577	3,107,808	.536	83.97
Winnebago	618,199	1,062,703	12,896,298	2.850	17,043,544	2.939	76.56
Wood	414,082	417,776	4,075,837	.908	5,782,483	.997	70.48
Total	\$38,568,631	\$58,509,025	\$452,478,110	100.000	\$580,006,004	100.000	78.01

TABLE XIV.
1914.

County.	TOTAL REAL ESTATE.					TOTAL REAL AND PERSONAL PROPERTY.				
	Aggregate Value.					Aggregate Value.				
	Assessment.	Per cent to total.	True value.	Per cent to total.	Per cent of true value.	Assessment.	Per cent to total.	True value.	Per cent to total.	Per cent of true value.
Adams	\$6,130,225	.283	\$7,671,704	.296	79.90	\$7,288,634	.276	\$9,090,443	.286	79.63
Ashland	13,229,473	.610	14,219,172	.548	93.03	18,344,713	.699	19,434,735	.613	94.37
Barron	16,997,798	.783	22,856,791	.881	74.35	21,338,517	.814	27,835,764	.877	76.65
Bayfield	11,270,366	.519	14,701,324	.567	76.67	13,379,972	.510	18,115,141	.571	73.84
Brown	32,644,658	1.504	50,025,481	1.929	65.26	40,291,074	1.536	61,343,524	1.933	65.67
Buffalo	12,341,670	.569	17,004,068	.656	72.58	15,524,090	.592	20,881,177	.658	74.34
Burnett	5,722,451	.264	6,766,658	.261	84.53	6,853,348	.261	7,947,052	.250	86.24
Calumet	22,693,847	1.046	25,968,482	1.002	87.38	26,329,159	1.004	30,118,640	.949	84.72
Chippewa	22,495,535	1.037	27,802,724	1.072	80.91	27,485,623	1.048	34,186,463	1.077	80.39
Clark	20,541,316	.947	28,039,093	1.081	73.26	25,234,304	.962	33,517,900	1.056	75.29
Columbia	33,431,888	1.541	42,638,806	1.644	78.40	40,663,186	1.550	51,421,368	1.621	79.07
Crawford	11,938,965	.550	13,598,634	.525	87.79	15,134,620	.577	16,950,835	.534	89.27
Dane	123,178,382	5.676	135,328,434	5.219	91.01	141,888,661	5.410	157,836,020	4.976	89.85
Dodge	62,048,138	2.859	77,697,526	2.997	79.56	70,350,188	2.683	89,067,200	2.807	78.97
Door	11,697,705	.539	17,184,719	.663	68.05	13,834,389	.527	20,112,555	.634	68.79
Douglas	36,234,080	1.670	49,168,718	1.896	73.69	46,832,479	1.786	62,295,974	1.963	75.18
Dunn	17,157,432	.790	22,772,189	.878	75.34	21,562,763	.822	28,397,779	.895	75.92
Eau Claire	17,037,561	.785	24,337,517	.939	70.00	22,254,269	.848	31,167,780	.982	71.39
Florence	2,818,849	.130	4,738,164	.183	59.48	3,159,137	.120	5,425,152	.171	53.22
Fond du Lac	53,971,743	2.487	63,412,604	2.446	85.11	63,066,862	2.406	74,788,417	2.357	84.35
Forest	7,896,980	.364	11,381,258	.439	69.38	9,006,407	.343	12,704,989	.400	70.89
Grant	46,896,865	2.161	53,147,570	2.050	88.24	55,544,181	2.118	64,022,908	2.018	86.75
Green	38,141,005	1.758	42,957,603	1.657	88.78	44,864,489	1.711	50,273,041	1.585	89.24
Green Lake	16,414,785	.756	21,135,910	.815	77.67	19,588,223	.747	24,686,820	.778	79.34
Iowa	31,435,873	1.449	36,623,871	1.413	85.82	37,706,035	1.438	43,007,586	1.355	87.67
Iron	9,013,643	.415	10,091,053	.389	89.32	10,266,822	.391	11,287,671	.356	90.93
Jackson	9,808,612	.452	15,519,706	.599	63.21	12,064,048	.460	18,738,742	.591	64.38
Jefferson	45,368,082	2.090	51,325,568	1.979	88.39	53,503,441	2.040	60,762,411	1.915	88.05
Juneau	9,954,504	.459	15,775,129	.608	63.11	12,259,037	.467	18,804,918	.593	65.18
Kenosha	37,020,317	1.706	39,573,704	1.526	93.54	48,254,003	1.840	52,465,449	1.654	91.97

Kewaunee	16,007,787	.738	19,456,842	.750	82.26	18,696,746	.713	22,822,522	.719	81.91
La Crosse	28,062,411	1.292	32,208,890	1.242	87.10	36,722,064	1.400	43,738,489	1.379	83.95
Lafayette	34,996,425	1.613	40,054,931	1.545	87.35	40,535,616	1.546	46,676,292	1.471	86.85
Langlade	13,566,510	.625	17,960,580	.693	75.48	15,722,079	.599	20,832,630	.657	75.46
Lincoln	10,486,235	.483	15,607,802	.602	67.16	13,214,209	.504	19,371,734	.611	68.22
Manitowoc	46,947,426	2.163	52,092,725	2.009	90.11	55,564,875	2.122	62,175,733	1.960	89.36
Marathon	30,561,899	1.408	46,939,735	1.810	65.11	37,396,261	1.426	57,216,610	1.803	65.35
Marquette	16,068,569	.740	23,063,345	.889	69.66	21,075,495	.804	28,803,192	.908	73.17
Menominee	7,041,170	.324	10,542,982	.407	66.79	8,507,759	.324	12,420,449	.391	68.49
Milwaukee	473,236,357	21.807	476,057,030	18.359	99.40	574,256,643	21.896	617,336,757	19.456	93.01
Monroe	20,839,065	.960	25,990,506	1.002	80.17	25,488,415	.972	31,433,873	.991	81.06
Oconto	11,591,992	.534	19,452,608	.750	59.59	14,488,018	.553	23,459,403	.739	61.74
Oneida	8,580,228	.395	11,152,121	.430	76.95	10,559,155	.402	13,224,852	.417	79.82
Outagamie	45,980,704	2.119	51,257,290	1.977	89.70	54,672,944	2.085	60,960,386	1.921	89.63
Ozaukee	18,516,274	.853	21,555,948	.831	85.89	21,298,253	.812	25,271,360	.796	84.27
Pepin	4,781,382	.220	6,702,101	.259	71.34	5,838,326	.222	8,181,585	.258	71.34
Pierce	14,938,034	.688	20,183,819	.778	74.01	18,481,662	.703	24,733,212	.740	74.72
Polk	13,040,276	.601	19,680,001	.759	66.27	17,219,519	.656	25,165,691	.793	68.42
Portage	17,757,556	.818	23,669,242	.913	75.02	21,279,164	.811	28,366,365	.894	75.00
Price	7,608,293	.351	12,361,895	.477	61.84	9,345,221	.356	14,566,329	.459	64.16
Racine	58,338,917	2.688	66,843,884	2.578	87.26	71,964,589	2.744	84,730,829	2.670	84.93
Richland	19,141,903	.882	23,550,426	.908	81.27	23,498,189	.896	28,137,835	.887	83.50
Rock	61,452,804	2.832	72,362,538	2.791	84.91	74,825,510	2.853	90,027,815	2.837	83.11
Rusk	7,579,271	.349	11,873,938	.458	63.84	8,642,458	.330	13,421,405	.423	64.39
St. Croix	19,886,279	.916	26,032,516	1.004	76.38	24,955,570	.952	32,479,765	1.024	76.84
Sauk	36,648,372	1.689	41,990,923	1.619	87.26	44,450,867	1.695	50,116,838	1.580	88.71
Sawyer	6,210,046	.286	9,710,372	.374	63.95	6,784,472	.259	10,325,225	.325	65.72
Shawano	18,728,754	.863	26,464,665	1.021	70.76	22,791,408	.869	31,354,500	.968	72.68
Sheboygan	43,983,144	2.025	56,739,994	2.188	77.43	53,967,412	2.058	71,784,059	2.262	75.19
Taylor	8,793,191	.405	12,598,616	.486	69.81	10,715,429	.408	15,232,414	.480	70.34
Trempealeau	15,495,383	.714	22,545,506	.869	68.73	19,751,676	.753	27,564,639	.869	71.66
Vernon	21,702,228	1.000	27,105,847	1.045	80.06	26,903,178	1.026	32,973,164	1.039	81.58
Vilas	2,694,949	.124	6,318,554	.244	42.65	3,090,562	.118	7,460,705	.235	41.22
Walworth	38,505,113	1.774	53,364,758	2.058	72.15	44,831,996	1.709	61,526,189	1.939	72.86
Washington	5,973,292	.275	8,001,931	.309	74.64	6,703,317	.256	9,081,132	.286	73.81
Washington	26,507,521	1.222	33,282,540	1.284	79.63	30,992,322	1.182	38,915,739	1.227	79.65
Waukesha	42,718,224	1.968	52,142,846	2.011	81.92	49,173,548	1.875	59,591,251	1.875	82.52
Waupaca	23,673,339	1.091	30,758,966	1.186	76.96	28,740,714	1.096	36,996,140	1.166	77.69
Waushara	12,834,387	.591	17,222,497	.664	74.52	15,444,138	.589	20,330,305	.641	75.97
Winnebago	52,867,393	2.436	57,312,614	2.210	92.23	65,763,691	2.508	74,356,158	2.343	88.43
Wood	20,375,538	.939	27,304,646	1.053	74.61	24,451,375	.982	33,087,129	1.043	73.89
Total	\$2,170,186,479	100.000	\$2,592,983,150	100.000	83.69	\$2,622,664,589	100.000	\$3,172,989,154	100.000	82.66

TABLE XV.

PERCENTAGE OF STATE ASSESSMENT OF EACH COUNTY TO TOTAL OF STATE—ALL PROPERTY.

County.	1914.	1913.	1912.	1911.	1910.	1909.	1908.	1907.	1906.	1905.	1904.	1903.	1902.	1901.
Adams	0.286	0.287	0.27	.027	0.27	0.26	0.26	0.28	0.27	0.25	0.23	0.28	0.20	0.18
Ashland .....	.613	.652	.63	.61	.61	.61	.63	.63	.66	.68	.64	.63	.58	.58
Barron .....	.877	.842	.81	.83	.80	.79	.79	.78	.74	.69	.62	.56	.47	.38
Bayfield .....	.571	.614	.57	.56	.58	.60	.64	.61	.62	.70	.72	.70	.74	.73
Brown	1.933	1.958	1.98	1.96	2.02	2.00	1.92	1.88	1.87	1.85	1.84	1.68	1.67	1.56
Buffalo .....	.658	.650	.67	.66	.67	.68	.67	.69	.68	.68	.63	.62	.58	.50
Burnett .....	.250	.222	.22	.22	.22	.21	.21	.20	.19	.17	.15	.13	.12	.11
Calumet .....	.949	.936	.92	.91	.93	.94	.92	.95	.94	.95	.93	.89	.87	.85
Chippewa	1.077	1.019	1.06	1.07	1.07	1.08	1.07	1.08	1.05	.94	.90	.96	.79	.72
Clark	1.056	1.056	1.05	1.04	1.06	1.08	1.11	1.16	1.13	1.04	.99	.92	.77	.69
Columbia	1.621	1.632	1.65	1.61	1.64	1.64	1.67	1.73	1.72	1.73	1.75	1.75	1.74	1.65
Crawford .....	.534	.526	.51	.52	.50	.50	.52	.52	.51	.49	.48	.46	.36	.32
Dane	4.976	4.917	4.81	4.71	4.63	4.63	4.58	4.59	4.57	4.62	4.56	4.53	4.73	4.60
Dodge	2.807	2.832	2.85	2.82	2.75	2.79	2.82	2.97	2.98	3.00	3.11	3.05	3.26	3.26
Door .....	.634	.634	.60	.60	.59	.58	.55	.54	.53	.48	.46	.42	.37	.36
Douglas	1.963	1.876	1.84	1.58	1.72	1.62	1.58	1.70	1.80	1.44	1.42	1.51	1.61	1.90
Dunn .....	.395	.348	.34	.36	.35	.36	.35	.36	.35	.30	.28	.27	.20	.20
Eau Claire .....	.982	.999	1.02	1.09	1.06	1.06	1.08	1.01	1.01	1.01	.99	.96	.90	.88
Florence .....	.171	.155	.15	.14	.14	.14	.13	.13	.12	.13	.12	.12	.15	.17
Fond du Lac	2.357	2.454	2.47	2.56	2.64	2.74	2.79	2.85	2.83	2.72	2.64	2.65	2.65	2.80
Forest .....	.400	.439	.44	.39	.38	.35	.30	.25	.26	.23	.22	.19	.22	.22
Grant	2.018	1.972	1.93	1.92	1.97	2.00	2.01	2.05	2.11	2.15	2.12	1.94	1.92	1.81
Green	1.585	1.605	1.61	1.57	1.54	1.56	1.55	1.61	1.60	1.63	1.61	1.65	1.72	1.70
Green Lake .....	.778	.793	.79	.80	.80	.80	.82	.85	.85	.85	.86	.86	.88	.87
Iowa	1.355	1.356	1.38	1.36	1.38	1.37	1.35	1.35	1.32	1.35	1.44	1.26	1.18	1.01
Iron .....	.356	.302	.27	.28	.25	.24	.20	.19	.19	.22	.24	.28	.30	.30
Jackson .....	.591	.588	.58	.61	.59	.60	.60	.59	.58	.53	.49	.48	.40	.38
Jefferson	1.915	1.932	1.94	1.93	1.95	2.00	2.04	2.12	2.18	2.25	2.31	2.32	2.30	2.35
Juneau .....	.593	.621	.62	.64	.65	.67	.68	.70	.70	.69	.66	.65	.59	.51
Kenosha	1.654	1.603	1.66	1.62	1.52	1.43	1.46	1.34	1.29	1.27	1.29	1.33	1.28	1.31
Kewaunee .....	.719	.731	.72	.71	.70	.69	.68	.65	.64	.61	.59	.58	.52	.49
La Crosse	1.379	1.391	1.43	1.51	1.54	1.58	1.59	1.55	1.60	1.69	1.70	1.90	2.14	2.29
Lafayette	1.471	1.465	1.44	1.42	1.43	1.43	1.43	1.44	1.40	1.36	1.34	1.35	1.27	1.25
Langlade .....	.657	.659	.68	.64	.62	.60	.58	.54	.51	.47	.44	.39	.32	.30
Lincoln .....	.611	.626	.66	.67	.66	.66	.65	.61	.55	.51	.49	.46	.39	.35

Manitowoc	1.960	1.978	1.98	2.02	2.03	2.06	2.06	2.10	2.07	2.08	2.07	1.97	1.91	1.83
Marathon	1.803	1.811	1.77	1.81	1.77	1.76	1.73	1.69	1.58	1.47	1.35	1.12	.93	.89
Marinette .....	.908	.931	.97	1.02	1.01	1.00	1.02	1.01	1.00	.96	.93	.90	.82	.83
Marquette .....	.391	.404	.41	.42	.41	.39	.39	.37	.36	.34	.32	.34	.31	.29
Milwaukee	19.456	19.438	19.31	19.67	19.70	19.23	19.57	19.18	19.69	20.54	21.15	22.32	23.21	24.50
Monroe .....	.991	1.009	1.00	1.01	.99	1.00	1.00	1.02	1.04	.98	.96	.93	.81	.72
Oconto .....	.739	.764	.77	.81	.80	.80	.80	.80	.76	.69	.68	.61	.52	.51
Oneida .....	.417	.456	.49	.48	.46	.45	.42	.39	.33	.35	.34	.40	.47	.41
Outagamie	1.921	1.961	2.01	2.00	2.07	2.10	2.10	2.13	2.11	2.12	2.12	2.08	2.13	2.16
Zaukee .....	.796	.813	.82	.81	.83	.83	.84	.86	.88	.90	.89	.91	1.00	1.01
Pepin .....	.258	.249	.24	.25	.24	.25	.25	.25	.25	.25	.23	.22	.18	.17
Pierce .....	.780	.754	.77	.79	.78	.79	.78	.79	.79	.79	.76	.77	.72	.74
Polk .....	.793	.757	.76	.76	.73	.72	.67	.68	.66	.59	.55	.53	.43	.39
Portage .....	.894	.858	.84	.83	.83	.82	.81	.83	.83	.85	.85	.81	.83	.86
Price .....	.459	.471	.44	.45	.43	.42	.41	.40	.39	.35	.31	.29	.26	.25
Racine	2.670	2.603	2.75	2.53	2.53	2.53	2.57	2.42	2.30	2.26	2.31	2.33	2.44	2.43
Richland .....	.837	.856	.83	.81	.78	.76	.75	.77	.75	.74	.72	.73	.59	.57
Rock	2.837	2.927	2.89	2.89	2.91	2.96	2.97	3.00	3.11	3.21	3.30	3.26	3.39	3.47
Rusk .....	.423	.410	.41	.40	.39	.37	.33	.31	.31	.29	.27	.25	.21	.17
St. Croix	1.024	.992	1.00	1.03	1.02	1.04	1.05	1.08	1.06	.99	.95	.92	.80	.77
Sauk	1.580	1.573	1.56	1.56	1.54	1.53	1.53	1.53	1.59	1.57	1.56	1.49	1.45	1.38
Sawyer .....	.325	.364	.36	.34	.33	.32	.30	.23	.21	.21	.18	.17	.19	.20
Shawano .....	.938	.990	.99	.98	.97	.97	.95	.92	.90	.81	.75	.65	.54	.50
Sheboygan	2.262	2.239	2.22	2.21	2.32	2.41	2.41	2.37	2.37	2.42	2.52	2.64	2.77	2.75
Taylor .....	.480	.492	.47	.48	.43	.43	.49	.49	.44	.42	.39	.36	.33	.31
Trempealeau .....	.869	.870	.87	.88	.86	.86	.82	.81	.81	.79	.79	.79	.67	.64
Vernon	1.039	1.052	1.02	1.05	1.04	1.03	1.03	1.05	1.04	1.06	1.01	.97	.84	.75
Vilas .....	.235	.241	.31	.32	.34	.36	.35	.31	.26	.30	.29	.28	.20	.19
Walworth	1.939	1.969	1.98	2.01	1.93	1.99	1.98	2.06	2.12	2.19	2.28	2.38	2.56	2.57
Washburn .....	.236	.263	.26	.25	.24	.24	.24	.22	.21	.19	.19	.17	.18	.16
Washington	1.227	1.229	1.25	1.24	1.26	1.30	1.30	1.34	1.37	1.39	1.41	1.43	1.54	1.53
Waukesha	1.878	1.902	1.88	1.93	1.92	1.96	1.98	2.10	2.15	2.27	2.37	2.44	2.85	2.98
Waupaca	1.166	1.159	1.14	1.16	1.13	1.11	1.09	1.12	1.10	1.09	1.10	1.05	.91	.83
Wausshara .....	.641	.654	.66	.65	.65	.65	.66	.65	.63	.60	.58	.55	.49	.45
Winnebago	2.343	2.333	2.46	2.54	2.54	2.60	2.68	2.66	2.70	2.82	2.94	2.96	3.06	3.12
Wood	1.043	1.036	1.04	1.03	1.01	1.02	.99	1.02	.98	.94	.82	.78	.62	.54
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE XVI.

TOTAL TAX LEVIES, STATE AND LOCAL, ASSESSMENTS AND POPULATION OF WISCONSIN, 1872-1913.

Year.	Tax Levies.				Assessments.		Population.
	Total.	State.	County.	Local.	State.	Local.	
1872	\$7,395,131	\$781,774	\$2,034,926	\$4,578,431	\$390,454,875	\$337,997,854	(70) 1,054,670
1873	7,789,075	727,202	1,946,694	5,115,179	.....	337,887,185	
1874	7,606,248	593,513	1,767,112	5,335,623	421,285,359	337,758,068	
1875	8,004,692	695,923	1,870,655	5,438,114	.....	351,468,391	1,236,729
1876	8,097,435	788,942	1,734,286	5,574,207	423,596,290	352,815,635	
1877	8,031,628	708,671	1,829,732	5,493,225	.....	346,062,373	
1878	7,969,859	631,589	2,072,696	5,215,574	413,102,976	455,340,582	
1879	7,577,768	437,453	1,966,046	5,124,269	438,971,801	406,308,185	
1880	9,098,418	662,059	2,061,489	6,374,870	445,582,720	425,680,143	1,315,497
1881	9,063,171	450,072	2,280,259	6,323,840	447,804,968	429,711,462	
1882 ....	.....	710,921	.....	.....	456,325,171	446,760,585	
1883	9,985,353	332,031	2,425,283	7,228,039	.....	.....
1884 ....	.....	224,138	.....	.....	476,396,354	487,950,036	
1885	11,199,506	773,745	2,590,376	7,835,385	488,139,614	.....	1,563,413
1886 ....	.....	783,159	.....	.....	496,507,152	503,085,254	
1887	11,644,897	878,581	3,016,326	7,749,990	573,229,855	.....
1888 ....	.....	1,069,542	.....	.....	581,264,749	590,794,192	
1889	12,490,530	873,888	3,358,724	8,257,918	577,092,815	.....
1890 ....	.....	891,660	.....	.....	592,890,719	579,839,542	1,686,880
1891	14,654,229	988,886	3,605,229	10,060,114	623,859,417	591,004,854	
1892 ....	.....	1,018,720	.....	.....	654,000,000	603,609,173	
1893	15,744,659	1,018,720	3,873,228	10,852,711	654,000,000	624,707,113	
1894 ....	.....	240,000	.....	.....	600,000,000	639,602,277	
1895	16,561,983	1,372,713	4,411,554	10,776,721	603,473,526	632,680,710	1,937,915
1896	16,338,856	1,195,070	4,373,889	10,769,897	600,000,000	633,347,607	
1897	16,996,177	1,995,070	4,185,276	10,815,831	600,000,000	629,735,508	
1898	16,891,266	1,492,570	4,049,168	11,349,528	600,000,000	628,504,011	
1899	17,212,876	1,340,570	4,113,779	11,758,527	625,000,000	630,721,497	
1900	19,376,442	1,345,570	4,386,823	13,644,049	630,000,000	746,022,932	2,069,042
1901	20,360,831	2,257,854	4,550,872	13,552,105	1,436,284,000	1,082,641,094	
1902	20,754,277	2,325,916	5,416,860	13,011,501	1,504,346,000	1,369,811,147	
1903	20,776,180	1,027,220	5,854,290	13,894,670	1,753,172,000	1,358,098,346	
1904	21,441,385	1,069,988	5,319,458	15,031,939	1,842,841,000	1,384,580,755	
1905	22,896,641	1,167,035	5,948,975	15,780,631	1,952,700,000	1,411,576,545	2,228,919
1906	23,267,646	643,680	5,709,100	16,914,866	2,124,800,000	1,468,922,432	
1907	26,382,150	2,656,637	5,978,651	17,746,902	2,256,300,000	1,531,909,825	
1908	28,332,045	2,875,723	6,461,609	18,994,713	2,478,561,786	1,565,884,559	
1909	29,287,107	3,607,939	6,813,232	18,865,936	2,602,549,798	1,613,427,747	
1910	30,667,894	4,587,636	6,772,183	19,308,075	2,743,180,404	1,680,811,386	2,333,860
1911	32,610,975	4,614,446	7,422,094	20,574,435	2,941,412,842	1,907,872,199	
1912	33,623,412	2,566,711	6,846,867	24,209,834	2,841,630,416	2,080,055,793	
1913	41,755,035	7,655,318	8,968,701	25,933,016	2,968,187,705	2,451,962,913	
1914 ....	.....	6,333,657	.....	.....	3,172,980,154	2,622,664,589	

TABLE XVII.

TOTAL TAX AND AVERAGE TAX RATE BASED ON LOCAL AND STATE ASSESSMENT OF EACH COUNTY.

County.	Tax Levy of 1913.					Tax Levy of 1912.				
	Local assessed val. 1913.	State assessment 1913.	Taxes levied 1913.	Average rates.		Local assessed val. 1912.	State assessment 1912.	Taxes levied 1912.	Average rates.	
				Local assessed valuation.	State assessment.				Local assessed valuation.	State assessment.
Adams	\$6,713,737	\$8,607,919	\$134,039	1.996	1.557	\$4,950,139	\$7,693,517	\$80,045	1.617	1.041
Ashland	18,012,858	19,550,521	391,590	2.174	2.003	15,443,520	17,969,541	389,852	2.525	2.170
Barron	18,181,356	25,240,753	368,887	2.029	1.461	15,760,518	23,101,490	303,893	1.928	1.316
Bayfield	12,682,373	18,411,342	343,589	2.710	1.867	11,669,231	16,259,510	296,495	2.541	1.824
Brown	38,517,638	58,704,400	850,207	2.208	1.448	34,944,030	56,306,594	703,789	2.014	1.250
Buffalo	14,638,247	19,500,044	241,765	1.652	1.240	13,889,458	18,924,633	178,062	1.282	.941
Burnett	5,160,779	6,639,621	125,078	2.423	1.884	3,887,691	6,121,274	94,774	2.438	1.548
Calumet	25,165,570	28,061,667	294,026	1.168	1.048	20,720,657	26,122,067	185,111	.893	.709
Chippewa	22,387,316	30,551,775	461,629	2.062	1.511	17,142,331	29,985,427	379,930	2.216	1.267
Clark	23,524,912	31,664,479	427,525	1.839	1.350	21,981,936	29,811,131	330,200	1.502	1.108
Columbia	39,276,792	48,912,947	558,160	1.421	1.141	33,442,495	46,775,065	415,886	1.244	.889
Crawford	13,785,101	15,761,609	215,697	1.565	1.369	8,877,495	14,602,258	177,724	2.002	1.217
Dane	133,127,021	147,397,453	1,649,722	1.240	1.119	105,866,857	136,600,741	1,249,959	1.181	.915
Dodge	59,878,251	84,890,449	727,204	1.214	.857	48,107,154	80,854,813	526,845	1.095	.652
Door	11,461,134	19,017,330	244,417	2.133	1.285	8,929,496	17,048,998	177,225	1.986	1.039
Douglas	39,746,540	56,250,275	996,225	2.507	1.771	32,921,606	52,188,112	914,497	2.778	1.752
Dunn	19,480,339	25,435,782	348,527	1.789	1.370	18,212,616	23,810,853	277,137	1.521	1.164
Eau Claire	20,133,275	29,944,308	490,689	2.438	1.639	18,621,696	29,048,890	441,298	2.370	1.519
Florence	2,762,343	4,658,127	93,963	3.402	2.018	4,253,885	77,229	77,229	3.831	1.816
Fond du Lac	58,151,063	73,563,018	849,041	1.460	1.154	48,342,003	70,134,431	651,206	1.347	.929
Forest	8,006,202	13,146,882	255,576	3.192	1.944	6,309,273	12,476,800	223,020	3.535	1.787
Grant	51,359,598	59,128,908	694,561	1.351	1.175	45,193,163	54,857,436	527,443	1.167	.961
Green	41,650,299	48,100,240	502,734	1.207	1.045	32,912,515	45,752,427	377,019	1.145	.824
Green Lake	18,088,565	23,784,833	243,950	1.352	1.026	16,361,428	22,328,183	177,532	1.085	.795
Iowa	35,630,405	40,641,529	405,966	1.139	.999	31,138,499	39,255,531	282,385	.907	.719

TABLE XVII.—Continued.

TOTAL TAX AND AVERAGE TAX RATE BASED ON LOCAL AND STATE ASSESSMENT OF EACH COUNTY.

County.	Tax Levy of 1913.					Tax Levy of 1912.				
	Local assessed val. 1913.	State assessment 1913.	Taxes levied 1913.	Average rates.		Local assessed val. 1912.	State assessment 1912.	Taxes levied 1912.	Aggregate rates.	
				Local assessed valuation.	State assessment.				Local assessed valuation.	State assessment.
Iron	9,741,896	9,064,528	185,420	1.903	2.045	8,625,537	7,625,136	172,502	2.000	2.262
Jackson	10,930,404	17,612,113	275,991	2.525	1.567	10,314,249	16,604,925	223,994	2.172	1.349
Jefferson	51,804,537	57,919,870	614,033	1.185	1.060	35,906,806	55,181,450	465,277	1.300	.843
Juneau	10,736,783	18,615,849	277,472	2.584	1.491	9,686,087	17,704,626	215,022	2.218	1.215
Kenosha	44,309,008	48,086,870	589,558	1.331	1.226	41,976,214	47,167,790	387,065	.922	.820
Kewaunee	17,574,421	21,909,902	258,414	1.471	1.180	12,710,815	20,366,713	188,110	1.480	.923
La Crosse	32,848,191	41,687,893	758,799	2.310	1.820	30,921,778	40,699,067	609,157	1.970	1.497
Lafayette	37,659,519	43,924,268	388,731	1.024	.878	25,821,604	40,918,257	306,588	1.187	.749
Langlade	15,068,096	19,762,551	350,601	2.322	1.774	13,186,945	19,385,197	277,726	2.106	1.433
Lincoln	12,409,560	18,767,309	361,247	2.911	1.925	11,621,907	18,784,960	334,495	2.879	1.781
Manitowoc	54,404,323	59,304,517	751,881	1.382	1.268	37,649,593	56,364,936	575,882	1.530	1.022
Marathon	32,073,762	54,279,255	782,654	2.441	1.442	27,649,554	50,414,493	645,634	2.335	1.281
Marinette	18,091,687	27,901,372	508,597	2.812	1.823	13,705,546	27,615,084	476,737	3.479	1.726
Marquette	7,520,743	12,112,913	137,863	1.833	1.138	7,306,624	11,749,656	109,154	1.494	.929
Milwaukee	562,198,783	582,818,247	9,911,068	1.763	1.701	524,732,546	548,604,119	8,134,482	1.550	1.483
Monroe	24,716,120	30,251,679	423,588	1.714	1.400	17,990,221	28,433,153	341,781	1.900	1.202
Oconto	14,110,294	22,890,522	363,449	2.576	1.594	12,217,031	21,747,487	289,555	2.370	1.332
Oneida	9,229,893	13,669,089	284,296	3.081	2.080	6,622,567	13,918,603	242,741	3.665	1.744
Outagamie	48,179,023	58,796,161	859,334	1.784	1.462	43,313,725	57,101,894	673,593	1.555	1.179
Ozaukee	20,869,405	24,364,208	255,303	1.223	1.048	17,409,349	23,181,256	163,706	.940	.706
Pepin	3,940,014	7,459,995	102,589	2.604	1.375	3,663,312	6,922,847	77,618	2.119	1.121
Pierce	17,851,806	22,610,418	321,380	1.800	1.421	17,238,980	21,989,286	257,264	1.492	1.170
Polk	15,248,308	22,682,006	303,538	1.991	1.338	12,680,720	21,547,971	256,361	2.022	1.190
Portage	16,220,131	25,724,061	356,510	2.198	1.386	13,886,700	23,859,792	298,223	2.148	1.250
Price	8,433,404	14,103,401	283,337	3.360	2.009	7,755,453	12,524,575	230,951	2.978	1.844

Racine	72,124,094	78,097,569	1,084,640	1.504	1.389	45,398,714	78,114,515	844,429	1.860	1.081
Richland	21,969,889	25,667,308	365,164	1.662	1.423	12,846,972	23,436,741	261,284	2.034	1.115
Rock	72,419,876	87,741,842	1,007,585	1.391	1.143	68,078,001	82,225,187	803,687	1.181	.977
Rusk	8,114,680	12,295,284	281,514	3.469	2.290	7,539,254	11,637,752	249,525	3.309	2.144
St. Croix	23,834,438	29,740,598	372,910	1.565	1.254	22,281,430	28,465,616	285,619	1.282	1.004
Sauk	43,079,678	47,163,722	590,660	1.371	1.252	25,707,131	44,383,160	466,758	1.816	1.052
Sawyer	6,140,772	10,911,321	206,520	3.395	1.911	6,682,482	10,214,797	203,525	3.045	1.993
Shawano	21,682,571	29,686,937	394,176	1.818	1.329	15,022,545	28,009,145	325,326	2.166	1.162
Sheboygan	51,846,122	67,155,739	834,777	1.610	1.243	48,973,469	63,160,048	655,436	1.339	1.038
Taylor	9,461,302	14,751,631	278,697	2.945	1.889	8,556,536	13,454,325	228,649	2.672	1.700
Trempealeau	16,803,061	26,093,671	338,237	2.013	1.296	15,528,949	24,621,067	273,351	1.761	1.110
Vernon	23,860,621	31,518,043	382,812	1.604	1.214	16,439,718	29,106,288	298,400	1.815	1.025
Vilas	3,258,353	7,231,327	150,743	4.626	2.085	2,596,107	8,725,367	150,265	5.788	1.722
Walworth	37,514,328	59,069,613	594,067	1.584	1.006	34,171,394	56,403,804	471,247	1.379	.836
Washburn	5,446,805	7,889,859	159,187	2.923	2.018	3,727,446	7,285,959	124,365	3.337	1.707
Washington	29,398,946	36,856,413	321,422	1.093	.872	25,696,155	35,641,286	262,606	1.022	.737
Waukesha	48,329,903	57,008,234	602,957	1.248	1.058	31,617,744	53,492,732	478,542	1.514	.895
Waupaca	26,026,477	34,739,083	445,444	1.712	1.283	22,916,808	32,353,052	364,148	1.589	1.126
Waushara	14,688,100	19,613,077	230,491	1.569	1.175	14,069,637	18,713,127	192,990	1.369	1.031
Winnebago	61,383,025	69,977,654	972,422	1.584	1.390	51,334,464	69,930,494	860,856	1.677	1.231
Wood	20,909,038	31,093,572	521,200	2.126	1.676	18,696,283	29,554,827	430,230	2.301	1.456
Total	\$2,451,962,913	\$2,998,187,705	\$41,755,035	1.703	1.393	\$2,080,055,793	\$2,841,630,416	\$33,623,412	1.617	1.183

TABLE XVIII.
TAXES LEVIED IN 1912 AND COLLECTED IN 1913.

County.	Total.	State.	County.	Local.	School.
Adams	\$80,044.71	\$6,949.20	\$17,600.76	\$25,894.15	\$29,510.60
Ashland	389,852.23	16,231.04	97,601.85	157,578.98	118,440.36
Barron	303,802.59	20,866.49	55,475.90	108,126.47	119,423.73
Bayfield	296,494.94	14,686.45	85,793.46	96,383.86	96,631.17
Brown	703,788.86	50,859.09	167,017.54	324,462.61	161,449.62
Buffalo	178,061.92	17,063.73	38,177.67	70,604.31	52,186.21
Burnett	94,774.42	5,529.06	13,739.89	36,857.40	35,645.07
Calumet	185,111.29	23,594.80	29,113.45	79,592.61	52,103.43
Chippewa	379,929.58	27,084.43	71,640.40	163,706.56	117,498.19
Clark	330,200.49	26,926.99	67,241.01	119,523.28	116,509.21
Columbia	415,885.78	42,249.73	65,859.74	186,485.81	121,290.50
Crawford	177,723.82	13,189.52	43,960.95	63,064.34	57,519.01
Dane	1,240,959.46	123,385.02	163,510.39	751,267.29	211,796.76
Dodge	526,844.80	73,032.34	101,012.08	206,490.05	146,310.33
Door	177,224.56	15,399.56	42,901.46	66,291.16	52,632.38
Douglas	914,496.91	47,139.06	207,747.80	390,732.56	268,877.49
Dunn	277,137.04	21,507.23	44,695.18	142,756.13	68,178.50
Eau Claire	441,297.78	26,238.49	85,584.70	164,186.35	165,288.24
Florence	77,229.18	3,841.61	25,597.76	19,252.19	28,537.62
Fond du Lac	631,206.37	63,349.13	129,729.96	278,281.82	179,845.46
Forest	223,020.39	11,269.71	65,985.29	75,497.60	70,267.79
Grant	527,443.07	49,550.15	98,959.18	209,637.87	169,295.87
Green	377,019.46	41,326.01	88,970.41	133,444.60	113,278.44
Green Lake	177,532.13	20,167.99	31,582.21	70,715.76	55,066.17
Iowa	282,385.45	35,457.67	39,843.47	106,197.44	100,836.87
Iron	172,501.76	6,887.42	60,533.73	52,046.40	53,034.21
Jackson	223,993.85	14,998.45	65,117.73	90,419.15	53,458.52
Jefferson	465,277.06	49,842.80	85,746.19	192,675.92	137,012.15
Juneau	215,022.25	15,991.75	51,243.15	73,064.29	74,718.06
Kenosha	387,065.26	42,604.45	36,989.11	148,754.07	158,717.67
Kewaunee	188,110.30	18,396.29	39,810.13	85,079.23	43,924.65
La Crosse	609,157.20	36,761.56	144,466.48	234,573.42	173,355.74
Lafayette	306,588.42	36,959.54	64,229.81	116,002.27	99,396.80
Langlade	277,725.60	17,509.73	59,934.47	110,184.55	90,096.85
Lincoln	334,495.18	16,967.60	78,036.14	149,595.95	89,895.49
Manitowoc	575,882.45	50,911.80	119,929.77	233,702.68	171,338.20
Marathon	645,634.31	45,537.04	126,812.34	274,680.28	198,604.65
Marinette	476,737.18	24,943.41	132,379.48	182,181.00	137,233.29
Marquette	109,154.33	10,612.91	26,985.58	36,355.98	35,199.86
Milwaukee	8,134,482.18	495,528.28	1,514,595.63	4,271,180.48	1,853,177.74
Monroe	341,781.03	25,682.33	75,695.03	125,365.84	115,037.83
Oconto	289,554.59	19,643.48	64,175.97	125,247.28	80,487.86
Oneida	242,740.46	12,572.02	69,873.07	98,206.95	62,088.42
Outagamie	673,593.85	51,814.19	81,852.86	351,623.59	188,302.81
Ozaukee	163,705.47	20,938.54	33,497.15	57,124.54	52,145.24
Pepla	77,617.88	6,253.09	15,962.32	28,480.81	26,921.66
Pierce	257,263.48	19,831.89	60,321.85	95,915.10	81,164.64
Polk	256,360.53	19,463.28	57,455.50	87,925.91	91,515.84
Portage	298,223.25	21,551.43	84,167.80	106,768.14	75,735.88
Price	230,951.36	11,312.85	52,916.13	88,263.54	88,458.84
Racine	844,429.21	70,557.17	177,129.50	362,812.59	233,029.05
Richland	261,284.36	21,169.31	54,324.57	105,235.18	80,555.30
Rock	803,687.04	74,270.14	129,696.43	332,650.75	267,069.72
Rusk	249,524.66	10,511.85	62,066.57	93,637.42	88,298.82
St. Croix	285,613.89	25,711.64	44,760.08	114,151.98	100,995.19
Sauk	466,758.24	40,089.23	131,568.17	163,855.44	131,245.40
Sawyer	208,524.65	9,226.54	61,510.83	72,282.32	60,554.96
Shawano	375,325.48	25,299.35	89,971.25	117,530.91	92,523.97
Sheboygan	655,435.86	57,049.49	114,033.25	286,612.29	197,740.83
Taylor	278,649.28	12,152.66	51,039.96	86,233.52	79,223.14
Trempealeau	273,350.93	22,239.05	67,920.77	107,865.69	75,325.42
Vernon	298,400.38	26,290.34	71,966.37	108,293.50	91,850.17
Vilas	150,264.82	7,881.22	62,941.15	42,999.45	36,443.00
Walworth	471,247.40	50,946.89	89,677.52	166,170.52	164,452.47
Washburn	124,364.80	6,581.06	27,531.24	39,771.21	50,481.29
Washington	262,606.66	32,193.10	69,234.53	98,227.25	62,950.78
Waukesha	478,541.72	48,317.51	101,644.03	193,531.55	135,048.63
Waupaca	364,147.60	28,986.19	77,204.28	142,890.18	115,066.95
Waushara	192,989.73	16,907.21	36,568.52	71,154.93	68,359.07
Winnebago	860,856.11	63,164.93	119,012.93	461,694.33	216,983.92
Wood	430,230.03	26,695.49	104,880.29	170,540.62	128,113.63
Total	\$33,623,412.91	\$2,566,711.00	\$6,846,867.22	\$14,801,430.20	\$9,408,404.49

TABLE XIX.

TAXES LEVIED IN 1913 AND COLLECTED IN 1914.

County.	Total.	State.	County.	Local.	School.
Adams	\$134,039.01	\$21,978.73	\$42,642.70	\$32,471.67	\$36,945.91
Ashland	391,590.07	49,918.65	90,706.85	132,609.27	118,355.30
Bar. on	365,887.26	64,447.59	59,632.84	119,299.27	125,507.56
Bayfield	343,589.25	47,009.96	94,514.61	101,228.24	100,836.44
Brown	850,207.45	149,890.83	182,312.43	322,197.90	195,806.29
Buffalo	241,765.36	49,789.76	51,701.94	84,912.89	55,360.77
Burnett	125,078.07	16,953.06	20,587.08	43,575.53	43,962.40
Calumet	594,025.60	71,650.27	54,775.48	106,704.09	60,895.76
Chippewa	461,629.45	78,008.30	80,745.00	186,916.85	115,959.30
Clark	427,525.34	80,849.39	72,586.74	146,687.03	127,402.18
Columbia	558,160.22	124,890.16	107,088.83	195,719.30	130,461.93
Crawford	215,697.30	40,244.35	46,575.73	67,618.03	61,259.19
Dane	1,649,722.45	376,352.15	215,679.02	649,268.03	408,423.25
Dodge	727,204.20	216,752.06	120,787.91	253,309.75	136,354.48
Dcor	244,416.76	48,557.22	60,582.00	81,852.72	53,424.82
Douglas	996,225.48	143,624.69	239,603.67	311,556.68	301,440.44
Dunn	348,527.48	64,945.56	57,569.38	125,541.70	100,470.84
Eau Claire	490,688.95	76,457.25	87,371.13	169,887.36	156,973.21
Florence	93,963.10	11,893.68	29,000.90	25,267.52	27,801.00
Fond du Lac	849,041.29	187,829.58	144,477.68	338,655.82	178,078.21
Forest	255,575.84	33,568.14	85,516.09	70,573.77	65,917.84
Grant	694,561.45	150,974.73	112,698.96	234,244.88	196,642.88
Green	502,734.25	122,815.07	114,406.46	153,532.09	111,978.63
Green Lake	243,950.14	60,730.18	39,638.41	80,368.78	63,194.77
Iowa	405,965.60	103,770.64	58,037.75	136,483.42	97,673.79
L. on	185,420.40	23,144.59	51,861.28	53,304.18	57,110.35
Jackson	275,990.48	44,969.29	68,675.33	99,126.29	63,219.57
Jefferson	614,033.27	147,887.66	100,957.93	209,914.93	155,272.75
Juneau	277,471.80	47,532.15	68,590.90	83,151.90	78,226.85
Kenosha	589,557.70	122,780.94	86,802.38	228,803.36	151,171.02
Kewaunee	258,413.64	55,942.88	56,307.74	100,666.37	45,496.65
La Crosse	758,798.87	106,442.33	171,730.05	301,869.84	178,756.65
Lafayette	385,730.64	112,152.49	65,344.45	115,782.91	92,450.79
Langlade	350,601.36	50,460.00	73,841.29	133,239.85	93,060.22
Lincoln	361,246.43	47,918.86	76,491.07	142,850.06	93,986.45
Manitowoc	751,880.41	151,423.11	141,982.98	272,620.68	185,853.64
Marathon	782,653.67	138,592.06	164,114.61	337,079.21	142,867.79
Marinette	508,597.00	71,241.00	123,490.50	167,224.91	146,640.59
Marquette	137,862.85	30,928.10	27,451.33	42,688.22	36,795.20
Milwaukee	9,911,057.85	1,488,118.66	1,992,929.16	5,861,531.11	568,478.92
Monroe	423,583.00	77,242.07	72,273.74	149,035.12	125,037.07
Oconto	369,448.48	58,446.72	73,623.96	147,067.97	84,289.83
Oneida	284,296.09	34,901.50	78,855.46	107,075.77	63,463.36
Outagamie	859,333.48	150,125.13	127,611.51	384,315.04	197,281.80
Ozaukee	255,302.45	62,209.48	52,724.89	85,335.95	55,032.13
Peplin	102,589.17	19,047.72	21,161.89	32,793.79	29,585.77
Pierce	321,379.85	57,731.53	66,781.20	112,065.45	84,801.67
Polk	303,538.32	57,914.31	50,925.43	99,069.55	95,629.03
Portage	356,510.07	65,681.65	64,335.46	131,135.29	95,357.67
Price	283,337.46	36,010.43	57,235.14	110,187.51	79,904.38
Racine	1,084,639.97	199,407.72	177,555.02	429,063.91	278,613.32
Richland	365,164.05	65,536.72	90,015.50	120,319.17	89,292.66
Rock	1,007,584.96	224,082.57	163,935.85	335,584.97	284,031.57
Fusk	281,513.89	31,393.74	63,491.54	97,999.85	85,628.76
St. Croix	372,909.88	75,937.13	64,595.81	127,962.42	104,384.52
Sauk	590,660.19	120,423.85	153,078.46	181,105.78	135,452.10
Sawyer	208,519.93	27,860.04	54,444.16	65,907.14	60,308.59
Shawano	394,175.71	75,800.02	98,621.73	124,117.73	95,636.23
Sh.boygan	834,776.92	171,469.77	142,746.06	324,109.64	196,451.45
Taylor	278,697.23	37,605.55	63,711.73	91,626.64	85,693.31
Trempealeau	338,236.54	66,625.36	71,161.21	119,756.27	80,693.70
Vernon	382,812.02	80,475.48	76,362.89	124,065.45	101,918.20
Vilas	150,743.46	18,463.85	59,906.54	41,642.67	30,730.40
Wa. worth	594,067.03	150,823.36	82,230.23	187,034.15	173,979.29
Washington	159,186.73	20,145.28	35,126.65	47,101.58	56,831.22
Waukesha	321,422.00	94,106.03	51,488.23	105,529.15	70,298.59
Waupaca	602,956.77	145,559.97	102,192.33	215,176.87	140,026.60
Waupaca	445,443.69	88,699.83	75,646.63	162,156.16	118,941.02
Waushara	230,490.81	50,078.37	45,537.55	63,103.05	71,771.84
Winnebago	972,422.37	178,675.00	159,021.51	417,183.57	217,542.29
Wood	521,199.82	79,391.70	126,918.57	173,753.63	141,135.92
Total	\$41,755,035.08	\$7,655,318.00	\$8,166,700.52	\$17,232,775.64	\$8,700,240.92

CHAPTER V.

THE INCOME TAX.

The Wisconsin income tax, as more fully explained in the report of the tax commission for 1912 (chapter III) resulted from widespread dissatisfaction with the general property tax as applied to the taxation of personal property. Moneys, credits and similar intangibles—although they indicate unusual tax-paying ability on the part of their owners—were most unequally and inequitably taxed. With other personal property, such as household furniture, the difficulty and cost of accurate assessment were out of all proportion to the taxes collected thereon. The income tax was designed to replace these taxes. Moreover, the property tax in general had come to be largely a tax *in rem*, falling on property without reference to the wealth or ability of its owner, and taking no cognizance of whether it was owned free or heavily incumbered.

In the broader view, therefore, the income tax was designed to give larger place in the revenue system to taxes based on ability to pay; and there was no doubt that most of its sponsors hoped and expected that in time it would prove practical and desirable to replace the entire personal property tax with the income tax. This feature of the law is well described by Chief Justice Winslow, speaking for the court, in the case of *State ex rel. Bolens vs. Frear*, 148 Wis. 505: "By the present law it is quite clear that personal property taxation for all practical purposes becomes a thing of the past. The specific exemptions of all money and credits and the great bulk of stocks and bonds, as well as of all farm machinery, tools, wearing apparel, and household furniture in actual use, regardless of value, goes far to eliminate taxation of personal property; while the provision

that he who pays personal property taxes may have the amount so paid credited on his income tax for the year seems to put an end to any effective taxation of personal property. That taxation of such property has proven a practical failure will be admitted by all who have given any attention to the subject. Doubtless this was one of the main arguments in the legislative mind for the passage of the present act. By this act the legislature has, in substance, declared that the state's system of taxation shall be changed from a system of uniform taxation of property (which so far as personal property is concerned has proven a failure) to a system which shall be a combination of two ideas, namely, taxation of persons progressively, according to ability to pay, and taxation of real property uniformly, according to value."

Such were the ideals and objects of the income tax. Whether it would accomplish the desired results was distinctly problematical. Income taxes had been employed in this country continuously from the seventeenth century. But they had not, particularly in recent years, worked well. In theory the income tax was generally admitted to be the ideal substitute for the tax on moneys, credits and perhaps all forms of personal property. But experts doubted whether it could be made to work as a state tax, and in particular they doubted whether it would yield reasonably large revenues, whether it would not prove exceedingly expensive to administer, and whether the average taxpayer would cooperate with the authorities in returning sufficiently accurate and truthful reports upon which to base a fair and adequate assessment. Three assessments have now been made under the income tax law and a body of experience and data has been accumulated sufficient to answer with some certainty the doubts and questions properly raised by the experiment with the income tax.

THE INCOME TAX AS A SUBSTITUTE FOR PROPERTY TAX ON MONEYS, AND CREDITS, HOUSEHOLD FURNITURE, etc.

When the income tax was introduced there was exempted from taxation moneys and credits, stocks and bonds not otherwise specially provided for, personal ornaments and jewelry habitually worn, household furniture, machinery, implements and tools used in farm, orchard and garden, and one watch carried

by the owner. In addition the limitation of \$200 on musical instruments and household furniture, the limitation of \$50 on tools and of \$50 on each watch carried by the owner, were removed. These groups of personal taxation were relinquished. Two questions arise: Was the exemption wise? Did the income tax fill the gap left by these exemptions?

Speaking generally, these classes of property were so unequally and inequitably assessed, and the attempt to assess them caused so much trouble and expense relative to their yield that the exemption would have been warranted even though no substitute at all had been provided. In the last year in which they were taxable, according to the best information obtainable, these classes of property were assessed at less than twenty per cent of their taxable value. When they were assessed, excepting stocks, bonds and securities, they usually covered a larger share of the taxable wealth of the poor than the rich. There was probably no intention to favor the richer classes. But the average assessor does not know values as they are represented in the homes of the very rich. The assessment of household property tended toward a uniform level for rich or poor, and the jewelry of the rich together with intangible property in general was seldom found.

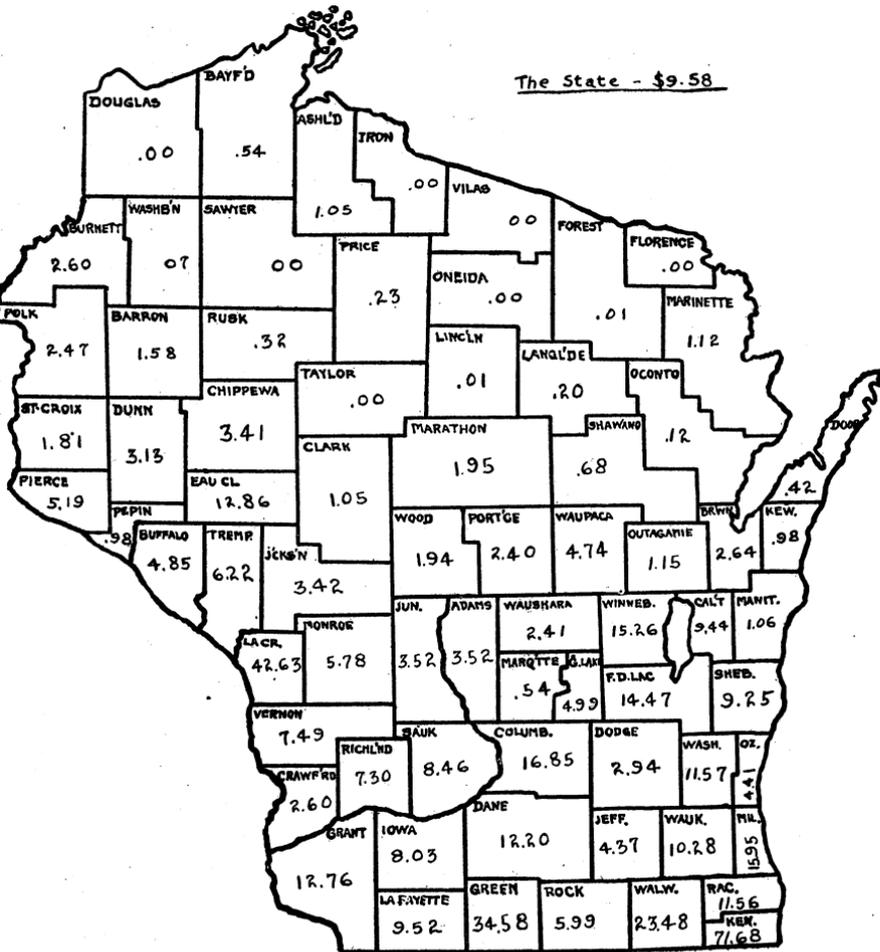
The assessment of stocks, bonds, moneys and credits was particularly inequitable. A careful investigation of 473 estates some years ago showed taxable securities worth \$2,266,105, which were assessed at only \$74,995, or less than three and one-half per cent of their true value. The tangible personal property in these estates—household furniture, pianos, carriages and the like—was inventoried at \$148,309 and assessed at \$80,390, or fifty-four per cent of its true value. The securities, therefore, were worth fifteen times as much as the tangible personalty but were actually assessed for a smaller amount.

And the assessment of securities was almost unbelievably irregular. This is illustrated by the accompanying map showing the per capita assessment of moneys and credits in 1910. The year 1910 is taken merely because we have exact population statistics for that year. The figures in any other year would be practically the same. In Douglas county \$100 worth of moneys and credits were assessed—less than one cent per capita; in Iron, Vilas, Florence, Oneida, Sawyer and Taylor

PER CAPITA ASSESSMENT OF MONEYS AND CREDITS BY COUNTIES

1910

The State - \$9.58



counties no moneys and credits were assessed at all. In Kenosha county, on the other hand, the assessment amounted to \$71.68 per capita; side by side in the neighboring county of Walworth the assessment was only \$23.48 per capita, while in the adjoining county of Rock it sank to \$5.99, but jumped again to \$34.58 in the adjoining county of Green. In La Crosse county the assessment reached \$42.63 per head, while in no county bordering on La Crosse did it reach a figure as high as \$8 per head. In Outagamie county with the prosperous city of Appleton the per capita assessment was \$1.15 whereas in the adjoining county of Winnebago it was \$15.26.

Within any particular county the assessment of moneys and credits was just as irregular. Take Kenosha county for example, where the assessment of this class of property was highest in 1910. In Kenosha city the per capita average rose to \$105.95, while in Pleasant Prairie town, within the same county, it was only six cents per capita; in Randall town, on the other hand, it amounted to \$22.63 per capita. But even in this county the large assessment is explained principally by the assessment of a few large estates in the probate court—the property largely of widows and orphans which, because it was a matter of public record, could not be concealed. And when this class of property was found the tax burden upon it was unreasonably severe. The average rate of taxation throughout the state (based on local assessments) was at that time close to two per cent. The average thousand dollar bond yielded perhaps fifty dollars interest a year. Twenty dollars of this would therefore be taken in taxes if the security was discovered, equivalent to an income tax of forty per cent. No personal property tax imposing a burden as severe as this can be successfully administered.

The preceding facts make it reasonably plain that the personal property taxes in question were not worth keeping whether a substitute could be secured or not. The income tax, however, more than filled the gap left by their abolition. Up to June 30, 1913, the cash collections under the income tax assessed in 1912 amounted to \$1,631,413.38. On the other hand careful estimates of what the personal property tax exempted would have yielded at the tax rates prevailing in 1912 were made, and the amount so lost or relinquished was found to be \$703,589. In short, the income tax yielded the first year considerably more than twice

as much in cash as the exempted personalty would have yielded had it been subject to taxation.*

It is only fair to say that in thirty-two of the seventy-one counties of the state the income tax failed to yield as much as the personal property taxes in question would probably have supplied. This results from the fact that the income tax is not a good producer in many rural districts or villages and in some small cities. But considering the fact that the taxation of these forms of property was so unequal as to make its continuance inherently bad, this feature of the change loses much of its force. There is no inherent virtue in the taxation of household property, farm machinery and the intangible property—mostly belonging to widows and orphans—that happen to come to light when a man dies and his effects are exposed in the probate courts.

It should be noted, moreover, that the thirty-two counties in which revenues were reduced by the income tax law contained only 698,176 inhabitants according to the last federal census, or thirty per cent of the total population of the state. Seventy per cent of the population lived in districts in which the income tax increased the public revenue. La Crosse was the most populous county in which a reduction of revenue occurred.

RESULTS OF THE INCOME ASSESSMENTS OF 1912, 1913 AND 1914.

Since the first assessment the income tax has developed naturally, yielding more each successive year although business conditions have in Wisconsin been subject to the depression existing throughout the entire country. The details are given in Tables I and II, following. The latter table shows a reduction of the income tax on corporations from the first to the second year. This reduction is purely nominal and was caused by the abolition, after the first assessment, of the income tax on banks and trust companies. The tax on such companies in the first year greatly exceeded the difference between the first and second assessments, so that in reality the tax on corporations was larger in 1913 than in 1912. The income tax on banks and trust companies yielded no cash revenue because in practically every case the personal property tax was large enough to wipe out the income tax.

* This conclusion was advanced as the result of a general estimate in the report for 1912, page 20. Careful investigation made county for county, and not possible at the time the 1912 report was published, shows that both the reduction of the personal property tax and the yield of the income tax were smaller than was expected.

TABLE I.—INCOME TAX.

ASSESSED INCOME OF CORPORATIONS AND OF FIRMS AND INDIVIDUALS, 1912, 1913 AND 1914.

County.	Total corporations, firms and individuals.			Corporations.			Firms and Individuals.		
	1912.	1913.	1914.	1912.	1913.	1914.	1912.	1913.	1914.
Adams	\$49,150.76	\$92,905.00	\$50,319.00	\$23,439.00	\$13,864.00	\$1,744.00	\$25,711.76	\$79,041.00	\$48,575.00
Ashland	1,193,515.25	1,339,483.00	1,482,563.00	704,305.92	703,220.00	715,600.00	488,709.33	636,263.00	766,963.00
Barron	245,271.94	443,327.00	592,265.00	96,678.94	167,440.00	127,538.00	148,593.00	280,887.00	464,727.00
Bayfield	628,589.81	853,688.00	871,137.00	406,845.20	580,220.00	658,563.00	221,744.61	273,468.00	212,574.00
Brown	1,861,117.17	2,301,573.74	2,124,668.80	981,402.18	1,039,000.00	895,120.00	879,714.99	1,262,573.74	1,229,548.80
Buffalo	112,885.58	146,529.85	171,571.39	33,976.11	23,886.00	22,191.00	78,909.47	123,143.85	149,380.39
Burnett	41,542.00	72,739.00	75,154.00	12,981.00	41,886.00	43,292.00	28,561.00	31,353.00	31,862.00
Calumet	307,273.01	363,289.00	476,256.00	199,954.10	125,310.00	243,395.00	107,318.91	237,979.00	232,861.00
Chippewa	904,579.63	937,422.00	1,219,694.00	539,915.63	288,900.00	479,967.00	364,664.00	648,522.00	739,727.00
Clark	235,912.73	382,649.21	436,276.16	99,081.76	90,164.00	114,019.00	136,830.97	292,485.21	322,257.16
Columbia	908,790.06	1,062,964.00	927,992.07	482,735.05	406,770.00	290,329.00	426,055.01	656,194.00	637,663.07
Crawford	132,866.35	250,446.00	349,251.00	45,526.96	28,017.00	68,855.00	87,339.39	222,429.00	268,396.00
Dane	4,069,657.78	5,023,669.00	5,023,931.00	1,152,753.32	1,330,200.00	1,298,936.00	2,946,904.46	3,693,469.00	3,724,995.00
Dodge	1,450,163.43	1,937,746.00	1,807,806.00	601,008.43	843,680.00	653,092.00	849,155.00	1,094,066.00	1,154,713.00
Door	152,438.74	198,930.41	149,545.04	44,599.90	49,930.00	35,707.00	107,838.84	149,000.41	113,838.04
Douglas	3,960,763.05	4,672,051.00	3,147,432.02	2,772,680.56	3,002,500.00	1,453,532.00	1,218,082.49	1,669,551.00	1,693,950.02
Dunn	331,890.67	525,373.00	568,330.00	142,650.68	122,540.00	101,805.00	189,239.99	402,833.00	466,325.00
Eau Claire	1,381,278.69	1,945,220.00	1,898,598.00	556,480.69	857,620.00	791,815.00	824,798.00	1,087,600.00	1,106,733.00
Florence	124,310.11	83,376.00	65,605.00	95,034.50	55,340.00	33,118.00	29,275.61	28,036.00	32,487.00
Fond du Lac	1,622,138.60	1,872,006.03	1,766,818.00	373,920.85	505,070.00	580,073.00	1,248,217.75	1,866,936.03	1,186,745.00
Forest	147,893.59	306,573.00	369,888.00	100,125.07	213,270.00	275,101.00	47,768.52	93,303.00	94,787.00
Grant	956,801.66	1,446,127.00	1,190,108.00	288,563.19	348,530.00	119,095.00	668,238.47	1,097,597.00	1,071,013.00
Green	570,381.90	856,728.00	1,002,253.00	144,401.31	125,470.00	172,526.00	425,980.59	731,258.00	829,727.00
Green Lake	400,589.27	403,909.40	363,088.18	139,724.55	140,540.00	116,788.00	260,864.72	263,369.40	246,300.18
Iowa	627,986.29	631,290.00	618,831.00	34,990.00	40,149.00	40,149.00	477,306.14	596,300.00	578,737.00
Iron	336,418.72	459,953.00	481,074.39	202,195.62	307,370.00	351,324.00	134,223.10	152,583.00	129,730.39
Jackson	108,015.73	258,093.88	227,276.03	40,567.34	26,887.00	32,591.00	67,448.39	231,206.88	194,685.03
Jefferson	1,252,863.71	1,506,304.00	1,676,614.44	616,458.39	641,870.00	735,149.00	636,405.32	864,434.00	941,465.44
Juneau	180,649.67	180,340.00	182,614.00	80,465.03	25,624.00	23,889.00	100,184.64	154,716.00	158,725.00
Kenosha	2,960,616.36	3,577,849.00	3,104,530.00	1,423,177.38	1,671,400.00	1,261,050.00	1,567,439.48	1,906,449.00	1,843,480.00
Kewaunee	230,402.45	202,985.32	191,953.42	89,028.47	69,364.00	86,257.00	141,373.98	133,621.32	105,696.42
La Crosse	2,375,197.92	2,629,741.00	2,746,344.00	1,011,513.42	1,161,400.00	1,161,339.00	1,363,684.50	1,468,341.00	1,585,005.00
Lafayette	406,766.68	662,647.00	709,317.00	108,232.60	38,967.00	51,037.00	298,534.08	623,680.00	658,280.00

Langlade	221,768.41	301,348.00	325,577.00	104,313.40	107,060.00	128,283.00	117,455.01	194,288.00	197,294.00
Lincoln	446,580.82	545,164.28	660,918.00	227,030.27	255,760.00	325,988.00	219,550.55	289,404.28	334,930.00
Manitowoc	1,158,861.01	1,499,098.00	1,558,389.00	716,249.72	801,360.00	851,873.00	442,611.29	697,738.00	706,516.00
Marathon	1,162,497.56	1,575,789.00	1,913,706.72	562,302.56	748,400.00	883,770.00	600,195.00	827,889.00	1,029,966.72
Marquette	963,031.73	1,420,318.00	1,577,356.00	481,596.36	851,740.00	750,277.00	481,435.37	568,578.00	787,079.00
Marquette	121,301.58	90,413.82	67,177.10	78,377.00	49,500.00	22,613.00	42,924.58	40,913.82	44,564.10
Milwaukee	42,637,243.27	49,803,055.00	54,083,560.00	18,029,243.74	22,926,000.00	23,939,134.00	24,607,969.53	26,817,055.00	30,094,426.00
Monroe	300,785.13	467,338.00	429,771.00	140,559.27	102,670.00	132,903.00	160,225.86	364,668.00	296,868.00
Oconto	183,436.91	439,093.26	241,465.58	56,851.00	264,510.00	80,567.00	126,585.91	174,583.26	160,898.58
Oncida	427,935.88	623,285.24	514,161.00	266,206.15	429,280.00	280,942.00	161,729.73	194,005.24	233,219.00
Outagamie	1,956,716.37	2,310,330.28	2,068,846.85	1,011,557.32	1,266,300.00	945,696.00	945,159.05	1,044,030.28	1,123,150.85
Ozaukee	363,840.60	558,331.00	548,763.00	170,197.00	237,780.00	179,354.00	193,043.00	320,551.00	369,409.00
Pepin	56,527.95	71,115.46	85,391.85	26,529.00	15,948.00	14,649.00	29,998.95	55,167.46	70,742.85
Pierce	272,118.41	301,754.00	323,930.00	89,080.00	60,463.00	66,130.00	183,038.41	241,291.00	257,800.00
Polk	329,430.89	291,178.00	331,240.00	229,517.89	148,270.00	181,221.00	99,913.00	142,908.00	150,019.00
Portage	400,041.00	638,786.00	607,862.00	126,998.00	287,250.00	235,203.00	273,043.00	351,536.00	372,659.00
Price	179,436.35	197,963.93	257,548.97	110,306.00	101,000.00	123,624.00	69,130.35	96,963.93	133,924.97
Racine	3,795,282.59	5,660,047.00	5,609,206.00	1,815,487.15	2,992,800.00	2,780,201.00	1,979,795.44	2,667,247.00	2,829,005.00
Richland	216,082.43	383,121.00	573,241.00	44,204.00	23,783.00	127,942.00	171,878.43	359,338.00	445,299.00
Rock	3,167,750.66	3,522,702.00	3,528,905.00	1,198,421.81	1,114,700.00	1,212,439.00	1,969,328.85	2,408,002.00	2,316,466.00
Rusk	141,107.58	226,014.00	208,262.16	96,999.00	141,170.00	96,501.00	44,108.58	84,844.00	106,761.16
St. Croix	471,118.94	490,448.46	653,437.00	220,480.23	219,850.00	233,251.00	250,638.71	270,598.46	420,186.00
Sauk	862,524.98	966,389.00	1,100,424.34	189,398.00	117,060.00	140,576.00	673,126.98	849,329.00	959,848.34
Sawyer	49,523.53	110,835.00	82,798.57	14,049.00	76,116.00	21,170.00	35,474.53	34,719.00	61,628.57
Shawano	199,536.82	276,353.00	344,690.00	109,500.00	80,363.00	140,408.00	90,036.82	195,990.00	204,282.00
Sheboygan	1,977,222.92	2,203,255.00	2,826,394.00	1,023,944.01	1,078,700.00	1,481,109.00	953,278.91	1,124,555.00	1,345,285.00
Taylor	159,492.00	307,464.66	245,689.78	86,970.00	71,030.00	131,931.00	72,432.00	96,434.66	113,758.78
Trempealeau	233,461.18	250,565.30	272,168.00	124,115.00	241,897.00	68,202.00	109,346.18	176,028.00	203,966.00
Vernon	331,193.12	420,381.00	631,311.00	63,430.00	49,490.00	94,382.00	264,763.12	370,921.00	536,929.00
Vilas	229,366.05	270,254.39	202,417.00	95,937.00	143,270.00	143,270.00	134,329.05	126,984.39	118,857.00
Walworth	192,665.60	1,192,665.60	1,401,029.30	232,731.00	292,731.00	247,799.00	703,391.04	981,995.60	1,153,230.30
Washburn	52,795.37	79,002.00	108,114.87	21,717.00	15,377.00	21,458.00	81,078.37	86,425.00	86,656.87
Washington	849,965.87	1,012,020.00	1,041,948.00	330,175.00	368,070.00	360,673.00	519,790.87	643,950.00	681,275.00
Waukesha	1,015,542.82	1,299,801.66	1,373,760.86	386,723.50	501,570.00	532,449.00	628,819.32	798,231.66	841,311.86
Waupaca	370,907.59	434,250.54	468,243.38	130,422.59	112,660.00	174,661.00	240,485.00	321,590.54	293,582.38
Waushara	185,617.62	164,193.33	115,986.29	90,893.00	40,555.00	33,474.00	94,724.62	123,638.33	82,512.29
Winnebago	3,255,876.03	3,357,712.00	3,621,586.20	1,398,816.06	1,613,300.00	1,514,048.00	1,867,559.97	1,743,912.00	2,107,538.20
Wood	805,189.00	993,067.00	969,851.00	446,784.00	519,720.00	477,965.00	358,405.00	473,347.00	481,886.00
Total	\$100,845,862.82	\$122,387,831.05	\$126,979,330.79	\$44,311,315.33	\$53,498,991.00	\$52,191,412.00	\$56,534,547.49	\$68,888,840.05	\$74,787,918.79

TABLE II.—INCOME TAX.

INCOME TAX ASSESSED TO CORPORATIONS AND TO FIRMS AND INDIVIDUALS 1912, 1913 AND 1914.

County.	Total corporations, firms and individuals.			Corporations.			Firms and Individuals.		
	1912.	1913.	1914.	1912.	1913.	1914.	1912.	1913.	1914.
Adams	\$1,678.36	\$1,736.33	\$792.56	\$1,404.26	\$286.53	\$36.05	\$274.10	\$1,449.80	\$756.51
Ashland	33,873.10	49,639.30	55,888.30	24,677.78	38,136.48	38,880.70	9,195.32	11,502.82	17,007.60
Barron	6,952.24	8,920.02	9,872.65	5,104.06	5,667.20	4,316.23	1,848.18	3,252.82	5,556.42
Bayfield	25,993.73	36,771.09	39,899.83	22,715.98	32,518.21	36,904.12	3,277.80	4,252.88	2,995.76
Brown	62,375.70	68,222.20	61,121.50	49,485.66	50,494.34	43,504.94	12,890.04	17,727.86	17,616.56
Buffalo	2,736.29	2,151.92	2,420.97	1,785.11	759.32	720.53	951.18	1,392.60	1,700.44
Burnett	1,122.31	2,361.74	2,460.40	829.07	2,007.23	2,069.62	293.24	354.51	360.78
Calumet	12,862.62	9,465.34	15,343.52	11,468.58	6,311.92	12,259.89	1,394.04	3,153.42	3,083.63
Chippewa	38,205.61	24,987.98	36,553.47	31,739.26	14,615.23	24,279.00	6,466.35	10,322.75	12,274.47
Clark	7,488.52	6,839.98	12,006.80	5,240.84	3,261.75	4,124.44	2,247.68	3,578.23	7,882.36
Columbia	29,211.25	32,354.17	26,648.41	22,778.81	23,616.19	16,857.85	6,432.44	8,737.98	9,790.56
Crawford	3,960.06	4,169.45	6,458.27	2,612.43	1,308.79	3,215.67	1,347.63	2,860.66	3,242.60
Dane	108,924.64	110,944.46	121,681.77	64,341.93	55,698.34	54,398.16	44,582.71	55,246.12	67,283.61
Dodge	53,631.62	63,360.83	53,036.11	34,863.66	43,017.68	33,299.94	18,767.96	20,343.15	19,736.17
Door	3,640.11	3,333.51	2,598.16	6.00	1,581.04	1,130.64	3,634.11	1,752.47	1,667.52
Douglas	177,149.86	178,501.48	96,191.12	160,637.63	152,469.44	73,816.11	16,492.23	26,032.04	22,375.01
Dunn	9,857.42	12,686.03	12,948.62	7,439.31	4,582.69	3,807.13	2,418.11	8,103.34	9,141.49
Eau Claire	44,372.52	61,705.58	59,098.17	41,619.50	41,817.56	38,608.80	2,753.02	19,888.02	20,489.37
Florence	4,663.25	2,883.42	1,899.65	4,276.13	2,572.54	1,539.45	392.12	310.88	360.20
Fond du Lac	47,582.30	52,690.98	49,948.10	18,232.08	22,872.45	26,267.55	29,350.22	29,818.53	23,680.55
Forest	5,348.51	13,063.16	16,480.31	4,835.17	11,953.05	15,417.18	513.34	1,110.11	1,063.13
Grant	25,241.52	26,669.72	17,605.73	14,695.79	12,459.34	4,257.71	10,545.73	14,210.38	13,348.02
Green	15,477.73	17,932.86	20,278.86	7,273.45	6,077.77	8,356.53	8,204.28	11,855.09	11,921.32
Green Lake	11,525.41	10,377.62	8,836.90	7,875.03	6,695.92	5,565.18	3,650.38	3,681.70	3,272.72
Iowa	14,964.06	17,694.16	7,819.28	8,885.71	10,039.90	1,148.50	6,078.35	7,684.26	6,670.73
Iron	17,015.02	22,873.08	25,206.21	15,019.95	20,635.17	23,585.92	1,995.07	2,237.91	1,620.29
Jackson	3,150.87	3,454.56	3,174.77	2,401.53	777.25	942.26	749.34	2,677.31	2,232.51
Jefferson	44,798.32	42,602.67	48,438.03	36,435.85	31,053.90	35,563.37	8,362.47	11,548.77	12,874.66
Juneau	5,884.23	2,572.73	2,881.51	4,762.44	843.12	786.03	1,121.79	1,729.61	2,065.48
Kenosha	123,218.62	149,233.59	118,155.44	77,902.54	56,904.19	73,109.58	45,316.08	52,329.40	45,045.86
Kewaunee	6,903.77	4,541.17	4,872.74	3,873.39	2,891.02	3,594.41	3,030.38	1,650.15	1,278.33
La Crosse	82,228.74	85,400.89	88,163.42	81,880.34	55,189.80	57,618.48	348.40	30,201.09	30,544.94
Lafayette	12,445.12	26,160.97	11,593.13	7,726.53	16,040.73	2,101.06	4,718.59	10,120.24	9,492.07
Langlade	6,332.35	7,365.72	8,565.53	4,712.06	4,941.43	5,921.24	1,620.29	2,424.29	2,644.29

Lincoln	15,627.65	18,442.26	23,590.07	12,173.71	13,234.02	16,868.96	3,453.94	5,208.24	6,721.11
Manitowoc	46,904.68	49,572.98	52,376.66	41,187.97	40,261.32	42,802.97	5,716.71	9,311.66	9,573.69
Marathon	37,883.43	53,188.26	65,499.90	25,496.90	38,859.13	45,884.70	12,386.53	14,329.13	19,615.20
Marinette	38,285.93	57,463.71	61,123.86	25,312.49	44,918.43	41,679.16	12,973.44	12,545.28	19,444.70
Marquette	5,038.22	2,586.66	1,496.48	4,569.05	1,941.36	885.90	469.17	645.30	610.53
Milwaukee	1,479,321.84	1,824,295.73	1,950,702.64	1,455,981.05	1,245,740.31	1,297,417.22	23,340.79	578,555.42	653,285.42
Monroe	10,279.91	8,300.82	8,882.84	6,836.35	4,127.72	5,343.50	3,443.56	4,173.10	3,539.34
Oconto	3,657.96	11,331.83	4,959.70	2,370.92	9,260.16	2,820.66	1,287.04	2,071.67	2,139.04
Oneida	18,653.54	24,444.45	17,644.18	14,192.34	21,876.78	14,317.38	4,461.20	2,567.67	3,326.80
Outagamie	69,681.17	84,447.63	69,779.06	52,516.16	63,010.34	47,066.78	17,165.01	21,437.32	22,722.28
Ozaukee	11,953.23	14,289.03	12,300.94	9,737.48	10,750.93	8,109.17	2,215.75	3,538.10	4,191.77
Pepin	1,970.61	1,649.05	1,396.12	1,091.78	452.11	415.32	878.83	1,196.94	980.80
Pierce	7,038.25	5,010.61	5,357.45	4,045.32	2,176.59	2,380.50	2,992.93	2,834.02	2,976.95
Polk	12,888.25	8,973.52	10,632.97	11,906.86	7,280.35	8,898.29	981.39	1,698.17	1,734.68
Portage	10,715.64	17,149.50	15,316.41	7,396.81	12,878.91	10,536.24	3,318.83	4,270.59	4,780.17
Price	3,733.90	6,094.87	7,846.16	2,697.85	4,781.20	5,851.69	1,086.05	1,313.67	1,994.47
Racine	162,475.35	226,932.33	216,428.75	105,640.73	162,930.76	151,352.38	56,834.62	64,001.62	65,076.37
Richland	5,428.63	6,550.81	13,088.73	2,143.10	1,287.95	6,928.38	3,285.53	5,262.86	6,160.35
Rock	96,381.65	88,218.79	97,551.68	69,591.86	56,342.27	61,276.24	26,789.79	31,876.52	36,275.44
Rusk	7,961.26	7,143.37	5,455.27	7,490.27	6,183.95	4,226.91	530.99	959.42	1,228.36
St. Croix	16,279.78	16,109.94	17,212.24	12,587.82	11,813.12	12,003.24	3,691.96	4,796.82	5,209.00
Sauk	27,311.17	23,479.50	28,100.17	10,058.73	4,805.66	5,411.61	17,252.44	18,973.84	22,688.56
Sawyer	1,336.43	2,371.97	1,586.73	831.51	1,697.29	555.57	504.92	374.68	1,031.16
Shawano	6,194.18	5,769.89	8,503.49	5,110.76	3,462.48	6,049.77	1,083.42	2,307.41	2,453.72
Sheboygan	68,300.52	70,362.51	97,333.18	54,875.50	55,227.47	75,832.76	13,425.02	15,135.04	21,500.42
Taylor	5,090.57	11,470.63	7,867.50	4,290.73	10,340.14	6,465.37	799.84	1,130.49	1,402.13
Trempealeau	8,658.34	4,645.74	4,756.59	7,338.52	2,450.48	2,242.21	1,319.82	2,195.26	2,514.38
Vernon	8,706.90	10,736.58	14,459.46	3,883.38	1,918.86	3,661.09	4,823.52	8,817.72	10,798.37
Vilas	10,995.49	12,446.78	8,559.34	10,507.63	7,210.36	4,204.60	487.86	5,236.42	4,354.74
Walworth	23,535.39	24,707.11	30,631.98	13,517.02	9,365.17	11,014.39	10,068.37	15,341.94	19,617.59
Washburn	1,572.00	1,340.66	1,789.29	1,294.39	658.46	907.19	277.61	682.20	882.10
Washington	25,953.19	27,081.51	27,267.29	19,564.46	19,486.34	19,096.29	6,388.73	7,595.17	8,171.00
Waukesha	30,230.95	34,078.96	39,106.32	21,220.88	22,786.79	24,189.26	19,010.07	11,292.17	14,917.06
Waupaca	9,851.77	9,929.43	13,199.80	6,639.05	5,939.69	9,209.20	3,212.72	3,989.74	3,900.60
Waushara	5,790.17	3,563.17	2,179.47	4,529.07	1,380.99	1,139.87	1,261.10	2,182.18	1,039.60
Winnebago	111,439.83	114,830.10	118,370.24	74,429.90	83,922.79	78,738.13	37,009.93	30,407.31	39,632.11
Wood	24,067.05	32,362.92	29,278.61	18,902.21	24,846.68	22,849.87	5,194.84	7,516.24	6,428.74
Total	\$3,482,145.66	\$4,084,497.40	\$4,140,571.86	\$2,921,458.42	\$2,795,184.88	\$2,716,657.04	\$560,687.24	\$ 289,312.52	\$1,423,914.82

THE INCOME TAX

The income assessed in 1912 amounted to \$100,845,862, and the tax to \$3,482,145.* In 1913 the assessed income rose to \$122,387,831, and the tax to \$4,084,497. In 1914 the income rose to \$126,979,330, and the tax to \$4,140,571. The actual cash collections under the first assessment (of 1912) amounted to \$1,631,413.38. The actual cash collections in the second year—i. e., between June 30, 1913, and June 30, 1914—amounted to \$1,935,846.54. Collections under the third assessment of 1914 have not yet begun. These figures represent the actual yield of the income tax over and above the personalty offset. It must be remembered first that the collections have suffered owing to the inevitable litigation accompanying the introduction of a new and novel tax law; and second that the income tax machinery resulted in a striking and unusual increase in the assessment of personal property so that the real yield was in fact greater than is indicated by the cash collection. Had personal property continued to be assessed as it was assessed before 1912, the aggregate cash payment of income taxes would have been considerably larger.

The important characteristics of the income tax are well brought out in the following tables. The larger part of the income tax is assessed to corporations, 65.6 per cent in 1914 as against 34.4 per cent assessed to firms and individuals. The average rate paid by corporations in 1914 was 5.21 per cent, by firms and individuals 1.9 per cent. The tax is then largely a tax upon successful business concerns. New enterprises which have not yet reached the profit-paying stage and established concerns which have had a bad year pay no tax. The profits earned by business concerns might in large part be taxed to the individuals who receive them, since most of the stockholders of Wisconsin corporations probably reside within the state. But the law uses the device of collection at the source.

Table III, contains an analysis and summary which throw great light on the character and operation of the income tax. In this table the statistics are classified by groups of counties according to the importance of city or urban population in each group. Milwaukee county stands alone in group I. Group II, contains the counties having cities of second and third

* In the report for 1912 this was given at \$3,501,161.46. Corrections made after the report was printed reduced this amount to \$3,482,145.66.

TABLE III.—INCOME TAX.

INCOME TAX STATISTICS, ASSESSMENT OF 1914, BY GROUPS OF COUNTIES.

	The State.	Group I. Milwaukee County with City of the First Class.	Group II. Ashland, Brown, Dane, Douglas, Eau Claire, Fond du Lac, Ken- nosha, La Crosse, Mani- towoc, Mara- thon, Mari- nette, Outa- gamie, Racine, Rock, Sheboy- gan and Winnebago. Sixteen coun- ties having cities of the Second and Third Class.	Group III. Remaining fifty-four counties of the state.
Population	2,333,860	433,187	775,088	1,125,585
Per cent in each group.....	100.00%	18.56%	33.21%	48.23%
ASSESSED INCOME 1914:				
A. Total corporations, firms and individuals—amount	\$126,979,330.79	\$54,033,560.00	\$33,999,324.59	\$38,946,446.20
Per cent in each group.....	100.00%	42.55%	26.78%	30.67%
Per capita	\$54.41	\$124.74	\$43.87	\$34.60
B. Corporations—amount	\$52,191,412.00	\$23,939,134.00	\$8,616,878.00	\$19,635,400.00
Per cent in each group.....	100.00%	45.87%	16.51%	37.62%
Per capita	\$22.36	\$55.25	\$11.12	\$17.44
C. Firms and individuals.....	\$74,787,918.79	\$30,094,426.00	\$25,382,446.59	\$19,311,046.20
Per cent in each group.....	100.00%	40.24%	33.94%	25.82%
Per capita	\$32.04	\$69.43	\$32.75	\$17.16
INCOME TAX:				
A. Total corporations, firms and individuals—amount	\$4,140,571.86	\$1,950,702.64	\$1,428,711.15	\$761,158.07
Per cent in each group.....	100.00%	47.12%	34.51%	18.37%
Per capita	\$1.77	\$4.50	\$1.84	\$0.68
B. Corporations—amount	\$2,716,637.04	\$1,297,417.22	\$950,827.44	\$468,412.38
Per cent in each group.....	100.00%	47.76%	35.00%	17.24%
Per capita	\$1.16	\$3.00	\$1.23	\$0.42
C. Firms and individuals—amount.	\$1,423,914.82	\$653,285.42	\$477,883.71	\$292,745.69
Per cent in each group.....	100.00%	45.88%	33.56%	20.56%
Per capita	\$0.61	\$1.51	\$0.62	\$0.26
AVERAGE INCOME TAX RATES:				
A. Corporations, firms and individ- uals .....	.0326	.0361	.0420	.0195
B. Corporations .....	.0521	.0542	.1104	.0239
C. Firms and individuals.....	.0190	.0217	.0188	.0151
NUMBER OF TAXPAYERS:				
Firms and individuals only—number	60,860	20,302	21,260	19,298
Per cent to Population.....	2.61%	4.69%	2.75%	1.71%

classes. Group III, contains the fifty-four other counties and represents with sufficient accuracy, counties in which rural conditions predominate.

The income tax is primarily an urban tax. Milwaukee county for instance contains only 8.56 per cent of the population of the state, but 42.55 per cent of the total income and 47.12 per cent of the total income tax are assessed in that county. The fifty-four rural counties on the other hand contain nearly fifty per cent of the population but pay less than one-fifth of the tax.

The marked urban character of the tax comes out in other relationships. For instance the total income tax assessed in 1914 amounts to \$1.77 per capita. But the per capita tax in Milwaukee city is \$4.50, and in the rural counties only 68 cents. Again, the average rate of taxation paid is 3.61 per cent in Milwaukee county but only 1.95 per cent in the rural counties of the state. Finally, in Milwaukee county 4.69 per cent of the population is subject to the tax on firms and individuals, while in the rural districts only 1.71 per cent of the population was assessed. In short, a smaller proportion of the people pay, and they pay lower average rates on smaller average incomes, in the country than in the city.

These characteristics of the income tax were discussed at some length in the report of the Tax Commission for 1912, pages 32 and 33. The income tax does not yield much in farming districts, owing to the fact that few farmers have actual annual incomes in excess of the liberal exemptions authorized by the law. On the other hand, almost all the income tax goes back to the political subdivision in which it is collected, the local government taking seventy per cent, the county government twenty per cent and the state government only ten per cent, out of which the state pays the expenses of assessment and administration. If therefore there is no income tax assessed in a rural town, that town gets little benefit from the income tax. The rural district benefits slightly by the thirty per cent of the income tax collections which go to the county and state, because it contributes less to this revenue than it receives in the form of reduced county and state taxes on property. But the difference is small and not unjust, because the greater share of tax-paying ability is found in the cities.

INCOME STATISTICS CLASSIFIED BY SIZE OF TAXABLE INCOME.

The income tax is not only an urban tax, but it is principally drawn from the well-to-do and more prosperous classes. This is shown in Table IV, following, which for obvious reasons omits taxes paid by corporations.

This table contains some very significant data. Of those assessed in 1914 for income tax 41,732 had taxable incomes under \$1,000. This group of small taxpayers constituted 68 per cent of the total number, but paid less than 11 per cent of the total tax. The average tax in this group is \$3.74.

On the other hand 315 taxpayers having incomes of \$15,000 or more, and constituting about one-half of one per cent of the total number of taxpayers, were assessed for practically forty per cent of the aggregate tax, and the average tax on each person in this group is \$1,794. This group of 315 taxpayers constitutes less than 2/100 of one per cent of the population of the state. The two upper groups of taxpayers—667 in number—constitute less than 3/100 of one per cent of the entire population but contribute nearly one-half of the income tax.

These figures are in one sense startling. On the other hand the statistics indicate that the 667 persons with incomes in excess of \$10,000 actually received more taxable income than the 41,732 persons with annual taxable incomes below \$1,000. The facts themselves are startling in the light which they throw on the present concentration of wealth or incomes; and in that light the restriction of the tax to so small a proportion of the population is not unjust. On the other hand, the tax should be divested, just so far as the facts warrant, of any class character; and the present exemptions should certainly not be increased. They could probably be reduced with profit, not so much to increase revenue but to stimulate and maintain that interest in the conduct of government which results from direct tax paying. And in this connection it should also be remembered that the tax on persons with small incomes is not large—only \$3.74 per person in the lowest group.

In Tables IV; A, B, C and D and Tables V; A, B, C, and D, published at the end of this chapter, details are given for different groups of counties, contrasting conditions in different parts of the state. These tables will repay careful study. They

TABLE IV.—INCOME TAX.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—TOTAL FOR STATE.

Classified by Amount Groups of Income.	Number assessed.	Per cent of each group to total.	Taxable income.	Per cent of each group to total.	Tax.	Per cent of each group to total.	Average tax per individual.
Total.....	60,860	100.00	\$73,969,905.25	100.00	\$1,427,923.13	100.00	\$23.46
Under 1,000	41,732	68.57	\$15,545,782.60	21.02	\$156,202.53	10.94	\$ 3.74
1,000 to 1,999.....	10,528	17.30	14,004,276.71	18.93	152,871.09	10.71	14.52
2,000 to 2,999.....	3,855	6.33	9,210,837.07	12.45	110,348.59	7.73	28.62
3,000 to 3,999.....	1,691	2.78	5,760,689.61	7.79	75,436.33	5.28	44.61
4,000 to 4,999.....	908	1.49	4,027,847.43	5.44	57,906.82	4.05	63.76
5,000 to 9,999.....	1,479	2.43	9,820,371.30	13.28	182,901.61	12.81	123.70
10,000 to 14,999.....	352	0.58	4,245,486.58	5.74	127,168.60	8.91	361.26
15,000 and over	315	0.52	11,354,613.95	15.35	565,087.56	39.57	1,794.00
Classified by occupation.							
Total	60,860	100.00	\$73,969,905.25	100.00	\$1,427,923.13	100.00	\$23.46
Bookkeepers, stenographers and other clerical positions.....	4,148	6.82	\$1,879,911.23	2.54	\$20,591.89	1.44	\$4.96
Brokers, real estate men, etc.....	5,338	8.77	6,451,632.12	8.72	111,334.01	7.80	20.86
Bankers and capitalists.....	982	1.61	3,523,278.25	4.76	114,267.41	8.00	116.33
Estates—guardianships, etc.	977	1.60	2,779,279.17	3.76	85,417.67	5.98	87.42
Farmers	7,225	11.87	4,730,523.68	6.40	55,314.76	3.87	7.66
Laborers	882	1.45	250,239.80	.54	2,566.07	.18	2.91
Lawyers	1,202	1.97	3,094,198.15	4.18	71,705.54	5.02	59.66
Lumbermen	346	.57	972,899.43	1.32	28,117.76	1.97	81.27
Manufacturers	2,920	4.80	8,405,896.71	11.36	228,512.35	16.01	78.26
Mechanics and tradesmen.....	5,768	9.48	4,561,101.42	6.17	72,835.65	5.10	12.63
Merchants and jobbers.....	11,838	19.45	17,419,874.29	23.55	285,686.90	20.01	24.13
Miners	80	.13	130,676.46	.18	3,110.99	.22	38.89

Physicians and surgeons.....	1,642	2.70	2,443,393.87	3.30	37,404.42	2.62	22.78
Professors and other academic pursuits.....	2,372	3.90	1,536,905.04	2.08	24,661.31	1.73	10.40
Other professions	2,359	3.88	2,192,295.81	2.96	29,031.79	2.03	12.30
Public officials	555	.91	684,954.35	.93	8,895.51	.62	16.05
State and public employes.....	1,203	1.98	729,617.31	.99	9,807.12	.69	8.15
Public service employes.....	2,870	4.72	1,530,814.47	2.07	22,853.03	1.60	7.96
Retired	3,263	5.36	5,126,024.44	6.93	121,513.09	8.51	37.24
Unknown	554	.91	508,864.98	.63	6,488.10	.45	11.71
Other occupations	4,336	7.12	5,017,524.27	6.78	87,807.76	6.15	20.25

Note—These figures differ slightly from the similar totals in Tables I, II and III. The discrepancy results from the fact that in order to prepare Tables IV, V and VI in time for this report it was necessary to collect the data before the tax rolls had secured their final revision. While the figures given in Tables I, II and III are later and more accurate those given in Tables IV, V and VI are for all practical purposes correct.

show for instance that in the rural districts the concentration of wealth or income is noticeably less than in the more urban sections. They make it very plain also that the taxable income is received predominantly in the southern and older portions of the state.

TABLE V.—INCOME TAX.

SUMMARY OF STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—COUNTIES GROUPED TERRITORIALLY.

Territorial division.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Total for state.....	60,860	\$73,969,905.25	\$1,427,923.13	100.00	\$23.46
No. I Southern counties.....	34,649	46,086,182.03	964,276.57	66.83	27.54
No. II Eastern counties.....	9,541	10,515,671.42	175,256.04	12.28	18.37
No. III Central and western counties.....	6,339	6,727,160.66	115,668.44	8.10	18.25
No. IV Northwestern counties..	7,490	7,393,278.03	119,406.00	8.36	16.01
No. V Northeastern counties..	2,871	3,297,611.61	63,316.08	4.43	22.06

TABLE VI.

Occupation.	Number assessed for income tax.	Average tax per taxpayer.	Per cent of total income tax.	Per cent of total number assessed.	Per cent of total taxable income.
		Dollars	Per cent	Per cent	Per cent
Bankers and capitalists.....	982	\$116.33	8.00	1.61	4.76
Estates, guardianships, etc.....	977	87.42	5.98	1.60	3.76
Lumbermen.....	346	81.27	1.97	.57	1.32
Manufacturers.....	2,920	78.26	16.01	4.80	11.36
Lawyers.....	1,202	59.26	5.02	1.97	4.18
Miners.....	80	38.89	0.22	.13	.18
Retired.....	3,263	37.24	8.51	5.36	6.93
Merchants and jobbers.....	11,838	24.13	20.01	19.45	23.55
Physicians and surgeons.....	1,642	22.78	2.62	2.70	3.30
Brokers, real estate men, etc.....	5,338	20.86	7.80	8.77	8.72
Public officials.....	555	16.05	0.62	.91	.93
Mechanics and tradesmen.....	5,768	12.63	5.10	9.48	6.17
Professions—miscellaneous.....	2,359	12.30	2.03	3.88	2.96
Professors and teachers.....	2,372	10.40	1.73	3.90	2.08
State and public employees.....	1,203	8.15	0.69	1.98	.99
Public service employees.....	2,870	7.96	1.60	4.72	2.07
Farmers.....	7,225	7.66	3.87	11.87	6.40
Bookkeepers, stenographers, etc.....	4,148	4.96	1.44	6.82	2.54
Laborers.....	882	2.91	0.18	1.45	.34
Other occupations.....	4,336	20.25	6.15	7.12	6.78
Unknown.....	554	11.71	0.45	.91	.63
All occupations.....	60,860	23.46	100.00	100.00	100.00

It will be noted from Table V, that in the southern counties the average tax per taxpayer is \$27.54, while in the northwestern counties of the state it averages only \$16.01. An examination of the tables at the end of the chapter will also show that the concentration of wealth or income in the upper or richer classes is much greater in the southern and older sections of the state than in the newer communities of the north. Thus, in the southern counties 236 taxpayers with incomes of \$15,000 or more received practically as much taxable income—\$8,492,772—as the 23,189 taxpayers in the lowest group, whose taxable incomes aggregate \$8,591,105. In the northwestern group of counties, however, the incomes of taxpayers in the \$15,000 group amount to only \$649,806 as against \$2,028,412 for the \$1,000 group.

INCOME STATISTICS BY OCCUPATIONS AND INDUSTRIES.

The occupational statistics given in Tables IV, and VI show the industrial classes of the state from which the income tax is drawn. No statistics are more difficult to classify successfully than occupation statistics, and those presented in these tables constitute no exception to the general rule. For instance, it is almost impossible to draw an accurate line between certain kinds of handicraftsmen working for wages and those in business for themselves. Thus the group "Mechanics and tradesmen" unquestionably contains a large number of employers—painters, carpenters, shoemakers, and the like, with shops or establishments of their own; and for many purposes this group should be classed with merchants and jobbers rather than with artisans and mechanics working for wages. Again, it is impossible, with accuracy, to contrast these occupation groups with those given in the census so as to show the proportion of persons in the various occupations subject to the income tax.

Certain important conclusions may, however, be drawn with safety. For instance, the census statistics make it plain that there are not less than 165,000 farmers in the state, from which it follows that certainly less than five per cent of the farmers of the state are subject to the income tax. Similarly, it is certain that considerably less than one per cent, and probably less than one-half of one per cent, of the laborers of the state are assessed for income taxes. Of the bookkeepers, stenographers and clerks,

the statistics indicate that something less than six per cent were assessed for income tax in 1914.

On the other hand, it is practically certain that more than fifty per cent of the bankers and capitalists, lawyers and physicians and surgeons were subject to the individual income tax, to say nothing of the amounts which these persons pay indirectly through the tax on corporations. It is interesting also to note that probably not less than 20 per cent of the public officials, public employees and public laborers of the state were assessed for income tax. The federal census for 1910 shows 7,338 employees in the public service, not elsewhere classified, including guards, watchmen, doorkeepers, firemen and laborers. Table IV, shows that 1,758 public officials and employees were assessed for income tax in 1914, or somewhere between one-quarter and one-fifth of the number recorded in the census. There cannot be a very large number of public employees classified elsewhere than in this group.

Perhaps as good a measure of the relative burden of the tax as could be secured is found in the figures showing the average tax per taxpayer. The various occupations are arranged in the order of the size of this average tax in Table VI. The highest per capita tax, \$116.33, is paid by bankers and capitalists; the lowest by laborers, \$2.91. The tax was evidently highest upon investors and allied classes, those drawing their income largely in the form of interest. Next it touches the extractive and manufacturing industries—lumbering, manufacturing and mining—though it should be remembered that in these classes a relatively large proportion of the tax is offset by the personal property tax. Merchants and jobbers follow closely, among whom also a large part of the tax is offset by personal property taxes, and thereafter comes the professional classes. The lawyers it will be observed are above the other professional classes, standing between manufacturers and miners. The tax on the professional classes generally is additional or supplementary. It is not offset by the personal property taxes and no equivalent tax was collected from these classes before the income tax was introduced. The statistics indicate that the income tax is performing exactly the service for which it was introduced—drawing a larger contribution from the investing and professional classes and from those elements of

TABLE VII.

STATISTICS OF INCOME TAXES FOR CORPORATIONS, CLASSIFIED ACCORDING TO BUSINESS IN WHICH ENGAGED.

Business in Which Engaged.	Taxable income.	Tax.	Per cent of each group to total.	Average tax rate.
Total for State:				
Total	\$52,191,412	\$2,716,657.04	100.00	.06205
Investment and land companies.....	2,685,429	120,777.91	4.45	.04497
Mercantile	10,746,465	511,885.80	18.84	.04756
Mining	326,880	17,820.47	.66	.06452
Manufacturing—Total	33,030,596	1,807,803.22	66.54	100.00
(a) Dairy products	1,825,522	93,500.81		5.17
(b) Iron and steel.....	5,781,365	324,109.36		17.93
(c) Lumber	3,653,529	195,459.30		10.81
(d) Malt products	5,153,686	294,860.17		16.31
(e) Paper and pulp.....	1,474,597	81,101.79		4.49
(f) Leather (including shoes)...	2,074,462	116,464.09		6.44
(g) Other	13,067,435	702,307.70		38.85
Miscellaneous	5,402,042	258,369.64	9.51	.04782
Milwaukee County:				
Total	\$23,939,134	\$1,297,417.22	100.00	.05419
Investment and land companies.....	1,553,871	74,074.74	5.71	.04767
Mercantile	5,131,767	268,533.34	20.69	.05233
Mining	4,367	107.61	.01	.02464
Manufacturers—Total	14,332,606	811,407.54	62.55	100.00
(a) Dairy products	36,647	1,268.77		.16
(b) Iron and steel.....	3,675,623	209,103.80		25.77
(c) Lumber	181,368	9,571.29		1.18
(d) Malt products	3,388,269	200,069.96		24.66
(e) Paper and pulp.....	130,598	6,715.88		.83
(f) Leather (including shoes)...	1,386,198	79,962.27		9.85
(g) Other	5,533,903	304,715.57		37.55
Miscellaneous	2,916,523	143,293.99	11.04	.04913
All Counties except Milwaukee:				
Total	\$28,252,278	\$1,419,239.82	100.00	.05023
Investment and land companies.....	1,131,558	46,703.17	3.29	.04128
Mercantile	5,614,698	243,352.46	17.14	.04334
Mining	322,513	17,712.86	1.25	.05492
Manufacturing—Total	18,697,990	996,395.68	70.21	100.00
(a) Dairy products	1,788,875	92,232.04		9.26
(b) Iron and steel.....	2,105,742	115,005.56		11.54
(c) Lumber	3,472,161	185,888.01		18.65
(d) Malt products	1,765,417	94,790.21		9.52
(e) Paper and pulp.....	1,343,999	74,385.91		7.47
(f) Leather (including shoes)...	688,264	36,501.82		3.66
(g) Other	7,533,532	397,592.13		39.90
Miscellaneous	2,485,519	115,075.65	8.11	.06277

the manufacturing and commercial classes which are unusually prosperous and subject to higher income than personal property taxes.

Table VII, presents an analysis and classification of corporation income tax. Eighty-five per cent of the tax is assessed upon mercantile and manufacturing concerns and the manufacturing industries are by far the largest contributors. Two-thirds of the income tax is assessed to corporations and among the corporations two-thirds of the tax is assessed to manufacturing concerns. There is no reason why manufacturing concerns should not contribute to the state when they are prosperous and have reached the dividend paying stage. There is every reason why they should contribute. On the other hand, the new and struggling enterprise, the experimental industry, the weak and small producers need and deserve protection; and it would be well in the opinion of the commission if such concerns could be exempted from the personal property tax and not be called upon to contribute to the state until their tax paying ability had been definitely proven. Before the passage of the income tax the personal property tax showed peculiar and unusual weakness in its application to manufacturing concerns. The personal property tax is still defective in this respect. On the other hand, the income tax is an unusually good tax for this class of industrial enterprise. It relieves a manufacturer when he is not making money and asks for a fair contribution when times are good. We believe that the whole personal property tax should be, if possible, repealed, as explained in Chapter II. If this be impracticable, then we believe that the so-called home rule (taxation) amendment should be given careful consideration by the legislature.

COLLECTION AND DELINQUENCY.

Statistics showing the actual collections under the income tax and the amounts paid by counties to the state treasurer are given in Table VIII, following. Income taxes amounting to substantially \$3,500,000 were assessed the first year. This tax was collected in the opening months of 1913 along with ordinary property taxes. Up to June 30, 1913, \$1,631,413.38 had been

collected and the state had actually received \$163,142.02, representing its one-tenth share.*

The next year (1913), income taxes amounting to about \$4,000,000 were assessed. These were collected in 1914 and up to June 30 of that year \$1,935,846.54 had actually been paid and the state treasurer had received \$190,298.81, a few of the counties not having made a complete settlement when the state accounts were closed on June 30, 1914. It will be shown hereafter that the state's share in cash is nearly twice as much as the entire cost of administering the income tax.

The taxes remaining delinquent after the first year's collection amounted to \$241,758.85 of which about \$28,000—not shown in the table—were collected the next year. The similar amount of delinquent taxes at the close of the second year's collection was \$251,326.97. These figures indicate a rather large amount of delinquency—6.94 per cent during the first year and 6.15 per cent for the second year. An investigation of the character and causes of this delinquency and the possibility of collecting the taxes unpaid show the following state of facts in connection with the first assessment and collection:

Of the \$241,758.85 delinquent July 1, 1913, \$100,310.04 represent the tax assessed against the Allouez Bay Dock Co., and now being contested by that company in the courts. Similarly \$81,228.26 of the \$251,326.97 delinquent the second year represent the tax of this one company alone. There is no doubt about the ability of the company to pay the tax provided the assessment is finally held lawful. Deducting this one large abnormal item leaves the total delinquent tax at \$141,448.85. Of this amount \$28,641.40 were collected during the following year, leaving at the time the investigation referred to was made delinquent taxes in the amount of \$112,807.45.

During the first assessment many persons failed to make return of income as requested by the several assessors of incomes and in order to avoid imposition of very heavy penalties the assessors, as authorized by law, doomed such persons in moderate amounts, or in other words placed against them an estimated assessment. It was thought perhaps that this dooming was largely responsible for the amount of delinquent tax returned,

* The actual receipts of the state exceeded its share by sixty-eight cents, owing to slight errors in the settlement, different treatment of fractional parts of a cent, etc.

TABLE VIII.
COLLECTION OF INCOME TAX, 1913 AND 1914.

	Year ending June 30, 1913.					Year ending June 30, 1914.				
	Income tax assessed including penalties.	Personal property tax offsets used.	Cash collected.		Delinquent.	Income tax assessed including penalties.	Personal property tax offsets used.	Cash collected.		Delinquent.
			Total.	Paid to state.				Total.	Paid to state.	
Adams	\$1,680.73	\$290.20	\$1,385.85	\$138.58	\$4.63	\$1,736.61	\$840.15	\$866.46	\$86.65	\$30.00
Ashland	33,887.35	24,925.74	8,616.81	861.69	344.80	49,648.84	37,628.47	11,002.45	1,109.05	1,017.92
Barron	6,952.24	5,979.87	744.45	74.46	227.92	8,928.85	6,522.17	1,673.71	172.64	727.97
Bayfield	25,999.97	17,767.66	7,963.47	796.79	268.84	36,777.64	24,347.34	10,418.62	1,045.67	2,011.68
Brown	62,430.87	40,640.53	20,224.81	2,023.94	1,565.53	68,222.20	46,402.69	19,856.28	1,985.61	1,963.23
Buffalo	2,736.31	1,619.07	1,113.09	111.34	4.15	2,151.92	1,516.34	626.73	63.02	8.85
Burnett	1,124.74	855.00	263.35	26.34	6.39	2,365.56	1,513.40	814.51	81.45	37.65
Calumet	12,864.79	4,264.89	8,599.90	859.99	.....	9,467.66	5,749.67	3,677.76	367.78	40.23
Chippewa	38,206.28	9,651.47	28,179.63	2,817.94	375.18	24,946.36	11,262.27	12,744.04	6.91	940.05
Clark	7,489.96	6,888.64	1,011.36	101.14	89.96	6,840.28	5,612.44	1,158.11	119.82	69.73
Columbia	29,211.25	14,828.79	14,155.93	1,415.59	226.53	32,354.17	16,022.77	15,669.74	1,576.39	661.66
Crawford	3,960.11	3,348.46	600.84	60.09	10.81	4,169.45	3,028.94	1,040.15	104.02	100.36
Dane	108,984.46	54,877.37	49,102.92	4,910.48	4,954.17	110,961.54	53,859.15	47,820.44	4,796.54	6,635.22
Dodge	53,645.09	14,751.99	38,582.13	3,856.02	313.97	63,365.43	13,872.48	47,572.70	4,759.45	1,920.25
Door	3,652.36	2,514.53	989.27	98.93	148.56	3,338.50	2,674.64	663.86	66.64	.....
Douglas	177,152.34	39,410.88	34,578.88	3,457.89	103,163.08	178,503.33	55,137.64	36,512.83	3,728.70	86,852.86
Dunn	9,858.34	6,916.86	2,434.96	243.50	506.52	12,691.38	5,770.25	6,864.11	686.41	57.02
Eau Claire	44,372.54	24,656.13	19,183.69	1,915.94	532.72	61,705.58	27,988.87	32,660.01	3,273.41	1,106.70
Florence	4,663.43	1,204.54	3,429.67	342.97	34.22	2,883.90	1,740.48	1,132.74	116.15	10.68
Fond du Lac	47,585.63	19,707.33	27,465.40	2,746.54	412.90	52,690.98	19,805.54	30,833.17	3,083.37	2,062.27
Forest	5,348.85	4,954.63	360.08	36.02	34.14	13,067.34	11,111.93	1,955.61	.....	79.80
Grant	25,246.70	13,085.79	10,788.45	1,078.84	1,372.46	26,676.72	10,761.64	11,241.95	1,125.38	4,673.13
Green	15,477.76	10,145.07	5,200.67	520.07	132.02	17,932.00	8,588.20	8,906.89	881.35	537.41
Green Lake	11,526.52	7,827.74	3,816.21	381.62	382.57	10,377.62	5,640.74	4,701.46	471.55	35.42
Iowa	14,964.06	8,816.86	4,378.08	504.06	1,769.12	17,704.66	9,445.19	8,120.16	845.84	139.31
Iron	17,018.67	5,764.45	8,077.00	807.70	3,177.22	22,876.81	6,728.50	10,963.24	1,096.01	5,185.07
Jackson	3,151.26	1,406.77	1,744.49	174.46	.....	3,454.00	2,534.00	483.98	45.94	436.62
Jefferson	44,800.11	23,090.25	18,722.24	1,872.23	2,987.62	42,604.03	22,588.97	19,689.38	1,968.93	325.68
Juneau	5,890.19	3,452.03	2,325.61	232.57	112.55	2,573.75	1,990.47	563.23	28.58	20.05
Kenosha	123,218.62	48,636.92	71,287.79	6,996.83	3,293.91	149,233.59	61,644.31	83,619.69	8,608.86	3,969.59
Kewaunee	6,908.40	5,003.88	1,743.98	174.39	160.34	4,544.75	3,566.69	805.56	80.56	172.50

La Crosse	82,255.51	43,628.73	37,622.38	3,762.23	1,004.40	85,406.90	45,628.25	39,175.29	3,919.03	603.86
Lafayette	12,446.40	5,953.34	6,202.16	620.15	290.90	26,170.91	4,579.84	11,537.92	1,779.28	10,053.15
Langlade	6,347.77	4,089.72	2,163.80	216.38	94.25	7,369.75	6,303.32	952.45	95.25	113.98
Lincoln	15,628.94	10,670.07	4,576.23	457.62	382.64	18,450.33	14,039.26	4,234.75	427.23	176.02
Manitowoc	46,910.61	26,350.11	20,072.20	2,007.21	488.30	49,581.83	32,641.66	15,285.85	1,559.29	1,654.32
Marathon	37,979.13	20,906.65	16,500.12	1,640.78	572.36	53,190.09	29,172.84	22,986.48	2,322.69	1,030.77
Marquette	38,287.38	15,980.15	21,612.47	2,161.24	694.76	57,464.85	29,984.90	29,064.72	1,415.14	1,415.14
Marquette	5,038.22	2,176.79	2,697.33	269.73	164.10	2,586.66	1,308.38	1,278.28	129.58	129.58
Milwaukee	1,479,456.21	641,999.11	760,012.40	76,001.30	77,444.70	1,824,307.27	750,423.75	984,137.67	100,156.05	89,745.85
Monroe	10,285.35	6,316.73	3,706.07	370.62	262.55	8,300.82	5,717.18	2,526.66	252.67	56.98
Oconto	3,637.96	2,555.88	978.22	97.82	123.86	11,331.83	10,404.51	676.40	69.92	250.92
Oneida	18,653.56	16,296.83	2,356.73	235.06	.....	24,444.45	17,471.85	6,807.38	666.60	165.22
Outagamie	69,694.37	29,702.57	39,753.21	3,975.32	238.59	84,455.58	28,292.63	55,557.56	5,561.56	605.39
Ozaukee	11,957.09	5,676.18	4,984.19	498.42	1,296.72	14,291.43	8,539.74	5,283.47	529.19	468.22
Pepin	1,970.61	1,565.24	405.37	40.53	.....	1,649.05	1,135.52	513.53	51.36	51.36
Pierce	7,044.40	5,187.44	1,820.77	182.08	36.19	5,014.33	3,894.24	1,077.70	108.27	42.39
Polk	12,888.88	9,157.77	3,695.76	369.57	35.35	8,979.40	7,479.07	1,468.87	147.85	31.46
Portage	10,742.58	6,687.09	3,953.86	395.38	101.63	17,163.80	9,383.84	7,217.80	721.79	562.16
Price	3,786.54	2,001.46	1,675.93	167.60	19.15	6,094.87	3,553.23	2,466.43	246.76	75.21
Racine	162,479.61	59,342.58	83,936.13	8,393.61	19,200.90	227,279.99	104,587.92	111,530.30	11,262.49	11,161.77
Richland	5,428.89	4,476.97	943.42	94.34	8.50	6,550.91	5,871.09	640.47	64.05	39.35
Rock	96,453.38	48,760.13	44,983.31	4,498.34	2,709.94	88,243.31	54,863.97	32,109.15	3,260.25	1,270.19
Rusk	7,961.26	6,338.24	1,483.66	148.37	137.36	7,143.37	4,693.84	2,297.68	229.82	151.85
St. Croix	16,290.16	9,892.66	5,073.42	507.34	1,324.08	16,136.74	11,162.80	3,812.48	385.33	1,161.46
Sauk	27,317.21	12,179.16	15,039.63	1,506.92	98.42	23,484.43	9,695.50	13,061.73	1,306.33	727.20
Sawyer	1,336.43	993.48	304.21	30.42	38.74	2,371.97	617.45	679.55	67.96	1,074.97
Shawano	6,201.89	4,048.34	2,145.17	214.55	8.38	5,771.50	4,577.95	1,115.35	111.53	78.20
Sheboygan	68,329.48	34,269.64	29,283.33	2,930.08	4,772.51	70,383.89	48,215.34	20,691.34	2,152.57	1,477.21
Taylor	5,093.15	3,891.25	758.20	75.82	443.70	11,470.63	1,199.67	1,199.67	119.98	38.53
Trempealeau	8,673.29	6,139.97	2,097.90	209.73	435.42	4,648.42	3,110.44	1,516.55	154.30	21.43
Vernon	8,731.33	6,925.88	1,759.87	175.99	45.58	10,737.94	8,925.24	1,767.70	176.78	45.00
Vilas	10,995.49	10,482.49	488.63	48.85	24.37	12,447.47	12,087.22	334.23	33.42	26.02
Walworth	23,621.04	15,153.88	8,150.19	815.02	316.97	24,707.11	13,318.93	10,681.84	1,068.18	706.34
Washington	1,572.00	1,141.33	430.67	37.43	.....	1,340.66	970.03	323.80	38.02	46.83
Washington	25,956.73	9,648.28	16,167.63	1,616.77	140.77	27,091.83	8,452.59	18,248.34	1,825.94	390.90
Waukesha	30,235.09	11,041.59	18,381.66	1,838.17	811.84	34,093.09	11,800.72	20,154.49	.....	2,047.88
Waupaca	9,867.84	5,806.89	3,975.80	397.58	85.15	9,929.65	7,330.56	2,377.86	237.79	221.23
Waushara	5,794.84	4,417.35	1,353.83	135.38	23.66	3,563.17	2,861.52	697.67	70.88	3.98
Winnebago	111,451.65	57,224.43	53,042.72	5,304.27	1,184.50	114,342.76	62,697.30	50,774.34	5,095.83	871.12
Wood	24,097.05	14,269.78	9,751.74	975.17	84.53	32,362.92	16,364.04	15,103.22	1,510.31	895.66
Total	\$3,482,883.25	\$1,609,711.02	\$1,631,413.38	\$163,142.02	\$241,758.85	\$4,055,147.56	\$1,895,327.32	\$1,935,846.54	\$190,298.81	\$251,326.97

but investigation indicates that only about fifteen per cent of the delinquent taxes represented doorage or estimated assessments; whereas about eighty-five per cent represented income taxes assessed upon returns made by the taxpayers themselves.

Further investigation shows that in the opinion of the assessors of incomes about fifty per cent of these taxes could be collected, that about twenty-five per cent are non-collectible and the remaining twenty-five per cent doubtful. In all about fifty per cent represent uncollectible and doubtful items and if we assume that the larger part, or forty per cent, represent wholly uncollectible taxes, then all but about \$45,123 of the first income tax levy should be eventually collected. In other words, with efficient and vigorous collection on the part of the local treasurers, only about one and one-third per cent should be finally lost.

In this connection careful consideration should be given to the languid way in which many treasurers pursue the collection of delinquent income and personal property taxes. It should be remembered in this connection that the laws relative to the collection of personal property taxes are by statute made specifically applicable to the collection of the income tax. The prescribed warrant—section 1081 of the statutes—attached to the tax roll “commands” the treasurer to collect the taxes entered thereon and, the warrant continues,

“in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed * * * .”

For fear apparently that this direction might be overlooked as the incidental verbiage of a mere form, it is repeated in section 1097 which read as follows:

“In case any person shall refuse or neglect to pay the tax imposed upon him the treasurer shall levy the same by distress and sale of any goods and chattels belonging to such person, wherever the same may be found within his town, city or village; and if a sufficient amount of such property cannot be found in such town, city or village the treasurer may levy the same by distress and sale of the goods and chattels belonging to such person, wherever the same may be found in the county or in any adjoining counties.”

Section 1100 provides that,

“In case the treasurer is unable to collect any tax assessed upon personal property he *shall* make and file with some justice of the peace of his county an affidavit showing that there is such tax upon personal property, the amount thereof and the name of the person against whom assessed, that he has demanded payment thereof and is unable to collect the same;”

and thereafter in accordance with specific procedure the treasurer is directed to bring action to collect the delinquent tax. In section 1107a an alternative action of debt is authorized in which the initiative and responsibility are again placed upon the treasurer. Finally the treasurer is directed to annex to his return of delinquent taxes an affidavit (section 1114) stating under oath,

“That the sums therein returned as unpaid taxes have not been paid, and that he has not, upon diligent inquiry, been able to discover any goods or chattels belonging to the persons charged with such unpaid taxes whereon he could levy the same * * * .”

Few parts of the statute law evince a plainer or less debatable intention on the part of the legislature to have a particular duty performed vigorously and in a specified way. In spite of such explicit directions the fact remains that the full powers of the treasurers are seldom exercised, that most treasurers take what taxes come over their counters and return the remainder as delinquent without levy and without action. After the delinquent roll comes to the county treasurer, the sheriffs, as a rule, make no earnest or persistent effort to collect. There are marked exceptions, of course. The local treasurers of some municipalities and the sheriffs of some counties do make real and consistent efforts to collect the delinquent taxes. But for the most part the law is a dead letter.

There are reasons, of course, for the existing conditions. Forcible collection of taxes is a disagreeable and unpopular work. The man who respected and obeyed the mandate of the legislature and fully enforced the law would be very likely to lose his office. In some cases the execution of the law would work real hardship. And local treasurers—although paid larger salaries than assessors for a much less onerous and difficult service—are nevertheless probably not paid enough to warrant widespread

activity in the collection of the more difficult tax bills. The same is true as to county treasurers and sheriffs when the tax roll reaches them. It is also possible that the law itself is too harsh and should be changed.

These, however, are questions of what the law should be. The fact remains that the law which we have is not enforced, that the intention of the legislature is not respected, that income taxes amounting to four or five per cent of the face of the roll are allowed to go unpaid, and that in a number of counties the delinquent personal property tax runs up to four, five, and even seven or eight per cent of the face of the roll. Many of the parties who evade the tax are not only perfectly able to pay, but are easily accessible to the local treasurers involved. In one important city of the state a large public utility neglected to pay its first income tax and probably would have escaped altogether had not the local assessor of incomes called attention to the delinquency and insisted upon a settlement. With a little effort on the part of local treasurers the proportion of personal property and income taxes remaining unpaid could be brought well down below one per cent. At present the delinquent tax goes very largely by default and those who are honest pay, while the crafty and recalcitrant escape. That so large a proportion of those subject to personal property and income taxes pay promptly and voluntarily is a tribute to the civic spirit of the average Wisconsin taxpayer.

With respect to the manner of remitting and accounting for income taxes collected, considerable doubt has existed hitherto, arising from the fact that the law provides that the revenue derived from the income tax "shall be remitted and accounted for in the same manner as the state and county taxes collected from property are remitted and paid," whereas what is divided or distributed in the income tax is not the whole tax assessed and levied but "the revenue derived from such income tax." That is to say, old existing machinery is applied to a new and somewhat different task, and doubt has arisen whether the state shall get ten per cent of cash collected or ten per cent of the income tax levied and assessed; whether in the accounting personal tax offsets shall be taken into account; and whether towns, cities and villages in settling with the county treasurer may use the delinquent income tax roll as a credit. These ques-

tions have been differently answered and differently treated in different counties.

In the case of *State ex rel. Dammann, County Treasurer, vs. Carney, City Treas.*, 147 N. W. 1030, the supreme court explicitly approves the mode of settlement adopted by the city of Milwaukee and in so doing apparently supplies an answer to each of the questions involved. "The return made by the city treasurer," says the court "complied with the statutes relative thereto, and the circuit court correctly so held." Earlier in the decision the mode of settlement is thus described: "In 1913 the entire income tax levied for the city of Milwaukee was \$1,629,204.17. Of this sum \$684,720.22 was offset by personal taxes paid. The city collected \$865,077.35 in cash and the balance, \$79,406.60, was delinquent. There was a sum of \$4,126.17 of delinquent personal property tax, which, if paid, would be entitled to be offset against delinquent income tax, if paid. In the return made by the city treasurer, he charged against the county of Milwaukee the delinquent income tax of \$79,406.60, less the sum of \$4,126.17 above mentioned, and the balance of the twenty per cent of the entire levy of income tax he returned in cash, together with the ten per cent due the state." The method of settlement here approved by the court may be recited in the following tabular form, the only difference being in the place at which the \$4,126.17 personal tax offsets available against the delinquent income tax is introduced.

INCOME TAX SETTLEMENT BY CITY OF MILWAUKEE.

Income Tax Assessed 1913		\$1,629,204.17
Personal Tax Offset Used.....	\$684,720.22	
Personal Tax Offset available against delinquent income taxes	4,126.17	
	<hr/>	
Total Personal Tax Offsets....		688,846.39
		<hr/>
Entire Levy of Income Tax above Offsets		\$940,357.78
Share of State 10%.....		94,035.78
Share of County 20%.....		188,071.55
Share of County and State.....		\$282,107.33
		<hr/>
Settlement by City:		
Cash	\$206,826.90	
Delinquent Income Taxes minus corresponding personal tax off- sets	75,280.43	
Settlement by city, cash and credit		\$282,107.33
Cash Collected by City.....	\$865,077.35	

If the opinion of the supreme court in this case and the mode of settlement adopted by the city of Milwaukee have been properly interpreted above, the following conclusion relating to the disputed points involved may be formulated:

(a) The fundamental basis of the settlement is the entire levy and assessment of income tax minus the corresponding personal tax offsets used and available. Of this aggregate the state is entitled to receive ten per cent and the county twenty per cent.

(b) In remitting and accounting to the county treasurer, the local treasurer may employ the entire delinquent income tax minus the corresponding personal tax offsets available, in settlement of the claims of the state and county.

(c) Whether the county treasurer should immediately remit to the state treasurer ten per cent of the entire levy minus personal tax offsets, or whether he should immediately remit ten per cent of the actual cash collections—paying to the state the difference between these two figures when the county charges the delinquent income tax roll back to the town, city or village involved—was not explicitly decided in the Dammann case. Illustrating from the Milwaukee figures used above, the decision

apparently does not specifically determine whether in the next settlement the state should receive \$94,035.78 or \$86,507.73. As a matter of fact the county treasurer paid the state \$86,507.73. In view of the above decision, however, this is almost certainly the wrong method of settlement and the state should receive \$94,035.78. If the income roll is to be regarded as cash, or its equivalent and the settlement proceed in the exact analogy with the property tax settlement, the state must receive ten per cent of the face of the roll, due regard being taken of personal tax offsets. While this appears to be the law, neither Milwaukee county nor any other county settled with the state on that basis.

These facts are recited not in order to extract from the several counties a larger share of income tax for the state treasury but in order to point out that an illegal method of settlement is now being employed all over the state; that the recognized legal method would force the towns, cities and villages eventually to pay to the state and county thirty per cent of the income taxes which they were unable to collect; and that on this account an amendment to the law should be passed placing the settlement wholly on the basis of income taxes actually collected in cash, and giving to the state and county ten and twenty per cent respectively not of the face of the roll but of the cash collections. That this method of settlement is practical and causes no unnecessary complications is proved by the fact that it has been universally used up to the present time.

COST OF ADMINISTERING THE INCOME TAX.

The cost of administering the income tax is set forth in Tables IX, X and XI, following.

The annual cost of administering the income tax is less than \$100,000, and this cost has not increased, being, \$99,197.59 in the fiscal year ended June 30, 1914, as against \$99,252.24 for the fiscal year ended June 30, 1913. These are the only complete years during which the income tax has been in full operation. During the fiscal year ended June 30, 1912, the income tax was in full operation for a period of less than six months.

The detailed figures embraced in these tables are worthy of careful consideration.

When the income tax was inaugurated it was thought best to secure for its administration the best talent procurable. Mr.

K. K. Kennan of Milwaukee was secured. Owing to this and other costs the expenses attributable to the main office in the first fiscal year under consideration amounted to \$14,006.81. After the income tax was under way, it was possible to cut down the expenses at the main office, and the second year showed a saving of nearly \$6,000 at Madison, which was employed to improve the efficiency of the outside work. The money saved in the main office was utilized to employ two additional assessors of incomes and to give the assessors of incomes some much needed equipment, which resulted in greater efficiency in the administration and yield of the tax. Originally only 39 assessors of incomes had been appointed. Some of these men had as many as three counties in which they were compelled not only to do all the work connected with the income tax but in addition to supervise assessors and fulfill the duties formerly attached to the office of supervisor of assessment. The districts and the corresponding work were in some cases too large. One man broke down under the strain. Accordingly two additional offices were provided. On the whole, however, there was a slight net saving. The income tax cost less in the second year than it had in the first.

The character and work of the assessors of incomes have been described in Chapter III. Appointed strictly for merit in accordance with civil service tests and comprising men affiliated with all political parties, the assessors of incomes have displayed marked efficiency, intelligence and zeal. These facts have been commented on in another place. It is relevant here, however, to point out that they do this work at an average salary of only \$1,200 a year; and that the traveling and other expenses attached to these outside offices have been kept within moderate limits, falling from \$10,231.30 in 1912-1913 to \$9,256.92 in 1913-1914. These assessors have earned and will receive some increase in compensation for their ensuing term of office. As before, however, it is hoped and expected that the money devoted to rewarding the industry and efficiency of these men will be saved by corresponding economies in other parts of the work.

Attention may properly be called at this place to the cost of the income tax in connection with its yield. The assessors of incomes, it will be remembered, took over the duties and powers

TABLE IX.

COST OF INCOME TAX FOR FISCAL YEARS 1912-1913 AND 1913-1914.

	1912-1913.	1913-1914.
Main Office:		
Salaries	\$9,076.54	\$6,765.53
Traveling expenses	270.28	61.16
Stationery and office supplies.....	419.82	12.11
Postage	241.36	13.62
Express, freight and drayage.....		145.00
Printing	3,076.24	1,332.18
Sundry supplies and expenses.....	322.57	
Total main office.....	\$14,006.81	\$8,329.60
Assessors of Incomes:		
Salaries	*\$64,309.08	\$69,554.70
Traveling expenses	*10,231.30	9,256.92
Stationery and office expense.....	141.58	374.16
Postage	5,331.50	5,517.57
Telephone and telegraph.....		4.06
Express, freight and drayage.....		193.92
Printing	656.77	1,517.76
Sundry supplies	806.00	1,275.30
Total assessors of incomes.....	\$81,476.23	\$87,694.39
Boards of Review.....	3,769.20	3,183.60
Total cost to state.....	\$99,252.24	\$99,207.59

*These figures slightly exceed those published by the Board of Public Affairs owing to the fact that certain minor items here assigned to the income tax department were, by the Board of Public Affairs, assigned to other departments of the tax commission.

TABLE X.

DETAILED COST OF INCOME TAX ASSESSORS FOR SALARIES AND EXPENSES 1912-1913.

Dist. No.	Name of assessor.	Counties included in district.	Salaries of assessors.	Salaries of employes.	Total salaries and wages.	Personal expenses.	Total for each office.
1	J. E. Dalton.....	Kenosha	\$1,200.00	\$106.50	\$1,306.50	\$166.19	\$1,472.69
2	J. H. Martin.....	Racine	1,200.00	445.41	1,645.41	109.53	1,754.94
3	W. F. Dockery.....	Walworth	1,000.00	243.10	1,243.10	272.15	1,515.25
4	F. A. Taylor.....	Rock	1,200.00	739.58	1,939.58	529.83	2,469.41
5	I. M. Stauffacher.....	Green-Lafayette	1,200.00	334.24	1,534.24	541.74	2,075.98
6	T. L. Cleary.....	Grant-Iowa	1,500.00	603.99	2,103.99	550.20	2,654.19
7	H. V. Cowles.....	Dane	1,600.00	1,370.30	2,970.30	252.39	3,222.69
8	F. S. Trucks.....	Jefferson	1,000.00	66.00	1,066.00	145.15	1,211.15
9	John Ross.....	Waukesha	1,000.00	118.50	1,118.50	165.69	1,284.19
10	Carroll Atwood.....	Milwaukee	3,600.00	9,320.35	12,920.35	371.14	13,291.49
11	L. D. Guth.....	Ozaukee-Washington	1,000.00	296.25	1,296.25	283.06	1,579.31
12	A. H. Bussewitz.....	Dodge	1,200.00	80.00	1,280.00	153.86	1,433.86
13	Mark Tomlinson.....	Columbia	1,000.00	.....	1,000.00	92.68	1,092.68
14	C. H. Stone.....	Sauk	1,000.00	105.00	1,105.00	186.91	1,291.91
15	T. J. Bergen.....	Crawford-Richland	1,200.00	13.75	1,213.75	250.38	1,464.13
16	J. E. Keizer.....	La Crosse	1,200.00	111.00	1,311.00	156.30	1,467.30
17	Wm. J. McDonnell.....	Juneau-Adams	800.00	.....	800.00	246.25	1,046.25
18	B. J. Morse.....	Green Lake-Marquette-Waushara.....	1,200.00	50.00	1,250.00	280.64	1,530.64
19	D. M. Shea.....	Winnebago	1,200.00	162.28	1,362.28	191.72	1,554.00
20	A. B. Adamson.....	Fond du Lac.....	1,200.00	251.93	1,451.93	142.03	1,593.96
21	F. H. Denison.....	Sheboygan	1,200.00	44.36	1,244.36	107.13	1,351.49
22	Jos. Connell.....	Calumet-Manitowoc	1,200.00	22.00	1,222.00	225.54	1,447.54
23	H. A. Dvorak.....	Door-Kewaunee	1,200.00	.....	1,200.00	307.51	1,507.51
24	F. J. Collignon.....	Brown-Oconto	1,200.00	250.00	1,450.00	129.70	1,579.70
25	Thos. Flanagan.....	Outagamie-Waupaca	1,200.00	92.00	1,292.00	227.41	1,519.41
26	A. P. Een.....	Portage-Wood	1,000.00	.....	1,000.00	171.63	1,171.63
27	Martin Tollack.....	Clark-Jackson	1,000.00	.....	1,000.00	602.75	1,602.75
28	Geo. Schmidt.....	Buffalo-Pepin-Trempealeau	1,000.00	.....	1,000.00	221.03	1,221.03
29	J. H. Grimm.....	Pierce-St. Croix	1,200.00	444.36	1,644.36	412.90	2,057.26
30	A. E. Emerson.....	Barron-Chippewa	1,200.00	292.23	1,492.23	122.12	1,614.35

31	A. F. Rapraeger.....	Marathon	1,200.00	185.29	1,385.29	180.95	1,566.24
32	E. O. Dent.....	Langlade-Shawano	1,000.00	3.00	1,003.00	194.48	1,197.48
33	Edward Elmer.....	Florence-Forest-Marquette	1,200.00	.....	1,200.00	238.32	1,438.32
34	I. S. Parker.....	Lincoln-Vilas-Oneida	1,000.00	.....	1,000.00	539.98	1,539.98
35	Vincent Storeh.....	Price-Taylor	1,000.00	18.00	1,018.00	199.33	1,217.33
36	A. J. Laidlaw.....	Sawyer-Rusk	1,000.00	27.00	1,027.00	117.43	1,144.43
37	C. W. Staples.....	Burnett-Polk	1,200.00	.....	1,200.00	356.61	1,556.61
38	Geo. A. Bubar.....	Douglas-Washburn	1,200.00	520.00	1,720.00	124.46	1,844.46
39	Wm. Landraint.....	Ashland-Bayfield-Iron	1,200.00	218.85	1,418.85	487.84	1,906.69
40	Wm. A. Teall.....	Dunn-Eau Claire	300.00	168.33	468.33	32.54	500.87
41	J. L. Davis.....	Monroe-Vernon	300.00	105.48	405.48	143.75	549.23
		Total	\$47,500.00	\$16,809.08	\$64,309.08	\$10,231.30	\$74,540.38

TABLE XI.

DETAILED COST OF INCOME TAX ASSESSORS FOR SALARIES AND EXPENSES 1913-1914.

Dist. No.	Name of assessor.	Counties included in district.	Salaries of assessors.	Salaries of employes.	Total salaries and wages.	Personal expenses.	Total for each office.
1	J. E. Dalton.....	Kenosha	\$1,200.00	\$112.50	\$1,312.50	\$149.20	\$1,461.70
2	J. H. Martin.....	Racine	1,200.00	339.49	1,539.49	199.92	1,739.41
3	W. F. Dockery.....	Walworth	1,000.00	225.82	1,225.82	165.83	1,391.65
4	F. A. Taylor.....	Rock	1,200.00	736.34	1,936.34	558.03	2,494.37
5	I. M. Stauffacher.....	Green-Lafayette	1,200.00	381.50	1,581.50	447.88	2,029.38
6	T. L. Cleary.....	Grant-Iowa	1,500.00	669.60	2,169.60	450.81	2,620.41
7	H. V. Cowles.....	Dane	1,497.26	1,568.00	3,065.26	247.69	3,312.95
8	F. S. Trucks.....	Jefferson	1,000.00	254.00	1,254.00	109.05	1,363.05
9	John Ross.....	Waukesha	1,000.00	117.00	1,117.00	86.90	1,203.90
10	Carroll Atwood.....	Milwaukee	3,600.00	10,526.43	14,126.43	345.90	14,472.33
11	L. D. Guth.....	Ozaukee-Washington	1,000.00	384.00	1,384.00	300.48	1,684.48
12	A. H. Bussewitz.....	Dodge	1,200.00	115.50	1,315.50	223.70	1,539.20
13	Mark Tomlinson.....	Columbia	1,000.00	.....	1,000.00	70.47	1,070.47
14	C. H. Stone.....	Sauk	1,000.00	207.50	1,207.50	70.24	1,277.74
15	T. J. Bergen.....	Crawford-Richland	1,200.00	.....	1,200.00	287.11	1,487.11
16	J. E. Keizer.....	La Crosse	1,200.00	138.33	1,338.33	52.82	1,391.15
17	Wm. J. McDonnell.....	Juneau-Adams	800.00	.....	800.00	214.30	1,014.30
18	B. J. Morse.....	Green Lake-Marquette-Waushara.....	1,200.00	10.00	1,210.00	152.29	1,362.29
19	D. M. Shea.....	Winnebago	1,200.00	290.00	1,490.00	92.76	1,582.76
20	A. B. Adamson.....	Fond du Lac.....	1,200.00	480.00	1,680.00	187.61	1,867.61
21	F. H. Denison.....	Sheboygan	1,200.00	50.50	1,250.50	81.98	1,332.48
22	Jos. Connell.....	Calumet-Manitowoc	1,200.00	62.00	1,262.00	108.23	1,370.23
23	H. A. Dvorak.....	Door-Kewaunee	1,200.00	.....	1,200.00	277.61	1,477.61
24	F. J. Collignon.....	Brown-Oconto	1,200.00	715.26	1,915.26	186.50	2,101.76
25	Thos. Flanagan.....	Outagamie-Waupaca	1,200.00	384.53	1,584.53	226.57	1,811.10

26	A. P. Een.....	Portage-Wood	1,000.00	.....	1,000.00	180.14	1,180.14
27	Martin Tollack.....	Clark-Jackson	1,000.00	.....	1,000.00	344.63	1,344.63
28	Geo. Schmidt.....	Buffalo-Pepin-Trempealeau	1,000.00	.....	1,000.00	121.22	1,121.22
29	J. H. Grimm.....	Pierce-St. Croix	1,200.00	255.33	1,455.33	390.23	1,845.56
30	A. E. Emerson.....	Barron-Chippewa	1,200.00	538.41	1,738.41	181.00	1,919.41
31	A. F. Rapraeger.....	Marathon	1,200.00	141.00	1,341.00	126.52	1,467.52
32	E. O. Dent.....	Langlade-Shawano	1,000.00	.....	1,000.00	146.12	1,146.12
33	Edward Elmer.....	Florence-Forest-Marquette	1,200.00	.....	1,200.00	278.59	1,478.59
34	I. S. Parker.....	Lincoln-Vilas-Oneida	1,000.00	112.00	1,112.00	451.37	1,563.37
35	Vincent Storch.....	Price-Taylor	1,000.00	15.00	1,015.00	189.83	1,204.83
36	A. J. Laidlaw.....	Sawyer-Rusk	1,000.00	.....	1,000.00	211.13	1,211.13
37	C. W. Staples.....	Bpurnett-Polk	1,200.00	.....	1,200.00	329.86	1,529.86
38	Geo. A. Bubar.....	Douglas-Washburn	1,200.00	602.00	1,800.00	98.04	1,898.04
39	Wm. Landraint.....	Ashland-Bayfield-Iron	1,200.00	360.00	1,560.00	268.48	1,830.48
40	Wm. A. Teall.....	Dunn-Eau Claire	1,200.00	454.55	1,654.55	116.58	1,771.13
41	J. L. Davis.....	Monroe-Vernon	1,200.00	110.85	1,310.85	529.30	1,840.15
		Total	\$49,197.26	\$20,357.44	\$69,554.70	\$9,256.92	\$78,811.62

of the old county supervisors of assessment, whose salaries and expenses had been borne by the several counties of the state. They perform in addition to their work in connection with the income tax the duties performed by the old county supervisors of assessment and do the work very much better. The cost of the supervisors of assessment in the last year in which they held office was in round figures \$54,000. In estimating the cost of the income tax, therefore, at least this amount should be subtracted, leaving for expenses of the income tax proper \$45,252.24 during the year 1912-1913, and \$45,197.59 for the year 1913-1914. The income tax assessed the first year amounted to \$3,482,145.66. The income tax assessed the second year amounted to \$4,084,497.40. On this basis, therefore, the income tax cost to assess and to administer the first year 1.31 per cent, and the second year 1.11 per cent. On the basis of the actual cash collections, the income tax cost the first year 2.77 per cent, and the second year 2.33 per cent. The facts relating to the cost of collecting direct taxes are not very numerous and it is difficult to make intelligent comparisons. But the customs and internal revenue duties collected by the federal government have always been regarded by economists and experts as very "inexpensive" taxes. The proportional cost of collecting the customs duties in the last year for which we have statistics was 3.47 per cent; the similar cost of collecting internal revenue duties for the same year 1.57 per cent. Comparison with the proportional cost of the income tax shown above makes it clear that the income tax is one of the least expensive direct taxes collected in this or probably any other country. License fees and similar taxes taken directly over the counter of the public treasury, without any difficult assessment work to perform, are of course the least expensive forms of revenue known to modern government; but ignoring these and confining the comparison to property taxes and other difficult direct imposts of this kind requiring appraisal, valuation and difficult assessment work, present the income tax in an exceedingly favorable light.

PERSONALTY OFFSET.

Attention is called to the great importance of the personalty offset. The figures are given by counties in Table VIII. Of the income tax annually assessed, forty-six per cent is now offset or paid with personal property tax receipts. In fifty-two counties of the state more income tax is paid by personal tax receipts than in cash. The nineteen counties in which cash collections exceed personal tax offsets contain much larger population than the other fifty-two counties; but the fact remains that over a larger territorial part of the state the cash collections are less than one-half of the income assessed.

The nineteen counties referred to above are for the most part in the southeastern part of the state and include Kenosha, Racine, Milwaukee, Waukesha, Dodge, Washington, Fond du Lac and Outagamie counties. These represent the wealthier and more prosperous sections of the state and it is natural and proper that the income tax should be especially heavy therein. Along with these counties, however, we find Iron, Grant, Lafayette and Sauk, in which the personal property tax offsets are less than cash collection. The importance of the mining industry in these counties is probably responsible for the excess of tax collections over offset.

This condition calls attention to the lack of logic in the existing definition or classification of personal property from this viewpoint. There would seem to be no particular reason why a mining company should pay income tax in addition to a property tax whereas a manufacturing company may offset a large part of its income tax by its personal property tax. Again, land owned by a farmer is real property, but if it is purchased and used by a water power company it becomes under the laws of Wisconsin personal property, the tax upon which may be used to offset income tax. The buildings and tangible property generally of public utilities are classified as personalty. The same property owned by a manufacturing concern would in large part be treated as realty. From the standpoint of income taxation, this distinction is unsound. The law should, in the opinion of the commission, be amended so as to include under real estate all durable or fixed property attached to land.

Considerable trouble has been caused by buildings upon leased land. By the provisions of section 1036 the term "personal property" is made to include "buildings upon leased land if such buildings have not been included in the assessment of the land on which they are erected." This section is open to the construction that all buildings on leased land may, at the option of the owner, be assessed as personal property. While this is not in the opinion of the commission the correct or necessary construction of this section, a number of persons and corporations have by nominal arrangement transferred title to certain buildings to stockholders in the corporations or other outside parties, with the purpose of securing a personal tax offset to which they would not otherwise be entitled. This section of the law in particular should be amended and buildings on leased land should be assessed in the name of the true owner as improvements. There would be no difficulty in this method of assessment. In fact the way for it has already been paved in section 1052 of the statutes, which provides for the separate assessment of improvements.

HOME RULE IN TAXATION.

Collections under the income tax would be practically doubled and the whole administration of the tax would be simplified by the complete exemption from taxation of personal property as recommended in Chapter II. While we believe on the whole that such exemption would be wise, particularly if accompanied by a reasonable increase in rates of income taxation, it might create serious difficulties in certain sections of the state.

In farming districts at the present time personal property represents about 12 per cent of the total assessment. While the yield of the income tax in the farming districts is also small, the personal property tax is so unimportant that its exemption would create no serious difficulty. In the larger cities similarly, while personal property constitutes about 20 per cent of the total assessment, the yield of the income tax is so large that in these cities there would be no difficulty in getting along without the personal property tax. In the villages and smaller cities, however, personal property constitutes about 25 per cent of the entire assessment and the revenue from the income tax is insignificant. It is apparent therefore that the personal prop-

erty tax might be abandoned without any substitute in the farming districts and that the income tax would fill the place of the abolished personal property tax in the larger cities; but in many of the towns, villages and smaller cities, probably in most of them, the abolition of the personal property tax would increase the tax rate on real estate. Unfortunately, also, the very places in which the personal property is most important and the income tax least important, are those places in which land values are least affected by the influences which give rise to the so-called "unearned increment." In these jurisdictions real estate is least able to bear the entire burden of taxation.

In this connection reference should be made to the proposed amendment to section one, Article VIII of the Constitution, conferring upon counties, towns, cities and villages a limited measure of home rule in matters of taxation. This proposed amendment was passed by the last session of the legislature as Joint Resolution No. 28. To become effective it will have to be passed by the present session of the legislature and thereafter ratified by the people. Its meaning and object appear plainly from its language:

"The legislature shall have power to authorize counties, towns, cities and villages, by a vote of the electors therein, to exempt from taxation, in whole or in part, designated classes of property; but the value of such property exempted by any county shall be included in the assessment and equalization for state taxes, and the value of such property exempted by any town, city or village shall be included in the assessment and equalization for state and county taxes."

It will be noted in the first place that this amendment, if passed, would not empower any county to exempt property from state taxation, nor any municipality to exempt property from either county or state taxation. If Superior exempted grain in warehouses in whole or part, such grain would be assessed for county and state taxation, thus leaving the interests of other sections of the county and state unaffected. If Lincoln county exempted from taxation the cattle and personal property of a settler, no taxpayer in any other county of the state would be adversely affected thereby. In short, the amendment would leave each jurisdiction in limited control of its own taxes—the state to say what forms of property shall be subject to the state

tax; the county to determine what forms of property shall be subject to county tax, and the towns or cities to decide what forms of property shall be subject to local taxation.

It is difficult to pass at Madison tax laws that will fit every section of the state. Minnesota for instance imposes a very low tax upon grain in warehouses. This gives Duluth a strong differential advantage over Superior with respect to grain storage and transport. Again, in the northern part of the state there is an ineradicable desire to protect the settler from the harshness of the property tax and to impose a somewhat heavier burden on owners of wild or cutover land. Many owners and investors in cut-over lands themselves share this sentiment and apparently do not object to some discrimination provided it is not too great. Widespread evasion and disregard of the law are, owing to this feeling, now prevalent in the northern part of the state. A home rule amendment would permit these localities to do openly and legally what they now attempt to do covertly and illicitly under existing laws. It is believed that if this amendment is passed the legislature would not permit the complete exemption of any forms of property, but would authorize counties and municipalities to reduce the assessment of certain classes of property, say ten, twenty-five or perhaps fifty per cent.

While the power conferred by the proposed amendment would undoubtedly add an element of flexibility now lacking in our tax system, the objections and possible dangers in the adoption should not be overlooked. Total or partial exemption of certain classes of property in some localities, while taxable in others, could not fail to increase the complexity in the administration of the tax laws and might result in much confusion. The amendment would permit one community to bid against another for manufacturing and other business enterprises and enable business concerns of predominant importance in certain villages and smaller towns to coerce the community into the granting exemptions to which they were not entitled. The amendment would practically repeal the uniformity clause of the constitution and open the door to discrimination by singling out the weak and unpopular elements of the community and imposing upon them an undue share of the public burden. The natural tendency of each community would be to move along the line of least resist-

ance, and this is not always in the direction of justice or equality. While these objections are not insurmountable and may be successfully met, they are real and should be considered. It would all depend upon the temper of the local community. Whether democracy is fitted to meet and solve problems of this kind in itself is a question for the legislature to decide. The commission has no recommendation to make with respect to this amendment except that it should be carefully considered, particularly in its relation to the problem of income taxation and the exemption of personal property.

TABLE IV A—Continued.
STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS.
TOTAL FOR MILWAUKEE COUNTY (ONLY COUNTY HAVING CITY OF FIRST CLASS).

Groups of income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	20,302	\$29,297,102	\$652,387.64	100.00	\$32.13
Under 1,000.....	13,613	\$4,996,100	\$49,961.00	7.66	3.67
1,000 to 1,999.....	3,389	4,326,414	49,016.93	7.51	14.46
2,000 to 2,999.....	1,249	3,041,329	37,158.09	5.70	29.75
3,000 to 3,999.....	608	2,084,053	27,388.34	4.20	45.04
4,000 to 4,999.....	401	1,783,911	25,679.23	3.94	64.03
5,000 to 9,999.....	667	4,479,753	84,232.00	12.91	126.30
10,000 to 14,999.....	188	2,266,564	67,868.01	10.40	361.02
15,000 and over.....	187	6,318,978	311,083.99	47.68	1,663.60
Classified by Occupation:					
Total	20,302	\$29,297,102	\$652,387.64	100.00	\$32.13
Bookkeepers, stenographers and other clerical positions.....	2,122	\$1,009,262	\$11,330.24	1.74	\$5.34
Brokers, real estate men, etc.....	2,966	3,732,200	64,490.41	9.88	21.74
Bankers and capitalists.....	109	1,339,986	60,450.76	9.27	554.70
Estates—guardianships, etc.....	525	1,610,420	48,012.13	7.36	91.44
Farmers	141	151,508	4,192.29	.64	29.73
Laborers	157	58,216	626.63	.10	3.99
Lawyers	423	1,645,951	48,033.81	7.36	113.54
Lumbermen					
Manufacturers	1,117	3,956,909	108,703.36	16.67	97.33
Mechanics and tradesmen.....	3,223	2,894,905	53,531.46	8.20	16.61
Merchants and jobbers.....	3,531	6,075,559	122,073.55	18.71	34.57
Miners					
Physicians and surgeons.....	425	859,394	15,648.30	2.39	36.82
Professors and other academic pursuits.....	1,093	473,087	5,092.00	.78	4.66
Other professions	1,050	987,687	12,292.64	1.88	11.71
Public officials	46	97,430	1,516.39	.23	32.96
State and public employes.....	428	279,704	4,689.26	.72	10.96
Public service employes.....	625	514,657	11,581.18	1.78	18.56
Retired	1,031	2,046,484	54,519.34	8.36	52.83
Unknown	305	286,223	4,007.57	.62	13.14
Other occupations	985	1,277,520	21,596.27	3.31	21.94

TABLE IV B—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS.
TOTAL FOR DOUGLAS COUNTY (ONLY COUNTY HAVING CITY OF SECOND CLASS).

Groups of income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	1,847	\$1,705,703.14	\$22,873.17	100.00	\$12.38
Under 1,000.....	1,383	\$527,499.23	\$5,276.05	23.07	\$3.82
1,000 to 1,999.....	256	345,026.81	3,670.81	16.05	14.34
2,000 to 2,999.....	91	216,123.65	2,554.58	11.17	28.07
3,000 to 3,999.....	47	158,490.92	2,059.96	9.00	43.83
4,000 to 4,999.....	28	122,263.00	1,733.56	7.58	61.91
5,000 to 9,999.....	32	216,311.70	4,097.21	17.91	123.06
10,000 to 14,999.....	9	104,309.55	2,905.61	12.70	322.31
15,000 and over.....	1	15,673.28	575.39	2.52	575.39
Classified by Occupation:					
Total	1,847	\$1,705,703.14	\$22,873.17	100.00	\$12.38
Bookkeepers, stenographers and other clerical positions.....	175	\$59,313.50	\$597.94	2.61	\$3.42
Brokers, real estate men, etc.....	82	150,330.46	2,270.27	9.93	27.69
Bankers and capitalists.....	18	60,339.14	1,237.82	5.41	68.77
Estates—guardianships, etc.....	4	2,976.71	30.67	.13	7.67
Farmers					
Laborers	88	20,805.51	209.06	91.00	2.52
Lawyers	40	90,323.04	1,397.78	6.11	34.95
Lumbermen	11	29,800.99	431.69	1.89	39.25
Manufacturers	27	31,813.69	392.55	1.72	14.54
Mechanics and tradesmen.....	119	104,470.46	1,346.73	5.89	11.32
Merchants and jobbers.....	359	451,617.38	6,630.04	28.99	18.47
Miners					
Physicians and surgeons.....	47	57,054.84	654.32	2.86	13.93
Professors and other academic pursuits.....	77	36,738.27	380.53	1.66	4.94
Other professions	16	16,619.17	200.15	.88	12.51
Public officials	17	41,833.66	599.44	2.62	35.26
State and public employes.....	12	5,811.00	58.11	.25	4.84
Public service employes.....	429	187,447.43	1,896.22	8.29	4.42
Retired	5	2,944.48	31.69	.14	6.34
Unknown					
Other occupations	326	355,458.41	4,507.66	19.71	13.83

TABLE IV C—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS.

TOTAL FOR ALL COUNTIES HAVING CITIES OF THE THIRD CLASS, I. E., ASHLAND, BROWN, DANE, EAU CLAIRE FOND DU LAC, KEN-
OSHA, LA CROSSE, MANITOWOC, MARATHON, MARINETTE, OUTAGAMIE, RACINE, ROCK, SHEBOYGAN
AND WINNEBAGO COUNTIES.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	19,413	\$23,664,265.08	\$455,934.54	100.00	\$23.49
Under 1,000	13,246	\$4,899,785.67	\$49,478.83	10.85	\$3.74
1,000-1,999	3,418	4,635,956.41	49,518.19	10.86	14.49
2,000-2,999	1,236	2,954,980.34	35,062.29	7.68	28.34
3,000-3,999	562	1,915,650.40	25,098.69	5.51	44.65
4,000-4,999	282	1,250,854.02	17,978.85	3.94	63.75
5,000-9,999	483	3,191,119.14	58,995.96	12.94	122.16
10,000-14,999	99	1,210,537.77	36,817.32	8.08	371.85
15,000 and over	87	3,605,381.33	183,014.41	40.14	2,103.50
Classified by Occupation:					
Total	19,413	\$23,664,265.08	\$455,934.54	100.00	\$23.49
Bookkeepers, stenographers, and other clerical positions.....	1,337	\$630,243.17	\$6,787.31	1.49	\$5.08
Brokers, real estate men, etc.....	1,518	1,764,308.72	34,484.91	7.56	22.72
Bankers and capitalists.....	297	949,573.91	25,947.84	5.69	87.36
Estates—guardianships, etc.	297	763,875.84	26,179.43	5.74	110.46
Farmers	1,712	1,079,618.50	11,713.37	2.57	6.84
Laborers	389	92,778.15	937.17	.21	2.41
Lawyers	372	799,949.24	13,839.77	3.03	37.21
Lumbermen	143	525,695.15	16,895.89	3.71	118.17
Manufacturers	1,064	3,164,657.26	93,361.65	20.48	87.75
Mechanics and tradesmen.....	1,812	1,175,298.54	13,556.81	2.97	7.48
Merchants and jobbers.....	3,675	5,111,520.13	75,738.45	16.61	20.61
Miners	7	27,405.26	694.09	.15	99.14
Physicians and surgeons.....	551	850,479.86	13,091.86	2.87	23.76
Professors and other academic pursuits.....	872	861,306.08	17,435.63	3.82	20.00
Other professions	744	795,525.69	11,973.39	2.63	16.13
Public officials	224	308,577.51	3,916.17	.86	17.48
State and public employees.....	531	303,774.24	3,263.63	.72	6.15
Public service employees.....	1,076	503,645.17	5,995.14	1.32	5.57
Retired	1,147	1,870,759.67	43,815.70	9.61	38.20
Unknown	86	50,141.74	538.30	.12	6.26
Other occupations	1,619	2,030,131.25	35,767.98	8.84	22.09

TABLE IV D—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—TOTAL FOR REMAINING FIFTY-FOUR COUNTIES OF THE STATE, HAVING NO CITIES OF FIRST, SECOND OR THIRD CLASS.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	19,298	\$19,302,835.03	\$296,727.78	100.00	\$15.38
Under 1,000	13,490	\$5,122,397.70	\$51,486.65	17.35	\$3.82
1,000- 1,999	3,465	4,696,879.49	50,665.16	17.08	14.62
2,000- 2,999	1,279	2,998,399.08	35,603.63	11.99	27.84
3,000- 3,999	474	1,602,495.29	20,889.34	7.04	44.07
4,000- 4,999	197	870,819.41	12,515.13	4.22	63.53
5,000- 9,999	297	1,933,187.46	35,576.44	11.99	119.78
10,000-14,999	56	664,075.26	19,577.66	6.60	349.60
15,000 and over	40	1,414,581.34	70,413.77	23.73	1,760.60
Classified by Occupation:					
Total	19,298	\$19,302,835.03	\$296,727.78	100.00	\$15.38
Bookkeepers, stenographers, and other clerical positions.....	514	\$181,092.56	\$1,876.40	.63	\$3.65
Brokers, real estate men, etc.....	772	804,792.94	10,088.42	3.40	13.06
Bankers and capitalists.....	558	1,173,379.20	26,630.99	8.97	47.73
Estates—guardianships, etc.....	211	402,006.62	11,195.39	3.77	53.05
Farmers	5,372	3,499,397.18	39,409.10	13.28	7.34
Laborers	253	78,440.14	793.21	.27	3.15
Lawyers	367	557,969.87	8,434.18	2.84	22.98
Lumbermen	192	417,403.29	10,790.18	3.64	56.20
Manufacturers	712	1,252,516.76	26,054.79	8.78	36.59
Mechanics and tradesmen.....	614	386,427.42	4,400.65	1.48	7.17
Merchants and jobbers.....	4,273	5,781,177.78	81,244.86	27.38	19.02
Miners	73	103,271.20	2,416.90	.82	33.11
Physicians and surgeons.....	619	676,465.17	8,009.44	2.70	12.81
Professors and other academic pursuits.....	330	165,773.69	1,753.15	.60	5.31
Other professions	549	392,463.95	4,565.61	1.54	8.32
Public officials	268	237,113.18	2,863.51	.96	10.89
State and public employees.....	232	140,323.07	1,796.07	.61	7.74
Public service employees.....	740	320,064.87	3,380.49	1.14	4.57
Retired	1,080	1,205,836.29	23,146.36	7.80	21.43
Unknown	163	172,500.24	1,942.23	.65	11.92
Other occupations	1,406	1,354,414.61	25,935.85	8.74	18.45

TABLE V A—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—COUNTIES GROUPED TERRITORIALLY— GROUP I, TWELVE SOUTHERN COUNTIES, I. E., DANE, GRANT, GREEN, IOWA, JEFFERSON, KENOSHA, LAFAYETTE, MILWAUKEE, RACINE, ROCK, WALWORTH AND WAUKESHA.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	34,649	\$46,033,182.93	\$954,276.57	100.00	\$27.54
Under 1,000	23,189	\$8,591,105.75	\$86,325.89	9.05	\$3.72
1,000- 1,999	6,116	7,989,943.50	88,035.82	9.23	14.40
2,000- 2,999	2,291	5,480,035.10	65,904.55	6.91	28.77
3,000- 3,999	1,019	3,482,231.37	45,667.85	4.79	44.82
4,000- 4,999	578	2,569,505.71	36,970.21	3.87	63.96
5,000- 9,999	978	6,507,261.70	121,254.64	12.71	123.98
10,000-14,999	242	2,923,327.34	87,935.94	9.21	363.39
15,000 and over	236	8,492,772.46	422,181.67	44.23	1,788.80
Classified by Occupation:					
Total	34,649	\$46,036,182.93	\$954,276.57	100.00	\$27.54
Bookkeepers, stenographers, and other clerical positions.....	2,787	\$1,348,186.84	\$15,042.90	1.58	\$5.40
Brokers, real estate men, etc.....	3,680	4,563,414.30	76,582.88	8.03	20.81
Bankers and capitalists.....	319	1,938,527.13	75,781.54	7.94	237.59
Estates—guardianships, etc.....	765	2,155,547.99	64,688.51	6.78	84.55
Farmers	3,113	2,352,706.04	29,638.56	3.11	9.52
Laborers	572	118,507.13	1,243.70	.13	3.34
Lawyers	657	2,137,626.78	56,130.36	5.88	85.43
Lumbermen	14	19,016.00	232.42	.03	16.60
Manufacturers	1,595	5,869,725.13	175,155.20	18.36	109.82
Mechanics and tradesmen.....	4,365	3,644,192.11	62,147.89	6.51	14.24
Merchants and jobbers.....	6,004	9,600,480.63	171,884.17	18.01	28.63
Miners	36	85,577.72	2,232.17	.22	61.99
Physicians and surgeons.....	750	1,278,192.68	20,364.36	2.13	27.15
Professors and other academic pursuits.....	1,738	1,245,661.96	21,591.53	2.26	12.42
Other professions	1,526	1,523,447.35	19,642.79	2.06	12.83
Public officials	181	282,528.92	3,821.62	.40	21.11
State and public employees.....	884	539,697.71	7,480.63	.78	84.63
Public service employees.....	855	652,971.28	13,199.60	1.38	15.44
Retired	2,149	3,616,056.18	92,218.53	9.66	42.91
Unknown	434	445,937.05	5,735.38	.61	13.33
Other occupations	2,425	2,618,182.00	39,411.78	4.13	16.26

TABLE V B—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—COUNTIES GROUPED TERRITORIALLY.
 GROUP II—TWELVE EASTERN COUNTIES, INCLUDING FOX RIVER VALLEY SECTION, I. E., BROWN, CALUMET, DODGE, FOND DU LAC,
 KEWAUNEE, MANITOWOC, OUTAGAMIE, OZAUKEE, SHEBOYGAN, WASHINGTON, WAUPACA AND WINNEBAGO.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	9,541	\$10,515,671.42	\$175,256.04	100.00	\$18.37
Under 1,000	6,740	\$2,540,162.66	\$25,454.54	14.52	\$3.78
1,000-1,999	1,521	2,094,260.91	22,378.78	12.77	14.71
2,000-2,999	590	1,411,979.48	16,837.09	9.61	28.53
3,000-3,999	261	884,123.12	11,575.93	6.61	44.35
4,000-4,999	118	522,914.21	7,494.59	4.27	63.52
5,000-9,999	232	1,523,531.17	28,249.11	16.12	121.78
10,000-14,999	48	582,359.02	17,579.95	10.03	366.20
15,000 and over	31	951,350.85	45,686.05	26.07	1,473.80
Classified by Occupation:					
Total	9,541	\$10,515,671.42	\$175,256.04	100.00	\$18.37
Bookkeepers, stenographers, and other clerical positions.....	533	\$229,495.92	\$2,420.04	1.38	\$4.54
Brokers, real estate men, etc.....	636	844,264.00	17,980.34	10.26	26.21
Bankers and capitalists.....	222	433,708.83	9,049.96	4.59	36.26
Estates—guardianships, etc.....	98	247,892.82	7,808.37	4.45	79.61
Farmers	1,564	888,283.03	9,486.30	5.41	6.07
Laborers	203	56,124.78	564.54	.32	2.73
Lawyers	186	361,053.86	5,645.68	3.22	30.35
Lumbermen	39	103,484.52	2,104.68	1.20	53.96
Manufacturers	722	1,573,009.06	34,001.04	19.40	47.09
Mechanics and tradesmen.....	583	385,399.41	4,484.59	2.56	7.69
Merchants and jobbers.....	1,913	2,601,812.58	38,495.80	21.96	20.12
Miners	6	10,085.74	133.54	.08	22.26
Physicians and surgeons.....	338	426,335.54	5,372.92	3.07	15.89
Professors and other academic pursuits.....	214	90,527.89	939.60	.54	4.39
Other professions	319	295,567.54	5,305.63	3.03	16.63
Public officials	122	164,002.86	2,206.89	1.26	14.43
State and public employees.....	96	59,149.97	624.71	.36	6.61
Public service employees.....	550	255,328.60	3,207.69	1.83	5.83
Retired	558	805,408.66	16,672.55	9.52	29.88
Unknown	43	28,868.13	322.07	.18	7.49
Other occupations	546	650,867.68	9,424.10	5.38	17.26

TABLE V C—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—COUNTIES GROUPED TERRITORIALLY.
 GROUP III—SEVENTEEN COUNTIES IN CENTRAL AND WESTERN SECTION, I. E., ADAMS, BUFFALO, COLUMBIA, CRAWFORD, GREEN
 LAKE, JACKSON, JUNEAU, LA CROSSE, MARQUETTE, MONROE, PORTAGE, RICHLAND, SAUK, TREMPPEALEAU,
 VERNON, WAUSHARA AND WOOD.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	6,339	\$6,727,160.66	\$115,668.44	100.00	\$18.25
Under 1,000	4,439	\$1,648,077.09	\$16,602.97	14.35	\$3.74
1,000-1,999	1,137	1,541,848.24	16,819.60	14.54	14.79
2,000-2,999	365	875,943.72	10,532.30	9.11	28.86
3,000-3,999	168	577,876.76	7,619.95	6.59	45.36
4,000-4,999	92	410,924.81	5,959.95	5.15	64.78
5,000-9,999	92	620,502.65	11,696.00	10.11	127.11
10,000-14,999	26	313,850.43	9,389.03	8.12	361.15
15,000 and over	20	738,136.96	37,048.64	32.03	1,852.43
Classified by Occupation:					
Total	6,339	\$6,727,160.66	\$115,668.44	100.00	\$18.25
Bookkeepers, stenographers, and other clerical positions.....	228	\$82,156.42	\$853.18	.74	\$3.74
Brokers, real estate men, etc.	329	287,526.82	3,324.75	2.87	10.11
Bankers and capitalists.....	204	512,781.21	12,892.53	11.14	63.19
Estates—guardianships, etc.	50	143,925.06	4,341.45	3.75	86.82
Farmers	1,321	839,754.87	9,343.22	8.07	7.07
Laborers	49	14,201.11	141.98	.12	2.90
Lawyers	118	207,799.11	3,478.38	3.01	29.48
Lumbermen	26	75,309.00	1,282.87	1.11	49.33
Manufacturers	309	401,969.72	5,999.42	5.19	19.42
Mechanics and tradesmen.....	224	139,218.61	1,589.27	1.37	7.09
Merchants and jobbers.....	1,449	2,078,600.29	34,201.17	29.57	23.60
Miners	4	6,423.28	69.72	.06	17.43
Physicians and surgeons.....	210	312,768.56	6,229.43	5.39	29.67
Professors and other academic pursuits.....	153	81,321.83	881.89	.76	5.76
Other professions	204	152,881.52	1,660.33	1.44	8.14
Public officials	96	71,421.52	804.04	.70	8.38
State and public employees.....	116	75,148.98	1,113.88	.96	9.60
Public service employees.....	584	248,227.41	2,591.86	2.24	4.44
Retired	336	481,747.33	9,781.38	8.46	29.12
Unknown	33	14,080.00	171.80	.15	5.21
Other occupations	296	499,898.01	14,915.89	12.90	50.40

TABLE V D—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—COUNTIES GROUPED TERRITORIALY.
 GROUP IV—NINETEEN COUNTIES IN NORTHWESTERN SECTION, I. E., ASHLAND, BARRON, BAYFIELD, BURNETT, CHIPPEWA, CLARK,
 DOUGLAS, DUNN, EAU CLAIRE, IRON, PEPIN, PIERCE, POLK, PRICE, RUSK, ST. CROIX, SAWYER, TAYLOR AND WASHBURN.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	7,460	\$7,393,278.63	\$119,406.00	100.00	\$16.01
Under 1,000	5,394	\$2,028,412.58	\$20,324.56	17.02	\$3.77
1,000-1,999	1,234	1,676,123.94	18,110.00	15.17	14.68
2,000-2,999	415	984,976.13	11,642.67	9.75	28.05
3,000-3,999	166	559,849.72	7,247.41	6.07	43.66
4,000-4,999	80	348,901.92	4,970.13	4.16	62.13
5,000-9,999	126	822,874.83	15,370.17	12.87	186.78
10,000-14,999	27	322,332.93	9,272.59	7.77	343.42
15,000 and over	18	649,806.58	32,468.38	27.19	1,803.85
Classified by Occupation:					
Total	7,460	\$7,393,278.63	\$119,406.00	100.00	\$16.01
Bookkeepers, stenographers, and other clerical positions.....	389	\$137,371.12	\$1,419.93	1.19	\$3.65
Brokers, real estate men, etc.....	441	492,916.70	6,865.98	5.75	15.57
Bankers and capitalists.....	141	417,262.91	12,286.89	10.29	87.14
Estates—guardianships, etc.	53	221,408.10	8,463.27	7.09	121.96
Farmers	1,120	587,946.11	6,144.74	5.15	5.49
Laborers	150	37,478.25	376.57	.32	2.51
Lawyers	165	294,104.53	5,055.69	4.23	30.64
Lumbermen	148	462,683.04	15,935.55	13.35	107.69
Manufacturers	194	330,426.36	6,638.81	5.56	34.22
Mechanics and tradesmen.....	418	294,924.08	3,515.06	2.94	8.41
Merchants and jobbers.....	1,717	2,206,068.34	29,106.99	24.38	16.95
Miners	30	8,729.20	88.50	.07	2.95
Physicians and surgeons.....	221	281,966.21	3,801.68	3.18	17.20
Professors and other academic pursuits.....	214	98,873.26	1,037.12	.87	4.85
Other professions	167	120,520.66	1,288.32	1.08	7.71
Public officials	92	116,549.70	1,508.95	1.26	16.40
State and public employees.....	84	42,660.31	444.37	.37	5.29
Public service employees.....	769	324,684.98	3,319.48	2.78	4.32
Retired	136	153,001.29	2,074.42	1.74	15.26
Unknown	37	15,529.80	155.75	.13	4.21
Other occupations	774	748,143.68	9,877.93	8.27	12.76

TABLE V E—Continued.

STATISTICS OF INCOME TAXES FOR FIRMS AND INDIVIDUALS—COUNTIES GROUPED TERRITORIALLY.
 GROUP V—ELEVEN COUNTIES OF THE NORTHEASTERN SECTION, DOOR, FLORENCE, FOREST, LANGLADE, LINCOLN, MARATHON,
 MARINETTE, OCONTO, ONEIDA, SHAWANO AND VILAS.

Groups of Income.	Number assessed.	Taxable income.	Tax.	Per cent of each group to total.	Average tax per individual.
Classified by Amount:					
Total	2,871	\$3,297,611.61	\$63,316.08	100.00	\$22.06
Under 1,000	1,970	\$738,024.52	\$7,494.57	11.84	\$3.81
1,000- 1,999	520	702,110.12	7,526.80	11.89	14.47
2,000- 2,999	194	457,902.64	5,431.98	8.58	28.00
3,000- 3,999	77	256,606.64	3,325.19	5.25	43.18
4,000- 4,999	40	175,600.78	2,511.94	3.97	62.80
5,000- 9,999	51	341,200.95	6,331.69	10.00	124.14
10,000-14,999	9	103,616.86	2,991.09	4.72	332.35
15,000 and over	10	522,547.10	27,702.82	43.75	2,770.28
Classified by Occupation:	2,871	\$3,297,611.61	\$63,316.08	100.00	\$22.06
Total					
Bookkeepers, stenographers, and other clerical positions.....	211	\$82,700.93	\$855.84	1.35	4.06
Brokers, real estate men, etc.....	202	263,510.30	6,580.06	10.39	32.57
Bankers and capitalists.....	96	215,998.17	5,256.49	8.30	54.75
Estates—guardianships, etc.	11	10,505.20	121.07	.19	11.01
Farmers	107	61,833.63	701.94	1.11	6.56
Laborers	108	23,928.53	239.28	.38	2.22
Lawyers	76	93,613.87	1,395.43	2.20	18.36
Lumbermen	119	312,406.87	8,562.24	13.53	71.95
Manufacturers	100	230,766.44	6,717.88	10.61	67.18
Mechanics and tradesmen.....	178	97,367.21	1,068.84	1.74	6.17
Merchants and jobbers.....	755	932,912.45	11,998.77	18.96	15.89
Miners	4	19,860.52	587.06	.93	146.75
Physicians and surgeons.....	123	144,100.88	1,636.03	2.58	13.30
Professors and other academic pursuits.....	53	20,520.10	211.17	.33	3.93
Other professions	143	99,878.74	1,134.72	1.79	7.93
Public officials	64	50,451.35	554.01	.88	8.65
State and public employees.....	23	12,960.34	133.43	.21	5.80
Public service employees.....	112	49,602.20	534.40	.84	4.77
Retired	84	69,810.93	766.21	1.21	9.12
Unknown	7	4,450.00	53.10	.08	7.53
Other occupations	295	500,432.90	14,178.06	22.40	48.06

CHAPTER VI.

UNIFORM MUNICIPAL ACCOUNTING.

The act of 1905 (chapter 380), creating the permanent tax commission, empowered the commission

“to inquire into the system of accounting of public funds in use in towns, cities, villages and counties, and to devise and prescribe a uniform system of accounting of the receipts and disbursements of public funds in the municipalities of the state.”

In 1909 an examination of state, county and local finances was begun. The report on state finances was completed and published in 1911. In the latter year, also, the actual work of auditing accounts of municipalities and installing systems to improve their methods of accounting was authorized by the legislature and begun by the commission.

Other states have adopted a plan of getting greater uniformity in municipal accounting and have forced their systems upon the accounting officers by making its adoption compulsory. It was felt in Wisconsin that if the municipalities were allowed to adopt the system prescribed by the tax commission voluntarily they would work along the lines laid down by the commission in greater harmony with the system than if it were compulsory. Then too, with sixteen hundred divisions in the state a very large force of accountants would have had to be instructed in the use of a uniform system and sent out in the field in a very short time. With a voluntary adoption plan a force could be built up slowly and more efficiently as the work came in. This plan was, therefore, adopted, and twenty cities, twenty-three counties, eleven villages and twenty-eight towns have voluntarily contracted for the installation of the system.

In brief, the system provides a simple method of accumulating receipts and disbursements through the year into ledger accounts showing the most important detail for the information of the taxpayers and the governing bodies of the various municipalities. It was felt that a simple system of accounts accurately kept was better than a complicated system inefficiently administered.

The question has been raised as to the advisability of paying the tax commission for the work of actually installing the records. In answer to this it may be said that any change from the established order of things presents difficulties to the officials of the municipality. This is true even when an accountant familiar with the new system makes the installation. It is doubly true when one unfamiliar with such system attempts to instruct one also unfamiliar with the system.

Then, too the accountants of the commission are experienced auditors. In the course of regular installations many innocent violations of the statutes and incorrect accounting procedures have been unearthed and corrected. In one county it was found that the county board of audit had settled with the treasurer the year previous to the installation for \$1,600 less than the county should have received. When called to the attention of the treasurer he refunded \$1,600. In a second county after completing the work of installation it was found that the treasurer was over five hundred dollars short. Such shortage was made up by the treasurer. In a third county various fees had been retained by the treasurer as was the custom in previous years. This was called to the attention of the finance committee and action will be brought to recover as much as possible.

Under authority of chapter 523, laws of 1911, the tax commission has power to audit the books of any town, city or village upon the request of such municipality or upon its own motion. During the fiscal year of 1912 and 1913 audits were made for the towns of Three Lakes, Gordon and Wabeno, the cities of Eau Claire, Reedsburg and Rice Lake on the application of the town boards or city councils. The books of the town of Winter were audited on the petition of the taxpayers of that town, alleging embezzlement and extravagant use of the town's money.

Innocent violations of the statute and small irregularities

were found in the audit of the town of Three Lakes. No particular fraud was discovered but the officials were set right as to the proper business procedure.

The audit of the town of Gordon disclosed grave irregularities. Three bond issues were sold and the proceeds never reached the treasury of the town. One issued in 1904 for \$10,000 was outlawed and nothing could be recovered. A second issued for \$10,000 in 1908 was recovered from the bankers floating the issue. These bankers also refunded \$1,500 for interest and orders held by them which had already been paid. The third bond issue of \$13,500 sold by the town chairman was never recovered. Judgment was taken against the ex-chairman of the town for \$32,000. The present town board, however, had to settle for \$3,250 as no property could be found on which to levy.

The chairman and the bankers cashed many of the town orders. They were presented for payment, payment received, and the orders left in the hands of the chairman and the bankers. It was found that some of these orders were paid three times. Several judgments were also apparently paid twice. Inasmuch, however, as such judgments were not satisfied and no evidence was in the possession of the town treasurer to prove such payment it was not possible to recover the money. It is estimated that the town lost more than \$70,000 in addition to the interest which they had to pay on bond issues, the money from the sale of which was never received by the town. This situation could have been stopped thirteen years before the audit, had proper supervision been made of the accounting of this town.

In the city of Reedsburg an audit was made in 1913 of the clerk's records. During the course of such audit \$4,500 was paid by water and light consumers on back bills which it is admitted would not have been collected without this audit. The bondsmen of the clerk made good \$5,400 of his shortage. The clerk pleaded guilty of embezzlement and was sentenced to Wau-pun.

The audits of the cities of Eau Claire and Rice Lake were made upon application of these cities under the statute providing that cities governed by commissions shall be audited yearly. Only small irregularities of accounting procedure were found.

Taxpayers of the town of Winter petitioned the tax commis-

sion to audit the accounts of that town for the past eight years. The report of the auditors of the commission showed that the town board of supervisors sold goods to the town at high prices, and charged the town for road inspection at times when it was impossible to do such work. A town clerk, in paying road laborers' wages due from the town, deducted his charges for goods purchased by them at his store from the amount due them. It was rumored that he discounted these orders some times as high as thirty per cent. The road contracts were always let at extremely high figures. In one case a piece of road was built for \$1,400 and afterwards a division engineer of the Wisconsin Central Railroad estimated the same piece could be built at a profit for \$485. The treasurer of this town was found to be short in his cash over \$2,000. He had received credit twice for certain items. This report has been brought to the attention of the attorney general for action as many of the payments were made on the advice of the district attorney of Sawyer county while acting as attorney for the town of Winter.

In the fiscal year of 1913-1914 the towns of Mercer, Lynne and North Crandon were audited. The cities of Eau Claire and Rice Lake and the Madison Park and Pleasure Drive Association were audited and the Reedsburg audit was completed.

The Mercer audit like that in the town of Winter was upon the petition of the taxpayers. The town records had been destroyed or had disappeared from April 1909 to April 1912. It is claimed that the records were stolen from the town hall after being partially burned. At the time the town adopted the district system for schools, the town treasurer was over \$600 short in his accounts which shortage has not as yet been made good. Pay rolls were padded and also erroneously footed. The clerk would issue an order to himself for the total amount of such pay roll, paying the individual laborers with his personal checks, appropriating the balance. Sundry violations of statutes were uncovered.

The North Crandon audit showed merely a few minor irregularities. The audit of the books of the town of Lynne, Oneida county, showed the books in very poor condition. Irregularities of the bank withdrawals not supported by orders or proper payments were found. A shortage in cash resulted.

The Eau Claire city and Rice Lake audits were in compliance with the statutory provision for cities governed by commissions.

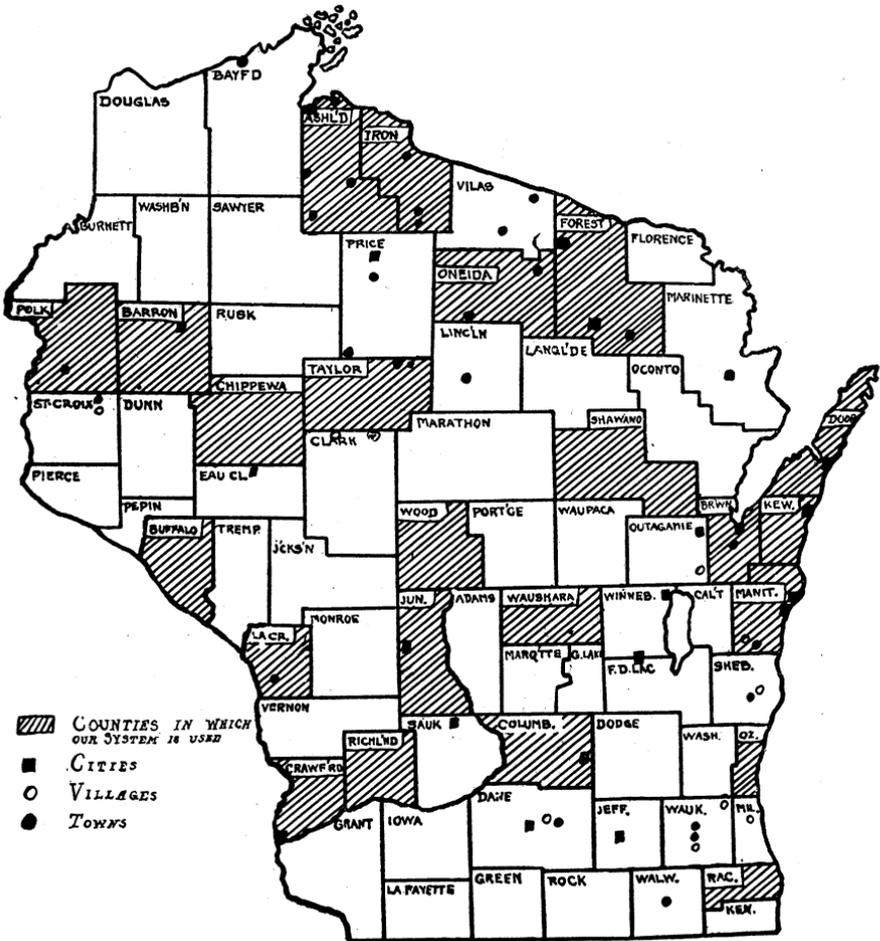
From the following tables it will be noted that the installation for 1912-1913 cost \$2,548.19 and the commission received \$1,833.15 for such work. The audits cost \$3,646.22 and the state received approximately \$2,859.54. It must also be considered that the cost includes the cost of the town of Winter audit which amounted to \$825.58. As no return was made to the state for this work the audit cost should, therefore, be decreased to \$2,820.64 producing a revenue of \$2,859.43.

In the fiscal year of 1913-1914 the installations cost \$3,728.50. The revenue due from these installations was \$3,247.70. The audit work for 1913-1914 cost \$4,728.28. Revenues due the commission for audits amount to \$3,846.89. The town of Mercer audit cost \$378.99, reducing the audit cost to \$4,349.29 producing revenue of \$3,846.89.

ACCOUNTING REVENUES DUE THE COMMISSION.

1912-1913.			
City Installations:		City inspections:	
Eau Claire	\$340.00	Columbus	\$20.00
Ashland	250.00	Neenah	26.90
Neenah	106.90	Total city inspections.....	\$46.90
Columbus	120.00	County installations:	
Seymour	30.00	Racine reinstatement.....	\$168.99
Total city installations....	\$846.90	Wood	200.00
County installations:		Shawano	200.00
Ashland	\$250.00	Richland	200.00
Forest	150.00	Iron	200.00
Total county installations..	\$400.00	Barron	200.00
Village installations:		Chippewa	115.00
New Holstein	\$40.00	Polk	150.00
Mukwonago	30.00	Columbia	250.00
Sun Prairie	60.00	Crawford	250.00
Total village installations..	\$180.00	Jefferson preliminary work..	30.00
Town installations:		Total county installation..	\$1,878.99
Burke	\$20.00	Village installations:	
Hiles	20.00	New Butler	\$17.94
Conover	40.00	Thorpe	35.00
Farmington	30.00	Deer Park	30.00
Three Lakes	50.00	East Milwaukee	40.00
Gordon	50.00	Kiel	30.00
Kennan	30.00	Total village installation..	\$152.94
Peshigo	60.00	Town installations:	
Walworth	50.00	Rock Falls	\$30.00
Wabeno	50.00	La Point	30.00
Forest	50.00	Mukwonago	30.00
Total town installations....	\$450.00	Hamburg	30.00
Interest on installation bills....	6.25	Fifield	40.00
Total installation revenue..	\$1,833.15	Mercer	30.00
Audits:		Butternut	30.00
Town of Three Lakes.....	\$249.12	Sheboygan	30.00
Town of Gordon.....	579.47	Total town installations... ..	\$250.00
Town of Wabeno.....	290.18	Interest on installation	
Town of Gordon Trail.....	32.36	bills	43.87
City of Eau Claire.....	516.90	Total installations	\$3,247.70
City of Reedsburg.....	988.05	Audits:	
City of Rice Lake.....	203.46	Town of Mercer.....	\$177.10
Total audit revenues.....	\$2,859.54	Town of Mercer Trail.....	10.00
Total revenues accounting		Madison Park and Pleasure	
department, 1912-1913....	\$4,692.69	Drive association	26.40
1913-1914.		City of Reedsburg	2,341.89
City installations:		Town of Lynne	365.69
Madison	\$300.00	City of Eau Claire.....	600.88
Green Bay	575.00	City of Rice Lake	179.15
Total city installations....	\$875.00	Town of North Crandon.....	102.06
		Interest on audit bills.....	43.77
		Total audit revenues.....	\$3,846.89
		Total revenues accounting	
		department, 1913-1914....	\$7,094.59

MUNICIPALITIES USING TAX COMMISSION SYSTEM OR INSTALLATION IN PROGRESS



CHAPTER VII.

THE INHERITANCE TAX.

The amendments of 1913 to the inheritance tax law recommended by the commission and enacted by the legislature, and which related largely to procedure, have been found to simplify the practice materially, and to have worked well and smoothly, relieving both the county courts and attorneys representing estates from much unnecessary work. The recommendation of the commission to increase the rate to brothers, sisters, nephews, nieces, and others mentioned in Section 1087-2, subsection 2, from a primary rate of $1\frac{1}{2}$ per cent, to 2 per cent, was not adopted, the provision for that purpose being stricken from the bill. We still think the present rate provided in this subsection should be increased to 2 per cent; and we renew our recommendation to that effect. A general property tax of 2 per cent paid annually is quite common in this state; and where relatives beyond the immediate family of the deceased receive legacies and bequests of property which they usually had little or no part in producing or saving, a 2 per cent primary rate is very moderate.

In this connection it may be well to state that the commission seriously questions whether the inheritance tax rates as a whole are not too low, and whether there should not be some general increase. Such increase should not affect the smaller estates, but should be accomplished by shortening the steps in the present progression. In case of the entire exemption of personal property from taxation, which has been recommended elsewhere by the commission, an increase in the inheritance tax, together with the amount collected through the income tax, will do much to offset the loss of tax from personal property and will be

likely in the future to compensate fully for such loss. The larger estates may well stand some increase in present rates without being unduly burdened. As the functions of government, state and local, are being constantly increased and extended, and larger amounts of revenue are being required year by year, some increase in inheritance tax rates will be logical.

Such an increase of rates is the more important because recent legislation may reduce the yield of the inheritance tax. Until July 1, 1914, the transfer of all stock in Wisconsin corporations owned by nonresidents decedents was subject to our inheritance tax. Chapter 763, Laws of 1913 (Section 1087—11, subsections 3 to 8 inclusive of the statutes) materially changed the basis of taxation in such cases and in substance exempted from taxation the value of corporate stocks and bonds of nonresident decedents so far as such value represents property located without the state. The C. M. & St. Paul Railroad, for instance, is incorporated in Wisconsin. Under the old law each share transferred by reason of the death of a nonresident decedent, was taxed at full value. Under the new law only about twenty-one per cent will be taxed—the proportion which the Wisconsin property of this road bears to its entire property.

The Wisconsin inheritance tax law is not altogether consistent and presents some important problems not only of legal principle but of administrative possibilities. The tax commission is ready, of course, to take these problems up at the present time, if it be deemed wise by the legislature. But in the opinion of the commission, their consideration should be deferred. Chapter 763, Laws of 1913, referred to above, did not take effect until July 1, 1914. The period elapsing since that date has been insufficient to show how the principle of inheritance taxation laid down in the new law, will work. When a safe and adequate basis of administrative experience has been secured, however, the whole question of the taxation of stocks and bonds under the inheritance tax law, should be reopened and carefully considered by the legislature.

Chapter 763, Laws of 1913, was not recommended nor advocated by the tax commission. But it was not objected to except on the ground of possible difficulties in administration. Some of these difficulties have already presented themselves; for instance, one corporation claiming to own property in about

a dozen states informs us that it will refuse to recognize the law on the ground that it believes it to be unconstitutional; but stating its real reason to be that the law potentially requires a separate proceeding in each of nine or ten states by the executors before the stock of a decedent can be transferred, even though there may be only a few shares involved. It is claimed that the trouble and expense in such a case will be considerable, and will be such a burden to stockholders as to affect seriously the value of the stock. In the case of bonds the difficulties are likely to be still greater. In the case of holding companies additional and perhaps insurmountable difficulties present themselves.

During the last two fiscal years ending June 30, inheritance taxes have been paid into the state treasury as follows: (Cents omitted).

Quarter Ending	Resident	Nonresident	Total
Sept. 30, 1912.....	\$51,709	\$107,398	\$159,107
Dec. 31, 1912.....	254,393	176,376	430,769
Mar. 31, 1913.....	153,755	35,198	188,953
June 30, 1913.....	112,774	33,096	145,870
	<hr/>	<hr/>	<hr/>
	\$572,631	\$352,068	\$924,699
Sept. 30, 1913.....	\$102,549	\$23,514	\$126,063
Dec. 31, 1913.....	60,430	19,492	79,923
Mar. 31, 1914.....	82,228	23,773	106,001
June 30, 1914.....	86,249	37,845	124,094
	<hr/>	<hr/>	<hr/>
	\$331,456	\$104,624	\$436,081

The above tabulation illustrates the irregularity of these taxes. Analysis of the returns divulge that while the large number of smaller estates show considerable regularity, large estates paying an unusual amount of tax come into court at such irregular intervals as to leave much uncertainty in the amount of tax to be collected annually.

The inheritance tax counsel has appeared in the various county courts of the state from time to time to aid in the determination of the inheritance tax in the larger estates, or when unusual or more difficult legal questions have arisen. He has attended such hearings in certain cases upon his own motion when it ap-

peared that it would be to the interest of the state to do so. However, the greater number of legal questions and many other matters of detail have been satisfactorily disposed of through correspondence.

Nonresident inheritance tax cases were settled in Dane County court to the number of 222 during the last fiscal year; while the cases where the property involved was so small as to be covered by the exemptions, and a certificate of "no tax" was issued, number 280. These certificates are issued directly by the commission. Many letters have been received commending the promptness with which these cases have been disposed of.

The commission finds it of advantage to continue the services of a representative in the east to examine the records and report estates in which the inventory shows Wisconsin property subject to the tax; the compensation for such service being a small commission upon the tax actually collected in such estates. A similar arrangement has recently been made to secure examination and reports of such estates pending in Chicago and surrounding territory.

CHAPTER VIII.

RAILROADS AND OTHER PUBLIC SERVICE CORPORATIONS SUBJECT TO AD VALOREM TAXATION.

Measured in dollars and cents, no work which the tax commission is called upon to perform is so important as the assessment of railroads and other public service corporations subject to ad valorem taxation. The largest taxpayer in the state,—the Chicago & Northwestern Railway,—was assessed for \$117,250,000 in 1914, the corresponding tax amounting to \$1,626,730.56. The total taxes assessed against steam and street railroads in 1914 amounted to \$5,409,118.45, considerably more than ten per cent of all the taxes collected in the state of Wisconsin in 1914 for state, county and local purposes of all kinds. In the five years 1910–1914, inclusive, the aggregate taxes assessed against public utilities subject to ad valorem state taxation increased from \$3,688,479 to \$5,612,957, or 52 per cent. Figures for all such public utilities are given in Table A.

Up to 1904 railroads in this state were subject to a license fee on gross earnings paid in lieu of all property or ad valorem taxation. The yield of the license fee for each year from 1882 to 1909, and the ad valorem taxes from 1904 to 1914 are given in table B following.

For six years from 1904 to 1909 we have an exact measure of the difference between the license fee and the ad valorem tax, inasmuch as the law required the license fee to be computed on the old basis, even though actual payment was finally made on the basis of the ad valorem levy. The device of using the license fee as a minimum or alternative levy was employed by the legislature in case the ad valorem law should be declared unconstitutional by the supreme court.

TABLE A.
CORPORATION TAXES ASSESSED BY STATE TAX COMMISSION.

Year.	Steam railways.	Street and inter- urban railways.	Express companies.	Sleeping car.	Freight line and equipment.	Telegraph.	Total.
1910	\$3,196,661.64	\$448,925.33	\$11,121.01	\$5,883.19	\$4,383.47	\$21,504.93	\$3,688,479.57
1911	3,330,819.61	471,369.07	16,266.43	12,633.04	8,629.93	21,923.36	3,861,641.44
1912	3,604,165.58	525,128.21	17,406.34	16,630.26	9,287.44	21,741.30	4,194,359.13
1913	3,860,368.07	609,252.19	9,554.69	21,298.38	10,246.88	23,972.52	4,534,622.73
1914	4,720,529.30	810,104.88	*10,544.26	*30,522.87	*13,160.90	28,094.92	*5,612,957.13

*Preliminary assessments subject to appeal and revision.

It gives, as stated, an exact measure of the increase attributable to the ad valorem law. For the six years 1904-1909, inclusive, the ad valorem tax amounted to \$16,802,100, whereas the license fee for the same period amounted to \$12,672,770. In other words, the ad valorem tax resulted in an increase in the contribution from the railroads amounting to \$4,129,330, or 32.6 per cent in the six years. If in the last five years the ad valorem tax yielded as much in excess of what the license fee would have yielded as it did in the first six years, then since 1904 the ad valorem tax has resulted in a gain to the state of approximately \$8,728,995.

TABLE B.

LICENSE FEES, AD VALOREM ASSESSMENTS AND TAXES UPON WISCONSIN RAILROADS FROM 1882 TO 1914, INCLUSIVE.

	Assessments	Taxes	License Fees
1882	.....	.....	\$586,328.59
1883	.....	.....	683,082.51
1884	.....	.....	754,269.44
1885	.....	.....	733,195.57
1886	.....	.....	747,870.99
1887	.....	.....	763,994.56
1888	.....	.....	1,068,632.96
1889	.....	.....	947,772.04
1890	.....	.....	1,008,559.04
1891	.....	.....	1,140,046.64
1892	.....	.....	1,220,674.88
1893	.....	.....	1,156,260.75
1894	.....	.....	1,438,758.66
1895	.....	.....	1,175,752.52
1896	.....	.....	1,172,793.62
1897	.....	.....	1,265,094.54
1898	.....	.....	1,247,357.03
1899	.....	.....	1,360,120.14
1900	.....	.....	1,547,141.64
1901	.....	.....	1,600,379.79
1902	.....	.....	*857,854.55
1903	.....	.....	1,795,285.60
1904	\$218,024,900	\$2,494,282.57	1,948,340.57
1905	228,810,000	2,579,290.66	1,912,410.90
1906	237,239,500	2,700,237.56	2,057,733.34
1907	255,850,000	2,801,685.24	2,274,380.34
1908	267,861,500	3,083,720.63	2,392,125.17
1909	274,948,000	3,142,886.73	2,154,182.53
1910	284,066,000	3,196,661.64	.....
1911	297,935,000	3,330,819.61	.....
1912	325,085,000	3,604,165.58	.....
1913	326,253,000	3,860,368.07	.....
1914	340,242,000	4,720,529.30	.....

* Due to change in date of termination of fiscal year.

An increase in railroad taxation is necessarily neither good nor bad, desirable nor undesirable. The merit of the ad valorem law is that it equates or equalizes the railroad tax with the tax paid by the average taxpayer of the state. From this standpoint the ad valorem law is superior to the license fee on gross earnings. This superiority is plainly reflected in Table B. In the twenty-one years 1882-1903 the license fees increased from \$586,328.59 to \$1,795,285.60. The increase in those twenty-one years was \$1,208,957.01. In the ten years between 1904 and 1914 under the advalorem law the similar increase was \$2,226,246.73—nearly twice as much as the increase over the longer period under the license fee system. This increase, as stated above, is in itself neither good nor bad. Its virtue is that it subjects the railroads to the same movements which affect the farmer, the small home owner, and other private taxpayers. The essence of the difference between the license fee and ad valorem tax is this: The license fee increases with the gross earnings of the railroads, and not with the general tax burden of the state; whereas the ad valorem tax increases as the general tax burden and the value of railroad property increase. Another proof of this fact is found in the summaries of the railroad and general property taxes printed immediately below. The year 1914 brought a sharp increase in the tax burden or average rate of taxation throughout the state. The increase was more than 17 per cent. Had the railroads still been subject to the old license fee, their contribution would have increased only in proportion to their gross earnings. Under the ad valorem tax the increase was the same as that affecting the average taxpayer of the state. There is no virtue in high taxes, either upon railroads or private individuals. But if the private individual is forced to pay more the railroad should do likewise.

SUMMARIES OF RAILROAD AND GENERAL PROPERTY TAXES,
1913-1914.

	1913	1914
Value of railroad property	\$326,253,000.00	\$340,242,000.00
Value of general property	2,841,630,416.00	2,998,187,705.00
Aggregate state, county and local taxes	33,623,412.91	41,596,960.21
Average rate of taxation .....	.01183243701	.01387403466
Railroad taxes	3,860,368.07	4,720,529.30

The subject of railroad and corporation taxation has been exhaustively discussed in previous reports and need not be repeated here. Detailed statistics showing the assessment and tax levied against each railroad company are published at the conclusion of this chapter. It is proper here, however, to point out that the department of the tax commission specially concerned with this work—the joint engineering department—cost only \$8,697 to maintain in the fiscal year ended June 30, 1914. This department is used both by the railroad and tax commissions in order that the expense to each may be reduced and duplication of work avoided. If we add to the direct cost stated above say \$2,400 for overhead and incidental expense, fairly attributed to this branch of the work, the aggregate cost will be seen to be about \$11,000 a year—a trifling expense in comparison with the importance of the work and the amount of money dependent upon its proper performance. If the tax commission, for instance, through lack of care or preparation made a mistake of four per cent in assessing the railroads, it would result in a difference of over \$188,000—either lost to the state or unfairly imposed upon the railroads in question. This is just about the cost of maintaining the entire tax commission, including the assessors of incomes, for a year.

STREET RAILWAYS.

Detailed statistics of the street railway tax and its distribution to the various political subdivisions among which it is divided, are published at the end of this chapter. Here it is only necessary to point out that the assessment and tax upon these prop-

erties increases normally in proportion to their increase in value and the movement of the average tax rate. From 1904 to 1908, street railways paid taxes under the license fee method. During that period this class of corporations paid taxes amounting to \$990,648. In 1908 street railways were put on the ad valorem basis and for the period 1908-1914 yielded taxes amounting to \$3,677,432.

While the entire tax upon street railways is collected by the state, 85 per cent thereof is distributed to the various towns, cities and villages through which the company operates, in the proportion which the property located and business transacted in each political subdivision bears to the total. Prior to 1911 this distribution was on the basis of gross receipts alone. By chapter 612, laws of 1911, the basis or measure of distribution was made to include "property located" as well as "business transacted." The change has been altogether salutary and has accomplished a marked improvement in the distribution of the tax.

TABLE C.

Assessments and Taxes upon Street Railway Companies and Light, Heat and Power Companies Operated in Connection Therewith for the years 1908 to 1914, inclusive.

	Assessments	Taxes
1908	\$33,932,000	\$390,637.75
1909	36,919,000	422,015.21
1910	39,893,000	448,925.33
1911	42,163,000	471,369.07
1912	47,365,000	525,128.21
1913	51,490,000	609,252.19
1914	58,390,000	810,104.88

OTHER AD VALOREM TAXES.

The movement of taxes upon express companies, sleeping car companies, telegraph companies and freight line and equipment companies is sufficiently shown in Table A, and need not be discussed here. As might be expected, the tax upon express companies fell off sharply in 1913, owing to the practically coincident reduction in express rates by the Interstate Commerce Commission and the assumption by the national government of the parcel post. However, the assessment of the Pullman Company—the only sleeping car company separately assessed in the state—shows a rapid increase. This company is now contesting the tax in the courts.

WATER, LIGHT, HEAT & POWER COMPANIES.

In 1911 the legislature passed a law directing the tax commission to assist local assessors in assessing miscellaneous public utilities, such as light and power companies, when such companies operate in more than one political subdivision. This assessment is made by the various local assessors concerned, but the tax commission secures the data for these assessments, calls the assessors together, and acts as board of review if either the taxpayer or any municipality concerned is dissatisfied with the initial assessment. Detailed statistics of these assessments are not presented here inasmuch as the tax commission with regard to these acts only in an advisory or appellate capacity. It is noteworthy, however, that the passage of this law resulted in a considerable increase in the assessment of the corporations concerned. In 1911 these companies had been assessed in the aggregate for \$16,451,000. The first aggregate assessment made under the new law amounted to \$19,114,072, an increase of 17 per cent. If we omit the public utilities in Milwaukee City the increase would have been 25 per cent. The city of Milwaukee had been making an adequate and lawful assessment before the passage of this law so that valuations there were not markedly increased under the new method.

In regard to valuation of all these properties it is proper to add that the physical properties have been increased to a large extent since the *ad valorem* law was enacted.

TABLE D.

ABSTRACT OF VALUATION AND ASSESSMENT OF THE PROPERTIES OF RAILROADS IN WISCONSIN, AND THE TAXES LEVIED THEREON BY THE TAX COMMISSION FOR THE YEARS 1913 AND 1914.

Name of railway company.	1913.		1914.	
	Amount of final assessment.	Taxes.	Amount of final assessment.	Taxes. Rate .01387403466
Ahnapee & Western Railway Co.....	\$375,000	\$4,437.16	\$400,000	\$5,549.61
Ashland, Odanah & Marengo Railway Co.....	140,000	1,656.54	150,000	2,081.11
Bayfield Transfer Railway Co.....	40,000	473.30	40,000	554.96
Big Falls Railway Co.....	25,000	295.81	25,000	346.85
Cazenovia & Sauk City Railroad Co.....	18,000	212.98	15,000	208.11
Chicago & Lake Superior Railway Co.....	6,000	70.99	7,000	97.12
Chicago & Milwaukee Electric R. R. Co. and W. O. Johnson, Chicago, Ill., as receiver..	1,450,000	17,157.03	1,400,000	19,425.65
Chicago & North-Western Railway Co.....	114,000,000	1,343,897.82	117,250,000	1,626,730.56
Chicago, Burlington & Quincy Railroad Co.....	18,000,000	212,983.87	19,000,000	263,606.66
Chicago, Harvard & Geneva Lake Railway Co.....	25,000	295.81	25,000	346.85
Chicago, Milwaukee & St. Paul Railway Co.....	95,200,000	1,126,448.00	99,700,000	1,383,241.26
Chicago, St. Paul, Minneapolis & Omaha Railway Co.....	30,700,000	363,255.82	32,000,000	443,969.11
Chippewa Valley & Northern Railway Co.....	45,000	532.46	50,000	693.70
Drummond & Southwestern Railway Co.....	40,000	473.30		
Duluth, South Shore & Atlantic Railway Co.....	1,300,000	15,382.17	1,300,000	18,036.25
Dunbar & Wausaukee Railway Co.....	95,000	1,124.08	95,000	1,318.03
Elgin, Joliet & Eastern Railway Co.....	235,000	2,780.62	250,000	3,468.51
Fairchild & Northeastern Railway Co.....	120,000	1,419.89	175,000	2,427.96
Grand Trunk Milwaukee Car Ferry Co.....	650,000	7,691.08	650,000	9,018.12
Great Northern Railway Co.....	5,275,000	62,416.11	5,400,000	74,919.79
Green Bay & Western Railroad Co.....	2,475,000	29,285.28	2,750,000	38,153.60
Hazelhurst & Southeastern Railway Co.....	75,000	887.43	20,000	277.48
Hillsboro & Northeastern Railway Co.....	25,000	295.81	25,000	346.85
Illinois Central Railroad Co.....	1,100,000	13,015.68	1,100,000	15,261.44
Interstate Transfer Railway Co.....	225,000	2,662.30	225,000	3,121.66

I-I-T. C.	Iola & Northern Railroad Co.....	14,000	165.65	15,000	208.11
	Kewaunee, Green Bay & Western Railroad Co.....	750,000	8,874.33	850,000	11,792.93
	Kneeland & McLurg Lumber Co., successors to John R. Davis Lumber Co.....	20,000	236.65		
	La Crosse & Southeastern Railway Co.....	250,000	2,958.11	250,000	3,468.51
	Lake Superior Terminal & Transfer Railway Co.....	600,000	7,069.46	700,000	9,711.82
	Laona & Northern Railway Co.....	60,000	709.95	75,000	1,040.55
	Marathon County Railway Co.....	40,000	473.30	45,000	624.33
	Marinette, Tomohawk & Western Railway Co. and C. H. Grundy, receiver thereof.....	90,000	1,064.92	200,000	2,774.81
	Mineral Point & Northern Railway Co.....	300,000	3,549.73	325,000	4,509.06
	Minneapolis, St. Paul & Sault Ste. Marie Railway Co.....	11,500,000	136,073.03	12,000,000	166,488.42
	Minneapolis, St. Paul & Sault Ste. Marie Railway Co. as lessee of the Wisconsin Central Railway system.....	36,200,000	428,334.22	39,000,000	541,087.35
	Northern Pacific Railway Co.....	3,000,000	35,497.31	3,000,000	41,622.10
	Northwestern Coal Railway Co.....	85,000	1,005.76	100,000	1,387.40
	Oshkosh Transportation Co.....	100,000	1,183.24	110,000	1,526.14
	Robbins Railroad Co.....	40,000	473.30	40,000	554.96
	Roddis Lumber & Veneer Co.....	30,000	354.97	30,000	416.22
	Stanley, Merrill & Phillips Railway Co.....	200,000	2,366.49	200,000	2,774.81
	Superior & Southeastern Railway Co.....	115,000	1,360.73	125,000	1,734.25
	Tomahawk & Eastern Railway Co.....	55,000	650.78	(¹)	(¹)
	Waupaca-Green Bay Railway Co.....	40,000	473.30	40,000	554.96
	Whitcomb & Morris Railway Co.....	15,000	177.49	15,000	208.11
	Winona Bridge Railway Co.....	220,000	2,603.14	230,000	3,191.03
	Wisconsin & Michigan Railway Co.....	300,000	3,549.73	250,000	3,468.51
	Wisconsin & Northern Railway Co.....	500,000	5,916.22	500,000	6,937.02
	Wisconsin Northwestern Railway.....	90,000	1,064.92	90,000	1,243.66
	Total	\$326,253,000	\$3,860,368.07	\$340,242,000	\$4,720,529.30

¹Included with Marinette, Tomohawk & Western Railway Co.

TABLE E.

ASSESSMENT OF STREET RAILWAY COMPANIES AND LIGHT, HEAT AND POWER COMPANIES OPERATED IN CONNECTION THEREWITH IN WISCONSIN FOR THE YEAR 1913.

Name of company.	Assessment.	Amount of taxes levied at .01183243701	15% retained by state.	85% for distribution to municipalities.
Ashland Lt. Pr. & St. Ry.....	\$450,000	\$5,324.60	\$798.69	\$4,525.91
Bay Shore St. Ry. Co.....	20,000	236.65	35.50	201.15
Beloit Traction Co.....	220,000	2,603.14	390.47	2,212.67
Chi. & Mil. Elec. Ry Co.....	200,000	2,366.49	354.97	2,011.52
Chi. & Wis. Val. Ry. Co.....	25,000	295.81	44.37	251.44
Chip. Val. Ry. Lt. & Pr. Co.....	2,300,000	27,214.61	4,082.19	23,132.42
Duluth St. Ry. Co.....	1,150,000	13,607.30	2,041.09	11,566.21
East. Wis. Ry. & Lt. Co.....	1,300,000	15,882.17	2,307.33	13,074.84
Grand Rapids St. R. R. Co.....	100,000	1,183.24	177.49	1,005.75
Ironwood & Bess. Ry. & Lt. Co...	125,000	1,479.06	221.86	1,257.20
Janesville Traction Co.....	50,000	591.62	88.74	502.88
Kenosha Elec. Ry Co.....	400,000	4,782.98	709.95	4,023.03
La Crosse & Ona. St. Ry. Co.....	20,000	236.65	35.50	201.15
La Crosse City Ry. Co.....	540,000	6,389.52	958.43	5,431.09
Manitowoc & Nor. Trac. Co.....	110,000	1,301.57	195.24	1,106.33
Menom. & Mar. Lt. & Tr. Co.....	310,000	3,668.06	550.21	3,117.85
Merrill Ry. & Ltg. Co.....	165,000	1,952.30	292.85	1,659.45
M. E. R. & L. Co., the.....	27,500,000	325,392.02	48,808.80	276,583.22
Mil. L. H. & Tr. Co.....	7,500,000	88,743.28	13,311.49	75,431.79
Milwaukee Nor. Ry. Co.....	1,600,000	18,931.90	2,839.79	16,092.11
Rockford & Inter. Ry. Co.....	300,000	3,549.73	532.46	3,017.27
Sheboygan Ry. & El. Co.....	950,000	11,240.82	1,686.12	9,554.70
Southern Wis. Ry. Co.....	1,000,000	11,832.44	1,774.87	10,057.57
Waupaca El. Lt. & Ry. Co.....	80,000	946.60	141.99	804.61
Wausau St. R. R. Co.....	775,000	9,170.14	1,375.52	7,794.62
Wisconsin El. Ry. Co.....	650,000	7,691.09	1,153.66	6,537.43
Wisconsin Pub. Ser. Co.....	1,800,000	21,298.39	3,194.76	18,103.63
Wis. Tr. Lt. Ht. & Pr. Co.....	1,850,000	21,890.01	3,283.50	18,606.51
Totals	\$51,490,000	\$609,252.19	\$91,387.84	\$517,864.35

TABLE F.

WISCONSIN TAX COMMISSION.

The following is the final valuation of the property of street railway companies, and light, heat and power companies operated in connection therewith, as made by the tax commission and entered upon the assessment roll pursuant to chapter 51, Wisconsin Statutes of 1913, as constituting the assessment for the year 1914.

Name of company.	Final assessment.	Amount of taxes levied at .01387403466	15% retained by state.	85% for distribution to municipalities.
Ashland Lt. Pr. & St. Ry.....	\$525,000	\$7,283.87	\$1,092.58	\$6,191.29
Bay Shore St. Ry. Co.....	20,000	277.48	41.62	235.86
Beloit Traction Co.....	265,000	3,676.62	551.49	3,125.13
Chi. & Mil. Elec. Ry. Co.....	225,000	3,121.66	463.25	2,658.41
Chi. & Wis. Val. Ry. Co.....	25,000	346.85	52.03	294.82
Chip. Val. Ry. Lt. & Pr. Co.....	2,600,000	36,072.49	5,410.87	30,661.62
Duluth St. Ry. Co.....	1,150,000	15,955.14	2,393.27	13,561.87
East Wis. Ry. & Lt. Co.....	1,300,000	18,036.25	2,705.44	15,330.81
Grand Rapids St. R. R. Co.....	110,000	1,526.14	223.92	1,292.22
Ironwood & Bess. Ry. & Lt. Co...	240,000	3,329.77	499.47	2,830.30
Janesville Traction Co.....	70,000	971.18	145.68	825.50
La Crosse & Ona. St. Ry. Co.....	20,000	277.48	41.62	235.86
Manitowoc & Nor. Trac. Co.....	120,000	1,664.88	249.73	1,415.15
Menom. & Mar. Lt. & Tr. Co.....	320,000	4,439.69	665.95	3,773.74
Merrill Ry. & Ltg. Co.....	165,000	2,289.22	343.38	1,945.84
M. E. R. & L. Co., the.....	29,500,000	409,284.02	61,392.60	347,891.42
Mil. L. H. & Tr. Co.....	7,700,000	106,830.07	16,024.51	90,805.56
Milw. Nor. Ry. Co.....	1,950,000	27,054.37	4,068.16	22,986.21
Rockford & Interurban Ry. Co....	340,000	4,717.17	707.58	4,009.59
Sheboygan Ry. & El. Co.....	1,050,000	14,567.74	2,185.16	12,382.58
Southern Wis. Ry. Co.....	1,000,000	13,874.03	2,081.11	11,792.92
Waupaca El. Lt. & Ry. Co.....	95,000	1,318.03	197.71	1,120.32
Wausau St. R. R. Co.....	800,000	11,099.23	1,664.88	9,434.35
Wis. Gas & Elec. Co.....	2,600,000	36,072.49	5,410.87	30,661.62
Wisconsin El. Ry. Co.....	700,000	9,711.82	1,456.77	8,255.05
Wisconsin Pub. Ser. Co.....	2,100,000	29,135.47	4,370.32	24,765.15
Wis. Ry. Lt. & Pr. Co.....	1,300,000	18,036.25	2,705.44	15,330.81
Wis. Tr. Lt. Ht. & Pr. Co.....	2,100,000	29,135.47	4,370.32	24,765.15
Totals	\$58,390,000	\$810,104.88	\$121,515.73	\$688,589.15

TABLE G.

TOWNS, CITIES AND VILLAGES TO WHICH 85% OF TAXES LEVIED UPON STREET RAILWAY COMPANIES FOR THE YEAR 1913 ARE DISTRIBUTED, AND THE AMOUNT OF TAX TO BE PAID BY THE STATE TREASURER TO EACH MUNICIPALITY AFTER PAYMENT OF SUCH TAXES BY THE STREET RAILWAY COMPANIES:

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Ashland Light, Power & Street Railway Co.	ASHLAND CO.	
	Ashland, city	\$3,854.27
	Sanborn, town.....	18.16
	White River, town.....	501.47
	BAYFIED CO.	
	Barksdale, town	25.80
	Eileen, town.....	3.62
	Washburn, city.....	106.36
	Washburn, town.....	16.29
		<u>\$4,525.91</u>
Bay Shore Street Railway Co.	BROWN CO.	
	Green Bay, city	\$84.30
	Preble, town.....	116.85
	<u>\$201.15</u>	
Beloit Traction Co.	ROCK CO.	
	Beloit, city	\$2,212.67
Chicago & Milwaukee Electric Railway Co.	MILWAUKEE CO.	
	Milwaukee, city	\$2,011.52
Chicago & Wisconsin Valley Railway Co.	DANE CO.	
	Madison, city.....	\$39.88
	COLUMBIA Co.	
	Portage, city	211.56
	<u>\$251.44</u>	
Chippewa Valley Railway, Light & Power Co.	BARRON Co.	
	Cedar Lake, town.....	\$60.38
	Oak Grove, town.....	22.67
	CHIPPEWA Co.	
	Chippewa Falls, city.....	10,503.04
	Lafayette, town.....	544.77
	Wheaton, town.....	16.19
	DUNN Co.	
	Elk Mound, town.....	82.12
	Elk Mound, village.....	73.33
	Menomonie, city.....	1,855.56
	Menomonie, town.....	49.50
	Red Cedar, town	2,260.27
	Tainter, town	86.05
	Weston, town.....	90.91
EAU CLAIRE Co.		
Altoona, town.....	\$105.49	
Altoona, city.....		
Eau Claire, city.....	7,353.10	
Seymour, town.....	43.25	
Union, town.....	74.26	

TABLE G.—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Chippewa Valley Railway, Light & Power Co.—Continued.	PIERCE Co.....	
	Elmwood, village.....	\$16.42
	El Paso, town.....	48.35
	Hartland, town.....	96.23
	Rock Elm, town.....	75.87
	Salem, town.....	33.08
	Trenton, town.....	35.86
	WASHBURN Co.	
	Long Lake, town.....	37.94
	Loomis, town.....	67.78
Duluth Street Railway Co.	DOUGLAS Co.	
	Superior, city.....	\$11,566.21
Eastern Wisconsin Railway & Light Co.	FOND DU LAC Co.	
	Fond du Lac, city.....	\$8,578.40
	Fond du Lac, town.....	65.37
	N. Fond du Lac, village.....	1,878.85
	Friendship, town.....	891.70
	WINNEBAGO Co.	
Algoma, town.....	87.60	
Black Wolf, town.....	808.04	
Oshkosh, city.....	764.88	
		\$13,074.84
Grand Rapids Street Railroad Co.	WOOD Co.	
	Grand Rapids, city.....	\$472.40
	Nekoosa, village.....	222.77
	Port Edwards, village.....	267.63
	Port Edwards, town.....	42.95
		\$1,005.75
Ironwood & Bessemer Railway & Light Co.	ASHLAND Co.	
	Ashland, city.....	\$21.50
	Ashland, town.....	328.00
	Marengo, town.....	4.27
	Morse, town.....	19.11
	Sanborn, town.....	27.03
	White River, town.....	38.34
	IRON Co.	
	Carey, town.....	272.06
Montreal, town.....	2.77	
Vaughn, town.....	544.13	
		\$1,257.20
Janesville Traction Co.	ROCK Co.	
	Janesville, city.....	\$502.88
Kenosha Electric Railway Co.	KENOSHA Co.	
	Kenosha, city.....	\$4,023.03
La Crosse & Onalaska St. R'y Co.	LA CROSSE Co.	
	Campbell, town.....	\$69.42
	La Crosse, city.....	69.50
	Onalaska, city.....	62.23
		\$201.15
La Crosse City Railway Co.	LA CROSSE Co.	
	La Crosse, city.....	\$5,431.09

TABLE G.—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Manitowoc & Northern Traction Co.	MANITOWOC Co. Manitowoc, city..... Manitowoc, town..... Two Rivers, town..... Two Rivers, city.....	\$632.38 94.48 77.66 301.81
		\$1,106.33
Menomonie & Marinette Light & Traction Co.	MARINETTE Co. Marinette, city..... Peshtigo, town..... Porterfield, town.....	\$2,754.30 14.04 349.51
		\$3,117.85
Merrill Railway & Lighting Co.	LINCOLN Co. Merrill, city.....	\$1,659.45
Milwaukee Electric Railway & Light Co. (The)	MILWAUKEE Co. East Milwaukee, village..... Lake, town..... Milwaukee, city..... Milwaukee, town..... Wauwatosa, city..... Wauwatosa, town.....	\$102.34 85.74 276,171.12 171.48 2.76 49.78
		\$276,583.22
Milwaukee Light, Heat & Traction Co.	JEFFERSON Co. Ixonia, town..... Watertown, city..... Watertown, town.....	\$1,753.04 1,505.62 807.88
	KENOSHA Co. Somers, town.....	1,080.94
	MILWAUKEE Co. Cudahy, city..... East Milwaukee, village..... Franklin, town..... Greenfield, town..... Lake, town..... Milwaukee, city..... Milwaukee, town..... North Milwaukee, village..... Oak Creek, town..... South Milwaukee, city..... Wauwatosa, city..... Wauwatosa, town..... West Allis, city..... West Milwaukee, village..... Whitefish Bay, village.....	1,710.04 677.38 1,205.40 3,870.41 1,906.92 697.75 455.61 731.69 850.12 3,225.46 2,062.31 2,890.55 5,180.66 1,197.86 852.38
	RACINE Co. Burlington, city..... Burlington, town..... Caledonia, town..... Mt. Pleasant, town..... Norway, town..... Racine, city..... Rochester, town..... Waterford, town..... Waterford, village.....	738.48 506.90 1,971.79 1,158.63 932.34 18,647.39 792.03 215.74 240.63
	WALWORTH Co. East Troy, village..... East Troy, town.....	547.63 948.93
	WAUKESHA Co. Delafield, town..... Mukwonago, town..... Mukwonago, village.....	3,243.57 383.19 233.12

TABLE G,—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.	
Milwaukee Light, Heat & Traction Co.—(Cont'd)	WAUKESHA CO.—Continued.		
	Muskego, town.....	\$1,961.98	
	New Berlin, town.....	3,012.75	
	Oconomowoc, city.....	535.57	
	Oconomowoc, town.....	208.95	
	Pewaukee, town.....	1,467.90	
	Pewaukee, village.....	118.43	
	Summit, town.....	1,565.21	
	Vernon, town.....	1,206.91	
	Waukesha, city.....	1,329.86	
	Waukesha, town.....	801.84	
			<u>\$75,431.79</u>
	Milwaukee Northern Railway Co.	MILWAUKEE CO.	
		Milwaukee, city.....	\$4,498.55
Milwaukee, town.....		903.09	
Granville, town.....		876.54	
		OZAUKEE CO.	
Belgium, town.....		623.25	
Cedarburg, city.....		1,010.42	
Cedarburg, town.....		223.04	
Grafton, town.....		480.35	
Grafton, village.....		405.52	
Mequon, town.....		685.36	
Port Washington, city.....		2,285.40	
Port Washington, town.....		640.14	
Thiensville, village.....		241.70	
		SHEBOYGAN CO.	
Cedar Grove, village.....		560.49	
Holland, town.....		432.72	
Oostburg, village.....		293.20	
Sheboygan, city.....		1,036.81	
Sheboygan, town.....		172.67	
Wilson, town.....	722.86		
		<u>\$16,092.11</u>	
Rockford & Interurban Railway Co	ROCK CO.		
	Beloit, city.....	\$1,180.66	
	Beloit, town.....	489.10	
	Rock, town.....	627.89	
	Janesville, city.....	719.62	
		<u>\$3,017.27</u>	
Sheboygan Railway & Electric Co.	SHEBOYGAN CO.		
	Elkhart Lake, village.....	\$202.56	
	Plymouth, city.....	922.98	
	Plymouth, town.....	364.04	
	Rhine, town.....	168.16	
	Sheboygan, city.....	6,070.10	
	Sheboygan, town.....	742.40	
	Sheboygan Falls, village.....	270.40	
	Sheboygan Falls, town.....	814.06	
		<u>\$9,554.70</u>	
Southern Wisconsin Railway Co.	DANE CO.		
	Madison, city.....	\$9,615.04	
	Madison, town.....	442.53	
		<u>\$10,057.57</u>	
Waupaca Electric Light & Railway Co.	WAUPACA CO.		
	Farmington, town.....	\$274.53	
	Waupaca, city.....	530.08	
		<u>\$804.61</u>	

TABLE G.—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Wausau Street Railroad Co.	MARATHON Co. Schofield, village..... Wausau, city..... Weston, town.....	\$451.31 6,752.48 590.83
		<u>\$7,794.62</u>
Wisconsin Electric Railway Co.	WINNEBAGO Co. Algoma, town..... Black Wolf, town..... Clayton, town..... Neenah, city..... Neenah, town..... Omro, village..... Omro, town..... Oshkosh, city..... Oshkosh, town..... Vinland, town.....	\$238.62 127.47 98.72 310.53 184.36 148.40 318.53 4,660.53 239.27 219.00
		<u>\$6,537.43</u>
Wisconsin Public Service Co.	BROWN Co. Allouez, town..... Ashwaubenon, town..... De Pere, city..... Green Bay, city..... Howard, town..... Lawrence, town..... Preble, town..... Suamico, town..... Wrightstown, town..... Wrightstown, village.....	\$250.55 366.60 689.75 10,521.47 171.08 722.52 58.84 109.53 230.82 292.55
	MARINETTE Co. Beaver, town..... Coleman, village..... Pound, town..... Stephenson, town.....	116.77 30.95 92.51 3,447.47
	OCONTO Co. Lena, town..... Little Suamico, town..... Pensaukee, town..... Stiles, town.....	109.17 104.64 107.35 106.99
	OUTAGAMIE Co. Kaukauna, city..... Kaukauna, town..... Vandenberg, town.....	101.38 408.24 64.45
		<u>\$18,103.63</u>
Wisconsin Traction, Light, Heat & Power Co.	CALUMET Co. Harrison, town.....	\$232.58
	OUTAGAMIE Co. Appleton, city..... Grand Chute, town..... Kaukauna, city..... Little Chute, village..... Vandenberg, town.....	11,813.86 401.90 757.28 627.05 215.83
	WINNEBAGO Co. Menasha, city..... Menasha, town..... Neenah, city.....	1,773.20 355.38 2,424.43
		<u>\$18,606.51</u>
	Total.....	<u>\$517,864.35</u>

TABLE H.

TOWNS, CITIES AND VILLAGES TO WHICH 85% OF TAXES LEVIED UPON STREET RAILWAY COMPANIES FOR THE YEAR 1914 ARE DISTRIBUTED, AND THE AMOUNT OF TAX TO BE PAID BY THE STATE TREASURER TO EACH MUNICIPALITY AFTER PAYMENT OF SUCH TAXES BY THE STREET RAILWAY COMPANIES:

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Ashland Light, Power & Street Railway Co.	ASHLAND CO.	
	Ashland, city.....	\$5,286.12
	Sanborn, town.....	24.77
	White River, town.....	686.61
	BAYFIELD CO.	
	Barksdale, town.....	34.67
	Elleen, town.....	5.57
	Washburn, city.....	131.26
	Washburn, town.....	22.29
Bay Shore Street Railway Co.	BROWN CO.	
	Green Bay, city.....	\$98.85
	Preble, town.....	137.01
		<hr/> \$235.86 <hr/>
Beloit Traction Co.	ROCK CO.	
	Beloit, city.....	\$3,125.13
Chicago & Milwaukee Elec. Co.	MILWAUKEE CO.	
	Milwaukee, city.....	\$2,653.41
Chicago & Wis. Valley Ry. Co.	DANE CO.	
	Madison, city.....	\$36.12
	COLUMBIA CO.	
	Portage, city.....	258.70
Chippewa Valley Railway, Light & Power Co.	BARRON CO.	
	Cedar Lake, town.....	\$86.77
	Oak Grove, town.....	32.81
	CHIPPEWA CO.	
	Chippewa Falls, city.....	8,128.40
	Lafayette, town.....	880.60
	Wheaton, town.....	23.30
	DUNN CO.	
	Elk Mound, village.....	109.16
	Elk Mound, town.....	118.97
	Menomonie, town.....	71.44
	Menomonie, city.....	3,028.75
	Red Cedar, town.....	3,208.88
	Tainter, town.....	124.49
	Weston, town.....	130.93
EAU CLAIRE CO.		
Altoona, city.....	203.59	
Eau Claire, city.....	12,584.45	
Seymour, town.....	82.55	
Union, town.....	107.33	

TABLE H.—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.	
Chippewa Valley Ry., Light & Power Co.—Continued.	PIERCE Co.		
	Ellsworth, town.....	\$11.34	
	Ellsworth, village.....	423.74	
	Elmwood, village.....	76.65	
	El Paso, town.....	273.50	
	Hartland, town.....	139.82	
	Rock Elm, town.....	109.46	
	Salem, town.....	47.83	
	Spring Lake, town.....	52.12	
	Spring Valley, village.....	329.61	
	Trenton, town.....	51.51	
	WASHBURN Co.		
	Birchwood, town.....	99.04	
	Long Lake, town.....	54.58	
		\$30,661.62	
Duluth Street Railway Co.	DOUGLAS Co.		
	Superior, city.....	\$13,561.87	
Eastern Wisconsin Ry. & Light Co.	FOND DU LAC Co.		
	Fond du Lac, city.....	\$11,642.22	
	Fond du Lac, town.....	111.91	
	No. Fond du Lac, village.....	1,263.26	
	Friendship, town.....	864.66	
	WINNEBAGO Co.		
	Algoma, town.....	91.98	
	Black Wolf, town.....	864.66	
	Oshkosh, city.....	492.12	
		\$15,330.81	
Grand Rapids Street R. R. Co.	WOOD Co.		
	Grand Rapids, city.....	\$614.49	
	Nekoosa, village.....	292.65	
	Port Edwards, village.....	334.82	
	Port Edwards, town.....	55.26	
		\$1,297.22	
Ironwood & Bessemer Railway & Light Co.	ASHLAND Co.		
	Ashland, city.....	\$226.14	
	Sanborn, Town.....	35.95	
	White River, town.....	50.95	
	Marengo, town.....	5.94	
	Ashland, town.....	49.81	
	Morse, town.....	527.85	
	Mellen, town.....	14.15	
		IRON Co.	
		Anderson, town.....	70.48
		Knight, town.....	39.34
		Montreal, town.....	60.00
		Carey, town.....	298.31
		Vaughn, town.....	1,199.48
	Kimball, town.....	28.59	
	Saxon, town.....	223.31	
		\$2,830.30	
Janesville Traction Co.	ROCK Co.		
	Janesville, city.....	\$825.50	
La Crosse & Onalaska St. Ry. Co.	LA CROSSE Co.		
	Campbell, town.....	\$71.09	
	La Crosse, city.....	77.88	
	Onalaska, city.....	86.89	
		\$235.86	

TABLE H.—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Manitowoc & Northern Tract. Co.	MANITOWOC CO.	
	Manitowoc, city.....	\$805.80
	Manitowoc, town.....	124.11
	Two Rivers, town.....	102.74
	Two Rivers, city.....	382.50
		\$1,415.15
Menominee & Marinette Light & Traction Co.	MARINETTE CO.	
	Marinette, city.....	\$3,351.46
	Peshtigo, town.....	22.64
	Porterfield, town.....	399.64
		\$3,773.74
Merrill Ry. & Lighting Co.	LINCOLN CO.	
	Merrill, city.....	\$1,945.84
M. E. R. & L. Co., The	MILWAUKEE CO.	
	E. Milwaukee, village.....	\$114.81
	Greenfield, town.....	243.52
	Lake, town.....	170.47
	Milwaukee, city.....	\$347,268.69
	Milwaukee, town.....	20.87
	Wauwatosa, city.....	10.44
	Wauwatosa, town.....	62.62
		\$347,891.42
Milwaukee Light, Heat & Traction Co.	JEFFERSON CO.	
	Ixonia, town.....	\$1,977.75
	Watertown, city.....	1,760.72
	Watertown, town.....	902.61
	KENOSHA CO.	
	Somers, town.....	1,432.91
	MILWAUKEE CO.	
	Cudahy, city.....	2,034.04
	E. Milwaukee, village.....	751.87
	Franklin, town.....	1,446.53
	Greenfield, town.....	4,657.42
	Lake, town.....	2,326.44
	Milwaukee, city.....	808.17
	Milwaukee, town.....	480.36
	No. Milwaukee, village.....	809.99
	Oak Creek, town.....	1,126.90
	So. Milwaukee, city.....	4,106.23
	Wauwatosa, city.....	2,570.71
	Wauwatosa, town.....	3,002.03
	West Allis, city.....	5,678.07
	West Milwaukee, village.....	1,497.38
	Whitefish Bay, village.....	1,009.76
	RACINE CO.	
	Burlington, city.....	892.62
	Burlington, town.....	635.64
	Caledonia, town.....	2,498.97
	Mt. Pleasant, town.....	1,434.73
	Norway, town.....	1,054.25
	Racine, city.....	24,036.23
	Rochester, town.....	934.39
	Waterford, town.....	240.63
	Waterford, village.....	334.16
	WALWORTH CO.	
	E. Troy, village.....	769.12
	E. Troy, town.....	1,076.05

TABLE H.—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.	
Milwaukee Light, Heat & Traction Co.—Continued.	WAUKESHA CO.		
	Delafield, town.....	\$3,497.83	
	Mukwonago, town.....	472.19	
	Mukwonago, village.....	311.46	
	Muskego, town.....	2,209.50	
	New Berlin, town.....	3,386.14	
	Oconomowoc, city.....	583.88	
	Oconomowoc, town.....	252.44	
	Pewaukee, town.....	1,959.58	
	Pewaukee, village.....	247.90	
	Summit, town.....	1,745.28	
	Vernon, town.....	1,395.68	
	Waukesha, city.....	1,544.60	
	Waukesha, town.....	912.60	
		\$90,805.56	
Milwaukee Northern Railway Co.	MILWAUKEE CO.		
	Milwaukee, city.....	\$6,319.36	
	Milwaukee, town.....	1,441.86	
	Granville, town.....	1,589.04	
	OZAUKEE CO.		
	Belgium, town.....	846.26	
	Cedarburg, city.....	1,398.17	
	Cedarburg, town.....	301.25	
	Grafton, town.....	650.79	
	Grafton, village.....	538.70	
	Mequon, town.....	935.95	
	Port Washington, city.....	3,166.58	
	Port Washington, town.....	857.76	
	Thiensville, village.....	400.13	
	SHEBOYGAN CO.		
	Cedar Grove, village.....	804.87	
	Holland, town.....	581.80	
	Oostburg, village.....	331.15	
	Sheboygan, city.....	1,572.94	
	Sheboygan, town.....	234.56	
	Wilson, town.....	975.04	
			\$22,996.21
	Rockford & Interurban Ry. Co.	ROCK CO.	
		Beloit, city.....	\$1,568.55
Beloit, town.....		641.53	
Janesville, city.....		957.09	
Rock, town.....		842.42	
		\$4,009.59	
Sheboygan Railway & Elec. Co	SHEBOYGAN CO.		
	Elkhart Lake, village.....	\$242.70	
	Kohler, village.....	429.68	
	Plymouth, town.....	840.78	
	Plymouth, city.....	723.14	
	Rhine, town.....	232.79	
	Sheboygan, city.....	7,994.19	
	Sheboygan, town.....	513.88	
Sheboygan Falls, village.....	557.22		
Sheboygan Falls, town.....	848.20		
		\$12,382.58	
Southern Wisconsin Railway Co.	DANE CO.		
	Madison, city.....	\$11,336.53	
	Madison, town.....	456.39	
		\$11,792.92	

TABLE H—Continued.

NAME OF COMPANY.	Towns, cities and villages to which taxes are to be distributed.	Amount to be paid to each municipality.	
Waupaca Electric Railway & Light Co.	WAUPACA CO.		
	Farmington, town.....	\$327.36	
	Waupaca, city	792.96	
		\$1,120.32	
Wausau Street Railroad Co.	MARATHON CO.		
	Schofield, village.....	\$533.98	
	Wausau, city	8,206.00	
		694.37	
		\$9,434.35	
Wisconsin Electric Ry. Co.	WINNEBAGO CO.		
	Algoma, town.....	\$283.15	
	Black Wolf, town.....	140.34	
	Clayton, town.....	118.05	
	Neenah, city.....	420.18	
	Neenah, town	222.06	
	Omro, village.....	181.61	
	Omro, town	369.00	
	Oshkosh, city	5,972.53	
	Oshkosh, town.....	285.62	
		262.51	
		\$8,255.05	
Wisconsin Gas & Elec. Co.	KENOSHA CO.		
	Kenosha, city	\$14,340.44	
	Pleasant Prairie, town	39.86	
		150.24	
RACINE CO.			
Racine, city	16,036.03		
Mt. Pleasant, town	95.05		
		\$30,661.62	
Wisconsin Public Service Co.	BROWN CO.		
	Allouez, town	245.42	
	Ashwaubenon, town.....	261.27	
	De Pere, city.....	979.22	
	Green Bay, city.....	15,593.87	
	Howard, town	207.28	
	Lawrence, town.....	519.57	
	Preble, town.....	86.68	
	Suamico, town	146.61	
	Wrightstown, town	164.44	
	Wrightstown, village.....	309.56	
	MARINETTE CO.		
	Beaver, town.....	156.52	
	Coleman, village.....	41.62	
	Pound, town.....	124.07	
Stephenson, town	4,638.51		
OCONTO CO.			
Lena, town.....	146.36		
Little Suamico, town	140.17		
Pensaukee, town.....	143.89		
Stiles, town.....	143.39		
OUTAGAMIE CO.			
Kaukauna, city.....	464.59		
Kaukauna, town.....	217.69		
Vandenbrock, town.....	34.42		
		\$24,765.15	

TABLE H—Continued.

NAME OF COMPANY.	Towns, cities and villages to which tax is to be distributed.	Amount to be paid to each municipality.
Wisconsin Railway, Light & Power Co.	JACKSON CO.	
	Brockway, town.....	\$1,249.46
	Albion, town.....	3,297.66
	Irving, town.....	35.26
	Manchester, town.....	53.66
	Melrose, town.....	53.66
	CLARK CO.	
	Levis, town.....	435.40
	Pine Valley, town.....	15.33
	Dewhurst, town.....	107.31
	Hewitt, town.....	32.19
	LA CROSSE CO.	
	Farmington, town.....	118.05
	Holland, town.....	167.10
	Onalaska, town.....	45.99
	Campbell, town.....	12.26
	La Crosse, city.....	9,259.81
	Onalaska, village.....	202.37
	TREMPEALEAU CO.	
	Trempealeau, town.....	87.39
Caledonia, town.....	35.26	
BUFFALO CO.		
Buffalo, town.....	58.26	
MONROE CO.		
Little Falls, town.....	64.39	
		<u>\$15,330.81</u>
Wisconsin Traction, Light, Heat & Power Co.	CALUMET CO.	
	Harrison, town.....	\$304.61
	OUTAGAMIE CO.	
	Appleton, city.....	16,258.32
	Grand Chute, town.....	534.93
	Kaukauna, city.....	864.30
	Little Chute, village.....	780.10
	Vandenbrock, town.....	324.42
	WINNEBAGO CO.	
	Menasha, city.....	1,884.63
Menasha, town.....	695.90	
Neenah, city.....	3,117.94	
		<u>\$24,765.15</u>
Total.....		<u>\$688,589.15</u>

TABLE I.

ASSESSMENT AND TAXES UPON EXPRESS COMPANIES
For the years 1912 and 1913.

Name of Company.	1912.		1913.	
	Assessment.	Taxes. Rate 0.01108684064	Assessment.	Taxes. Rate 0.01183243701
Adams Express Company.....	\$75,000	\$831.52	\$40,000	\$473.30
American Express Company.....	675,000	7,483.62	325,000	3,845.54
Northern Express Company.....	135,000	1,496.72	100,000	1,183.24
United States Express Company...	40,000	443.47	30,000	354.97
Wells, Fargo Express Company...	575,000	6,374.93	275,000	3,253.92
Western Express Company.....	70,000	776.08	37,500	443.72
Total.....	1,570,000	\$17,406.34	\$807,500	\$9,554.69

TABLE J.

ASSESSMENT AND TAXES UPON TELEGRAPH COMPANIES.
1913 and 1914.

Company.	1913.		1914.	
	Assessment.	Taxes.	Assessment.	Taxes.
Chicago & Milwaukee Telegraph Co.....	\$16,000	\$189.32	\$15,000	\$208.11
Chi., Milwaukee & Lake Superior Tel. Co.	85,000	1,005.76	85,000	1,179.29
The North American Telegraph Co.....	300,000	3,549.73	300,000	4,162.21
Western Union Telegraph Co.....	1,625,000	19,227.71	1,625,000	22,545.31
Total	\$2,026,000	\$23,972.52	\$2,025,000	\$28,094.92

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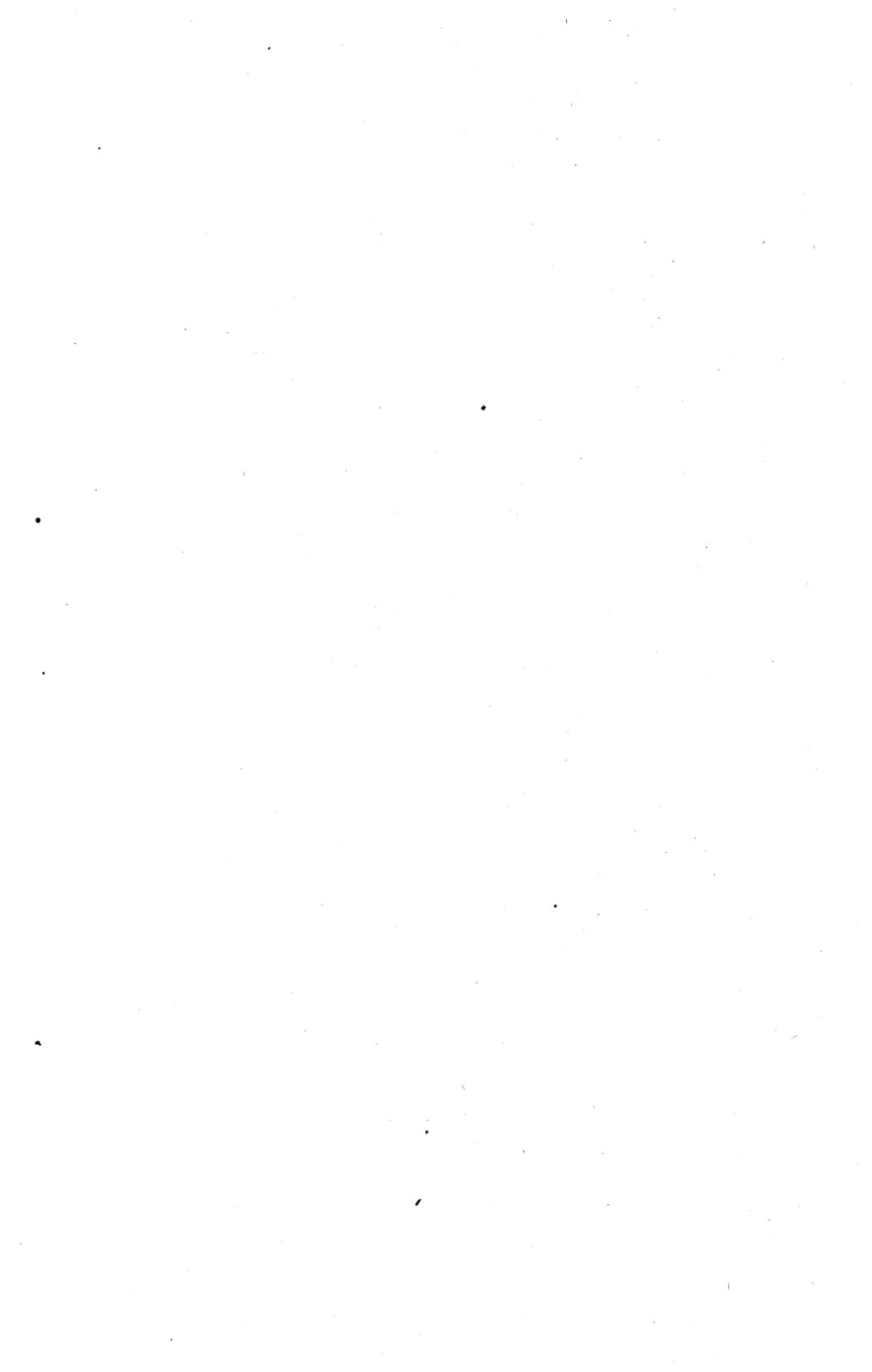
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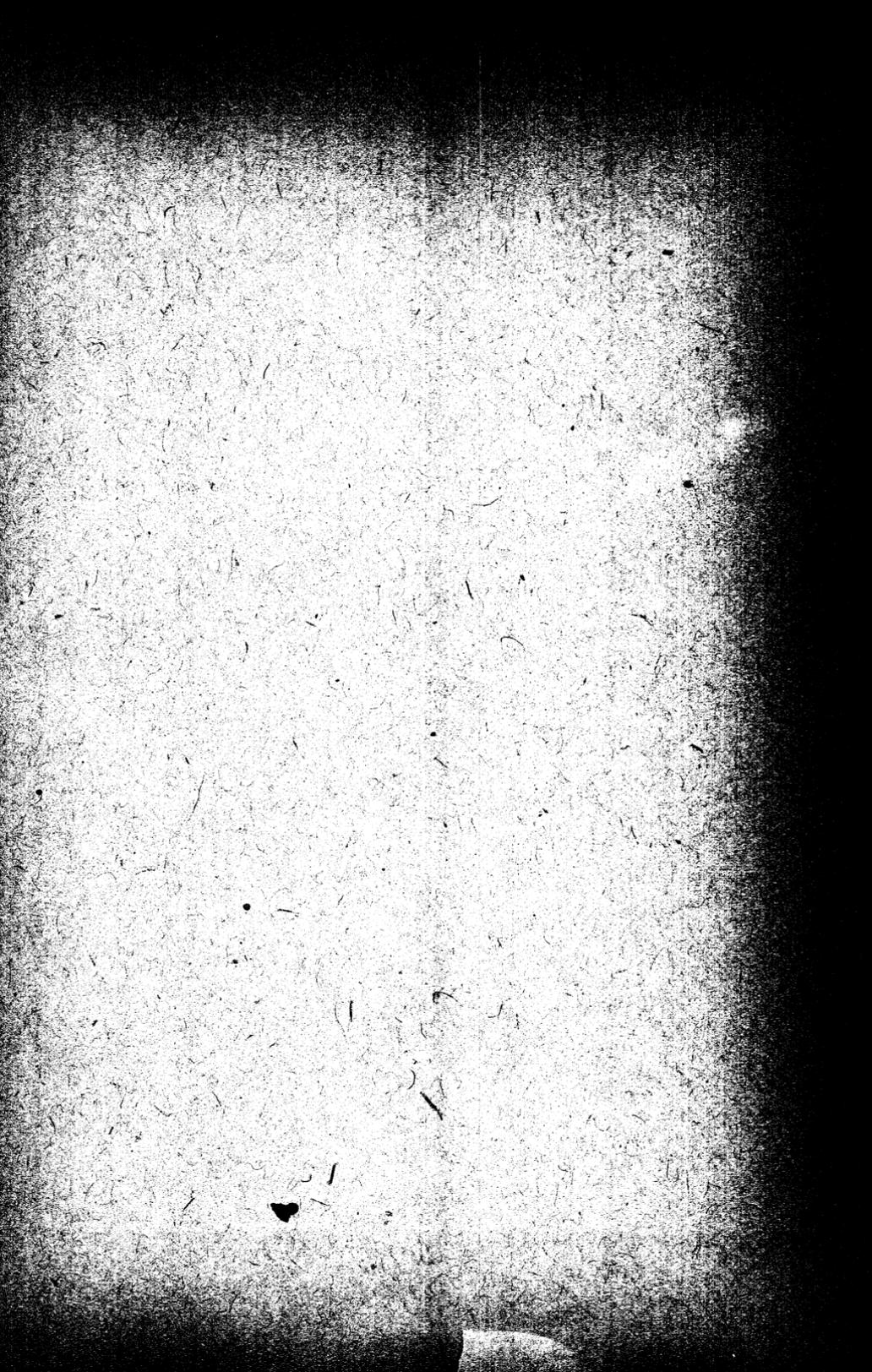
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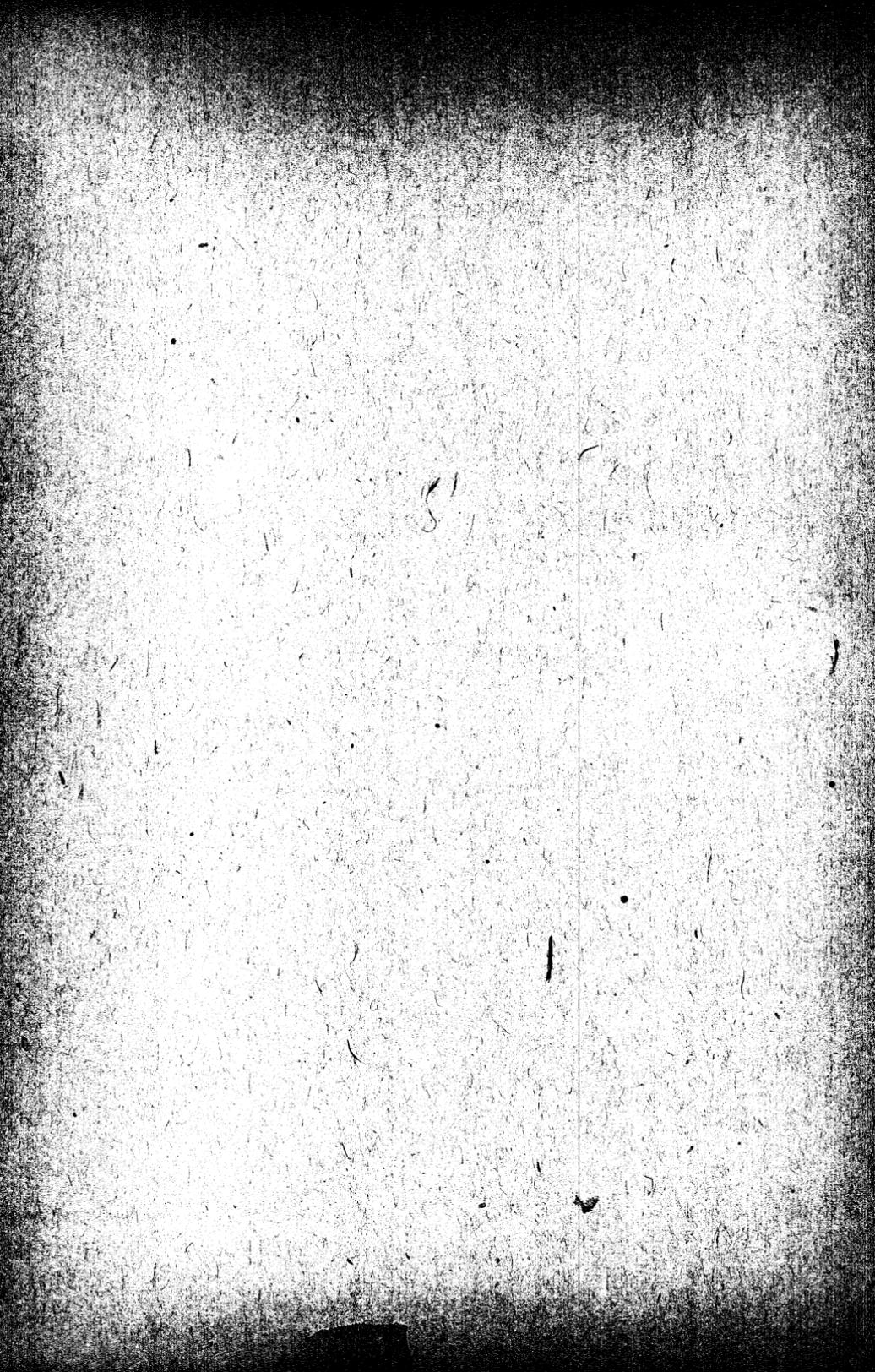
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OPINIONS

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LEVI H. BANCROFT

Attorney General to January 6, 1913.

WALTER C. OWEN

Attorney General from January 6, 1913

ATTORNEY GENERAL'S OFFICE

LEVI H. BANCROFT (To Jan. 6, 1913).....Attorney General
WALTER C. OWEN (From Jan. 6, 1913).....Attorney General
RUSSELL JACKSON (To Mar. 1, 1913).....Deputy Attorney General
WALTER DREW (From Mar. 1, 1913).....Deputy Attorney General
BYRON H. STEBBINS.....Assistant Attorney General
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FROM THE ORGANIZATION OF THE STATE.

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PREFACE

When the undersigned assumed the office of attorney general, he was impressed with the thought that there was too much delay in the matter of the publication of the opinions of this department. A policy was adopted of issuing a volume of such opinions about every nine months, and shortly after April 1, 1913, the manuscript for this volume was sent to the printer. An insufficient clerical force has resulted in this volume being unduly delayed, and enough material has accumulated for two additional volumes, which will be forthcoming at an early date.

The plan of supplying the opinions of the attorney general in pamphlet form each month has just been inaugurated and from now on the delay heretofore occurring in the matter of supplying the opinions of this department to those interested therein will be reduced almost to a minimum.

The plan of publishing frequent volumes of these opinions has made it necessary to adopt some other matter of designation and it is thought that no better plan can be adopted than numbering them consecutively. This volume will be known as Volume No. 1 of the Opinions of the Attorney General, and subsequent volumes will be similarly numbered.

W. C. OWEN,
Attorney General.

REQUISITIONS

RULES OF THE EXECUTIVE OFFICE RELATING TO APPLICATIONS FOR REQUISITIONS.

The following are the rules adopted by the Executive Department pertaining to applications for requisitions for fugitives from justice.

RULES.

1. Every application to the Governor for a requisition must be made in writing by the District Attorney or other prosecuting officer of the county in which the crime was committed; *provided*, that if in any case such District Attorney or other officer shall refuse to make the application, it may be made by any other person, but must then be accompanied by the affidavit of at least two credible persons, stating, so far as can be ascertained, the reason of such refusal, and all the circumstances connected therewith.

2. The district attorney or other prosecuting officer must, in addition to the requirements of the statute, certify that he is content that said fugitive shall be brought back to the state for trial at the public expense, that such expense shall be a county charge, and that he believes he has within his reach and will be able to produce at the trial the evidence necessary to secure a conviction.

3. Such officer must name in the application a proper person to whom the warrant may issue as Agent of the State, and must certify that such person has no private interest in the arrest of the fugitive.

4. The facts and circumstances constituting the offense charged must appear by affidavit and must be sufficient to es-

tablish *prima facie* evidence of guilt against the party accused.

5. Statements made on information and belief should be distinctly defined and the sources of information and grounds of belief must be set forth in detail.

6. If the crime charged be forgery, the affidavit of the person whose name is alleged to be forged must be produced or a sufficient reason given for its absence.

7. It must appear satisfactorily that the object in seeking a Requisition is not to collect a debt nor for any private end, but that the application is made in good faith, and with a view to enforce the charge of crime against the offender. This rule will be applied with especial strictness in all cases of false pretenses, embezzlement, and like crimes.

8. It must be affirmatively stated, whether any application for a requisition for the same person for an offense arising out of the same transaction has been previously made, and, if a prior application has been made and denied, any new facts appearing in the papers must be specially pointed out.

9. If the application is based on an information, it must be accompanied by an affidavit containing a detailed statement of the facts and circumstances constituting the offense charged.

10. It must appear by affidavit that the accused was in this State at the time the offense is charged to have been committed, and that he *subsequently* fled therefrom, and the time and circumstances of his departure must be shown as particularly as may be. It must also appear where the accused is, or is believed to be, at the time the application is made.

11. If known, it must appear whether the fugitive has ever been a resident of this State, or has only been transiently here; and if transiently here, for what length of time and on what business, and under what circumstances he departed.

12. If the offense was not of recent occurrence, satisfactory reasons must be given why the application has been delayed.

13. The magistrate before whom the affidavits are taken must certify whether, in his opinion, the parties making the same are to be believed.

14. The official character of the officer before whom the affidavits are taken must be certified to by the clerk of the Circuit Court.

15. All papers should be *duplicate originals*, except the complaint and warrant, which should be certified copies. Duplicate originals, or certified copies of all papers necessary upon the application must be furnished to the Governor, that one set may be retained in this Department and the other attached to the Requisition. This requirement is designed to embrace *all* the papers in the case, including the formal application. In case the application is for a Requisition upon the Governor of Ohio, *triplicate* originals or certified copies of all the papers must be furnished. When certified copies of papers are given, they must be authenticated as prescribed in Section 4140 of the Revised Statutes.

16. It having been decided that Notaries Public are not "Magistrates" within the meaning of Federal Law, no Requisition based upon affidavits made before a Notary Public will be granted.

17. No Requisition will be granted for a fugitive who has taken refuge in the British Provinces.

18. As bastardy is not sufficiently well defined by the laws of this State as a crime within the meaning of Chapter 7 of the Act of Congress of February 12, 1793, no Requisition will be granted for the surrender of a fugitive charged with this offense.

19. No Requisition will be granted in a case in which the offense is of such trivial character as to leave a doubt of the granting a mandate thereon by the Executive authority in other States and Territories.

20. If a Requisition shall have been improperly or unadvisedly granted, there will be no hesitation in revoking it.

21. Any application not complying with the requirements of law and these rules will be rejected, without inquiring into its intrinsic merit, unless noncompliance is satisfactorily explained.

22. In all cases of rejected applications for Requisitions, the papers will be retained in this Department.

The following are the provisions of the U. S. statutes on the subject:

Sec. 5278. **Fugitives from justice of a state or territory.** Whenever the executive authority of any state or territory demands any person as a fugitive from justice, of the

executive authority of any state or territory to which such person has fled, and produces a copy of an indictment found or an affidavit made before a magistrate of any state or territory, charging the person demanded with having committed treason, felony, or other crime, certified as authentic by the governor or chief magistrate of the state or territory from whence the person so charged has fled, it shall be the duty of the executive authority of the state or territory to which such person has fled to cause him to be arrested and secured, and to cause notice of the arrest to be given to the executive authority making such demand, or to the agent of such authority appointed to receive the fugitive, and to cause the fugitive to be delivered to such agent, when he shall appear. If no such agent appears within six months from the time of the arrest, the prisoner may be discharged. All costs or expenses incurred in the apprehending, securing, and transmitting such fugitive to the state or territory making such demand, shall be paid by such state or territory.

OPINIONS RELATING TO APPROPRIATIONS AND EXPENDITURES.

Appropriations and Expenditures—Public Officers—Commissioner of labor has authority to purchase appliances which are necessary to carry out provisions of laws relating to his department.

January 12, 1911.

HON. J. D. BECK,

Commissioner of Labor & Industrial Statistics.

Replying to your favor of January 9th, concerning the construction to be placed upon section 1636—43 and 1636—39 of the Wisconsin statutes, relative to appliances to be used by your department in carrying out the provisions of these sections, I give it as my opinion that such appliances as are actually necessary to enforce the provisions of the statute may be purchased by the Superintendent of Public Property or by your own department in accordance with the established custom, notwithstanding the fact that a most specific appropriation is made for the purchase of such articles. It is not within the province of this department, of course, to determine what appliances may be necessary but when certain appliances are made necessary by the provisions of the act in order to make the law effectual, the statute, by implication, carries the right to purchase such appliances.

Appropriations and Expenditures—Public Officers—Governor has no authority to appoint delegate to National Conference of Sealers of Weights and Measures under ch. 297, Laws of 1909, except for the years therein specified.

March 16, 1911.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

Mr. Thurber, your executive clerk, has this morning handed to me the bill of Fred C. Jensen for \$66.90 with the oral state-

ment that the bill is for expenses incurred by Mr. Jensen as Sealer of Weights and Measures in attending at the National Conference on Weights and Measures held in Washington in February, 1911. Mr. Thurber further requests the opinion of this department as to whether this expense is authorized under the provisions of ch. 297 of the Laws of 1909.

Inasmuch as the request for an opinion concerning this claim is oral I find it necessary to make the foregoing statement of facts upon which the statement is based. Clearly the bill does not come within the provisions of the law above indicated. Chapter 297 of the Laws of 1909 is a special act authorizing the Governor to "appoint a delegate to represent the State of Wisconsin at the national conference on weights and measures to be held in Washington in 1909." The act also makes a special appropriation of one hundred dollars to cover the expense of "such delegate" incurred "in attending such conference." This act does not authorize the Governor to appoint any delegate to attend the National Conference to be held in 1911 nor does it authorize the payment of the expenses of any such delegate, and assuming the foregoing statement of facts to be correct, the bill is unauthorized.

Appropriations and Expenditures—Expenditures for furniture, fixtures, decorations etc., not included in \$800,000.00 limit for "construction" of each wing of the capitol.

May 1, 1911.

HON. JAS. A. FREAR,
Secretary of State.

Your favor of May 1st, enclosing report of the Capitol Commission together with certain comments thereon by Mr. Lew F. Porter, secretary of the Capitol Commission, and also a detailed statement of certain expenditures aggregating \$60,337.-04 which your department has included in the construction account of the east wing of the capitol building and which items of account are objected to by the Capitol Commission as not being properly included in the construction cost of the east wing and asking for the opinion of this department concerning the interpretation of ch. 537 of the Laws of 1907 with reference to these particular items of cost, is received.

You state that the question has been raised as to whether or not certain paintings, sculpture or carvings and decorations are properly a part of the construction item and whether or not these particular items of account may properly be charged to the construction account of the east wing and included in the \$800,000 appropriation made for the construction of such wing. The items of account included in your communication concerning which this question has been raised are as follows:

September 5th, 1908, Karl Bitter, carving pediment West Wing	\$5,000.00
September 5th, 1908, E. H. Blashfield, mural painting Assembly chamber	5,000.00
November 23, 1908, Elmer E. Garnsey, decorations, in Assembly chamber	2,635.00
December 24th, 1908, Elmer E. Garnsey, decorations, rooms and corridors	6,213.50
January 9th, 1909, E. H. Blashfield, mural painting, Assembly chamber	10,000.00
January 26th, Elmer E. Garnsey, decorating rooms and corridors	2,201.50
Feb. 20, 1909, Elmer E. Garnsey, decorating rooms and corridors	5,250.00
Feb. 25, 1910, Art Metal Construction Co., metal fix- tures for vaults	7,500.00
April 13, 1910, J. H. Findorf, shed for covering over stone for carving	352.83
August 9, 1910, Herring, Hall, Marvin Safe Co., safety deposit vault Treasurer's office	2,068.00
September 24, 1910, Herring, Hall, Marvin Safe Co., safety deposit vault Treasurer's office	2,068.00
October 25, 1910, Karl Bitter, carving pediment....	5,000.00
December 29, 1910, J. H. Findorf, scaffold for ped- iment	62.48
February 13, 1911, Art Metal Construction Co., vault fixtures	158.00
February 27, 1911, Karl Bitter, carving pediment..	6,500.00

Sec. 4 of ch. 537, Laws of 1907, provides:

“No contract for the construction of such plant or warehouse, or of any wing, or the central portion of the capitol, shall be valid until the same shall have been approved by the governor as being within the limits of the appropriations herein made, properly apportioned, provided that the total cost of construction of any wing of such capitol shall not exceed \$800,000.”

The word “construction” is defined by Webster as:

“1. The act of constructing; the act of building or of devising and forming. 2. The manner of putting together the parts

of anything so as to give to the whole its peculiar form, structure or conformation."

The language of section 4 of ch. 537 of the Laws of 1907 is significant in that it provides that "No contract for the construction . . . of any wing, or the central portion of the capitol, shall be valid until the same shall have been approved by the Governor as being within the limits of the appropriations herein made, properly apportioned, provided that the total cost of construction of any wing of such capitol shall not exceed \$800,000."

The contract for construction as approved by the Governor does not include any interior decorations, mural paintings or the placing of any fixtures and the language of the law as applied to these contracts and the interpretation of the word "construction" used therein as defined by Webster make it very clear that the \$800,000 appropriated for the construction work of any wing was not intended to include interior decorations, mural paintings, fixtures or furniture. It is also evident that this is the construction placed upon section 4, Laws of 1907, by the legislature since section 4 is retained in chapter 316 of the Laws of 1909 in exactly the same form, which chapter was enacted by the legislature following the report of the Capitol Commission made to the legislature in 1909 in which the Capitol Commission expressly interpreted the law as limiting the Commission to \$800,000 for construction work only and that this appropriation did not include interior decorations, mural paintings, furniture and fixtures or the laying out and completion of the terraces and capitol grounds.

Applying this interpretation of the law to the several items above mentioned it is my opinion that the following items included in the above statement are not properly chargeable to the construction account, to wit:

Total amount paid E. H. Blashfield for mural painting in Assembly chamber	\$15,000.00
Total amount paid Elmer E. Garnsey for decorations in Assembly chamber, rooms and corridors	16,300.00
Total amount paid Art Metal Construction Co. for metal fixtures in vaults	7,658.00

making a total of \$38,958 of the \$60,337.04 which clearly should not be included in the construction account. The other items included in the \$60,337.04, to wit:

Karl Bitter, Total amount paid for carving pediment in West wing	\$16,500.00
Total amount paid J. H. Findorf for scaffolding, etc.	743.04
Total amount paid Herring, Hall, Marvin Safe Co. for safety deposit vault in Treasurer's office...	4,136.00

in all the sum of \$21,379.04, would, in my opinion, be a proper charge to the construction account for the reason that independent of any other consideration these items are in payment for labor and material included in the permanent structure and without which the building would be unfinished and incomplete.

You state in your letter of inquiry that after deducting the item of \$60,337.04 from the \$800,000 the Capitol Commission has a balance due on the construction account for the west wing of the Capitol amounting to \$11,173.65. I am of the opinion that no more than \$21,379.04 of the \$60,337.04 can properly be charged to the construction account. This would leave \$38,958 to be added to the \$11,173.65 making a total balance still due the Commission upon the construction account of \$50,131.65.

Appropriations and Expenditures—Public Officers—Concerning expenses of Members of State Board of Control while attending convention without the State of Wisconsin.

June 7, 1911.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

I am in receipt of the communication from Mr. Wilbur, your executive clerk, enclosing a letter from Hon. W. H. Graebner, president of the State Board of Control, and requesting an opinion from this department as to the authority of the Governor to authorize the expenditure of Oscar Kustermann, Superintendent of the Wisconsin Workshop for the Blind, to attend a meeting of the American Association Workers for the Blind to be held at Philadelphia, Pa., on June 20th to 23rd, 1911.

Mr. Graebner's letter suggests that these expenses be charged to the current expense fund of the Wisconsin Workshop for the Blind.

Section 145 of the Wisconsin statutes as amended by chapter 523 of the Laws of 1909 provides in part:

“No item shall be audited for expenses of any officer or employe of the state or university while attending any convention or other meeting held outside of the state, unless such expense shall be authorized by the governor or specific statutory authority exist therefor.”

Under the provisions of this section I am of the opinion that provided the Governor authorizes Mr. Kusterman to attend the meeting of the American Association Workers for the Blind to be held at Philadelphia on June 20th to 23rd, his expenses will be a proper matter for audit and payment. As there is no specific statutory authority for Mr. Kusterman to attend this meeting it will be necessary to have the permission of the Governor before doing so.

Appropriations and Expenditures—Disbursement of Appropriation made to Wisconsin Naval Militia.

July 7, 1911.

HON. C. R. BOARDMAN,
Adjutant General.

In reply to the oral request made to-day by your department through Col. John G. Salsman, Assistant Adjutant General, relative to the construction of ch. 78 of the Laws of 1909 as amended by ch. 161 of the Laws of 1911, relating to the organization of the Wisconsin Naval Militia and making an appropriation therefor, it seems to me very clear that the appropriation of four thousand dollars per annum can only be expended when the necessity arises and upon the approval of the Governor and the Adjutant General and then only for the specific purposes enumerated in the act. The act authorizing the organization, ch. 78 of the Laws of 1909, provides for the organization of four divisions of companies of naval militia or one division consisting of four companies which, by the terms of the act, shall constitute a battalion to be known as the Wisconsin Naval Militia. I understand that only one company or division has as yet been organized.

Chapter 78 further specifically provides that where not otherwise provided for in the act the government of the naval

militia shall be controlled by the provisions of the military code of the State of Wisconsin and that the naval militia shall be under the control of the Adjutant General under the Commander-in-Chief and all reports shall be made to him through proper channels. The act further provides that it is passed upon condition that the state does not and shall not in the future make any appropriation in connection therewith nor be liable for any expense incurred in carrying out the provisions of this act except when the men and officers are called into active service by the Governor in time of war, riot, insurrection, etc. This act is amended by ch. 161 of the Laws of 1911 which act specifically reiterates the provisions of ch. 78 of the Laws of 1909 to the effect that the act is passed upon condition that the state does not and shall not in the future make any appropriation in connection therewith nor be liable for any expense incurred in carrying out the provisions of the act except when the officers and men are called into active service by the Governor in time of war, riot, insurrection, etc. This act, however, further provides as follows: "Provided, nevertheless, that a sum not exceeding four thousand dollars per annum may be expended for travel, subsistence, pay and maintenance of armory or armories subject to the approval of the Governor and the Adjutant General." The appropriation is evidently intended to cover the entire expenses which may be incurred by the Wisconsin Naval Militia at any time whether the same consists of one company or division or whether the organization is completed by the organization of four companies or divisions and can only be used for the specific purposes enumerated in the act, to wit, "travel, subsistence, pay and maintenance of armory or armories" and these expenses are subject to the approval of the Governor and the Adjutant General. The Wisconsin Naval Militia, as organized under these acts, becomes in effect a part of the military organization of the state and would be under the command of the Adjutant General acting under the Commander-in-Chief, and no expenses can be incurred except upon the approval of the Adjutant General and the Governor and it therefore follows that only such portion of the annual appropriation may be used as may be required to cover the necessary expenses incurred upon the order and subject to the approval of the Governor and the Adjutant General.

Appropriations and Expenditures—Delegates to congresses and conventions, appointed by Governor, not entitled to expenses.

August 28, 1911.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

Hon. Duncan McGregor, Private Secretary to your Excellency, has handed to me a communication received by him from Mr. George Curtis, Jr., who was appointed by your Excellency as a delegate to the National Tax Conference to be held at Richmond, Virginia, in September 1911.

In his communication Mr. Curtis makes inquiry as to whether or not his expenses will be paid by the State in case of his attendance at the Conference and Mr. McGregor has requested from this department an opinion as to whether or not such expense can be allowed.

In reply to your inquiry I beg to state that I know of no statute in the state of Wisconsin which authorizes the payment of expenses for individuals appointed by the Governor as delegates to the various conferences and conventions except in the case of Heads of departments, or any officer or officers and employes of the state or the University, mentioned in sec. 145, Wis. Stats, as amended by ch. 523, Laws of 1909.

In my opinion the expenses of delegates to the National Tax Conference would not be a proper charge to be paid by the state under any circumstances.

Appropriations and Expenditures—What Fire Departments entitled to participate in Insurance Fund.

September 5, 1911.

Mr. T. M. PURTELL,
State Fire Marshal.

Your favor of September 1, 1911, is received.

I have carefully examined the same and do not see that this department can render any opinion which would be of service in the matter since it seems to involve a question of fact more than a question of law.

Section 1926 provides the equipment of a fire department which must be maintained in order to entitle such fire department to receive any portion of the fire tax there imposed. From the language of the statute it appears that the legislature did not intend to include chemical engines since chemical engines do not require five-hundred feet of hose or in fact, any hose whatever and the law expressly provides that five hundred feet of hose, in addition to the equipment there mentioned, must be kept by the department to entitle it to the tax.

Chapter 578, Laws of 1911, provides in part:

“The state fire marshal shall annually on or before the first day of October file with the Commissioner of Insurance a statement containing the name of every city, village or town entitled to fire department dues under section 1926.”

This is not a question of law but a question of fact to be determined by the Fire Marshal upon investigation and no department is entitled to receive the fire department dues provided for in section 1926 unless they are maintaining the organized fire department furnished with the equipment therein provided. If they maintain such department they are entitled to the dues. If not, they are not entitled to them, and whether or not they maintain such a department is a question of fact to be determined by the Fire Marshal in every instance.

Appropriations and Expenditures--In re payment of amount due to Construction Co., from State of Wisconsin, for erecting Bridge at St. Croix Falls.

May 21, 1912.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

I have, at the request of Secretary Frear, gone over the papers and correspondence in the matter of the bridge across the St. Croix river from St. Croix Falls, Wisconsin, to Taylor Falls, Minnesota, and have examined the original contracts and modifications thereto made with A. W. Bayne & Company, the firm which erected the bridge, and have also gone over the matter in company with Mr. G. A. Will, attorney for the bridge company, and examined the correspondence passing be-

tween the supervising engineer and the bridge company, and other correspondence connected with the transaction.

From my examination, the following facts appear to be established: That at the time of entering into the original contract there was a penalty clause providing a penalty of \$10 a day for failure to complete the bridge within the time specified. Afterwards, because of conditions for which the Bayne Company were not responsible, the time for completing the bridge was extended to May 15, 1911 and the penalty clause was expressly waived upon certain conditions to be complied with by the bridge company. It clearly appears that Mr. L. P. Wolf was to have supervision of the construction as consulting engineer, and that a delay of some two months or more was occasioned after the waiver of the penalty clause and the extension of time for completing the construction of the bridge on account of some alterations made in the dimensions of the structural steel by the consulting engineer, and that these changes are at least in part responsible for the inability of the company to comply with certain minor conditions, to wit, the getting of the structure ready and placing a temporary plank floor thereon by January 1, 1911. The bridge was, in fact, completed and opened for public travel on May 15, 1911 as provided for in the contract last entered into, and it appears that no fault whatever is found with the construction or with the quality of the work or material entering into the same; that the bridge in its present condition is entirely satisfactory and that it supplies to the village of St. Croix Falls and the village of Taylor Falls a free bridge, whereas before the construction they had only a toll bridge owned by private parties. For some reason the village authorities in St. Croix Falls still insist upon exacting a pro rata proportion of the original penalty clause of the contract, amounting to \$206.00 on the part of the village and \$206.00 on the part of the state of Wisconsin. The Wisconsin commissioners have signified their entire approval of the construction and they executed their voucher for the full amount due to the bridge company without deducting a penalty or damage. It further appears that no claim whatever is made by the bridge company for extra work and that the bridge actually cost the company more money than the original contract price.

Under these circumstances it seems to me too trivial a matter for the state of Wisconsin to be withholding its proportionate share of the payment because of any difference of opinion which may exist between the bridge company and the village authorities of the village of St. Croix Falls. I am clearly of the opinion that the penalty clause has been waived, but even if not waived, it must be considered a penalty clause and not liquidated damages. If the authorities of the village of St. Croix Falls desire to litigate this point it is a matter of their own concern and not one in which the state of Wisconsin should take any issue, and I therefore recommend that the voucher executed by the Wisconsin State Park Commissioners be allowed to go through and full payment made on the part of the state of its proportionate share of the contract.

Appropriations—Memorial Arch Commission—Chapter 567, Laws 1911, does not authorize the payment from the public treasury of expenses incident to the dedication ceremonies of the Memorial arch at Camp Randall.

August 14, 1912.

HON. J. A. FREAR,
Secretary of State.

In your letter of the 12th you inclose a voucher, properly sworn to, in favor of W. J. McKay, Secretary of Memorial Arch Commission.

This voucher is for dedication purposes, being miscellaneous expense and dedication address, the total amount being \$65.62.

You inclose also a letter sent by Mr. McKay upon your request that he point out the section of the law under which he considered such expense might be incurred. Mr. McKay's letter states:

“The authority for the item designated as the dedication address comes from the Commission on the Arch which met July 25th, at 10 A. M., and authorized this item to be drawn from the appropriation. I supposed this to be authority enough and, if it is not, I suppose the Commission can be held for the responsibility which they have assumed as being part of the expenses to be paid out of the appropriation made by the State.”

You ask whether, in my opinion, this voucher can be audited under chapter 567 of the Laws of 1911.

The said voucher is headed "For dedication expenses." Then follow the several items which, omitting the amounts, are:

"Printing of Dedication Programs.
Trousdale M. E. Choir for music furnished.
Yawkey-Crowley Lumber Co. for use of lumber.
Rev. Bishop Fallows, Dedication Address."

The Memorial Arch Commission was created by ch. 567 of the Laws of 1911. Section 2 of said chapter provides:

"It shall be the duty of, and said commission is authorized to set aside a portion of Camp Randall to be used as a memorial park. Such park shall include a portion of Camp Randall not to exceed twenty-five rods square and shall be located within said Camp Randall as near as possible to the Dayton street entrance thereto."

Section 3 provides:

"Said commission shall provide for, and shall have constructed an appropriate entrance way to said memorial park, upon which said commission shall have placed an inscription befitting the memory of the Wisconsin soldiers who served in the Civil War and who camped upon said grounds prior to their departure for the front."

Section 4 provides:

"The said commissioners shall serve without compensation, provided that the necessary expenses incurred by them and each of them in the performance of their duties as such commissioners shall be paid out of moneys appropriated by this act upon presentation to the secretary of state of proper vouchers."

The act also appropriates \$25,000 for the purpose of carrying out the provisions of the act. I do not find anything in the act which requires the Commission to have any dedication ceremonies. Article VIII, sec. 2, of the Const. provides in part:

"No money shall be paid out of the treasury except in pursuance of an appropriation by law."

I fail to find any appropriation for the purpose of such dedication ceremonies. I am therefore of the opinion that the voucher in question cannot legally be allowed.

Appropriations—Public Officers—Bonds—The premium upon a surety company bond, given by a public officer to secure the performance of the duties of his office, cannot be paid out of the public funds, in the absence of express statutory authority.

August 16, 1912.

Miss M. A. CASTLE,

Chief Clerk, State Board of Forestry.

In your letter of August 14th you refer to subsection 3 of sec. 1494—43 of the Stats., as created by ch. 638 of the Laws of 1911, which reads as follows:

“The state treasurer is hereby authorized to appoint the state forester as a special fiscal agent of the treasury department. When the state forester shall have deposited satisfactory security with the state treasurer, there shall be advanced to the state forester from the forest reserve fund not to exceed five hundred dollars, and at no one time shall such advances amount to more than five hundred dollars. The state forester shall use such advances only in paying temporary laborers upon the forest reserve, and upon the presentation of receipts properly executed, the state treasurer shall relieve the state forester from all liability for the amounts covered by such receipts.”

You state that, pursuant to this provision, the State Forester has secured a surety-company bond and deposited the same with the State Treasurer; that it would seem that the Department of Forestry reaps the entire advantage of the arrangement by which temporary laborers are paid promptly and directly and are therefore more easily secured, and that the premium on the bond of the State Forester as special fiscal agent would be a proper charge against the forest reserve fund; that the State Forester personally receives no advantage from the arrangement; and you ask for my opinion as to whether or not the premium on the bond may properly be charged to the administrative expenses of the Department of Forestry, instead of to the State Forester personally.

The statute in question contains no provision for the auditing of such accounts by the Secretary of State. Article VI, sec. 2, of the Const. provides that the Secretary of State “shall be *ex officio* auditor.” In *State ex rel. v. Hastings*, 10 Wis. 525, the duties of the auditor under this constitutional

provision are discussed and among other things the court say:

“In one sense, the entire moneys of the state are under his control. None can be paid out, no disbursement made, without his sanction. All claims and demands against the state must be submitted to his decision.”

The same case holds that the duties of the Secretary of State as auditor cannot be delegated to any other person. While the provision makes no mention of the auditing of the claims by the Secretary of State, I presume that the court would construe it as being made with reference to the constitutional provision, and that it would therefore be upheld, as was the provision under consideration in the case of *Wadhams Oil Co. v. Tracy*, 141 Wis. 150, where the court said:

“It must be read in harmony with the fundamental requirement that, notwithstanding executive approval, . . . there must be an auditing by the Secretary of State before the State Treasurer can rightfully pay out money entrusted to his custody.”

Article VIII, sec. 2, of the Const. provides in part:

“No money shall be paid out of the treasury except in pursuance of an appropriation by law.”

It follows that, unless there has been some appropriation that can be said to cover the expense of the bond, the same cannot be paid for out of any of the funds of the state. Section 1494—62 of the Stats., as amended by ch. 638 of the Laws of 1911, makes an annual appropriation of \$35,000 to pay the annual salaries provided by the terms of sections 1494—41 to 1494—64, inclusive, of the statutes, and for carrying out the provision of such sections of the statutes.

As the subsection referred to in your communication does not expressly require that the security to be deposited with the State Treasurer shall be in any particular form, it appears to me that this appropriation can hardly be said to cover the expense of procuring such a bond. The Legislature has given a practical construction to similar provisions by expressly providing in a number of instances that certain bonds to be given by public officials shall be paid for by the State. In view of such practical construction, it is my opin-

ion that the court would hold that such general language as is used in section 1494—62 could not be construed as authorizing the payment from the state funds of the premium on such a bond. I realize the justice of having such premium paid for from the state funds and may be permitted to suggest that if the matter is brought to the attention of the Legislature, it is very likely that they will provide for reimbursement of such expense as has been incurred by the State Forester in procuring such bonds and will authorize the payment of future premiums from the public funds.

Appropriations—Industrial Commission—Appropriation made by Sec. 1021t (ch. 524, Laws 1907) not available but that made by ch. 453, Laws 1911 is available for Industrial Commission.

Sec. 1021d is impliedly repealed so far as inconsistent with ch. 485 Laws 1911 or made inapplicable thereby but to no greater extent.

August 17, 1912.

INDUSTRIAL COMMISSION OF WISCONSIN:

In your favor of August 8th you request my opinion as to whether the appropriations made by section 1021t (ch. 524, Laws of 1907) and ch. 453, Laws of 1911, are available for your commission. You also ask whether sec. 1021d is impliedly repealed by ch. 485, Laws of 1911.

By section 1021t, "The Commissioner of Labor and Industrial Statistics is authorized to employ for his office such extra assistants as he may from time to time deem necessary and fix their compensation" etc., provided that the total amount expended for such extra assistants shall not in any year exceed \$2,500. In the absence of this section the number of assistants that such commissioner might employ was definitely limited. Sec. 1021d, Wis. Stats.

Subsection 1 of sec. 2394—54 (ch. 485, Laws 1911) confers upon the Industrial Commission all authority, etc., heretofore conferred upon the Commissioner of Labor and Industrial Statistics, and sec. 2394—71 appropriates \$75,000 to carry out the provisions of sections 2394—41 to 2394—71. Ch. 485, Laws of 1911, also repealed sections 1021c, 1021e and many

other sections applicable to the Commissioner of Labor, but did not repeal sections 1021d or 1021t.

Paragraph 1 of sec. 2394—52 gives the Industrial Commission power to employ “deputies, clerks and other assistants as needed”, and “to retain and to assign to their duties any or all the officers, subordinates and clerks of the Bureau of Labor and Industrial Statistics” etc., “provided that the number of employes of said commission shall not be increased to exceed the number now employed in the Bureau of Labor and Industrial Statistics, except upon the certificate of the governor to be filed with the secretary of state before any such additional employe shall be appointed, certifying that any such additional employe is necessary to the work of this commission and approving the amount of salary to be paid to any such additional employe.”

I am of the opinion that these provisions in ch. 485, Laws of 1911, with reference to the employment of assistants by the Industrial Commission supersedes the provisions of sec. 1021t and that sec. 2394—52 controls as to the manner of appointment of extra assistants within the appropriation made by sec. 2394—71. The number of assistants that the commission may employ being without express limit, the reason for such a section as 1021t ceases and it seems inevitable that the appropriation for extra assistants made by sec. 1021t is no longer necessary or available in the face of the provisions for all necessary assistants made by ch. 485.

The appropriation made by ch. 453, Laws of 1911, is for a special purpose and I think is available to your commission for that purpose since your commission is now charged with the performance of the duties imposed by that chapter.

As to sec. 1021d, I think that it must be regarded as impliedly repealed to the extent that ch. 485, Laws of 1911, covers the same subject, and insofar as the latter law makes the provisions of the earlier one inapplicable. Thus the provision that the Commissioner of Labor may appoint a deputy is now inapplicable since there is no longer any such commissioner, but I see no reason why the provisions of sec. 1021d which are not inconsistent with ch. 485, Laws of 1911, are not still in effect since the section has not been expressly repealed.

Appropriations—Industrial Commission—Appropriation made by sec. 1021t (ch. 524, Laws 1907) is not available to the Industrial Commission.

August 30, 1912.

Hon. C. H. CROWNHART,

Chairman, Industrial Commission.

Your favor of August 23rd, requesting a reconsideration of the construction of section 1021t and chapter 485, Laws of 1911, made in my opinion of August 17th, at hand.

You state that other work than that imposed by ch. 485, Laws of 1911, is imposed on your commission by other sections of the statutes; that such extra work requires extra help for short periods of time; that section 1021t provided for such emergencies in the case of the Bureau of Labor; that in putting the duties of that bureau upon your commission the legislature left section 1021t unrepealed, presumably for some purpose; and that, therefore, you think the provisions of that section are still available for your commission.

That fact that section 1021t was not expressly repealed by chapter 485 is not conclusive that its effect may not have been materially changed by the subsequent law. You will note that section 1021b, providing quarters in the capitol, printing, supplies, etc. for the Bureau of Labor and Industrial Statistics, is also unrepealed, although section 1021b—4 of chapter 485 is practically a duplication thereof and provides the same things for your commission which has superseded the Bureau of Labor. You will also note that the provision for the repeal of section 1021c relating to the appointment of the Commissioner of Labor was inserted in chapter 485 only just prior to the passage of the law on June 28, 1911 by amendment No. 1, S., (see senate journal, page 1179), although the bill had been before the legislature since March 22, 1911. While, therefore, the failure to expressly repeal section 1021t is important, it is not of controlling significance.

The fact that by statutes other than chapter 485 other work is imposed upon your commission, which requires extra help for short periods, does not make it essential for you to have the benefit of section 1021t, since subsection 1 of section 1021b—12 gives your commission power to "employ deputies, clerks, and other assistants *as needed*". In the face of this provi-

sion it is difficult to see how the provisions of section 1021t are anything but superfluous as its language seems to me no more, if as much, adapted to the hiring of mere *temporary* employes as that of section 1021b—12.

The fact stated in your letter that your commission did not use within \$20,000 last year of your appropriation seems to indicate that the appropriation made by section 2394—71 was intended as it has proven to be, large enough to cover all the expenses made necessary by the duties imposed upon your body, except, of course, where a special appropriation has been made for a special purpose.

In view of the decision of the supreme court that where there is any doubt as to a claim made to state funds this department should “resolve that doubt in favor of the state” and leave the result to be dealt with by the courts, (*State ex rel v. Frear*, 138 Wis. 536, 541), I feel that I must adhere to my former opinion that the appropriation made by section 1021t is not available to your commission.

Appropriations—Salaries—Public Officers—It is not necessary that a statute use the words “there is hereby appropriated” in order to constitute an appropriation.

Sec. 172 is prospective and covers all disbursements, etc., within its terms although authorized by subsequently enacted laws.

September 10, 1912.

STATE BOARD OF PUBLIC AFFAIRS:

In your favor of August 28th, you state that there are many sections in the statutes and session laws which stipulate the amount of salary to be paid certain employes, or which provide that various expenditures shall be made, but that in many cases the statutes do not specifically state that there is “hereby appropriated” etc. You ask my opinion as to whether section 172 of the statutes makes the necessary appropriation for all expenditures which other various laws provide shall be made but as to which there is no specific appropriation.

Sec. 2 of art. VIII of the Const. provides, in part, “No money shall be paid out of the treasury except in pursuance of

an appropriation by law." I do not think that the words "there is hereby appropriated" are the only words that will constitute an appropriation within the above quoted constitutional provision. The supreme court has said that an expenditure of state funds can only be made "by some reasonable proper way of appropriating the same so that the legislative action can be referred to as authorizing payment of the money out of the public treasury." *C. & N. W. Ry. Co. v. State*, 128 Wis. 553, 633.

The essentials of an appropriation are discussed in an opinion by Attorney-General Sturdevant (see Biennial Report and Opinions for 1904, page 148), and he quotes several California cases to the effect that "To an appropriation, within the meaning of the constitution, nothing more is requisite than a designation of the amount and the fund out of which it shall be paid."

Sec. 172 of the statutes provides: "There is hereby annually appropriated out of the general fund a sum sufficient to pay all salaries, compensations and other disbursements authorized by these statutes to be made and to be paid out of the state treasury and not directed to be paid out of some other fund." I do not think that the words "these statutes" in such section necessarily restrict the appropriation to amounts authorized to be paid by then existing laws. The statute is prospective by its very terms and it has been given a legislative construction that it was intended to cover disbursements from the state treasury authorized to be made subsequent to its enactment, for several sections of the statutes of 1898 fixing salaries of public officers but not making appropriations therefor have been amended since the revision of 1898 by increasing the salaries of some officers and adding new ones, evidently on the assumption that sec. 172 constituted the appropriation therefor. I am therefore of the opinion that such legislative construction should prevail and that sec. 172 should be held to be an appropriation covering all disbursements, etc., within its terms, whether authorized at the time sec. 172 was enacted or subsequently thereto.

Appropriations—Extra Help—Sec. 169b provides for extra help for departments in the capitol and is applicable to departments entitled by law to quarters in the capitol even though temporarily quartered elsewhere.

Sec. 172 makes an appropriation for such extra help.

September 10, 1912.

STATE BOARD OF PUBLIC AFFAIRS:

In your favor of August 28th, you call attention to the fact that par. 2 of sec. 169b, as amended by ch. 609, Laws of 1911, provides for additional help when written request is made therefor "by any state officer or head of department in the capitol", and you ask whether this paragraph would authorize such additional help for departments located in the Washington Building or in other locations outside the capitol building.

The temporary removal of a particular department which is by law entitled to an office in the capitol, to quarters outside the capitol, should not and, in my opinion, does not deprive them of the benefit of section 169b. The words "department in the capitol" must include all such departments as are entitled by law to have their offices therein, even though due to its repairs or rebuilding they are temporarily located outside the capitol.

You further request my opinion as to whether or not section 169b makes an appropriation for the purposes of the section, and whether the secretary of state and state treasurer have sufficient authority by this section to audit and pay out money from the state treasury for the purposes of such section. In accordance with the opinion submitted herewith, I am of the opinion that sec. 172 of the statutes contains an appropriation for the salaries authorized by sec. 169b.

Appropriation and Expenditures—Highways—Counties—Towns—Public Officers—County officers cannot bind the county by incurring expense beyond the amount of the appropriation.

Where a town appropriates money for the permanent improvement of a highway under sec. 1317m—4, and the county highway commissioner incurs expense in making such im-

provement in excess of the total appropriations by the town, county and state for that purpose, the county cannot upon appropriating a sum to pay such deficit, charge any part thereof to the town.

December 10, 1912.

MR. GAD JONES,

District Attorney,

Wautoma, Wisconsin.

In your letter of the 30th ult., you say that during August, 1911, fifteen towns, acting under ch. 337, Laws of 1911, voted special taxes for the improvement of portions of the system of prospective state highways, as provided in subsec. 1, of sec. 1317m—4, and each petitioned the county for aid, pursuant to subsec. 5, sec. 1317m—4; that the county board, at its November meeting, granted all these petitions, appropriating a sum greatly in excess of the money allotted to the county by the State, but that it neglected to determine what per cent of the total cost of such improvements should be borne by the county, as provided in subsec. 4 of sec. 1317m—3; that a county highway commissioner was appointed to take charge of the work; that in four of the towns the cost of the work greatly exceeded the money available for the improvements; and you ask whether the county is primarily liable for the payment of this indebtedness.

Under subsec. 4, of sec. 1317m—3 Stats., as amended:

“The percentage of the total cost paid by the town shall in no case exceed that paid by the county.”

It would appear to me that, where the county board fails to determine the percentage of cost to be borne by it, the town and county should each pay an equal share. This, however, does not determine your question. If I correctly understand you, the town and county have each appropriated an equal amount of money for the improvement of the highway, but that work has been done in making such improvement costing more than the amount appropriated.

The town selects the portion of the system of state highways to be improved. (Subsec. 1, sec. 1317m—4). But the money raised by the town is paid into the county treasury (*ib.*) and then paid out by the county treasurer. (Subsec. 4,

sec. 1317m—6), and the construction of such highways and their maintenance is under the charge of the county highway commissioner. (Subsec. 4, sec. 1317m—6.) All contracts for the construction or improvement of such highways are between the county board and the contractor. (Subsec. 3, sec. 1317m—6.)

These several provisions seem to indicate that it is the county, rather than the town, that is liable for such permanent improvements, although the town may set the necessary machinery in motion for such improvement. However, I do not believe that the county or the town is, either of them, liable for the excess cost above the amount appropriated. No officer has any authority to bind either the county or the town beyond that amount. The appropriation fixes the limit upon the authority of such officer. When he goes beyond that he exceeds his authority, and the municipality is not bound. Thus, this department has held that the State Park Board "have no authority to bind the State beyond the appropriation provided for by the Legislature." (Biennial Report and Opinions of Attorney-General for 1910, p. 811.) Bills in excess of the amount appropriated are illegal. (Biennial Report and Opinions Attorney-General, 1908, p. 62.) Contracts for state buildings cannot legally exceed the amount appropriated. (*ib.* p. 79.) The Regents of the University cannot bind the State as to any indebtedness beyond the appropriations. (Biennial Report and Opinions Attorney-General, p. 587.)

"The powers of a county as a body corporate can only be exercised by the county board thereof, or in pursuance of a resolution or ordinance by them adopted." Sec. 652, Stats.

The county clerk * * * "shall in no case sign, or issue any county order except upon a recorded vote or resolution of the board authorizing the same." Subsec. 3, sec. 709 Stats. *State ex rel. v. Mulholland v. County Clerk*, 48 Wis. 112.

Here the county board certainly has not authorized the issuing of orders beyond the amount of the appropriation. Until the board has, by its vote, authorized the issuing of the orders and that authority has been certified by the chairman and county clerk, the treasurer is not authorized to pay out any money. Subsec. 2, sec. 715 Stats. *State ex rel. v. Nelson*, 105 Wis. 111, 116.

I am therefore of the opinion that neither the county nor the town is liable for this excess cost. However, as the town might have, in the first instance, appropriated a larger amount, and as the county might have appropriated a sufficient amount to cover all of the expense, the town may now appropriate its share of the deficit and the county an equal amount; or the county may appropriate an amount sufficient to pay the entire deficit. The obligation to make such an appropriation by either municipality, if there be any, is moral, not legal. It follows that, if the county appropriate the entire amount, it has no authority by reason thereof to make any deduction from the amount allotted the town for highway improvements the coming year.

You also ask whether, under sec. 4052d, as amended by ch. 125, Laws of 1909, the reporter for a county court is entitled to ten dollars per day for time spent in preparing typewritten transcripts of testimony to be filed in court, or whether he should receive his per diem only for the time spent in court, taking testimony, and who has authority to determine whether he shall receive ten dollars per day or less.

In an opinion given the district attorney of Calumet county under date of October 20th, 1911, and which will appear in the forthcoming Report and Opinions of the Attorney-General for 1912, I held that "County court reporters are entitled to a per diem compensation for all work done by them for the county, including the making of transcripts of testimony taken," and that "The county board may fix the compensation at such sum as is reasonable and right, not exceeding the amount stated in the statute."

I see no reason at this time for reaching a different conclusion.

Appropriations and Expenditures—Money from the special fund created from the charges for examining applicants for registration, as registered nurses, may be expended in employing a special investigator of training schools for nurses, if, in order to pass upon the reputability of such schools, or to pass upon proposed courses of study, such an expenditure is reasonably necessary.

December 14th, 1912.

Dr. C. A. HARPER,

Secretary Wisconsin State Board of Health.

In your letter of the 11th you state that the Committee of Examiners of Registered Nurses is outlining the courses of study in the training schools of the state and as a result the various training schools have asked that a member of this committee or some one selected by this committee, or the State Board of Health, make personal investigations and assist in the organization of such schools by personal inspection and visits; that the question arises whether the money paid in by the nurses can be used to employ an inspector and assist the training schools in proper organization; that ch. 346 of the Laws of 1911 pertains to the registration of nurses and that sec. 1409a—11 provides in part:

“All moneys shall be kept as a special fund to meet the expenses of carrying out and enforcing this act;”

that it appears from your investigation that, in order to successfully carry out the provisions of this act, some person should be selected to make personal investigations and assist in the establishment of such schools; that the law limits the amount to be paid to any member of the committee, in one year, to \$75, and that it is impossible, under this limitation, to make the necessary personal investigations; that the funds now in will meet, for a considerable time at least, the expenses of such an inspector: and you ask for my opinion as to your authority in the matter.

Chapter 346, Laws of 1911, creates several new sections of the statutes relating to registered nurses. It provides for a committee of examiners (sec. 1409a—6), whose duty it shall be to meet for the purpose of holding examinations of applicants for registration as registered nurses (sec. 1409a—8). Each applicant is required to pay a fee (ib.) and, to be registered, must pass the required examination (ib.). This latter is subject to some exceptions (sec. 1409a—5). If application is made after September 1st, 1914, the applicant must have graduated from a reputable training school or have been registered in another state having requirements equivalent to the requirements here (sec. 1409a—5).

These examiners “may recommend courses of instruction for the guidance of training schools.” Sec. 1409a—7, par. 2.

Each member "shall receive a compensation of five dollars, and expenses for each day in which such member is actually engaged in attendance upon the meetings of the committee, but not exceeding in all fifteen days in any one year." Sec. 1409a—7, par. 3.

"All moneys shall be kept as a special fund to meet the expenses of carrying out and enforcing" the law in question, "and of prosecuting violations thereof," and no part of the expenses or compensation thereunder shall be paid out of the state treasury (sec. 1409a—11).

It is evident that the only service for which the members of the examining committee can legally be compensated is attendance upon meetings of the committee and that limited, as quoted above.

It is the duty of the board to determine what training schools are reputable, but the burden of showing that any particular training school is reputable is upon the applicant making such claim. *State ex rel. Coffey v. Chittenden*, 112 Wis. 569.

It is no part of the duty of the examining committee to assist in organizing such schools and no expense can be legitimately incurred by it for that purpose. It is authorized to recommend courses of study for such schools. Whatever expense is reasonably necessary to enable them to pass upon such proposed courses of study would be a legitimate expense. The same is true as to expenses reasonably necessary to enable them to determine what training schools are reputable. This would include the expense of employing a special investigator if such employment is reasonably necessary for either of these purposes.

See Biennial Report and Opinions Attorney General 1906, p. 394, and for 1904, p. 100.

Of course, no expense can be incurred beyond the amount of the special fund.

Appropriations and Expenditures—University contracts—The transaction herein considered does not constitute either a loan or an advance by the Board of Regents of the University, but a contract of subscription.

Where funds are paid from a special fund on the faith of a subscription in the form of a note the note is an asset of

such fund and payments thereon should be credited to such fund.

December 16th, 1912.

M. CERRÉ,

Auditor, State Board of Public Affairs.

In your letter of October 17th last you inclosed papers from which it appears that under date of July 11th, 1911, the Regents of the University of Wisconsin adopted the following resolution:

“Resolved, That the Board of Regents advance the sum of \$15,000 for the erection of the gymnasium annex as proposed by the plans and specifications submitted by Architect Peabody and approved by Architects Laird and Cret.

“Provided, That for such advance of \$15,000 by the Board of Regents the Athletic Council shall give to the Board of Regents its note for \$15,000 payable in instalments of \$3,000 annually after January 1st, 1912, out of the permanent improvements fund of the Council.”

That under date of July 27th, 1911, the Athletic Council, by unanimous vote of those present and voting, adopted a motion:

“That the chairman of the Athletic Council be authorized to execute a note for \$15,000, payable to the Regents of the University of Wisconsin out of the Improvement Funds of the Athletic Council, at the rate of \$3,000 per year after January 1st, 1912, for the purpose of reimbursing the University for the appropriation of \$15,000 for the erection of an Athletic Annex to the Gymnasium building.”

That thereafter, and under date of August 2nd, 1911, a note was duly executed pursuant to said motion and the Gymnasium Annex was constructed by the Regents and payment therefor made out of the special appropriation for buildings provided by chapter 631, Laws of 1911.

Your first inquiry is:

“Whether the resolution of the Board of Regents dated July 11, 1911, is to be construed as meaning that the \$15,000 was loaned by the Regents of the University to the Athletic Council?”

Owing to the lack of information as to important facts, this cannot be answered definitely. Presumably, however, the resolution was a proposal to build the Gymnasium Annex on con-

dition that the Athletic Council make a contribution, or subscription, in the manner provided by the resolution. This offer was accepted by the vote of the Council and the execution and delivery of the note.

There may well be some question as to the validity of this subscription, because of lack of authority in the Athletic Council to make it. I cannot pass upon that question, however, because I have been unable to obtain the necessary information regarding the Athletic Council. If, however, the Council possesses the necessary authority and it was exercised in accordance with the charter or other authority governing the Council, there can be no question, I believe, as to the binding effect of such a subscription. Our Supreme Court has upheld the validity of subscriptions made to induce the erection of buildings, acted upon by so erecting such buildings, in several cases. *Eyclesheimer v. Van Antwerp*, 13 Wis. 546; *Gibbons v. Grinsel*, 79 Wis. 365; *Lafayette Co. Monument Corp. v. Magoon*, 73 Wis. 627; *Lafayette Co. Monument Corp. v. Ryland*, 80 Wis. 29.

In my opinion, no loan was made to the Athletic Council.

You next ask:

“Is the money expended for the construction of the Gymnasium Annex to be considered as an advance by the Regents on behalf of the Athletic Council?”

In my opinion, it cannot be so considered.

Your third and fourth questions relate to the authority of the Regents to make either a loan or an advance. In view of my answer to your first two questions, it is not necessary that I give any opinion as to such authority.

Your fifth question is:

“In whom does the title to the Gymnasium Annex rest?”

As is true of the other questions asked by you, there are a number of facts with which I have not been furnished which I should know, in order to answer this question intelligently. Assuming, however, that this was merely a subscription to induce the erection of the Gymnasium Annex, and that it was built upon land owned by the State and held by the Regents as trustees for the State, in my opinion the title to the building also rests in the State.

In your sixth question you ask:

“Is the note of the Athletic Council to be considered as an asset belonging to the special appropriation from which the money was disbursed for the construction of the University Annex?”

Section 3, ch. 631, Laws of 1911, appropriates certain money to the University fund income from the general fund of the state

“to be used for the construction and equipment, in the order of the greatest need therefor, of such additional buildings and the enlargement and repairs of buildings, as in the judgment of the regents shall be absolutely required, and as shall be approved by the governor, and can be completed within the appropriation herein made.”

Presumably, the Regents determined that there was great need of this Gymnasium Annex, but that, in view of other needed buildings, they would not be justified in building it from this fund at the time it was built unless a subscription was made.

If this be true, it would seem that the note in question should be considered an asset of this fund, from which expenditures have been made in reliance thereon. Our court has held that accretions to, or increment upon, a fund become a part of it. *State v. McFetridge*, 84 Wis. 473, 525.

This seems to me to be in the nature of an accretion to the special building fund, and should therefore be considered an asset of it.

Your seventh inquiry is:

“When payments are made on the note, what shall be done with the moneys so received?”

It follows from my answer to the previous question that these moneys should be credited as a part of this special building fund.

Your eighth question is:

“Is the note to be considered as an asset of value or as a memorandum of a moral obligation?”

That depends so much upon facts not in my possession that I cannot answer the question. I believe that it was intended

as a binding obligation. If it be such, then it is more than a mere memorandum of a moral obligation. Whether it have a value and, if so, what that value is, even if it be a valid and binding obligation, is purely a question of fact, upon which it is not within the province of this department to pass.

Appropriations and Expenditures—Perry's Victory Centennial Commission—The Secretary of State may audit and draw a warrant for \$300 to be used by the commission for incidental expenses, on the statement signed by president and secretary and approved by the Governor, and paid to the treasurer of the commission to be paid as expenses occur.

January 28th, 1913.

HON. JOHN S. DONALD,
Secretary of State.

In your communication of today you have called my attention to ch. 467 of the Laws of 1911, in which an appropriation was made and the Wisconsin Perry's Victory Centennial Commission was created.

You state this Commission has passed a resolution that the sum of \$300.00 be turned over to its treasurer to meet the incidental bills of the Commission and you inquire whether said Commission can draw a warrant on the state treasurer for the sum of money to be placed in the hands of its treasurer to be used for incidental purposes. You state that the Commission has elected a treasurer in accordance with the act.

Said ch. 467 contains the following as part of subsec. 8 of sec. 1:

“The Commission from time to time shall cause to be made statements of its expenses and outlays, and of the particular appropriations to the payment of which money hereby appropriated may lawfully be applied. It may include also the actual disbursements of any member of the former commission hereby discontinued, and provide for the payment thereof. The same shall be signed by the chairman and attested by the secretary and filed with the governor. If the governor approve thereof he shall endorse his approval thereon and file the same with the secretary of state and thereupon the secretary of state shall audit the same, draw his warrant upon the state treasurer for the payment thereof to the treasurer of the commission, and

the same shall thereupon be paid by the state treasurer in the same manner in which other warrants against the state treasury duly approved, audited, and authorized to be paid, are paid."

Under this provision, the Commission can file a statement of the particular appropriation to the payment of which the money appropriated may lawfully be applied. A statement that \$300.00 is required for incidental purposes, if signed by the chairman, attested by the secretary and filed with the governor, and if the governor approves the same and endorses his approval thereon and files the same in your office, it will be your duty as secretary of state to audit the same and draw your warrant upon the state treasurer for the payment of the said amount of money to the treasurer of the Commission.

It seems to me that the statute is very clear that money may be so audited upon the statement of the Commission before the indebtedness has actually been incurred. The legislature undoubtedly had in mind that in performing the duties for which they were appointed, the Commission would find it necessary to expend money for small items, and it would be impracticable to present them to the state to be audited separately, nor would it be fair to ask the Commission to advance the money for them.

In subdivision 2 of section 3, it is provided

"any part of the appropriation remaining in the hands of the treasurer of the Commission at the time of such final report, shall be returned, and, with whatever may yet remain in the state treasury, be merged in the general fund."

To your question as to whether the said Commission can draw a warrant on the state treasurer, I must give a negative answer for the reason that the warrant must be drawn by you after a statement has been filed with you by said Commission, duly approved by the governor and you have duly audited the same.

OPINIONS RELATING TO AUTOMOBILES.

Automobiles—Nonresident automobile owners who have complied with the registration laws of their own state, are not required to register in Wisconsin under ch. 600 Laws of 1911. See sec. 1636—53.

June 6, 1912.

Hon. JAS. A. FREAR,
Secretary of State.

You enclose a communication from Mr. Jas. Cronin, Chief of Police, Lake Geneva, Wisconsin, asking whether or not summer residents who remain in this state for a period of five or six months who are residents of the State of Illinois and who have automobiles licensed under the Illinois law are required to take out a license in Wisconsin, and you ask for the opinion of this department as to whether or not in this or in similar cases a Wisconsin license must be procured.

In reply to your inquiry would say that Wisconsin, in common with many other states, has a reciprocity statute concerning the licensing of automobiles from other states. The statute referred to is sec. 1636—53 being ch. 305 of the Laws of 1905 and provides as follows:

“The provisions of section 1 of this act shall not apply to automobiles or other similar motor vehicles owned by nonresidents of this state, provided the owners thereof have complied with any law requiring the registration of such automobile or other similar motor vehicle, or its owner, in force in the state, territory or federal district of their respective residence, and the registration number of such state, territory or federal district shall be displayed on the rear of such automobile or other similar motor vehicle substantially as provided in section 1 of this act. Nonresidents passing through this state from states having no registration, as provided in section 1 of this act, shall comply with all the provisions of this act.”

Sec. 1 above referred to is sec. 1636—47 of the Wisconsin Stats. being sec. 1 of ch. 600 of the Laws of 1911, which provides as follows:

“No automobile, motor cycle or other similar motor vehicle shall be operated, ridden or driven along or upon any public highway of the state unless the same shall have been registered in accordance with the provisions of this act.”

It will be observed that the owners of automobiles, motor cycles and other similar motor vehicles who have registered under the law of the state, or territory where the owner resides are not required to register in accordance with the provisions of ch. 600 of the Laws of 1911 except in cases where the owner resides in a state which has no similar statute requiring registration, in which case the owner is required to comply with the Wisconsin law. It follows that the inquiry made by the chief of police of Lake Geneva should be answered in the negative as Illinois has a registration law applicable to automobiles and similar vehicles and where the resident of the State of Illinois has complied with the Illinois law, as provided in sec. 1636—53 above quoted, such owner is not required to register in the State of Wisconsin.

The Wisconsin Statute makes no provision concerning the length of time such nonresident may remain within the State of Wisconsin and it follows that such automobile owners are not required to register even though they may remain in the state for an indefinite period.

*Automobiles—Municipal Corporations—Ordinances—*A city ordinance fixing a lower maximum rate of speed for automobiles than that fixed by statute is invalid.

August 17, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of August 13th you request my opinion as to whether or not a city has the right to pass and enforce an ordinance limiting the speed of automobiles within such city to eight miles an hour or any other speed less than that pre-

scribed by section 1636—49 of the statutes as the maximum speed.

This question was ruled in the negative in an opinion rendered by this department to Mr. F. J. Rooney, District Attorney, Appleton, Wisconsin, under date of August 12, 1911. A reëxamination of the question confirms the conclusion there reached on the following grounds:

“It is well established that a common council of a city cannot in the exercise of its legislative grant enact ordinances which are in conflict with the laws of the state.” *Morgenroth v. Milwaukee*, 125 Wis. 663, 9; *Platteville v. McKernan*, 54 Wis. 487, 490.

Thus it has been held that where the statutes limited the speed of railway trains in cities to six miles an hour, an ordinance limiting the speed of such trains in a particular city to five miles an hour is invalid. *Horn v. C. & N. W. Ry. Co.*, 38 Wis. 463, 470.

In addition, the statute regulating the speed of automobiles itself provides that its provisions “shall be uniform in operation throughout the state and no city, village, county, town, park board or other local authorities shall have power to enact, pass, enforce or maintain any ordinance, resolution, rule or regulation requiring local registration or other requirements inconsistent herewith,” etc. Sec. 1636—55.

The legislature seems to have recognized the fact that the different cities of the state were enforcing different speed ordinances and that such difference caused unnecessary annoyance to the users of automobiles who could not be familiar with the special regulations of each city. The legislative intent to do away with this confusion and to establish a uniform rule for all cities seems clear, and with this purpose in view it seems to me that an ordinance limiting the speed of automobiles to eight miles an hour is necessarily inconsistent with a statute prohibiting a speed exceeding fifteen miles an hour, especially as the statute makes provision for a lesser speed where the particular conditions render that necessary to safety in that it prohibits “speed greater than is reasonable and proper, having regard to the width, traffic and use of the highways and the general and usual rules of the road.” Sec. 1636—49 Wis. Stats., as amended by ch. 600, Laws of 1911.

Certainly the law cannot be "uniform in operation throughout the state" if each city may fix a maximum speed rate less than that fixed by the legislature. I am, therefore, of the opinion that an ordinance fixing a lower rate of speed for automobiles than that fixed by statute is invalid.

Eichman v. Buchert, 128 Wis. 385, is not contrary to this conclusion. There an ordinance limiting the speed of automobiles to six miles an hour was held not unreasonable. The question of its conflict with the state law was not involved, since the date of the occurrences there in question was prior to the enactment of the statute.

OPINIONS RELATING TO BANKS AND BANKING.

Banks—State Depositories—State deposits may not exceed amount of paid up capital of a bank, such capital meaning its paid up capital stock, not including its surplus and undivided profits.

August 28, 1912.

HON. HENRY JOHNSON,
Assistant State Treasurer.

In your favor of August 22nd, you ask whether a bank which is designated as a state depository may add its surplus and undivided profits to its capital stock to determine the amount of state money that may be deposited with it.

Sec. 160d Wisconsin Stats. ch. 233, Laws of 1903, provides: "The amount at any time on deposit with any depository shall not exceed the actual paid up capital" etc.

While it may be argued that the "capital" of a bank is its net assets, i. e. its capital stock together with its surplus and undivided profits, I do not think that the words "paid up capital" in sec. 160d can be given such meaning. It seems to me that the word "capital" is here used in the sense of authorized capital stock,—the "capital" which by sec. 2024—10 must be "paid in" before the bank may be authorized to transact business.

Sec. 2024—32 provides that loans by a bank to a single person shall not exceed 30% of the "capital and surplus", indicating that the word "capital" used alone does not include surplus. Cogent reasons confirm the foregoing construction. The amount limited by sec. 160d should be a fixed amount— one definitely known to the state treasurer and not subject to fluctuation with the profits and losses of the bank; otherwise the state treasurer would be obliged to keep careful watch of

the business of every bank in order to avoid violating the law by permitting it to receive state deposits in excess of the amount limited. So also the liability of a stockholder to depositors to an amount equal to the capital stock owned by him (sec. 2024—44) would be a reason for the limit of sec. 160d that state deposits shall not exceed the amount of such capital stock.

All together, it seems very plain that the surplus and undivided profits of a bank may not be added to its capital stock in order to ascertain the amount of its "paid up capital" within sec. 160d.

Banks and Banking—Joint Ownership of Stock.

Stock in a State Bank may be held by husband and wife jointly with right of survivorship.

October 9, 1912.

HON. A. E. KUOLT,

Commissioner of Banking.

In your favor of September 30th you ask whether a stockholder in a state bank can assign his stock so that it can be held by him and his wife with right of survivorship.

There may be a joint tenancy of personal property with right of survivorship as between the beneficiaries of a mutual benefit insurance certificate. *Farr v. Trustees*, 83 Wis. 446. So also as to a note and mortgage running to husband and wife. *Fiedler v. Howard*, 99 Wis. 388.

Sec. 2024—45 of the banking law provides: "The shares of stock of an incorporated bank shall be deemed personal property" etc. I find no provision that would prevent a married woman from being a stockholder, or that would prevent bank stock from being held in joint tenancy like any other personal property.

Under the decisions in *Citizens L. & T. Co. v. Witte*, 116 Wis. 60, and *Wallace v. St. John*, 119 Wis. 585, it seems that while a grant to husband and wife would create a joint tenancy with right of survivorship, either party would have the right to terminate such tenancy by making a transfer of his or her interest to a stranger, thus defeating the right of survivorship. Perhaps the grant could be so worded as to prevent

such a transfer, but it would seem to be no part of your duty, nor of mine, to advise how this should be done. I therefore confine myself to advising you that there is nothing in the laws of this state to prevent an assignment of bank stock to husband and wife.

Banks and Banking—State Banks cannot invest in bonds secured by liens on real estate located in other than this and adjoining states.

February 24, 1913.

HON. A. E. KUOLT,

Commissioner of Banking.

Under date of February 24th you request my opinion as to whether bonds issued by the California Delta Farms, Incorporated, are a lawful investment for Wisconsin banks, inasmuch as these bonds are based upon real estate located entirely in the state of California and in view of the limitation placed by sec. 2024—35 and 2024—68 of the Wisconsin Stats., pertaining to state banks and to mutual savings banks.

You also inclose a circular descriptive of these bonds, by which it appears that they purport to be first-mortgage six per cent gold bonds of the California Delta Farms, Incorporated: i. e., they are bonds issued by the California Delta Farms, Incorporated, and secured by a mortgage upon certain lands owned by said company.

It is very plain that these bonds amount to nothing more or less than a real estate mortgage and, under that provision of sec. 2024—35 that:

“No bank shall lend any part of its capital, surplus or deposits upon real estate mortgages or on any other form of real estate security, directly or as collateral, except in this and adjoining states.”

State banks of this state are prohibited from investing in these bonds. Sec. 2024—68, after providing that mutual savings banks may employ not exceeding one-half of their deposits in the purchase of certain bonds therein described, provides that:

“All other loans shall be secured by mortgage on unincumbered real estate lying and being in the state of Wisconsin and

states immediately adjoining the state of Wisconsin, to wit: Michigan, Illinois, Iowa and Minnesota.”

Under this section it is very clear that mutual savings banks in the state of Wisconsin are prohibited from investing in the bonds of the California Delta Farms, Incorporated.

I am inclined to the opinion, however, that trust company banks are not prohibited from investing in these bonds. Sec. 2024—77i provides:

“Trust company banks may be organized pursuant to the provisions of subchapter II, entitled ‘State Banks,’ and shall be subject to all the provisions, requirements and liabilities of subchapters I and II so far as applicable, except sections 2024—32 and 2024—35, and except as otherwise hereinafter provided.”

It is very plain that the limitation imposed by section 2024—35, which prohibits state banks from investing in these bonds, does not apply to trust company banks. Par. 11 of sec. 2024—77k provides that:

“Such corporation (trust company banks) may loan money upon real estate and upon securities other than personal notes or commercial paper or obligations secured solely thereby.”

This latter section seems to give such banks authority to loan upon real estate, without any limitation as to the location of said real estate, and the fact that trust companies are exempted from the provisions of sec. 2024—35 clearly indicates an intention on the part of the legislature that trust company banks should not be limited to the states adjacent to Wisconsin in making loans upon real estate security.

I am therefore of the opinion that state banks and mutual savings banks cannot invest in the bonds mentioned, but that trust company banks are permitted to do so under the laws of this state.

Banks and Banking—Loan & Trust Companies—Trust Company Banks—Trust company banks have no power to issue debentures secured by pledging some of the assets of the company.

February 25th, 1913.

HON. A. E. KUOLT,

Commissioner of Banking.

In your favor of February 17th you submit a sample debenture proposed to be issued by a trust company of this state, and ask my opinion as to the power of a trust company to issue such a debenture.

The debenture acknowledges receipt by the trust company of a sum of money to be placed in a Mortgage Loan Fund to be invested by the company in first mortgage loans on real estate; the company agreeing to pay to the owner of the debenture five per cent per annum payable monthly; the principal and interest being secured by the transfer to the company's Trust Officer as trustee notes and mortgages equal to the amount of debentures outstanding; the owner to be entitled to have the debenture redeemed on six months' notice, from moneys in the fund obtained from the interest and principal payments of said notes and mortgages; the trustee being obliged to keep in cash five per cent of the amount of the outstanding debentures; the debenture to be redeemable by the company on six months' notice to the owner and to be due twenty years from date; in case of default the deficiency arising after realizing on the notes and mortgages to be paid out of the general assets of the company.

By subdivision 11th of sec. 2024—77k, it is provided:

“Such corporation (a trust company bank) may loan money upon real estate and * * * may receive time deposits, and issue its notes, certificates, debentures, and other obligations therefor, * * * ”

Similar language has been held sufficient to authorize the borrowing of money and the pledging of certain assets as security therefor upon a plan very similar to that outlined in the debenture you have submitted. *Ward v. Johnson*, 95 Ill. 215, 237-9. *Curtis v. Leavitt*, 15 N. Y. 9.

But sec. 2024—36 provides with reference to state banks that:

“No bank, banker, or bank officer shall give preference to any depositor or creditor by pledging the assets of the bank as collateral security; provided, that any bank may borrow money for temporary purposes and may pledge assets of the bank not

exceeding fifty per cent in excess of the amount borrowed as collateral security therefor; provided further, that whenever it shall appear that the bank is borrowing habitually for the purpose of reloading, the Commissioner of Banking may require such bank to pay off such borrowed money."

And sec. 2024—77i provides that:

"Trust company banks may be organized pursuant to the provisions of subchapter II, entitled 'State Banks,' and shall be subject to all the provisions, requirements and liabilities of subchapters I and II, so far as applicable, except Sections 2024—32 and 2024—35, and except as otherwise hereinafter provided."

This language obviously makes the prohibition contained in sec. 2024—36 above quoted applicable to trust company banks "except as otherwise * * * provided." I do not think that it is otherwise provided by the quoted provision "eleventh" from sec. 2024—77k, as the two sections may be construed together to permit the issuance of only such "debentures" etc., as are not secured "by pledging the assets of the bank as collateral security."

I am, therefore, of the opinion that trust company banks have no power to issue debentures on the plan proposed.

OPINIONS RELATING TO BRIDGES AND HIGHWAYS.

Bridges and Highways—Bridges already constructed can be repaired. Provisions of ch. 642, Laws 1911, relate to bridges which are to be constructed after passage of act.

October 7, 1911.

WISCONSIN HIGHWAY COMMISSION:

You call my attention to the provisions of ch. 642 of the Laws of 1911 which provides that no iron, steel or concrete bridges of more than four feet span shall be constructed upon any highway unless designed to carry a load of fifteen tons. It also further provides that "No such bridge or culvert shall be repaired unless such repairs shall leave such bridge or culvert in such condition that it shall have sufficient strength according to standard engineering practice to carry without planking any load that may be driven or propelled upon, on or along such bridge or culvert of not more than fifteen tons." You ask for the opinion of this department concerning the proper interpretation of this statute. You also state that there are various kinds of bridges in the State of Wisconsin combining iron and steel with wood floors, etc., and ask what would be the distinction between the wooden bridge and that of a steel bridge, and you further suggest that the plank floors of many bridges and culverts require frequent renewals and that these bridges were not originally designed for a load of fifteen tons and are built in such a manner as to make it impracticable to repair them in such a way as to leave them of sufficient strength to carry fifteen tons. Concerning this proposition you ask whether the renewal of the plank floor in such a case constitutes repairing the bridge within the meaning of the statute even though this be no more than the plac-

ing of a single new plank where the old one is unsafe. You also suggest that wooden bridges are excepted from the requirements of the statute which specifies only iron, steel or concrete bridges.

In reply to your inquiry I am convinced, upon an examination of the statute in question, that the legislature did not intend by the passage of this act that the measure should be so sweeping and comprehensive in its effect as to preclude repairs to bridges already in existence. Such an interpretation of the law would necessitate the reconstruction of practically every bridge or culvert in the State of Wisconsin and it cannot be assumed that the legislature intended any such sweeping enactment. In my opinion the act does not apply to bridges or culverts already constructed whether of iron, steel, concrete or wood and in my opinion all such bridges may be repaired within reasonable limits without regard to the provisions of the statute requiring such structures to support a weight of fifteen tons according to standard engineering practice which I understand to mean a safe margin over and above the actual weight required to be carried. In short, I think the law means exactly what it says and should be so construed, to wit, that "From and after the passage and publication of this act no iron, steel or concrete bridge or culvert of more than four feet in length of span shall be constructed in any highway in this state unless it shall be designed, according to standard engineering practice, to have sufficient strength to carry without planking any load that may be driven or propelled upon, on or along such bridge or culvert of not more than fifteen tons and *no such bridge* or culvert shall be repaired unless such repairs shall leave such bridge or culvert in such condition that it shall have sufficient strength according to standard engineering practice to carry without planking any load that may be driven or propelled upon, on or along such bridge or culvert of not more than fifteen tons."

From the language of the act I am of the opinion that it applies to bridges to be constructed from and after the passage and publication of the act and that no repairs shall be made upon such bridges or culverts thereafter constructed unless such repairs leave the bridge in the original condition capable of sustaining a weight of fifteen tons according to

good engineering practice. The act relates to future bridge building and road construction and not to bridges already in existence. It follows therefore that bridges and culverts now in existence may have reasonable repairs made thereon such as the insertion of a single plank or perhaps the entire re-planking of the bridge or culvert without regard to the provisions of the statute, but in any case where such old bridge or culvert is replaced by a new structure subsequent to the passage and publication of this act it must conform to the conditions there prescribed.

Bridges & Highways—Payment of Highway Taxes in money. Resolution must be passed by majority of “all the members of the county board”.

Construction of sec. 1260 R. S. as amended by ch. 599, Laws of 1911.

November 22, 1911.

MR. JOHN A. MALONE,
District Attorney,
Baraboo, Wisconsin.

You state that the county board of Sauk county consists of thirty-five members; that at a session of said board twenty-seven members were present, three being absent on leave from the chairman, and five being absent without permission; that at such session of the board a resolution was introduced in compliance with section 1260 of the revised statutes, being chapter 599 of the Laws of 1911, providing that the highway taxes in all the towns of Sauk county should hereafter be payable in money and that upon this resolution the vote stood seventeen ayes and ten noes. You ask for the opinion of this department as to whether or not this resolution is binding upon the several towns of the county or, in short, whether such resolution was legally passed.

Sec. 1260 of the revised statutes, as amended by ch. 599 of the Laws of 1911, provides:

“The town clerk shall add the amount of highway taxes to the tax roll of the town and the same shall be collected by the town treasurer as other town taxes are collected and when collected shall be paid out by him on orders issued by the town

board. This act shall apply only to towns in counties wherein the county board at any annual meeting shall have adopted a resolution by a majority vote of all members, determining that this act shall so apply to such county."

Upon your statement of fact the only question for consideration is whether or not the resolution was legally adopted.

At common law:

"A legal assembly of the members of a definite municipal governing body like a city council or county board is made up of a majority of all the members of such body. Such number constitutes a working quorum and a majority thereof for or against a proposition is a determination of the whole body in regard to it."

Sec. 665 of the Wisconsin Stat. of 1898 provides:

"A majority of the supervisors entitled to a seat in the county board shall constitute a quorum for the transaction of business; * * *. All questions shall be determined by a majority of the supervisors present unless otherwise provided."

In the case of *St. Aemilianus Orphan Asylum v. Milwaukee County*, 107 Wis. p. 80, the Supreme Court have laid down the rule that:

"In the absence of a clearly expressed intent to the contrary the will of a majority of a quorum of the members of a county board regularly expressed by their votes is the will of the whole board,"

unless it clearly appears that the legislature intended to displace the general law on the subject and that the statute in question clearly expresses such intention. The court there defines what language in its opinion would express such legislative intent as for example where a statute used the language "a majority of all the members entitled to seats in the county board," "a majority of all the members thereof," etc., in which case the court say there is very little room for judicial construction as such language clearly expresses the intention of the legislature to change the common law rule.

In my opinion the provisions of sec. 1260 are equally expressive of the intention of the legislature that the resolution there referred to must be passed "by a majority vote of all members" of the county board.

From your statement of the case the resolution was not passed by a majority vote of all the members of the Sauk county board since only seventeen members voted for the resolution and the board consists of thirty-five members. Such being the case I am of the opinion that the resolution was not legally passed and is ineffective.

Bridges and Highways—Dams—Towns—Municipal Corporations—A town may build a bridge over a stream, with reference to the natural condition of the stream only, although an act of the legislature authorizes the building of a dam below the proposed site of the bridge, where no condemnation proceedings to secure the right of overflow have been commenced.

If the erection of a dam causes the overflow or destruction of a public highway, the owners of the dam are liable for all moneys necessarily expended in restoring such highway to its former condition of usefulness.

July 11, 1912.

WISCONSIN HIGHWAY COMMISSION:

In your letter of the 1st, you state that the town of Weirgor, Sawyer county, expects to build two bridges across the Chippewa river, one in section 24 and the other in section 14, both in town 37, range 7; that the John Arpin Lumber Co., has a charter to build a dam across the river in section 36 in the same town and range which will raise the water at the sites of the proposed bridges seventeen feet and eleven feet respectively, but has not yet begun active construction; that without the dam the floors of these bridges could safely be built about nine feet above ordinary low water level but with the dam in, these floors should be about fourteen feet and eight feet respectively higher than this, thus greatly increasing the cost of building. You state further that it is thought that the charter to build the dam was granted before the roads at the bridge sites were laid out and you ask if the town will be obliged to build the bridges to be of service with the dam built or if the bridges can be built with reference only to the river in its natural or present condition. I have also had some conversation with you regarding this inquiry from all

of which, for the purposes of this opinion, I am assuming that the act of the legislature, under which the John Arpin Lumber Co. claims, was enacted and in force prior to the laying out of the highways of which these bridges are to form a part; that none of the rights granted by such act have been forfeited by said company, that no proceedings have been started by said company for the condemnation of the land over which such highways are laid for the right of flowage; that the said highways are legally laid out.

The Arpin Lumber Co. gained no rights in the land by the passage of the act in question except the right to obtain an easement for flowage purposes by proper condemnation proceedings. Until such proceedings are taken the title and rights of the owner are unimpaired and he may improve such land or dispose of it to others as he sees fit. The rights and obligations of the company do not attach or become fixed until there has been a "taking" of the land. *Driver v. W. U. R. R. Co.*, 32 Wis. 569; *Lyon v. Green Bay & Minn. Ry. Co.*, 42 Wis. 538; *Feiten v. City of Milwaukee*, 47 Wis. 494; *West v. Milwaukee L. S. & W. Ry. Co.*, 56 Wis. 318; *Krier v. Milwaukee Northern Ry. Co.*, 139 Wis., 207; *Marsh v. Milwaukee L. H. & T. Co.*, 134 Wis. 384; 1 Elliott on Roads & Streets (3rd Ed.) Sec. 294.

It would seem to me to follow that, no condemnation proceedings having ever been commenced by the Lumber company, the town is justified in building the bridges with reference only to the present or natural condition of the stream. The fact that the act authorizing the dam was passed prior to the laying out of the highway, in my opinion, does not affect the question. Both the company and the town having authority to obtain an easement by the exercise of the power of eminent domain, the one first perfecting that right has the preference. *Indiana Power Co. v. St. Joseph & E. Power Co.*, 63 N. E. 304; 159 Ind. 42; Lewis on Eminent Domain (3rd Ed.) Sec. 503; *Milwaukee L. H. & T. Co. v. Milwaukee Northern Ry. Co.*, 132 Wis. 313.

The further question then arises as to the rights and liabilities of the company when condemnation proceedings are instituted to secure an easement for flowage under the act authorizing the construction of the dam. In the absence of a stat-

ute expressly providing therefor municipal corporations are not entitled to damages for lands taken under the power of eminent domain. However, the act in question does not authorize the overflowing of a public highway. Such an overflowing would be a public nuisance. *State v. Phipps*, 4 Ind. 515; *Venard v. Cross*, 8 Kas. 259; *State v. Raypholtz*, 32 Kas. 450; *Commonwealth v. Stevens*, 10 Pick. (Mass.) 247; *Cheshire v. Adams & Cheshire Reservoir Co.*; 119 Mass. 356; *Wing v. Fair Haven*, 62 Mass. (8 Cush.) 363; *Ex parte Manhattan Co.*, 22 Wendell (N. Y.) 653.

As said by Justice Brewer in *Venard v. Cross*, *supra*,

“The right thus acquired of flowing certain lands would not carry with it the right to obstruct a highway. The party obtaining the right of flowage takes nothing by implication. He is held to the letter of the bond. . . . The purely public use of a highway is paramount to the quasi-public purpose of a mill.”

In *Commonwealth v. Stevens*, *supra*, the court say:

“There being no provision made for an indemnity to the public it seems manifest that no encroachment on the public rights was intended to be sanctioned.”

It will be the duty of the company to restore the highway to its former condition of usefulness and in case of its failure so to do the town may recover from it whatever it has been obliged to expend to repair the highway and put it in a safe condition for use. *Town of Levis v. Black River Improvement Co.*, 105 Wis. 391, and cases cited; *Cheshire v. Adams & Cheshire Reservoir Co.*, *supra*; *Venard v. Cross*, *supra*; Lewis on Eminent Domain (3rd Ed.) Sec. 175.

Of course if, in fact, the company actually obtained the flowage rights in this land prior to the laying out of the highway my answer to your questions would have to be changed. It is, of course, possible that if the matter is taken into court my position may not be sustained, but I believe it will be. It would seem to me that the matter could be taken up with the Arpin Company and an agreement reached by which the matter could be adjusted now and the bridges so built as not to necessitate a change when the dam is put in and thus save expense for both parties.

Bridges and Highways—Counties—When the county board of supervisors has adopted a highway as a part of the county road system, it has power to alter or discontinue such highway.

Chap. 337, Laws 1911 did not change the power of town boards to alter or discontinue highways.

August 5, 1912.

DAVID BOGUE,
District Attorney,
Portage, Wisconsin.

In yours of the 2nd you state:

“The County of Columbia in the year 1910 received a petition from the Town of M. to place a certain section of the road in the said town on the prospective county highway system. The county board acts upon this petition favorably and places this road, two miles in length, upon the prospective county highway system. The repairs are not made upon the road, only a short distance, on account of lack of funds and in July, 1912, and before any further steps have been taken by the county to repair the said highway or to rebuild it, a petition properly signed by six resident freeholders of the town is presented to the town board asking that part of said highway so adopted into the county system be altered by the discontinuing of part of it and the building of a new section to take the place of the section discontinued;”

and you ask:

“1. Under the above statements of facts, have the rights and the powers of the town board to alter and discontinue and adopt a new (road) been in any wise changed by the amendments to the road law?

“2. Has the county any control over the above, and if so, by virtue of what law?”

When you speak of the amendments to the road law I assume that you refer to ch. 337 of the Laws of 1911, which provides for state aid for building highways. I do not understand that this chapter changes the law with reference to laying out, altering or discontinuing highways except that sec. 1317m—7, par. 2, provides:

“Whenever it is necessary for the proper construction of any road or bridge to change or relocate a portion of the system of prospective state highways, the town in which such por-

tion lies shall provide the right of way of such width as is approved by the state highway commission."

Sec. 1317m—9, par. 6, provides for an appeal from an order of the town board, laying out, widening, altering or discontinuing a highway, which appeal is taken to the county highway commission.

These are the only changes that have come to my attention made by this chapter to the law relating to the laying out, widening, altering or discontinuing of highways. It may be that I have overlooked some provision and, if so, I shall be very glad to have my attention called to it.

In answer to your second question I will call your attention to sec. 1300 of the Stats. providing in part as follows:

"The county boards of supervisors in their respective counties are authorized to lay out highways extending through or into two or more towns or along or near the town line between two or more towns in their county, and to widen, alter or discontinue state roads and any highway or part thereof laid out by such board . . . upon the petition of not less than thirty resident freeholders of their county and not less than fifteen from each town in which such highway or any part thereof shall be proposed to be laid out, or from each town in which the part of such road or highway proposed to be widened, altered or discontinued shall be. . . . The county board may, in any case, adopt as a part of any such highway any highway or part thereof previously laid by town supervisors."

I assume from your letter that the particular highway in question was adopted by the county board under the provisions of this section. That being true, in my opinion the county board, upon proper petition being made to it, has power to alter or discontinue the highway.

Bridges and Highways—County is not compelled to aid village in the construction of a bridge wholly within the limits of the village.

August 10, 1912.

E. P. GORMAN,
District Attorney,
 Wausau, Wisconsin.

Yours of August 1st has been received. You state that during a recent flood the bridge in the village of Schofield, an in-

incorporated village, was washed entirely away, making a total loss; that the village lies wholly within the town of Weston and that the bridge was quite an expensive one; that the village wishes to make the county assist toward the construction of the new bridge and also wishes the town of Weston to contribute to its cost. You state that the bridge lay entirely within the said village of Schofield.

You inquire whether the county must extend aid to the village, under the statutes of this state.

In answer I will say that, under sec. 1319 of ch. 397, Laws of 1909, the county must extend aid for building bridges, to towns wholly or partly within such county, within which towns the bridges are situated.

In an opinion rendered by this department to M. W. Torkelson, Bridge Engineer of the Wisconsin Highway Commission, under date of December 26th, 1911, it was held that under this statute and under sec. 894a of ch. 284, Laws of 1899, the county is liable to aid the town in paying its share of the cost of a bridge crossing a navigable stream within an incorporated village where such bridge is part of a town road and situated wholly within such village.

Said section 894a provides as follows:

“Every village in this state, whether such village be incorporated under general or special law or both, shall constitute a separate road district. No part of the streets or highway of any such village shall be in any road district established by the town board nor under the control of the town officers, provided, that bridges across navigable streams on town roads shall be built, maintained and repaired by the town and village jointly, the expense to be borne by each in proportion to their equalized valuation as fixed by the county board.”

I find no provision in the law, however, making it the duty of the county board to aid the village in paying its share of such bridge construction.

I am therefore of the opinion that the county is not compelled to aid the village in paying its share of such cost.

Bridges and Highways—Counties—County board may not appropriate money to aid in the construction of a highway within the limits of an incorporated city.

October 15, 1912.

MR. JOHN B. CHASE,

District Attorney,

Oconto, Wisconsin.

In your favor of October 14th, you state that at the last meeting of the county board of Oconto county a resolution was presented, which provides for the appropriation of \$10,000 out of the funds of the county to construct or aid in the construction of a highway within the city of Oconto, extending from Main street in that city to a dock within the limits of the city at which vessels discharge their cargoes and receive freight. You state that your advice as to the legality of such an appropriation has been asked, and you request my opinion in the matter.

Sec. 1317m—5 of ch. 337, Laws of 1911, does not, in the opinion of this department, authorize the county board to improve or aid in improving a road lying within the corporate limits of a city. See opinion of Attorney-General to James Thompson, District Attorney, under date of September 8, 1911, copy enclosed.

As confirming the intent of the legislature in this regard, I call your attention to the language contained in the report of the special legislative committee on highways, with reference to the bill which ultimately became ch. 337, Laws of 1911, as follows:

“The committee is glad to report that the incorporated villages and cities are more enthusiastic, if possible; than the farming communities in favor of state aid in the improvement of rural highways, notwithstanding the fact that it is generally understood that no part of state or county money shall be expended within the limits of any incorporated city or village.”

Apart from ch. 337, I do not find that there is any statute which would authorize a county board to make such an appropriation. Sec. 1304a expressly limited the power of counties in this regard, and that section was repealed by ch. 337, Laws of 1911. In the pamphlet entitled “Bulletin No. 1” issued by the Wisconsin Highway Commission, and containing the new state aid highway law with notes, I find, on page 36, this note under section 2, that being the section repealing

section 1304a and many other sections with reference to highways:

“This section repeals all laws which have heretofore forced or allowed counties to construct or assist towns in constructing roads, and in the future if any county board should desire to construct or assist in constructing any road it must act in conformity with this law.”

I am, therefore, of the opinion that there is no authority either in ch. 337, Laws of 1911, nor in any other section of the statutes, that I can find, which would authorize the county board to make an appropriation for the construction of a highway within the limits of an incorporated city.

Bridges and Highways—Highway Commission—Sec. 1317m—9, subdiv. 6, does not give a right of appeal to an individual but only to the petitioners for a highway or the town board.

October 29, 1912.

WISCONSIN HIGHWAY COMMISSION:

In your favor of October 23rd you state that under subsec. 6 of sec. 1317m—9, of ch. 337, Laws of 1911, the county highway commissioner ordered the laying out of a certain highway in La Crosse county; that on October 19th you received from a certain land owner, who considered himself aggrieved by the order laying out the highway, an appeal from the decision of the county highway commissioner; that you have assumed that the right of appeal under this section is limited to either the original petitioners or the town board of the town; and you ask for my opinion as to your powers and duties in the matter.

“The proceeding (for the laying out of a highway) is an adversary one, purely a creature of statute, and the statute must be strictly followed. Jurisdiction can only be obtained and retained by compliance with the requirements of the statute.” *State ex rel. v. Graves*, 120 Wis. 607, 609; *Fraser v. Mullaney*, 129 Wis. 377, 381.

In such proceeding “an appeal is purely a statutory right and unless given by the statute the right does not exist.”

W. U. R. Co. v. Dickson, 30 Wis. 389, 392; *State ex rel. v. Oshkosh*, 84 Wis. 548, 566; *State ex rel. v. Wallman*, 110 Wis. 312, 315.

Since no appeal at all need be provided, the right of appeal, when granted, may be limited in any way that the legislature sees fit. 37 Cyc. 731—2. The steps prescribed by statute for such appeal must therefore be strictly complied with. *State ex rel. v. Hoelz*, 69 Wis. 84, 88.

Subdivision 6 of sec. 1317m—9 gives the right of appeal to the “group of freeholders who have lawfully petitioned a town board according to sec. 1265.” That section permits “six or more freeholders” to institute a proceeding before the town board to have a highway laid out or altered, etc. It scarcely needs a rule of strict construction to make it apparent that subdivision 6, above quoted, gives no right of appeal to an individual but only to “the petitioners or the town board”. Such appeal seems to be in addition to and different from that given by sec. 1276 to “any person who shall consider himself aggrieved”. Such a person is not, in my opinion, within the terms of subdivision 6, and I am therefore convinced that he cannot take an appeal thereunder, and that your commission would be without jurisdiction to proceed in such an appeal.

Bridges and Highways—Public Officers—The state highway commission has supervision of the construction of all state highways.

October 31, 1912.

MR. A. R. HIRST,

State Highway Engineer.

In your letter of October 26th, you submit the following questions for my official opinion:

1. When a county votes for the improvement of the prospective system of state highways with its own funds and does not accept any money from the state to apply toward the improvement, must the state highway commission approve the plans and specifications and the completed construction just as if the improvement were petitioned for under state aid and the state put money into the work?

2. When a town bonds itself in accordance with sec. 1317m—13, and the county bonds itself in accordance with sec. 1317m

—12, and no state aid is requested, can the county make such improvement as it sees fit with the joint funds without the plans and construction being approved by the state highway commission?

You state that the general scope of the law would seem to indicate that the Wisconsin Highway Commission was to supervise all the construction upon the system of prospective state highways, but that several of the sections put in limiting clauses, such as "built under state aid", which might indicate that roads not built with state aid could be constructed by the counties as they see fit.

Subsec. 4 of sec. 1317m—6 provides as follows:

"The county highway commissioner shall have charge, under the direction of the state highway commission, of the construction of all highways built with state or county aid, and of the maintenance of all state highways."

As all state highways receive aid from the counties under the express provision of this statute, the state highway commission has the right to direct and supervise the construction of all state highways.

Subsec. 4 of sec. 1317m—2 provides as follows:

"The commission shall make suitable regulations for the adequate surveying, planning, constructing, maintaining and inspecting of all roads and bridges constructed under this act. These regulations must be observed by the counties to make them eligible to receive benefit from the state highway fund."

When the county issues bonds to build highways it thereby gives aid for the construction of the highways and comes within the provision of subsec. 4 of said sec. 1317m—6, as above quoted, and when the town issues bonds to aid in the construction of a part of state highways the money so obtained is deposited with the county treasurer and cannot be used except with county money.

Both of your questions must, therefore, be answered in the affirmative. The fact that a few sections of the statutes contain limiting clauses such as "built under state aid", etc., and such as is found in subsec. 4 of sec. 1317m—2, that the

regulations must be observed by the counties to make them eligible to receive benefit from the state highway funds, is for the purpose of making the law self-operating and holding out an incentive to the counties of the state to comply with its provisions in order to get the state aid. It is not to be construed as impliedly authorizing the counties in cases where no state aid is desired or asked for, to build or construct the highways as the counties may see fit and without the supervision of the state highway commission.

Bridges and Highways—A highway adopted by a village pursuant to ch. 298, Laws 1893, remains a village highway after that law was repealed, and the town in which such highway is located cannot be required to either maintain or repair the same.

November 13, 1912.

EDGAR EWERS,

District Attorney,

Richland Center, Wisconsin.

In your letter of the 7th, you state substantially the following:

On July 6th, 1896, the village board of Lone Rock, Richland county, adopted a certain highway without the limits of said village, pursuant to chapter 298 of the laws of 1893. Thereafter chapter 298 of the laws of 1893 was repealed by section 4978 of the statutes and section 912 added. Such highway is within the limits of the town of Buena Vista. On August 13th last a petition signed by a group of freeholders of Richland county was filed with the town clerk of the town of Buena Vista requesting the levying of a tax for the permanent improvement of such highway, pursuant to sub-sections 3 and 5 of section 1317m—4 of chapter 337, laws of 1911; that said petitioners paid to the town treasurer of said town the sum of \$800, pursuant to sub-section 3 of section 1317m—4 of chapter 337, laws of 1911. Said highway has been adopted by the Richland county board as a part of the system of prospective state highways; and you ask whether the town board of the town of Buena Vista is required to accept the said sum of \$800 paid to the town treasurer and whether the town board is required to levy the tax in accordance with said petition; also whether the town of Buena Vista and Richland county will have to ap-

propriate aid in repairing said highway, or whether said appropriation has to be made by the village of Lone Rock, in Richland county.

Chapter 298 of the Laws of 1893 provides for the adoption of a highway by a village, as was done in this case, and that the village so adopting said highway:

“May thereafter exercise police powers, make rules and regulations for the government of the same, and be liable for the maintenance and repair thereof in the same manner, and to the same extent, as if such highway or bridge were within the corporate limits of such village.”

This chapter was repealed by section 4978 of the statutes of 1898. Section 4980 of the statutes provides:

“The repeal of said acts shall not affect any act done or right accrued or established, or any proceeding, suit or prosecution had or commenced in any civil case previous to the time when such repeal shall take effect; but every such act, right or proceeding shall remain as valid and effectual as if the provision so repealed had remained in force.”

The village of Lone Rock having legally acquired this highway prior to the repeal of the law, under sec. 4980 just quoted the rights and liabilities are the same as if that law had not been repealed. That is, it is the duty of the village of Lone Rock to maintain and keep in repair said highway.

Sec. 1317m—4 of ch. 337, Laws of 1911, has no reference to highways in villages or highways which it is the duty of a village to maintain and repair.

I am therefore of the opinion that the town of Buena Vista is not required to levy a tax for the purpose of permanently improving this highway, and that Richland county cannot be required to appropriate aid for that purpose.

Bridges and Highways—Payments made by a town to make up a deficiency in the expense of construction of a bridge or highway may be used as a basis for obtaining state and county aid.

November 22, 1912.

WISCONSIN HIGHWAY COMMISSION:

In your letter of November 18th, you direct my attention to former opinions rendered by this department relating to the building of a bridge in the village of Amery, Wisconsin.

These former opinions were to the effect that the town of Lincoln was entitled to state aid, based upon its share of the expense of constructing this bridge and that it could not obtain any aid toward the building of the approach to the bridge.

You state that the cost of this bridge was \$3,300, of which the village was due to pay \$897 and the town of Lincoln, Polk county, \$2403; that the amount of funds available for this \$2403 was, \$800 from the town, \$800 from the county and \$400 from the State, leaving, therefore, a deficit of \$403; that the town of Lincoln has asked that the State contribute toward making up this deficit, and you ask my opinion upon the following questions:

“1. Is it lawful to use a sufficient amount of the 1913 state aid allotment to make up twenty per cent of this \$403, or \$80.60, the balance being paid by the town and county?”

“2. An allotment from the 1912 state highway fund of \$300 was made for bridge work in the town of Clayton, Polk county. Of this only \$129.40 was used, leaving \$170.60 of the state allotment to Polk county unused. Would it be lawful to use \$80.60 of this money to assist the town of Lincoln in making up the deficit already mentioned?”

Sec. 1317m—4, par. 1, of the Stats. as amended by ch. 337 of the Laws of 1911, provides for the raising by tax in any town, of money for building bridges on prospective state highways. Par. 2 provides that such special tax may be expended to pay the town's share of the cost of constructing bridges on a prospective state highway. Subsec. 5 provides that:

“Whenever it has been determined in accordance with subsections 1, 3 or 4 of this section that funds will be available, the town board shall, on or before the first day of the following September, through the county clerk, petition the county board to allot and appropriate the proper amount to cover the county's share of the improvement.”

Sec. 1317m—5, par. 2, of the Statutes, as amended by ch. 337 of the Laws of 1911, provides that, upon receiving a petition from a town, the county board shall appropriate its share of the cost of constructing the improvements, providing that the amount allotted to the county from the state highway fund is sufficient to pay the State's share of the cost.

Sec. 1317m—7, par. 10, of the Stats. provides:

“After final payment is made according to subsection 8 of this section, the county treasurer shall return to the state treasurer and to the town treasurer any sums remaining in his hands belonging to the state highway fund or to the town and not required to be spent for the payment of the state’s and town’s proper share of the cost of construction. Such amounts shall be accompanied by a full itemized statement of all sums expended in the construction of the road or bridge in question, signed by the county highway commissioner or other person in charge of such construction.”

Apparently, no provision is made for the payment of any deficit in the expense of making these highway improvements. However, it has been held by this department that, under sections 1317m—12 and 1317m—13, bonds may be issued for the improvement of highways and that the installments thereof as they become due and are paid may be used as a basis for appropriations from the highway fund.

In giving this construction to these sections, the whole purpose and spirit of the law was looked to and it was held that such a construction was carrying out the purpose of the law. It would appear to me to be equally carrying out the purpose of the law, where a town has met with a deficit in the making of road improvements in one year and is therefore called upon the next year to appropriate money to make up such deficit, that the amount so appropriated the second year for such deficit may be used as a basis for obtaining state and county aid.

This, I believe, answers your first question.

Sec. 1317m—7, par. 10, already quoted, seems to answer your second question. The amount allotted to the town of Clayton and not used for highway purposes should be returned to the funds from which it was allotted: that is, that portion thereof that was appropriated by the State to the state treasurer and that part appropriated by the town to the town treasurer.

Bridges and Highways—County Board—Sec. 1317m—5 (ch. 337 L. 1911) imposes an absolute duty on a county board to appropriate money and levy a tax to cover the county’s share

of a highway improvement, which duty may be enforced by mandamus. The costs in such action would go against the supervisors personally.

December 3, 1912.

WISCONSIN HIGHWAY COMMISSION:

In your favor of November 27th, you state that the county board of Calumet county has neglected and refused to take any action under the new state aid highway law, ch. 337, Laws of 1911; that in the fall of 1911, no town in the county voted any money for state aid or applied to the county for county aid under this law, but that four towns in the county have voted appropriations for state aid work in 1913 and have petitioned the county board for county aid as provided by law; that the state highway commission has also allotted state aid in the manner prescribed by the act, but that in spite of all this the county board has refused absolutely to take any action under the law; and you ask my opinion as to what course should be pursued, and particularly, first, whether the law is mandatory, second, what form of legal proceedings should be brought, and third, who would be liable for the costs of such proceeding in case it is decided that the county board must comply with the law.

Subsec. 2 of sec. 1317m—5, of ch. 337, Laws of 1911, provides that upon receiving a petition from a town board "the county board shall appropriate a sum to cover its share of the costs of constructing the improvements and cause such sum to be levied on all the taxable property in the county." That the word "shall" in this section is mandatory and imposes an absolute duty on the county board, which may be enforced by mandamus on the relation of one of the petitioning towns, seems clear beyond dispute. The supreme court has so held as to a law providing for the building of bridges, the language of which was substantially similar to that of the law here in question, saying:

"While we are not inclined to hold that the county board will be bound to appropriate the sum asked for upon every petition presented in proper form, whether it be true or false, we entertain no doubt but that as to certain matters of fact the decision of the town must be held to be final and conclusive. We think that the town has the power to decide when public

safety demands that a bridge be repaired or rebuilt, and to determine the general character of such repairs or rebuilding, and to fix and determine the amount necessary to be spent for the purpose; also to determine the location within the limits of highways where new bridges shall be built and the character and cost thereof. In these respects we think clearly the action of the town is final and conclusive and cannot be controverted or questioned by the county board." *State, ex rel. Town of Star Prairie v. Board of Supervisors of St. Croix County*, 83 Wis. 340, 346.

The law involved in the above case has been expressly held to be valid and constitutional as to the right of the legislature to compel the levying of a tax by a county upon a town's petitioning therefor. *State ex rel. v. Sauk County*, 70 Wis. 485; *Battles v. Doll*, 113 Wis. 357, 360; *Bloomer v. Bloomer*, 128 Wis. 297, 310.

On the question of costs, the supreme court has also spoken in a recent case as follows:

"A mandamus proceeding is regarded as an action respecting the right to costs, the relator for that purpose being treated as the party plaintiff in a case like this. *State ex rel. Risch v. Trustees*, 121 Wis. 44. That costs, upon the relator's recovering go against the persons committing the wrong, as the supervisors in this case, is ruled by *State ex rel. School District v. Wulfrom*, 25 Wis. 468." *State ex rel. Wunderlich v. Kallofen*, 134 Wis. 74, 80; *State ex rel. Gordon v. McNay*, 90 Wis. 104, 6.

I am, therefore, of the opinion that each of the petitioning towns may commence a proceeding by mandamus to compel the county board to appropriate and levy its share of the cost of the improvements, and that if such action be successfully maintained the cost thereof would be chargeable against the supervisors personally and not against the county.

Bridges and Highways—A county is liable for the maintenance of highways which have been adopted by the county board as state highways together with such as have been permanently improved pursuant to subsec. 8 of sec. 1317m—7.

January 8, 1913.

MR. ALEXANDER WILEY,
District Attorney,
Chippewa Falls, Wisconsin.

In your favor of December 27th, you call my attention to the provisions of ch. 337, Laws of 1911, the State Aid Highway law, and state that:

“The county of Chippewa by proper action of the board came within the provisions of said chapter and selected a system of prospective state highways; that a certain portion of said system of said prospective state highways within Chippewa County was improved with macadam. This portion was an isolated hill in one of our towns not over a quarter of a mile in length on one of the roads comprising part of the prospective system of state highways. The county board did not adopt this part of the prospective system as a state highway. The improving was made pursuant to the statute whereby the town appropriated its amount and received from the county and state an additional like amount of money. This fall some officers of the State Highway Commission inspected said portion of work on the prospective state highway and found it satisfactory.”

You ask my opinion as to whose duty it is to maintain this stretch of road, the county's or the town's.

Subsection 9 of section 1317m—7 provides:

“All state highways shall be maintained at the expense of the county in which they lie and the county board shall make adequate provision therefor. Other roads constructed with the assistance of the state shall be maintained by the towns in which they are situated.”

Subsection 3 of section 1317m—3 provides that:

“The county board may adopt any part of the prospective system * * * as a state highway.”

Subsection 8 of section 1317m—7 provides in part that:

“If the road has been improved with a surface of stone, gravel or other material approved by the State Highway Commission as giving a hard durable surface, upon its final acceptance, it shall become a state highway. The term state highway as used in this act shall be construed to mean only such permanently improved highways and the bridges and culverts thereon, and those adopted by the county board according to subsec. 3 of sec. 1317m—3 of this act.”

Reading these provisions together it seems clear to me that the state highways which must be maintained at the expense of the county consist of such parts of the system of prospective state highways as may have been adopted by the county board as state highways together with such as have been improved as provided in subsection 8 as above quoted. The latter automatically become state highways without any action of the county board. This is the construction that has been adopted by the Highway Commission and I am convinced that it is correct.

While it may seem somewhat incongruous to call a strip of road only a quarter of a mile in length a highway (see *Maine v. Kruse*, 85 Wis. 302; *Herrick v. Geneva*, 92 Wis. 114), yet it is evident that the legislature may include under that name a part only of a highway and it seems to me that that is what it has done by subdivision 8 of sec. 1317m—7. Prior to the enactment of ch. 337, Laws 1911, it was possible for a county to be liable for the repair of a part only of a highway (see 1308 Wis. Stats.) so that the construction here adopted does not bring into the law any new principle as to the maintenance of parts of a highway.

From the facts stated in your letter it would appear that the portion of highway in question upon its final acceptance will become a state highway under the provisions of subsec. 8 of sec. 1317m—7 and that, therefore, it is the duty of the county to maintain the same.

Bridges and Highways—Counties—Where a petition for county aid in building a bridge under sec. 1319, Stats., was filed prior to the publication of ch. 435, Laws 1911, amending said section, the amount of aid to be granted is governed by the provisions of said section as it stood prior to the passage of said ch. 435, Laws 1911.

January 9, 1913.

L. OLSON ELLIS,

District Attorney,

Black River Falls, Wisconsin.

In your letter of the 8th inst., you state that the chairman of the town of Garfield, under date of April 6th, 1911, peti-

tioned the county board of Jackson county for bridge aid, under ch. 397 of the Laws of 1909, coming under subsec. 2 of said chapter, and that the county chairman, under date of July 6th, 1911, appointed a committee to act with the said town according to the provisions of said chapter, and that said committee reported to the county board at the November, 1912, session, stating the amount paid for said bridge, or the costs thereof, and recommended to said board that the county pay half of the costs, as provided under subsec. 2 of ch. 435, Laws of 1911; that said chapter 435 was not approved until June 24th, 1911, and was published June 26th, 1911; and you ask whether the county board is authorized to pay the proportion of costs as fixed by chapter 435 of the Laws of 1911, or whether the proportion to be paid by the county is that fixed by ch. 397 of the Laws of 1909.

You do not state when this petition was filed, but I am assuming that it was filed prior to the publication of ch. 435, Laws of 1911.

Chapter 397 of the Laws of 1909 amends section 1319 of the statutes, so that subsection 1 of that section reads in part as follows:

“Whenever any town board shall file its petition with the proper county board, setting forth the fact that said town has voted to construct or repair any bridge wholly or partly within such town, designating as near as may be the location of such bridge, and further stating that such town has provided for the payment of such proportion of the cost of such construction or repairs as is required by this section, the said county board shall appropriate such sum as is required by this section to be paid by the county and shall cause such sum to be levied upon the taxable property of the county as will, with the amount provided by said town, be sufficient to defray the expense of erecting or repairing such bridge so petitioned for,” etc.

This subsection was not amended by chapter 435 of the Laws of 1911. Subsection 2 of section 1319, as amended by chapter 397, Laws of 1909, provides that when such bridge is located within a town coming within that subsection the county shall pay the cost of such bridge in excess of \$600 until the cost is \$1200, and that, when the cost exceeds \$1200, the town and county shall each pay one half the cost.

This subsection was amended by chapter 435, Laws of 1911, by providing that the county shall pay the cost in excess of \$200 until the cost is \$400 and that, when the cost exceeds \$400, the county and town shall each pay one-half the cost.

You will note that under subsection 1 of section 1319 the county board is absolutely obligated to appropriate its proportion when the petition is filed. This being the case, in my opinion, if the petition of the town of Garfield was filed prior to the 26th day of June, 1911, the town is only entitled to receive the aid provided for by ch. 397, Laws of 1909. The mere fact that the county board did not act until after that date does not change the respective liabilities of the two municipalities.

Another reason for reaching this conclusion, too, is that the town must have provided its share before filing the petition and, in making such provision, of course, acted under the 1909 law.

Again, in construing statutes of this nature, calling for appropriations from the public treasury, all doubts should be resolved in favor of the treasury.

Supplemented by opinion of January 15.

*Bridges and Highways—Counties—Towns—*Where the petition for aid under sec. 1319, Wis. Stats., was fully prepared and ready for filing, prior to the passage of ch. 435, Laws 1911, the failure or neglect of the town clerk to file such petition until after the going into effect of such chapter would not entitle the town to additional aid provided by that amendment.

January 15, 1913.

L. OLSON ELLIS,

District Attorney,

Black River Falls, Wisconsin.

In your letter of the 10th, you refer to my opinion dated January 9th, relating to the amount of aid to be given a town by a county in building a bridge under section 1319 Stats.

You state that in fact the petition in question was not filed until after the publication of ch. 435 of the Laws of 1911, and

you ask whether that fact would change or affect my former opinion.

The town board took action and prepared the petition on or before April 6th, 1911, if I correctly understand your statement of facts. This petition must state, not only that the town has voted to construct the bridge, but also that the town has provided for the payment of its share of the cost. It is evident from this that the town took its action under the law as it stood prior to the passage of the 1911 law. It voted a tax upon the basis of the former law. It made its petition at least two months before the passage of the amendment. The only thing remaining to be done to fix the proportionate liability of the county was the mere clerical act of filing the petition. In my opinion the mere neglect of the town clerk to file the petition promptly, as he should have done, does not change the proportionate shares to be paid by the county and town. In other words, for the purpose of fixing the proportion of cost to be paid by each, a court would regard that which ought to have been done as having been done and would fix such shares as though the clerk had in fact filed the petition immediately upon its execution in April.

Supplementing opinion of January 9th.

TAXATION

Bridges and Highways—Towns—Counties—Tax levy of town of Reserve for 1912 may be valid. If illegal a compromise may be effected under sec. 1210g.

All money for highway construction must be paid out of county treasury. No money is disbursed by town treasurer.

February 10, 1913.

SAM J. WILLIAMS,

District Attorney,

Hayward, Wisconsin.

In your letter of January 29th, you state that the town of Reserve, in Sawyer county, had an assessed valuation for the year 1911 of \$160,813, that in the year 1912 the levy in said town for town purposes was over \$6,000 and for school purposes, exclusive of county school tax, the sum of \$3,000. You

inquire whether this tax is legal and, if the same is illegal, whether it can be settled under section 1210g of the statutes.

You also state that the county board of Sawyer county, at its annual meeting in November, 1912, granted aid to the town of Reserve in the sum of \$1,500, to assist said town in building roads, which sum, by resolution of the county board, is to be turned over to the town of Reserve March 15th, 1913. You inquire whether the county treasurer is obliged to turn over the \$1,500 before the state and county tax levied upon the town of Reserve for the year 1912 has been settled for.

In answer to your first question I will call your attention to section 776, which provides as follows:

“The qualified electors of each town shall have power at any annual town meeting:

“(1) To vote to raise money for the repair and building of roads or bridges, or either; for the support of the poor and defraying of all other charges and expenses of the town; provided, however, that the total taxes levied in any town for any one year for all town purposes, exclusive of school taxes and liabilities heretofore lawfully incurred, shall not exceed in the whole, one and one-half per centum of the total assessed valuation of such town for the preceding year, as equalized by the town board of equalization, unless a larger sum is needed for the building or repairing of highways or bridges, in which case the electors may vote and the proper authorities may levy, not to exceed one-half of one per centum in addition to the aforesaid one and one-half per centum; provided, further, that not exceeding two per centum additional may be levied for school purposes when under the township system of school government.”

You do not state sufficient facts to enable me to give you a definite answer to your first question. The \$6,000 is more than two per centum of the valuation as given in your letter; but you will notice that under the section quoted, in making the limitation, the law expressly excludes “liabilities heretofore lawfully incurred.” The town of Reserve may have incurred liabilities by way of bond issue or other liabilities that would raise the tax considerably above two per centum, and would be legal.

Without more facts it is impossible for me to say whether such tax is illegal or not. \$3,000 is less than two per centum for school purposes and I see no reason why they should be illegal.

Under section 1210g any illegal tax may be compromised by the officers therein mentioned and, if this tax should be illegal, I see no reason why a compromise could not be effected, if it be thought best for the interest of the county by the officers designated.

In answer to your second question I will say that under ch. 337 of the Laws of 1911, and especially sec. 1317m—7, the money raised for the construction of highways for which state aid is received must be paid into the county treasury and must be disbursed by the county treasurer to the contractors. No money is disbursed by the town treasurer for such highways. In subsec. 2 of sec. 1317m—15 of ch. 337, all sections of the law that had formerly forced and allowed counties to construct or assist towns in the building of roads are expressly repealed and, if any county at the present time should **desire to** construct or assist in constructing any road in any town, it must be done in conformity to said chapter 337, known as the State Aid Highway Law.

You have not sent me a copy of the resolution passed by the county board, but I find no authority in the law for the payment by the county treasurer of any money to the town treasurer for the construction and improvement of highways.

Bridges and Highways—Liquor license money may not be used as a basis for state aid.

February 19, 1913.

MR. D. S. LAW,

District Attorney,

La Crosse, Wisconsin.

In your letter of February 15th, you state:

“The town of Campbell in this county received license money from several saloons, and it was proposed by this town to use this license money as part payment for its share of the highways constructed pursuant to sec. 1317m.”

You request my opinion as to whether license money may be used by a town as a basis for state and county aid in building highways.

Subsec. 2 of sec. 1317m--5 provides in part:

“Upon receiving a petition in accordance with subsec. 5 of section 1317m—4 of this act, the county board shall appropriate a sum to cover its share of the cost of constructing the improvements and cause such sum to be levied on all the taxable property in the county.”

Subsec. 5 of sec. 1317m—4 provides in part:

“Whenever it has been determined in accordance with subsections 1, 3 or 4 of this section that funds will be available, the town board shall * * * petition the county board to allot and appropriate the proper amount to cover the county's share of the improvement. Such petition shall state * * * the subsections of this section under which the funds will be available, and the total sum which the town will have available for the work.”

Subsecs. 1, 3 and 4 of the same section provide (1) for the voting of a special tax by the town which “shall be collected in money and paid into the county treasury after the petition of the town for the improvement of the road or bridge specified has been granted by the county board”, etc. Subsec. 1 of sec. 1317m—4. (2) For a donation of freeholders of a town whereupon “the town board shall then levy a tax sufficient to cover the remainder of the cost to the town of the improvement.” Subsec. 3 of sec. 1317m—4. (3) “Any sum of money bequeathed to a town, or collected and donated to a town, for the purpose of securing the improvement * * * of any portion of the system of prospective state highways lying in the town, may be accepted by the town board, and the subsequent procedure shall be the same as if a tax of like amount had been voted,” etc. Subsec. 4 of sec. 1317m—4.

It is obvious that the license moneys are not special taxes or donations within (1) or (2) above. Neither are they sums of money bequeathed or “collected and donated to a town”. The county board is required to appropriate money from the county treasury only in case a petition is received showing that the town has obtained available funds in one of the three ways mentioned. While it may seem to be unimportant as to how the town obtained the money, still the county board is not compelled to act except on a petition in compliance with the statute. The whole proceeding is statutory—out of the course

of the common law—and the rule is, therefore, applicable that “exact compliance with the course of proceedings prescribed by law, at least in all substantial matters, is essential to * * * jurisdiction.” *Fraser v. Mulany*, 129 Wis. 377, 381. In specifying the three ways that money may be obtained as a basis for state aid, the legislature has impliedly excluded other ways.

I am, therefore, of the opinion that the statute does not permit the use of license moneys by a town as a basis of a claim for state aid.

Bridges and Highways—Duty of town board under sec. 1317m—4 to levy tax may be enforced by mandamus.

February 25th, 1913.

MR. FRANCIS J. ROONEY,
District Attorney,
Appleton, Wis.

In your letter of February 20th you state,

“The residents along the public highway in the town of Grand Chute, known as the Asylum Road, in 1911 contributed \$825 for the purpose of improving the road in compliance with the above cited section, and filed a petition with the town clerk and paid the money and got a receipt for the same, as the statute provides; but it was after the annual town meeting in 1911, the town board not having had an opportunity to vote upon appropriation, the town board refused to take any action notwithstanding the fact the county and state had appropriated the money as the law provides.

In 1912 the receipt for the \$825 contributed by the inhabitants along the highway was refiled with the town clerk, and on said receipt a minute was made saying the same was filed in compliance with the petition that was filed the year before and which remained on file. No petition was made asking for the appropriation of 1912. In the spring of 1912 the people voted down the resolution to appropriate the money as provided by law, and the town board of said town has refused and neglected and still refuses to make the levy for the money as provided by said section.

The question that I am in doubt about is whether or not the law would require a new petition to be filed in 1912 at the time the receipt was refiled, for the money contributed by the settlers along the road. The question is: What can be done, if anything, to compel the town board to make the levy, under the circum-

stances? It appears to me that the law is defective, as there appears to be no remedy or way to compel the town board to make the levy."

Subsec. 3 of sec. 1317m—4 Wis. Stats. provides that on the filing of a petition for the improvement of a highway showing a certain state of facts "the town board shall then levy a tax sufficient to cover the remainder of the cost to the town of the improvement."

This language is obviously mandatory and the duty thus imposed may therefore be enforced by mandamus.

State ex rel. v. Beloit, 20 Wis. 79, 85; *Joint Free High School District v. Green Grove*, 77 Wis. 532, 7.

It may be a question whether the town board can now be compelled to act on the petition filed in 1911, but since no money can now be raised by taxation to be available for use this coming summer, in that a levy made now would not be collected until next January, it seems to me that this question is unimportant. If the town fails to appropriate at its annual meeting this coming April "a sum requiring a tax of three mills on the dollar of its assessed valuation" etc., the filing of a new petition showing the facts required by the statute and the failure of the board to levy a tax in compliance therewith, would avoid the question suggested and quite plainly make a case where mandamus would lie.

Bridges and Highways—Towns—The vote to raise money for the improvement of the prospective system of state highways need not be by ballot.

March 28th, 1913.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

In your letter of the 26th you state that at the last spring election, four towns in your county, by an oral vote of a few voters present at the noon hour, voted under ch. 337 of the Laws of 1911, taxes for the county system of public highways; that the petition and notice therefor was by each town duly filed with the county clerk and that the county board levied an equal amount of money under the provisions of the chapter

referred to, and you in your capacity as district attorney of the county, ask several questions as to such action.

First you ask "Is such oral vote by a few voters at the noon hour to levy such special highway taxes legal and in compliance with the laws of Wisconsin, or should such question have been submitted at such election and the vote taken by ballot?"

Sec. 776 Wis. Stats. 1911 relates to the powers of town meetings. It expressly provides that as to some matters no vote shall be taken unless notice of the intention to submit such question has been previously given (authorizing the issue of bonds to build bridges or authorizing the issue of bonds to build highways, paragraph 7; paying highway taxes in money, paragraph 9; raising money to build a town hall or other building for use of the town, paragraph 10). As to other matters, it provides that the vote must be by ballot (establishing a town library, paragraph 4; erecting land marks, paragraph 8; raising money to build a town hall or other building for the use of the town, paragraph 10).

Paragraph 1 of that section, states as one of the powers of the meeting "to vote to raise money for the repair and building of roads or bridges or either."

Paragraph 1 of sec. 1317m—4 also gives power to town meetings to raise money for improving a portion of the system of prospective state highways, with no requirement that the vote be by ballot.

The course of procedure to be pursued in town meetings, when not specified in the statute, is that applicable to deliberative bodies in general under the rules of parliamentary law.

Where the statute does not require a vote by ballot it need not be taken in that manner. *State ex rel. Bruce v. Davidson*, 32 Wis. 113; *State ex rel Rochester v. Racine County*, 70 Wis. 543.

In my opinion, the levying of taxes for the improvement of a portion of the prospective system of state highways may be taken by viva voce vote.

Your next question is "Must not all said highway taxes so levied and collected by each town be paid into the county treasury?"

If you will read paragraph 1 of sec. 1317m—4 Wis. Stats. 1911, you will find your question answered in the affirmative.

Your next question is "How is the portion of such money furnished by the state paid out,—is it sent to the county treasurer and if so, how and when?"

Sec. 1317m—7, paragraph 6, answers this question. That paragraph reads as follows:

"On the written statement of the state highway commission to the state treasurer that any improvement of a highway or bridge for which state aid has been granted has been started in a proper and energetic manner, and at least half completed, the state treasurer shall pay over to the treasurer of the county in which the improvement is being made the proper sum to cover the state's share of the estimated cost of the improvement as stated to him by the state highway commission."

Your next question is "Upon whose order and in what way and manner is all of said money spent?"

Paragraph 7 of sec. 1317m—7 provides:

"When construction or improvement of any highway or bridge for which state aid has been granted is begun under contract, the county treasurer shall make payments to the contractor in the manner provided in the contract and specifications approved by the state highway commission. If such highway or bridge is improved without letting a contract, the money shall be paid to the county highway commissioner or other person in charge in the manner provided in subsection 4 of this section."

Paragraph 4 of the section provides that where the work is not done under contract, the county highway commissioner or other person in charge may use such methods of paying out the funds in the county treasury available for the work, as may be authorized by the county board and approved by the state highway commission. I believe this is a complete answer to this question.

Your next question is "What, if anything, have the different town boards to say or do in the paying out of said money?"

They have nothing whatever to say.

Your next question is "If the county furnishes one set of machinery under said law, to do said county highway work and such set of machinery is only sufficient to do the work in one town this year, must the other towns wait until next year or the year thereafter, or must the county under said law, furnish a sufficient number of outfits so that each town apply-

ing for aid may have its work performed in the year for which such aid is asked?"

Sec. 1317m—5, paragraph 5, provides:

"The county shall provide the necessary machinery for the construction and maintenance of state highways and the county board shall levy the necessary taxes for the purchase or rental of such machinery."

Under this it is the duty of the county to provide such machinery as may be necessary for performing the work. What amount of machinery is necessary is probably to be determined by the county board in the reasonable exercise of its judgment and discretion. Whether or not the county board could be compelled to furnish a greater amount of machinery than it had provided for if it had not provided a sufficient amount to do the work within a reasonable length of time, is a question I do not care to pass upon until it actually arises.

You also ask "Do not such county highway taxes, being \$390,000 a year, exceed the constitutional limitation as to the percentage of taxes which can be levied each year for any one purpose?"

Kindly give me a reference to the particular constitutional provision you have in mind and possibly I may be able to answer this question. It appears to me that as you state it, it would be impossible to answer, as you do not state the assessed valuation of the county. I do not have in mind any provision of the constitution, containing such a limitation as you refer to.

Bridges and Highways—Taxation—Where a town has voted money for a highway improvement in a part of the town which becomes part of a city before the improvement work is begun, the work should be carried on just as though no change had taken place in the boundaries of the town.

March 31st, 1913.

WISCONSIN HIGHWAY COMMISSION:

In your favor of March 27th you submit three questions for my official opinion, which questions you state as follows:

"The town of Blooming Grove, Dane county, in the year 1911 legally voted a sum of money under the state aid law to

improve the south side of Atwood Avenue, which lies within the town. This construction was supposed to have been done in 1912, but for various reasons, the County Highway Commissioner did not construct, or cause the road to be constructed in that year.

“The part of the town of Blooming Grove in which this particular section of the county highway lies has voted to make itself a part of the city of Madison, which union will be effective May 1, 1913. The questions which present themselves are these:

“(1) If the County Highway Commissioner entered into a contract approved by this Commission previous to May 1st for the construction of this road and construction was not completed, (as it probably would not be) until after May 1st, could the county treasurer make the payments to the contractor out of the joint funds in accordance with subsection 7 of section 1317m—7 of the statutes?

“(2) Would it be possible to make a contract for the improvement of this road after the street had become a part of the city of Madison, and to make payments as above?

“(3) In the financial settlement between the withdrawn part of the town of Blooming Grove and that remaining after May 1st, would the former’s portion voted in 1911 and 1912 be payable to it and thus deducted from the amount raised for state aid purposes by the town in those two years?”

I assume that the town of Blooming Grove duly petitioned “the county board to allot and appropriate the proper amount to cover the county’s share of the improvement,” pursuant to subsec. 5 of sec. 1317m—4; that the county board did appropriate such sum and cause a county tax to be levied therefor, pursuant to subsec. 2 of sec. 1317m—5; and that both the county’s share and the town’s share were raised and paid into the county treasury. (Subsec. 1 of sec. 1317m—4).

It seems clear that the electors of the town (or the town board in certain cases) determine the portion of prospective state highway on which the tax voted is to be expended. Subsec. 1 of sec. 1317m—4. The petition to the county board must state “the location of the bridge or road to be improved, the character of the improvement desired,” etc. Subsec. 5 of sec. 1317m—4. Upon receiving such petition, the “county board shall appropriate a sum to cover its share of the cost of constructing *the improvements.*” Subsec. 2 of sec. 1317m—5.

The highway commission has in its bulletin appended a note to this section as follows:

“This subsection is mandatory and when a town applies for county aid the county board has no option but must grant it if the state’s share of the cost of *the improvement petitioned for* is available.”

From all this it appears that the town and county taxes are raised to make a particular improvement and when such taxes have been so raised, I think they must be held to be pledged for that particular purpose and may not be used for any other purpose. It follows that it can make no difference that the territory where the improvement was to be made subsequently becomes a part of an incorporated city. If this were not so, much confusion would result in that it would be very difficult, if not impossible, to reapportion the money allotted from the state highway fund, the county tax and the town tax.

In view of these considerations, the answer to your first and second questions is plain, i. e., that the county highway commissioner may proceed to contract for the construction of the particular improvement in question and the county treasurer may make payments therefor, just as though no change had been made in the boundaries of the town and city.

As to your third question, I find on talking the matter over with the State Highway Engineer that you are only interested in the question in so far as it may affect proceedings under the State Aid Highway Law. As to this, it seems clear that, whatever may be the rights of the two parts of the town as to being credited with or charged with some part or all of the taxes so raised, it can have no effect on the doing of the work. As previously stated, the money has been raised to construct a particular improvement and may be used for nothing else. Consequently, the division of the town does not affect the proceedings under the highway law but has a bearing only on the adjustment of the rights of the two parts of the town to the joint property and credits.

OPINIONS RELATING TO BUILDING AND LOAN ASSOCIATIONS.

Building and Loan Associations—Corporations—Providing in the by-laws of a loan and building association that the rate of interest to be paid on paid-up stock shall not exceed a certain per cent is not a compliance with sec. 2014—11, requiring the by-laws to specify the rate of interest.

Under sec. 2012 of the Stats., there is no authority to provide by the by-laws that paid-up stock shall be retired “when-ever the board of directors deem it expedient.”

July 10, 1912.

HON. W. H. RICHARDS,

Deputy Commissioner of Banking.

I have examined and return herewith the amendments to the by-laws of the Northwestern Mutual Building and Loan Association of Milwaukee, submitted to me in your communication of this date.

Article III, section 2, as proposed to be amended, provides in part as follows:

“The rate of interest to be paid on ‘C’ (paid-up) stock shall not exceed five per cent per annum payable semi-annually at the office of the association.”

As I wrote you under date of June 27th, the law requires that the by-laws specify

“the time and manner of paying and the amount of * * * interest * * *; what, if any, interest shall be allowed on dues paid in advance.”

It has been held in a number of cases relating to the issuance of bonds, where the statute requires the notice of special election to state either the amount of bonds proposed to be voted or the rate of interest to be paid on said bonds, that a notice stating that the question of issuing bonds to an amount not exceeding a certain definite amount or drawing interest

at a rate not to exceed a certain rate, is not a compliance with such a requirement. *State ex rel. Lexington etc. R. R. Co. v. Saline County Ct.*, 45 Mo. 242; *Hillsboro Co. v. Henderson*, 33 Sou. 997; 45 Fla. 356; *Stern v. Fargo* (N. D.), 122 N. W. 403; *Mercer Co. v. Pittsburg & E. R. R. Co.*, 27 Pa. St. 389; *Cincinnati W. & M. R. R. Co. v. Wells*, 39 Ind. 539; *Detroit E. R. & I. R. R. Co. v. Bearss*, 39 Ind. 598; *Schultze v. Manchester Twp.*, 40 Atl. 589; 61 N. J. L. 515.

It appears to me that this amendment is not a compliance with the statute—that the by-laws ought to fix definitely the amount of interest that will be paid.

The amendment also provides:

“Such stock to be retired whenever the board of directors deem it expedient.”

Sec. 2012 of the Stats. provides as to the payment of paid-up stock:

“When such association shall accumulate funds in excess of its requirements for loans, then such paid-up stock shall be retired in such manner as the by-laws provide or as the board of directors may determine.”

In other words, such stock should be retired whenever the funds on hand are in excess of the amount required for loans, and the only thing that should be left for the board of directors to determine is the manner of retirement of the stock.

It appears that these amendments were adopted at a special meeting. It seems to me that they should be accompanied by an affidavit showing how the meeting was called, so that your department may have something before it from which it can be determined that the special meeting was a legal one.

Building and Loan Associations—A provision that no shareholder in arrears to the association shall be allowed to vote is in conflict with sec. 2014—8 Stats., and void.

November 21st, 1912.

HON. A. E. KUOLT,

Commissioner of Banking.

I have examined and return herewith the articles of organization and by-laws of the Integrity Savings, Building and Loan Association of Milwaukee, Wisconsin.

Article V of the articles of organization contains a provision that:

“No shareholder shall be allowed to vote who is in arrears to the association, until such arrears are paid up.”

Article IV, section 4, of the by-laws contains a provision substantially to the same effect.

Section 2014—8 Stats. provides in part:

“Each member shall have one vote for each share held.”

Under somewhat similar statutes it has been held that a clause in the articles of incorporation limiting or curtailing the right to vote is not prohibited, it being argued that the articles constitute an agreement among all subscribers to the stock and that they may, by such an agreement, waive the statutory provision made for their benefit. *State ex rel. v. Swanger*, 190 Mo. 561; 89 S. W. 872; *People v. Koenig*, 118 N. Y. Supp. 136; *Miller v. Ratterman*, 47 Ohio St. 141; *State ex rel. v. Brooks* (Del.), 74 Atl. 37.

A provision in the by-laws that only certain stock carries with it the voting privilege, or otherwise limiting such privilege, in the absence of either statutory or charter authority therefor, is quite generally held invalid. *Kinman v. Sullivan Co. Club*, 26 N. Y. Appellate Div. 213; 50 N. Y. Supp. 95; *In re Lighthall Mfg. Co.*, 47 Hun 258; *White v. N. Y. State Agrl. Society*, 45 Hun 580; 10 N. Y. St. 594; *Price v. Holcomb*, 89 Iowa 123; 56 N. W. 407; *Haskell v. Read* (Nebr.), 93 N. W. 997; 10 Cyc. 336, 340; Endlich on Building Associations (2nd ed.) sec. 266.

Our own court has held that a provision in the articles of organization and printed on each certificate of stock that shares were not transferable except in pursuance of a vote of two-thirds of all outstanding shares, and that this majority of shareholders might either consent to the transfer or themselves take up the shares by paying their par value, and that, if they did neither, the holder was at liberty to transfer, does not conflict with sec. 1751 Stats., providing that shares are personal property and “may” be transferred by the method therein prescribed. The court refer to such provision as an agreement between the shareholders.

Farmers M. & S. Co. v. Laun, 146 Wis. 252.

Sec. 1760 Stats. formerly contained a provision as to corporations in general that

“Every stockholder of any corporation shall be entitled to one vote for each share of stock held and owned by him at every meeting of the stockholders and every election of the officers thereof.”

Regarding a resolution passed at the first meeting of stockholders that only those who had paid 25 per cent of their subscriptions should have a vote at the meeting, our court say:

“But a meeting of the accepted stockholders of a corporation has no right to place any such restriction upon the franchise. A subscriber for stock who has been so accepted is completely a stockholder, whether he has paid his subscription or not. * * * And our statutes prescribe that in the meeting of stockholders each shall be entitled to vote according to the stock held by him.” *Smith v. Burns Boiler & Mfg. Co.* 132 Wis. 177.

This department has held that, under sec. 1760 Stats., the right of stockholders to vote may not be abridged by an amendment to its articles and that it is very doubtful whether it may be done by a provision in the original articles.

Report and Opinions of Attorney-General for 1910, p. 201.

As an amendment may “provide anything which might have been originally provided,” in the articles, except that “no corporation without stock shall change substantially the original purposes of its organization” (sec. 1774 Stats.), it is not easy to see how such a provision would be valid in the original articles, in view of the opinion referred to. That such has been the view of the Legislature is very evident. By ch. 576, Laws of 1907, they authorized provisions in either the original articles or an amendment denying or restricting the voting power of preferred stock. By ch. 532, Laws of 1911, they amended sec. 1760 Stats. so that the part heretofore referred to now reads:

“Unless a provision to the contrary is inserted in the articles of incorporation and recited in each certificate for any share of stock issued by the corporation, every stockholder of any corporation shall be entitled to one vote for each share of stock held and owned by him,” etc.

If, under sec. 1760 as originally enacted the voting power could be in any way abrogated by a provision in the articles

of incorporation, then both of these latter laws would be utterly without meaning. In view of this practical construction by the Legislature given to a similar statute, in my opinion the provisions referred to in the articles and by-laws are in conflict with sec. 2014—8 Stats. Even if this were not true, the language used is broad enough to forbid voting by a member in arrears as to some shares, even though he might own other shares as to which he was not in arrears and as to which he should, in all equity and good conscience, be allowed to cast the corresponding number of votes, regardless of the right of the corporation to forbid his casting votes based upon shares as to which he was in arrears.

In article IV, section 13, of the by-laws, occurs this phrase: "his shares, at the option of the directors, shall be declared forfeited." This relates to forfeiture for nonpayment of dues, fines, etc. Manifestly, the language used should be "such shares," instead of "his shares." Only the shares as to which there are arrearages should be subject to forfeiture, and not all shares owned by the member.

In this connection it might not be out of place to suggest that the Legislature may well have deemed the statutory provisions as to forfeiture of stock a sufficient penalty for nonpayment of dues, without authorizing the forfeiture of the voting privilege for that reason before the forfeiture of the stock itself.

Article VIII, section 8, of the by-laws still appears to be in conflict with sec. 2014—11 Stats., in that it attempts to leave to the discretion of the directors, matters that the statute says must be specified in the by-laws. If the directors, by the articles, are given power to amend the by-laws at any time, it would seem that no harm could be done by the omission of this section.

Article X, section 4, of the by-laws, provides that "Each share of stock shall be charged with all amounts owing from the member to the association," etc. It would seem to me that this should read substantially: "Each share of stock shall be charged with all amounts owing from the member to the association for or on account of such share." In other words, the member might be owing the association amounts

not properly chargeable to the particular share, but for which other shares owned by him would be liable.

For the reasons indicated I cannot approve said articles and by-laws.

Building & Loan Associations—An amendment to the by-laws should be accompanied by an affidavit of the proper officers showing that it has been adopted in the manner prescribed by law and the by-laws.

February 14, 1912.

HON. A. E. KUOLT,

Commissioner of Banking.

In your letter of February 12th, you enclose verified copy of amendment to by-laws of the South Side Mutual Loan & Building Association, of Milwaukee, for my approval pursuant to section 2010 of the statutes. You also enclose the original by-laws of the association.

Section 153 of the original by-laws provides that "one-third of the stockholders shall constitute a quorum." Section 155 of the by-laws provides that the by-laws may be amended by a resolution in writing accepted "by a majority vote of all the shares of stock."

The paper submitted purports to be a statement that "the following resolution has been unanimously adopted at the annual meeting of the share-holders of the South Side Mutual Loan and Building Association," etc., and is signed and acknowledged by the president and secretary of the association. There is no statement that notice of the meeting was given as required by section 39 of the by-laws; that the quorum was present as provided for by section 153 of the by-laws; or that the resolution was adopted by a majority of all the shares of stock outstanding as required by section 155 of the by-laws. All these facts should be made to appear before it can be determined whether the amendments to the by-laws have been validly adopted. And such facts should preferably appear by affidavit of the proper officers rather than in the form of a mere statement even though signed and acknowledged by them.

Building and Loan Associations—Amendments to articles that conflict with the statutes will not be approved.

February 19, 1913.

HON. A. E. KUOLT,
Commissioner of Banking,

In your favor of February 15th, you submit draft of proposed amendments to the Articles of Incorporation of the Mutual Loan & Building Association of Appleton, with the request that I examine the same and state whether there is any objection to their being adopted.

While I doubt whether it is any part of my duty to advise you on moot questions—such as may possibly arise but have not as yet come before you for official action—and will thus not consider myself bound by anything said herein, I have examined the proposed amendments and make the following suggestions:

The amendments would be in better form if after providing for the change in a particular article, the article as amended was quoted in full. Amendments by reference to lines of the original articles are unsatisfactory, as the numbering of the lines in the original articles that you submitted seem not to correspond with those of the copy which the person drafting the amendments used. Thus amendment No. 3 which strikes out lines 37, 38, 39, 40, 41, 42, 43 and 45 of sec. 7 of the original articles, is ambiguous in that such lines contain parts of sentences. The part intended to be stricken out should be quoted. Similarly amendment No. 7 strikes out the word “may” in the fourth line of sec. 14 in the articles. In the original articles there is no word “may” in the fourth line of Article 14.

Several of the proposed amendments are evidently intended to quote the statute, but do so inaccurately. See Amendment No. 4 evidently intended to quote sec. 2014—8. Other provisions such as those contained in Amendments No. 6 and 9 might well be contained in the by-laws instead of in the articles, as they will have to be contained in the by-laws anyway, pursuant to the provisions of sec. 2014—11.

It seems to me that the provision in Amendment No. 5 that “any member in good standing present at any annual or spe-

cial meeting in person or by proxy shall be entitled to one vote" etc., is in conflict with the final sentence of sec. 2014—8 of the Stats., which provides that

"Each member shall have one vote for each share held" etc. It seems to me doubtful whether the statutory right to vote can be limited to members "in good standing."

The attempt of Amendment No. 8 to limit the amount to be loaned to a member to eighty per cent of the amount paid in on his stock seems in conflict with that part of sec. 2015—5 which provides that the directors may loan on a member's stock "when the withdrawal value of the shares borrowed upon shall exceed the amount borrowed and interest thereon for six months."

In general, I suggest a careful examination of the statutes pertaining to building and loan associations (secs. 2009 to 2014—16), with special reference to sec. 2010 making applicable sec. 1772 which provides what should be contained in the articles of incorporation and also sec. 2014—11, which provides what the by-laws must specify.

Building and Loan Associations—Corporations—A by-law in conflict with Articles of Incorporation not approved.

February 24, 1913.

HON. A. E. KUOLT,

Commissioner of Banking.

You have submitted for my approval pursuant to sec. 2010 of the statutes, an amendment to the by-laws of the South Side Mutual Loan & Building Association, of Milwaukee.

Assuming that mailing notices of the annual meeting is a sufficient compliance with sec. 39 of the by-laws, I note that the last amendment purports to amend sec. 92 of the by-laws to change the date of the annual meeting from the first Saturday of February in each year to the fourth Monday of January in each year. Article 8 of the Articles of Incorporation fixes the date of the annual meeting "on the first Saturday of February in each and every year." The by-laws as amended will thus be inconsistent with the articles and is for that reason improper.

Building and Loan Associations—Copy of amendment to by-laws sent to Commissioner of Banking should be verified.

March 1, 1913.

HON. A. E. KUOLT,

Commissioner of Banking.

You have submitted for my approval pursuant to sec. 2010 of the statutes, an amendment to the by-laws of the South Milwaukee Mutual Loan & Building Association.

Sec. 2010 provides in part that the certificate of incorporation of a building and loan association "shall not issue until a *verified* copy of the by-laws adopted by the association shall be filed" with the Commissioner of Banking; and further that "only such by-laws, alterations and amendments thereof as shall have been *so* filed * * * shall be deemed operative."

Under this language I am of the opinion that an amendment to the by-laws should be verified, i. e. there should be an affidavit showing that the copy filed is a true copy of the original amendment. The copy of the amendment offered for filing is accompanied by a certificate merely of the president and secretary of the association. This is clearly not a verification.

In addition, I think that the affidavit should state the facts from which it can be determined that the meeting of the association at which the amendment was adopted was legally held and the amendment legally adopted. The certificate attached to the proposed amendment merely shows that the meeting was "duly" held and the amendment "duly" adopted. Facts should be set forth showing that sec. 5 of art. 4 of the by-laws and sec. 1 of art. 10 have been complied with.

Building and Loan Associations—Amendment to by-laws of association organized prior to enactment of ch. 368, Laws of 1897, must be made in manner prescribed by sec. 2010, pursuant to sec. 21 of ch. 368, Laws of 1897.

March 14, 1913.

HON. ALBERT E. KUOLT,

Commissioner of Banking.

You have submitted for my approval under sec. 2010 of the statutes, an amendment to the by-laws of the Twin City Build-

ing, Loan & Savings Association, of Neenah, Wisconsin, the same constituting a revision of the by-laws of such association.

It appears that the association was incorporated in 1893 under the revised statutes of 1878. The present building and loan association law was enacted by ch. 368, Laws 1897, sec. 21 of which provides:

“On or before June 1, 1897, every mutual building and loan corporation, now existing and heretofore incorporated under the laws of this state relating thereto, shall file in the office of the bank examiner a copy of its articles of incorporation and of its by-laws, in force at the time of the passage and publication of this act, the force and effect of which said articles and by-laws shall not be affected nor invalidated by this act; but after said last mentioned date no amendment to said articles, nor to said by-laws, shall be valid, unless the same be filed and approved as in section 2, of this act provided.”

Although this section is not printed in the Wisconsin Statutes of 1911 nor in the Revised Statutes of 1898, it was expressly left unrepealed by the revision of 1898 (sec. 4978 Wis. Stats. 1898). It has not been since repealed and is therefore still in force.

Sec. 2 of ch. 368 Laws 1897 referred to in sec. 21 thereof provided that the certificate of incorporation

“shall not issue until a verified copy of the by-laws adopted by the association, shall be filed with said bank examiner, and not until the articles and by-laws shall have been examined by the attorney-general, and approved by him *as conforming to the requirements of this act*. And * * * only such by-laws and alterations, and amendments thereof, as shall have been filed and approved as herein provided, shall be deemed operative.”

This section was carried into the revision of 1898 as sec. 2010 thereof, but with changes so that it now reads that the certificate of incorporation

“shall not issue until a verified copy of the by-laws adopted by the association shall be filed with him (the bank examiner) nor until the articles and by-laws shall have been approved by the attorney-general; and * * * only such by-laws, alterations and amendments thereof as shall have been so filed and approved shall be deemed operative.”

Since the revision of 1898, the right of the attorney-general to approve the by-laws and amendments thereof is no longer expressly conditioned upon their "conforming to the requirements of this act" (ch. 368 Laws 1897), but I think that the provisions of law as to what the by-laws of a newly organized association must contain is the best guide for this department in approving or disapproving of a proposed amendment to the by-laws of an association organized prior to 1897. With this rule in mind, I come to a consideration of the proposed revision.

The copy of the amended by-laws submitted is not "a verified copy", because it is not "proved or confirmed by * * * oath." *State ex rel. v. Day*, 57 Wis. 655, 661.

The revised by-laws fail to conform in several particulars to the requirements of sec. 2014—11, which section provides what the by-laws "must specify." Without attempting an exhaustive enumeration, I note that the revised by-laws do not specify the form of certificates of shares; nor "the manner of renewing lost or destroyed certificates and fees therefor;" nor "what, if any, interest shall be allowed on dues paid in advance." In addition the provision of sec. 5 of art. 2 that the board of directors "shall fix the salaries or compensation of all officers and employees" is not a compliance with the requirement that the by-laws must fix the remuneration of officers. The provision of sec. 4 of art. 7 for a fine "in a sum of not less than \$2.00 nor more than \$7.00 at the option of the committee of managers" is not a compliance with the requirement that the by-laws "must specify" "the fines for non-payment of any sum due or for other defaults or violation of rules."

Building and Loan Associations—Associations organized prior to passage of ch. 368, Laws of 1897 may amend articles pursuant to sec. 1774.

March 15th, 1913.

HON. A. E. KUOLT,

Commissioner of Banking.

In your favor of March 14th, you have submitted for my approval pursuant to sec. 2010 of the statutes, an amendment

to the articles of incorporation of the Skarb Sobieski Building & Loan Association, of Milwaukee.

Sec. 2010 of the Stats. which was enacted by sec. 2, ch. 368 Laws 1897 and was made applicable to associations organized prior to its passage by sec. 21 of that chapter, provides that such "associations may be organized and conducted under the general laws relating to corporations" etc. This evidently makes applicable the provisions of sec. 1774 of the Stats. with reference to the amendment of articles of incorporation. That section provides in part that duplicate copies of an amendment

"with a certificate thereto affixed * * * stating the fact and date of adoption of such amendment, and, * * * the total number of shares voting in favor of such amendment, * * * shall be forwarded" etc.

The proposed amendment has not been filed in duplicate and the certificate attached to the single copy that has been filed fails to comply in several particulars with the requirements of sec. 1774, notably in that it does not state "the total number of shares voting in favor of such amendment" etc.

It is necessary, therefore, for me to withhold my approval of the amendment in question.

Building and Loan Associations—An amendment to the articles of incorporation must be adopted by a vote of two-thirds of the outstanding stock.

An amendment to the by-laws that conflicts with the articles cannot be approved.

March 26th, 1913.

HON. A. E. KUOLT,

Commissioner of Banking.

In your favor of March 24th, you submit for my approval pursuant to sec. 2010 of the Stats. an amendment to the articles of incorporation of the South Side Mutual Loan & Building Association of Milwaukee.

The amendment is to change the date of the annual meeting from the first Saturday of February to the fourth Monday of January. Article Seventh of the original articles of in-

corporation provides that an amendment thereof shall be adopted "by a vote of at least two-thirds of all the stock of said corporation then outstanding." The certificate of the president and secretary states that there are 5820 shares outstanding and that 3336 voted in favor of the amendment. 3336 is not two-thirds of 5820. The amendment is, therefore, not legally adopted.

You also submit amendment to the by-laws of this association, sec. 92 of which changes the date of the annual meeting from the first Saturday in February in each year to the fourth Monday in January of each year. In the absence of a change in the original articles, this is plainly inconsistent with such articles, as pointed out in my letter of February 24th.

For the reasons stated, I cannot approve of either the amendment to the articles or the by-laws.

OPINIONS RELATING TO CONSTITUTIONAL LAW.

Constitutional Law—State Lands—State lands south of township 33 north are subject to sale, without limitation as to the number of acres that may be purchased.

Chap. 452, Laws 1911, in so far as it provides for credits being allowed the purchaser of school lands for improvements made by him, is unconstitutional.

It is also invalid in so far as it reserves to the public any portion of the school lands.

September 25, 1911.

HON. W. H. BENNETT,

Chief Clerk Commissioners of Public Lands.

I am in receipt of your favor of August 22nd, in which you ask for the opinion of this department upon two propositions as follows: first, Does chapter 452 of the laws of 1911 repeal or affect section 210 of the Wisconsin Statutes as amended by section 16 of chapter 450 of the Laws of 1903 which restricted the quantity of state lands that might be sold to one person to 160 acres; second, Does chapter 452 of the Laws of 1911 in providing that a portion of the balance due on contracts for the purchase of lands thereunder shall be credited for improvements that may be made upon the land by the purchaser or his assigns operate to divert, in the case of school lands, a portion of the school fund and if so does chapter 452 conflict with section 2 of Art. X of the state constitution?

In answer to your first question it appears that sec. 23 of ch. 264 of the Laws of 1905 expressly repeals ch. 450 of the Laws of 1903. As sec. 210 is contained in said ch. 450, being section 16 thereof, it appears that said sec. 210 is expressly repealed and the limitation therein imposed upon the amount

of land which may be sold to one individual for agricultural purposes is removed. Chapter 452 of the Laws of 1911 was evidently enacted by the Legislature in ignorance of this fact, since it is provided by subdivision 4 of sec. 209 as amended by ch. 452 of the Laws of 1911 that "the provisions of this act and the provisions of sec. 210 of the Stats. shall be interpreted to cover the sale of all state lands that may be classified as agricultural lands." From this it is evident that at the time of the passage of ch. 452 of the Laws of 1911 the legislature understood that the provisions of chapter 210 were still in force. It is evident from the language above quoted that the legislature intended to restrict the sale of agricultural lands as provided in sec. 210 of the Stats. being sec. 16 of ch. 450 of the Laws of 1903, but whatever may have been the legislative intention the fact remains that sec. 210 was expressly repealed by sec. 23 of ch. 264 of the Laws of 1905. Notwithstanding the evident intent of the legislature here manifested, to restrict the sale of agricultural lands to tracts not exceeding 160 acres in extent, the fact remains that there is no express law limiting the amount. Sec. 3 of ch. 264 of the Laws of 1905 provides that the sale of all lands belonging to the state north of township 33 shall cease from and after the passage of the act and that such lands shall constitute the state forest reserve. There being no provision in the statute prohibiting the sale of lands south of township 33 it necessarily follows that such lands are still subject to sale.

In answer to your second question I will say that under said ch. 452 of the Laws of 1911 it is provided that public lands valuable for agricultural purposes may be sold on terms, the first payment to be not less than 15% of the purchase price with interest on the unpaid balance in advance to February 1st of the following year provided that in no case shall the payment be less than the value of the timber, if any, on such lands.

It is also provided that the balance of the purchase price of such lands shall be payable at any time within twenty years after the date of the sale at the option of the purchaser with interest at the rate of 7% per annum payable annually in advance on February 1st of each year. It is also provided that the land commissioners shall insert in every contract of sale

of such lands a clause providing that the vendee, his heirs, administrators and assigns shall at the time of the completion of all payments required under said contract be entitled to a credit for improvements made on said land, the credit to be determined by the amount of improvements made on the land and the amount of the purchase price. There is also a provision that on all contracts of more than three thousand dollars a credit of twenty-five dollars for each one hundred dollars worth of improvements made shall be given but that such credit shall not exceed the sum of nine hundred dollars. It is further provided that the vendee shall file with the land commissioners a notice at least thirty days before the time when he desires to make final payment and that the land commissioner shall cause an appraisal of said premises to be made by three disinterested persons for the purpose of ascertaining the actual value of the improvements made.

Sec. 2 of art. X of the Const. of the State of Wisconsin provides in part:

“The proceeds of all lands that have been or hereafter may be granted by the United States to this state for educational purposes (except the lands heretofore granted for the purposes of a university) . . . shall be set apart as a separate fund to be called ‘the school fund’ the interest of which and all other revenues derived from the school lands shall be exclusively applied to the following objects, to wit:

1. The support and maintenance of common schools in each school district and the purchase of suitable libraries and apparatus therefor.

2. The residue shall be appropriated to the support and maintenance of academies and normal schools and suitable libraries and apparatus therefor.”

The intention of the framers of the Constitution as manifested by sec. 2 of art. X thereof to create and effectually safeguard the trust fund designated as a school fund to be used for educational purposes has been scrupulously guarded by the courts. *Dutton v. Fowler*, 27 Wis. 427; *Lynch v. Steamer Economy*, 27 Wis. 69; *State v. Miller*, 52 Wis. 488; *State v. DeLano*, 80 Wis. 259; *State v. Cunningham*, 88 Wis. 81.

The provisions of ch. 452 of the Laws of 1911, so far as they apply to the credits to be allowed to the vendee for improvements made thereon, are clearly in violation of the pro-

visions of the constitution relative to school funds and are, in my opinion, invalid.

It is further provided by subdivision 6 of ch. 452 of the Laws of 1911 that every contract, certificate of sale or grant thereunder of public lands shall be subject to the continued ownership by the state of the fee to all lands bordering on any meandered or nonmeandered stream, river, pond or lake navigable in fact for any purpose whatever to the extent of one chain on all sides thereof and which reserves to the people the right of access to such lands and all rights necessary to the full enjoyment of such waters, etc. This provision of the act is also clearly invalid so far as it relates to the school lands for the reason that under our state constitution the proceeds of all lands that have been granted by the United States to this state for school purposes are set apart as a separate fund to be called the "school fund" and the interest on which and all other revenues derived from the school lands shall be *exclusively applied to the support and maintenance of the common schools*, etc. (See sec. 2, art. X of the State Constitution.)

The provision reserving to the public lands bordering on any meandered or nonmeandered stream, river, pond or lake navigable, in fact, for any purpose whatever to the extent of one chain on either side thereof, cannot be carried out so far as these school lands are concerned for the reason that the Legislature has no power to set apart or appropriate the school lands or any portion thereof for state park or for any other purpose other than that contemplated by the constitution; neither can the legislature withhold such lands from sale. See *State v. Cunningham*, 88 Wis. 81.

To give credit for improvement made on agricultural lands where such lands are a part of the school lands would be a diversion of the school fund to the extent to which such credit is given and is clearly in violation of the provisions above quoted.

Constitutional Law—Taxation—Education—Industrial Schools
—The industrial school law, ch. 616, Laws 1911, is constitutional.

October 23, 1912.

MR. DANIEL E. McDONALD,
District Attorney,
Oshkosh, Wisconsin.

In your favor of October 16th you enclose a copy of an opinion of Mr. R. A. Hollister, Corporation Counsel of the City of Oshkosh, to the effect that "Ch. 616, Laws of 1911, or so much thereof as confers upon the local board the power to determine how much money shall be appropriated or levied for a certain purpose, is void as in contravention of our constitution." You ask my opinion on the question and also as to the means of enforcing a compliance with the law if constitutional.

The matter of education, like the preservation of peace and the public health and the construction of highways, is a matter of state-wide interest, and therefore one which the state may itself maintain through its own agencies, or which it may compel the municipalities to support by local taxation. *State, ex rel. v. Freeman*, 61 Kans. 90, 91; 2 Cooley on Taxation 3rd Ed; 1294, 1295, 1299, 1303.

Section 4, art. X, of the Wisconsin Constitution provides that

"Each town and city shall be required to raise by tax annually for the support of the common schools therein a certain minimum amount."

Judge Cooley says that

"It may be affirmed that in any case in which compulsory taxation is found necessary in order to compel a municipal corporation * * * to perform properly and justly any of its duties as an agency in state government * * * the state has ample power to direct and levy such compulsory taxation and the people to be taxed have no absolute right to a voice in determining whether it shall be levied except as they may be heard through their representatives in the legislature of the state." 2 Cooley on Taxation, 3rd Ed., 1903.

There can thus be no dispute but that the state may compel a municipality to provide schools and pay for their maintenance. By chapter 616 it is enacted that when there are twenty-five persons wishing industrial education in any city, a school must be furnished. A special board is provided as

the state's agency to determine what the structures and appliances shall be and to ascertain the amount required to support such school, and the law directs the levy of the necessary tax just as it may direct the levy of any other tax for its scheme of education. The tax being for a general state purpose, the legislature may itself determine the amount directly, or it may do so by its own agency and may therefore provide this special board to determine the amount without affecting any function of local self-government. I Cooley on Taxation, 3rd Ed., 558, 559.

Of course, the legislature may not delegate legislative power to a local administrative board, but the state, having a right to decide when there shall be industrial education, may employ the usual agencies to determine when the conditions on which it shall be instituted exist. It would be impossible for the legislature to do so directly, and so the law provides a board to ascertain the fact as to the existence of such conditions. Similarly, the legislature cannot directly determine what provisions are necessary for such education in the various municipalities, or the expense necessary to meet the provisions. It must do all this by some agency, and the one it has adopted is a local board. It being a matter of general state concern, the legislature was not obliged to make its action subject to the approval of the local legislative body—the common council. It might have levied the tax directly. Instead, it created another body which is its agent and imposed on it the duty of ascertaining the amount required to maintain the schools. Such duty is administrative—to ascertain facts for the execution of the law.

The language in *C. & N. W. Ry. Co. v. State*, 128 Wis. 553, 629, to the effect that the legislative power to determine the amount of a tax may not be delegated, was obviously used with reference to the power to so determine by legislative, not administrative action. Plainly, such language was not intended to include power to determine the amount by the ascertainment of facts and a computation therefrom. Such construction would have defeated the ad valorem taxation law which was sustained by the very decision in which the language referred to was used. Chapter 616 delegates to the local board of education the duty of ascertainment of the facts

of the necessities of a particular city and the demand for industrial education, and of determining from such facts the amount required to support an industrial school therein. The levy is by the legislature of the amount required, i. e. such amount as not exceeding one-half mill may be necessary to support the industrial school in the particular city, and the ascertainment merely—the finding or computation of such amount—is delegated to the local board.

In *McCabe v. Carpenter*, 102 Calif. 469, a similar law was held unconstitutional on the ground that it either delegated legislative power to a nonlegislative body or was a levy by the legislature itself. There the latter construction equally with the former would have made the law invalid, because a special constitutional provision vested in the local authorities the power of imposing such taxes. But the court said: "The legislature imposes the tax when it requires an officer to make certain computations, the result of which must fix the amount to be raised." This language is quoted by the Wisconsin supreme court in *C & N. W. Ry. Co. v. State*, 128 Wis. 553, 630.

Chapter 616 no more delegates the legislative power of taxation by delegating the power to determine the amount required to support a school, than the railroad commission law delegates the legislative power to fix rates by declaring that railway rates shall be reasonable and delegating to the railroad commission the power to investigate and determine such reasonable rates. In sustaining the latter law the court said: "The legislature may delegate any power not legislative, which it may itself rightfully exercise. * * * This power to ascertain facts is such a power as may be delegated." *M. St. P. & S. S. M. Ry. v. Railroad Commission*, 136 Wis. 146. See also *Adams v. Beloit*, 105 Wis. 363, 369; *State ex rel, v. Frear*, 142 Wis. 320, 325; *State, ex rel, v. Hunkle*, 131 Wis. 103, 108. It is no objection that the board must exercise some judgment and discretion. *State, ex rel, Buell v. Frear*, 146 Wis. 291, 304—6. The power to ascertain the amount required to maintain a school seems in no wise different in kind or in degree than the power to ascertain reasonable rates or the power to prescribe rules, classify offices, determine exemptions, etc., a delegation of which was held lawful in the cases cited.

Furthermore, laws almost identical with this feature of chapter 616 have long been among the statutes of this state, and though frequently before the courts, their constitutionality has never been denied. Thus the supreme court said in an early case:

“The charter of the city of Beaver Dam in effect requires that the city council shall raise by taxation, in addition to the amount of school moneys appropriated or provided by law for common schools in said city, such sums as may be determined and certified by the board of education to be necessary and proper for the educational purposes therein designated. * * * The charter vests in the board of education the power of determining within its limitations the sums in their opinion necessary to be raised under this section. In the present case, the board, keeping themselves within the limitations of the charter, determined and certified what sums were required for the purposes therein mentioned, and the common council should have provided to raise these various amounts of taxation. The common council could not revise the action of the board or refuse to carry out their recommendations so long as the board kept within the provisions of the charter.” *State ex rel. v. Smith*, 11 Wis. 65, 67.

This case is cited in *State ex rel. v. Burke*, 140 Wis. 524, 525, to the proposition that

“Under the special charter of the city of Beaver Dam * * * the power was vested in the school board to determine and certify to the common council by July first in each year the amount of money necessary to support the schools of the city for the ensuing year, and it was made incumbent on the common council to levy the amount so certified for school purposes.”

Other similar enactments are ch. 162, Laws of 1868, now sec. 437, Wisconsin Statutes; ch. 336, Laws of 1901; ch. 122, Laws of 1907; ch. 493 and 502, Laws of 1909; and ch. 97, Laws of 1911.

Chapter 616, like other acts of the legislature, “must have such construction as will save it from infringing the constitution if it will bear such construction.” *State ex rel, v. Railroad Commission*, 140 Wis. 145, 162. Again, “It is only when the unconstitutional purpose is clear beyond a reasonable doubt that a court can be justified in declaring void an act of the legislature.” *Nash v. Fries*, 129 Wis. 120, 124. With these rules in

mind, I am convinced that until the courts have held the law unconstitutional, it is the duty of all administrative officers to treat it as valid and to perform the duties that it imposes on them. They should not assume the burden of denying its validity and refuse to act under it, particularly where, as here, the parts of the law claimed to be unconstitutional might fall without affecting the rest of the law, (*State, ex rel. v. Sawyer County*, 140 Wis. 634, 638) as the common council would undoubtedly have ample power, aside from ch. 616, to levy in its discretion a tax to support industrial schools. It appears to be a matter of considerable importance to any city to take advantage of the law this year, in that only thirty schools may receive state aid under the law, and I am informed that more than that number have petitioned for such aid, so that the schools not established this year will be unable to get such aid in the future unless some school receiving aid is abandoned.

The remedy in case of failure to levy the tax would seem to be by mandamus against the common council to compel such levy. *Joint District v. Green Grove*, 77 Wis. 532; *State ex rel v. Lamont* 86 Wis. 563; *State ex rel, v. Hunter*, 111 Wis. 582; *State ex rel, v. Hunter*, 119 Wis. 450.

*Constitutional Law—Elections—*Ch. 326, Laws of 1911, permitting cities of the fourth class to vote at one central polling place, is constitutional.

October 25, 1912.

FRANCIS J. ROONEY, ESQ.,

District Attorney,

Appleton, Wisconsin.

In your letter of the 19th, you say:—"The city of New London is situated upon the county line between Waupaca and Outagamie counties, one ward lying in Outagamie county and the remaining four wards in Waupaca county. I have been asked for an official opinion as to whether, under the authority of ch. 326, Laws of Wisconsin, and any other laws that may be in existence upon the subject in this state, the common council of New London have legal authority to establish a central polling place where the electors of the various wards may vote on general and primary election matters." And you

ask for my opinion upon the matter. You do not state what the population of New London is.

Ch. 326, Laws of 1911, amends section 926—132 of the statutes, so that it provides in substance that in cities of the fourth class the polling places of all wards may be in one building, each ward having a separate room. It also creates section 926—133 of the statutes, which provides in substance that in cities having a population of 5,000 or less all wards may use a common polling place, each ward having its own separate ballot box, but there being only one set of election officers.

The only sections of the Constitution I have in mind as possibly prohibiting such a provision as that of sec. 926—132 are sec. 1 of art. III, providing in part:

“Every male person, of the age of 21 years or upwards, belonging to either of the following classes, who shall have resided within the state for one year next preceding any election, *and in the election district where he offers to vote* such time as may be prescribed by the legislature, not exceeding thirty days, shall be deemed a qualified elector at such election.”

And sec. 5 of art. XIII, providing:

“All persons residing upon Indian lands, within any county of the state, and qualified to exercise the right of suffrage under this constitution, shall be entitled to vote at the polls which may be held nearest their residence, for state, United States, or county officers. Provided, that no person shall vote for county officers out of the county in which he resides.”

In State ex rel, Chandler v. Main, 16 Wis. 422, the court held that this latter provision was not intended to prohibit a person from voting in a county other than that of his residence for county officers of the county in which he resided, but was “clearly to prevent him * * * from voting for the county officers of the county where he voted, but in which he did not reside.” This would seem to dispose of this constitutional provision as an obstacle to the validity of the law in question. Many states have constitutional provisions similar to section 1, art. III, of our constitution. The questions that have arisen most frequently under it are as to the validity of the so-called soldier voting acts authorizing a canvassing and counting of votes cast by soldiers in the field far from the polling places

of the election districts in which they resided and often beyond the boundaries of the state itself. Such laws have generally been held invalid in states having such constitutional restrictions. *Chase v. Miller*, 41 Pa. St. 403; *Thompson v. Ewing*, 1 Brew. 67; 5 Phila. 102, 19 Legal Int., 348; *Bourland v. Hildreth*, 23 Cal. 161; *Day v. Jones*, 31 Cal. 261; Opinions of Judges, 37 Vt. 665; Opinions of Judges, 30 Conn. 591; *Twitcheh v. Blodgett*, 13 Mich. 127; 15 Cyc. 301; McCreary on Elections (4th Ed.) Sec. 156.

In the case of *Chase v. Miller*, *supra*, which appears to be the leading case on this question, the constitution required a residence for a certain time "in the election district where he offers to vote." The court, *inter alia* say:

"To 'offer to vote' by ballot, is to present oneself, with proper qualifications, at the time and place appointed, and to make manual delivery of the ballot to the officers appointed by law to receive it. * * * The constitution meant * * * that the voter, in *propria persona*, should offer his vote in an appropriate election district in order that his neighbors might be at hand to establish his right to vote if it were challenged, or to challenge him if it were doubtful."

In the case of *Morrison v. Springer*, 15 Ia. 304, the court upheld the validity of such a law under a constitutional provision requiring residence in "the county in which he claims his vote" for sixty days. This case is contrary to the weight of authority and the reasoning of the court does not appeal to me as being sound.

In the case of *State ex rel, Chandler v. Main*, *supra*, our supreme court upheld the validity of a similar law, but it is to be noted that at that time our constitutional provision did not contain the clause "and in the election district where he offers to vote" etc. Furthermore, in *Bound v. Wisconsin Central Railroad Company*, 45 Wis. 543, Ryan, C. J., criticises this part of the decision, saying it has "long been made a reproach to the court," as a judgment "proceeding upon policy rather than upon principle." I believe, therefore, that it is safe to say that any law which attempts to authorize the canvassing of votes cast elsewhere than at the polling place of the election district in which the voter resides is unconstitutional. This law, however, does not attempt to do this, but provides for polling

places without the boundaries of the election district. Such laws have frequently been held valid. *Kinnear's Contested Election*, 2 Pa. Co. Ct. Rep. 666; *Metzger's Case*, 2 Pa. Dist. Rep. 301; *Election Instructions*, 2 Pa. Dist. Rep. 299, *Davis v. State*, 75 Tex. 420; *Bell v. Faulkner*, 84 Tex. 187; *Ex Parte White*, 33 Tex. Crim. Rep. 594; *In re Contested Election of Prothonatary*, 5 Kulp. (Pa.) 179; *Lane v. Otis*, 68 N. J. Law 656; *State ex rel. Brown v. Town of Westport (Mo.)* 22 S. W. 888; *Lebannon Light etc. Co. v. City of Lebannon (Mo.)* 63 S. W. 809; *State v. Allen (Mo.)* 77 S. W. 868; *Peard v. State*, 34 Neb. 372.

In *Kinnear's Contested Election*, *supra*, the court, among other things, say:

“The subject matter of this portion of the constitution is the qualifications of the voter, and not his standing ground at the time he deposits his ballot. The mischief against which it is directed is the danger of fraudulent or illegal voting, if a person is permitted to vote at a distance from his residence and among strangers. The remedy is the constitutional requirement that he shall vote among his neighbors by whom he is most likely to be known, at a ballot box presided over by the sworn officials of the election district of his residence, and where his right may be easily determined. We think the mischief, in view of the convention that framed the constitution, and of the people who ratified it, is effectually guarded against when it is held that the paragraph in question means merely that the voter shall reside in the election district, at the polls of which he shall offer to vote, for two months immediately preceding the election. We do not think it was meant to deprive the citizens of a rural township of the privilege of having the place of election fixed by law, within the boundaries of another election district, whenever such location is most convenient for its voters.”

Similar laws have, in some instances, been held in violation of a constitutional requirement. *People v. Carson*, 155 N. Y. 491; *Bean v. Barton Co. Ct.* 33 Mo. App. 635; *Smith v. Higbee*, 12 Pa. Co. Ct. Rep. 423; 2 Pa. Dist. Rep. 311; *Yonkins Contested Elec.* 2 Pa. Co. Ct. Rep. 550; *In re Contested Election of McNeill*, 111 Pa. St. 235. The cases from Pennsylvania, just cited, are all referred to in *Metzger's Case*, *supra*, where the court say that they are based upon *Chase v. Miller*, *supra*, and have misapplied the rule there laid down,—That it is not essential that the polling place be within the limits of the district, but that the elec-

tor must have resided in the district at the polls of which he offers to vote the requisite length of time. The other cases cited are also based in large part upon *Chase v. Miller*, *supra*. The court in the case of *Roper v. Scurlock*, 69 S. W. 456, 29 Tex. Civ. App. 464, expressly declined to pass on the question, basing their decision on other grounds. In *State, ex rel, Wannemaker v. Alder*, 87 Wis. 554, the votes of an incorporated village were cast at the polling place of the town of which such village had formerly been a part, and it was held illegal. No law attempted to authorize this commingling of the votes of the town and village.

Under sec. 926—132, the votes of each precinct are kept separate and each precinct has its own election officials. In my opinion it does not violate any provision of our constitution. The validity of sec. 926—133 does not appear to me to be quite as clear. The votes of each precinct are kept separate, but there is only one set of election officials provided for all the precincts of the city. In the particular case of the city of New London, if it comes within the provisions of this section, it will result in election officials, residents of one county, certifying results in another county. However, as said in *People v. Carson*, *supra*, "An arrangement made by law for enabling the citizen to vote should not be invalidated by the courts unless the arguments against it are so clear and conclusive as to be unanswerable. Every presumption is in favor of the validity of such a law, and it is only when the courts are compelled by force of reason and argument that they will declare such a law invalid." It not appearing clear and conclusive to me that this section is in conflict with any of the provisions of our constitution, I believe it to be my duty to regard it as constitutional until the court has declared otherwise.

Constitutional Law—Veterinary License Law—Ch. 298, Laws 1909, is constitutional. The board may revoke a license obtained by fraud even though granted prior to 1909.

January 10, 1913.

Mr. L. A. WRIGHT,

*Secretary Wisconsin State Board
of Veterinary Examiners,
Columbus, Wisconsin.*

In your favor of December 21st, you state that pursuant to sec. 1492e—8a (ch. 298 Laws of 1909) your board served a notice upon Frank Voss to the effect that (1) a petition representing that he obtained a license to practice as a veterinary surgeon by falsely and fraudulently representing to the board that he had been practicing as a veterinary for at least ten years prior to January 1, 1909, had been filed with your board; that (2) the board would meet at a certain time and place to consider said petition; and that (3) if the facts stated in said petition are established said license would be revoked unless cause be shown to the contrary. You state further that upon the hearing Mr. Voss appeared specially by attorney and filed written objection to "the jurisdiction, power and authority of the board" in the matter for the reasons that (1) the "board has no right or authority * * * to revoke a license duly granted and issued * * * in 1909 upon the grounds and reasons set forth;" (2) that the board did not give Voss due legal notice; (3) that the Wisconsin Veterinary law contravenes section 1, article 14 of the amendments to the United States Constitution; (4) that said law contravenes section 1, article 1 and section 2, article 7 of the Wisconsin Constitution. You ask my opinion as to the constitutionality of the law in question in the light of the objections filed and for any other reasons that may appear.

Considering the objections in order:

I. By sec. 1492e—8a the board of examiners is expressly "authorized and empowered to revoke any license heretofore existing or granted." Such a provision is valid though retroactive. *State v. Schaeffer* 129 Wis., 459, 465.

II. You concede that the second objection is well taken "as notice was served only nineteen days before the hearing and by mail."

III. The statute is not invalid as in conflict with sec. 1, art. 14 of the amendments to the Constitution of the United States which prohibits "any law which shall abridge the privileges or immunities of citizens of the United States," etc. Stat-

utes licensing physicians "have been held constitutional as a proper exercise of the police power of the state in nearly every state of the union and in the Supreme Court of the United States." *State ex rel v. Webster* 50 N. E. (Ind.) 750, 3; *State Board v. Roy* 48 Atl. (R. I.) 802, 3; *State v. Schaeffer* 129, Wis. 459, 467; *State ex rel v. Currens* 111 Wis. 431, 433—442.

The same is true as to the practice of dentistry, pharmacy, plumbing, engineers, lawyers, etc., (see cases cited in *State v. Webster, supra*) and no reason occurs to me why the practice of veterinary surgery may not be similarly licensed.

IV. The same considerations show that such a law is not in conflict with sec. 1 of art. 1 of the Wisconsin Constitution. Nor is the law in conflict with sec. 2, art. 7 of such constitution vesting the judicial power of the state in the courts. 30 Cyc. 1555; *State ex rel v. Thorne* 112 Wis. 81, 7; *State ex rel v. Chittenden* 127 Wis. 468, 502.

The law authorizes your board to revoke a license "for any professional misconduct or breach of duty by any licensed practitioner." Misrepresentation and fraud in obtaining a certificate entitling one to practice medicine have been held to constitute "gross unprofessional conduct of a character likely to deceive or defraud the public" *State Board v. Roy*, 48 Atl. (R. I.) 502, 3, and it seems to me that the false and fraudulent representations charged in the instant case will equally constitute "professional misconduct," etc.

It has been held in several cases that statutes authorizing the revocation of licenses on grounds similar to those stated in sec. 1492e—8a are void for uncertainty in that the words "professional misconduct or breach of duty" have no common or generally accepted significance so that there is no standard by which to determine what acts were and what were not intended to be made unlawful. *Czarra v. Board*, 25 App. Cas. 443, 450; 30 Cyc. 1555—6.

However, many cases have sustained boards in revoking licenses under laws similarly quoted but where this precise question has not been raised and I am unwilling to pronounce the Wisconsin law invalid on this point until the supreme court has so declared it, especially as this point is not raised against it in the case under consideration.

But independent of the statutory grounds for revocation I think that you may revoke a license obtained by fraud. It has been so held in a somewhat similar case in Oregon where the court said that

“where the record is admittedly fraudulent as it is here, a court of justice will not intercede to reinstate it even though it was vacated without notice to the party affected by the order. If the court could see that plaintiff had been deprived of any substantial right without an opportunity to be heard the case would be different, but he is insisting upon a privilege vouchsafed to him by a license or record which he concedes to have been obtained through his own wilful and fraudulent act and the court will not thus intercede to permit him to enjoy the fruits of his own wrong.” *Volp v. Saylor*, 71 Pac. (Ore.) 980, 2; see also *Burrows v. Rutledge*, 76 Wis. 22, 26.

Even if your board has no power to revoke a license for fraud in obtaining it the circuit court would seem to have such power in an action brought by your board. *State v. Schaeffer*, 129 Wis. 459, 464.

Constitutional Law—State Fair Grounds—Bill No. 205, A., creating a commission to select a site for the State Fair grounds is not unconstitutional. It does not delegate legislative power.

February 13th, 1913.

HON. GEORGE CARPENTER,
Member of Assembly.

In your favor of February 11th, you state that some question has arisen as to the constitutionality of Bill No. 205, A., entitled a bill “To create a temporary commission to select a new site for the state fair grounds” etc., because the bill delegates to the commission the power to select a new site instead of such selection being made by the legislature itself. You request my opinion on this point.

“One of the settled maxims in constitutional law is that the power conferred upon the legislature to make laws cannot be delegated by that department to any other body or authority.” Cooley’s *Constitutional Limitations*, (5th Edition) page 139. But there is a distinction “between the delegation of power to make the law, which necessarily involves discretion as to what it shall be, and conferring authority or discretion

as to its execution, to be exercised under and in pursuance of the law. The first cannot be done. To the latter, no valid objection can be made." *State ex rel v. Chittenden*, 127 Wis. 468, 515.

Laws like the proposed bill have been held to be laws of the latter kind and not subject to the objection that they delegate legislative power. Thus a law of California, giving a board of trustees power to select a site for a home for the care and training of feeble-minded children, was held to be valid, the court saying:

"To hold that such a power could not be vested in the persons named in the act, would be an unreasonably strict application of the rule that legislative functions cannot be delegated. The mere act of selecting a site to be purchased was not a legislative act." *People v. Dunn*, 80 Calif. 211.

Similarly the power to select a site for a territorial capitol has been held to be the delegation of an administrative, not legislative, function, the court saying that "the actual selection of a suitable location and the erection of buildings and improvements thereon are clearly * * * acts of administrative character." *Territory v. Scott*, 20 N. W. (Dak.) 401, 411.

And an act that authorized a commission to determine the location of the university of the state of Florida has been held valid. *State v. Bryan*, 39 So. (Fla.) 929, 953.

I find no authority to the contrary and am, therefore, of the opinion that the bill is not subject to the objection that it delegates legislative power.

Constitutional Law—Highways—Power of the legislature to make appropriations under Sec. 10, Art. VIII, Const., not limited.

Constitutional Amendment—Amendment Ch. 514 Laws 1909, relating to forests and water power and limiting appropriations under Sec. 10, Art. VIII, not validly adopted.

February 18th, 1913.

Honorable GEORGE E. SCOTT,
Senate Chamber.

This department is in receipt of your communication under

date of the 13th inst., wherein you request an opinion in behalf of the joint committee on Finance on the following question:

“Section 10 of Article 8 of the Constitution covers the subject of the state contracting debts for internal improvements, and also provides that it may appropriate money in the treasury or to be thereafter raised by taxation for the construction or improvement of public highways. Then comes a provision authorizing the appropriation of moneys for preserving and developing water power and forests, and then a limitation that the amount appropriated under this section in any one year shall not exceed two-tenths of one mill of the taxable property of the state, as determined by the last preceding state assessment. The provision for the construction and improvement of highways was an amendment which was voted on by the people in 1908. The provision with reference to conservation was a later amendment and that amendment contained the limitation. The question is, whether the whole section as it now stands limits the power of the legislature to appropriate moneys for highways *and* conservation purposes to two-tenths of one mill of the taxable property of the state in any one year, or does this limitation merely apply to the amount which can be raised for the purposes of conservation?

“The committee would like your opinion as to the proper construction of this section at your earliest convenience as it is very important in the consideration of certain appropriation bills for highway purposes which are now pending before it.”

In reply I respectfully submit the following:

Section 10, Article VIII, of the Constitution as purported to have been amended in the years 1908 and 1910 reads as follows:

“The state shall never contract any debt for works of internal improvement, or be a party in carrying on such works, but whenever grants of land or other property shall have been made to the state, especially dedicated by the grant to particular works of internal improvement, the state may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

“Provided that the state may appropriate money in the treasury or to be thereafter raised by taxation for the construction or improvement of public highways.

“Provided that the state may appropriate moneys for the purpose of acquiring, preserving and developing the water power and the forests of the state; but there shall not be appropriated under the authority of this section in any one year an amount to exceed two-tenths of one mill of the taxable property of the state as determined by the last preceding state assessment.”

The last paragraph of the section, as above set forth, was sought to be incorporated into the constitution pursuant to an amendment proposed by the legislature of 1907, which, as appears from the legislative journals of that year, was duly passed by both houses.

It appears, however, upon an investigation of the journals and the records of the legislature of 1909 that the resolution providing for the amendment was not acted upon, otherwise than by chapter 514 of the laws of that year which by preamble, merely recites that:

“At the biennial session of the legislature in the year 1907 an amendment to the constitution was proposed and agreed to by a majority of the members elected to each of the two houses, which amendment was in the following language:

“*Resolved by the senate, the assembly concurring*, That section 10 of Article VIII of the Constitution be amended by adding at the end of said section the following: “Provided that the state may appropriate moneys for the purpose of acquiring, preserving and developing the water power and the forests of the state: but there shall not be appropriated under the authority of *this section* in any one year an amount to exceed two-tenths of one mill of the taxable property of the state as determined by the last preceding state assessment.””

“Whereas, The foregoing proposed amendment to the Constitution was duly ratified and agreed to by the legislature at the biennial session in 1909, by a majority of all the members elected to each of the two houses, therefore,

“*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

“Section 1. The foregoing proposed amendment to the Constitution of this state shall be submitted to the people at a general election to be held,” etc.

Upon referring to the legislative journals of the 1909 session, it appears that the resolution providing for the adoption of the proposed amendment was indefinitely postponed (Assembly Journal 1909 page 1207); that no roll call was had in either house upon the bill (No. 553, S.), afterwards designated as Chapter 514 (Senate Journal 1909 page 872 and Index page 1203; Assembly, 1909, page 1278, Index 1407), which would eliminate the possibility of that act being regarded as sufficient action by the legislature of 1909 in agreeing to the proposed amendment.

Article XII of the Constitution, relating to amendments thereof, reads as follows:

“Section 1. Any amendment, or amendments to this Constitution may be proposed in either house of the Legislature, and if the same shall be agreed to by a majority of the members elected to each of the two houses, such proposed amendment, or amendments, shall be entered on their journals, with the yeas and nays taken thereon, and referred to the Legislature to be chosen at the next general election; and shall be published for three months previous to the time of holding such election, and if, in the Legislature so next chosen, such proposed amendment, or amendments, shall be agreed to by a majority of all the members elected to each house, then it shall be the duty of the Legislature to submit such proposed amendment, or amendments, to the people in such manner, and at such time, as the Legislature shall prescribe; and if the people shall approve and ratify such amendment, or amendments by a majority of the electors voting thereon, such amendment, or amendments, shall become part of the Constitution; PROVIDED, that if more than one amendment be submitted, they shall be submitted in such manner that the people may vote for or against such amendments separately.

“Section 2. If at any time a majority of the Senate and Assembly shall deem it necessary to call a convention to revise or change this Constitution, they shall recommend to the electors to vote for or against a convention at the next election for members of the Legislature. And if it shall appear that a majority of the electors voting thereon, have voted for a convention, the Legislature shall, at its next session, provide for calling such convention.”

It, therefore, appears that the proposed amendment, in relation to state appropriations for the acquiring, preserving and developing of water power, etc., was duly acted upon by the legislature of 1907; but that it was not agreed to by the next succeeding legislature which merely, without a vote “by yeas and nays taken thereon,” provided for the submission of the proposed amendment to the electors at the next succeeding general election.

It is thus clearly apparent that the proposed amendment in reference to appropriations for the acquiring, preserving and developing of the water power and forests of the state, has not been so acted upon as to comply with the requirements of Section 1, Article XII of the Constitution, relating to amendments thereof, in that the legislature of 1909 failed to agree to the amendment as proposed by the legislature of 1907; that the submission of the proposed amendment to the people was pre-

mature, as the Constitution clearly contemplates the agreement of the next succeeding legislature, evidenced by a majority vote, as a condition precedent to the submission of the proposed amendment to the people.

It is well established that

“Provisions of a constitution regulating its own amendment, otherwise than by a convention, are generally to be considered mandatory rather than directory; and a strict observance of every substantial requirement is essential to the validity of the proposed amendment. These provisions are as binding on the people as on the legislature, and the former are powerless by their vote of acceptance to give legal sanction to an amendment the submission of which was made in disregard of the limitations contained in the constitution.” Am. & Eng. Ency. of Law, 2nd ed., Vol. 6, page 904, and cases cited in notes.

It has accordingly been held that:

“As preliminary to the submission to the people for ratification of a proposed constitutional amendment it is, therefore, imperative that there be due compliance on the part of the general assembly with all constitutional requirements, including such formal steps as the reading of the proposed amendment before each chamber, the entry of such amendments on the journal, the approval by the required number of votes, usually more than a mere majority, and ratification by a succeeding legislature. And, of course, an omission of one of these steps cannot be overlooked on account of any inconvenience that may result through failure to adopt the proposed amendment.” *Supra*, page 904-5.

“Where a state Constitution requires a proposed amendment thereto to be agreed to by two succeeding legislatures before its submission to the people, a *declaration of the succeeding legislature as to the contents of the proposition voted on by the preceding legislature is without effect.*” *Koehler vs. Hill*, 60 Iowa, 543.

It is, therefore, my opinion that the proposed amendment in respect to appropriating money for the acquiring, etc., of the water power and forests of the state, has never been properly adopted as an amendment to the Constitution and accordingly imposes no limitation upon the legislature in appropriating money for the construction or improvement of public highways as specifically authorized by the amendment to Section 10, Article VIII of the Constitution in respect thereto.

Constitutional Law—Public Officers—Appropriations and Expenditures—Many of the duties imposed upon the state forester and his subordinates are for legitimate public purposes, independent of the question of the constitutionality of the appropriation for the purchase of forest reserve lands, and their salaries may legally be paid.

March 3d, 1913.

HON. J. S. DONALD,
Secretary of State.

In your letter of the 3d you ask whether or not the salaries of the State Forestry Department may legally be paid, i. e., is that part of the law creating the State Board of Forestry and a Forestry Department, which provides for the payment of salaries and expenses, constitutional?

Sec. 1494—41 Wisconsin Stats. 1911 creates the Board of Forestry. Sec. 1494—42 creates the office of State Forester and subsec. 3 of that section provides that his duties shall be, under the supervision of the State Board of Forestry, to

“execute all matters pertaining to forestry within the jurisdiction of the state, direct the management of the state forest reserve, depute one of his assistants to act during his absence or disability, collect data relative to forest destruction and conditions, take such action as is authorized by law to prevent and extinguish forest fires and to prevent forest trespass; cooperate in forestry as provided under sec. 1494—45 of the statutes; and advance as he may deem wise, by the issuing of publications and by lectures, the cause of forestry within the state; and may cooperate with the university of Wisconsin in the instruction and training of forest rangers.”

Sec. 1494—47 gives the Forestry Department supervision over town fire wardens and makes the State Forester, State Fire Warden. Sec. 1494—62 makes an appropriation to pay the salaries of the department.

Very clearly, all these duties relate to matters of great public interest. Appropriations to pay these salaries are for a public purpose. I understand the claim is being made that the purchase of lands for a forest reserve and the carrying on of scientific lumbering operations thereon are in violation of art. VIII, sec. 10, of the Const. prohibiting the State from being a party to or carrying on works of internal improvement. I have been unable to find any authority holding that a forest

reserve is a work of internal improvement but, without passing on that question, it is sufficient at this time to say that whether it is or is not, the duties of the Forestry Department are in large part wholly independent of any forest reserve. Even if that part of the law relating to the purchase of lands should be held unconstitutional, the part providing other duties for the department and appropriating money for the payment of salaries and expenses not being dependent upon such other part, but separate and distinct therefrom, is therefore valid. *McDermott v. State*, 143 Wis. 18, 35; *Kiley v. C. M. & St. P. Ry. Co.*, 138 Wis. 215, 227; *State ex rel. Williams v. Sawyer Co.*, 140 Wis. 634, 637.

In this connection it might not be out of place to suggest that a part of the forest reserve comes to the State by grant from Congress, especially dedicated to forestry and reforestation and that, by the express terms of the constitution, the avails of such grant and revenues derived from such work may be appropriated for the purposes expressed in the grant, even though it be a work of internal improvement.

In my opinion the payment of such salaries is a valid expenditure.

Constitutional Law—Interstate Commerce—Interference with interstate commerce by proposed state law affecting railroads. An act requiring railroad companies to install and maintain a thermometer in each passenger car while said car is used for the carriage of passengers between points in this state, would not be unconstitutional as an interference with interstate commerce.

March 3d, 1913.

HON. A. E. FREDERICK,
Member of Assembly.

Replying to your letter of the 28th ult., in which you ask me whether your bill No. 409, A., if it became a law, would be unconstitutional, as an interference with interstate commerce, I beg to advise:

This bill, if it became a law, would doubtless be construed as intended for the benefit of the public traveling between points within this state, as in the case of the "Upper Berth

Law," ch. 272 of the Laws of 1911, *State v. C. M. & St. P. Ry. Co.*, 152 Wis. 341. It would be advisable, however, to amend the bill in this respect, so as to avoid the opportunity for this question to be raised, by expressly limiting its application to cars while used for the transportation of passengers between points within this state.

As so construed or as so amended, the act would not be invalid, as an interference with interstate commerce. Its interference with interstate commerce, if any, would be held to be indirect only, and therefore within the power of the State to legislate for the public health and convenience. The act would come within the rule declared by the United States Supreme Court in *New York, New Haven & Hartford R. R. Co. v. New York*, 165 U. S. 629, and, in the absence of conflicting legislation by Congress, would be held valid. *Western Union Tel. Co. v. James*, 162 U. S. 650; *Mo. Kas. & Tex. Ry. Co. v. Haber*, 169 U. S. 613; *McDermott v. State*, 143 Wis. 18.

OPINIONS RELATING TO CONTRACTS.

Contracts—Bonds—Public Buildings—Contract of Dunphy-Fridstein Co. with Wisconsin State Board of Agriculture, for erection of grand stand, and bond accompanying same, examined.

Every contract for the erection of any building for the state must contain the eight hour clause.

The bond accompanying such contract must secure payment of all claims for labor performed and materials furnished.

July 9, 1912.

HON. J. C. MCKENZIE,

Secretary State Board of Agriculture.

I have examined and return herewith the contract of the Dunphy Fridstein Company with the Wisconsin State Board of Agriculture for the erection and completion of a grand stand at the state fair grounds and the bond to secure the performance of such contract.

The contract recites that the drawings and specifications are identified by the signatures of the parties and become a part of the contract. I have not the specifications before me, but call your attention to this clause of the contract. Under this it will be necessary that you have such drawings and specifications identified in the manner stated.

The contract also contains the following provision:

“If at any time there shall be evidence of any lien or claim for which, if established, the owner of the said premises might become liable, and which is chargeable to the contractor, the owner shall have the right to retain out of any payment then due or thereafter to become due an amount sufficient to completely indemnify it against such lien or claim. Should there prove to be any such claim after all payments are made, the contractor shall refund to the owner all moneys that the latter

may be compelled to pay in discharging any lien on said premises made obligatory in consequence of the contractor default."

As the State Board of Agriculture is merely a branch of the state government, it is at least doubtful whether there could be any lien or claim for which it could become liable. Furthermore, this matter is one that should be covered by the bond, as will appear later on in this letter.

Article XI of the contract is one requiring that the Board keep the grandstand insured, for the protection of the contractor, during the progress of the work.

This is a clause that is not generally included in contracts with the State and, in my opinion, it would be better if this were omitted.

Sec. 1729m of the Stats. as amended by ch. 171 of the Laws of 1911, provides in part as follows:

"Each and every contract hereafter made for the erection, construction, remodeling or repairing of any public building or works, to which the state or any officer or agent thereof is party, which may involve the employment of laborers, workmen or mechanics, shall contain a stipulation that no laborer, workman or mechanic in the employ of the contractor, subcontractor, agent or other person, doing or contracting to do all or a part of the work contemplated by the contract, shall be permitted to work more than eight hours in any one calendar day, except in cases of extraordinary emergencies."

The clause required by this section does not appear in the contract submitted.

The bond submitted has not been signed by the contractor. It should be signed by the contractor, as well as by the surety.

This bond contains a number of conditions which, in my opinion, ought not to appear in the bond. Possibly some of them might be permissible, but the greater part of them are merely such as to render it uncertain whether or not the surety would be liable in case of a failure on the part of the contractor to perform the work.

Sec. 3327a of the Stats. being a part of ch. 292 of the Laws of 1899, provides in part as follows:

"All contracts hereafter let for the erection, construction, equipment, repairs, protection or removal of any building of the state shall contain a provision for the payment by the con-

tractor of all claims for labor and material and no contract shall hereafter be let for the erection, construction, equipment, repairs, protection or removal of any building of the state, unless the contractor shall give a good and sufficient bond, to be approved by the governor, conditioned for the faithful performance of the contract and the payment of all the claims for work or labor performed and material furnished in and about the erection, construction, equipment, repairs, protection or removal of such building to each and every person entitled thereto."

This bond does not contain the provisions referred to. It cannot be approved without such provision.

Contracts—Liens—Laborers—Subrogation—Principal and Surety—Where a contractor for work upon a public building, who has given the bond required by Sec. 3327a, fails to pay the laborers and material men and the proper officers are notified by the surety not to pay the balance due to such contractor, but to hold it for the payment of claims for labor and material, and a general creditor makes claim to such fund under an assignment from such contractor, the money should not be paid to either claimant, but held for determination of their respective claims by the court.

September 27, 1912.

HON. M. E. McCAFFREY,

Secretary Board of Regents University of Wisconsin.

I have had under consideration your letter of July 9th, in which you inclosed the contract of the Madison Engineering and Construction Company with the Board of Regents for the construction of the foundation for the Agricultural Chemistry Building, the specifications accompanying the contract, the bond signed by The Title Guaranty and Surety Company of Scranton, Pennsylvania, to secure the performance of said contract, the letter from The Title Guaranty and Surety Company to the Regents dated July 3rd, 1912, in which they offer to settle outstanding claims, etc., and the order of the Madison Engineering and Construction Company dated June 1st, 1912, for the delivery of \$493.50 to the First National Bank of Madison, with Mr. Proudfit's letter of June 1st, 1912, attached.

It appears from the several papers inclosed that the contract in question was entered into on the 23d day of October, 1911; that the Madison Engineering and Construction Company entered upon the performance of said work and that said work has been fully completed; that there still remains due the Madison Engineering and Construction Company the following sums:

Estimate	\$493.50
Final Estimate	316.50
Extras	117.50

that there are outstanding claims for labor performed and materials furnished in the construction of this building amounting in all to \$1160.51; that The Title Guaranty and Surety Company are proceeding upon the assumption that the Madison Engineering and Construction Company will not pay these claims and that, therefore, they are liable upon their bond for the same.

The First National Bank of Madison holds the order signed by the Madison Engineering and Construction Company, for \$493.50, and is claiming that amount from the Regents, to be paid from the balance due said Engineering Company. The Title Guaranty and Surety Company proposes to pay the several claims for labor performed and materials furnished if the balance due the Madison Engineering and Construction Company upon said contract is paid to them. They deny any liability to pay the amount due the First National Bank, and you ask me to advise you as to what action should be taken as to the offer of the surety company, and also what should be done with reference to the order in favor of the First National Bank of Madison.

I have had this matter under consideration for a long time and have talked it over with Mr. Bagley, representing the First National Bank, and with Mr. Dunn, representing the Surety Company.

It would appear that the First National Bank has no claim against the Regents upon the order referred to. See *Skobis v. Ferge*, 102 Wis. 122; *Cook v. City of Menasha*, 103 Wis. 6; *Dugan v. Knapp*, 105 Wis. 320; *Raesser v. Nat. Exch. Bank*, 112 Wis. 591; *Thiel v. John Week Lumber Co.*, 137 Wis. 272.

In the first case cited the court say:

“A debt cannot, at the will of the creditor, without consent of the debtor, be split up, and several suits maintained thereon, whether by assignment or otherwise. The debtor has a right to pay his debt *in solido*, and to refuse to be subjected to suits by several claimants; and no notice of an assignment of a part of a debt, no matter how complete in equity as between the assignor and assignee, can destroy the right of the original debtor, without his consent.”

It appears, however, that the First National Bank now has a further order signed by the Madison Engineering and Construction Company, authorizing them to collect the full amount remaining due upon the contract.

In one of my interviews with Mr. Bagley he produced what purported to be such an order.

In the case of *Richards Brick Co. v. Rothwell*, 18 App. Cases Dist. of Columbia 516, it appears that a firm of building contractors made an assignment of balances due them from the government for building life-saving stations to a trustee in trust, to apply part of the proceeds to their general creditors. It was held that sureties who had signed the bonds of the contractors required by law conditioned for the payment of all persons supplying labor and materials might maintain a bill in chancery to prevent the application of such amounts due to the payment of general creditors until all claims for which recourse might be had to the sureties had been fully paid, and that a receiver would be appointed to prevent such misapplication. Among other things the court say:

“The statute just recited makes provision that is intended practically to serve the same beneficent purpose of a mechanic's lien law. . . .

“That is to say, the bond is liable rather than the building upon which labor and materials are used in construction; and if the sureties should pay claims for such labor and materials for which they may be responsible on the bond, they have a right, upon well settled principles, of substitution of such claims as against the contract price of the work remaining due to the contractor. And having such right of substitution, the sureties have a right to interpose to prevent the diversion or misapplication of the fund, and to require it to be paid out to the parties entitled to receive it in the first instance by virtue of the lien and preference given by operation of the statute.”

It appears to me that it is not so clear which one of the two claimants in question is entitled to the balance due upon this contract as to justify payment to either without the consent of the other. I would advise the withholding of payment to either until the matter has been determined by proper proceeding in court, unless the two claimants file with you a written agreement authorizing such payment to one or the other. Should either of the claimants start a proceeding in court, the proper procedure then would be to deposit the money in court, together with a proper statement of the facts, when the claimants may fight the matter out between themselves.

OPINIONS RELATING TO CORPORATIONS.

Corporations—Concerning the manner of filing articles of incorporation by Secretary of State.

June 1, 1911.

HON. JAMES A. FREAR,
Secretary of State.

Your communication of the 31st ult., concerning the matter of the filing of articles of incorporation by the Globe Hotel Company of Milwaukee, stating that the original articles of incorporation were filed Feb. 14th, 1906, but that no certified copy of same has ever been filed with the register of deeds as required by law, and asking whether or not in my opinion there is any objection at this time to your certifying to a copy of said articles to be recorded with the register of deeds and whether there is any objection to your issuing certificate of incorporation upon receipt of certificate from the register of deeds certifying to the recording of a copy of said articles in his office, is received.

In reply thereto would say that in my opinion the statute requiring the filing of certified copies in the office of the register of deeds is directory and that the failure to file such certificate of incorporation does not invalidate the act of incorporation by the company and that there is no legal objection to your certifying a copy of the original articles to the register of deeds at this time and upon receipt of the certificate from the register of deeds certifying to the recording of such copy you can issue a certificate of incorporation.

Corporations—Right of Stockholders to limit or deny voting power of preferred stock in certain cases.

July 19, 1911.

HON. JAMES A. FREAR,
Secretary of State.

I am in receipt of your favor of the 19th inst., enclosing letter from Geo. P. Hambrecht concerning the proposed articles

of incorporation of Gleue Brothers, incorporated. In his letter Mr. Hambrecht quotes what purports to be art. VII of the articles of incorporation of said company and you ask whether or not the articles may be accepted for filing with art. VII in the form quoted in his letter.

Art. VII as quoted by Mr. Hambrecht in his letter is as follows:

“These Articles may be amended by resolution setting forth such amendment or amendments, adopted at any meeting of the stockholders by a vote of at least two-thirds of all the common stock of said corporation then outstanding.”

Sec. 1759a of the Wisconsin Stats. as amended by ch. 576 of the Laws of 1907 provides in part as follows:

“Any corporation may provide for preferred stock in its original articles of organization or by amendment thereto adopted by the unanimous vote of the stockholders and may in such original articles or by such amendment thereto adopted by the unanimous vote of the stockholders provide for the payment of dividends on such preferred stock out of the profits at a specified rate before dividends are paid upon the common stock; for the accumulation of such dividends; for a preference of such preferred stock, not, however, exceeding the par value thereof, over the common stock in the distribution of the corporate assets other than profits; for the redemption of such preferred stock, and for *denying or restricting the voting power of such preferred stock.*”

I have not the original articles of incorporation of this company before me but assuming that all of the other articles are in conformity with law I see nothing in art. VII which would conflict with the provisions of the statute above quoted. Art. VII in effect provides that articles may be amended at any meeting of the stockholders by a vote of at least two-thirds of all the common stock of said corporation then outstanding. This in effect simply restricts the voting of preferred stock in case any preferred stock should be issued by such company. Inasmuch as sec. 1759a as amended expressly provides that the preferred stock issued by any corporation may be restricted or even denied any voting power, I am of the opinion that art. VII as quoted in Mr. Hambrecht's letter is not in conflict with the statute and that the articles may be accepted for filing in the form quoted in his letter.

Corporations—Amendment of Articles—Filing Fee—A corporation may amend its articles changing it from a nonstock to a stock corporation.

Where such corporation was originally a stock corporation, the filing fee is \$10.00 for the amendment and \$1.00 for each \$1,000.00 of its capital stock in excess of \$25,000.00.

July 15, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of July 11th, you enclose articles of incorporation of the Grant County Telephone Co. and amendment to such articles changing the company from a stock to a nonstock company. You state that the company now desires to change back to a stock company and ask my opinion as to whether this is permissible and if so, what the filing fee will be.

Section 1774, Wisconsin Statutes, provides that the articles of any corporation organized under chapter 86 may be amended to "provide anything which might have been originally provided in such articles, but no corporation without stock shall change substantially the original purposes of its organization."

Since the articles might originally have provided, as they did, that the corporation should be one with stock, I see no reason why they may not now be reamended to so provide. Such an amendment is not a change in the original purposes of the corporation but merely a change in the method of its ownership and its control.

As to the proper filing fee to be charged, section 1772 (9) (c) (ch. 341, Laws 1911) provides for the payment by such corporation of "twenty-five dollars for the articles and ten dollars for each subsequent amendment thereof together with a further fee of one dollar for each one thousand dollars of its authorized capital stock in excess of twenty-five thousand dollars." In the case of an amendment changing from a nonstock to a stock corporation, if the capital stock be placed at less than twenty-five thousand dollars, a strict reading of the statute would permit the injustice of allowing a corporation to organize as a nonstock corporation without the payment of any filing fee and then by amendment and the payment of

merely a ten dollar fee evade the payment of the additional sum it would have been required to pay had it been originally incorporated as a stock corporation. "Such a discrimination would be so highly unreasonable that it would be absurd to claim that any such intent was in the legislative mind." (*State ex rel v. Railroad Commission*, 137 Wis. 80, 90). But in view of the fact that the corporation here desiring to amend its articles was originally a stock company and presumably paid the incorporation fee required of such companies, I think that as applied to it, the statute can and should be construed to require it to pay "ten dollars for each . . . amendment . . . together with a further fee of one dollar for each one thousand dollars of its authorized capital stock in excess of twenty-five thousand dollars." (ch. 341, Laws of 1911).

Corporations—Proxies—An irrevocable proxy is not against public policy.

Such a proxy should not be included in the articles of organization.

August 9, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your letter of August 9th you inclose proposed articles of incorporation of the Power-Stevens Fan Devices Company and ask whether, in my opinion, there is any objection to filing the articles because of the provisions contained in article IV.

The article in question reads as follows:

"It is understood and agreed that the preferred stock shall have no preference excepting in the matter of the election of two of the directors as herein provided. All of the common stock of the company, by whomsoever owned or held, shall for the term of five years from the date of the organization of this company, be voted at the stockholders' meeting by Joseph C. Schubert of Madison, Wisconsin, and in case of his death or refusal to act, by some person elected by a majority of the preferred stock outstanding, for the sole purpose of electing two directors who shall be recommended to said Joseph C. Schubert or his successor by a majority of the preferred stock outstanding. After which said trust shall be released and the owners of said common stock shall be free to use the same in such elec-

tion and otherwise as they see fit. After the expiration of said term of five years, said common stock shall be relieved of said trust."

The statutory provision relating to preferred stock is found in sec. 1759a of the Stats., as amended by ch. 576 of the Laws of 1907, reading as follows:

"Any corporation may provide for preferred stock in its original articles of organization, or by amendment thereto adopted by unanimous vote of the stockholders, and may, in such original articles or by such amendment thereto adopted by the unanimous vote of the stockholders, provide for the payment of dividends on such preferred stock out of the profits at a specified rate before dividends are paid upon the common stock; for the accumulation of such dividends; for a preference of such preferred stock, not, however, exceeding the par value thereof, over the common stock in the distribution of the corporate assets other than profits; for the redemption of such preferred stock, and for denying or restricting the voting power of such preferred stock. Neither preferred nor common stock shall bear interest. Certificates of preferred stock and common stock shall state, on the face thereof, all privileges accorded to and all restrictions imposed upon preferred stock. No change or amendment in relation to such preferred stock shall be made, except by way of amendment to the articles of organization adopted by the unanimous vote of the holders of all the outstanding stock, both preferred and common."

In my opinion, the only preferences that may be given to preferred stock are those enumerated in this statute. I am therefore of the opinion that the stock referred to in the article in question is not properly preferred stock. The article in question, if it has any validity at all, is in effect an agreement by which is created an irrevocable proxy for the term therein named for the voting by said Joseph C. Schubert of all the common stock for the purpose therein enumerated.

Section 1760 of the statutes, provides in part:

"Every stockholder of any corporation shall be entitled to one vote for each share of stock held and owned by him at every meeting of the stockholders and at every election of the officers thereof, and may vote either in person or by proxy at such elections, and by proxy at other meetings when so provided by the by-laws of the corporation."

An irrevocable proxy is not against public policy. *Browning v. Pacific Mail Steamship Co.*, 5 Blatch, 525; Fed. Cases No.

2025; 23 Am. and Eng. Ency. of Law (2nd ed.) p. 300, and cases there cited.

This raises the question of whether or not such irrevocable proxy may properly be made a part of the articles of organization. Sec. 1772 of the Stats., as amended, enumerates certain things that must be included in the articles. Subdivision 7 of said section, as amended by ch. 355 of the Laws of 1909, provides in part as to what shall be contained in such articles:

“Such other provisions or articles, if any, not inconsistent with law, as they may deem proper to be therein inserted for the interests of such corporation or the accomplishment of the purposes thereof, including, if desired, the duration of its existence.”

Within the liberal construction that would undoubtedly be placed upon this provision, it is my opinion that the article in question would probably be construed as within the discretion of the framers to include in the articles, and its inclusion would not justify you in refusing to file them, although I believe that such provisions ought to be included in the by-laws or in an independent contract, rather than in the articles of organization.

Corporations—A foreign corporation whose articles authorize it to do the business of a casualty company, and also to do the business of a trust company bank, and to engage in all kinds of business that a natural person may engage in in any part of the world, should not be licensed to do business in this state.

October 30, 1912.

HON. JAMES A. FREAR,

Secretary of State.

I am in receipt of your letter of October 25th, together with a letter addressed to you by Mr. John W. Burdette, of Chicago, dated October 21st, setting forth the purposes of the International Guaranty Company, an Arizona corporation. You state that said Burdette desires to obtain a license to do business in this state, and inquire whether it will be in order for your department to issue license to said company. Mr. Burdette sets forth in his letter that, under the charter of the International

Guaranty Company, it is authorized to transact the following business:

“To make contracts of guaranty and surety bonds, to act, as agent, trustee or attorney in fact in any transaction or negotiation; to contract for services of attorneys at law for the prosecution or defense of any matter or proceeding before any court of law or chancery, or other tribunal; to collect, adjust and settle claims on commercial or other accounts, and for damages for breach of contract, or personal injuries, or any demand of any nature whatever; to furnish commercial reports, so-called, and to investigate and furnish information upon any and all matters as required; to buy, own and sell shares of capital stock in incorporation companies, including its own stock; to buy, own and sell patent rights, bonds, mortgages, notes and other securities; to enter into contracts with attorneys at law, physicians, dentists, merchants, professional and business men of all kinds, for mutual service; to buy and forward goods and merchandise of every description, and to engage in the mail order business, so-called, and to engage in any and all kinds of business that a natural person might or could in the United States or any part of the world.”

It is very evident that the purposes set forth in the articles of this corporation are too broad to permit it to be authorized to do business in this state. The first line, as quoted above, authorizes the corporation to make contracts of guaranty and surety bonds. This would make it a foreign casualty company, and under section 1966—32 of the statutes, application for license should be made to the insurance commissioner, and other provisions in said section must be complied with. The second line authorized the corporation to act as agent, trustee, or attorney in fact in any transaction or negotiation. This is a power given to trust company banks in this state under ch. 86 of the Laws of 1909. Another provision sets forth that the corporation is authorized to buy, own and sell shares of capital stock, including its own, etc. In order to do this in this state it would be required that the corporation comply with the provisions of sec. 1775 of our Statutes. The last clause authorizes the corporation to engage in any and all kinds of business that a natural person might or could in the United States or in any part of the world. It is very evident that natural persons are permitted to do acts in other parts of the world which are illegal in this state, and even in other states or territories

in the United States natural persons might do acts which the laws of this state prohibit. It is not necessary to enumerate any such, but it is very evident for the reasons stated that this company should not be licensed to do business in this state, and I must advise you that it is your duty to refuse to issue a license for said company to do business in the state of Wisconsin.

Corporations—Foreign Corporations—Whether the making and performing of a contract by a foreign corporation to furnish and install the light fixtures for the capitol is doing business in the state so that a license is necessary questioned.

November 6, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of November 4th you enclose letters from Curtis, Mallett-Prevost & Colt, with reference to the Mitchell-Vance Company, a foreign corporation, from which it appears that such company obtained the contract for furnishing and installing the light fixtures for the capitol, and you ask whether the company should obtain a license to do business in this state.

There is much force in the argument that the company is not within the terms of our statute requiring foreign corporations to obtain a license, because it is engaged in interstate commerce and that it is doing no business in this state except such as is incidental to and involved in such interstate commerce. In addition to the cases cited in counsel's letter, see *Wolf Co. v. Kutch*, 147 Wis. 209, 214—15, where the court stated that "The fact that plaintiff agreed to furnish a millwright to assist the vendee in putting the machinery in place was a mere incident to the contract and did not deprive it of its interstate character."

It should be noted, however, that our court has held contrary to counsel's contention that "a single contract falls within the ban of the statute." *Southwestern Slate Co. v. Stevens*, 139 Wis. 616.

I feel, however, that I should not definitely decide this question at this time, since neither your department nor this one is

at present required to take any official action in the matter. Should a dispute arise later between the Mitchell-Vance Company and the State of Wisconsin, it might become my duty to defend the state's refusal to pay on the ground that the contract is void because the company has not complied with the statute in obtaining a license. It certainly seems that you have done your full duty in calling the attention of the company to the provisions of our statutes and the decision as to whether the company will apply for a license thereunder is for them and their attorneys.

Corporations—Insurance—A corporation “to conduct the business of a general agency for insurance” is not an insurance corporation within sec. 1897f Wis. Stats.

November 14, 1912.

HON. HERMAN L. EKERN,

Commissioner of Insurance.

In your favor of November 13th, you enclose copy of articles of association of the U. S. Operating Company, and request my opinion as to whether this company may sell its stock in this state without complying with sec. 1897f of the Statutes. That section provides in part:

“No person shall, for the purpose of organizing or promoting any insurance corporation * * * sell or agree or attempt to sell within this state any stock in such insurance corporation unless the contract of subscription or of sale shall be in writing and contain a provision in the following language:” etc.

The copy of the articles show that the U. S. Operating Company is a corporation organized under the laws of the State of Maine “to conduct the business of a general agency for insurance” etc. It does not seem to me that this company is an “insurance corporation” within the meaning of those words as used in sec. 1897f. Sec. 1895m provides that the word “company” when used in any statute relating to insurance shall include “all corporations, associations, partnerships or individuals engaged as principals in the business of insurance, except mutual benefit societies.” I think the word “corpora-

tion" in sec. 1897f should be given substantially the same meaning and it is thus inapplicable to a company organized merely "to conduct the business of a general agency for insurance."

Corporations—Sec. 1771 authorizes the incorporation of corporations without capital stock.

November 14, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of November 13th, you enclose articles of incorporation of the Milwaukee Automobile Dealers Association, together with letter from W. A. Jones, Treasurer of the Whitehead & Hoag Company of Newark, N. J., in which he asks whether

"the laws of Wisconsin permit the organization of a corporation without capital and with no personal liability of the directors and incorporators and allow such an organization to do business and obtain credit without any resources whatever."

Section 1771 of the statutes provides in part that a corporation "may be formed to have a capital stock divisible into shares or without any capital stock upon such plan as may be agreed upon." Since it appears from Mr. Jones' letter that there is or may be litigation concerning the corporation in question and since the matter does not seem to come before your department nor this one for official action at this time I refrain from expressing any opinion as to the personal liability of the directors and incorporators for the debts of such a corporation.

Corporations—Insurance—Capital stock of insurance corporation may be diminished as provided in sec. 1774.

November 22, 1912.

HON. GEORGE E. BEEDLE,
Deputy Commissioner of Insurance.

In your favor of November 18th, you state that you are in receipt of a letter from the Milwaukee German Fire Insurance Company, reading as follows:

“On July 1st, 1912, the Milwaukee German Fire Insurance Company reinsured all of its outstanding liabilities in the New Hampshire Fire Insurance Company of Manchester, N. H., of which you hold a copy of the contract. I beg to advise you that the Milwaukee German Fire Insurance Company stockholders contemplate reducing the capital to \$50,000, and the surplus to \$10,000. Our capital is now \$220,000, and our surplus somewhere in the neighborhood of \$70,000. I wish to inquire if this is in compliance with the law. An early reply will greatly oblige.”

You request my opinion as to whether the company may be permitted to reduce its capital stock for the assumed purpose of dividing same among its stockholders.

Section 1896 provides for the organization of insurance corporations and for the amendment of their articles “in the manner provided in chapter 86 of the statutes, except that such articles and amendments shall be filed in the office of the commissioner of insurance instead of being filed in the office of the secretary of state,” etc.

This obviously makes applicable the provisions of sec. 1774, which provide that a corporation may amend its articles so as to “increase or diminish its capital stock.” If the capital or surplus be reduced below the amounts specified in sec. 1897g, the company is, by the terms of that section, prohibited from transacting the business of insurance. Sec. 1897i prohibits the transaction of business by a domestic insurance corporation “other than the dissolution and winding up of its affairs at any time after its risks outstanding for a period of one year shall have been below the minimum prescribed by sec. 1898d.” If there be no violation of these sections I see no reason why the proposed reduction in the capital stock may not be made, though the stockholders participating in such reduction might incur the liabilities imposed by secs. 1906 and 1906a and also those imposed by sec. 1755 as construed in *Killen v. Barnes*, 106 Wis. 546, 569 and *Thies v. Durr*, 125 Wis. 651.

Corporations—Rescinding forfeiture of franchise—No authority is given the secretary of state to rescind a forfeiture of a corporation’s franchise, on account of failure to file an annual report, except on presentation of an affidavit of the president

and secretary thereof. An affidavit by one styling himself "liquidation agent" is not sufficient.

December 10, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of December 9th, you enclose affidavit signed by Walter H. Wright, in which he sets forth that he is "liquidation agent" of the Smith Paint & Varnish Company, a Wisconsin corporation organized on or about November 15, 1900; that said corporation failed to file its annual report for the years 1909, 1910 and 1911, and that said corporation has not suspended its ordinary and lawful business since its organization or since the date of forfeiture. You also submit annual report of said corporation, in which its location is stated to be 1121 Wells Building, Milwaukee, and the name of its president as Franklin T. Smith, address unknown, and in which it is also stated that said corporation was not engaged in actual business during the past year and the nature of the business during the past year is stated to be collection of accounts. You request my opinion as to whether the forfeiture of its corporate rights and privileges which has been declared by reason of failure to file the annual reports required, may be rescinded.

Sec. 1774a provides for such rescission "on presentation of an affidavit signed by the president and secretary of a corporation to the effect that such corporation has not suspended its ordinary and lawful business since its organization or since the date of forfeiture." Without considering the discrepancy between the affidavit filed and the proposed annual report as to whether the corporation has suspended its ordinary and lawful business, you will note that no authority is given you to rescind a forfeiture except on presentation of an affidavit signed by the president and secretary. "The general rule governing the organization of corporations is that the procedure prescribed by statute must be substantially and strictly complied with." *Slocum v. Head*, 105 Wis. 431, 433.

It seems to me that the same rule must be applied to a restoration of corporate rights and privileges, and that in the absence of the affidavit specified you have no authority to act.

Corporations—Since the passage of ch. 612, Laws 1911, a street and electric railway may be organized with power to purchase and operate gas plants.

January 13th, 1913.

HON. JOHN S. DONALD,
Secretary of State.

Replying to the request of your predecessor, Honorable James A. Frear, dated December 27th last, for an opinion upon the proposed articles of organization of the Wisconsin Railway, Light and Power Company, permit me to say; Since this request was received the provision in the proposed articles as to the purposes of the corporation has been changed by Honorable E. S. Mack, one of the attorneys for the corporation, by striking out the words "mail, express, merchandise" from the subjects of transportation, so as to avoid the objection pointed out in the opinion of my predecessor under date of April 1st, 1912, rendered to your department, as to similar phraseology.

Mr. Mack also made one other change in the reading of the articles, at my suggestion.

The articles still retain as a part of the purposes of the proposed corporation, "the manufacturing, distribution, selling and furnishing of light, heat and power by gas or other means," as well as the holding and operating of street and electric railways.

In an opinion found on page 235 of the Biennial Report and Opinions of the Attorney-General for 1908, it was held that a corporation organized to operate a street and electric railway could not legally include in its articles as another purpose the purchasing of the property of gas light companies, water companies and heating companies. A similar opinion is found on page 260 of the same report, and another on page 141 of the Biennial Report and Opinions for 1906.

Based upon these, other opinions, not yet published, have held the same.

Sec. 1862 Stats., as amended by ch. 39, Laws of 1911, provides in part:

"Corporations for constructing, maintaining and operating street railways may be formed *under chapter 86, and shall have powers and be governed accordingly.*"

Sec. 1771 Stats., being part of ch. 86, provides in part:

“Three or more adult persons, residents of this state, may form a corporation in the manner provided in this chapter to conduct, pursue, promote or maintain *any one or more* of the following named purposes, the same being of a lawful nature: [Here follow a list of purposes.]

Or for any lawful business or purpose whatever, whether similar to the purposes herein mentioned or not, except the business of banking, insurance (other than title insurance), building or operating public railroads or plank or turnpike roads or other cases otherwise specially provided for.”

As corporations to operate street railways are to be organized under chapter 86 and “have powers and be governed accordingly,” it might well be claimed that they are authorized to form for any additional “lawful business or purpose whatever” not “otherwise specially provided for.” The former opinion, however, relied very largely upon the language used in section 1862a Stats., authorizing an electric railway to purchase

“all or any part of the real and personal property, rights, privileges, ordinances and franchises of any other street railway company, foreign or domestic, operating or to operate a street railway by *electric* power or of any corporation, foreign or domestic, now or hereafter existing, formed for the purpose of manufacturing, creating or generating *electricity* for power, light or heat or any other purpose,” etc.

Under the doctrine of *noscitur a sociis* it was held that this excluded the acquiring or purchasing of property, etc., of corporations not relying upon electricity for power, light, etc. The legislature of 1911, however, seemed to have placed a practical construction upon the purposes that may be combined in the articles of such a corporation.

Subsec. 3 of sec. 1222—2 Stats., relating to taxation, formerly provided:

“Any corporation organized under the laws of this state for manufacturing, generating or furnishing light, heat, power, signals or *other service by electricity*, with the power of accepting and operating under franchises granted by municipalities, and *wholly operated by a street railway company*, and operated in connection with the railway property of such company as owner, lessee or otherwise, shall be deemed a light, heat and power company within the meaning of this act.”

By ch. 612 of the Laws of 1911 the words "by electricity" were stricken out.

As pointed out by Mr. Mack, the only practicable method for a public service company of furnishing light, heat, etc., otherwise than by electricity at the present time is by gas. The conclusion would seem to follow that the Legislature itself understood that gas and electric plants for furnishing light, heat, power, etc., may be operated in connection with each other and in connection with electric railways. While it is not entirely clear that the court would interpret these sections as permitting such combinations, yet, in view of the fact that the filing by the Secretary of State of articles combining purposes that the law does not authorize the combination of does not add anything to the actual authority of the corporation, I would advise you that these articles be accepted and filed.

Another reason for feeling that no great harm can come from such combinations is that all of these public utilities are under the supervision of the Railroad Commission.

I am informed by Mr. Mack that there are a number of public service corporations in this state operating combined plants of this nature.

The opinions rendered since the passage of ch. 612 of the Laws of 1911, which followed the earlier opinions herein referred to, were written without having that chapter called to the attention of the writer.

Corporations—The articles of association of a corporation organized under ch. 86, Wis. Stats., 1911, may include any or all of the purposes stated in sec. 1771, Wis. Stats., 1911, and any other lawful purpose, or purpose not "otherwise specially provided for".

February 4th, 1913.

HON. J. S. DONALD,

Secretary of State.

In your letter of January 29th, you enclose a proposed amendment to the Articles of Incorporation of the Central Wisconsin Construction Company, and ask if in my opinion an amendment containing the combination of purposes as set

forth therein should be accepted and filed in your office. You also send the original Articles of Organization.

The purposes of the organization as stated in the original articles are:

“to build, erect, construct, equip railroads, bridges, viaducts, tunnels, dams, dykes, culverts, buildings of all kinds, gravel road turnpikes, streets, alleys, telephone and telegraph lines, power plants, depots, walls, embankments, ditches, drains, sewers, canals, and artificial waterways, flumes, hydrants, water tanks, archways, fences and monuments, and to hold and own real estate and buildings for its own use and business and to perform and execute for profit all such works as are usually done by a general contractor.”

The amendment seeks to add to these purposes the following:

“to engage in agricultural pursuits, any lawful business or purpose connected therewith; to engage in a general chemical, mechanical, commission or storage business; to engage in drainage and reclaiming of wet, submerged and overflowed lands, and the maintenance and operation of drains, canals and ditches; to engage in and carry on a general lumber and coal business; to drive logs, timber and lumber; to buy, sell, lease, own and deal in and with railway cars, locomotives, engines and all kinds of railway equipment and supplies; to furnish light, heat and power by electricity, gas and steam or otherwise; to purchase, lease, own, and hold and construct, manage and maintain hotels, restaurants, inns and eating houses; to buy, sell, own, hold, lease, sell and dispose of real estate, lots and townsites and to mortgage and encumber the same and to guarantee the title thereto, or of any person, firm or corporation; to buy, own, lease, hold Letters Patent, copyrights and trademarks, to buy, sell, own, hold and equip, maintain, operate and dispose of electric light, gas, and power plants; to engage in the loaning of money on real or personal security, or otherwise; to buy, own, hold, sell, exchange, deal in and with notes, bonds, bills of exchange, commercial paper and personal property of every kind, nature and description; to improve rivers, harbors and streams; to buy, sell, lease, own, hold and operate boats and ships of all kinds and to conduct and carry on a general shipping and forwarding transportation business; to construct, buy, sell, lease, operate and maintain telegraph and telephone lines, and do a general telephone and telegraph business; to construct, maintain and operate theaters and places of amusement; to buy, sell, lease, own, hold and construct, maintain and oper-

ate water works and all utilities of a public or private nature; to engage in a general mercantile and manufacturing business, and to prepare for market and market any article or product in the manufacture of which any mineral, vegetable or animal matter may be or become a factor; to furnish mutual aid, benefits, maintenance and support to the members of this corporation, their families, or kindred in case of sickness, misfortune, poverty or death; to mortgage and encumber any part or all of its property of every kind, nature and description; to buy, sell, own and hold in its own name the capital stock of any person, firm or corporation or corporations, and to vote the same and each share thereof by and through its proper officers at any and all stockholders meeting or meetings of the corporation in which this corporation may own or hold such capital stock."

It would appear that the following language found in the opinion in *Dancy v. Clark*, 24 Appeal Cases District of Columbia, 487, might well be applied to the articles as so amended:

"This certificate is quite remarkable for its verbosity and repetitions. It would seem that no term or expression within the remotest degree connected with the science of civil engineering has been omitted, and that there was an effort in it to take in and cover all the vast area of the extensive realm of mining, manufacturing, mercantile, mechanical and transportation industry from the matter of taking any and every mineral, coal, iron, copper, and all the rest of them, out of the earth, to that of the purchase and sale of patents and patent rights and the operation of great railway systems. It may be doubted whether ever before there has been a more ambitious attempt to take in a wider range of human industry for one small corporation."

This, however, has little bearing on the question you submit. Sec. 1771, Wis. Stats. 1911, provides that corporations may be formed to conduct, pursue, promote or maintain any one or more of a number of purposes therein enumerated stated in separate paragraphs, and at the end the section provides:

"Or for any lawful business or purpose whatever, whether similar to the purposes herein mentioned or not, except the business of banking, insurance (other than title insurance), building or operating public railroads or plank or turnpike roads or other cases otherwise specially provided for."

Most of the purposes specifically named in the statute, as well as a number of others, have been included in the proposed amendment.

So far as I have been able to ascertain, no one of the purposes named in the proposed amendment is unlawful. Among such purposes, I find the following: "to improve rivers, harbors and streams." The similar purposes named in the statute are "improvement of logging streams." "Rivers and streams, the improvement thereof for the purpose of log driving." "Streams and rivers, the improvement thereof for logging purposes." It will be noted that the purpose stated in the amendment is much broader than that specifically authorized by the statute. Further, sec. 1786g Wis. Stats. makes special provision for the organization of corporations "for the improvement, for purposes of navigation, of any stream in this state not used for logging purposes," etc.

This section requires five signers to the articles of corporation, while sec. 1771, Wis. Stats. 1911, requires only three signers. As corporations for this purpose are "otherwise specially provided for," I am of the opinion that the purpose stated in the amendment and herein referred to, cannot legally be combined with the other purposes stated therein.

May the other purposes stated in such amendment legally be combined? In the case of *State ex rel. v. Minchan Building Co.*, 141 Wis. 400, the relator strongly contended that only those purposes stated in any one paragraph of section 1771 can legally be combined. The court, however, did not pass upon that question. I am indebted to the briefs in that case for most of the citations hereinafter given.

"Where the statute permits corporations to be formed for several purposes named in the alternative, separated by the disjunctive conjunction 'or', it is held that a single corporation cannot be organized for more than one of such purposes, and that articles of incorporation which include more than one of them are void, and that incorporation under such articles will be refused." 10 Cyc. 161 and cases cited. See also *Williams v. Cil. Enterprise Co.*, 153 Ind. 496, 57 N. E. 581.

Again where the purposes for which corporations may be organized are stated in separate subchapters, a corporation cannot be organized for the purposes stated in more than one of such subchapters. *Dancy v. Clark, supra*.

Where the statute requires the articles to state "the purpose for which it is formed," the use of the word "purpose" instead

of "purposes" indicates that a corporation may not be formed for more than the purposes stated in any one subdivision. *Ramsey v. Todd*, 95 Tex. 614, 69 S. W. 133, 93 Am. State Rep. 875. In some states, the statutes expressly forbid a corporation for works of public improvement engaging in mercantile business and in such states a corporation cannot be formed for both purposes. *Bayou Cook Navigation & Fisheries Co. v. Doullut*, 111 La. 517, 35 So. 729.

In view of these decisions an examination of the history of sec. 1771 becomes important. By sec. 2 ch. 73 Stats. 1858, corporations could be formed "for the purpose of engaging in and carrying on any kind of manufacturing, mechanical, mining or quarrying business, or any other lawful business." Here we find the disjunctive "or" used. This same provision is continued in Taylor's Statutes of 1871. Ch. 144, Laws of 1872, authorized the formation of corporations "for the purpose of engaging in and carrying on the business of mining, smelting or manufacturing any kind of metal, or quarrying and marketing any ore, stone, slate or other mineral substance, or constructing, leasing or operating docks, warehouses, elevators or hotels, or any kind of manufacturing, lumbering, agricultural, mechanical, chemical, mercantile, transportation or other lawful business, except that of banking, insurance and operating railroads."

Ch. 146, Laws 1872, authorized the formation of corporations for a number of different purposes other than manufacturing, mercantile, insurance, banking, transportation or trading purposes stated in separate paragraphs, but without using the disjunctive "or".

By the revision of 1878, substantially the present language was adopted. It seems to me reasonably certain that the legislature intended some change by this change in language, by which the word "or" as it had previously been used for twenty years, was dropped from this section of the statutes. Our statute has required the articles to state the "purposes" for which organized ever since 1858.

In Illinois, corporations may combine several different purposes. *In re Advertising Company*, 177 Fed. 187, 101 C. C. A. 1.

Where the purposes are stated conjunctively in the statute any number may be combined. *Louisiana Nav. & Fisheries Co. v. Doullut*, 114 La. 906, 38 So. 613.

“The mere fact that the adventurers, in drawing their articles of association, claim greater powers or privileges than the governing statute allows, will not necessarily prevent them from becoming incorporate, since the law will reject the excessive claim as surplusage.” 1 Thompson’s Commentaries on the Law of Corporation, section 229.

I am, therefore, of the opinion that if the clause as to improving rivers, harbors and streams is eliminated, the amendment containing the combination of other purposes stated should be accepted and filed in your office.

*Corporations—Coöperative Associations—Telephones—*Papers submitted do not show that the Freedom Mutual Telephone Co. attempted to organize as a coöperative association so as to be entitled to be within sec. 1786e—16.

February 5, 1913.

HON. J. S. DONALD,
Secretary of State.

In your favor of January 28th, you state that the affidavit which you enclose has been presented to you to be filed for the purpose of securing for the Freedom Mutual Telephone Company, the benefits of sections 1786e—1 to 1786e—17 of the statutes, and you request my opinion as to whether it meets the requirements of section 1786e—16.

Section 1786e—16 provides in part

“All coöperative corporations, companies or associations heretofore organized and doing business under prior statutes, or which have attempted to so organize and do business, shall have the benefit of all of the provisions of section 1786e—1 to 1786e—17, inclusive, and be bound thereby on filing with the secretary of state a written declaration, signed and sworn to by the president and secretary, to the effect that said coöperative company or association has by a majority vote of its stockholders decided to accept the benefits of and to be bound by the provisions of sections 1786e—1 to 1786e—17, inclusive.”

The affidavit submitted states

“That in January, 1911, a number of residents of the town of Freedom, numbering in excess of five, undertook to organize as a

body corporate for the purpose of building a telephone line; that they constructed coöperatively a short line and then hired service and connection with the Wisconsin Telephone Company; that no stock was provided for; that no profits are made; that repairs to the line are provided by contributions from the co-operators; that at the annual meeting of the association it was determined by a unanimous vote of the stockholders to accept the benefits of and to be bound by the provisions of sections 1786e—1 to 1786e—17 inclusive; that a copy of the articles of association as agreed to in the attempted organization under section 1786e statutes of 1898 is hereto attached.”

You state further that there is no record in your department of the Freedom Mutual Telephone Company ever having been incorporated. In the copy of the articles attached to the affidavit referred to, it is stated that the signers “do hereby associate together for the purpose of forming a Mutual Telephone Company to buy, sell, lease, contract, operate and maintain a telephone line and to furnish telephone service therewith.” After providing that “the name of this company shall be known as The Freedom Mutual Telephone Company,” etc., the articles provide that “Third, The payment of all construction material, including poles, wire, brackets, arms, glass, guy rods, telephones and all other necessary material shall be paid for share and share alike.” Other sections of the articles provide for the time and place of the annual meeting; for “the officers of the company;” for the directors who “shall have full charge of the affairs and property of the company subject to the by-laws;” and for the duties, etc., of the officers.

Although the affidavit states that there was an attempt to organize a corporation under section 1786e of the statutes of 1898, it seems to me doubtful whether the articles of association submitted show an attempt to organize a corporation at all. Without passing on the questions as to whether there could be an attempted organization under a statute which had been expressly repealed (section 1786e was repealed by chapter 562, laws 1907) or whether there could be such an attempt without going so far as to file the articles with the secretary of state or register of deeds. I am of the opinion that the “articles of association” do not show an attempt to organize a coöperative association. They certainly fall far short of the requirements of sec. 1772 in many respects, primarily in that

there is no "declaration that they associate for the purpose of forming a corporation." The signers may well have intended to form a partnership and the articles have been intended to be partnership articles of association merely, but even if the purpose was to form a corporation as is stated in the affidavit, I do not think that it sufficiently appears that there was a purpose to form a coöperative association. There is in the articles absolutely nothing to indicate such a purpose unless it be found in article Third previously quoted. That only is obviously insufficient since the payment for construction material "share and share alike" might be provided for in the articles of association of a partnership or of an ordinary corporation as well as in those of a coöperative association.

I am, therefore, of the opinion that the affidavit submitted does not show that the company in question is entitled to obtain the benefit of sections 1786e—1 to 1786e—17 of the statutes in the manner provided by section 1786e—16.

Corporations—Coöperative Associations—Sec. 1773, prohibiting corporations from transacting business until 50 per cent of its capital stock has been subscribed and 20 per cent thereof paid in, is not applicable to coöperative associations.

February 5, 1913.

HON. J. S. DONALD,

Secretary of State.

In your favor of January 29th, you request my opinion as to whether a corporation organized under ch. 368, Laws 1911, must have fifty per cent of its stock subscribed and twenty per cent paid in before it may transact business with any others than its members.

Ch. 368, Laws of 1911, creates sec. 1786e—1 to 1786e—17, which provide for the organization of coöperative associations. The numbers thus given the sections created bring them into chapter 86 of the statutes, relating to the organization of corporations, in which chapter section 1773 is also contained, which provides in part that:

"No such corporation (i. e. a corporation organized under sec. 1772) shall transact business with any others than its mem-

bers until at least one-half of its capital stock shall have been duly subscribed and at least twenty per centum thereof actually paid in."

Prior to the enactment of ch. 368, Laws of 1911, coöperative associations could be formed in no other way than under chapter 86 (see sec. 1786e, Wis. Stats. 1898, repealed by ch. 562, Laws of 1907) and thus subject to the quoted part of sec. 1773. Section 1786e—1, *et seq.*, are complete in themselves and provide in detail for the organization of coöperative associations. The purpose seems to have been to make them a distinct class of corporations, as many of the provisions are in conflict with the provisions of chapter 86 relating to the organization and powers of corporations in general. This of itself creates a doubt as to the applicability to a coöperative association of section 1773. In addition, the final sentence of section 1786e—16 is

"No association organized under sections 1786e—1 to 1786—17, inclusive, shall be required to do or perform anything not specifically required herein, in order to become a corporation or to continue its business as such."

While the provision of sec. 1773 is not strictly a requirement that the corporation do anything either to become a corporation or to continue its business, I think that the plain intent was to free coöperative associations from the restrictions placed on other corporations, including sec. 1773. The supreme court has stated that "The object of the statute (sec. 1773) seems to be to prevent fictitious and fraudulent corporations from extorting money from confiding stockholders and obtaining credit when they have no real basis of capital to do business on and no resources to meet their liabilities." *Anvil Mining Co. v. Sherman*, 74 Wis. 226, 233. These reasons would seem to apply to coöperative associations the same as to other corporations, but I see no reason to doubt the power of the legislature to exempt such associations from the provisions of section 1773 and the advisability of so doing is peculiarly a question for legislative determination. I am of the opinion that chapter 368 exempts coöperative associations organized thereunder from the quoted provisions of section 1773 and that such an association need not have fifty per cent of its stock subscribed and twenty per cent paid in before it may transact business with any others than its members.

Corporations—Forfeiture of corporate charter may be rescinded only on presentation of affidavit of president and secretary of company. Affidavit of incorporator not sufficient.

March 4th, 1913.

HON. J. S. DONALD,

Secretary of State.

In your favor of March 1st, you enclose a letter from one of the incorporators of the Wolf River Improvement Company, from which and the facts stated in your letter, it appears that the corporate rights and privileges of that company were forfeited January 1st, 1913, for failure to file an annual report; that the organization of the company "has not yet been completed by the election of a board of directors and officers"; that the company desires to have the forfeiture rescinded; and you ask whether an affidavit of one of the incorporators stating the requisite facts would be sufficient to authorize you to rescind the forfeiture.

I assume that the organization of the company had proceeded so far as to require it to file an annual report and that the forfeiture was legally declared.

Section 1774a of the statutes provides in part:

"The Secretary of State may rescind the forfeiture provided in this section on presentation of an affidavit signed by the president and secretary of a corporation to the effect that such corporation has not suspended its ordinary and lawful business since its organization or since the date of forfeiture; or that the corporation at the time the forfeiture was declared held title or transferable interests in real estate."

"The general rule governing the organization of corporations is that the procedure prescribed by statute must be substantially and strictly complied with." *Slocum v. Head*, 105 Wis. 431, 3; *Bergeron v. Hobbs*, 96 Wis. 641.

I think that the same rule must be applied to the procedure by which a corporation may regain the corporate powers which it has forfeited. Since the recording of the original articles of incorporation is not a compliance with the statute requiring a verified copy of such articles to be recorded, (105 Wis. 431), I think it clear that an affidavit signed by one of the incorporators of a corporation is not a compliance with the statute requiring "an affidavit signed by the president and secretary."

Corporations—Document filed does not show facts authorizing revocation of charter of Sphinx Publishing Co.

March 12, 1913.

HON. J. S. DONALD,
Secretary of State.

In your favor of March 7th, you enclose a paper reading as follows:

“Whereas, the Sphinx Publishing Company, a nonstock company, organized and doing business with its principal office situated at Madison, Wisconsin, was duly incorporated under the laws of this state in 1910, and

Whereas, said corporation has had no meeting of directors or members since said time, and

Whereas there are no officers nor has any election of officers been held since said time, and

Whereas none of the original incorporators or officers identified with said corporation are present in this city, and their whereabouts are unknown, this affiant, Dennis Crile, editor in chief of a monthly magazine known as the Sphinx, and published in the City of Madison, Dane County, Wisconsin, having been duly sworn, on oath says that he has been identified with the said Sphinx for a period of three and one-half years; that he is familiar with all the affairs and matters pertaining to said publication, and that of his own knowledge he knows the facts herein above stated and petitions that said Sphinx publishing company be dissolved in order to permit of a reorganization of said company.

IN WITNESS WHEREOF he has hereunto placed his hand and seal this 7th day of March, 1913.

(Signed) DENNIS CRILE. (Seal)

State of Wisconsin }
 } ss
County of Dane }

Personally appeared before me this 7th day of March, 1913, the said Dennis Crile, known to me to be the identical person herein named, and he acknowledged his signature in my presence.

(Signed) HARRY SAUTHOFF
Notary Public, Dane County, Wisconsin.
My commission expires Aug. 17, 1913.

You ask first, whether “this affidavit is sufficient to cause cancellation of the charter,” second, “if not, would this state-

ment be sufficient to permit the organization of a stock company under the same name?"

1. The document submitted does not show compliance with sec. 1789, providing for a voluntary dissolution of a corporation by vote of its members.

Sec. 1763 providing for a forfeiture of the charter of a corporation which "shall have suspended its ordinary and lawful business for one whole year" does not operate to cause dissolution ipso facto or to authorize you to declare such a forfeiture "but simply declares an efficient cause for adjudging a dissolution in a proper action." *Stolze v. Manitowoc T. Co.*, 100 Wis. 208, 212.

There is no showing that there has been a failure to file an annual report which would justify forfeiture under sec. 1774.

If there is some statute authorizing you to cancel a corporate charter because of the fact set out in the document signed by Mr. Crile, he should bring the same to your notice.

II. Sec. 1772 provides that the articles of incorporation shall contain

"2. The name of such corporation: But such name shall * * * be such as to distinguish it from any other corporation organized under the laws of this state. In case of the reorganization of a corporation the name of the old corporation may be used."

Under this statute a corporation cannot be created with the same name as an existing corporation. As previously stated, no facts have been set up showing that the company in question is not an existing corporation. Neither is it shown that it is being reorganized. Consequently another corporation cannot be organized with the same name.

Corporations—Coöperative association may be organized under sec. 1786e—1 of the Stats. by nonresidents.

March 13, 1913.

HON. J. S. DONALD,
Secretary of State.

In your favor of March 11th, you enclose letter from Mr. Charles H. Burras, of Chicago, in which he asks whether "res-

idents of Illinois could incorporate a coöperative company in your state under the laws of Wisconsin" and you ask my opinion as to whether or not "nonresidents may incorporate under ch. 368, Laws of 1911."

Ch. 368, Laws of 1911 will be found as secs. 1786e—1 to 1786e—17 of the Stats. The first section provides that "any number of persons not less than five may associate themselves as a coöperative association," etc. There is no requirement that such persons shall be residents of the state. This department has ruled in an opinion to your predecessor, under date of May 18th, 1911, that nonresidents of the state may incorporate under section 1788 of the statutes, the language of which is substantially like that above quoted. I am convinced that the same rule must apply to an incorporation under ch. 368, Laws 1911, and that, therefore, nonresidents may incorporate thereunder.

Corporations—Insurance—Amendment of articles of Polish Association of America; certificate of officers as to adoption of amendment must comply with sec. 1774.

March 18, 1913.

HON. GEORGE E. BEEBLE,

Deputy Commissioner of Insurance.

You have submitted for my approval certified copies of amendments to the articles of incorporation of the Polish Association of America.

The original articles of incorporation show that this association was organized in 1896, as a mutual benefit insurance association, under ch. 86, Revised Statutes, sec. 1771 of which provided for the organization of such a corporation. The articles are, therefore, amendable in the manner provided by sec. 1774 for incorporations organized under ch. 86 or in the manner provided by sec. 1966a—5. The amendments in question were evidently adopted in attempted compliance with sec. 1774, which provides for an amendment by a vote of "at least one-half of the members of the corporation without stock."

Art. VI of the original articles of incorporation of this association provides:

“All legislative powers granted by this constitution shall be vested in the annual convention of the Polish Association of America composed of elected delegates from affiliated societies. Only regularly elected delegates shall have the privilege of the floor and the right to vote at the convention.”

I am inclined to think that this article validly limits the right to vote on amending the articles of incorporation to “regularly elected delegates.”

The certificate of the chairman and secretary attached to the copies of the amendments in question, show that they were adopted at such a convention as is referred to in art. VI, above quoted, and by the vote of more than two-thirds of the delegates present. As stated, I believe that this method of amendment is proper, but must withhold my approval until the certificate of the officers be made to correspond with the requirements of sec. 1774, i. e. that it state “the total number of members (in this case delegates) and the total vote in favor of such amendment,” etc.

OPINIONS RELATING TO COUNTIES.

Counties—County board has no power to make appropriation for relief of flood sufferers.

November 2, 1911.

HON. A. H. DAHL,
State Treasurer.

Replying to your favor of the 2nd inst., in which you state that the relief committee appointed to receive contributions for the flood sufferers of Black River Falls are intending to make an appeal to the chairman of the county board for aid and asking for the opinion of this department as to whether or not county boards have power to vote county aid for such purposes, would say that I am of the opinion that county boards have no such authority. The powers and duties of the county board are defined by statute and can only be exercised within the statutory limitations and I find no provision of the Wisconsin statutes authorizing the appropriation of public funds by the county board in such cases. The general powers of the county board are defined by sec. 669 of the Wis. Stats. and certain special powers conferred upon the county boards will be found in sec. 670 of the Wis. Stats. and amendments thereto. In construing these statutes the supreme court have confined the powers of the county board to the exercise of the authority expressly given in these statutes and such as are fairly and reasonably necessary and proper in order to give effect to or carry out the powers expressly conferred. "Boards of supervisors can exercise such powers only as are conferred upon them by law." *Detroit v. Blackeby*, 22 Mich. 84, and "They may be restrained in the exercise of unauthorized corporate acts." *Atty. Gen. v. Detroit*, 26 Mich. 263, and *Atty. Gen. v. Moliter*, 26 Mich. 444. The authorities seem to be conclusive upon the

proposition that no power can be exercised by the county board except such as are expressly delegated to the board by the legislature and as no such power has been conferred upon county boards I am of the opinion that they have no legal authority to make an appropriation of the kind indicated and that in case such an appropriation were attempted the county board could be enjoined at the suit of any taxpayer from paying out the money so appropriated.

Counties—Appropriations and Expenditures—Bridges and Highways—A county cannot use any portion of a special asylum fund for the improvement of highways.

November 13, 1912.

ALEXANDER WILEY,

District Attorney,

Chippewa Falls, Wisconsin.

In your letter of the 11th, you state that section 1317m—12 provides that the county board can raise money by issuing nontaxable four per cent coupon bonds for road purposes; that the county asylum of Chippewa county is more than self-supporting; and you ask whether the county board may issue such bonds and have the annual payments and interest taken care of by the money derived from the insane asylum and poor farm of Chippewa county. You state that the law provides that all moneys that come into the hands of the trustees shall be placed in a separate fund by the county treasurer, and you ask whether the county board may each year appropriate enough money from this special fund to pay the interest and the payments of these bonds.

Sec. 604g of the Stats. provides in part: .

“Any such county board may create an asylum fund out of the moneys received from the state and from all other sources and such appropriations as may be made from time to time by said board; such fund shall be charged with all moneys paid out for or on account of such asylum.”

The money so set aside would be a trust fund and cannot properly be used for any other purposes than those for which

it is so appropriated. See *Weik v. Wausau*, 143 Wis. 645; *Oconto City Water Supply Co. v. City of Oconto*, 105 Wis. 76; *Rice v. City of Milwaukee*, 100 Wis. 516.

In my opinion the money from this fund cannot be used to pay the interest and principal of the bonds issued for highway purposes.

Counties—County Boards—A county which has adopted the policy of insurance in the state fund pursuant to ch. 603, Laws 1911, may rescind its action and return to the method of insuring in private companies.

November 20, 1912.

MR. S. C. DUNWIDDIE,
District Attorney,
 Janesville, Wisconsin.

In your favor of November 16th you request my opinion on the question:

“Can a county which has adopted the provision of ch. 603, Laws of 1911, rescind that action and insure again in private companies?”

This department has ruled that a county board may rescind its action in voting to insure under ch. 603, and may return to the method of insuring in private companies.

While the supreme court held in *Northern Trust Company v. Snyder*, 113 Wis. 516, that a county board has only such powers of legislation in purely local matters as are delegated to it by the legislature, and that consequently the grant of power to change from the fee to the salary system of compensating sheriffs did not include authority, after having once changed to the salary system, to restore the fee system, it appears that such ruling was based on the fact that the fixing of sheriffs' fees was a matter regulated by general law and not a matter within the board's general powers of local legislation.

In the instant case the board has express power “to cause the county buildings to be insured” etc. Sub. 4, sec. 669, Wisconsin Stats. It thus appears that ch. 603 merely adds to an existing power in permitting a different kind of insurance. I do not think that the power to insure under ch. 603

is so limited as to prevent a change from the kind of insurance there prescribed. It seems to me that the matter of the insurance of county buildings is one "under the general control of the board"—one that is "within its general powers of local legislation" and therefore one, within the doctrine of *Northern Trust Company v. Snyder*, 113 Wis. 516, 533, as to which the board may rescind its action.

Counties—Justices' fees—The fees of a justice of the peace in bastardy proceedings are a proper charge against the county.

December 6, 1912.

MR. G. M. PERRY,

Black River Falls, Wis.

In your favor of December 4th you state that you are acting for and in behalf of the district attorney of Jackson county, and have been requested by the county board to obtain my opinion as to the liability of the county for the fees of justices of the peace in bastardy proceedings.

The Supreme court has held that a county is liable for the necessary expenses and services including fees of justices of the peace incident to the administration of the criminal laws of the state. *Chafin v. Waukesha Co.*, 62 Wis. 463.

By the terms of sec. 1533m (chap. 648, Laws 1907) "the rule for the taxation and payment of costs" in bastardy proceedings "shall be the same as in criminal proceedings and actions."

It thus seems evident that the fees of a justice of the peace in bastardy proceedings are a proper charge against the county.

Counties—The provision of sec. 693 Stats., requiring county depositories to file a bond on or before the first day of December, is merely directory as to the time of filing.

December 12th, 1912.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

Yours of December 9th is before me. You state that the county board of your county, by resolution passed November

14th, 1912, designated the Chilton National Bank of Chilton, Wisconsin, under sec. 693 of the Stats. as a county depository for county moneys for the year beginning January 1st, 1913; that the clerk failed to notify said bank until the 3d of December and that therefore the bank has not yet filed its bond required to be filed under the resolution adopted by the county board. You inquire whether it will be legal and proper for said bank to file the bond after the 1st day of December.

Subsec. 2 of sec. 693 of our Statutes provides, with reference to such institutions, as follows:

“Every such bank, institution or company shall, before it shall be entitled to receive any moneys, of any county, file with the county clerk on or before the first day of December a good and sufficient bond conditioned to be in force and effect the succeeding first day of January in such sum as the county board may direct, subject to the exception hereinafter mentioned, conditioned for the payment upon demand to such treasurer or his order of all moneys deposited by him with it and interest thereon at the rate agreed upon as hereinafter provided.”

I am satisfied that the naming of the first day of December as the date on or before which the bond shall be filed is simply directory in this statute and that, if a proper bond be subsequently filed, which is approved and the bank becomes the depository, such bond is a legal bond and in compliance with our statute. That this statute is merely directory is evidenced by subsec. 7 of said sec. 693, which provides that if, after the designation of the bank is made, the board shall for sufficient reasons deem the security given insufficient, it may require a new bond, etc. Were not the provision in the statute that the bond be filed before the first day of December directory merely the same statute would not recognize a bond given thereafter. The statute makes it very clear that a bond that is subsequently filed will, if approved, be a legal bond and will bind, not only the depository, but also the county. I am therefore of the opinion that the bond, if given subsequent to the first day of December, will be a legal bond.

*Counties—County Board—Municipal Judge—Salaries—*The County Board of Vilas county has no power to change the salary of the municipal judge, as fixed by ch. 228, Laws 1895.

December 12, 1912.

MR. GEORGE E. O'CONNOR,
District Attorney,
 Eagle River, Wisconsin.

In your favor of December 5th, you ask for my opinion as to whether the county board can change the salary of the municipal judge of Vilas county, and if so, whether such change can be made to take effect during the term of office of the judge.

Chapter 228, Laws of 1895, creates the municipal court for Vilas county, and sec. 14 provides that the salary of the judge thereof:

“shall be \$500 per year, and shall be paid out of the county treasury as the salaries of other county officers are paid and shall be in full for all services rendered by said court in criminal cases.”

This section also provides that it shall be lawful for the judge to charge and retain the same fees in civil actions that are allowed to justices of the peace and one dollar in addition thereto.

“It must be conceded that the county board has no general power of legislation.” *Northern Trust Co. v. Snyder*, 113 Wis. 516, 531.

Such board has only:

“Such powers as were expressly granted by statute or necessarily implied therefrom.” *Fredrick v. Douglas County*, 96 Wis. 411, 418.

I find nothing in ch. 228, Laws of 1895, giving the county board any power to change the salary of the municipal judge.

Sec. 694 of the Stats. provides that “the county board at their annual meeting shall fix the amount of salary which shall be received by every county officer, including county judge” etc., but the supreme court has said that the judges

of municipal or inferior courts "are certainly not county officers." *Milwaukee County v. Halsey*, 149 Wis. 82, 91. You will note that ch. 228, Laws of 1895, seems to regard the municipal judge of Vilas county as a county officer for it provides in the section already quoted for the payment of his salary "as the salaries of *other* county officers are paid", but I do not think that such assumption in the law is to be taken as an enactment that, for the purpose of fixing his compensation, such municipal judge is to be regarded as a county officer. Even if the municipal judge of Vilas county be regarded as a county officer within sec. 694, it might well be held that the special provisions of ch. 228, Laws of 1895, as to his compensation, control over the general provisions of sec. 694. See *Kollock v. Dodge*, 105 Wis. 187, 195. I am, therefore, of the opinion that the county board has no power to change the salary of such judge.

Counties—County Board—County board may designate a county depository at a special meeting.

January 8th, 1913.

WILLIAM B. COLLINS,
District Attorney,
 Sheboygan, Wisconsin.

In your favor of the 21st ult., you state that your county board failed to designate a depository for county moneys at their regular meeting, as provided by sec. 693 of the Stats.; that a special meeting has been regularly called for the purpose of designating a county depository, and you submit the following question:

"Has not the county board the same right to designate a county depository or depositories at a special session regularly called that it would have at a regular session?"

Subdivision 6 of sec. 693 makes provision for proper notice to be given and for the designation of a county depository at the annual meeting of the county board. Under subdivision 7 of said section we find the following provision:

"If at any time after designation is made the board shall for good and sufficient reasons deem the security insufficient it may

require a new bond and if in its opinion the public interest requires it may vacate, revoke or modify such designation and may at any special session, after giving written notice as herein required, again designate a depository or depositories for the remainder of the current calendar year, subject to the approval of a bond as hereinbefore required."

Section 669 provides that the county board of each county shall have the powers therein designated "at any legal meeting."

Among the powers enumerated is the following (under subsec. 15):

"The county board of each county shall have the power at any legal meeting: * * * to perform all other acts and duties which may be authorized or required by law."

The county board is therefore authorized to do at a special meeting what it may legally do at a regular meeting. Your question is therefore answered in the affirmative.

OPINIONS RELATING TO CRIMINAL LAW.

Criminal Law—"Intent to defraud" a necessary part of the criminal act of uttering checks upon bank when maker has no funds as defined by sec. 4438a Wis. Stats.

March 21, 1911.

MR. CHAS. E. BRIERE,
District Attorney,

Grand Rapids, Wisconsin.

You state that on the first day of the month B issued a check on a local bank postdating the check five days so that the same was payable on the 5th of the month, at the same time, informing the party to whom it was delivered, that on the first of the month when the check was drawn he had no money in the bank but would try and get some if he could and pay it on the day it was payable. That the check was duly presented on the fifth day of the month and payment refused because the maker had no funds and that the same has remained unpaid more than five days, and you ask whether under this statement of facts a crime has been committed under sec. 4438a of the Wisconsin Stats.

Sec. 4438a provides that:

"Any person who shall make, sign, utter and deliver an instrument in writing commonly known as a bank check, with intent to defraud, without having money on deposit where such check is made payable shall if such check is presented and remains unpaid for five days after it becomes payable and payment thereof is refused because the maker has no funds on deposit with which to pay such check be punished by fine of not more than one hundred dollars or by imprisonment in the county jail not more than one year."

Upon your statement of facts and in view of the fact that penal statutes must be liberally construed, I am constrained

to answer your inquiry that, in my opinion, the maker of the check in question is not liable. The language of the statute is that any person who shall make, sign, utter and deliver a bank check "*with intent to defraud*" shall be liable, etc. From your statement of facts it appears that at the time of making and uttering the check in question the maker thereof expressly notified the party that he had no funds in the bank but agreed that he "would try and get some if he could and pay it on the day it was payable." I do not think that, under the statement of facts, a conviction could be had under the statute as very clearly an intent to defraud could not be proven where the maker had expressly stated that he had no funds in the bank upon which the check was drawn.

Criminal Law—Public Officers—Oil Inspector cannot settle or compromise violations of the law relating to Inspection of Illuminating oils.

March 23, 1911.

HON. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

In reply to your favor of March 22nd, 1911, in which you enumerate certain violations of the Wisconsin statutes concerning the sale of illuminating oils by the Petroleum Products Sales Co. of Cleveland, Ohio, and the city officials of the cities of Juneau and Horicon, and in which you state that these alleged violations of the law were not intentional either on the part of the Petroleum Products Sales Co. or the two cities mentioned, and in which you ask the opinion of this department as to whether these cases "can be settled out of court honorably and satisfactorily to the State of Wisconsin", I am compelled to advise you that the Law makes no provision whatever for the settlement of violations of the Statute concerning the sale of illuminating oils, etc., out of court. I am unable to find any authority authorizing you as State Supervisor of Inspectors of Illuminating Oils to make any settlement or compromise with those who have intentionally or unintentionally violated the Statute; neither is there any power given by law to the district attorneys or to the Attorney-General to compromise or settle any such violations.

Criminal Law—Prize Fight—Boxing match distinguished from prize fight. If a contest develops into a prize fight, it is the duty of the sheriff to stop it.

September 12, 1911.

HON. WINFRED C. ZABEL,
District Attorney,
Milwaukee, Wisconsin.

This department is in receipt of your communication under date of the 11th inst. requesting an opinion as to whether or not the contest scheduled to take place in Milwaukee on the 15th inst. between Adolph Wolgast and William McFarland would be in violation of sec. 4520 of the Stats. of this state providing that:

“Any person who shall, by previous arrangement or appointment, engage in a fight with another person for the possession of any prize, belt or other evidence of championship, or for any other cause shall be punished” etc.

You request this opinion upon a statement of facts submitted to you by Mr. F. X. Boden, at whose request you have asked for the opinion.

From the statement of facts thus submitted and which you say that you are “not in a position at this time to either affirm or dissent from” and from the agreement entered into by and between the National Athletic Club and the said Ad. Wolgast, which is attached to such statement, it would appear that an effort has been made to avoid the possibility of a conflict with the aforesaid section, and that the proposed contest is to be of the nature of a “boxing match” as distinguished from a “prize fight.”

See Biennial Report & Opinions of Attorney-General, 1906, page 276, and cases cited.

Whether or not, however, the contest will prove to be a “boxing match” or a “prize fight” will depend entirely, in my opinion, upon the facts as they may develop in the ring. Should the contest develop into a prize fight it would of course be the duty of the sheriff to stop it.

Criminal Law—Boarding House—Hotel—Inn—A boarding house is not included within sec. 4438b.

July 12, 1912.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

In your favor of July 9th you ask:

1. Whether "a private house where a woman takes into her home a few boarders for a season or so" is a hotel or inn within sec. 4438b, Wis. Stats.

The house in question is a boarding house rather than an inn. The distinction between the two is:

"In a boarding house the guest is under an expressed contract at a certain rate for a certain length of time, but in an inn there is no express engagement." 4 Words & Phrases, 3624; Beal, Innkeepers & Hotels, Sections 32, 291; Scanlon, Hotels & Boarding & Lodging houses, Section 77; 22 Cyc. 1072.

Statutes like sec. 4438b being penal are subject to strict construction. 22 Cyc. 1092; Beal, Innkeepers & Hotels, Sec. 442.

I attract your attention to the fact that boarding houses were at one time protected equally with hotels and inns by ch. 251, Laws 1889, and ch. 106, Laws 1905. Both these chapters were, however, repealed by the revision of 1898. See sec. 4978 Wis. Stats.

2. Whether a man who "was trusted by special agreement for two months at five dollars a week until he would get his pay from a company he was working for which always holds back one month's pay" and who did not leave surreptitiously but in open day came and packed up and left in full view of landlady, is liable for criminal arrest and prosecution under sec. 4438b or any law of Wisconsin.

That under the circumstances stated a man is not liable to prosecution under sec. 4438b results from the fact that he did not obtain food, etc., "at any hotel or inn". Nor do I know of any other law which makes it a crime to fail to pay a board bill or to remove one's baggage without making such payment in the absence of some fraudulent representation or concealment, etc.

Criminal Law—Lotteries—Gambling—County Fairs—State Aid—The drawing of an automobile by the holder of season tickets to a county fair is prohibited by law.

July 12, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of July 8th you enclose letter from D. S. Stewart, president of the Langlade County Agricultural Society in which it is stated that the Langlade County Agricultural Society intend to put on a sale of season tickets numbered from one to four thousand, and to stimulate the sale it is planned to give an automobile to some holder of a season ticket, the manner of drawing to be decided by the holders of tickets assembled in the grandstand on the last day of the fair, and you ask whether such procedure would be lawful and whether the society would violate ch. 36, Laws 1911, so as to be disqualified to receive state aid under ch. 536, Laws 1911.

There can be no doubt but that the proposed drawing would constitute either gambling or be a lottery and thus be unlawful. Sections 4523, 4529 and 4537, Wis. Stats. 1898; *Horner v. U. S.*, 147 U. S. 449, 463; Opinions of Attorney-General for 1908, page 286.

Chapter 36, Laws 1911, provides that:

“The president and secretary of each society . . . claiming state aid shall file with the secretary of state a sworn statement . . . that at such fair all gambling devices whatsoever . . . have been prohibited and excluded from the fair grounds” etc.

It may be that the proposed drawing could be conducted without the use of any gambling devices though it seems to me that it would be necessary to use some paraphernalia which would come within the meaning of these words. Webster's new international dictionary defines a gambling device to be “A device used in gambling—interpreted sometimes to include anything actually used for the purpose, at others only such as are adopted, designed and used for the purposes by professional gamblers.” Probably the statute was directed

particularly at the last mentioned class, but even if restricted to such devices only, in view of the fact that the drawing itself is plainly prohibited by the statutes, particularly sec. 4537 previously cited, so that it could not be lawfully carried on, this question is probably unimportant.

Criminal Law—Arrest—Mississippi river—One who has committed an offense on the Wisconsin side of the channel of the Mississippi river may be pursued and arrested on the Iowa side of such channel, while still upon the river.

July 18, 1912.

HON. JOHN A. SHOLTS,

State Fish and Game Warden.

In your letter of July 17th you inclose a letter from District Attorney M. R. Munson, of Prairie du Chien, Wisconsin, bearing date May 31st last, in which he states that the local deputy game warden arrested a resident of Iowa for illegal fishing in the Mississippi river on the Wisconsin side of the channel; that the arrest was made on the Iowa side of the channel; that, upon the advice of the district attorney of Grant county, the case was dismissed upon the defendant's paying the costs incurred; that at the time of making the arrest the net was confiscated by the warden, but that, when he came to return it to the fisherman, it was gone, having been stolen from his boathouse, and that no trace of it has since been discovered; that the defendant then sued the deputy warden for the value of the net and recovered a judgment, the court holding that the warden was not authorized to confiscate the net on the Iowa side of the channel.

Mr. Munson asks whether your department maintains that the deputy wardens can go into Iowa waters to make arrests and confiscate contrabands where our laws have been violated and the party has taken flight to Iowa waters for safety, and you desire my opinion upon the question.

The case of *Roberts v. Fullerton*, 117 Wis. 222, holds that a Minnesota officer is not justified in seizing a net staked to the bottom of the Mississippi river on the Wisconsin side, under a law of Minnesota prohibiting such net, the claim being made

that the clause in the enabling act referred to by Mr. Munson and art. IX, sec. 1 of the Const. of Wisconsin, both of which recite that the states shall have concurrent jurisdiction of offences committed on the waters of the Mississippi river, authorized such seizure. The court, however, after citing from a decision in support of its conclusion, says:

“That statement, of course was not intended to exclude the mere arrest or service of process on the river as regards causes of action accruing elsewhere.”

Later in the decision it says:

“All the cases in other jurisdictions that we have discussed are to the effect that it [the clause in the enabling act] pertains only to acts or causes of action on the water or in some way connected with the navigation thereof, or floatable purposes of some kind, or to the service of process upon persons while on the water in some sense.”

In the case of *Wedding v. Meyler*, 192 U. S. 573, the court hold that the term “concurrent jurisdiction” as used in the enabling act, includes “as part of that right, the right to serve process there with effect.”

It is therefore my opinion that a person who has committed an offence within the boundaries of the state of Wisconsin may legally be pursued and arrested while still upon the waters of the Mississippi river, even though it be on the opposite side of the channel from this state. It seems to me that it would also follow that in such cases as that referred to by Mr. Munson the warden could also confiscate the net that had been illegally used in this state, although, at the time of confiscation, the net was on the Iowa side of the channel.

Criminal Law—Larceny—Embezzlement—One who, as bailee, converts to his own use property of another left in his custody, may be prosecuted for either larceny as bailee or embezzlement.

The county in which the conversion took place is the proper county in which to bring such prosecution.

July 22, 1912.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

Your letter of the 18th at hand, in which you give the following statement of facts:

A, living in Calumet county, owns a small brass foundry. B, living at Green Bay, orders from A certain brass castings in frames, which B sends him. A replies that it will be necessary that B furnish him the necessary brass for making such castings. The brass is sent and certain castings made, leaving a quantity of the brass so furnished in A's hands. Upon B's ordering more castings, A replies that he has used the brass so left in his hands in doing work for others and has no brass on hand; that he is sorry he did so, and that he has no money to pay for same; and you ask whether A is guilty of any criminal offense and, if so, what offense.

Sec. 4415 Stats., as amended by ch. 208 of the Laws of 1909, provides the punishment for larceny of various degrees and concludes as follows:

“Whoever, being a bailee of any chattel, money or valuable security, shall fraudulently take or fraudulently convert the same to his own use or the use of any person other than the owner thereof, although he shall not break bulk or otherwise determine the bailment, shall be guilty of larceny, and may be convicted thereof on an indictment or information for larceny, and upon such conviction be punished as hereinbefore prescribed.”

A bailee who fraudulently or unlawfully converts property to his own use is guilty of larceny under this section. *Bergeron v. Peyton*, 106 Wis. 377; *State v. Leicham*, 41 Wis. 565.

Under this section embezzlement is larceny. *Vought v. State*, 135 Wis. 6.

The purpose of that part of the section quoted

“was to abolish the distinction between conversion by a bailee of an entire thing, as a quantity of property in a package of some kind, and the unlawful breaking of the package and conversion of part or all of the contents,—whether preceded by the element of breaking bulk with intent to permanently deprive the owner of the thing appropriated or not,—making the

latter a statutory class of larcenies, differing only from ordinary larcenies by absence in the former of the element of trespass in gaining original possession, which is essential to the latter." *Burns v. State*, 145 Wis. 373.

To constitute larceny by a bailee it is not necessary that the intent to unlawfully convert the property exist at the time of receiving it, but it is sufficient if such intent existed while he had charge of the property, and that it was carried into effect by the conversion of such property to his own use. *State v. Schingen*, 20 Wis. 74.

A belief at the time of the conversion that the bailee has ability to return or pay for the property, and an intent to return or pay for it when called upon to account for it, does not relieve the act of its fraudulent and criminal character. *State v. Leicham*, *supra*.

It appears to me that under the facts stated A is guilty of an offense under this section. The cases cited by you all have reference to statutes that do not contain the provision quoted from our statute. All that is decided in *Hill v. State*, 57 Wis. 377, so far as it relates in any way to this question, is that, to constitute the crime of larceny of a horse, there must have existed a felonious intent at the time of the taking. In that case the prosecution was under a different section of the statute. Sec. 4418 Stats., as amended by ch. 277 of the Laws of 1909, provides in part as follows:

"Any bailee, . . . trustee, agent, . . . who, by virtue of his business or employment, . . . shall have the care, custody, or possession of or shall be entrusted with the safe keeping . . . of any goods, wares, merchandise, . . . or any other property or thing which is the subject of larceny, belonging to such other person, corporation, copartnership or association, shall embezzle or fraudulently convert to his own use or to the use of any other person except the owner thereof," shall be punished, etc.

"Embezzlement is the fraudulent appropriation of property by a person to whom such property has been entrusted, or in whose hands it has lawfully come. It differs from larceny in the fact that the original taking of the property was lawful, or with the consent of the owner, while in larceny the felonious intent must have existed at the time of taking." *Moore v. U. S.*, 160 U. S. 268.

Of course, the larceny here spoken of is the common-law larceny. At common law there was no such offense as larceny by a bailee. Our statute has changed that. (See 10 Am. & Eng. Ency. of Law (2nd ed.), 987.)

“To constitute a conversion so as to make out a case of embezzlement, the owner must be deprived of his property or money by an adverse using or holding.” 10 Am. and Eng. Ency. of Law (2nd ed.) 994.

I believe that A could be successfully prosecuted under this section.

You also ask as to the proper county in which to prosecute, the brass having been shipped to A from Milwaukee—if the intent to convert was formed while the brass was being transported to him.

To constitute either offense the intent must be coupled with the overt act: the intent alone is not punishable. The actual conversion took place when the brass was manufactured by A into articles for others than B. In other words, the crime was committed in Calumet county. Furthermore, as to prosecutions under section 4418 Stats., that section expressly provides that they may be brought in any county in which the person charged had possession of the property alleged to have been embezzled.

Criminal Law—Railroads—The word “car” as used in sec. 1809r, Stats., includes baggage and express cars.

July 24, 1912.

B. A. HUSTING,

District Attorney,

Fond du Lac, Wisconsin.

In your letter of the 23d you state that you have received inquiries regarding the interpretation of sec. 1809r (ch. 402, Laws of 1907). You state that the particular point asked about is the word “cars”—whether it means cars of any kind and includes baggage and express cars, or whether it means only passenger coaches.

The section referred to provides:

“It shall be unlawful for any railroad company doing business in the state of Wisconsin to run over its road, or part of

its road, outside of the yard limits, any passenger train with three cars or less, with less than a full passenger crew, consisting of one engineer, one fireman, one conductor and one brakeman; for more than three cars, two brakemen; and on trains of more than three cars the said brakemen shall not be required to perform the duties of the baggagemaster or express agent while on the road. Nothing in this section shall apply to trains picking up a car or cars between terminals in this state, or to trains propelled by electricity."

In order that the proper interpretation of this section may be had, I would also call your attention to sec. 1809s, being a part of the same chapter, enacted in 1907, and which reads as follows:

"It shall be unlawful for any railroad company in the state of Wisconsin to run over its road, or any part thereof, outside yard limits, any freight train of three cars or more with less than a full train crew consisting of five persons: one engineer, one fireman, one conductor, and two brakemen."

You will note that the distinction made in the two sections is as between freight trains and passenger trains; no distinction is made as to the particular kind of cars included in such train.

In the case of *Nichols v. The State*, 68 Wis. 416, the following definition of a car is quoted from Webster: "A carriage for running on the rails of a railway."

And the court hold that an express car is a freight car within the meaning of the statute punishing the breaking and entry of a freight car.

The court further state:

"Both courts and juries may take judicial notice of what everybody knows respecting the common incidents of railway and express carriage . . . among these is the fact that an express car is a railroad car."

In volume 1 of Words and Phrases is the following general definition:

"The term 'car' is generally used in this country for any wheeled vehicle used for carrying goods or passengers on a railroad, whether the road be a tramway over the streets of a city to be operated by horses or a more extended road to be worked by steam. *State v. Lang*, 14 Mo. App. 247, 249."

In my opinion the baggage and express cars are to be counted as a part of the number of cars in determining the number of brakemen required under the section in question.

Criminal Law—Larceny—Embezzlement—Partnership—A person running a cheese factory, and paying its patrons the money received from the sale of the cheese, less a specified amount per pound for making it, is not a partner of such patrons.

A partner may be prosecuted for embezzlement of partnership property.

Under the facts stated, the person may be prosecuted for either larceny or embezzlement.

August 19, 1912.

JAMES KIRWAN,

District Attorney,
Chilton, Wisconsin.

In your letter of the 12th you give substantially the following statement of facts:

One John Brown is the owner of a cheese factory located in Calumet county. December 1st, 1911, he rented said factory to one John Down, said lessee to run the factory for its patrons and to receive $17\frac{1}{8}$ cents per pound for making the cheese. The owner of the factory was to sell the cheese, collect the money and pay the patrons what was due them. He allowed the lessee to perform those duties, take out what was due him for making the cheese and pay the balance to the owner, to be by him distributed among the patrons. The owner claims that the lessee has failed and neglected to account for some \$1,391 so collected by him in excess of the amounts he was entitled to for making the cheese. The cheese was made and sold in Calumet county and delivery of same to the railroad company for shipment was made at Manitowoc county. The money was paid to the lessee in Manitowoc county; and you ask:

“What criminal offense is John Down, the cheesemaker, guilty of, if any?”

If I correctly understand the facts, this is one of those cheese factories, so common in our state, which is run by the owner

for the benefit of the patrons. He attends to all business connected with the making and disposing of the cheese, collects the money and divides the proceeds among the patrons in proportion to the milk delivered by each to the factory. For his services he receives a certain amount for each pound of cheese made. This amount is fixed and is in no way dependent upon the price for which the cheese may be sold. He has no share in the profits and is not liable for any part of the losses. Under such circumstances he is not a partner of the patrons (*Sargent v. Downey*, 45 Wis. 398), so that the owner of the factory, Brown, was in no sense a partner of the patrons, but merely their agent. In the absence of some agreement conferring it upon him, he would have no authority to delegate any part of his duties as such agent to the lessee, Down. Much less was Down a partner of the patrons. But, even though he were such a partner, he could still be prosecuted for embezzlement.

(See next to the last paragraph of section 4418 Stats., as amended by chapter 277 of the Laws of 1909.)

In an opinion given you under date of July 22nd last the elements constituting the offenses of larceny as bailee and embezzlement were quite fully discussed and authorities cited. I see no reason why Down could not be prosecuted under either sec. 4415 Stats., as amended, or sec. 4418 Stats., as amended, under the facts stated.

You also ask:

“In what county was the crime, if any, committed, and should prosecution be brought in Manitowoc or Calumet county?”

The crime, if any, was committed in the county in which the conversion took place. You do not state enough of the facts so that it is possible to say with any degree of certainty in which county this occurred. It might well be that the conversion was not complete until his refusal to account for the money received. Of course, if, prior to that time, he did actually and knowingly use any of the money for his own benefit, that would constitute a conversion. In my former opinion I called your attention to the provision of sec. 4418 Stats., as amended, that prosecutions under that section may be brought in any county in which the person charged had possession of the property alleged to be embezzled.

Criminal Law—Polygamy must be prosecuted in the county where second marriage took place.

August 20, 1912.

CHARLES H. GILMAN,

District Attorney,

Friendship, Wisconsin.

Under date of August 16th you submit the following:

“One Charles Garlock of the town of Jackson, Adams county, Wisconsin, having a lawful wife living, obtained a license in Adams county to marry one Emma Dalton, December 22, 1911, and was thereafter married in Marquette county December 27, 1911. In which county should proceedings be instituted?”

In answer to this question I will refer you to sec. 4679 of the Stats., which provides that all criminal cases shall be tried in the county where the offense is committed; except where otherwise provided by law. Sec. 4577 of the Stats. provides:

“Any person having a husband or wife living who shall marry another person shall be deemed guilty of polygamy, and shall be punished therefor by imprisonment in the state prison not more than five years nor less than one year, or by fine not exceeding one thousand dollars nor less than two hundred dollars.”

In the case of *Gise v. Comm.*, 81 Pa. St. 428, it was decided that the crime was completed at the time and place where the second marriage was accomplished.

In the case of *Wall v. State*, 32 Ark. 565, it was decided that an indictment for bigamy must be found in the county where such marriage was celebrated. In the present case, the marriage having taken place in Marquette county, I am of the opinion that the prosecution should be instituted in that county.

Criminal Law—Bastardy.

1. A bail bond in a bastardy proceeding is not a lien on real property of the defendant.
2. Until bond is forfeited court cannot hold the sureties.
3. In a bastardy case judgment may be taken in absence of defendant if court has jurisdiction.
4. Such judgment may be enforced in a sister state.

September 11, 1912.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

You state that in June, 1912, one John Jones was arrested under a warrant charging him with bastardy and that he had his preliminary examination and was held over for trial at the October term of the circuit court, bail being fixed at \$1,000, which a farmer furnished. You state that this bondsman has sold his farm and will move to South Dakota. You inquire:

“1. Is such bond so given and filed in circuit court a lien in any way on the bondsman’s real or personal property?”

“2. What, if anything, can the plaintiff do in such case to hold such bondsman liable or to make sure of the defendant’s appearance to answer and stand trial at next term of court?”

“3. Can anything be done under sec. 1534 before said term of court?”

“4. If defendant should skip out and not appear at trial in October, could we proceed in his absence to empanel a jury and try case and have him legally adjudged father of the child?”

Under sections 4794 and 4795 of the Stats. the recognizance or bail bond furnished in the present case is not a lien upon the land, tenements, real estate or other property of the one who signed it. Sec. 4795 provides:

“No recognizance taken by any court or magistrate, except as provided in the preceding section, shall bind any lands, tenements or real estate or other property; but such recognizance shall be deemed to be mere evidence of debt.”

Sec. 1534 provides:

“If, at the next term of the court to which the accused is recognized or to which the venue has been changed, the complainant shall not have been delivered or shall not be able to attend, or if at any time there shall be any other sufficient reason therefor, the court may order a continuance of the cause from term to term as shall be judged necessary. If the sureties in the recognizance shall at any term of court object to being any longer held liable or if the court shall for any cause deem it proper, such court may order a new recognizance to be taken and the defendant shall be committed until he gives such new recognizance.”

It would seem, under this section, that the court can act only at the term of court, which, in this case, is the October term. Until that time the accused is out under his bail bond and I have been unable to find any authority that would lead me to believe that the court could act previous to the said term.

In answer to question 4, I will say that our Supreme Court, in the case of *Baker v. State*, 65 Wis. 50, has decided that, when the defendant in bastardy proceedings is given a recognizance for his appearance in the circuit court, to stand trial, the court has jurisdiction, both of his person and of the subject matter, and that, if he fail to appear, the trial court may proceed to judgment without his presence. Under this ruling the court in question could proceed to judgment in the absence of the defendant, and a valid judgment could be entered. I do not think, however, that the defendant could be extradited if he had left the state previous to the rendition of the judgment, for, as I understand it, he would not, under the decisions of the courts, be a fugitive from justice in such a case, but a judgment recovered in such a case is entitled to recognition and can be enforced in another state. See *Ind. v. Helmes*, 21 Iowa 370; *Schueler v. Schiler*, 209 Ill. 522.

See also, on the enforcement of a judgment of a sister state, 23 Cyc. 654.

Even a judgment rendered upon a forfeited recognizance taken for a violation of a penal law can be enforced.

See *Spencer v. Brockway*, 1 Ohio 259; s. c. 13 Am. Dec. 615; see also *Ark. v. Bowen*, 3 App. Cases (D. C.) 537.

It is very evident, therefore, that, even in case the defendant should leave the state and the sureties on his bail bond also, you would have a remedy against both of them, although they could not be brought back on a requisition.

Criminal Law—Arson—An information for burning of a barn under the first part of sec. 4401 must allege that the burning was in the nighttime and that the barn was located within the curtilage of a dwelling house.

September 23, 1912.

JOHN A. METZLER,
District Attorney,
Montello, Wisconsin.

You state that some time ago a barn in your county situated within the curtilage of a dwelling house was burned in the nighttime by one not the owner; that the house was not burned. You submit form of information and inquire whether the action should be brought under sec. 4401 or sec. 4402 of the Stats.

In answer I will say that the facts submitted by you would bring the crime within the purview of sec. 4401, the barn having been within the curtilage of the dwelling house and having been lighted and burned in the nighttime.

The form of the information submitted is defective in two respects: first, it does not allege that the crime was committed in the nighttime, and, second, it does not state that the barn was located within the curtilage of a dwelling house. It is necessary to allege both of these facts, as they are essential elements of the crime described in the first part of sec. 4401.

Criminal Law—Burglar's Tools—Under facts stated party may be charged with offense under sec. 4411a.

September 26, 1912.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

In yours of September 25th, you state that about five years ago in your county you convicted three noted nonresident burglars for burglary and that they were sentenced to the state prison; that Peter Busch was one of these and was sentenced for five years; that he was released on the 2nd of March last; that September 14th, 1912, at night, Busch and two pals and crooks were traveling along a country road in Calumet county, on foot; that Busch had \$421 on his person; that one of his pals wanted some of it and, upon the refusal of Busch to give it to him, he stepped behind Busch and shot him in the back, the bullet going through the body and out at the

chest; that Busch fell and the fellow shot him again, in the thigh, and then fled; that Busch will not tell who shot him or give any description of the man or his name and says he wants no one arrested; that Busch was found yelling and that the sheriff and doctors removed him to a hospital in your county; that he had on his person, in his pockets, some thirty or more file skeleton keys, with keys on ends of each, and that a common file and a window "jimmy" were found on the side of the highway the next day, near the place where the shooting occurred, but that you cannot prove or learn who had or carried them, or how they came to be there; that Busch had no revolver on his person when found, but that a week later it is said that a revolver was found in a beet field near the place where the shooting occurred.

You inquire whether Busch can be charged with an offense for carrying burglars' tools, under sec. 4411a of the Stats., as amended by ch. 88 of the Laws of 1911.

Sec. 4411a reads as follows:

"Any person who shall knowingly have in his possession any nitroglycerine, or other explosive, thermite, engine, machine, tool, implement, device, chemical, or substance designed and adapted for cutting, or burning through, forcing, or breaking open any building, room, vault, safe, or other depository, knowing the same to be designed and adapted for such purpose, with intent to use or employ the same therefor in order to steal from any building, room, vault, safe, or other depository any money or other property, shall be punished by imprisonment in the state prison not more than ten years or in the county jail not more than one year, or by fine not exceeding one thousand dollars, or by both such fine and imprisonment."

Although the statute does not mention skeleton keys, it nevertheless enumerates tools, implements, devices, machines, etc., under which terms a skeleton key would be included. A key is certainly a device, implement or tool by which a building may be broken into. Courts have universally held that injury to a building is not essential to constitute breaking. (See 5 Am. & Eng. Ency. of Law, 2nd ed., p. 46, Note 1, and cases cited.)

Opening a door with a key is expressly mentioned as one of the various ways in which a breaking may be effected in *Nichols v. State*, 66 Wis. 420.

I am therefore of the opinion that the person in question, Peter Busch, may be charged with the crime described in said sec. 4411a.

Supplementing opinion of Sept. 26.

October 2, 1912.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

Yours of September 28th has been received, submitting a further inquiry in regard to the matter of the man who was found with the skeleton keys and money in his possession. You ask whether it would be advisable to include in the information the charge that the window jimmy, the keys and skeleton keys which were found in the vicinity of the place where this man was found were in his possession.

In answer I would say that it seems you have no proof showing that these were in his actual possession and, as there were others with him before he was shot, under the facts stated in your letter of September 25th, I do not think it advisable to allege in the information the possession of these keys and the window jimmy.

In the case of *People v. Edwards*, 93 Mich. 636, the court held that it was error to instruct that the possession of the burglary tools of one defendant, both intending to use them in a joint undertaking, is the possession of both.

Criminal Law—Husband and Wife—In a prosecution for adultery, a wife may not testify for or against her husband.

October 1, 1912.

MR. L. H. MEAD,
District Attorney,
Shell Lake, Wisconsin.

In your favor of September 26th, you raise the question as to whether a woman may testify in a case where her husband and another woman are being prosecuted for adultery. The supreme court of Wisconsin has said:

“It is well settled that neither husband nor wife can be witness at common law for or against the other in prosecutions

for adultery. * * * The case at bar does not come within any exception, nor is there any statute in this state making the wife a competent witness against the husband in such a case." *Crawford v. State*, 98 Wis. 623, 624.

I do not find that the statutes of this state have been changed in this regard since the above decision.

In a separate prosecution of the woman defendant, the wife's testimony would be admissible. *State v. West*, 118 Wis. 469. The fact that the wife's testimony is important and material as to such woman defendant is ground for the court to exercise its discretion to order a separate trial. *Emery v. State*, 101 Wis. 627, 638. *Novkovic v. State*, 149 Wis. 665, 671.

Criminal Law—Evidence—1. In the trial of a defendant for having in his possession burglarious tools with intent to use them for burglary and knowing their nature, it may be shown that defendant committed and was convicted of burglary once before to show his knowledge of the nature of the tools and his intent to use them.

2. Record of court is best evidence of conviction.
3. Burglarious tools found within short distance of where man was found wounded may be put in evidence.

October 11, 1912.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

Under date of September 23rd, you submit some additional questions concerning the case of *State v. Daily*, who was bound over for trial under sec. 4411a of the Stats. The questions submitted are as follows:

1. Can the state legally show at the trial that Joseph Daily was and is Peter Busch, the former convicted burglar, so as to show that he is such a man who is likely to use said burglarious tools for burglary?
2. Can such identification be made orally by witnesses who knew Busch and were present in court when sentenced, or must the record proof thereof be offered in court?
3. Can the state legally show that on the side of the highway near where Daily was found there was lying a window

jimmy and some more skeleton keys, and a half mile away a loaded revolver?

It appears from your former letter that Joseph Daily is the same person who was convicted of burglary under the name of Peter Busch in your county about five years ago, and who was released from state prison on the 2nd day of March, 1912. Sec. 4411a of the Stats., defining the crime under which he is bound over, provides as follows:

“Any person who shall knowingly have in his possession any * * * machine, tool, implement, device, chemical or substance designed and adapted for cutting, or burning through, forcing or breaking open any building, room, vault, safe or other depository, knowing the same to be designed and adapted for such purpose, with intent to use or employ the same therefor in order to steal from any building, room, vault, safe or other depository any money or other property, shall be punished,” etc.

Under this crime it is necessary to prove that the defendant knew that the burglarious tools in his possession were designed and adapted to be used for burglary. It must also be shown that the defendant intended to use and employ the same for such criminal purpose. The general rule is that on the trial of a person for a particular offense, evidence tending to prove that he has committed other distinct offenses is incompetent and generally prejudicial. See *Topolewski v. State*, 130 Wis. 244, and cases cited on page 249. But there are exceptions to this rule, the exception permitting proof of other offenses so connected with the one charged as to be evidenciary of the intent essential. In the crime described in said sec. 4411a, intent is not only an essential element of the offense, but it is of the very essence of it, and evidence of the intent in addition to the principal act must be given to warrant a conviction. Underhill on Criminal Evidence, in sec. 89, lays down the rule: “Evidence of similar or independent crimes (but never of those which are dissimilar) is often relevant to show the presence of some specific intent.” As guilty knowledge must also be shown under the express wording of this statute, the commission of the former crime may be introduced in evidence to show that the defendant knew for what purposes these tools or implements could be used.

In the case of *Commonwealth v. Day*, 138 Mass. 186, which was a trial on an indictment alleging the possession by defendant of certain tools and implements named, designed and intended to be used by him for burglarious purposes, it was held that:

“* * * evidence that the defendant had twice used the same or similar tools or implements in the commission of burglaries, once ten days and once about five months before the time of the offense alleged in the indictment, is admissible to show the knowledge and purpose alleged in the indictment and necessary to be proved.”

It is true that the former burglary was committed five years previous, but in view of the fact that this party has been in state prison and was released in March of this year, about six months previous to the commission of this crime, it seems to me that evidence of the former crime can be admitted. I realize that the question is very close, and that our court has not definitely passed upon a case in which the facts were similar to those in this case, but under the general rule it would seem that this case comes within the exception. The fact that this defendant committed the same offense and only recently was released from prison would indicate that he had guilty knowledge or had the intent to use the burglarious tools which were found in his possession for the purpose of committing the crime of burglary. His former crime is very convincing to the mind of his intent to commit the same offense in the case before us. I am, therefore, of the opinion that evidence of the former crime is admissible.

In answer to your second question as to whether this must be shown by oral proof, I will say that the identity of the defendant must, of course, be shown by some person who knows him as he was convicted under a different name from the one which he now bears. But the best evidence of the conviction is the record of the court. See *Kirschner v. State*, 9 Wis. 140, 145; *Ingalls v. State*, 48 Wis. 647, 655; *Paulson v. State*, 118 Wis. 89, 101.

In answer to your third question, I will say that it must be answered in the affirmative except so far as it pertains to the revolver. Unless you have some additional proof or facts

which would connect this revolver in some way with this crime, more definitely than the simple fact that it was found, I should say that it is inadmissible.

Criminal Law—Prisoners—A person sentenced to an indeterminate sentence under ch. 390, Laws of 1889, who has escaped may be retaken even after the period when his term would have expired.

October 12, 1912.

MR. DAN'L WOODWARD,
Waupun, Wisconsin.

In your favor of October 11th you state that in the afternoon previous you were called to the phone by a man giving his name as Jos. J. Byrnes who stated that he was at a hotel at Columbus, Ohio, and that he was an escaped convict from the prison at Waupun having gone out on parole in 1891 and having violated his parole by not reporting to the warden and by leaving the state. He asked whether you desired his return to Wisconsin to complete his sentence and stated that he was willing to return if you demanded it. You further state that you later had a telegram from the chief of police at Columbus asking whether Byrnes was wanted for violation of his parole from your institution. You further state that on the records of your institution it appears that one Jos. Byrnes was sentenced to serve an indeterminate sentence of not less than one year nor more than five years under ch. 390 of the Laws of 1889 and that he was paroled February 12, 1891. You further state that none of the officers of your institution would be able to identify Byrnes and that your records are very incomplete so that you have no adequate description of him. You ask several questions as to your duty and liability in the matter and desire my opinion prior to the meeting of the state board of control next Monday.

In the very short time given me for investigation I am unable to make any careful examination of the statutes and decisions applicable to the situation. I find, however, that the constitutionality of ch. 390, Laws of 1889, was seriously questioned by our supreme court in two cases, *In re Pikulik*, 81 Wis. 158, and *In re Schuster*, 82 Wis. 610. These cases decide,

however, that the question is not one that can be raised by habeas corpus proceedings but only by writ of error. Sec. 4724 limits the time within which a writ of error may be issued to "two years from the date of the entry of" a judgment to be reviewed. This limitation has been held constitutional. *O'Donnell v. State*, 126 Wis. 599. It would thus appear that Byrnes would have no way of raising the question of the constitutionality of the law under which he is sentenced. Ch. 75 of the Laws of 1901 amended sec. 4733 of the Stats. by adding a sentence to the effect that:

"When any convict confined in said prison shall escape therefrom the time during which he unlawfully remains absent from the prison after such escape shall not be computed as any part of the term for which such prisoner was sentenced to be confined in the prison."

This was held to be merely declaratory of the common law in *In re Macauley*, 123 Wis. 31, so that it would be no objection to retaking Byrnes, that the term for which he was sentenced has long ago expired unless the time that he is absent from the prison be excluded.

As to the difficulty of identifying Byrnes it seems from your statement of the situation that it would probably be impossible for you to sufficiently identify him so as to bring him back over his objection, but since he seems willing to return, this question can hardly arise at present. Should it arise later you would have to be guided by circumstances and would at least have his admission that he is the person he now states himself to be. I am inclined to think that this is enough to warrant you in retaking him and probably also sufficient to protect you in case of a suit for damages on his part for false imprisonment, though should he later on make a demand for his release it would be well for you to go over the situation carefully before refusing to comply with it.

As to the policy of spending the public funds in bringing Byrnes back to Wisconsin and keeping him for his unexpired term at the public expense I cannot advise you. Possibly you can secure further information in regard to his present condition and reasons for desiring to surrender himself from the police or other authorities at Columbus, which information should aid you in arriving at a decision as to the advisability of sending an officer for him.

Criminal Law—Embezzlement—Larceny—Venue—Information—A prosecution for embezzlement cannot be brought in a county in which the property embezzled has never been in the possession of the accused.

Allegations as to ownership of property embezzled. Amendment of allegations in information.

October 17, 1912.

MR. JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

In your letter of the 12th, you refer to my letters of July 22nd, and August 19th last, and give some further facts substantially as follows: John Brown owns a cheese factory in your county which he leased to one Down. An agreement was entered into between Brown, Down and the patrons of the factory that Down should run the factory, Brown should sell the cheese and collect the money and be responsible to the patrons for the same, less the compensation to be paid Down for making the cheese. That Brown allowed Down to sell the cheese and collect the money and that Down has failed to account for same. That the money was paid Down in Manitowoc county and that as to a part of it at least it was never brought into Calumet county. You ask in which county prosecution should be brought.

This question was very fully answered in my opinion of August 19th, referred to by you. Certainly as to money never in Calumet county no prosecution could be brought there. It appears to me prosecution should be brought in Manitowoc county.

You also ask whether to charge that the money belonged to Brown or to the patrons. It would appear from your statement that there was no relationship of trust as between the patrons and Down. The man entrusted by the patrons was Brown. He in turn trusted Down. I believe that as between Brown and Down, Brown was the owner of the money and he is the man from whom it was embezzled. In any event, it appears to me that each time Down converted money it constituted one embezzlement, even though the money belonged to the several patrons. It was owned by them jointly. It was one fund not yet apportioned, so that no one of the patrons

could claim any particular portion thereof. If I am correct as to this, then it is not very material whether it be alleged to be the property of Brown or of the patrons. Under sec. 4703 of the Stats. the allegation as to ownership may be amended after proof.

Criminal Law—One on probation under suspended sentence may be convicted of another crime, and his sentence to the reformatory is not void even though he is not strictly a first offender. On the completion of the reformatory sentence he may be sentenced for the first crime.

October 25, 1912.

STATE BOARD OF CONTROL.

From the facts stated in your letter of October 22nd, and from the papers submitted therewith, it appears that on May 19, 1911, Frank Krzewinski was convicted of burglary in the municipal court for Milwaukee county and was by Judge Backus placed on probation for two and one-half years under a suspended sentence; that in July, 1912, he was convicted of larceny in the district court of said county and sentenced by Judge Neelen, who was unaware of his previous conviction, to the Wisconsin state reformatory for one year. You ask my opinion as to whether he should be removed from the reformatory and taken before Judge Backus for sentence or whether he should be so taken after the expiration of his sentence to the reformatory.

The fact that Krzewinski was on probation under suspended sentence at the time of his second conviction is obviously no reason why that conviction and the sentence pursuant thereto were not legal, nor is such second sentence void merely because sec. 4944c (ch. 358, Laws of 1907) provides that "Persons convicted the first time of a felony" etc. may be committed to the reformatory, while Krzewinski, at the time of his sentence thereto, had been previously so convicted. Such sentence even if subject to reversal is not void but stands as the judgment of a court having jurisdiction and is valid until set aside in a direct proceeding. *In re Graham*, 74 Wis. 450; *In re Schuster*, 82 Wis. 610.

The detention of Krzewinski at the reformatory is therefore legal and I do not think that he should be removed therefrom and taken before Judge Backus for sentence on the burglary conviction until after the expiration of his sentence to the reformatory. See 1 Bishop on Criminal Law, sec. 953; *Ex parte Bunding*, 47 Mo. 255; *People v. Groves*, 38 Hun. (N. Y.) 382.

You do not state whether Krzewinski was placed on probation under suspended sentence pursuant to sec. 4725a or pursuant to secs. 4734a to 4734m but it seems evident that in either case the court has ample power to terminate the probation and sentence him at any time within the period of probation, and that a conviction and service of a sentence during such period of probation would not affect the right to exercise such power.

Criminal Law—Under facts stated trustees of the cemetery association are not guilty of a criminal offense.

November 25, 1912.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

Under date of November 21st, you say that in 1855 six or seven men in a certain town in your county formed a cemetery association and bought seven acres of land, platted the same into burial lots and recorded said plat in the office of the register of deeds; that such association was not regularly incorporated; that it had a meeting on a certain day each year and elected a president, secretary and treasurer, and three trustees, which made a board of directors, each holding office three years and one of the trustees going out of office each year; that many have been buried in this cemetery; that it has always been fenced in; that it is located on Main street in an incorporated village; that inside the fence on the four sides is a narrow strip of land reserved, in which shade trees are planted and, inside of the trees, is a wagon drive, all around the lots; that there is also a drive across the center of the cemetery, and between the sidewalk and the fence on Main street there is also a line of shade trees, but that the trees are on the

cemetery ground; that some of the trees are getting old and decayed and the roots of some are throwing up the plank sidewalk in front of the cemetery, making it dangerous for pedestrians; that it is proposed by the association to cut down the old trees along Main street and also some of the poor ones inside the fence along Main street and to build a cement walk along Main street in the spring and replace the trees cut down by young and healthy ones of some kind.

You also state that the association never adopted rules and regulations as provided by sec. 1453, Stats. 1898.

You state that the application has been made to you to arrest some of the board of trustees for cutting down trees along Main street, both outside and inside the cemetery fence. You inquire whether these trustees are guilty of any criminal offense, and what.

In answer I will say that, under the facts stated, I know of no offense that such members of the board of trustees have committed for which they could be criminally prosecuted.

Criminal Law—Food—Oleomargarine—One who delivers oleomargarine from a wagon or cart must have upon such wagon or cart the placards prescribed by sec. 4607d, Stats., even though he has displayed in his place of business the signs required by law.

December 19, 1912.

HON. J. Q. EMERY,

State Dairy and Food Commissioner.

In your letter of the 18th, you refer to the following clause found in sec. 4607d:

“ * * * or who shall sell or deliver from any cart, wagon or other vehicle, upon the public streets or ways, oleomargarine, butterine or any similar substance without having on the outside of both sides of said cart, wagon or other vehicle a placard, in uncondensed Gothic letters not less than three inches in length, ‘licensed to sell olemargarine.’ ”

You state that you are asked the following question:

“Is it sufficient if retail dealers in olemargarine have a sign displayed in their place of business stating that olemargarine is sold here, or whether it is necessary to also have a sign on the dealer’s wagon when delivering the same?”

And you ask my official opinion upon the matter.

By referring to sec. 4607d it will be noted that the statute attempts to make it absolutely certain that oleomargarine shall not be delivered or furnished to any person without adequate notice of its character. This statute, as I understand it, was taken from the Massachusetts law. In any event, they have a statute very similar to this one. In a case in which a defendant was charged with delivering from a vehicle upon a public street or way, oleomargarine, without having the vehicle placarded, as provided by law, the court said:

“Whoever delivers oleomargarine from a vehicle upon the public streets must have upon his vehicle the placard described. This statute * * * requires that everyone who thus delivers oleomargarine * * * shall carry along with him upon his vehicle a public notice that he is licensed to sell oleomargarine.” *Comm. v. Crane*, 162 Mass. 506; 39 N. E. 187.

It is true that this question was not before the court in that case, but the language used is significant.

“The natural import of the words of any legislative act, according to the common use of them when applied to the subject matter of the act, is to be taken as expressing the intent of the legislature unless the intention so resulting from the ordinary import of the words be repugnant to sound, acknowledged principles of public policy.” *People v. May*, 3 Mich. 598.

Subsec. 1 of sec. 4971 of the Stats. provides that in the construction of statutes

“All words and phrases shall be construed and understood according to the common and approved usage of the language.”

In my opinion a retail dealer in oleomargarine delivering oleomargarine from a wagon or other vehicle must have such vehicle placarded, as provided by statute, even though he have displayed in his place of business the signs provided by law.

I am not unmindful of the line of cases in which it is held that when necessary to the spirit and intent of the document or statute the word “or” should be construed in a copulative, and not in a disjunctive sense. See *Atty. Gen. v. West Wis. Ry. Co.* 36 Wis. 466, 486.

It is barely possible that it might be so construed in this case, but I do not feel at liberty to give it that construction until a court has passed upon it. (See supplemental opinion of Dec. 23, 1912.)

Criminal Law—Food—Oleomargarine—The fact that no license is issued by the state for the sale of oleomargarine in no way affects or modifies the opinion of Dec. 19th regarding placards on carts or wagons from which oleomargarine is delivered.

December 23, 1912.

HON. J. Q. EMERY,

State Dairy and Food Commissioner.

In your letter of the 23rd, you refer to my opinion of the 19th inst., relative to the interpretation of a part of sec. 4607d Stats. You call my attention to the wording that is required upon the placards to be placed upon both sides of the cart or other vehicle from which oleomargarine is sold or delivered, such wording being, "Licensed to sell oleomargarine."

You state that, so far as you are aware, there is no law of this state authorizing any person to issue such licenses, and you ask whether these facts, in view of the peculiar wording required, would in any way modify the opinion given.

While it is true that the state does not require a license for the sale of oleomargarine, it may, under its police power, require such reasonable notice to the consumer as it may deem necessary for the prevention of fraud. The legislature has seen fit to prescribe the words "Licensed to sell oleomargarine." Presumably they had in mind the licenses issued by the Federal government. In any event, it in no way modifies the opinion heretofore given.

Criminal Law—Food—Health—Requisitions—A person who leaves unsanitary milk in a can on a stand by the side of the highway for the purpose of having the same collected by the driver of a collecting wagon for a condensing factory is guilty of delivering such milk to the factory under sec. 4607b—5, Stats.

A requisition for the apprehension and return to this state of one charged with bastardy will not be granted.

Such a requisition will be granted for one charged with the offense defined in sec. 4580, Stats.

January 13, 1913.

HON. JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

In your letter of January 9th, you state that a farmer in your county delivers his milk to a collecting wagon owned by a condensing factory; that such milk proves to be very dirty, unclean and unsanitary, and you ask whether such farmer is guilty of any criminal offense under ch. 67 of the Laws of 1903.

In a subsequent letter you refer also to ch. 215 of the Laws of 1909 and ch. 267 of the Laws of 1911 and ask what offense, if any, the farmer is guilty of.

Sec. 4607b—5, Stats., as it now stands provides in part:

“No person shall by himself, his servant, or agent, or as the servant or agent of any other person, * * * sell or offer for sale, furnish or deliver, or have in possession or under his control with intent to sell or offer for sale, or furnish or deliver to any person, firm or corporation * * * any unsanitary milk.”

In your letter of the 10th, you state that the farmer places cans of milk on a stand by the highway and the factory team and man collect the cans and haul the milk to the factory.

In my opinion this is a sufficient delivery by the farmer to the factory to bring the farmer within the terms of this section. Ch. 267, Laws of 1911, repeals several sections of the statutes, but does not affect the section quoted above.

You also ask whether the amendment to sec. 4415, Stats., by ch. 208 of the Laws of 1909 does away with embezzlement under sec. 4418, Stats., or whether embezzlement will still lie under the latter statute, for embezzlement by bailee.

Under date of July 22nd last, you were furnished with an opinion fully covering this inquiry. I see no reason for reaching a different conclusion at this time.

In your letter of the 10th, you state that John Brown, under twenty-one, had sexual intercourse with Mary Jones, an unmarried girl about sixteen years of age, and that a bastard child was born to her; that John Brown is now in one of the Dakotas, and you ask whether he can be extradited for bastardy.

No. (See Rule 18 of the Executive office, relating to applications for requisitions.)

You refer to ch. 576 of the Laws of 1911, in this connection. This chapter makes the wilful refusal to support, or the wilful neglect of, an illegitimate child a crime and provides a punishment therefor. It in no way changes the offense of bastardy. You ask whether this man can legally be extradited for rape on a female under the age of consent and whether such age is not eighteen years in this state now.

I presume you have reference to the second offense described in sec. 4580, Stats. That portion of the section reads:

“Any man who commits fornication with a sane female of previous chaste character under the age of eighteen years shall be punished,” etc.

A requisition may be had for the apprehension and return to this state of one charged with this offense.

Criminal Law—Under facts stated the owner of the cheese factory is not guilty of any criminal offense.

A criminal warrant may be sworn out by any person knowing the facts.

January 31, 1913.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

In your letter of the 28th, you state that one William Benin owns a cheese factory in Calumet county; that he held a meeting therein with his patrons in the spring of 1912, and a large number agreed with him to haul their milk to said factory during the season of 1912, and he was to make the same into cheese, sell the cheese and pay the patrons respectively once or twice a month what was coming to each for the cheese made from his milk, for which he was to receive as his compensation 2 cents per pound; that he employed his brother, Fred Benin, to run said factory and make the cheese and that on or about November 20th, 1912, Fred ran away, taking with him some \$500.00 of the money so received for cheese made from the milk delivered by the patrons; that William Benin has been called on a number of times to pay the patrons the amounts due them, but that although he admits his liability, he has not as yet made such payment.

You ask:

“Will any criminal action under these facts lie against William Benin, the factory owner, who during all the year 1912, lived in and ran a cheese factory in Outagamie county, miles away from the factory in which his brother Fred did the work?”

In my opinion, under the facts stated William Benin is not guilty of any criminal offense.

You next ask:

“Can any one of the patrons swear out a warrant and make it stick against Fred for stealing and embezzling this money if the money under the facts is his brother William’s. Under such circumstances, could any one but William Benin swear out such warrant?”

Any person knowing the facts may make the complaint. It is not necessary that the complaint be sworn to by the person whose money was taken.

Criminal Law—Anti-Lobby Law—The provisions of the Anti-Lobby law apply only to persons employed to influence legislation by special interests for a pecuniary consideration.

January 31, 1913.

HON. F. M. WYLIE,

Chief Clerk of the Senate.

I have your communication under date of January 27th, in which you state that under date of January 16th, you were notified by George R. Lockwood, attorney, of St. Louis, Missouri, that he was sending you by express a package of pamphlets which he requested you to distribute to the senators; that on receipt of the pamphlets you found they were in the nature of a brief against Woman Suffrage which probably will be before the legislature this winter; that you wrote Mr. Lockwood that you doubted the legality and propriety of accommodating him in this matter in view of the Wisconsin Statute regulating lobbying, and especially sec. 4482h, which requires twenty-five copies of all briefs presented to members to be first filed with the secretary of state; that you have also had requests of a like nature from other sources, either ask-

ing that you personally look after the distribution of literature bearing upon public questions or that you provide for their distribution to the senators and members of the legislature, and that in view of the fact that these requests are likely to be quite numerous during the session of the legislature, you ask for my official opinion as to whether or not such practices are in violation of the Anti-Lobbying Law of this state.

The so-called Anti-Lobbying Law of the state is included in secs. 4482a to 4482j, both inclusive, of the Stats.

Sec. 4482a provides that:

“Every person, corporation or association which employs any person to act as counsel or agent to promote or oppose in any manner the passage by the legislature of any legislation *affecting the pecuniary interests of any individual, association or corporation as distinct from those of the whole people of the state*, or to act in any manner as a legislative counsel or agent in connection with any such legislation, shall within one week after the date of such employment cause the name of the person so employed or agreed to be employed, to be entered upon a legislative docket as hereinafter provided. It shall also be the duty of the person so employed to enter or cause to be entered his name upon such docket.”

Secs. 4482b and 4482c require the secretary of state to prepare and keep two legislative dockets in conformity with the provisions of the act and also provide the entries that shall be made therein.

Sec. 4482d requires that legislative counsel and agents required to have their names entered upon the legislative docket, file with the secretary of state within ten days after the date of making such entry a written authorization to act as such, signed by the person or corporation employing them.

Section 4482h provides that:

“It shall be unlawful for any person employed for a *pecuniary consideration* to act as legislative counsel or legislative agent, as defined by secs. 4482a to 4482g, inclusive, to attempt personally and directly to influence any member of the legislature to vote for or against any measure pending therein, otherwise than by appearing before the regular committees thereof, when in session, or by newspaper publications, or by public addresses, or by written or printed statements, arguments or briefs, delivered to each member of the legislature, provided that before delivering such statement, argument or brief, twenty-five copies thereof shall be first deposited with the secretary of state.”

From the foregoing excerpts from the Anti-Lobbying Law it is very plain that the legislature intended to regulate the practices of those endeavoring to influence legislation for a *pecuniary consideration* paid to them by those having a special or pecuniary interest therein. The law does not in any manner attempt to limit or restrict the activities of citizens of the state or other persons having a purely public interest in legislative matters pending before the legislature. Neither does it seem to be the intention of the law to foreclose the members of the legislature from any source of information upon any question pending before it, the only restriction in this respect being that if "any person employed for a pecuniary consideration to act as legislative counsel or legislative agent as defined by secs. 4482a to 4482g inclusive" desires to deliver to the members of the legislature a written statement, argument or brief, then in that case twenty-five copies thereof shall be first deposited with the secretary of state. This provision, however, does not apply to any other persons than those described in the act as legislative counsel or legislative agents and it does not apply in any sense to the ordinary citizen who is not employed for a pecuniary consideration, but whose interest in the pending legislation is purely of a public or patriotic character.

It seems to me that it is entirely appropriate that all of the pamphlets and documents mentioned in your letter be brought to the attention of the legislators as all sources of information upon matters pending before them should be free, open and easy of access. The pamphlets, newspaper articles, magazines and other documents mentioned by you in your letter not only do not offend against the provisions of the statute (unless they emanate from a legislative counsel or a legislative agent), but they must be very helpful to the members of the legislature in securing a comprehensive knowledge of many of the subjects pending for their consideration and determination and it seems to me should rather be commended than condemned.

Criminal Law—Appropriations and Expenditures—Counties—Municipal Corporations—Where money received from the forfeiture of a bail bond is erroneously sent to the state treasurer and the legislature desires to refund same, it should be refunded to the county from which received; no municipality within the county has any interest therein.

February 13th, 1913.

HON. WILLIAM L. SMITH,
Assembly Chamber.

In your letter of this date you state:

“On January 9th, 1911, the county treasurer of Milwaukee county forwarded to the state treasurer the sum of \$980, which sum represented a forfeiture on a bail bond in a criminal case entitled *State v. Jos. F. Brown*. The bail bond in this case amounting to \$1000 was declared forfeited by the circuit court and paid to the clerk of said court on July 7th, and this amount less two per cent retained by Milwaukee county, was forwarded, as above stated, by the county treasurer to the state treasurer. Jos. F. Brown, whose disappearance caused the forfeiture of bond, later appeared or was apprehended and it is now desired to return to his mother, who furnished his bail, the amount paid in by her.

“Should this sum (\$980), now in the state treasury, if refunded by legislative act, be returned to the county of Milwaukee or to the city of Milwaukee?”

In an opinion rendered to Hon. A. H. Dahl, then State Treasurer, under date of August 29th, 1911, my predecessor held that this money should have been retained by Milwaukee county, and not paid in to the state treasurer, but that there was no authority for the refunding by the treasurer of the money to Milwaukee county, in the absence of a legislative act. This opinion was based upon the cases of *State ex rel. Guenther, State Treasurer, v. Miles*, 52 Wis. 488, and *State v. Wettstein*, 64 Wis. 234. In the first of these two cases the court says:

“We conclude, therefore, that moneys collected from this source [i. e. forfeited recognizances in criminal cases] belong to the county.”

It follows from this that the money should be refunded to Milwaukee county. The city of Milwaukee has no interest in it.

Criminal Law—Requisitions—A justice of the peace may require security for costs in criminal actions under the same circumstances as like security may be required in civil actions.

A requisition will not be issued when it appears that the accused was not in this state at the time the offense is alleged to have been committed.

February 14th, 1913.

HON. HARRY C. WILBUR,
Executive Clerk.

In your letter of the 3rd, you enclose a letter from Chas. E. Briere, district attorney of Wood county, supplementary to an inquiry regarding a requisition for one Earl Van Ert. Mr. Briere asks:

“Whether or not the justice of peace is justified in a case like the present, where the complaining witness states that she does not care to prosecute, but prefers to get married, to demand security for costs, under sec. 4771, of the complaining witness in order that the county would be protected in the money expended in promoting the marriage.”

Sec. 4771 of the Stats. relating to criminal cases in justice courts provides:

“The justice may require of the complainant to give security for costs as in civil cases security may be required of the plaintiff, and if he refuse the justice may dismiss the complaint.”

It is a matter of common knowledge that in civil actions the justice almost invariably refuses to demand security for costs of a plaintiff residing in the same county in which the justice is located. In criminal actions the justice ought not to require security for costs unless he would also require security for costs under similar circumstances in a civil action. In this Van Ert matter, there has been considerable correspondence. The sister of Miss Rieck was in here yesterday and I had a long conversation with her regarding the case.

Of course, the district attorney will not and ought not to be seeking for an excuse to avoid asking for a requisition in cases of this kind. From what I was told yesterday by Miss Rieck's sister, it appeared to me probable that Van Ert departed from the state prior to the birth of the child. If that

is true, it would appear that he was not guilty under sec. 4587c prior to such departure. If I am correct in this then if charged under that section, he would not be a fugitive from justice under the decisions of the court. Upon that question, I would call your attention to an opinion given to the governor under date of May 15th, 1912.

Criminal Law—Gambling—Machine described is a gambling device.

February 17th, 1913.

CLIVE J. STRANG,

District Attorney,

Grantsburg, Wisconsin.

In your letter of February 13th you have asked my opinion as to whether certain machines that are being operated in your county are gambling devices and whether the parties operating them are violating the law in respect to gambling.

You state that, to operate said machines, a nickel is first dropped into the slot, causing three wheels to revolve; that the player receives chips all the way from two in number up to twenty, depending upon the place where the wheels stop; that, if they stop in certain places, no chips are received; that the chips are in turn played back into the machine and the results are the same as if a nickel were used, with one exception that, whenever a nickel is played, the player gets a piece of gum worth, probably, two cents or less, and that, when the chip is played, nothing is received unless the player is lucky enough to get a number that will entitle him to a certain number of chips; that these chips are not good for their face value of five cents, except for soft drinks, ice cream and tobacco and goods of that class.

There is no question in my mind that, under the statement of facts submitted by you, the machines are gambling devices and kept and operated in violation of sec. 4529 and also sec. 4531 of the Stats.

This department has held that a certain cigar machine, where the person who puts a nickel into the machine, receiving probably his money's worth by getting a cigar, but where he has a chance of getting additional cigars, is a gambling de-

vice; that, while the purchaser had a chance of obtaining additional cigars, the proprietor was running the chance of losing them. This was held to be gambling. (Opinion rendered to Colonel O. G. Munson, private secretary to the Governor, under date of February 17th, 1907, published in Biennial Report and Opinions of Attorney-General for 1908, page 286. See authorities cited therein.)

It is evident from your statement that chance is the controlling element, and that skill does not enter into the manipulation of the machines to any considerable degree. I am therefore of the opinion that said machines are gambling devices and that their use is prohibited by our statute.

Criminal Law—Oil and Oil Inspection—Corporations—A corporation may be proceeded against by criminal information for violation of the oil inspection law.

The clerk or agent making the sale of oil that has not been inspected, is also liable to the penalty provided by sec. 1421e Wis. Stats. 1911.

February 28th, 1913.

W. J. RUSH,

District Attorney,

Neillsville, Wisconsin.

In your letter of February 24th you call my attention to sec. 1421e Wisconsin Stat. 1911, requiring the inspection of petroleum oils, and especially to the following provision, found therein:

“Any person who shall personally, or by clerk or agent, sell or offer for sale or for use, or who shall in any manner dispose of or attempt to dispose of any oil,”
without such inspection shall be liable to fine.

You state that complaint has been made against the Standard Oil Company for violation of this section and ask whether the word “person,” used in said section, includes corporations and, if it does, what the procedure is to collect such fine from a corporation.

You also ask whether the agent of the person violating the provisions of this section quoted would also be liable, the stat-

ute using the term "by" clerk or agent, and not the term "also" the clerk or agent.

Sec. 1636*l*, Wisconsin Stats. 1911, provides in part:

"No person by himself, his servant or agent, or as the servant or agent of any other person, or as the servant or agent of any firm or corporation, shall sell," etc.

In an opinion given by my predecessor to the State Dairy and Food Commissioner under date of January 29th, 1912, it was held that the word "person" as used in that section includes corporations, and, to support such opinion, the following were cited: Subsec. 12 sec. 4971 Wis. Stats. 1911; *Fisher v. Horicon Iron & M. Co.* 10 Wis. 351; *Signitz v. Garden City Banking and Trust Co.* 107 Wis. 171; 7 Am. & Eng. Ency. of Law (2nd ed.) 845; 5 Thompson on Corporations, sec. 6434.

I see no reason for reaching a different conclusion as to the provision to which you refer, and therefore advise you that, in my opinion, the word "person" as used therein includes corporations.

In an opinion given to Honorable E. M. Griffith, State Forester, under date of October 18th, my predecessor held that a town maintaining a nuisance may be proceeded against by indictment or information and as authorities for such procedure cited: 20 Am. & Eng. Ency. of Law (2nd ed.) 1231; *Town of Byron v. State*, 35 Wis. 313; *Town of Saukville v. State*, 69 Wis. 178.

In an opinion given by my predecessor to the district attorney of Calumet county under date of October 14th, 1911, he held that corporations may be prosecuted criminally. In an opinion by former Attorney-General Gilbert, found on page 902 of the Biennial Report and Opinions of the Attorney-General for 1908, will be found a discussion of this question, holding that the procedure is by information and referring to sec. 4734 of the Stats. The same was held in an opinion found on page 282 of the same report.

I agree with these opinions and advise you that the proper procedure in prosecuting a corporation criminally is by information. I believe, too, that a corporation could be proceeded against civilly for the penalty imposed by this section. (See Biennial Report and Opinions of the Attorney-General for 1906, page 219.)

I am also of the opinion that the clerk or agent who actually makes the sale is liable to the penalty and that the principal is made liable by the terms of the statute. The language used was intended to make it clear that the principal could not shield himself by the claim that the offense was in fact committed by his clerk or agent, but it was not intended, in my opinion, to render the clerk or agent making the sale immune from prosecution.

“A person who is acting under the authority of a superior is guilty if his acts are illegal, even if ordered to do so by his superior. Anyone who is acting as agent for another cannot escape the consequences of a criminal act by showing that he did the act for and under the direction of his principal.” 8 Am. & Eng. Ency. of Law (2nd ed.) 299.

To the same effect, see: Wharton's Criminal Law (9th ed.) secs. 94a, 244, 247; Clark's Criminal Law, pp. 99, 101; Bishop on Criminal Law, secs. 355, 631, 658.

The one who actually makes the sale is guilty, even if acting as agent for another. *Welch v. State*, 145 Wis. 86, 88.

Criminal Law—A postdated check issued under the facts stated is not in violation of sec. 4438a.

March 4th, 1913.

J. A. METZLER,

District Attorney,

Montello, Wisconsin.

You state that a merchant living in the village of Montello, Wisconsin, was indebted to a firm in Milwaukee for goods purchased from them; that the account had run for some time, when the firm, on the 16th day of February, 1913, demanded payment through their attorney at Montello; that the merchant claimed that he had no money on hand with which to pay same and requested that the company accept three checks on the Montello State Bank for the amount and that the checks be dated ahead, one February 25th, 1913, and two others March 8th, 1913; that, after considering same, the company agreed to accept same, providing the merchant would have money in the Montello State Bank to meet the checks when

due, to which the merchant agreed; that the check that was dated February 25th, 1913, had been endorsed by the company at Milwaukee and transferred to the First National Bank of Milwaukee, who in turn endorsed same and sent it to the Montello State Bank for collection, on the 25th day of February, the check was protested, by reason of the merchant's having no funds on deposit with which to meet the same.

You inquire whether said merchant has committed an offense under sec. 4438a of the Stats.

It is provided by this section as follows:

“Any person who shall make, sign, utter and deliver an instrument in writing commonly known as a bank check, with intent to defraud, without having money on deposit where such check is made payable, shall, if such check is presented and remains unpaid for five days after it becomes payable and payment thereof is refused because the maker has no funds on deposit with which to pay such check, be punished by fine of not more than one hundred dollars or by imprisonment in the county jail not more than one year.”

This statute was enacted in ch. 136 of the Laws of 1887. The revisors changed it to its present form by inserting the words “it becomes payable” in lieu of the words “its date.”

I find no decision of our Supreme Court to guide us in interpreting the meaning of this statute. Neither have I been able to find a statute of another state expressed in the same words.

It has generally been held by the courts that a postdated and post-payable check would not come within the terms of statutes somewhat similar to ours; that false representations or pretenses cannot be predicted upon the nonperformance of a future performance or the happening of a future event. It is generally held that a check postdated amounts to nothing more than a promise by the drawee to have the money at the bank for the payment of the check at a future date.

It appears from the statement of facts presented by you that the check in question was given for a pre-existing debt. No fact appears showing that there was any intent to defraud the party to whom the check was given. It was not given to obtain goods, wares and merchandise or to deprive

the party to whom given of anything valuable; it was given for a debt already contracted, prior to the giving of the check.

I call your attention to the following authorities, which have helped me in arriving at my conclusion: *Brown v. State*, 66 Ind. 85 (see note to this case in Am. & Eng. Ann. Cases, vol. 8, p. 1069); *State v. Ferris*, 171 Ind. 562; *Reg v. Walne*, 11 Cox C. C. 647; *Lesser v. People*, 73 N. Y. 78.

I am therefore of the opinion that the merchant in question should not be proceeded against under said sec. 4438a.

Criminal Law—Elections—Subsec. 4 of sec. 11-24 may apply to a candidate for office if he “*wrongfully*” suppress his nomination papers.

March 20th, 1913.

MR. L. OLSON ELLIS,

District Attorney,

Black River Falls, Wis.

In your favor of the 18th, you ask whether subsec. 4 of sec. 11-24 of the Stats. applies to a candidate for office, or whether it refers only to persons to whom he may have handed his papers for the purpose of putting them on file.

The section in question provides that:

“Any person who, being in possession of nomination papers entitled to be filed under this act, or any act of the legislature, shall wrongfully either suppress, neglect or fail to cause the same to be filed at the proper time in the proper office, shall on conviction be punished” etc.

It is difficult to conceive how a candidate could “*wrongfully*” suppress his own nomination papers. Certainly he would not do it wrongfully if he did it of his own free will and not from improper motives or inducements. If, however, the nomination papers were suppressed “*wrongfully*” within the meaning of that word as used in the section, I see no reason why a candidate for office is not included within the general words of the section.

OPINIONS RELATING TO EDUCATION.

Education—Public Officers—Construction of secs. 698 and 704 R. S., as amended by ch. 518, Laws of 1905 and ch. 433, Laws of 1909.

\$250.00 limitation of expenses repealed. No limitation except must be "Actual and necessary."

November 22, 1911.

HON. C. P. CARY,

State Superintendent of Public Instruction,

Your favor of the 22nd inst. is received. In substance your query raises the question whether the limitation of \$250.00 for expenses of a county superintendent provided for in ch. 518 of the Laws of 1905 is removed by the provisions of ch. 433 of the Laws of 1909.

Ch. 518, Laws of 1905, amended sec. 704 of the Wisconsin Stats. of 1898 relating to the compensation of county superintendents of schools and provided in part that in addition to the salary fixed by the county board such board may allow such superintendent such sum in addition to his compensation and other allowances specified above as he shall certify he has actually and necessarily expended in defraying traveling expenses while engaged in the discharge of the duties of his office, provided that no more than \$250 shall be allowed for such expenses in any one year to each superintendent.

Ch. 433 of the Laws of 1909, amendatory of sec. 698 of the Stats., contains certain provisions clearly amendatory to sec. 704 since they relate to the same subject matter and distinctly qualify the provisions of ch. 518 of the Laws of 1905.

Ch. 433 provides in part as follows:

"In all cases where the superintendent district comprises the entire county the county board of supervisors of every

county at the annual meeting next preceding the election of such county school superintendent shall fix the amount of the annual salary which shall be received by the superintendent of schools and shall allow such actual and necessary traveling expenses incurred in the proper discharge of his duties within and without the county as may be reasonable and just, the same to be audited, allowed and paid in the same manner as other claims against the county are audited, allowed and paid."

The provisions of ch. 518 providing in such cases that "The county board may allow such superintendent such sum in addition to his compensation" etc. not to exceed \$250, have been interpreted as leaving it discretionary with the board whether such additional expenses should be allowed or not. The language of ch. 433 is mandatory and provides that in addition to his salary and certain other requisites the county board "shall allow such actual and necessary traveling expenses * * * as may be reasonable and just" and further provides as above quoted that the claim shall be audited and allowed by the county board in the same manner as other claims are audited and allowed.

In my opinion the provisions of ch. 433 of the Laws of 1909 should be construed as removing the \$250 limitation and further as making it mandatory upon the part of the county board to allow the actual and necessary traveling expenses incurred in the proper discharge of the duties of such school superintendent, the only limitation thereon being that such expenses must be actual and necessary for the proper discharge of the duties of his office.

Education—Schools—The distance between a child's home and a school in an adjoining district is to be measured, pursuant to sec. 4350 Wis. Stats. (ch. 543, L. 1911), "by the nearest traveled highway," the same as the distance between such child's home and a school in that district.

September 17, 1912.

HON. C. P. CARY,

State Superintendent of Public Instruction.

In your favor of September 17th you ask my opinion as to whether the distance between a child's home and a school in

an adjoining district, referred to in subdivision 3 of sec. 435o, ch. 543, Laws 1911, is to be measured along the nearest traveled highway, or in an air-line.

Subdivision 3 of sec. 435o provides that:

“In cases where there are children of school age in a home located more than two miles from the schoolhouse in the home district and transportation is not provided, the distance to be measured by the nearest traveled highway, and there is another school in an adjoining district located at a distance of one-half mile or more nearer to such home, the children of school age shall be privileged to attend the nearer school,” etc.

While the specification of the method of measurement “by the nearest traveled highway” in the first clause of the sentence, and the absence of such specification in the latter clause might raise some inference that a different method of measurement was there intended, I do not think that such is the correct interpretation in the absence of any reason for a different measurement in the two instances. The obvious purpose of the statute is to permit a child to attend the nearest school even though in another district where at least one-half mile of travel can be thereby saved. I think that when the statute permits a child to attend a school in an adjoining district, which school is at least a half mile nearer the child’s home than the one in its home district, the word “nearer” clearly means nearer when compared in the same way, i e. measuring the distance in the same manner. The method of measurement “by the nearest traveled highway” specified for ascertaining the distance between the child’s home and the school in that district is thus clearly required to be the method of measurement when ascertaining the distance between the child’s home and the school in an adjoining district.

Education—Contracts—A contract to convey pupils to a neighboring school district under sec. 496q, subdiv. 3 and 4, does not prohibit the driver from taking others with him on the trip unless expressly contained therein.

School district entitled to aid provided by sec. 496q.

February 14, 1913.

HON. C. P. CARY,

State Superintendent of Public Instruction.

Under date of January 23d, you state that a special school district meeting was held in a certain school district in this state, at which it was voted to instruct the school board to close the school, in accordance with the provisions of ch. 618, Laws of 1911, and transport the children to the grades in a district maintaining a free high school; that thereupon a contract for transportation was let and transportation was commenced in September last; that of the pupils who applied for transportation five attended the grades of the public school and the rest went to the parochial school, located in the same town with the free high school; that all children were transported in the same conveyance; that the five attended the public school regularly for twenty-three days, when one family moved from the district, taking four of the public school children with them; that the remaining public school pupil attended quite regularly until recently, when she withdrew from the school for the winter months; that one of the children that was in attendance at the parochial school has now entered the public school and that the transportation wagon takes this child to the public school and the rest of the children to the parochial school, as formerly.

You inquire:

"1. On this statement of facts can the school board prohibit the driver of the transportation wagon, who is under contract to transport the children to the public school, from allowing other children of the district to ride to town for the purpose of attending the parochial school?"

"2. On this statement of facts would the district be entitled to the \$150 special aid granted to districts that comply with all the terms and provisions of ch. 618, Laws of 1911, it being conceded that the children who enroll for transportation and attendance at the public school attend regularly for at least eighty per cent of the time during the school year?"

Sec. 496q of said chapter 618 contains the following provision concerning the contract of transportation in such cases:

"3. The district board or town board of school directors shall in all cases where the school is closed and transportation is provided by a team, enter into a written contract in the name of the district with one or more persons, whereby it is

agreed that such person or persons are to safely and carefully carry or provide for carrying the children to and from the school or schools in the district where provision has been made for their schooling.

“4. The driver of each transportation wagon shall be of good moral character, trustworthy and responsible; shall furnish a safe team and suitable and comfortable bus or wagon well supplied for protections against stormy and inclement weather; such driver shall have control of and be responsible for the good order and behavior of the children while in the conveyance going to and returning from school, and shall prohibit the use of profane or unseemingly language upon the part of the pupils, and shall report all cases of insubordination while on the wagon to the parents and to the school board of the district. Be it also understood that, in all cases where it is practicable, conveyance by interurban, steam railway or automobile shall be equivalent for transportation or conveyance by a team.”

I assume that there is no express provision in the contract in question prohibiting the party who is under contract to transport the pupils from allowing other children of the district to ride with him on the regular trips. In the absence of such a stipulation, having in view the parties to the contract, the situation and circumstances attending them and the object of the contract, I do not believe that the law could be construed to imply that no other proper persons, such as are fit to associate with the pupils, could be conveyed with the children in the same wagon, and the board, in the absence of such a stipulation, has not the right, in my opinion, to prohibit the driver from taking other parties in the same conveyance, unless it clearly appears that such prohibition is necessary to protect the pupils, or that it is otherwise essential to their welfare and success. The provision of the law that interurbans and steam railways may be used for transporting the pupils is a fact to be borne in mind as showing that, as a matter of law, they are not entitled under the contract to be transported alone. In interurbans and steam railways they would necessarily ride with others. The person obligating himself to convey these children may have been induced to accept the terms of the contract for the consideration therein named by reason of the fact that it contained no prohibition against the conveyance of other parties on the same trips. Should the board now prohibit such conveyance and the driver refuse to comply with their demands, I do not believe that he would be violating the

express or the implied terms of his contract, or that it could be said that he was guilty of a breach of contract. It may be a serious question whether the board can legally make a contract prohibiting the driver from allowing other children to ride with him, simply because they are attending a parochial school. This question I do not here pass upon.

The answer to your first question must therefore be in the negative.

In answer to your second question I would call your attention to the following provisions of sec. 496q:

“Whenever the electors of any rural school district maintaining a one or two department rural school or the electors of any town maintaining its schools under the township system of school government shall direct the school board or the town board of school directors to close the district, or any sub-district school, and provide transportation and tuition for all persons of school age who may desire to attend school at a district maintaining a one or two department rural school, or a state graded school, or the grades below the free high school in a free high school district, each such rural school district or sub-district shall receive special state aid in the sum of one hundred fifty dollars annually upon complying with the following conditions:

“(1) Transportation and tuition shall be provided for at least thirty-two weeks, including legal holidays, for all persons of school age desiring to attend school during the school year.”

As the district in question has complied with the express provision of this statute, although only one child is now attending the public school, it seems plain that the district is entitled to the aid therein provided.

Education—Union Free High Schools—A Union Free High School district may be dissolved under the provisions of sec. 490a.

It is proper for the district clerk to give notice of election for such dissolution.

March 6, 1913.

HON. D. S. LAW,
District Attorney,
 La Crosse, Wisconsin.

In your communication of the 6th inst. you state that:

“Last year the question of the establishment of a union free high school in a district comprising a portion of the towns of

Holland and Onalaska was submitted to the electors of said district pursuant to the laws governing school elections; that a majority of the votes were in favor of the establishment of the union free high school and that a school certificate was issued; that now some of the electors of the district desire to have a vote taken on the question as to whether or not the district shall be dissolved and the certificate surrendered; that a petition has been circulated and generously signed that this question be submitted to the vote of the electors at the next annual school meeting to be held the third Monday in March and that the clerk of the said school district gave the requisite ten days' notice thereof as required by section 490a and 495—11; that the clerk of the school board is not satisfied that it is his duty to give this notice or that this question may be submitted to the vote of the qualified electors."

You ask my opinion upon the question thus raised.

~~Sec. 495—1~~

Sec. 495—1 to sec. 495—19 inclusive of the statutes provides for the organization of what is termed "union free high schools." Sec. 495—19 provides that:

"All acts and parts of acts relating to town free high schools not conflicting with the preceding sections shall be in force and effect and shall apply to union free high schools established under this act and the provisions relating to state aid to town free high schools shall be applicable to all union free high schools established under this act."

Sec. 490a of the Stats. relates to town free high schools and provides:

"The electors of any town, village or city school district or subdistrict maintaining a free high school may at any annual meeting or election vote upon the question of surrendering the certificate of organization of the free high school and the dissolving of the high school district; provided, that ten days' notice of such purpose be given by posting five copies thereof in five different public places in such town, village or city school district or subdistrict, or by publishing such notice in any newspaper published in any such town, village or city school district or subdistrict ten days prior to the time set for holding such meeting. The vote shall be taken by ballot and canvassed according to the statutes for conducting elections in such municipality. Those ballots in favor of the surrendering of the certificate and dissolution of the free high school district shall be written or printed 'For Surrender' those opposed 'Against Surrender'".

The section just quoted does not appear to conflict with any of the secs. from 495—1 to 495—19 and no reason is perceived why sec. 490a should not apply to union free high schools. It must be confessed, however, that the section is somewhat obscure and much that may be desired in the way of definiteness is lacking therein. It is to be noted that the section does not provide who shall give the ten days' notice therein required; neither does it prescribe the conditions under which any considerable number of taxpayers of the district may require such notice to be given. It is, however, manifest that it was the intention of the legislature to give electors of the district an opportunity to surrender their certificate and dissolve the free high school district, and the statutes should not be so construed as to deprive the electors of this right. It may well be argued that under the terms of sec. 490a it is immaterial who shall give the notice that the question of dissolving the school district shall be voted upon at the annual school meeting so long as the notice is given in the manner prescribed by the statutes and the electors generally are advised that the question will be voted on at such meeting.

I am very much of the opinion that the thing required by the statute is publicity and that so long as notice is given in the manner prescribed so that the electors thereof may be duly advised that an election to surrender the certificate or dissolve the district would be upheld even though such notice were given by electors only.

However, our statutes are quite uniform in requiring clerks of school districts, clerks of towns, as well as clerks of counties, to give notices of these elections and to prescribe in such notice the special questions, if any, that shall be voted upon at such meetings, and I do not consider it a violent construction of the statute to say that it is the plain intention thereof that the district clerk shall give notice of the fact that such question will be voted upon at the annual election. He is required by law to give the notice of the election. The electors of the district are entitled to have an opportunity to vote on this particular question. The clerk is advised through the petitions filed with him that there is a pronounced sentiment in the district in favor of voting on that question. I not only think it would be entirely proper for him to submit this question to

the voters and to give notice thereof, but that he would be subject to censure should he arbitrarily refuse so to do.

Under the circumstances stated in your letter I am of the opinion that it is the duty of the district clerk to give notice of the fact that the question of dissolution of the district and surrender of the certificate issued will be submitted to the electors at the annual meeting and that he should provide the ballots to be used in voting on that proposition as required by the statutes.

OPINIONS RELATING TO ELECTIONS.

Elections—Corrupt Practices Act—Ch. 650, Laws of 1911.
County clerks not entitled to fees from secretary of state for preparing copies of poll lists.

October 5, 1911.

HON. JAMES A. FREAR,
Secretary of State.

Replying to your favor of September 22nd, in which you make further inquiry concerning your duties under chapter 650 of the Laws of 1911 known as the corrupt practices act, would say that I fully appreciate the many difficulties attendant upon your office in carrying out the provisions of the act, which difficulties are very much enhanced by reason of the fact that the act is imperfectly drawn and that the measures provided for carrying the act into effect are by no means specific. You suggest that section 62 of the statutes requires that copies of the poll lists be returned to the county clerks but that no express provision of law requires the county clerks to file and preserve these poll lists in their offices and you ask what course is to be pursued providing poll lists have not been filed in all the counties of the state. You further suggest that no provision of law requires county clerks to forward to your office any records of this character and you ask whether there is authority whereby the county clerks can be called upon to furnish certified copies of such lists without the payment of statutory fees, or any authority for asking the county clerks to forward the original lists to your office providing they are on file in their respective offices. You further inquire whether you would be authorized to pay statutory fees for securing certified copies of such lists.

In reply to these several inquiries I can only say that while the provisions of chapter 650 are mandatory and the penalties provided for violations thereof in many cases severe and drastic, nevertheless public officials in the enforcement of this act or in carrying out the provisions of the act cannot perform duties which are impossible. All that can be required of your department is that you use all available means to carry the provisions of the act into effect and since the act does not specifically provide for certain conditions necessary to render it effectual, it follows that you must be governed in these particulars by your own discretion and the means available. It is to be presumed that the several county clerks have preserved the poll lists which the law requires should be returned to them and of which they are the legal custodians. If, however, it should develop that these poll lists have been destroyed in any particular instance the fault will lie with the county clerk and not with you. County clerks, like other officials, take their office *cum onere* and the legislature has power to impose additional duties upon public officers without providing for extra compensation. The only inference which can be drawn from this act relative to the duty of county clerks concerning the poll lists is that they should be certified to your department upon request and in case of a refusal to certify or return the lists to your department for the purpose of carrying out the provisions of this act, the liability will rest with the county clerk and not with you. Under the present law county clerks throughout the State of Wisconsin are upon a salary basis and as no provision is made for the payment of fees for returning the poll lists to the secretary of state it follows that this is one of the additional duties imposed upon county clerks by the legislature and that such duty must be performed by them without compensation. It is not necessary for you to tender to the respective county clerks any fees in advance for certified copies of poll lists; neither are you empowered to pay them any fees for such poll lists under any conditions. It is my opinion that the county clerks are under legal obligation to supply the secretary of state with such poll lists and to do all other things within their power to assist the state officers in carrying out the provisions of this act.

Elections—Towns—Town Meetings—Sec. 4544e providing penalty where “any election officer” shall look at a voter’s ballot applies to elections at town meetings.

July 9, 1912.

MR. GAD JONES,
District Attorney,
Wautoma, Wisconsin.

In your favor of July 6th you state that a case has been brought to your attention where it is claimed that at a town meeting one of the supervisors who was acting as an inspector of election unfolded the town tickets of several of the voters and took notice of the names that appeared upon the tickets before allowing them to be deposited in the ballot box, and you ask whether, assuming that he did so with the intention of finding out whose names were on the tickets, an action against him could be brought under section 4544e, Wis. Stats., or whether that section applies only to officers of general elections.

Sec. 4544e, Wis. Stats., provides in part: “Any election officer who shall take notice of the manner in which any elector shall mark his ballot . . . shall be punished” etc.

This section was enacted by sec. 124, ch. 288, Laws of 1893. The greater part of that chapter is devoted to general elections, though certain sections thereof expressly refer to elections of town officers. See sections 7, 104, etc., but the last sentence of section 801 provides: “All penalties prescribed for any violation of law applicable to a general election shall be applicable to town meetings to the same extent.” This language seems to me to remove any doubt but that the general language of the quoted part of sec. 4544e is applicable to an election at a town meeting.

I am therefore of the opinion that the election officer in question could be properly prosecuted under sec. 4544e, Wis. Stats.

Elections—Ballots—Corrupt Practices Act—Filing of statement of expenses prior to time fixed is an irregularity that may be cured by a later filing at the proper time.

July 18, 1912.

MR. STANLEY G. DUNWIDDIE,
District Attorney,
 Janesville, Wisconsin.

In your favor of July 15th, you state that a candidate for nomination for a county office at the primaries next September filed his first expense account with your county clerk on July 14th; that in that account his first expenditure for campaign purposes was made on July 14th, the expenditure being for the publication of the candidate's announcement in the paper. You ask my opinion as to whether under these facts the county clerk is authorized to certify or print on the official ballot this candidate's name.

Sec. 94—10, Wis. Stats., as amended by ch. 10, Special Session of 1912, provides:

"The name of a candidate . . . shall not be certified or printed on the official ballot . . . unless there has been filed by or on behalf of said candidate . . . the statements of accounts and expenses relating to nominations required by this act up to the time for such certification."

Sec. 94—9, Wis. Stats., as amended by ch. 10, Special Session of 1912, provides:

"Every candidate . . . shall within the four days ending on the second Saturday occurring after such candidate . . . has first made a disbursement . . . for political purposes and thereafter within the four days ending on the second Saturday of each calendar month . . . file a financial statement . . . which statement shall cover all transactions not accounted for and reported upon in statements theretofore filed. Each statement after the first shall contain a summary of all preceding statements" etc.

The statement in question was filed prior to the time when it should have been filed. Such irregularity can apparently be cured by a new filing "within the four days ending on the second Saturday occurring after such candidate or committee has first made a disbursement." To save any question it might be well for you or the county clerk to attract the candidate's attention to the fact that his statement was filed too soon to be in strict compliance with the law. I should hesitate to decide that the irregularity of filing a statement too soon

was sufficient to deprive a candidate of his right to have his name on the official ballot, but do not now pass upon this question since, as pointed out, the irregularity may be cured.

Elections—Voting Machines must permit voter to express first and second choice.

July 19, 1912.

MR. D. E. McDONALD,
District Attorney,
Oshkosh, Wisconsin.

In your favor of July 17th, you request my opinion as to the proper arrangement of names, etc., on voting machines to be used at the September primaries. I have examined the diagram prepared by Mr. J. M. Davis showing a proposed arrangement of names on the voting machine and think that such arrangement would comply with the law provided that provision be made, first, so that a voter may vote for his first choice only if he so desires instead of for both his first and second choice; second, so that a voter may vote either first or second choice for a man whose name does not appear on the printed ballot; such provision should also give the voter opportunity to vote for second choice for a name appearing on the printed ballot where his first choice vote is cast for a man whose name does not so appear.

As to the place that the electoral ticket should occupy upon the machine and as to the other questions you ask, I attract your attention to an opinion previously given by this department to the district attorney of Milwaukee county, copy of same enclosed, which I think will show you the views of this department on such questions.

Elections—Ballots—Corrupt Practices Act—Unless a candidate files the statement of expenses within the time limited by law, as extended by ch. 10 Laws Special Session 1912, his name may not be printed on the official ballot.

July 20, 1912.

MR. STANLEY G. DUNWIDDIE,
District Attorney,
Janesville, Wisconsin.

You request my opinion as to whether a candidate for nomination for a county office at the primaries next September, who filed his first expense account with the county clerk on July 11th, stating therein that his first expenditure for campaign purposes was made on June 14th, the expenditure being for the publication of the candidate's announcement in the paper, is entitled to have his name placed on the official ballot or whether the county clerk is without authority to certify or print the candidate's name on the official ballot by reason of the provisions of sec. 94—10 of the Stats.

Section 94—10, as amended by ch. 10, Special Session 1912, is mandatory that

“The name of a candidate chosen at a primary or otherwise shall not be certified or printed on the official ballot for the ensuing elections unless there has been filed by or on behalf of said candidate . . . the statements of accounts and expenses relating to nominations required by this act . . .”

It is plain that the candidate in question has not filed his statement within the time provided by sec. 94—9 as amended by ch. 10, Special Session of 1912, and it is also plain that he has not filed it “at least sixty days before the primary or within seven days after the latest time otherwise provided by law accompanied by an order approving such filing,” etc., as provided by sec. 94—10 as amended. It seems impossible to give any meaning to the amendment of sec. 94—10 made by the Special Session of 1912 which will permit this candidate's name to be certified or printed on the official ballot. The amendment definitely specifies the cases when a filing which is otherwise too late “shall not prevent the placing of the name of a candidate upon the official ballot.” It seems to me that unless a candidate who is otherwise too late in filing his statement can bring himself within this amendment he is not entitled to have his name certified or printed on the ballot.

Elections—Criminal Law—Where the inspectors and clerks of election place on the poll list the name of a person not voting, and not a qualified elector, and certify that such list contains the names of persons voting and none others, they may be prosecuted under sec. 4544 or under sec. 4545, Stats.

July 29, 1912.

CHARLES A. TAYLOR,
District Attorney,
Barron, Wisconsin.

In your letter of the 26th you state that at a judicial election held in your county last spring the clerks of election in one of the towns placed on the polling list the name of a man who, to the knowledge of the clerks and the inspectors, did not live in said town, did not vote at the election and was not in said town on election day; that the poll list containing this fraudulent name was returned to the county clerk of the county with the following certificate attached and signed by the inspectors and clerks of election:

“We hereby certify that the following and within poll list is correct and true and contains all the names of persons voting at a judicial election held on the 2nd day of April A. D. 1912, and none others;”

that a vote was probably inserted in the ballot box by some one, with the consent of all the election officers, as having been voted by said person; that this might be hard to prove, because the witnesses to it would be the inspectors and clerks, some or all of whom would be guilty of fraudulent conduct under sec. 4545 of the Stats; that you would prefer to arrest all of the election officials on a charge of making a false certificate in respect to a duty imposed upon them by statutes relating to election, as such offense is defined in sec. 4544b, but that you cannot find in the statutes any requirement that they make such a certificate to a poll list, although it is a custom long followed; and you ask my opinion as to the proper action for you to take.

You also ask whether, if the certificate they make is gratuitous, and not required, it would, when falsely made, render them liable under sec. 4544b, or whether the certificate must

be required by law in order to make the officials liable for making "any false certificate in respect to such duty."

Section 4545 of the statutes provides in part:

"Any inspector or clerk of elections who shall knowingly make, assist in making or cause to be made any false statement or return of the votes cast at any election . . . or who shall wilfully violate any provision of law or be guilty of any fraud in respect to any election shall be punished by imprisonment in the state prison not more than three years nor less than one year or in the county jail not more than one year or by fine not exceeding five hundred dollars, except as is otherwise provided in these statutes."

Section 4544 provides in part:

"Any member of a board of canvassers of votes cast at any election who shall knowingly make or assist in making any untrue or false statement or canvass of such votes or any false certificate thereof . . . or sign or make or assist in making any certificate of the correctness thereof which shall include or contain any votes or statement or return of votes in the form of additional or supplemental returns . . . shall be punished by imprisonment in the state prison not more than three years nor less than one year, or in the county jail not more than one year, or by fine not exceeding five hundred dollars."

It would appear to me that the making of this certificate, even though not required, is the making of a false statement or canvass of the votes and that each of the clerks and inspectors who signed the certificate you speak of would be guilty under this section. Of course, they could also be punished, I presume, under sec. 4545, to which you have referred. I do not find any provision of the statutes requiring a certificate of this kind and very seriously doubt whether they could be punished under sec. 4544b.

This department cannot undertake to formulate the forms for complaints for district attorneys.

Elections—Public Officers—The resignation or declination of a person who has been nominated as a candidate for the office of Presidential elector, should be filed with the Secretary of State.

Nominations for Presidential elector of a party not heretofore participating in elections in this state must be made by nomination papers as provided in sec. 30, Stats.

July 31, 1912.

HON. J. A. FREAR,

Secretary of State.

In your letter of July 30th you inclose a copy of a letter received by you from Honorable John Hicks, of Oshkosh, and ask that I give you answers to the questions presented.

In Mr. Hicks's letter he states:

"If the regular Republican electors resign because they cannot support Taft, to whom are their resignations to be addressed? It has been stated that, as they were chosen by the delegates to the recent Republican National Convention in Chicago, their resignations should be addressed to that body and that that body will fill all vacancies; but, as those delegates have fulfilled their duties and no longer act as an organization, it seems impracticable to think that they will act any further in the premises, or does the law provide that vacancies in the list of electors shall be filled by the State Central Committee? It is quite important that these points be made clear for the reason that a large number of the electors regularly appointed will resign because they are not in harmony with the Taft National ticket."

Sec. 34 of the Stats. as amended provides in part:

"Any person nominated to office may decline and annul the same by delivering to the officer with whom his certificate of nomination or nomination paper is filed, three days before election in case of city officers, and nine days in other cases, a declination in writing signed by him and acknowledged before some officer authorized to take acknowledgments."

Under sec. 11—29 of the Stats. the certificate of nomination of Presidential electors is to be filed with the Secretary of State. It therefore follows that the resignation should be filed with the Secretary of State.

The second paragraph of sec. 34 of the Stats. as amended provides how vacancies are to be filled in case of such a declination being filed and provides that the vacancies may be filled in the same manner as original nominations or by the committee representing the party.

I believe this answers the first question. Colonel Hicks's second question is:

“In what manner are the electors chosen who represent Colonel Roosevelt in the coming campaign? It is expected, of course, that the new Progressive Party convention to be held in Chicago next week will be followed by a set of Roosevelt electors in Wisconsin. Now the question is, are those electors to be selected as the others were, by delegates to the national convention, or are they to be placed on the ticket by petition and, if so, who is to get up the petition?”

As the new party has not participated in prior elections in Wisconsin, they cannot be placed upon the official ballot under the party designation, but must go on as independent nominees.

Sec. 30 of the Stats. as amended provides how independent or nonpartisan nominations may be made for any office to be voted for at any general election: that is, by petition. In my opinion the Presidential electors for the new party will have to be placed on the ballot by such petitions, as provided in said section.

Elections—Public Officers—Ballot—In case of doubt as to the eligibility of a candidate for office, the county clerk should place his name on the ballot, if his papers are in proper form.

August 7, 1912.

JOHN F. HOOPER,

District Attorney,
Crandon, Wisconsin.

In your letter of August 5th you state:

“About twenty months ago the elected and qualified sheriff for Forest county was removed from his office by Governor McGovern for malfeasance in office and one George Monty was appointed to succeed him and has held and still holds said office and discharges his duties as such officer. The said George Monty is now a candidate for reelection or, rather, for nomination. Art. 6 sec. 3, of our constitution says: ‘Sheriffs shall hold no other office, and be ineligible for two years next succeeding the termination of their offices.’ The question has been put to me as District Attorney for this county, Can one who was appointed to fill a vacancy and who has continued to discharge the duties

of the office become a candidate for nomination until two years have intervened? We have very little law on this question in Wisconsin. I have given an opinion, but I find that some other attorneys have given the sheriff a different opinion. I shall be glad to get an opinion from your office."

In the case of *Black v. Pate*, 30 So. 434; 130 Ala. 514, the court say:

"The constitution declares: 'A sheriff shall be elected in each county by the qualified electors thereof, who shall hold his office for the term of four years unless sooner removed, and shall be ineligible to such office as his own successor.' Const. art. V, sec. 26. Here the person made ineligible is designated by the pronoun 'who,' which can have relation to no other than the person previously mentioned, viz., the sheriff elected by the qualified electors for the term of four years. Without an unwarranted extension of its terms, this provision cannot be made to include, or to render ineligible to succeed himself, one who has held the sheriff's office only by appointment for a fractional term."

In *Bozeman v. Laird*, 45 So. 722; 92 Miss. 263, a new county had been created in 1906 and officers elected. The sheriff was a candidate for reelection in 1907 for the term beginning in January, 1908, and was elected and his election contested. The constitution provided that the term of office of sheriff should be four years and that "the sheriff and treasurer shall be ineligible to immediately succeed themselves or each other in office." The court say:

"We do not think that sec. 135 applies to a sheriff who has served a mere fragment of a full term, whether that fragment be a statutory term, as here, or some unexpired term. There are some difficulties in this view; but we do not think that purpose and reason underlying sec. 135 can be reconciled with the opposite view."

The syllabus to *State ex rel. v. Dircks*, 111 S. W. 1; 211 Mo. 568, is as follows:

"Const. 1875, art. IX, sec. 10 (Ann. Stats. 1906, p. 262), providing that sheriffs should serve two years, etc., and be eligible only four years in any period of six, was repealed in 1906 by an amendment providing for the election of sheriffs in November, 1908, to serve for four years, etc., making them eligible for four years only in any one period.

“Held, that one elected in 1906 for two years is eligible for election in 1908 for the new four-year term, he holding the office during the two-year term under the old constitutional provision, and not under the new, which was intended to create a new rule, effective in 1908.”

One of the justices dissented from the opinion in this case.

This ruling was followed in the case of *State ex rel. v. Cloud*, 111 S. W. 8, as to the office of county treasurer.

In the case of *State ex rel. v. Pontius*, 85 N. E. 540; 78 Ohio St. 353, it was held that, where a constitutional amendment authorized the legislature to extend the term of county officers then holding office and, pursuant thereto, the legislature extended the terms of such officers, a sheriff elected in 1905, his term to begin January first, 1906, for a term of two years and which term was by such act extended so that in 1908 he was serving his third year, was not ineligible to reelection in 1908 under the constitutional provision that no person shall be eligible to the office of sheriff for more than four years in any period of six years. The court say as to such amendment:

“Its purpose was to enable the legislature to provide for the carrying on of the government during the interregnum by continuing incumbents in office, and it would be unreasonable to conclude that in the adoption of the amendment it was not the intention to exempt the authority from limitations that would defeat its purpose.”

State ex rel. v. Harris, 77 Ohio St. 481; 83 N. E. 912, is to the same effect.

You will note that these several authorities pass upon provisions somewhat like those in our constitution and yet not altogether the same. It appears to me that it is not altogether clear just what our court might hold with reference to the provision in our constitution.

The only way in which I can see that this question could come before you officially would be in a request from the county clerk for advice as to whether or not he should place the name of Mr. Monty upon the ballot for the primary election. You understand, of course, that this department is not authorized to give advice to district attorneys upon matters not coming before them in their official capacity.

In an opinion bearing date June 10th, 1910, and found upon page 341 of the Biennial Report and Opinions of the Attorney-General for 1910, it was held that, where the eligibility of the candidate was in doubt, it was the duty of the county clerk to place the name upon the ballot and leave the matter of eligibility to be determined in a proper proceeding between the parties interested. I think that should be the course pursued here.

Elections—Corrupt Practices—The expenses that may be incurred by a person or group of persons under par. 2 of sec. 94—28 Stats. should be included as a part of the total amount that may be disbursed by or on behalf of a candidate for office under sec. 94—5 Stats.

August 9, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your letter of the 7th you state that you are in receipt of a letter from Mr. Paul A. Hemmy, of Juneau, Wisconsin, which reads in part as follows:

“I wish to inquire whether you would have an investigation made by the proper official in relation to the Corrupt Practices Act. I would like a construction of the following sections:

“Query: In determining the total of disbursements as defined in sec. 94—28, subd. 2, must there be included the amount spent by local groups paying their own expenses and operating as provided in sec. 94—5?”

Section 94—28 of the Stats., as amended by ch. 650 of the Laws of 1911, provides in part:

“1. No disbursement shall be made and no obligation, express or implied, to make such disbursement, shall be incurred by or on behalf of any candidate for any office under the constitution or laws of this state, or under the ordinance of any town or municipality of this state in his campaign for nomination or election which shall be in the aggregate in excess of the amounts herein specified, namely:” [Here follows an enumeration of the amounts that may be expended by candidates for the different offices.]

“2. Any candidate may delegate to his personal campaign committee or to any party committee of his party, in writing duly subscribed by him, the expenditure of any portion of the total disbursements which are authorized to be incurred by him or on his behalf, by the provisions of this section, but the total of all disbursements by himself, by his personal campaign committee in his behalf, by all party committees in his behalf, or otherwise made in his behalf, shall not exceed in the aggregate the amounts in this section specified, except as provided in sec. 94—30 of the statutes.”

Sec. 94—5, as amended by ch. 650 of the Laws of 1911, provides:

“No person or group of persons, other than the candidate or his personal campaign committee or a party committee, shall make any disbursement for political purposes otherwise than through a personal campaign committee or a party committee, except that expenses incurred for rent of hall or other rooms, for hiring speakers, for printing, for postage, for telegraphing or telephoning, for advertising, for distributing printed matter, for clerical assistance and for hotel and traveling expenses, may be contributed and paid by a person or group of persons residing within the county where such expenses are incurred.”

You will note that by the terms of this section the only expenses or disbursements for political purposes which may be paid by any person or persons other than a candidate, his personal campaign committee or party committee, are those enumerated in the exception.

Under par. 2 of sec. 94—28 the total amount of all disbursements by the candidate, his personal campaign committee on his behalf, all party committees on his behalf “or otherwise made in his behalf” cannot legally exceed in the aggregate the amount specified in the first subdivision of the section. Unless the words “or otherwise made in his behalf” refer to the expenses that may be incurred by a person or group of persons residing within the county where the expenses are incurred, under section 94—5, they are left without any meaning. For that reason, in my opinion such expenses are included in making up the total amount that may be expended for or on behalf of a candidate.

Elections—Primary Pamphlet—It is left to the discretion of the Secretary of State to arrange the order in which candidates are to appear in the primary pamphlet, except as directed in statute that candidates for the same office must be grouped together in the order as provided by statute.

August 13, 1912.

HON. J. A. FREAR,
Secretary of State.

You submit the question whether the matter of alphabetical arrangement of candidates' names for the several offices to be entered in the pamphlet for the primary election issued by your department shall govern, or whether the arrangement should be by parties as appears in the ballot.

Sec. 94—21 of ch. 650 of the Laws of 1911 provides as follows:

“Not later than the thirty-fifth day before the September primary, the secretary of state shall compile, prepare and cause to be printed in pamphlet form for each state senatorial district separately, the statements filed for the candidates to be voted for therein, placing the statement relative to the candidate for governor first, followed in order by those of the candidates for the other state offices, for presidential electors, for United States senator, for member of Congress, state senator and assemblyman.”

Under the express provision of this statute it is necessary to group all the candidates of all the parties for a single office and to place the various groups in the primary pamphlet in the order in which the statute provides. There is, however, no provision as to the arrangement of the various statements of the candidates in a single group in any particular order. Neither does the statute require in express terms that the candidates of a certain party should be grouped together. This is left entirely to your judgment and discretion. An alphabetical arrangement of the candidates' statements, without reference to party lines, would be a strict compliance with the statutes, while a grouping of the candidates of each party and placing such groups of the parties in alphabetical order would also be in conformity with the law.

I cannot advise you further than to state that the matter is left entirely within your discretion. It seems that the Leg-

islature did not consider a certain place in the pamphlet as of any advantage to any candidate, as each candidate is to pay the same amount, irrespective of the place in the pamphlet in which his statement is put.

Elections—Corrupt Practices Act—A person who spends money for liquor and other refreshments while campaigning while a candidate, and also advertising his business is violating the corrupt practices act.

August 14, 1912.

WM. F. SCHANEN,
District Attorney,
Port Washington, Wisconsin.

In your communication of August 8th you submit the following statement of facts and request my opinion thereupon:

“Under the corrupt practices act, if a person who is a candidate for an office at the coming September primary, also who is engaged in business which he attempts or desires to advertise, does said person violate the terms of said corrupt practice act if he distributes his cards and campaign literature with the advertising of his business at the same time; and while so distributing said campaign literature pertaining to his candidacy, and also at said time distributing his advertising matter for his business; if he at the same time spends money for the purpose of liquors, refreshments and cigars, if in that event he violates said act if he states at said time that the expenditure is solely and purely for his business, and not pertaining to his candidacy?”

In answer to your inquiry I will say that the courts would construe the spending of money for the purposes and under the circumstances therein stated as a violation of the corrupt practices act. In my opinion it would be regarded as a subterfuge and, if permitted, would open the way for the use of money prohibited by the corrupt practices act, simply by a pretense of advertising his business, while at the same time combining with such advertisement his political interests.

Elections—Municipal Corporations—A city which has adopted voting machines in all its precincts cannot thereafter return to the old ballot system.

August 14, 1912.

ARCHIBALD MCKAY,
District Attorney,
Superior, Wisconsin.

You inquire whether the City of Superior, having once adopted the voting machine system, can return to the old system of voting by ballot at the forthcoming primary election.

Under secs. 44—1 to 44—18 of our Stats. the municipalities of the state are authorized to adopt and purchase for use, voting machines. There is no provision in the law authorizing a municipality to return to the old system. In the case of *Northern Trust Co. v. Snider*, 113 Wis. 516, to which you have called my attention and which this department has often cited in passing upon questions of this nature, our court has laid down the rule that power to adopt is a special limited power, which, when once exercised, is exhausted and that the power to give effect to an optional law does not carry with it by implication power to abolish it. In that case it was held that a county that had adopted a salary system for the sheriff could not thereafter return to the fee system.

I am therefore of the opinion that in a case where a city has adopted voting machines under the above quoted sections which our law authorizes, they have no power thereafter to return to the old system, of voting by ballot.

Elections—Constitutional Amendments—Ballots—Elections—
The constitutional amendments to be submitted to the people under ch. 665, Laws 1911, should be printed upon the same ballot as the names of candidates for office.

The question of the going into effect of ch. 227, Laws 1911, extending the right of suffrage to women, should be printed upon a separate ballot.

August 16, 1912.

HON. J. A. FREAR,
Secretary of State.

In your letter of the 13th you say:

“Ch. 633, Laws of 1911, relating to forms of ballots at general elections, provides (subsec. 8 of sec. 38):

““Whenever a proposed amendment to the constitution, or any measure or other question shall be submitted to a vote of

the people, a concise statement of the nature thereof shall be printed in accordance with the act or resolution directing its submission upon a separate ballot provided for that purpose,

“Ch. 665, Laws of 1911, relating to the submission of certain proposed constitutional amendments to the people at the general election in November, 1912, provides among other things that

“ ‘Said form of ballot shall be printed upon the ballot to be voted at such election, after the names of the candidates, and separated therefrom by an appropriate line or rule.’

“Sec. 2 of ch. 227, Laws of 1911, an act extending the right of suffrage to women, directs that

“ ‘The question whether the foregoing provisions of this act shall take effect and be in force, shall be submitted to a vote of the people of this state, in the manner provided by law for the submission of an amendment to the constitution at the next general election to be held in November, 1912.’ ”

You ask for my opinion as to the proper ballot or ballots upon which ch. 227 and the various proposed constitutional amendments should be placed.

Ch. 633 of the Laws of 1911 is a general law and governs the form of ballot where there is no special provision made. As ch. 227 of the Laws of 1911 contains no special provision as to ballot and provides that the question shall be submitted in the manner provided by law for the submission of an amendment to the constitution, such submission should be in accordance with ch. 633 of the Laws of 1911, that is, upon a separate ballot.

Ch. 665 is a special law, relating to the particular proposed amendments to the constitution therein referred to. It is also a later law than is ch. 633 of the Laws of 1911. One of the rules for interpretation of statutes is that the later law governs in cases of conflict between that and an earlier law. Another rule of construction is that where there is a conflict between the provisions of a general law and the provisions of a law relating to a particular class of cases, the special law prevails as to the particular class. *Mead v. Bagnall*, 15 Wis. 156.

In my opinion it follows from this that the provision of ch. 665 of the Laws of 1911, relating to the ballot, must be followed in submitting the constitutional amendments therein referred to—that is, that it shall be submitted upon the ballot to be voted at such election after the names of the candidates and separated therefrom by an appropriate line or rule.

Elections—Declination of Nomination—A declination of the nomination for presidential elector should be filed with the Secretary of State.

August 16, 1912.

HON. L. B. NAGLER,

Assistant Secretary of State.

In your letter of August 14th you inclose a letter from Honorable John Hicks, accompanied by a proposed form of his resignation as a candidate for the office of presidential elector, asking whether such form is correct.

You also ask the question, To whom may a candidate for Presidential elector resign?

In an opinion given to your department under date of July 31st last, I referred to sec. 34 of the Stats. as amended, and stated that a resignation as Presidential elector should be filed with the Secretary of State. Such language was not strictly accurate. What I should have said was that a declination of the nomination should be filed with the Secretary of State. On page 194 of your compilation of the election laws of the state you have given a form for such submission. It appears to me that this is a better form than that proposed by Mr. Hicks and I would suggest that you call his attention to such form. The use of such a form and the filing of it in your office will accomplish the purpose desired.

Elections—Corrupt Practices Act—Such act prohibits name of candidate who has not filed statements from being placed on ballot at elections but not at primaries.

Secretary of State should give notification of failure to file expense statements immediately after time therefor has expired and not wait until the seven day period provided by sec. 94—10 as amended has expired.

August 17, 1912.

HON. L. B. NAGLER,

Assistant Secretary of State.

In your favor of August 14th you ask whether a candidate who fails to file an expense statement on the dates named in the law is entitled to a position on the primary ballot, or whether the prohibition of sec. 94—10 refers only to the general election following the primary.

Sec. 94—10, as am. by ch. 10, Special Session of 1912, provides:

“The name of a candidate chosen at a primary or otherwise shall not be certified or printed on the official ballot for the ensuing elections unless there has been filed * * * the statements of accounts * * * required by this act,” etc.

A careful reading of the corrupt practices act, of which sec. 94—10 is a part, shows that the word “election” is never used therein to mean a “primary” election, but the latter is always referred to therein as a “primary”. This distinction will be found clearly marked in secs. 94—1, 94—6, 94—8, 94—9, 94—13, 94—14, 94—15, 94—16, 94—17 and 94—18. In addition, the amendment to this section, made by ch. 10, Special Session of 1912, in striking out the word “election” after the word “primary” in the first line of the section, seems to indicate that the word “election” is to be taken as referring only to “elections” as distinguished from “primaries”. I am, therefore, of the opinion that the prohibition of sec. 94—10 does not refer to a primary election.

You also ask whether it is the duty of your department to notify county clerks of the failure of any candidate to file his expense statement as provided by law after the name of such candidate has been certified to the county clerk for a place on the primary ballot. Since the prohibition of sec. 94—10 does not apply to the primary there would seem to be no duty on your department to take any steps to enforce it as to such primary.

You further ask, “Does sec. 94—35 make it the duty of the secretary of state to notify the district attorney before or after the expiration of the seven days grace provided for in the amendment to sec. 94—10 as passed at the Special Session.”

Sec. 94—35 provides for such notification “immediately upon the expiration of the time fixed by any law of this state for the filing” of the expense accounts. A literal reading of this language would plainly require the notification to be given as soon as the time fixed by *any* law of the state had expired, and sec. 94—9 fixes a limitation as well as section 94—10, which merely extends the period fixed by sec. 94—9. I see no reason to give such language any other meaning than such literal one and believe that such construction will oper-

ate equitably in that a candidate who may have unintentionally failed to file his accounts within the period prescribed by section 94—9 will thus be notified of his failure in time to avoid the penalty of losing a place on the official ballot. I am, therefore, of the opinion that the notification should be given a candidate immediately after the expiration of the time fixed by sec. 94—9.

Elections—Nominations—Party in whose favor nomination papers have been filed need not accept such nomination, and in such case his name should not be placed upon the primary ballot by the county clerk.

August 20, 1912.

MR. GAD JONES,
District Attorney,
Wautoma, Wisconsin.

You state that nomination papers containing the requisite number of signatures have been filed with the county clerk, nominating one W. A. Roblier as a candidate for the office of county clerk to be voted for at the September primary; that W. A. Roblier demands that his name be not placed upon the primary ballot and declares that he is not a candidate for the office; that the person who filed the nomination papers insists that his name be placed on the ballot; and you ask whether, under these circumstances, the clerk would be justified in omitting Mr. Roblier's name from the ballot.

In reply to your inquiry I would say that, in my opinion, no person can be compelled to become a candidate against his wishes, and this intention is evidently recognized in the primary election law, sec. 11—5, subd. 4, which provides that "each candidate shall file with his nomination paper or papers, or within five days thereafter, a declaration that he will qualify as such officer if nominated and elected."

This provision of the law has been construed to be mandatory, and unless the candidate files such declaration within the time limited he is not entitled to have his name placed upon the primary ballot. I assume that Mr. Roblier, not wishing to have his name placed upon the ballot and declaring that he is not a candidate, has not filed the declaration provided for in the primary law, and if so, he is not entitled to have his name placed upon the ballot under any circumstances.

Elections—Primaries—Saloons—Primary election for 1912 in the town of Stockbridge must be held in hall in the village of Stockbridge.

2. Saloons must be closed on primary election day.

August 21, 1912.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

Under date of August 20th, you state that the town of Stockbridge, in Calumet county, always held its town meetings in a hall which, since the incorporation of the village of Stockbridge, is within such village; that after one or two town meetings and elections were held there after the incorporation of said village an oral vote was taken at a town meeting, at the noon hour, without any notice having been given by the town clerk, and that a majority of oral votes were in favor of holding the next town meeting at the town poor house farm, south of the village, in the town of Stockbridge; that two town meetings were held in said town house on the poor farm, and that, in the spring of 1911, at the town meeting, by an oral vote it was again changed back to the village of Stockbridge, and that a town meeting was held last spring in the hall in said village.

You inquire where the primary and election must be held this fall in the town of Stockbridge.

In answer I will say that sec. 783 of the Wis. Stats., provides:

“The annual town meetings in each town shall be held at the place where the last town meeting was held, or at such other place therein or in a city or incorporated village within or adjoining the town as shall have been ordered at a previous meeting, or when there has been no such previous meeting at such place as shall be directed in the act or proceedings by which the town was organized. When twelve electors shall file with the town clerk at least four and not more than six weeks before any annual town meeting their written request that the place of holding such meeting be decided by ballot, he shall within one week after the filing of such request post notices in at least four public places in said town stating that the place of holding the annual town meeting will be decided by ballot at the town meeting then next to be held. Each elector may

vote a ballot designating thereon a building or public hall within said town or such city or village, which ballots at the close of the polls shall be canvassed and the result certified and recorded. The place receiving the largest number of ballots shall be established as the place of holding the annual town meeting thereafter until otherwise ordered."

Sec. 15 of the Wis. Stats., provides:

"All elections under this and the next two following chapters shall be held:

* * *

"3. In each town at the place where the last town meeting was held or at such other place as shall have been ordered by such meeting or by the supervisors when they establish more than one election district as hereinafter provided; but the first election after the organization of a new town shall be at the place directed in the act, order or proceeding by which it was organized."

The last town meeting in the town of Stockbridge having been held in the hall in the village, under these various provisions the primary election should be held in that place.

You also inquire whether saloons must be closed in towns, villages and cities on primary election day this year, September 3d.

In answer I will say that sec. 11—25m provides as follows:

"Any person who shall sell, give away or barter any intoxicating liquors on a primary election day the person so offending shall be punished by a fine of not less than five nor more than twenty-five dollars or by imprisonment in the county jail not to exceed thirty days or by both such fine and imprisonment."

Under this provision saloons cannot be open and sell liquor on primary election day.

Elections—Corrupt Practices Act—The giving of a pass to the State Fair by a member of the Board who is a candidate for office is a disbursement within the corrupt practices act, and if such disbursement is made for political purposes it is forbidden by that act.

August 27, 1912.

Mr. J. C. MACKENZIE,

Secretary, Wisconsin Board of Agriculture.

In your favor of August 23rd, you ask whether it will be in conflict with the corrupt practices act for a member of the State Board of Agriculture to give away complimentary tickets to the State Fair, such member being at the time a candidate for a state office, it being understood that under the rules of the board each member is given thirty complimentary passes to the State Fair to dispose of as he sees fit.

If the giving of such complimentary tickets is a "disbursement for political purposes" as those terms are defined in the corrupt practices act, then such giving is prohibited by sec. 94—6 and 94—7 of such act.

The term "disbursement" is defined in subsec. 3 of sec. 94—1 to mean and include "every act by or through which any money, property, office or position or other thing of value passes or is directly or indirectly conveyed, given," etc.

It seems to me that a ticket to the State Fair might well be held to be "a thing of value" so as to make the giving of it a disbursement within the quoted definition.

Subsec. 1 of sec. 94—1 provides:

"Any act shall be deemed to have been done for 'political purposes' when the act is of a nature, is done with the intent, or is done in such a way as to influence or tend to influence directly or indirectly voting at any election or primary," etc.

Whether the giving of a ticket to the State Fair is done for political purposes will, within the above definition, depend upon the circumstances of the particular case. In view of the severe penalties (fine, imprisonment and loss of office) provided by sec. 94—38 for a violation of any provision of the corrupt practices act, I should hesitate to advise that any act which in any aspect appeared to be forbidden was not included within the terms of the law. I am, therefore, of the opinion that the giving of a ticket would be a "disbursement" and if given under such circumstances as to be done for "political purposes" it is forbidden by the law.

Elections—Clerks of Election—Poll Lists—There may be appointed only two clerks of election, although the law requires them to keep three poll lists.

September 5, 1912.

MR. E. P. GORMAN,

District Attorney,

Wausau, Wisconsin.

In your favor of August 31st you call my attention to the fact that while sec. 47 of the Stats., as amended, provides for two clerks of election, and sec. 66, prior to its amendment by ch. 650, Laws of 1911, provided that the clerks of election should keep two poll lists, the amendment to the last named section now requires such clerks to keep three poll lists, and you ask whether or not it would be legal to appoint an additional clerk to keep the additional poll list.

I do not find any authority in the law for any election officers other than those provided for, and do not think that it would be legal to have an additional clerk of election. It was evidently assumed by the legislature that it would be possible for the two clerks to keep three lists.

Elections—Candidates—Presidential Electors—A candidate may have his name appear on the ballot as a candidate for two or more different offices, even though if elected he could lawfully hold but one.

A member of congress may not be a Presidential Elector.

September 5, 1912.

HON. JAMES A. FREAR,

Secretary of State.

Under date of August 31st, you forwarded to me a letter from Mr. Frank Schutz, Chairman of the Democratic State Central Committee, in which he requests to be advised whether a candidate for congress and a candidate for assembly may at the same time be a candidate for presidential elector, i. e., whether the same person can appear on the ballot twice as a candidate for different offices; and you request my opinion on this question.

I find no constitutional or statutory provision prohibiting a man from being a candidate for two offices at the same elec-

tion, or which would prevent his name from appearing twice on the same ballot as a candidate for two different offices, even though, owing to constitutional or statutory provisions, or to the fact that the two offices are incompatible, it might be illegal for him to hold both offices. This department has ruled that although a woman is ineligible to hold the office of clerk of the circuit court, it is the duty of the county clerk to place her name on the official ballot. Sec. 11—9, as amended by ch. 200, Laws of 1911, provides: "The names of all candidates for the respective offices for whom the nomination papers prescribed shall have been duly filed shall be printed thereon." And sec. 11—7, Wisconsin statutes, as amended, provides that the secretary of state "shall transmit to each county clerk a certified list containing the name and post-office address of each person for whom nomination papers have been filed in his office," etc. Under these sections I do not think that you have any discretion as to certifying the names of persons who have been duly nominated, even though it may appear to you that they are ineligible to take and hold the office if elected.

On the question of whether or not a man may be a presidential elector and a member of congress, it might be well for you to call Mr. Schutz's attention to sec. 1 of art. II, of the Const. of the United States, which provides that

"No senator or representative or person holding an office of trust or profit under the United States shall be appointed an elector."

Elections—Corrupt Practices Act—District Attorneys—Criminal Law—It is a violation of the corrupt practices act for a candidate to spend money for the circulation of his nomination papers if the expenditure be made for "political purposes."

It is the duty of the district attorney to prosecute offenses under sec. 94—38 upon complaint made.

September 12, 1912.

MR. GEORGE B. NELSON,
District Attorney,
 Stevens Point, Wis.

In your favor of September 9th, you state that one of the successful candidates at the recent primary election spent, according to his filed statement, the sum of \$27.20 for circulat-

ing nomination papers, and you ask my opinion as to whether such expenditure constitutes a violation of the corrupt practices act, and whether, in case complaint is made, you should proceed against such candidate.

Enclosed please find copy of letter under date of June 5, 1912, to Mr. W. K. Parkinson, District Attorney, Phillips, Wis., with reference to the payment for circulating nomination papers, which will answer your first query.

As to the second, it seems to me that it is the duty of the district attorney, upon complaint made showing that a person has incurred the penalty denounced by sec. 94—38 of the corrupt practices act, to proceed as he would in the case of a complaint showing a violation of any other of the criminal laws of the state.

Elections—Primaries—Tie Vote—A primary election for sheriff which resulted in a tie must be settled by lot and if the successful candidate resigns then the vacancy can be filled by the committee.

September 16, 1912.

C. J. STRANG,

District Attorney,

Grantsburg, Wisconsin.

In yours of September 11th, you state that at the primaries recently held the vote as to the office of sheriff resulted in a tie; that the two candidates wish to go upon the ticket independently, so as to give the people another chance to designate their choice. You inquire whether the law compels the board of canvassers to draw lots and designate the one nominated and, if so, whether the one thus nominated may resign and then be placed on the ticket independently.

In answer I will say that in sec. 84, Stats., as amended by ch. 492, Laws of 1911, it is provided as follows:

“provided, however, that in any case, if any two or more candidates for the same county office shall have received the greatest and an equal number of votes the board of canvassers shall determine the choice by lot, which lots shall be drawn by the persons receiving the equal number of votes; or in the absence of one or both of such persons or their refusal to draw by lot, the board of canvassers shall appoint a competent per-

son. to draw the same for them and declare and certify the same accordingly.”

In the case of *State ex rel. Hadfield v. Grace*, 83 Wis. 295, our Supreme Court decided that mandamus would lie to compel the determination of the election, in case of a tie vote, by lot, as required by law.

Under this decision it is the duty of the county canvassers to determine the nominee by lot. The person who is thus nominated may, of course, resign, as no one is compelled to accept an office or run for an office after he has determined not to do so. I see no objection to his running independently after such resignation. My predecessor in office has held that a defeated candidate at an election may become an independent candidate for the same office at the November election, and I know of no law prohibiting a person from becoming a candidate independently after resigning as a candidate on a regular party ticket; but in such case there would be a vacancy. (See sec. 34 Wis. Stats.) Sec. 11—13, Stats., as amended by ch. 54, Laws of 1911, provides that vacancies occurring after the holding of any primary shall be filled by the party committee of the city, district, county or state as the case may be. Under this section it would be the duty of the county committee to fill the vacancy caused by the resignation, and thus the fight would not be between the parties in question, as independent candidates, but it would be a three-cornered fight.

Elections—Presidential Electors—Presidential electors are voted for throughout the state and when nominated by nomination papers pursuant to sec. 30, such papers must be signed by at least 1,000 voters of the state, who need not be residents of any particular congressional district or districts.

September 17, 1912.

HON. JAMES A. FREAR,

Secretary of State.

In your favor of September 16th, you hand me letter received from Colonel John Hicks, of Oshkosh, and request my opinion as to the matters discussed therein, to wit, the number of signatures, etc. that are required on petitions for the placing

of names of presidential electors upon the official ballot at the November election.

In my letter to you under date of July 31st, I gave my opinion to the effect that sec. 30, Wis. Stats. (ch. 613, Laws of 1911), providing for independent nominations, is applicable to the nomination of presidential electors.

Although one presidential elector is nominated from each congressional district and two from the state at large (sec. 11—29 Wis. Stats., ch. 300, Laws of 1911, and ch. 22, Laws of 1912 special session) they are to be elected “by general ticket” (sec. 94y) and are thus to be voted for throughout the state. (See subdivisions 9 and 10, sec. 38, Wis. Stats., ch. 633, Laws 1911.) Their nomination papers must, therefore, pursuant to subd. 4 of sec. 30, be signed by at least 1,000 voters of the state who need not be residents of any particular district or districts.

Sec. 30 will be found on page 46 of the pamphlet of election laws, and a form of nomination paper on pages 193 and 194 thereof.

Elections—Nominations—Electors of President and Vice President—All electors may be nominated by one nomination paper.

Such paper should show which are nominated from districts and which from the state at large.

Form in election laws pamphlet should be followed as nearly as possible.

September 23, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of September 19th, you submit a form of nomination paper for electors of president and vice president, and request my opinion as to its sufficiency.

Although the proposed form includes all the electors on one paper, I am of the opinion that it is not objectionable on that ground. Attorney-General Gilbert decided that “the statute does not prohibit the placing of the names of several candidates upon the same paper.” See Biennial Report and Opinions of Attorney-General for 1910, page 309. Subd. 5 of sec. 30 provides that “each voter shall sign for but one candidate for the same office.” The persons sought to be nominated as

electors are obviously not candidates for the "same office," i. e. they are not in competition with each other, but each is a candidate for one of thirteen offices. The form submitted does not state the business or vocation of the candidate, nor his post-office address, as is required by subd. 2 of sec. 30. Such form does not show from which congressional district a particular elector is nominated, nor which of the thirteen candidates are nominated from the state at large. It may not be essential that it appear from which district the candidate is nominated, since sec. 94y of the Stats. does not make residence in a particular district a necessary qualification of an elector, although when nominated by national party delegates under sec. 11—29, they must be nominated "one * * * from each congressional district and two from the state at large," so that, by analogy, the same qualifications might be held to be necessary when they are nominated pursuant to sec. 30. But it does seem important that the nomination paper should show which two electors are nominated from the state at large, since sec. 94—28 of the corrupt practices act provides that "a presidential elector for any congressional district" may not legally disburse in his campaign more than \$100, and a "presidential elector at large" not more than \$500.

While the form and affidavit submitted may in other particulars be a sufficient compliance with the statute, I think that it would be better if the language of the statute were followed as closely as possible, and for this reason it seems to me that the form of nomination paper and affidavit found on pages 193 and 194 of the election laws pamphlet more clearly conforms to the statutory requirements.

Elections—Parties—Platform Convention—Pursuant to sec. 11—22 the secretary of a platform convention should file a certified copy of the record that he made of the proceedings of the convention, including record of the vote on roll call, if made.

September 23, 1912.

HON. JAMES A. FREAR,
Secretary of State.

In your favor of September 20th, you request my opinion as to what the "certified copy of the proceedings" of the

party platform conventions which the statute requires to be filed with you should contain, and specifically whether such copy should contain a record of the roll calls taken during the proceedings and the vote of the various members on such roll calls.

The statute in question, subsec. 2 of sec. 11—22, provides:

“The chairman and secretary of the platform convention of each party shall, within thirty days after the holding of said convention, file with the secretary of state a certified copy of the proceedings thereof and of the platform adopted.”

I think that a certified copy of the proceedings means a certified copy of the record of the proceedings and that there should be filed a certified copy of whatever record of the proceedings was actually made. The convention itself would probably have power to determine how detailed the record of its proceedings should be. In the absence of some direction by the convention to its secretary, I think that he should make such a record as is customarily made of the proceedings of such a body, and where a vote is taken by calling the roll, I think that it is the duty of the secretary to record such vote and that his minutes would necessarily show the vote of each member.

Elections—Polls, hours open—A voter's petition to extend hours that polls for a general election are open in a city of less than 5,000 or in a town or village must be filed at least 20 days prior to the September primary.

September 23, 1912.

MR. NEWTON W. EVANS,
District Attorney,

Oconomowoc, Wisconsin.

In your favor of September 21st, you ask my opinion as to whether the hour for opening and closing of the polls at the general election can be changed by a petition filed twenty days prior to the general election, or whether such petition must be filed twenty days prior to the holding of the September primary.

Sec. 49, as am. by ch. 620, Laws of 1911, provides that in

cities of over 5,000 the polls at general elections shall be open from 6 a. m. to 8 p. m., and in other cities and in towns and villages from 9 a. m. to 5:30 p. m., provided that such last named hours may be extended by a petition "signed by at least twenty voters of such city, town or village and filed with the clerk thereof, not less than twenty, nor more than ninety days, prior to the holding of the September primary."

While it is hard to conceive of any reason for requiring such petition to be filed so long in advance of the general election, especially in view of the fact that ch. 620 makes similar provisions for the hours that the polls shall be open at primaries, and provides that such hours may be extended "as provided in sec. 49, Stats.," yet it seems impossible to give any other meaning to the words of the statute. They are plain and unambiguous and therefore not open to construction.

I am of the opinion that a petition under sec. 49 for extending the hours that the polls shall be open at the general election must be filed at least twenty days prior to the September primary.

Elections—Primaries—Candidate whose name is written in one party column at primary, and who has filed nomination papers as a candidate for nomination by another party, is entitled to have his name placed in independent column as candidate for that office, even when he does not receive 10% of party vote for that office, provided he has majority of votes cast.

September 24, 1912.

MR. GEO. B. NELSON,

District Attorney,

Stevens Point, Wisconsin.

Your favor of the 23rd inst., is received, also a further communication from Mr. Sichelsteel. I think I owe you an apology for not having given more careful attention to your former communication but in the press of other matters I only gave it a cursory examination and evidently did not express myself very clearly in my communication to you.

As I understand the situation Mr. Sichelsteel filed a nomination paper as a republican candidate for the office of dis-

district attorney and that he has also filed within the five days prescribed his declaration that he will qualify as such officer if elected. That at the primary he did not receive the republican nomination but that he did receive a majority of votes cast in the democratic primary through his name having been written in the democratic column; that the aggregate of votes cast for himself and other candidates, if any there were, for the office of district attorney in the democratic primary was not equal to ten per cent of the party vote cast for governor at the last general election. The question to be determined is, first, is Mr. Sickelsteel entitled to go upon the regular ballot as a candidate for the office of district attorney; second, if so, in what column should his name be placed on the official ballot?

Inasmuch as Mr. Sickelsteel has filed a nomination paper for the office of district attorney I am inclined to hold that he has complied with the conditions of subd. 3, sec. 11—18, in respect to filing nomination papers and that the language of this subsection ought not to be construed as limiting the candidate to having filed a nomination paper as the candidate of any particular party. In my opinion the language of this subsection should apply to the office and not to the party designation, and inasmuch as Mr. Sickelsteel filed a nomination paper for the office of district attorney even though he filed it as a republican candidate, I think he has complied with the provisions of the act and if he received a majority of the votes cast for that office in the democratic primary he is not barred from the privilege of having his name placed on the official ballot by reason of the provisions of subsec. 3, sec. 11—18. In short, that under the facts stated he is entitled to have his name placed upon the official ballot as a candidate for the office of district attorney provided that within five days after receiving official notice of his nomination he filed a declaration that he would qualify as such officer if elected.

In reply to the second inquiry the provisions of subsec. 2, sec. 11—18, are very clear and explicit and inasmuch as Mr. Sickelsteel did not receive the required ten per cent his name should be placed in the independent column.

Elections—Corrupt Practices—All disbursements for political purposes except those enumerated in secs. 94—6 and 94—7 are prohibited.

The limitation on the amount that may be spent is on the total for both primary and general elections.

Disbursements by friend of candidate permitted subject to provisions of law.

September 30, 1912.

MR. B. A. HUSTING,
District Attorney,
Fond du Lac, Wisconsin.

In your favor of September 24th you request my opinion on the following questions:

1. "Can a candidate pay the expenses of a man to go through his district working for him on days of the campaign other than election day?"

Sections 94—6 and 94—7 prohibit disbursements for political purposes except those enumerated. Payment of the expenses of a man to go through a candidate's district "working for him" is not enumerated, and is therefore prohibited, unless the work that such man does comes within the kinds permitted. If he is "working" as a public speaker or in posting handbills, or distributing campaign literature, or doing anything else that is expressly permitted, there would, of course, be no violation of the law.

2. "Is it permissible for a candidate to pay the railroad fare and hotel expenses of a friend who might accompany him in his canvass?"

The law does not prohibit such a disbursement, or in fact, any disbursement unless it be made for "political purposes". If the disbursement is made to influence voting or voters then it is prohibited, unless what the friend does comes within the things that are permitted by secs. 94—6 and 94—7.

3. "Does the limitation of the amount that can be expended for an office by a candidate seeking the same mean the total sum spent at the primary and general elections?"

Sec. 94—28 limits the amount that may be spent "by or on behalf of any candidate for any office" etc. In view of the fact that the offices enumerated in the section are none of them

the quasi-office of nominee of a party, it seems obvious that the office referred to is the one to which the candidate may ultimately be elected, and that the section therefore fixes the total amount that a candidate may expend adding together the expenses of both the primary and the general election.

4. "Has an individual not a member of a candidate's campaign committee or of any party committee the right to spend money in the securing of an election of a candidate to office?"

Under the corrupt practices law an individual may expend money for political purposes except as prohibited by sec. 94—5 (see am. by ch. 20, Laws 1912, Special Session), and subject also to the provisions of subd. 2 of sec. 94—28, that "the total of all disbursements by himself (a candidate), by his personal campaign committee in his behalf, by all party committees in his behalf, or otherwise made in his behalf, shall not exceed in the aggregate the amounts in this section specified" etc.

Elections—Primaries—Where a person received the highest number of votes at a primary for the Republican nomination for an office for which he is nominated on the Democratic ticket, the person receiving the next highest number of votes on the Republican ticket is not the Republican nominee.

September 30, 1912.

HON. FRANK H. HANSON,

District Attorney,

Mauston, Wisconsin.

In your favor of September 27th you state that "A" was a candidate at the September primary for the nomination for county treasurer on the Democratic ticket, he having been regularly nominated therefor by nomination papers; that he received the highest number of votes for that office at such primary and is consequently the Democratic nominee for that office at the November election; that no one filed any nomination papers for that office on the Republican ticket, but "A" 's name was written thereon as the Republican nominee for county treasurer by 151 voters, and the name of "B" by 121 voters; and you ask whether "B" 's name can properly be

placed upon the ticket at the November election as the Republican nominee for the office of county treasurer.

Section 11—18 provides:

“The person receiving the highest vote at such primary as the candidate of any party for any office * * * shall be the nominee of that party for such office” etc.

The supreme court has said as to votes

“cast for a candidate known to be dead or disqualified, or for a fictitious person” that “the great current of authority is to the effect that such ballots are ineffectual for any person and cannot be counted in determining the result of the election.” *State, ex rel. v. Frear*, 144 Wis. 79, 88.

I do not think that such rule is applicable to the situation here presented, for the votes cast for “A” cannot be said to have been cast for a candidate known to be disqualified, since had “A” been defeated for the Democratic nomination he would (having received a plurality of votes for the Republican nomination) have been the nominee of that party. See subsec. 5 of sec. 11—12 “A” was thus not disqualified to be the Republican nominee and the votes cast for him cannot be regarded as nullities but must be counted in determining the result of the election. It follows that “B”, not having received “the highest vote at such primary as the candidate of any party” for the office of county treasurer, is not the nominee of that party for that office. Subsec. 1, sec. 11—18.

Elections—State Central Committee can make its own rules and can allow proxies to sit at regular meetings of the Committee.

October 2, 1912.

HON. GEO. E. SCOTT,

Chairman Republican State Central Committee.

You ask for my opinion concerning the legality of using proxies at the regular meetings of the State Central Committee.

In reply thereto would say that I am of the opinion that the State Central Committee, as the governing body of the polit-

ical party which it represents, has full power to make its own rules and regulations in the absence of any specific statute relating to the question involved and that this power would include the authority to permit proxies to represent individual members of the committee at regular or special meetings upon such conditions as the State Central Committee saw fit to prescribe. I am not aware of any statute prohibiting the committee from recognizing proxies at its regular meetings and I am therefore of the opinion that the State Central Committee may legally permit proxies to sit in its regular meetings upon such terms as the committee may prescribe.

Elections—Candidate for District Attorney whose name was written in party column but who did not file nomination papers is not entitled to have his name placed in the Party column on the official ballot but may have name placed in Individual column if he has complied with law in other respects.

October 3, 1912.

MR. PAUL R. NEWCOMB,
District Attorney,

Durand, Wisconsin.

You state that no nomination papers were filed for any democratic candidate for district attorney in your county but that at the last primary election three persons received votes for district attorney on the democratic ticket; that in the aggregate these three candidates did not receive first choice votes equal in number to ten per cent of the vote cast for governor at the last general election, but that the person who received the highest number of first choice votes did receive more than would be required on his nomination papers if he had filed any. This candidate now claims the right to have his name placed upon the official ballot in the democratic column and you ask for my opinion as to whether he is entitled to have his name placed in the party column as the democratic candidate.

In reply to your inquiry I am of the opinion that he is not so entitled. If he has complied with the law in other respects he is entitled to have his name placed in the individual column as a candidate for the office of district attorney, but

the law is very clear and specific that even had he filed nomination papers as the democratic candidate he would not be entitled to have his name placed in the party column unless the aggregate of votes cast for the office of district attorney equaled ten per cent of the vote cast for governor at the last general election.

Elections—Corrupt Practices—Candidates who have made no disbursements need file no statements.

Failure to file a statement under such circumstances does not prevent a candidate's name from going on the ballot.

October 9, 1912.

HON. W. C. ZABEL,

District Attorney,

Milwaukee, Wisconsin.

In your favor of October 4th you submit the following questions for my official opinion:

1. You ask whether, under sec. 94—9 of the Corrupt Practices Act, it is necessary for a candidate who has made no disbursements for political purposes, to file a statement to that effect.

Subsec. 1 of sec. 94—9, as am. by ch. 10, Laws of Special Session 1912, provides that:

“Every candidate * * * shall within the four days ending on the second Saturday occurring after such candidate * * * has first made a disbursement * * * and thereafter, within the four days ending on a second Saturday of each calendar month until all disbursements shall have been accounted for, and also within the four days ending on the Saturday preceding any election or primary, file a financial statement * * * which statement shall cover all transactions not accounted for and reported upon in statements theretofore filed.”

Obviously, this is not a requirement that a candidate must file a statement that he has made no disbursements. And in view of the fact that the section is highly penal, I do not think that such requirement should be read into the law by implication. Plainly the requirement that a statement be filed within four days ending on the second Saturday occurring after the

candidate has made a disbursement cannot apply to a candidate who has made no disbursement. Similarly, the requirement that "each statement after the first shall contain a summary of all preceding statements" etc. cannot apply to such a candidate. I find no other provisions in the law that require a candidate, who has made no disbursements, to file a statement. Paragraph 3 of sec. 94—9 specifies the details which such statement should give, and it seems almost incomprehensible that, had the legislature intended to require a statement to the effect that a candidate has made no disbursements, it would have failed to state that in the law, when specifying in such great detail what the statement should contain, and I am, therefore, of the opinion that it is not necessary for such a candidate to file any statement.

2. You ask whether or not a candidate is entitled to have his name placed upon the ballot at the election when he has had no disbursements and has filed no statement setting forth that fact.

Sec. 94—10, as am. by ch. 10, Laws special session 1912, prevents the name of a candidate being printed on the official ballot unless there has been filed by him "a statement of accounts and expenses relating to nominations required by this act up to the time for such certification". Since, under the construction of sec. 94—9 that I have adopted, no statements are required to be filed by such a candidate, he does not lose his right to have his name on the ballot by failing to file a statement.

3. You ask: "Is a candidate entitled to have his name upon the ballot when he files a statement of his disbursements after the time required by sec. 94—9, subd. 1?"

On this point I enclose you copy of an opinion rendered to Mr. S. G. Dunwiddie, District Attorney at Janesville, under date of July 20, 1912, which, I think, answers your inquiry.

Elections—Corrupt Practices—Although sec. 94—11 requires an individual to file a statement only when his disbursements for political purposes exceed \$50.00, any disbursements even though less than \$50.00 if within sec. 94—28 must be included in determining the total of all disbursements made in behalf of a candidate.

October 9, 1912.

MR. B. A. HUSTING,
District Attorney,
Fond du Lac, Wisconsin.

You refer to my opinion of September 30th, and ask whether sec. 94—11 of the Corrupt Practices Act does not modify sec. 94—28 "and permit the expenditure of at least \$50 by an individual not a member of a candidate's campaign committee or a party committee."

Sec. 94—11 requires the filing of a statement by a person other than a candidate, or a personal campaign or party committee only when the aggregate of his disbursements for political purposes exceeds \$50, but I think that an amount less than \$50 must nevertheless, if otherwise within subdiv. 2 of sec. 94—28, be included in determining the amount of disbursements made by or on behalf of a candidate. Subd. 2 of sec. 94—28 uses the words "the total of all disbursements" and I see no reason to except disbursements less than \$50 in amount.

Elections—There is no method of filling a vacancy on a county ticket after the primary when there was no candidate at the primary for the office.

October 10, 1912.

MR. GEORGE B. NELSON,
District Attorney,
Stevens Point, Wis.

Under date of October 7th you requested me to give you my opinion on the following question:

"Is there any law by which a vacancy can be filled on a county ticket after the primary where there was no candidate on the ticket for a certain office before the primary election?"

Sec. 11—13 of our Stats. provides:

"1. Vacancies occurring after the holding of any primary shall be filled by the party committee of the city, district, county or state, as the case may be.

"2. If a person whose name is printed on the primary ballot shall die or file a declination to accept the nomination after the ballots are printed, or if he shall be disqualified to accept

such nomination, the votes cast for him shall be counted and returned, and if he shall receive the greatest number of votes as provided by sec. 11—16 of the statutes, the vacancy shall be filled by the party committee as aforesaid.”

In an opinion rendered to Hon. J. A. Frear, Secretary of State, under date of September 24, 1910, this department has construed the word “vacancy” in said statute to apply only to a case where a nomination had actually been made and thereafter, for some reason, the party nominated could not serve. It was said in said opinion:

“The only meaning that can be given to the words ‘vacancies occurring after the holding of any primary’ is that which the words plainly express. ‘To occur’ is ‘to happen’—‘to take place.’ A vacancy could not occur after the holding of any primary unless the place made vacant was filled at the primary.”

I know of no way of filling a vacancy on the ticket where no nomination papers were circulated or where no nomination was made at the primary.

Elections—Ballot for state, congressional and county candidates may be voted on voting machine. But Presidential ballot and Referendum ballot cannot be voted on machine.

October 15, 1912.

MR. J. ELMER LEHR,
Assistant District Attorney,
Milwaukee, Wisconsin.

I have your favor of August 26th in which you request the opinion of this department upon several questions relating to the use of voting machines at the general election to be held in November, 1912.

Voting machines were first authorized by ch. 459, Laws 1901. That chapter provided that the common council of any city or any town board, etc., might adopt and purchase voting machines, provided that no machine should be approved by the voting machine commission therein provided for, unless such machine affords

“every voter a reasonable opportunity to vote for any person for any office or for or against any proposition, for whom, or for or against which he is by law entitled to vote, and enable him to do this in secrecy.”

At the time of the adoption of ch. 459 of the Laws of 1901, sec. 38 of the Wis. Stats. provided a form of paper ballot prescribing its size, etc., in considerable detail. Sec. 38 and ch. 459 of the Laws of 1901 were both amended by the legislatures of 1905, 1907, 1909 and 1911.

Ch. 633 of the Laws of 1911 amends sec. 38 providing in still greater detail the form, color and size of the ballot and providing for separate ballots for different officers and questions.

Prior to the amendment of 1911 subd. 1 of sec. 38 read as follows:

“Every ballot printed under the provisions of this chapter for use at general elections shall be upon white print paper” etc.

As amended by chapter 633 of the laws of 1911 subdivision 1 of section 38 reads:

“There shall be printed and provided for use in each precinct at general elections a *separate* ballot upon which shall be printed the names of all candidates for state, congressional, legislative and county offices.”

The several amendments to the election laws should be read together and harmonized with the statute relating to the use of voting machines if possible.

It does not seem to me that the change of language in subd. 1 of sec. 38 is sufficient to work an implied repeal of the voting machine law in its application to the candidates for state, congressional, legislative and county offices and I am therefore of the opinion that this ballot may be used upon the voting machine.

Subd. 8 of sec. 38 as amended by ch. 633 of the Laws of 1911 provides as follows:

“Whenever a proposed amendment to the constitution, or any measure or other question shall be submitted to a vote of the people, a concise statement of the nature thereof shall be printed in accordance with the act or resolution directing its submission upon a *separate ballot provided for that purpose* and underneath the question as thus stated shall appear the words

'yes' and 'no' and after and to the right of each of said words there shall be a square. At the top of said ballot shall be printed in letters of not less than three-eighths of an inch in length the words: 'Official Referendum Ballot.' Underneath said words and in plain legible type shall appear the following instructions to voters: 'If you desire to vote for any question make a cross (x) or other mark at the square after the word "yes" underneath such question; if you desire to vote against any question make a cross (x) or other mark in the square after the word "no" underneath such question.' This form of ballot shall be used at all elections at which questions are submitted to the people."

Subsec. 9 of sec. 38 provides:

"In each year in which there is to be elected a president and vice president of the United States, there shall be printed and provided for use *in each precinct at the general election a separate ballot* to be designated 'Presidential Ballot'."

Subd. 10 of sec. 38 provides the form of such Presidential ballot and subd. 17 of sec. 38 provides that the ballot to be used for state, congressional and county offices shall be printed on white paper; that the presidential ballot shall be printed upon blue paper, and the referendum ballot shall be printed upon pink paper. It is also provided in subdivision 10 that upon such ballots shall be printed in type of a certain designated size the official title of such ballot together with certain instructions to voters, which instructions include directions for voting a split ticket and the writing in of the name of any candidate for whom the voter desires to cast his ballot.

It is obvious that the many requirements prescribed for the casting of these three separate ballots cannot be carried out upon the voting machine. It will be observed also that the acts referred to make no exception in the case of cities where voting machines are in use. Nowhere in the act is any reference whatever made to the use of voting machines. The language of the act, however, is specific in that the several ballots shall be voted in separate "ballot boxes", that the ballots shall be printed upon different colored paper, that the presidential ballot "shall be printed and provided for use in each precinct at the general election" and in the case of the referendum ballot this particular clause is added to the old

law by the amendment of 1911: "This form of ballot shall be used at all elections at which questions are submitted to the people."

The question to be determined is: Did the legislature intend that these specific requirements should only apply in precincts where voting machines were not in use, or did the legislature intend the act to be general in its application with reference to the Presidential ballot and the Referendum ballot.

It is difficult to assign any reason why the legislature should intend to restrict the provisions relating to presidential and referendum ballots to those communities where voting machines are not in use. The language of the act with reference to these ballots is specific, and general in its application to every precinct in the state.

The law providing for the use of voting machines is general in its application and may be adopted by every city, village or township throughout the state. If the legislature intended that the provisions of chapter 633 of the laws of 1911 concerning the presidential and referendum ballots should have no application in precincts where voting machines are used, it would follow that the law would be entirely nullified by the adoption of voting machines throughout the state; in other words, if this law does not apply in cities where voting machines are now in use, then it would not apply to such communities as may hereafter adopt voting machines and their general adoption would nullify the act. It does not seem probable that the legislature intended any such absurd possibility.

The act provides that the presidential ticket shall be separate from the state, congressional and county ticket and requires that each of these two tickets shall be printed on paper of different colors and shall be voted in a separate ballot box. From this it was evidently the legislative intent to separate the presidential ticket from the state, congressional and county ticket, thereby requiring the voter to perform two distinct physical acts in voting the two separate tickets.

I do not regard the color scheme in the different ballots as of any particular importance, and yet it has some significance when read in connection with the other provisions of the act as showing the legislative intent.

No valid reason can be assigned for interpreting the provisions of this act as applying only to those communities where voting machines are not in use. It cannot be assumed that the legislature would require a particular form of ballot and specific instructions in relation to voting the same to be given to one class of citizens who did not use voting machines while at the same time requiring another class of citizens residing in localities where voting machines are in use to vote upon the multiplicity of candidates and questions through the medium of a complicated machine within the limited space of time allotted to each voter. It is obvious that only those who are expert in the use of voting machines could within the time available vote intelligently upon the many candidates and questions presented at a general election. It seems to me to be the more reasonable construction to hold that the legislature intended this act to be general in its application and that where important questions such as amendments to the constitution involving a change in the fundamental law of the commonwealth are to be voted upon it was the intention of the legislature that every voter should be given full and intelligent information and instruction and ample opportunity to vote upon such questions.

It is notorious that constitutional amendments have been passed by the vote of a very small minority of those voting at a general election, and it is also a matter of common knowledge that the vote upon these questions of large importance has been particularly small in the large cities where voting machines are in use, and it may be reasonably inferred that the legislature having knowledge of these facts intended by the enactment of chapter 633 to give a wider scope and afford more ample opportunity for a majority expression upon questions of supreme importance.

The question upon which you ask the opinion of this department is one of considerable importance and I have found it somewhat difficult to arrive at a satisfactory conclusion. Either the provisions of chapter 633 must be held to be general in their application or they must be restricted to those communities where voting machines have not been adopted. I find no authority in the law for exempting those communities which have adopted voting machines from the general application of the statute. It is possible that the courts might at-

tempt to harmonize the provisions of ch. 633 of the Laws of 1911 with the voting machine law by ignoring the general language of the act and holding that it was not intended to apply to localities using voting machines and that the use of voting machines, notwithstanding the language of the act, would not invalidate an election. But this department is asked for a construction of the law in advance of any judicial interpretation and as a guide to election officers in conducting the election. It is certain that a strict compliance with the provisions of the act could not invalidate an election held thereunder and it seems to me to be the safer and wiser course to interpret this law as general in its application which the language of the act plainly implies.

* The voting machine law is at best only a permissive statute. It is a mechanical method providing for the casting of ballots and is only rendered legal by the enactment of a permissive statute.

I am therefore of the opinion that the provisions of ch. 633 with reference to the form and manner of voting the referendum ballot and the presidential ballot is general in its application and that it must be specifically complied with. It follows that the referendum and the presidential ballot prescribed by ch. 633, Laws of 1911, cannot be voted upon the voting machine.

Elections—Corrupt Practices Act—The Corrupt Practices Act applies to the campaign for presidential electors.

Every party committee, and every personal campaign committee must file a statement of its expenditures.

The Secretary of State is the proper filing officer in the case of a state party committee, or a personal campaign committee for a candidate for an office to be voted upon throughout the state.

Political advertising.

October 19, 1912.

MR. D. E. McDONALD,

District Attorney,

Oshkosh, Wisconsin.

In your letter of the 16th instant, you state that you have been requested to officially ask me whether the Corrupt Prac-

tices Act applies to the campaign for president and vice president of the United States, and you quote the definition of the term "candidate" as given in section 94—12 of the statutes, as amended, which expressly excepts candidates for president and vice president of the United States. So it is very clear by the terms of the law itself that candidates for these offices are not such candidates as are therein referred to. Furthermore, no votes are cast at any election or primary for any candidate for either of these offices. The votes are cast for the presidential electors and candidates for that office are clearly candidates within the meaning of the term as used in the corrupt practices act, and such act applies to the campaign for such electors.

You also ask, "Is the committee obliged to file a statement of expenditures? If so, where? Is the committee obliged to place upon the publication by whom published and the amount paid in newspapers?" These questions are not as clearly stated as they should be. I assume, however, that you refer either to a party committee or to a personal campaign committee. Sec. 94—9, subsec. 1, of the Stats., as amended, provides in part: "The secretary of every personal campaign committee and the secretary of every party committee shall" file a financial statement, etc. Subsec. 2 of the same section provides in part:

"The statement of his (the candidate's) personal campaign committee shall be filed with the filing officer of such candidate. The statement of every state central committee and of every congressional committee shall be filed with the secretary of state."

Subsec. 4 of sec. 94—1 of the Stats., as amended, defines who is a filing officer. Under sec. 11—29 of the Stats., as amended, the secretary of state is the proper filing officer for candidates for presidential elector. It follows that a party campaign committee for the state or a personal campaign committee for a presidential elector must file a statement of its expenditures in the office of the secretary of state. If some other committee is referred to, I believe a reading of the sections referred to will enable you to solve the question. The latter part of your question is answered in the affirmative by sec. 94—14 of the Stats., as amended.

Elections—Corrupt Practices Act—A candidate for a county office, in filing his financial statement, must account for any contributions made to the state central committee.

October 23, 1912.

MR. THEODORE BUEHLER,
District Attorney,
 Alma, Wisconsin.

In your letter of the 21st, you ask:

“A candidate for a county office has sent in a contribution to his party’s state central committee of \$5.00 for campaign purposes; should he put this item into his report of money expended for his own election under the corrupt practices law?”

Sec. 94—9, par. 1, of the Stats., as amended, provides in part:

“Every candidate * * * shall on the second Saturday occurring after such candidate * * * has first made a disbursement or first incurred any obligation, express or implied, to make a disbursement for political purposes, and thereafter, on the second Saturday of each calendar month, until all disbursements shall have been accounted for, and also on the Saturday preceding any election or primary, file a financial statement verified upon the oath of such candidate, * * * which statement shall cover all transactions not accounted for and reported upon in statements theretofore filed.”

Sec. 94—1, par. (1), provides:

“Any act shall be deemed to have been done for ‘political purposes’ when the act is of a nature, is done with the intent, or is done in such a way as to influence or tend to influence, directly or indirectly, voting at any election or primary, or on account of any person having voted or refrained from voting, or being apt to vote or refrain from voting at any election or primary.”

Sec. 94—3 of the Stats., as amended, provides:

“No candidate shall make any disbursement for political purposes except under his personal direction which for every purpose shall be considered his act, through a party committee, or through a personal campaign committee, whose authority to act shall be filed, as provided in section 94—4 of the statutes.”

Sec. 94—6 of the Stats. provides in part:

“No candidate shall make any disbursement for political purposes except: * * * (4) For contributions to his party committee.”

From these several citations it appears very clear that the contribution to the state central committee is an expenditure for political purposes. Sec. 94—9 heretofore quoted, requires the statement to cover all expenses for political purposes, and I am therefore of the opinion that the candidate should put this item into his report of money expended for his own election under the corrupt practices law.

Elections—Corrupt Practices—A candidate for a state office may make a contribution to his party county committee.

November 9, 1912.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

In your letter of November 8th, you ask whether under the provisions of sec. 94—6 (ch. 650, Laws of 1911) a candidate for a state office may make a contribution to his party county committee.

Subsec. 1 of sec. 94—6 provides:

“No candidate shall make any disbursement for political purposes except . . . (4) for contributions to his party committee.”

The purpose of this provision seems to be to cause all political disbursements to be made through responsible and authorized sources. Sec. 94—5 inferentially permits a person not a candidate to make contributions to any or to several party committees. I see no reason for denying the same privileges to a candidate or for limiting him in his contributions to a single committee.

You will note that if a candidate is so limited to a single committee the statute does not specify what committee that one shall be; thus a candidate for a county office is not limited to contributions to his county committee, nor a state candidate to his state committee. Either might obviously contrib-

ute to some one committee other than the one working for the election of the party's officers in the district in which he was running and be clearly within any construction of the law. Other provisions of the act limiting the amount candidates may spend and the purposes of such expenditures seem sufficient to prevent abuse in this regard. If the law is to be read literally as permitting contributions by a candidate to a single party committee only then a candidate for a county office who contributes to his county party committee may not also contribute to his state party committee. It does not seem to me that this was the legislative intent.

Subd. 2 of sec. 4971 of the Stats., provides that: "Every word importing the singular number only may extend and be applied to several persons or things as well as to one person or thing." It is therefore permissible to read the word "committee" in the section quoted as plural instead of singular and I am of the opinion that it should be so read.

You will note that subsec. 2 of sec. 94—6 provides that:

"After the primary no candidate for election to the United States senate shall make any disbursement in behalf of his candidacy except contributions to his party committees," etc.

It may, of course, be argued that the use of the plural in this subsection indicates that the singular of the same word in the preceding subsection was intended to be used in a different sense, but in spite of this I am convinced that in view of the apparent hardship of construing the law literally it should not be so construed.

Elections—Corrupt Practices Act—A defeated candidate for nomination for county treasurer at the September primary who is not a candidate at the general election in September must file the statement of expenses required by sec. 4543c.

December 6, 1912.

HON. L. H. MEAD,

District Attorney,

Shell Lake, Wisconsin.

In your favor of December 5th, you state that a defeated candidate at the September primary for the office of county

treasurer filed a statement of his election expenses up to and including the Saturday preceding such primary, as required by the corrupt practices act; that he was not a candidate at the general election; and you ask whether he must comply with secs. 4543c and 4543c—1 by filing a further statement within thirty days after the general election.

The filing of the statements required by the Corrupt Practices Act does not dispense with the filing of the statements required by secs. 4543c and 4543c—1, for subd. 5 of sec. 94—9 of the Corrupt Practices Act provides that “nothing contained in this act shall be construed to affect in any manner the provisions of secs. 4543c and 4543c—1 of the statutes.” Sec. 4543c provides that

“Every person who shall be a candidate before any convention or at any primary or election to fill an office * * * shall, within thirty days after the election held to fill such office, make out and file * * * a statement in writing * * * setting forth in detail each item in excess of five dollars in money or property contributed, disbursed, expended or promised by him * * * in endeavoring to secure or in any way in connection with his nomination or election to such office or place,” etc.

It seems to me impossible to give any other construction to this language than that every candidate for an office, whether he obtain a nomination therefor or not, must, within thirty days after the election held to fill such office, file the statement required. Obviously, an unsuccessful candidate before a convention must file such statement and I see no reason for drawing a distinction between such a candidate and a candidate at a primary.

Elections—Nomination Papers—Under ch. 4, L. 1911, it is advisable that all signers of each separate nomination paper for a judicial officer in a county containing more than 100,000 population, reside in the same election precinct.

January 24th, 1913.

HON. JOHN S. DONALD,
Secretary of State.

In your letter of the 22nd, you ask my official opinion upon the following questions, submitted to you by Orin M. Peters,

Secretary of the Democratic County Committee of Milwaukee county:

I. "Is it necessary for candidates for judicial offices in the county of Milwaukee to have all signers of each separate nomination paper reside in the same ward or must they reside in the same precinct? In other words, must such a candidate circulate his papers by precincts or by wards?"

II. "As between chapters 4 and 613 laws 1911 which controls?"

Ch. 4, Laws of 1911, is a special law, relating to the nomination of judicial officers in counties having a population of over 100,000 by a nonpartisan primary election. It contemplates the nomination of all judicial officers in such counties by such nonpartisan primary election. Section 2 of that chapter provides:

"Nomination papers for candidates for any such office shall be designated as nonpartisan, and shall be signed by qualified electors equal in number to not less than three per cent nor more than ten per cent of the electors in at least one-sixth of the election precincts of such county who voted for all candidates for such office at the last previous judicial election."

There does not appear to be any provision as to the residence of signers of each separate nomination paper. The provision relating to nomination of officers at the September primary found in par. 4 (a) sec. 11—5, Wis. Stats. 1911, is

"for all nominations, except state officers and representatives in Congress, signers of each separate nomination paper shall reside in the same ward, town or village."

As this section relates only to September primary it is not applicable to the question presented. As the number of voters required to sign is a certain percentage of the number of votes cast in a certain percentage of the precincts at the last previous judicial election, I believe it advisable to circulate such nomination papers by precincts rather than by wards. While if the matter came into court, it might hold that circulation by wards is a compliance with the law, until that has been decided, the respective candidates had better avoid all question by following the other method.

In reply to the second question, I would say that chapter 4 is a special law, relating to the nomination of judicial officers in certain counties. Chapter 613 is a general law, relating to nonpartisan nominations, primaries, caucuses, conventions and special elections, for all classes of officers and throughout the state.

In conformity with the familiar rule of statutory construction, in matters to which it is applicable, the special law (Chapter 4) controls.

Contested Elections—Legislature—Public Officers—Either house of the legislature may inquire into the election or qualifications of any person claiming a seat therein, even though the provisions of sec. 104 Wis. Stats. have not been complied with.

Such house may authorize the issuance of such subpoenas as the committee investigating such question may designate.

January 24th, 1913.

HON. THOMAS J. MAHON,

Chairman Assembly Committee on Elections.

In your inquiry of the 22nd you state:

“A certificate of election was issued to John O’Day as a member of the Legislature as having been duly elected from Lincoln County at the recent general election. Later, and more than thirty days after the decision of the board of county canvassers, one Ralph H. Clark duly served a notice in writing on said John O’Day, stating that his election would be contested and giving the cause of said contest; that he duly filed a copy thereof in the office of the Secretary of State more than ten days before the day fixed by law for the meeting of the Legislature;”

and you ask my official opinion as to whether the Assembly may inquire into the right and qualifications of said John O’Day to a seat in that body, in view of the fact that the notice of contest was not served within the time limit set by sec. 104 Wis. Stats.

That section provides in part:

“Any person wishing to contest the election of any senator or member of assembly shall, within thirty days after the de-

cision of the board of canvassers, serve a notice in writing on the person whose election he intends to contest, stating that his election will be contested and the cause of such contest briefly."

This part of the statute has not been complied with by Mr. Clark. Similar provisions relating to election contests tried in courts are quite generally held to be mandatory. 15 Cyc. 399 and cases cited.

Our Constitution, however, provides:

"Each house shall be the judge of the elections, returns and qualifications of its own members." Art. IV, sec. 7.

Under this provision the Assembly is the sole judge and the courts have no jurisdiction of the matter. *State ex rel. Anderson v. Kempf*, 69 Wis. 470, 475; *State ex rel. McDill v. State Canvassers*, 36 Wis. 498, 505; *State ex rel. Kuesterman v. Board of Canvassers*, 145 Wis. 294, 307; 36 Cyc. 849 and cases cited.

In *Peabody v. School Committee*, 115 Mass. 383, the court says:

"It cannot be doubted that either branch of the Legislature is thus made the final and exclusive judge of all questions, whether of law or of fact, respecting such elections, returns or qualifications, so far as they are involved in the determination of the right of any person to be a member thereof; and that while the constitution, so far as it contains any provisions which are applicable, is to be the guide, the decision of either house upon the question whether any person is or is not entitled to a seat therein, cannot be disputed or reversed by any court or authority whatever."

This language is quoted with approval in *Covington v. Buffett*, 90 Md. 569; 45 Atl. 204; 47 L. R. A. 622.

Certainly, if the provisions of the constitution may be finally passed upon by the members of either house, the mere statutory provisions may be. This statute is merely a rule of procedure, to be followed by any person desiring to institute a contest to enable him to claim as a matter of right a hearing at the hands of the Assembly. It in no way precludes the exercise of the constitutional right of the Assembly itself to institute an inquiry as to the election or qualification of any person claiming a right to a seat in that body. **Having that**

right, it may, if it sees fit, proceed with such an inquiry, even though the initial proceedings started by the contestant do not comply with the statute.

The matter is not a mere personal controversy between the two claimants, but is a matter in which the public, as represented by the Assembly, and especially the voters of the particular assembly district, have a considerable interest. Certainly, the public, the State, is interested in seeing that no person not honestly and fairly entitled thereto is given a seat in either house of the Legislature. If it be said that this cannot be done, a sufficient answer would be that such a construction would render the statute repugnant to the constitutional provision referred to. This department will not so construe it.

Furthermore, one legislature cannot, by its acts, bind future legislatures. In my opinion the Assembly has the authority to inquire into the right and qualifications of Mr. O'Day to a seat in that body, although the notice of contest was not served within the time limit fixed by sec. 104 Wis. Stats.

You also ask, if my answer to your first question is in the affirmative, whether the Committee on Elections of the Assembly, to which this contest has been referred by the House, has the power to subpoena witnesses, and especially the county clerk of Lincoln county, with the official ballots, and to take such other testimony as may be pertinent to the consideration of the matter so referred.

Sec. 122, Wis. Stats. of 1911, provides:

“Subpoenas may be issued for the purpose of procuring the attendance of witnesses before any committee of the legislature, or either house thereof, appointed to investigate any subject matter, and such subpoenas shall state when and where, and before whom, the witness is required to appear, and may require such attendance forthwith or on a future day named, and the production of books, records, documents and papers therein to be designated; * * * All such subpoenas shall be signed by the presiding officer and chief clerk of the senate or assembly, and may be served by any person and returned to the chief clerk of the house which issued the same in the manner in which subpoenas from the circuit court are served and returned.”

This seems ample authority for the issuance of such subpoenas, but seems to contemplate that the House shall order

their issue. By proper resolution the House could, in my opinion, authorize the issuance by its proper officers of such subpoenas as the Committee may designate.

Elections—Nomination Papers—There is no limit as to the time when nonpartisan nomination papers for county judge may be circulated.

February 6th, 1913.

HON. PAUL HUSTING,
State Senator.

You have requested me to give you an opinion on the question submitted to you by Judge Lamoreux, of Dodge county, as to the time he is authorized under the statutes to circulate his nomination papers as a nonpartisan candidate for the office of county judge.

Replying thereto I will say that sec. 30 of the Wis. Stats., under which independent, or nonpartisan, nominations may be made, including judicial offices, provides that nomination papers shall be filed

“for candidates to be voted for wholly within one county, in the office of the county clerk, not more than forty nor less than fifteen days before such election.”

There is, however, no provision limiting the time when nomination papers may be circulated. In sec. 11—5, subsec. 3, it is provided:

“No nomination paper shall be circulated prior to sixty days before the date on which such paper must be filed according to law, and no signature shall be counted unless it has been affixed to such nomination paper and bears date within sixty days prior to the time for filing such nomination paper.”

This provision is a part of the primary law enacted in ch. 451 of the Laws of 1903 and contains the following:

“Section 11—2. (4). This act shall not apply to special elections to fill vacancies, to the office of state superintendent, to presidential electors, to county and district superintendents of schools, to town, village and school district officers, nor to judicial officers, excepting police justices and justices of the peace in cities of the first, second and third classes.”

It thus appears that nomination papers for judicial elections are expressly exempted by this law and for that reason the law does not apply to such cases. I have found no other statute limiting the time when nomination papers may be circulated for the office of county judge.

I am therefore of the opinion that the nomination papers may be circulated at any time before the last date designated before which the nomination papers must be filed with the county clerk.

Elections—Primaries—A special primary must be held prior to a special election called to fill a vacancy in the assembly even though no nomination papers are filed for such primary.

February 7th, 1913.

MR. EDWARD W. MILLER,
District Attorney,
 Marinette, Wis.

In your favor of January 30th, you ask my opinion as to whether it will be necessary to hold a special primary prior to the special election to fill the vacancy in the assembly caused by the death of the late Albert E. Schwittay, if no nomination papers are filed for such primary.

Subsec. (4) of sec. 11—2, Wis. Stats. 1911, provides in part “This act (the primary election law) shall not apply to special elections to fill vacancies * * *.”

This provision was in the primary election law when first enacted. See sec. 2, ch. 451, Laws of 1903. Sec. 3 of ch. 613, Laws of 1911, repealed sec. 29 of the Stats. and enacted a new section of the same number, which provides in part:

“Whenever a special election shall be ordered as provided by section 94n of the statutes, all party candidates to be voted for at such election shall be nominated by a primary * * *. This section 94n of the statutes, all party candidates to be voted for at member of the assembly,” etc. (See subsec. 1 of sec. 29 Wis. Stats. 1911.)

There can be no doubt but that this section 29 being the later law controls over subdivision 4 of section 11—2.

It appears from the records in the office of the secretary of state that an order for the special election in question was

made by the governor on January 25th, 1913, and filed in the office of the secretary of state on the same day, which order fixed February 25th, 1913, as the day for holding such election. On January 25th, the secretary of state signed a notice for such special election and also one for a primary to be held February 15th, 1913.

Subsec. 1 of sec. 29 plainly makes it the duty of the secretary of state to fix a time for holding the primary and to give notice thereof; subsec. 2 makes it the duty of the county clerk to publish such notice; subsec. 3 provides that "nomination papers shall be filed not later than eight days before the day of the primary;" and subsec. 5 makes the provisions of the statutes in relation to the September primary applicable to such special primary.

These statutes are all mandatory and I am unable to find any statute which gives any officer or election official any discretion as to the holding of such election. In addition the statute contemplates writing in the name of a person not nominated by nomination papers (subsec. 3 of sec. 11—18) and if such person receives the requisite number of votes and files a declaration that he will qualify if elected, he becomes the party nominee and is entitled to have his name placed on the official ballot at the ensuing election as such party nominee. It thus appears that the failure of any person to file nomination papers for a primary is no obstacle either to the holding of such primary or to the election of a party candidate thereat.

I am, therefore, of the opinion that the primary in question should be held even though no person files nomination papers therefor.

Elections—Sec. 31 Stats. was expressly repealed by chapter 613, Laws of 1911.

February 7th, 1913.

HON. JOHN S. DONALD,
Secretary of State.

Under date of February 5th, you have requested an opinion as to whether sec. 31 of the Stats. is repealed by ch. 613, of the Laws of 1911, or whether it is still in force. You call my attention to an opinion rendered by this department February 8th, 1912, to the effect that said section was not repealed,

In answer I will say that ch. 333 of the Laws of 1911 expressly repealed sec. 31 of the Statutes and reënacted a new section, numbering the same sec. 31. This act was approved June 14th, 1911. Ch. 613 of the Laws of 1911, approved July 7th, 1911, provides:

“Section 2. Sections 11a, 11b, 11c, 11d, 11e, 11f, 11g, 11h, 11i, 11j, 11k, 11l, 11m, 29, 32, 35 and section 31 of the statutes are hereby repealed.”

It thus appears that sec. 31 is among the sections expressly repealed by said ch. 613, although it is not indicated in the title, which fact evidently misled the writer of the former opinion.

Section 2 of said chapter occurs in the middle of the chapter and it seems that, in the title to the act, section 31 was inadvertently omitted. This, however, makes no difference in the legality of the repeal, as the provision of our constitution that the subject of an act shall be expressed in the title applies only to private and local bills. (See sec. 8, art. IV, Constitution of Wisconsin.)

My answer to your inquiry, therefore, must necessarily be that sec. 31 is repealed. You will accordingly regard the former opinion as superseded by this one.

Elections—Nomination Papers—Independent nomination papers must be filed at least 15 days prior to the day of a special election, even though the primary is held only 10 days prior to such election day.

February 14th, 1913.

MR. H. B. PEDERSON,
County Clerk,
Marinette, Wis.

While it is not within the scope of my duties to advise county officers other than district attorneys, in view of the exceptional situation set forth in your letter, I give you my views on the question presented.

It appears that the special election to fill the vacancy in the assembly caused by the death of the late Albert E. Schwittay, has been called by the governor to be held on February 25th; that the special primary to nominate party candidates therefor

has been ordered by the secretary of state to be held on February 15th; that pursuant to subsec. 6 of sec. 30 Wis. Stats. 1911, independent nomination papers must be filed "not more than forty nor less than fifteen days before" such special election; and the question presented is whether in view of this provision, independent nomination papers may be filed after the primary and within fifteen days of the special election.

I can appreciate that the result of the primary may be an important factor in enabling a man to determine whether or not he will be an independent candidate at the ensuing election, but I do not see how such a consideration can have any bearing in construing sec. 30. Subsec. 1 of sec. 29 requires "all *party* candidates" to be voted for at a special election, to be nominated by a primary. Sec. 30 provides for "independent or nonpartisan nominations." It was obviously contemplated that such nominations might be made before the primary, since independent nomination papers may be filed forty days before the election (subsec. 6 of sec. 30) and the date of such election must be not more than forty days from the date of the order therefor (subsec. 2 of sec. 94n), during which period of forty days the primary must be held. (Subsec. 1 of sec. 29.) Consequently, I do not think that the mere fact that the primary is held within fifteen days of the election, so that no opportunity is given to file independent nomination papers after the result of the primary is known, is a valid reason for dispensing with the requirement of subsec. 6 of sec. 30, that independent nomination papers must be filed not less than fifteen days before the election.

Elections—Corrupt Practices Act—Applies to the activities of those interested in a recall election prior to the calling thereof.

February 25th, 1913.

MR. STANLEY G. DUNWIDDIE,
District Attorney,
Janesville, Wis.

In your letter of February 7th you submit the following question for my opinion:

"During the past week petitions asking for the recall of the mayor and the commissioners of the city of Janesville were

filed with the city clerk. These petitions have been declared to be insufficient and not properly prepared. Those interested in filing the petitions have been working for some time. Several mass meetings have been held and candidates have come out against the mayor and commissioners. As no election has been ordered by the council, owing to the insufficiency of the petitions, would ch. 650 of the Laws of 1911 apply as to anything heretofore done by those interested in the proposed recall?"

Chapter 650, Laws 1911, hereafter designated the Corrupt Practices Act, seeks to restrain and regulate the activities of persons for political purposes. Subd. 1 of sec. 94—1 provides that:

“Any act shall be deemed, to have been done for ‘political purposes’ when the act is of a nature, is done with the intent, or is done in such a way, as to influence or tend to influence, directly or indirectly, voting at any election or primary, or on account of any person having voted, or refrained from voting, or being about to vote or refrain from voting at any election or primary.”

The question, therefore, arises whether the activities of those interested in filing the petitions, in holding mass meetings and in bringing out candidates against the mayor and commissioners, were for political purposes. If their conduct was of a nature, was done with the intent or was done in such a way as to influence or tend to influence, directly or indirectly, voting at any election or primary, it falls within the definition of “political purposes” as defined in the act. The calling of mass meetings, presumably condemning the mayor, and urging favorable consideration of opposing candidates, were certainly not vain and purposeless proceedings. It is perfectly manifest that the nature, the purpose and the intent thereof, was to influence voting at an election. That is not likely to be controverted.

But the further question arises whether the fact that no election was called absolves those participating in such proceedings from complying with the provisions of the Corrupt Practices Act, the answer to which depends on whether the provisions thereof are dormant and impotent until the calling of the election, springing into life only when the election is

called. It is not perceived how the position of those involved is any different than it would have been had the petitions been legal and the election called. They were either under obligations to comply with the Corrupt Practices Act or they were not, and success or failure in securing the calling of the election can make no difference.

The purpose of the Corrupt Practices Act is well understood. It is to condemn many methods hitherto practised in influencing votes at an election and to limit the amount of money that may be expended for that purpose. As a practical proposition a campaign to recall a mayor starts when petitions therefor are placed in circulation. The issue is at once formed and is "shall the mayor be recalled." His friends are arrayed on one side, his opponents on the other. If from this time on to the time when the election shall be called, the Corrupt Practices Act is not to apply to the activities of those interested on either side, and they are given carte blanche to resort to all the methods of campaigning condemned by the act, unlimited in amount and unrestrained in the use of money, much of the mischief which the act in question was designed to prevent will have been accomplished. I feel certain that such a construction would be contrary to the spirit of the law. I feel equally certain that such a construction would be contrary to the letter of the law. It is difficult to conceive of language more inclusive than that contained in subd. 1 of sec. 94—1. It plainly indicates a design on the part of the legislature to include every act carrying a political intent or bearing a political tinge. The expression "at *any* election or primary" could not be broader. It includes an election called or to be called, certain or contemplated, and is certainly broad enough to cover a proposed election for the recall of a mayor, although such election be not yet called and the calling thereof depends upon the filing of the petitions required by the statute.

I am of the opinion that the provisions of the law apply to the situation mentioned in your letter of inquiry and am strongly convinced that those charged with the enforcement thereof should act upon such assumption until it is held otherwise by the supreme court.

Elections—Registration—Primaries—1. Unregistered voter may vote at primary by making affidavit.

2. Election inspectors may administer oaths to unregistered voters.

March 14, 1913.

HON. JOHN S. DONALD,
Secretary of State.

In your favor of March 14th, you submit two questions for my official opinion.

“First: If a male person is not registered in his voting precinct as required by law has he a right to vote on primary election day, to wit: March 18th, 1913, if he complies with section 61 of the Wis. Stats. as compiled in 1911 as to furnishing the necessary affidavit, assuming he is otherwise qualified?”

The latter part of subsec. 2 of sec. 11—14 of the Stats. provides that:

“Only voters whose names appear on such registry lists shall be allowed to cast their ballot at a primary election, except it is shown by affidavit that the elector is a qualified voter and resident of the precinct, which affidavit must be corroborated by at least two freeholders, electors in said district.”

Attorney-General Gilbert in two opinions to be found on pages 292 and 299 of the Biennial Report and Opinions of the Attorney-General for 1910, decided that this language gave an unregistered voter upon compliance therewith the right to vote at a primary. I see no reason to differ from his conclusion.

“Second: Can the election inspector administer the oath for the affidavit required by said section 61?”

Sec. 47 of the Stats. provides in part:

“Any inspector may administer any oath required by law in the registration of voters or the conducting of an election.”

Subsec. 6 of sec. 11—1 and sec. 11—6 make applicable in general terms to primary elections the provisions of the statutes relating to general elections. In addition subsec. 1 of sec. 11—12 provides that:

“The provisions of chapter 5 of the statutes of 1898, as amended, shall be applicable to the conduct of primaries where not otherwise provided.”

Sec. 47 above quoted is contained in said ch. 5 and I think that the authority to administer oaths which it gives to inspectors at general elections is thus by reference given to inspectors at primary elections. As bearing on this conclusion, you will note that by the terms of subdiv. (e) of subsec. 2 of sec. 11—12, the persons appointed inspectors, etc., “shall act as such officers at every primary, general, municipal and special election” etc.

I am, therefore, of the opinion that the affidavits provided for in subsec. 2 of sec. 11—14 may be taken before the election inspectors at primary elections.

Elections—Registration—Duties of Boards of Registry at meetings held prior to spring election of 1913. Effect of ch. 8, Laws 1913.

March 15th, 1913.

HON. JOHN S. DONALD,
Secretary of State.

In your favor of March 15th, you attract my attention to ch. 8, Laws 1913, approved by the governor and published March 14th, 1913, amending subsec. 2 of sec. 26 of the Stats., and ask my opinion as to its effect on the duties of the boards of registry at their meetings next Tuesday.

Prior to the amendment of sec. 26 by ch. 632, Laws 1911, and ch. 6, Laws 1912, special session, the board of registry at its first meeting held on the Tuesday next preceding primary election day (sec. 11—14 of the Stats.) was required to “make a registry of all the electors of their respective districts,” placing thereon:

“The names of all persons residing in their election district appearing on the poll lists * * * omitting therefrom the names of such as have died or removed from the district and adding the names of all persons known to them to be electors therein.”

Sec. 27 provides for the second meeting of the board at which

“they shall revise and correct the registry * * * by entering thereon the name of every elector entitled to vote * * * who shall appear and require it.”

It also provided for registration by written application in certain cases.

Subsec. 2 of sec. 11—14 provided that

“no person shall be registered on or after the day of holding the primary without personally appearing before the inspectors.”

It thus appears that prior to the enactment of ch. 632, Laws 1911, the board of registry at its first meeting made a registry by copying the previous poll list omitting the names of persons who had died or removed from the district and adding the names of persons known to the board to be electors; and at subsequent meetings adding thereto only the names of persons “personally appearing before the inspectors.” (subsec. 2 sec. 11—14.)

Ch. 632, Laws 1911, and ch. 6, Laws 1912, special session, provided that:

“At the meetings of the board of inspectors held immediately preceding the first election requiring registration, after the first day of December, 1912, * * * such inspectors shall make a new registry of electors for such election and no previous registry or registry list shall be copied or used in whole or in part in making the same, and no person’s name shall be placed upon such registry unless the elector appears in person before the inspectors and requests that his name be registered. Such inspectors shall hold their first meeting on Monday and the following Tuesday three weeks preceding such election; their second meeting on primary election day and the following Tuesday preceding such election.”

This special provision for the registration this spring plainly required personal appearance of every elector before the board, as a condition precedent to his name being placed upon the registry. It quite clearly applied to all meetings of the boards of registry.

Ch. 8, Laws 1913, changed this requirement as to the registry prior to the election this spring by providing that the inspectors

“shall make a new registry of electors for such election and shall place thereon the names of all persons residing in their election district known by them to be qualified electors and the

names of all electors who appear in person or through a responsible elector of the voting precinct known to said inspectors, request that their names be placed on such registry.”

I am convinced that this law prescribes the duties of the registry boards at all of their meetings held this spring subsequent to the passage of the law. It cannot be limited to the first meeting of the boards because it became a law subsequent to such first meeting, and since it applies only to the meetings of the board held this spring it would, if restricted to the first meeting only, be entirely inoperative. I interpret the provision to mean that while the boards may not copy the previous poll lists they may use them as a guide in making a new registry, but that they may place on such new registry the names of only such persons as are known to the board to be qualified electors, together with “the names of all electors who appear in person or through a responsible elector of the voting precinct known to said inspectors, request that their names be placed on such registry.” It is their duty to do this at the meeting held on primary election day and at their meeting held on the following Tuesday preceding the election. The obvious purpose was to do away with the hardship of requiring every elector to appear in person before the board and yet to require a new registry to be made up of only such persons as the board is convinced are qualified electors.

Elections—Under ch. 4, Laws of 1911, no primary election is held for a judicial office where not more than two candidates have filed for such office.

March 15th, 1913.

HON. EDWARD YOCKEY,
District Attorney,
 Milwaukee, Wis.

You ask for my official opinion upon so much of sec. 4 of ch. 4 of the Laws of 1911 as is hereafter quoted, the particular language upon which you desire my construction being hereinafter indicated. So much of sec. 4 of ch. 4 as is material to the consideration of your question reads as follows:

“The name of each candidate so placed in nomination shall be printed under a designation of the office for which he is

named on the official ballot to be used at said primary election, provided, that, if only two persons are thus placed in nomination, their names shall not be placed on such ballot, but they shall be nominees for the office for which they shall have filed nomination papers and their names shall be placed on the official ballot at the ensuing judicial election."

You ask whether when there are not more than two candidates who have filed their nomination papers as required by ch. 4 any other person may be named at said primary. The language above quoted is so plain that there is no room for construction in my mind. In order that any primary be held, there must be more than two candidates who have filed their nomination papers with the county clerk. If "only two" persons file such nomination papers they are placed upon the ballot at the judicial election as the candidates. Under such circumstances, the holding of a primary election for that office will be futile and nonsensical, because the candidates who shall appear upon the judicial ballot are already determined by the provision above quoted.

The words "only two" mean not more than two and consequently if only one person files nomination papers with the county clerk, in that case it would be equally purposeless to hold a primary election for that particular office. The purpose of holding this primary election seems to be the elimination and not the multiplication of candidates. The law plainly proceeds upon the theory that there will be numerous candidates for the various judicial offices to be filled, and the primary election is an election preliminary to the judicial election for the purpose of reducing the field of candidates, so that when the judicial election comes the electors will have two candidates and no more, from which to select for each office.

If only one or two men indicate their desire to run for a judicial office in the manner prescribed by the law, to wit: by circulating and filing nomination papers, the reason in the legislative mind for the holding of the primary election is not present and under the provisions of the law itself the primary election is rendered unnecessary.

My answer to your question, therefore, is that where only one or two candidates have filed their nomination papers, no

primary election is held for that office, and it is accordingly impossible for anyone to write in the name of any other person and have it counted. No one can be elected or nominated for an office when no election for that purpose is held.

Elections—Registration—Ch. 8, Laws 1913, applies to meetings of boards of registry held prior to first election requiring registration after Dec. 1, 1912.

March 18, 1913.

HON. JOHN S. DONALD,
Secretary of State.

I am informed that some question has arisen as to the scope of my opinion given you under date of March 15th, with reference to the effect to be given to ch. 8, Laws 1913, on the point that my opinion might be construed as limiting the effect of said ch. 8 to the registration this spring.

The question presented in your letter of March 15th was as follows:

“Does ch. 8, Laws 1913, amend secs. 26 and 27 of the Stats. or sec. 26 only? Under what section of the statutes shall the second meetings of the board of registry be governed for this Spring election where registration has been called?”

“This question is raised to ascertain the procedure on Tuesday, March 18th, 1913, which is the second meeting of the registry for this Spring election; consequently an early reply is necessary.”

In my letter I restated the question to be—the effect of ch. 8, Laws 1913, “on the duties of the boards of registry at their meetings next Tuesday.”

Of course, ch. 8, Laws 1913, by its terms, applies to “the meetings of the board of inspectors held immediately preceding the first election requiring registration after the first day of December, 1912.” There is, of course, nothing in the law that would warrant a construction that would limit its applicability to meetings of the boards of inspectors held this spring, but as pointed out that was the only question involved in your inquiry and the only one that I attempted to pass upon.

*Supplementing opinion of March 15th.

Elections—Independent Nominations—County Clerk—Nomination papers filed under sec. 30 must have added to names of signers their post-office addresses, etc., and only such names can be counted.

The county clerk should not put on the ballot the name of a candidate whose nomination papers are defective.

March 20th, 1913.

MR. L. OLSON ELLIS,

District Attorney,

Black River Falls, Wis.

In your favor of March 18th, you request my opinion as to whether the omission of the post-office address of the signer of a nomination paper under sec. 30 of the statutes, is sufficient to warrant the clerk in refusing to place the candidate's name on the ticket.

Subd. 5 of sec. 30 of the Stats. provides:

“Each voter shall sign for but one candidate for the same office, and shall add his residence, post-office address and the date of signing.”

There can be no doubt but that if the clerk placed the name of a candidate, whose nomination papers are defective, on the official ballot, such defect in the nomination papers will not prevent his being elected. *State ex rel v. Bunnell*, 131 Wis. 198, 203—7; *Blackburn v. Welch*, 127 S. W. (Ky.) 991, 2.

These cases go on the theory that “the voters have the right to rely upon the correctness of the official ballot,” and their votes are not to be invalidated by the mistake of a public officer in improperly placing a name on the official ballot. (131 Wis. 198, 206, 7.) As pointed out in the Bunnell case, the question whether the candidate's name “should have been kept off from the official ballot” is an entirely different question. (131 Wis. 198, 204.)

The question you ask may, therefore, be thus stated: Would mandamus lie to compel the clerk to place the candidate's name on the official ballot. In other words, what is the clerk's duty upon the filing of purported nomination papers—is he to examine them to ascertain that the requisite number of names are appended; that the names are those of persons re-

siding in the district; that there is the required affidavit attached thereto; that the papers are filed within the time required, etc.? Even though the clerk's duties be purely ministerial, he is plainly the officer charged with the duty of determining in the first instance these questions, and if the statute is to have any effect, he *must* decide them for the purpose of determining whose names are entitled to be placed on the official ballot. This was the view taken by Attorney-General Sturdevant of the duties of the clerk. See Biennial Report and Opinions of the Attorney-General for 1908, pages 357, 360—2, where it was decided that nomination papers are invalid which did not contain the affidavit of an elector that he was personally acquainted with all persons who had signed the nomination paper.

While it has been said as to nomination papers that "a substantial compliance with the statutory directions is sufficient," (10 A. & E. Enc. of L. (2nd Ed.) 636), a consideration of the reason for the requirement that each signer of such paper "shall add his residence, post-office address and the date of signing" shows that such requirement is an essential that must be complied with. The purpose is to insure that the nomination is made by persons entitled to make it, i. e., by voters of the district, and to give the clerk on the face of the papers the information from which he can determine such fact. Thus it is said in a recent case:

"It would be absurd to contend that a person might file a paper containing the required recitals and number of names without the consent of any elector residing within the district, and the county auditor would be compelled to recognize such paper as a valid certificate of nomination. To guard against such an imposition the statute requires that each elector joining in the nomination shall sign his own name, adding thereto his place of residence, his business and his post-office address. This is the method provided for determining whether or not the candidate has been named by the requisite number of electors residing within the district. It affords the only means of ascertaining from an inspection of the certificate whether or not it is genuine. * * * The statute expressly declares what the recitals shall be, and what the elector shall do. The reason for requiring the elector's residence, business and post-office address to be stated in his own handwriting is apparent. If one of these matters may be disregarded, all may be, and a typewrit-

ten certificate which in fact represents the will of but one person would be effectual to secure the printing of a candidate's name on the official ballots. This court cannot say that the residence of the signer is less or more important than his signature, his business or his post-office address, because the Legislature has put each upon the same footing, and declared in plain and unmistakable terms that each shall appear in the handwriting of the subscribing elector. * * * There was a substantial defect apparent on the face of the certificate, and the auditor was entirely justified in refusing to print the plaintiff's name as a candidate. * * * The question was whether the paper itself afforded the statutory evidence of its own prima facie validity. It clearly did not, and for that reason, it was properly rejected. *Harris v. King*, 109 N.W. (S. D.) 644, 5—6.

This same principle has been announced by other courts. Thus it has been held that where a statute provided that no signer "should be counted except his residence and post-office address be designated" such language was peremptory and a petition not containing the required number of signers who had designated their names and post-office addresses was insufficient. *Skidmore v. Hurst*, 68 S. W. (Ky.) 841, 2; *In re Adams*, 47 N. Y. Sup. 543, 5; *Cowie v. Means*, 88 Pac. (Col.) 485, 7; *Stone v. Waterman*, 70 Atl. (R. I.) 1009.

In the New York case it was said:

"Each requirement is obviously to be a check upon the making of false and fraudulent certificates and to enable anyone inspecting a certificate to discover the residence of the subscriber, so that he may investigate and see whether in truth and in fact any such person entitled to vote resides at the place of residence named in the certificate." *In re Adams*, 47 N. Y. Sup. 543, 5.

The supreme court of Wisconsin seems to have inferentially adopted the same construction for the statute under consideration. In the Bunnell case, it was decided that the placing of "ditto marks below the business or residence of some former subscriber was a substantial compliance with the statute cited." (subd. 3 of sec. 30 Stats.). It was thus in effect held that the business and residence of the signer must be stated either by writing them out or by the use of ditto marks. *State ex rel. v. Bunnell*, 131 Wis. 198, 202—3.

A provision similar to subd. 3 of sec. 30, is found in subsec. 3 of sec. 11—5 of the Stats., with reference to the nomination of candidates for the primary. Attorney-General Gilbert decided that under the last named section "names upon a nomination paper not signed as required by law should not be counted by the county clerk in determining the number of signers to the paper," and that if a signer does not do the things required by the statute, he has not legally signed the nomination papers. See Biennial Report and Opinions of Attorney-General for 1910, pages 285, 287. I think that the same rule must be applied to nomination papers filed under sec. 30.

While this construction of the statutes may work hardship in some cases, it seems to be the only possible construction of the section. The supreme court of South Dakota said in the case already cited:

"It may be argued that citizens should be facilitated in the exercise of their right to present independent candidates. They have been by the extremely liberal rules prescribed by the statute. The rules are so plain, simple, and easily complied with that a departure from their requirements, such as was disclosed by this proceeding, is wholly inexcusable. * * * If this law is unwise, unjust or inexpedient, it should be modified by the legislature, not by this court."

I am, therefore, of the opinion that the county clerk, in determining whether nomination papers have the requisite number of signers, should not count the names of voters who have not added their post-office addresses.

Elections—Ballots—Arrangement of names of persons nominated by nomination papers on official ballot.

March 20th, 1913.

MR. JAS. F. MALONE,
District Attorney,
Beaver Dam, Wis.

In your favor of March 19th, you state:

"I have been importuned by several city clerks in this county, in cities holding municipal elections under Chapter 5, Section 30, as to the correct placing of names where there is more than

one candidate, that is, of course no primary is being held but all the candidates are going on the ballot by nomination papers. I suppose this is more strictly the duty of a city attorney, but as the law seems to be somewhat uncertain on this point, and as your department has undoubtedly already decided same, would appreciate very much an opinion thereon."

Subsec. 13 of sec. 38 of the Stats. provides that:

"The names of persons nominated by paper nominations shall be placed in the one or more columns designated independent" etc.

This provision is made applicable to city elections by subdiv. b. of subsec. 16 of said sec. 38. A form for the official ballot is given in the statutes, being the one marked "B" and referred to in subsec. 17 of said sec. 38.

I do not find that there is any provision of the statutes similar to subsec. 3 of sec. 11—10, providing for the arrangement of names on the primary ballot, but it would be certainly proper and fair to all parties for the city clerks to adopt the plan outlined in the last named section in arranging the names of independent nominees on the ballot at municipal elections.

Elections—Newspapers—Under par. 4, sec. 36, Wis. Stats. 1911, in counties or cities where there are both daily and weekly newspapers, the notice of election may be published in either.

March 21, 1913.

MR. E. P. GORMAN,
District Attorney,
Wausau, Wis.

In your letter of the 20th, you ask whether under par. 4, sec. 36, Wis. Stats. 1911, the election notice must be published in daily papers, where there are such in the county or city, or whether it may be published in either daily or weekly newspapers, there being both published in the county or city.

This paragraph as amended by ch. 506, Laws of 1909, but prior to the amendment of 1911, provided:

"Such publication shall be made twice in daily newspapers in counties or cities having such, one of which publications shall

be on the day preceding the election and the other publication one week previously; but if there be no daily newspaper published within the county or city, one publication in each weekly newspaper selected" etc.

Under this clearly the publication must be in daily newspapers where there are such.

By Ch. 437, Laws of 1911, this paragraph was amended so as to read:

"Such publication shall be made twice in daily *or weekly* newspapers in counties or cities having such, one of which publication *in daily papers* shall be on the day preceding the election and the other publication one week previously, *and when published in a weekly paper the dates shall be designated by the county clerk;*" etc.

To me it seems apparent that the purpose of the legislature in enacting this amendment was to allow the publication of such notice in weekly papers even where there are daily papers published, and in my opinion, where both classes of papers are published, the notice may be in either.

Elections—Ballots—Intoxicating Liquors—In a town election on the question of license or no license only official ballots marked by the ballot clerks may be cast.

March 31, 1913.

MR. DAVID BOGUE,
District Attorney,
Portage, Wis.

In your favor of March 29th, you request my opinion as to whether in a town election on the question of license or no license, ballots not marked by the ballot clerks may be cast.

Sec. 1565a of the Stats. provides in part that:

"The election on such question (license or no license) shall be held and conducted and the returns canvassed in the manner in which elections in such city, town or village on other questions are conducted and the returns thereof canvassed."

In the absence of other provisions expressly applicable to such elections, it might be a question whether unless official

ballots marked by the ballot clerks are required in town elections "on other questions" (such as issuing bonds, etc.) such ballots so marked are required to be used in an election on the license question.

You attract my attention to sections 56, 65, 799, 807 and 874 of the statutes and these sections might well be construed to make applicable the provisions of the statutes relating to general elections and so to require official ballots at elections on the license question.

But the above quoted part of sec. 1565a has remained unchanged since the revision of 1898. Since that time, ch. 664, Laws of 1907, creating sec. 40a of the Stats. has been enacted.

That chapter provided in part:

"Whenever the question of granting license for the sale of intoxicating liquors, shall be submitted to electors of any town, village or city, the clerk of such town, village or city shall prepare a separate ballot for such question to be so submitted."

This is the later law and must control. It plainly provides for an official ballot to be prepared by the clerk. Subsec. 2 of sec. 41 provides that:

"Ballots not provided by the respective county or city clerks shall not be cast or counted in any election, except as herein provided."

Sec. 50 provides for the duties of the ballot clerks and states in part that:

"It shall be their duty to take charge of the official ballots, write their names or initials upon the back of each ballot under the printed indorsement thereon, fold it in proper manner to be deposited, and deliver to each voter as he enters the booth one ballot duly folded and indorsed."

Sec. 56 provides for the punishment of "any person who shall knowingly deposit a ballot in the ballot box upon which ballot the names or initials of the ballot clerks do not appear" and provides such a ballot "shall be void, not counted, and be treated and preserved as a defective ballot."

Since sec. 40a unmistakably provides for an official ballot, there is every reason to believe that it was intended that such

ballot should be identified by the signature of the ballot clerks. Reading together all the sections of the statutes herein referred to, I am of the opinion that only ballots prepared by the clerk may be voted at a town election on the license question and that being thus official, such ballots should be identified by the signature of the ballot clerks.

OPINIONS RELATING TO FISH AND GAME.

Fish and Game—Title to furs of muskrats and minks in the state. When laws violated the same are subject to seizure and sale by the state.

November 11, 1910.

HON. G. W. RICKEMAN,
State Fish and Game Warden.

I am in receipt of your favor of the 10th inst., in which you state:

“Would furs taken from fur bearing animals such as muskrats, mink, etc., during the prohibitory or closed season on such fur bearing animals be subject to seizure and sale by this department?”

In reply to the same I will say that sec. 4565c—5 (ch. 525, Laws of 1909) provides in substance that it shall be unlawful and is prohibited to take, catch, kill, hunt or pursue any fisher, martin, mink or muskrat between the 15th day of March and the 15th day of November next succeeding, and that it shall be unlawful and is prohibited to have in possession the green hides of any of the above enumerated animals during the closed season and that all implements used in the violation of said act may be seized, confiscated and sold by any warden as provided by law. It will be noticed that there is no specific mention made of the confiscation and sale by the state of the green hides themselves and this, no doubt, has given rise to your inquiry.

By common law the title to all fish, game and fur bearing animals in a free state of nature is in the state or sovereign. Sec. 4560, Stats. 1898, as amended by sec. 26, ch. 312, Laws 1899, is merely declaratory of the common law as to fish and game and in no manner releases the title of the state to fur

bearing animals in a free state of nature. Unless such fur bearing animals are reduced to possession by individuals in the manner and at the times that the state or sovereign permits title to pass to the possessor, no title passes and the state or sovereign in reaching out and taking physical possession of the animals in question or any part thereof simply exercises its right as the owner.

It is very evident from the fish, game and fur laws now on the statute books that it was not the legislative intent to surrender any of the state's title except in the manner provided by law, and it follows that your question must be answered in the affirmative. Any other construction or holding would simply punish the offender for having said green hides in his possession and still allow him to retain the hides and profit by his wrong doing, and if he were allowed to retain the hides after sentence or fine imposed he would again be subject to arrest for having them in his possession. The law contemplates no such an absurdity.

Fish and Game—Drawing off water in mill pond for lawful purpose not a violation of Fish and Game Laws, because fish are killed thereby.

January 31, 1911.

MR. BONDUEL A. HUSTING,
District Attorney,

Fond du Lac, Wisconsin.

In re. yours of the 18th inst., in which you state that:

“A party nearby and on the west branch of the Fond du Lac river at what is known as the Eldorado mill pond, drew off water on the dam there not for the purpose of taking fish but for the purpose of facilitating his ice business. By so doing the ice along the shores of the pond and river dropped thereby killing great numbers of carp, which are known as rough fish, and some game fish such as pickerel and perch;”

and also that the game warden would like to prosecute this party under the provisions of sec. 4560d, ch. 525, Laws of 1909, subsec. 3, which section makes it unlawful to take fish by means of shutting or drawing off water from any fishery, lock or dam. The law provides a penalty for the unlawful taking

of fish by means of shutting or drawing off water from any fishery, lock or dam when the water is shut off or drawn off for that specific purpose. Undoubtedly the owner of the water power has a right to draw the water off from his pond for certain lawful purposes, such as making repairs, etc., and if in so doing certain fish are injured or destroyed, it does not follow that the owner is liable for violation of the game laws.

From your statement of fact in this case, I am of the opinion that the mill owner is not liable under the law referred to.

Fish and Game—Catfish caught by licensed fishermen in Lake Pepin, may be sold by them and shipped to purchaser.

March 9, 1911.

HON. JOHN A. SHOLTS,

State Game Warden.

I am in receipt of your favor of the 3rd inst. in which you inquire "Can catfish taken from the waters of the Mississippi river, lakes Pepin and St. Croix, by licensed nets or set lines be sold and shipped to points within or without the state?"

In reply to your inquiry your attention is called to sec. 4560a—4, sec. 2, ch. 489, Laws of 1905, ch. 193, Laws of 1907 and ch. 525, Laws of 1909, the same being incorporated in sec. 63 on page 63 of the Wisconsin Fish and Game Laws.

Under the provisions of this law catfish are classified as game fish except in certain designated waters. Where they are classified as game fish it would not be lawful to catch them under the provisions of sec. 4560a—10 being sec. 88 of the Game Laws of Wisconsin; however, it is provided by sec. 88, being ch. 525 of the Laws of 1909, that the State Fish and Game Warden shall upon application therefor issue to any person a license to set, use or operate seines and pound nets, etc., in certain designated waters including the Mississippi river and Lake Pepin between the 15th day of April and the 15th day of November of each year "for the purpose of catching and taking all fish, except pike, of any variety, bass or croppies." The language of this law would seem to except catfish along with all other fish except the three varieties designated. Whether this was the legislative intention or not

may be doubtful but it is certain that catfish are not included in the prohibited varieties and it follows, necessarily, that catfish in these particular waters may be taken since under the well established rules of construction of criminal statutes a liberal interpretation must be given to this law. It follows necessarily that if these fish are included amongst the varieties known as rough fish which may be taken, that they also may be sold as other varieties of rough fish when properly designated or marked either within or without the State of Wisconsin. I confess that I have some doubt as to the legislative intention in making this exception but as the law stands I am unable to give it any other interpretation.

Fish and Game—Liability under chapter 659, laws of 1911, for having in possession brook trout taken without the state of Wisconsin.

August 9, 1911.

MR. ARCHIBALD MCKAY,
District Attorney,
Superior, Wisconsin.

Your favor of August 7, 1911, asking for a construction by this department of ch. 659, Laws of 1911, is received.

Chapter 659, Laws of 1911, subdivision (g) makes it unlawful

“To take or have in possession or under control trout of any variety less than six inches in length; trout so taken to be immediately returned, without injury, to the water where taken.”

You ask whether this act provides a penalty for having in possession in this state trout less than six inches long which trout were caught outside this state. The statute in question is a penal statute and must be strictly construed and I am of the opinion that the statute as it now reads does not include trout taken in another state. The possession of trout coming within the prohibition of the law would be prima facie evidence of the violation of the statute but if the defendant were able to prove that the trout were taken without the state of Wisconsin in my opinion a conviction could not be sustained.

Fish and Game—County clerks cannot charge more than the statute fee of one dollar for hunting licenses.

September 6, 1911.

MR. HENRY J. HASTINGS,
District Attorney,
Kenosha, Wisconsin.

On August 19th last, I gave to Mr. John A. Sholts, State Fish and Game Warden, an opinion to the effect that a clerk could not charge more than one dollar for duties performed in issuing a hunting license. On August 28th, you addressed a letter to this department in which you say in part:

“Our county clerk is not charging one and one-half dollars for hunting licenses but he is charging one dollar for the license and fifty cents for the two oaths attached to the application in conformity to a resolution adopted by the county board;”

and you ask whether or not this is a justifiable practice under the statute.

The law in question, section 1498s of the Wisconsin statutes, has since its enactment received a practical interpretation in every county of this state to the effect that the one dollar required for hunting license is all that the clerk is authorized to charge and furthermore that it is the duty of the clerk to prepare the application and administer the oath if so requested by the applicant. The law has been specifically so interpreted by this department ever since its enactment and this interpretation has without exception been accepted throughout the state. The general duties of county clerks are prescribed in sec. 709, Wisconsin Stats., and various other statutes amendatory thereof besides certain other duties are imposed by other statutes. Generally speaking additional duties may be imposed upon an officer without granting him additional compensation. He takes and holds his office *cum onere* subject to the duties it imposes and the legislature may impose additional duties upon such officer and by ch. 12 of the Laws of 1899, being sec. 1498s, the legislature has enacted a state law for the purpose of protecting game in the state and as a means of raising revenue for that purpose have provided for the issuing of hunting licenses and have imposed upon the county clerks the

duty of issuing such license in addition to the duties theretofore imposed upon such county clerks. That the legislature has power to do this is expressly held in the case of *St. Croix V. Webster*, 111 Wis. 270. In that case Judge Winslow said in part:

“A public officer takes his office *cum onere* and all services performed by him within the scope of his official duties or which voluntarily performed as such officer, are covered by his salary or compensation as fixed by law. A municipal corporation has no jurisdiction to allow to such officer additional compensation not authorized by law for the performance of such services and if such allowance be in fact made it is a void act. If such officer receive such additional compensation from the municipal corporation whose officer he is, even with its consent, he obtains no title thereto, but it may be recovered by the corporation in a proper action by law.” p. 273.

See also *King v. Devlin*, 68 Wis. 384, and *Supervisors of Kewaunee County v. Kniffer*, 37 Wis. 496.

In the case stated by you the county board cannot authorize the county clerk to collect additional fees for the benefit of the county. Ten cents of the fee now authorized to be collected by him is converted into the county treasury since your county clerk is working upon a fixed salary. Prior to that the ten cents went to the clerk as his fee for issuing the license and it seems very clear that if the legislature had intended that he should receive a greater fee that the law would have so expressly stated. Sec. 1498s provides that:

“Every person who has resided in this state for one year previous to applying for a license to hunt game and who desires to hunt the same must first obtain a license from the county clerk of the county in which he resides which said license shall be issued by said county clerk under seal upon blanks furnished by the secretary of state. Said license shall certify that the licensee is a bona fide resident of the state of Wisconsin and give a description of such person such as shall be required by the secretary of state and the state fish and game warden in the blank licenses furnished to said county clerk.”

This clearly imposes an additional duty upon the county clerk which nobody but the county clerk could perform since the license is required to be issued under seal and the county clerk is the custodian of such seal. The section further provides:

"2. The application for such license shall show that the licensee is a resident of this state, shall give his residence and his post-office address, shall contain a description of his person and such other information as shall be required by the secretary of state and the state fish and game warden, shall be verified by the affidavit of the applicant and some resident of the county, other than himself, acquainted with the facts as set forth in the application.

"3. The county clerk shall receive with each such application for license the sum of one dollar, ten cents of which he shall retain, and the remainder he shall transmit to the state treasurer."

You will observe that the statute expressly says that the county clerk shall receive for such "application" the sum of one dollar, ten cents of which he shall retain. It seems to me very clear that it was the intention of the legislature, by the imposition of a hunting license as a means of raising revenue for the protection of fish and game in the state, to charge one dollar for such license and allow the county clerk who makes out the application and issues such license ten cents for his services and that under no circumstances would he be justified in charging any greater sum than the fee of one dollar authorized by the statute, ten cents of which goes to the clerk when the office is upon a fee basis or which would be converted into the county treasury where the clerk's salary has been fixed by the county board.

Fish and Game—County clerk cannot charge more than one dollar for hunting license.

September 21, 1911.

MR. HENRY J. HASTINGS,
District Attorney,
Kenosha, Wisconsin.

Replying to your favor of September 7th, would say that I have examined the statute in question concerning the issuing of hunting licenses by county clerks and that the suggestion made by you that the word "with" as used in the statute might require a different interpretation than the word "for" as used in my communication to you would make no difference in my interpretation of the statute. In my judgment it amounts to the same thing in either case and the fact that the

statute has received this practical interpretation ever since its enactment in 1899 and has at all times been so construed by this department, precludes the possibility of any different interpretation at this time on my part.

Fish and Game—Rough fish minnows and bloaters for bait may be taken and used as bait in crab traps.

September 23, 1912.

JOHN B. CHASE,
District Attorney,
 Oconto, Wisconsin.

You state that a man who is engaged in the crab business exclusively has been arrested and charged with having in his possession rough fish less than seven inches in length; that his contention is that he was retaining these fish for the purpose of baiting his crab boxes. You call my attention to subsection 1 of section 4560a—48, which provides as follows:

“It is unlawful * * *

“(d) To take from said waters bass of any kind by means of nets, or to take, kill or retain any rough fish less than seven inches in length, except rough fish minnows or bloaters for bait.”

You inquire whether or not persons are allowed to retain or take rough fish less than seven inches in length for bait to be used on hooks only. You call my attention to subsection 2 of said section, which provides as follows:

“It shall be lawful to use in the outlying waters of this state not exceeding one thousand lineal feet of gill net having meshes from one and one-half to one and three-quarters inches, stretch measure, for the purpose of taking bloaters for bait for set hooks.”

Under these provisions of the statute I am of the opinion that a person who takes rough fish minnows or bloaters for bait of any kind comes within the exception of subsection 1 of said section 4560a—48.

Fish and Game—No boy under 15 is allowed to hunt except on the land owned or occupied by a person of whose family he is a member.

January 4, 1913.

F. D. RANDALL,
Special Game Warden,
Waupaca, Wisconsin.

Under date of December 27th, you have submitted to me the question whether a license to hunt may be issued to a boy under fifteen years of age and, if not, whether he has a right to hunt without a license.

In answer I will say that sec. 1498s—1 of the statutes, provides that:

“No hunting license shall be issued to any person under fifteen years of age.”

Sec. 1498a—1, as am. by ch. 551 of the Laws of 1911, provides a penalty for any resident or nonresident of this state

“who shall pursue, hunt, kill or trap any of the birds, fowls or animals protected by the laws of this state without being at the time of such pursuing, hunting or killing in possession of a license duly issued to him,” etc.

It also contains the following:

“Provided that nothing in this act shall be construed to prevent the owner or occupant and members of their families of any land from hunting and killing rabbits thereon at any time or squirrels during the open season without a license.”

It necessarily follows that, as no one is permitted to hunt without a license and as a boy under fifteen years of age cannot be licensed, no boy under the age of fifteen is permitted to hunt in this state, unless he does so on the land owned or occupied by a person of whose family he is a member.

Fish and Game—It is unlawful to purchase or have in possession green beaver hides shipped from Michigan into Wisconsin.

January 7, 1913.

HON. JOHN A. SHOLTS,
State Fish and Game Warden.

In your favor of January 6th, you inquire whether a fur buyer in this state may legally purchase beaver skins of ani-

mals caught in the state of Michigan and shipped into Wisconsin.

Subsec. 1 of sec. 4565c—5 provides:

“It shall be unlawful and is hereby prohibited to take, catch, kill, hunt or pursue:

“ * * * * *

“(2) Any beaver or otter at any time.”

Subsection 3 of said section provides:

“It shall be unlawful and is hereby prohibited to have in possession the green hides of any of the above enumerated animals during the close season for taking of same,” etc.

As there is no open season for hunting or killing beaver, it is unlawful, under the above quoted section, for any one to have in his possession green hides of said animals. Of course, this refers only to green hides. The statute makes no distinction between hides that are procured from beavers in the state of Wisconsin and those from beavers caught in another state. The law contemplates all green hides within the state, whether secured from game animals caught within this state or from animals caught in another state and imported into Wisconsin.

Under the Act of Congress of May 25, 1900, 31 Stats. 187, 3 Comp. Stats. 181, commonly known as the Lacey Act, it is provided:

“(Section 5) The dead bodies or parts thereof of any wild game animals, or game or song birds transported into any state or territory or remaining therein for use, consumption, sale or storage therein, shall upon arrival in such state or territory be subject to the operation and effect of the laws of such state or territory enacted in the exercise of its police powers, to the same extent and in the same manner as though such animals and birds had been produced in such state or territory, and shall not be exempt therefrom by reason of being introduced therein in original packages or otherwise.” etc. (Found on p. 123 Fish and Game Laws Wis.)

Under these provisions your question must be answered in the negative.

Fish and Game—Persons shipping green deer heads without the proper coupons attached should be prosecuted by game warden.

January 14, 1913.

HON. JOHN A. SHOLTS,

State Fish and Game Warden.

You have forwarded to me under date of January 10th, a letter from Mr. S. P. Richtman, one of your deputy wardens, who states that on the 6th of December last he confiscated one deer head and reported the same to you under date of December 7th.

Mr. Richtman's letter states:

“The deer head above mentioned was shipped, without a coupon attached, from Eau Galle, Pepin county, by Frank Phillips. W. Smith, a rural mail carrier, took the head to Durand and shipped the same via American Express company, from there to Winona, Minnesota, then transferred to the Adams Express company, and, while the head was on the Adams Express company's truck at East Winona, it was seized. It appears to me that all the above mentioned parties have violated the law by offering, receiving and shipping this deer head without a coupon attached.”

You request my opinion as to whether or not these parties ought to be arrested.

Under sec. 4560a—16 of the Stats. it is made unlawful to ship to any point, either within or without the state, by common carrier, or to convey or cause to be conveyed by private carrier:

“(a) Any carcass or part of carcass of any deer between the third day of December and the succeeding twelfth day of November, provided, that the shipments of green hides or green heads of deer are not to be had in possession after January third or between January third and November eleventh of any year.”

It is thus made unlawful to have in possession a deer head when in the velvet.

Subd. 3 of sec. 4560a—17 provides that any person violating these provisions shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine or imprisonment.

Sec. 1498s provides for coupons attached to the license of residents to be attached to the deer *or part of deer* when shipped.

Sec. 1498q provides for coupons on the license of nonresidents to be attached to the deer or part of deer when shipped, and it is made a misdemeanor for any one failing to comply with the provisions of these sections, and a penalty is provided therefor.

Under the express provisions of these statutes it appears that the parties mentioned in Mr. Richtman's letter have violated our game laws and that they are guilty of a misdemeanor and should be arrested. It is my opinion that it is your duty to see that they are duly prosecuted for this offense.

Fish and Game—The taking of catfish with a net, of less than one pound dressed weight, or 1½ pounds undressed weight, is not prohibited in Lake Pepin or Lake St. Croix.

January 27, 1913.

HON. JOHN A. SHOLTS,

State Fish and Game Warden.

Under date of January 25th you have submitted the question whether the statutes prohibiting the taking of catfish of less than one pound dressed weight or one and one-half pounds undressed weight apply to the waters of Lake Pepin and Lake St. Croix.

Sec. 4560a—10 Stats. provides as follows:

“(a) It shall be unlawful and is hereby prohibited to take from the waters of the Mississippi river, Lake Pepin, or Lake St. Croix, any fish by other method than by angling or trolling with hook and line or by licensed set lines, or for the purpose of propagation when taken by the superintendent of hatcheries or his duly authorized agents, or taking rough fish by the aid of spears without first having complied with all the requirements of this section, but it shall be lawful for residents to take, catch or kill, from the waters of the Mississippi river, Lake Pepin or Lake St. Croix any fish at any time between the first day of May and the first day of March following without license by angling or trolling with hook and line.

“(b) The state fish and game warden shall, upon application therefor, issue to any person a license to set, use or operate seines, pound nets, or hoop, gill nets of not less than three

and one-half bar, bait nets, without leads, with four foot hoop front, turtle nets of three and one half-inch bar, in that part of the St. Croix river known as Lake St. Croix and that part of the Mississippi river known as Lake Pepin * * * at any time for the purpose of catching and taking all fish, except pike, of any variety, bass or croppies.”

Subdivision (d) provides that every licensee shall immediately return to the waters from which the same have been taken, all fish above enumerated in subdivision (b) being pike of any variety, bass or croppies, when taken in any net used by him or under his supervision and control.

Subdivision (i) provides a penalty for the violation of the act.

Under this act it is lawful for any person who has a license to operate the nets mentioned in subdivision (b), for the purpose of catching any catfish in Lake Pepin and Lake St. Croix, unless the provisions of sec. 4560a—5 or sec. 4560a—50 are applicable to the case. The former section provides:

“Any person who shall take, catch or kill or have in his possession, * * * any fiddler catfish of less than one and one-half pounds round or undressed weight, or less than one pound dressed weight, * * * shall be guilty of a misdemeanor and on conviction thereof shall be punished,” etc.

The latter section provides:

“It shall be unlawful and is hereby prohibited in this state:
“(a) For any person, persons, firm, company or corporation to take, catch or kill or have in his or their possession * * * any catfish of any kind of less than one and one half pounds round or undressed weight, or less than one pound dressed weight, * * * ”

A penalty is provided for the violation of this act.

These last quoted sections, however, are general provisions applying to all parts of the state, while sec. 1560a—10 contains a special provision applicable to Lake Pepin and Lake St. Croix.

It is an old and familiar rule that, where there is in the same statute a particular enactment and also a general one, which in its most comprehensive sense would include what is embraced in the former, the particular enactment must be opera-

tive and the general enactment must be taken to affect only such cases within its general language as are not within the provisions of the particular enactment. *Felt v. Felt*, 19 Wis. 193; *State v. Hobe*, 106 Wis. 411.

Neither can it be said that sec. 4560a—50 repeals sec. 4560a—10, for there is no clause expressly repealing that section. (See ch. 531, Laws of 1909.)

It is a canon of statutory construction that a later statute general in its terms and not expressly repealing a prior special statute will ordinarily not affect the special provisions of such earlier statute. In other words, where there are two statutes, the earlier special and the later general, and the terms of the general are broad enough to include the matter provided for in the special, the special is to be considered as remaining an exception to the general and will not be considered repealed by implication. *State v. Public Land Commissioners*, 106 Wis. 584; *Mead v. Bagnall*, 15 Wis. 156; *Walworth Co. v. Whitewater*, 17 Wis. 193; *Janesville v. Markoe*, 18 Wis. 351.

I am therefore of the opinion that the taking of catfish of less than one pound dressed weight or one and one-half pounds undressed weight is not prohibited by statute, except as provided in said sec. 4560a—10.

Fish and Game—Criminal Law—Indians—Search Warrants—
Allotted Indians are amenable to the fish and game laws of this state.

A search warrant may be issued to search a house on the Indian reservation for game killed by tribal Indians while off the reservation.

March 4, 1913.

HON. JOHN A. SHOLTS,

State Fish and Game Warden.

Under date of February 18th, you have inquired:

First, whether Indians are governed by the same laws as are residents of the state when they hunt or trap protected game on reservations.

Second, whether it is within the power of a warden to take out a search warrant for the purpose of searching buildings occupied by Indians on the reservation.

You have also informed this department since the receipt of this letter that you desire the first question to be understood as applying to allotted Indians only.

Under section 6 of the Act of Congress of February 8th, 1887, it is provided that an Indian who has received an allotment and patent for land from the United States Government thereby becomes a citizen of the United States and of the state wherein he resides and is thereafter to have the benefit of, and be subject to, the laws, both civil and criminal, of the state or territory in which he resides. Under this law all allotted Indians in this state are amenable to the fish and game laws of this state. Their status is like that of all other citizens and they are subject to the penalties provided for the violation of our state laws. See *Matter of Heff*, 197 U. S. 488; 25 Sup. Ct. 506, and cases there cited; *State v. Morrin*, 136 Wis. 552; *U. S. v. Hall*, 171 Fed. Rep. 214.

Your first question as applied to allotted Indians, must therefore be answered in the affirmative.

You have stated that you desire your second question to be limited to tribal Indians living on a reservation who have violated the fish and game laws of this state while off the reservation.

It is the general rule that, when an Indian commits a crime outside of the Indian reservation, he is amenable to the law of the place where the crime is committed and may be prosecuted in the state courts for any offense committed outside the limits of the reservation, although such offense may be against members of the same tribe. See vol. 16 Am. & Eng. Ency. of Law (2nd ed.), p. 224, and cases cited.

Under section 1498k—1 a search warrant may be issued under certain conditions, to seize fish, venison, fowl or game caught, taken or killed or had in possession contrary to the provisions of law, when the same is concealed in any particular house or place.

You have stated that you desire to search for fish, venison, fowl or game that has been killed or taken contrary to law by an Indian outside the reservation, but which is concealed in a building or house on the reservation.

The question whether tribal Indians, while on their reservation, are subject to the criminal laws of the state has been

variously answered by the courts of this country. Our Supreme Court has decided that all tribal Indians living on reservations within this state are subject to the criminal laws thereof. See *State v. Doxtater*, 47 Wis. 278; *State v. Harris*, 47 Wis. 298; *Stacey v. La Belle*, 99 Wis. 520, 524; *Deragon v. Sero*, 137 Wis. 276.

Agreeing with our court in the decision of the Supreme Court of New York in the case of the *People v. James Pierce*, 18 Misc. (N. Y.) page 83.

The Supreme Court of North Carolina, in a recent case, has rendered an opinion to the same effect. See *State v. Wolf*, 59 S. E., p. 40, decided Oct. 16, 1907.

The United States Court, however, holds that tribal Indians are wards of the United States and, while on the reservation, are not subject to the criminal laws of the state wherein they reside. *U. S. v. Kagama*, 118 U. S. 375; 6 Sup. Ct. 1109; *In re Blackbird*, 109 Fed. Rep. 139.

To the same effect is *State v. Campbell* (Minn.), 55 N. W. 553.

In the case of *In re Blackbird*, *supra*, the facts show that it originated in this state, when an effort was made to enforce the fish and game laws against Indians who were members of the Chippewa tribe on the Bad River Reservation. John Blackbird was alleged to have violated the fish and game law on that reservation, was sentenced to pay a fine of twenty-five dollars in the municipal court of Ashland and, in default of payment, was sentenced to imprisonment at hard labor for thirty days. A writ of habeas corpus was secured in the United States Court and the defendant was released, on the grounds that the fish and game laws of this state did not apply to Indians on their reservation. This writ was sued out at the instance of the United States Government, to test the legality of a conviction for the violation of the criminal laws of this state when applied to an Indian.

Other cases since that time, I have been informed, have met with the same result. It is a fact, however, that is well recognized, by both the courts of this state and of the United States, that the state courts have jurisdiction over the Indian reservations so far as the commission of crime is concerned, by others than tribal Indians. A white man or any citizen

of this state committing a crime on an Indian reservation is amenable to the state laws. In the case of *In re Heff, supra*, it was decided that the process of the state courts was not interfered with on Indian reservations.

In view of this fact it would seem that a search warrant for the purpose of seizing game that was unlawfully taken by an Indian while off the reservation and while the same is concealed in a building on the reservation would be lawful; but in view of the fact that the United States court has held that it has exclusive jurisdiction over crimes committed by Indians on the reservation and that the state courts have no right to punish an Indian for a crime committed on the reservation, the Game Warden will be constantly in danger of being interfered with by the United States courts while searching for concealed fish or game on the reservation, for the reason that it will be impossible to prove as a general rule that the same was not taken on the reservation. For this reason it may be advisable for the Game Warden to proceed cautiously when searching for game on such reservations.

OPINIONS RELATING TO INDIGENT, INSANE, ETC.

Indigent, Insane, etc.—Payment of expenses in transferring inmates from House of Correction to State Reformatory.

June 22, 1911.

MR. M. J. TAPPINS,

Secretary, State Board of Control.

You say that the question has been raised as to whether the state should bear the expenses of the transfer of inmates from the County House of Correction to the State Reformatory or whether those expenses should be borne by Milwaukee county.

You also ask:

“Does the statute providing that transfers of prisoners from the jails to the reformatory also apply to the transfer of prisoners from the Milwaukee County House of Correction to the Reformatory?”

In reply I would say that both of these queries are answered by sec. 561jj. The statute, as amended, provides that transfer shall be made in the manner provided by sec. 561jj, which last named statute provides in part as follows:

“Whenever an order of removal is made as herein provided the board shall designate in the order the person or officer who shall make such removal or under whose direction it shall be made, and no mileage or per diem shall be allowed for making the same. The board may designate for such purpose the superintendent of the institution from which or to which such removal is made or any other discreet citizen, who shall be paid therefor his actual and necessary traveling expenses and those of the person removed and of any necessary assistant, to be adjusted by the board and paid out of the current expense fund of the institution from which such removal is made. If some county is chargeable with any portion of the expense of maintaining the person so removed such county shall pay the

expense, and such payment thereof by such county will be enforced in the same manner that payments of charges for the maintenance of such persons are enforced."

This provision of section 561jj seems to supply the answers to both of the questions asked by you.

Indigent, insane, etc.—Construction of ch. 161, Laws of 1903.

Oct. 5, 1911.

HON. C. A. HARPER,

Secretary, Bureau Vital Statistics.

Your favor of October 5th enclosing communication from Geo. E. Adams of the health department of the city of Milwaukee, and asking for the opinion of this department concerning the provisions of ch. 161 of the Laws of 1903 in its application to St. Vincent's Asylum, Milwaukee, Wisconsin, is received.

Sec. 4 of the act provides that

"Whenever any child is taken from any so-called maternity home or lying-in hospital, home for infants or so-called 'baby farm,' the owner, keeper or manager thereof shall within twenty-four hours of such removal report in writing to the local board of health or health officer or health department of the disposition of such child and its name and age."

Upon the statement of fact submitted by you I understand that St. Vincent's Asylum is complying with all the requirements of the act unless the provisions of sec. 4 above quoted are being ignored. You state that:

"The only question appears to be upon the method of taking care of the children. It has been the custom of St. Vincent's Asylum to take little babies and put them in families for wet nurse purposes so that they could be better taken care of and given food in this way that would be more readily assimilated. During this period of time the responsibility and control of the child remains with the head of the institution."

You further state that the authorities of St. Vincent's Asylum are reporting the arrival of the children at the institution to the local health officers and when the child is finally

disposed of they have complied with the requirements of the act in reporting its final disposition, the only question being whether or not during the period that the child is being taken care of by a wet nurse should the authorities of the asylum be required to report such disposition to the local board of health?

In answer to this query it is my opinion that the authorities of St. Vincent's Asylum are not required to report such disposition to the local health authorities. So long as the child remains in the control and under the supervision of the asylum authorities it cannot be said to have been "removed" from the asylum in the sense contemplated in the act. I construe the language of the act to mean permanently removed or finally removed from the care and control of the institution. This seems to have been the evident intention of the legislature taking the act as a whole, that the authorities should report the time of the receiving of the child giving its name, age, color, date of birth, etc., and that when finally disposed of by adoption or otherwise and removed from the asylum they should make the report provided for in subd. 4 of the act. Upon the statement of fact submitted the giving over of the babies to the care of a wet nurse seems to be only a method of providing the baby with proper sustenance and designed solely for its good and the child is at all times under the care and supervision of the asylum authorities and is in no sense removed from the asylum any more than it would be if taken out for an airing.

Further, the statute is a penal one providing a severe penalty for a violation of the act and must be strictly construed against the state. I am therefore of the opinion that the asylum authorities are not required by sec. 4 of the act to make a report of the removal of the child to the health authorities because of having turned the child over to the immediate care of a wet nurse, so long as the child remains under the supervision and control of the asylum authorities.

Insane—Feeble-Minded—The expense of maintaining an insane person in a public institution may be recovered of his estate.

The relatives of an insane person are not liable for the expense of his maintenance in a public institution prior to proceedings being commenced to establish such liability.

The expense of maintaining a feeble-minded person in the home for the feeble-minded may be recovered from his relatives to the same extent as for an insane person.

July 29, 1912.

DAVID BOGUE,

District Attorney,

Portage, Wisconsin.

In your letter of July 25th you state that your county has adopted the county system of support of the poor and insane and you ask a number of questions, all of which you state are based on that system.

Your first question is:

“A B is declared insane and is known to be the owner of property and at the same time a guardian is appointed for the insane person. Is the estate of the insane person liable to the county and state for the maintenance and expense of said person in the asylum and, if so, to what extent?”

Sec. 604q stats., as am. by ch. 624 of the Laws of 1907, provides in part:

“The property and estate of any insane person kept in any state or county hospital or county asylum or kept by any county at its charge . . . shall be liable for the continuing and past support, maintenance of such person or patient and chargeable for the payment thereof.”

Sec. 600 of the stats., as am. by ch. 624 of the Laws of 1907, prescribes a method for recovery by the county, from the property of any person legally bound to support an insane person, of the amount charged to and by such county for such support.

Sec. 604e stats. provides that the county shall not be entitled to any compensation from the state for the care of any person whose support is not properly a public charge, and our Supreme Court, in *Richardson v. Steusser*, 125 Wis. 66, holds that one who has relatives liable for his support is not properly a public charge. It has accordingly been held by this

department, in an opinion dated June 27th last, that in such a case the State has no interest in the recovery; that, if it has improperly paid for the care of a person whose support is not properly a public charge, the State may recover from the county in an action for money had and received.

This was said with reference to a person committed to a county asylum. Of course, as to one kept in a state hospital, the State would have a right of action.

I am therefore of the opinion that the county may recover from the estate of A B for the continuing and past support given him by the county, such recovery for past support being limited by the six-year statute of limitations, and, if kept in a state hospital, that the State may also recover for a period of ten years last past. *Washington Co. v. Schrupp*, 139 Wis. 219; Biennial Report and Opinions Attorney-General for 1908, p. 134.

Your next question is:

“A B is declared an insane person and confined in the state insane asylum. It is not known at the time, being the year 1900, that A B has any property. This fact is discovered in 1912. To what extent is the estate of the said insane person liable to the county and State or either of them?”

I believe the answer to your first question answers this question also.

You next ask:

“A B is declared an insane person and has no estate, but either the father or the son of A B is well-to-do and amply able to care for A B, the insane person, but refuses to do so.

“(a) Can the father or son be held liable for the keep and maintenance of said insane person and to what extent?

“(b) Does the said liability reach back to the time when A B was declared insane, or does it commence only after A B is officially declared a poor person as well as an insane person and the father and son is also declared liable?”

Sec. 604e stats., as am. by ch. 376, Laws of 1905, provides in part:

“The provisions of sections 1500 and 1505, both inclusive, are hereby made applicable to the support of insane persons.”

The case of *Richardson v. Steusser*, *supra*, treats this as though it read “sections 1500 to 1505, both inclusive,” and expressly

refers to sec. 1502 as applicable to the support of insane persons, by reason of the provision in sec. 604e.

Sec. 1502, as am. by ch. 207 of the Laws of 1909, provides in part:

“The father, mother, husband, children and wife being of sufficient ability, of any poor person . . . unable to maintain himself, shall, at their own charge, relieve and maintain such poor person.”

It would seem to follow that the father and son are liable for the support of A B.

In the case of *Saxeville v. Bartlett*, 126 Wis. 655, it was held that these sections are prospective in character and do not allow a town to relieve a pauper and afterwards recover from the relatives the amount expended, but that, until proceedings are taken to compel the relatives to maintain such poor person, the town has no right of action.

From this it follows that the father and son are not liable to the county until the proceedings provided for by sections 1502a *et seq.* are taken. Biennial Report and Opinions of Attorney-General 1910, p. 396.

You also ask:

“A B, the son of X, is feeble-minded and is now officially declared so and sent to the Home for the Feeble-Minded, at Chippewa Falls. X is amply able to pay for the maintenance of his son, A B. A B has no property in his own right.

“(a) Can X be held liable, and to what extent?

“(b) If A B is placed in this institution in the year 1900 and no steps are taken to declare X liable until 1912, can X be compelled to pay the amount due for the care and maintenance of A B from 1900, or will the date of liability begin only after the court has declared X liable?

“(c) Would it make any difference if X, without being declared liable, paid for the keep of said child for the period of four years and then ceased to do so?”

Sec. 573w Stats., as created by ch. 63 of the Laws of 1901, provides:

“Any county which is lawfully charged with the expense, or any part thereof of maintaining an inmate in the Wisconsin home for feeble-minded, shall have all remedies to collect the sums so charged, out of the estate of such inmate, or from

individuals, which are conferred by law upon counties so to collect charges against them for the maintenance in state hospitals and county asylums for the insane, of patients whose maintenance therein is chargeable to such counties respectively."

(See also Biennial Report and Opinions of the Attorney-General for the year 1910, p. 396, and for 1906, p. 147.)

In my opinion X is liable for such maintenance from and after the date when proceedings are instituted under sections 1502a *et seq.* That X voluntarily paid for such maintenance for a time does not waive the necessity of taking such proceedings to hold him liable.

Insane, Indigent, etc.—Wisconsin State Reformatory Convicts—It is the duty of the state to furnish suitable maintenance for the inmates of the Wisconsin State Reformatory, and such maintenance includes proper medical care and attention.

The expense of a necessary surgical operation performed upon an inmate of such reformatory cannot legally be deducted from the amount standing to his credit at such institution.

December 11, 1912.

HON. M. J. TAPPINS,

Secretary State Board of Control.

In your letter of the 26th ult. you state that one Joseph Soper, an inmate of the Wisconsin State Reformatory, was recently discharged from that institution, at the expiration of his sentence; that at the time of his discharge he had to his credit \$34.17, earned during the time of his confinement; that during his confinement it was necessary to take him to the hospital at Green Bay and have an operation performed, at a total cost of \$46; and you ask:

"Is the Wisconsin State Reformatory legally liable for the amount which has been earned by the boy, or has the Reformatory management the right to apply the amount so earned by him on the account for his hospital services?"

Par. 1, sec. 561j Stats. provides that it shall be the duty of the state board of control * * *

"to maintain and govern . . . the Wisconsin state reformatory."

By paragraph 7 of the same section it is made the duty of the Board

“to visit and inspect” the reformatory “at least once in each month . . . and ascertain . . . whether all inmates thereof are properly cared for and governed.”

Sec. 4944a Stats. declares that the purposes for which the Reformatory was

“created and the objects to which the rules and regulations for its government, its discipline, and the exercise of all its functions should be directed, are to correct and remove those criminal or evil tendencies and influences which render the inmates confined therein a menace to society, to the end that such inmates may become good, industrious and useful citizens.”

To carry out such purposes it has been deemed wise to give the inmates an opportunity to earn a little money during their confinement, as experience has shown that an inmate who is discharged and sent out without any funds is much more susceptible to the temptations of the old evil life than is one sent out with sufficient funds for his own support during the interim between the expiration of his term and the securing of employment. The funds thus earned are as much the property of the inmate as is money or other property owned by him at the time of his sentence, unless the rules of the institution under which he earned them make some valid provision to the contrary.

It has been held that it is the duty of a county to provide for the maintenance of prisoners in the county jail. *Supervisors of Portage Co. v. Supervisors of Waupaca Co.*, 15 Wis. 361; *Bell v. Fond du Lac Co.*, 53 Wis. 433; *Chafin v. Waukesha Co.*, 62 Wis. 463; *Doty v. Sauk Co.*, 93 Wis. 102; *Deisner v. Waukesha Co.*, 95 Wis. 588, 32 Cyc. 349, 351.

A prisoner is not liable therefor, even though furnished at his own request. 32 Cyc. 355.

“It is . . . the duty of the county board to procure and furnish all needful medical aid and attendance to prisoners confined in its jail.” *Rider v. Ashland Co.*, 87 Wis. 160.

It is the duty of the State to provide medical assistance to inmates of the industrial school, even if out on parole. Bien-

nial Report and Opinions Attorney-General 1910, p. 401. Also to children in the State Public School. *ib.* p. 805.

The inmates of the Reformatory are persons sentenced for crime and therefore on much the same footing as inmates of the penitentiary. See sections 4944c and 4944d Stats.

It has been and still is the policy of this state to maintain all prisoners in the state prison and state reformatory and to require that such prisoners perform labor for the benefit of the State. Such maintenance has included, not only food and clothing, but all other necessaries for the well being of the prisoners, including medical care and attention.

“Primarily the expense of supporting convicts while in prison is a state . . . charge.” 9 Cyc. 878.

“And this includes not only food and clothing, but also suitable and necessary medical care and attention.” *ib.*

In my opinion, in the absence of any valid rules to the contrary, the expense of the operation cannot be deducted from the amount standing to the credit of Mr. Soper.

Indigent, insane, etc.—Counties Soldiers Relief Fund—The Soldiers Relief Commission of each county is charged with the administration of the Soldiers Relief Fund therein, and the granting of relief to those applying therefor is within its discretion. If it sees fit to deny relief in a given case, there is no way of compelling it to do so.

February 24, 1913.

HON. GEORGE PRATT,

*Department Commander, G. A. R. of Wisconsin,
Sheboygan, Wisconsin.*

I have your communication of the 18th inst. in which you state that:

“An old soldier died some weeks ago in somewhat indigent circumstances, left a good wife behind without any visible means of support, it will also take some little time before she gets a pension. He left a little home in the City of Marinette, said to be worth from four to five hundred dollars, simply a mere shack, yet the Soldiers’ Relief Commission of Marinette

county say they are unable to grant her any relief from the fact that she owns property of the value mentioned above.

You also further state that:

“In our county the Relief Commission takes an entirely different view, and those that own a small home, and have nothing else, if their pension is not sufficient they proceed to grant them relief from the Soldiers’ Relief Fund.”

You ask whether under the circumstances the Soldiers’ Relief Commission of Marinette County is doing its duty in accordance with the law.

Sec. 1529b of the Stats. provides:

“It shall be the duty of every county board to annually levy, in addition to all other taxes, a tax not less than one-twentieth nor more than one-fifth of one mill upon the value of the taxable property in the county as determined by said board, such tax to be levied and collected as other county taxes for the purpose of creating a fund for the relief of needy soldiers, sailors or marines who performed military or naval service for the United States in time of war, the indigent wives, widows, minor children of such deceased soldiers, sailors and marines, and the indigent parents of such soldiers, sailors or marines, who have not left surviving them widows or children entitled to relief under the provisions thereof.”

Section 1529c provides:

“The chairman of each town board, the board of trustees of each village, and the supervisors of each ward of a city, shall make a written report to the county board, of their respective counties, on or before the first day of their annual meeting, containing the names of all resident indigent persons of the classes mentioned in the preceding section in their respective towns, villages or cities, who may require and be entitled to relief thereunder, and the probable amount necessary for that purpose for the ensuing year; and each county board shall, at the November session thereof, make such levy as will raise the necessary amount.”

Sec. 1529d provides for the appointment and organization of a Soldiers’ Relief Commission.

Sec. 1529e provides:

“Such commission shall meet at the office of the county clerk on or before the first Monday of January in each year and at such other times as may be necessary, and at such annual meeting carefully examine the lists reported pursuant to sec-

tion 1529c, and being satisfied that the persons named on such lists are entitled to assistance, shall fix the amount to be paid to each. They may also furnish relief to any person within section 1529b whose name is not on any such list if the right of such person to relief *shall be established to their satisfaction.*"

It will be observed that considerable discretion is vested in the Soldiers' Relief Commission in determining to whom aid should be granted and the amount thereof which should be extended, and it is not surprising that the commissions in the different counties may pursue different policies with reference to the administering of this law. It is not surprising that some boards pursue a more liberal policy in this respect than others.

It is the manifest purpose of the law that relief shall be accorded to indigent and needy soldiers, as well as to their widows and children.

Upon your statement of the conditions existing with reference to the widow of the deceased soldier, I will say that there is no doubt but what the Relief Commission of Marinette county has power under the law to grant her relief. The fact that she may own a little home does not debar her from the relief contemplated by the statute. She does not have to be destitute in order to secure this relief. The statute in referring to the widows of deceased soldiers uses the word indigent. Indigent is defined by Webster as follows: "Destitute of property or means of comfortable subsistence, needy, poor, in want, necessitous."

It is very plain that a person may have a house within which to reside and yet be in need of the necessities of life.

From the foregoing considerations I have no doubt at all of the power of the Soldiers' Relief Commission of Marinette county to grant aid to the widow of the deceased soldier, assuming the facts to be as stated in your letter. It should be borne in mind, however, that while it is within their lawful authority to do so, it is also within their discretion as they are the ones charged with the administration of the law in that county and if in the exercise of that discretion they see fit to deny relief to this particular widow, there probably is no way provided in the law by which they may be compelled to do so.

Insane, Indigent, etc.—*Wisconsin Industrial School for Boys; Prisoners*—Inmates of the state reformatory, transferred to that institution from the Industrial School for Boys, are not entitled to a diminution of their term of imprisonment for good conduct under secs. 4928 and 4944i, Wis. Stats. 1911.

March 27, 1913.

HON. M. J. TAPPINS,

Secretary, State Board of Control.

In your letter of the 24th, you call my attention to the following sections in the Wisconsin Stats. of 1911:

Sec. 4944f, which provides in part:

“Inmates of the industrial school for boys who have reached the age of sixteen years may * * * be transferred to the reformatory by the board of control and may be retained there until they are twenty-one years of age. Or they may sooner be returned to the school or to the counties from which they were sent to the school.”

Sec. 4928, being part of the chapter relating to the state prison providing,

“The deputy warden shall keep a true record of the conduct of each convict, specifying each infraction of the rules of discipline. At the end of each month the said deputy shall give a certificate of good conduct to each convict who shall require it, against whom is recorded no infraction of the rules of discipline. Every convict who is now or may be hereafter confined in the state prison and shall conduct himself in a peaceful and obedient manner and faithfully perform all the duties required of him shall be entitled to a diminution of time from the term of his sentence, not exceeding the amounts specified in the following table, for the respective years of his sentence and pro rata for any part of a year, where the sentence is for more than a year” etc.

Sec. 4944i provides:

“Allowances for good conduct in diminution of the term of sentence to convicts in the state prison given by section 4928 of these statutes or by any other statute shall be made to the inmates of the reformatory, and any good time earned in either institution by inmates transferred to the other shall be allowed him in the institution to which he has been transferred.”

And you say:

“The question arises as to whether inmates of the state reformatory transferred to that institution from the industrial school for boys are entitled to the good time allowance provided by section 4928. It would seem as though they are entitled to such allowance but if that is the case, then it would seem to be the giving of a premium to inmates of the industrial school to violate the rules of that institution so that they might be transferred to the Wisconsin state reformatory to get the advantage of that statute. Under the law no boy is entitled to any good time allowance at the Wisconsin industrial school for boys but, of course, if he is transferred to the state reformatory, if that statute applies, then he is entitled to the allowance and it would be in many cases an incentive for an inmate of the industrial school for boys to so conduct himself that it would be necessary to transfer him to the state reformatory.”

And you ask my opinion as to whether sec. 4928 is applicable in case of boys transferred to the reformatory from the industrial school.

It is very evident from a reading of chapters 201, 201a and 203 Wis. Stats. 1911, that the industrial school is on an entirely different basis than either the reformatory or the state prison. The objects of the latter two are the punishment of the offender, as well as his reformation. The commitments to them are for a definite term of years, the length of term varying with the seriousness of the offense committed. The board of control is strictly limited by statute in its power to release prisoners from them. On the other hand, the principal object of the industrial school is reformation and the welfare of the inmates is its principal consideration. Boys are committed to it during their minority without reference to the number of years that may be and without reference to the particular offense with which they are charged. A boy may be committed to the industrial school for incorrigibility, although that is not an offense recognized by the statutes of this state for which any punishment might be inflicted. In fact, I presume that as a rule, the commitment during minority is a longer term than would have been received had the person been committed to a penal institution upon the same charge for which he is sent to the industrial school.

The board of control has an absolute discretion as to the length of service under the commitment and may at any time restore such a boy to the care of his parents or guardian if in its judgment that course is most for the future benefit and advantage of the boy. (Sec. 4967.)

When transferred to the reformatory, the boy, unlike the other inmates, still remains subject to the orders of the board, and may at any time be "returned to the school or to the" county from which he was sent. In contemplation of law, he still remains an inmate of the school. *In re Bonn*, 17 R. I. 572; 23 Atl. 1017. As the board may restore him at any time to the care of his parents or guardian, there is not the same reason for applying the good conduct statute as in the case of inmates committed for a certain definite period. Where the reason for law fails, the law itself does not apply.

I am therefore of the opinion that sec. 4928 does not apply to a boy transferred to the reformatory from the industrial school. Possibly the court would not sustain me in this but certainly this opinion is in line with the opinion of my predecessor, the Honorable Frank L. Gilbert, found on page 212, Biennial Report and Opinions of Attorney-General for 1910, holding that a boy transferred to the reformatory from the industrial school and who is paroled out and violates his parole, cannot be held after reaching his majority, although sec. 4944L provides "the time during which any inmate of the reformatory, who has escaped therefrom, is at large, shall not be computed as any portion of the time for which he was sentenced."

OPINIONS RELATING TO INSURANCE.

Insurance—Fire Insurance—Form of Policy—Policies used must conform as to blanks and size with form on file in office of insurance commissioner.

July 16, 1912.

HON. HERMAN L. EKERN,
Commissioner of Insurance.

In your favor of July 13th, you request my opinion as to whether your department is required to approve a form of fire insurance policy which contains in the blank shown in the form on file in your office "a printed dwelling house form"; and whether you can require as a condition of approval that the form of policy contain blanks like those in the forms on file without any printing in such blanks. You also ask whether you are required to approve any form unless the sizes of the blanks on the policy correspond to the blanks on the forms filed in your office or unless the size of the policy as a whole corresponds to such forms; also whether a company can lawfully furnish its agents for issue in this state or deliver in this state policies in which the blanks do not correspond in size with the blanks in the forms so on file, or on which descriptive forms are printed in the blanks.

The purpose of the standard policy act (sections 1941—42 to 1941—65, Wis. Stats.), was to permit but one form of policy so that:

"when a man contracts for insurance he knows that he is contracting for a standard policy and for nothing else, and he knows that he will get that and nothing else." (*Bourgeois v. Northwestern National Insurance Company*, 86 Wis. 606, 610).

The requirement of sec. 1941—64 that all policies "shall conform in all particulars as to blanks, size of type" etc. with

the printed form filed in your office, was evidently designed to more completely carry out the purpose above stated, and I find nothing in the statutes requiring you to approve forms of policies not containing blanks corresponding in size, etc., to those in the form on file in your office.

Prior to its amendment by ch. 247, Laws of 1911, sec. 1941—64 provided that:

“The policy may be printed on paper of a size different from that of the printed form of contract or policy filed in the office of the commissioner of insurance which, however, shall not be less than nine inches in width.”

This sentence was dropped by the 1911 amendment and seems to show a legislative intent that policies used should correspond in size of paper on which printed as well as in other particulars with the form prepared by you. While the statute does not specifically require the size to be the same, I am of the opinion that it is within the fair meaning of the law that policies used should be of substantially the same size as that on file in your office.

Section 1941—64 provides that no company “shall make, issue, use or deliver for use any fire insurance policy on property in this state other than such as shall conform” to the one on file in your office. I do not think that the mere furnishing by a company to its agents of blank policies not so corresponding is within this section. It seems to me to refer to completed policies rather than to mere blank forms and it obviously makes unlawful the making, issuing, using or delivering for use of *policies* not so corresponding, even though the failure is only as to the size of the blanks or the fact that a descriptive form is printed in a space where the form on file in your office shows a blank.

Insurance—Counties—State Insurance—Insurance on county buildings becomes effective July 1st, after vote by county board to insure in state insurance fund, or on such date thereafter as the policies previously held by county expires.

July 20, 1912.

HON. GEO. E. BEEDLE,

Deputy Commissioner of Insurance.

In your favor of July 19th, you state that:

“The county boards of several counties of this state have voted to insure the public buildings and property of their counties in the state insurance fund as provided by section 1978f—5, 1 to 6, inclusive. This department has requested schedules of insurance in force and other matter necessary for determining the amount of insurance to be placed. The work incident to the placing of this insurance has not been completed. I am this day in receipt of a letter from the county clerk of Kenosha county in which he makes the following request:

“I wish to ascertain if our buildings are now insured in the state insurance, as I do not wish to have insurance lapse. If not taken care of by your insurance, I can have them reinsured here by local insurance men.’ ”

And you ask my opinion as to whether the property of such counties as have voted to insure in the state insurance fund is fully protected whether or not the policy of insurance may have been actually issued.

Ch. 603 and sec. 138, ch. 664, Laws of 1911, create sec. 1978f—5 divided into six subsections. You do not state when the county board of Kenosha county voted to insure under this section but I assume that it was prior to July 1, 1912, and also prior to June 10, 1912, so that there has been opportunity for the county clerk to report to you as to the insurance then in force upon the county's property as required by subsec. 2 of sec. 1978f—5. In such situation it seems clear to me under the terms of subsec. 4 of sec. 1978f—5 that the state insurance became effective on July 1st or on such date thereafter as the policies carried on the county's property expired. There is no provision in the law for the issuance of a policy by the state and I do not think that it is essential to the county's being protected by the state insurance, nor do I consider it essential that there should have been furnished to you the information necessary to enable you to compute the cost of the insurance to be charged to the county. The amount of such charge and the amount of claim against the state insurance fund is a mere matter of computation. It is plain, under the provisions of subsec. 1 of sec. 1978f—5 that the county clerk has no right to contract for any insurance after July 1st after the vote of the county board to insure under that section.

Insurance—Guaranty of Land Values—An amendment to articles of incorporation providing for guaranty of land values, is void as it is an attempt to authorize the making of an insurance contract.

September 7, 1912.

HON. J. A. FREAR,

Secretary of State.

Yours of September 4th, together with the original articles of incorporation of the Woodland Farms Company and the proposed amendment to the articles of said organization, has been received. You inquire whether, in my opinion, there is any objection to filing the inclosed amendment providing for guaranty of land values, either present or future.

The clause which it is intended to incorporate as an amendment reads as follows:

“The corporation shall also have the right to guarantee land values, either present or future, for a consideration; and may include such guaranty in its contracts for sale of real estate or may issue separate guaranty contract for such persons or lands or upon such terms as the board of directors may prescribe.”

It is apparent from the wording of the above clause that the corporation would have power to guarantee land values, not only in cases where a sale of certain real estate is made by the corporation, and as an incident thereto, but also in other cases, where no sale whatever is made. This would not be a contract of warranty, but would be more in the nature of a contract of insurance.

An insurance contract is a contract whereby one party agrees to wholly or partially indemnify another for loss or damage that he may suffer from a specified peril. *Shak v. U. S. Credit System Co.*, 92 Wis. 366.

Insurance is a contract whereby one, for a consideration, undertakes to compensate another if he shall suffer loss. May on Insurance, sec. 1 and 2; *People v. Rose*, 174 Ill., 310.

Insurance is a contract whereby, for a stipulated consideration, one party undertakes to indemnify the other against certain risks. 1 Phillips on Insurance, sec. 1.

In law, a contract by which one party, for an agreed consideration, which is proportioned to the risk involved, under-

takes to compensate the other for a loss on a specified thing for specified causes. Century Dictionary.

Other definitions of insurance, similar to those quoted, could be given.

Section 1978 of the Wisconsin Stats., provides:

“No corporation, association, partnership or individual shall do any business of insurance of any kind or make any guaranty contract or pledge for the payment of annuities or endowments or money to the families or representatives of any policy or certificate holder, or the like, in this state or with any resident of this state except according to the conditions and restrictions of these statutes. And the term insurance corporation as used in this chapter may be taken to embrace every corporation, association, partnership or individual engaging in any such business.”

It seems very clear to me that the power that this corporation is endeavoring to assume by the amendment in question would authorize it to make insurance contracts within the definition as given by the courts and text writers upon the subject. Such a contract would possess all the elements of an insurance contract, as the element of risk, which is the essence of insurance, forms the principal foundation of an insurance contract, and for a consideration therein named the guarantor, or insurer, would take upon himself the risk that the insured is liable to encounter. See Biennial Report and Opinions of the Attorney-General for 1906, p. 398; also for 1908, p. 437.

I am therefore of the opinion that the proposed amendment is unauthorized by the statutes of this state and that you should not file such amendment in your office.

Insurance—Articles of association of fraternal benefit society may be amended under sec. 1774, Stats.

October 9, 1912.

HON. H. L. EKERN,

Commissioner of Insurance.

In your letter of the 4th, you submit the question of whether or not the supreme assembly of the Equitable Fraternal Union, a fraternal benefit society organized under ch.

86, Stats., may amend its articles of organization in the manner provided by sec. 1774, statutes, or if such amendment must be made in the manner provided by sec. 1955b—5.

It appears from the memoranda prepared by Mr. Poss, attorney for the society, which accompanies your letter, that the articles do not provide any particular method for their amendment and that several amendments to such articles have been made in the past under sec. 1774, Stats. This last mentioned section forms a part of ch. 86 and provides a general method for amendments to articles of organization of corporations without specifically referring to fraternal benefit societies.

Sec. 1955b—5 provides in part:

“The articles of organization of any fraternal or beneficiary corporation, society, order, or association *may* be amended as prescribed herein whether organized under this chapter or ch. 86 of the statutes.”

The first question that suggests itself is whether this section is mandatory or permissive, that is, should the word “*may*” which I have underlined in the foregoing quotation, be construed as “*must*.” It is only where the word “*may*” is used with reference to public rights or interests or where the public or a third person have a claim *de juri* that it should be construed as “*must*.” *Hart v. Godkin*, 122 Wis. 646, and cases cited. It does not appear to me that it should be so construed here. Subsec. 9, sec. 1956, Stats., as am. by ch. 216, Laws of 1911, provides:

“Unless express reference is made to this subsection or unless expressly designated therein, no law now in force or hereafter enacted, shall apply to any fraternal benefit society or mutual benefit society.”

Does this render sec. 1774, Stats., which in no way refers to the subsection just quoted and in which fraternal benefit societies are not expressly designated, inapplicable as providing a method of amending the articles of association of such a society? Sec. 1958, Stats., as am. by ch. 175, Laws of 1911, provides in part: “Fraternal beneficiary or mutual benefit societies may be incorporated as provided in sections 1896 to

1901m, inclusive." This provision was adopted by the legislature only a few days before the adoption of subsec. 9, sec. 1956, Stats., as amended, so that both sections must have been before it as well as before its committees at the same time. It seems only reasonable to suppose that if they had construed the two sections as in any sense antagonistic they would not have adopted them within so short a time when the provisions of both must have been fresh in their minds.

Sec. 1896, statutes, as am. by ch. 460, Laws of 1909, provides in part for the organization of insurance corporations and that: "The articles thereof may be amended, in the manner provided in ch. 86 of the Stats." I am informed by you that the articles of other fraternal benefit societies have been amended as herein provided and such method has been approved by both your department and this. As sec. 1958 expressly designates fraternal benefit societies and expressly provides that sec. 1896 shall apply to such societies, and as the only method of amendment provided by ch. 86, Stats., in the absence of some method prescribed by the articles themselves, is found in sec. 1774, I am of the opinion that the articles of association of the supreme assembly of the Equitable Fraternal Union may be amended by that method.

Insurance corporations—A contract guaranteeing the present and future values of land as a part of the contract of sale of the land is not an insurance contract.

October 22, 1912.

HON. JAMES A. FREAR,
Secretary of State.

You have submitted a proposed amendment to the articles of incorporation of the Woodland Farms Company, together with a letter from Sherman W. De Wolf, of Reinbeck, Iowa, dated October 19th; and you desire to be advised whether or not, in my opinion, the said proposed amendment is permissible under the statutes of this state.

It appears that some time in September last, the Woodland Farms Company proposed amendments to the articles of incorporation which gave the company power to guarantee la

values not only in cases where a sale of certain real estate is made by the corporation and as an incident thereto, but also in other cases where no sale whatever is made. It was held that this would not be a contract of warranty, but would be more in the nature of a contract of insurance. It is now proposed to insert instead of the former amendment, the following:

“The corporation shall also have the right to guarantee the present or future value of lands sold by the corporation when such guaranty is included in and is a part of the contract for the sale of the lands.”

In an opinion by Ex-Attorney-General Sturdevant to Hon. Zeno M. Host, Commissioner of Insurance, under date of August 6, 1906, it was said:

“In every contract of warranty there is a feature of insurance, but contracts of warranty are made daily and are certainly not to be considered insurance contracts such as are contemplated by our statutory provisions regulating the business of insurance.”

As the corporation is only given the right to guarantee values of land when such land is sold by the corporation and when such guaranty is included in and is a part of the contract for the sale of such land, I do not believe that it can be said that it is a contract of insurance. The guaranty is, of course, a feature of insurance, but it is simply incidental to the contract of sale and is not the principal consideration for which the contract is made. I am, therefore, of the opinion that the proposed amendment under consideration is valid.

Insurance—A rider may be attached to a fire insurance policy by which the insured is required to keep the property insured for at least ninety per cent of its value.

October 30, 1912.

HON. H. L. EKERN,

Commissioner of Insurance.

Under date of October 19th, you request me to advise you whether the following clause may lawfully be used as an endorsement on a fire insurance policy issued in this state:

“At the option of the assured, and in consideration of a reduced rate of premium charged for this policy, the assured here-

by agrees to maintain insurance during the life of this policy upon the property insured to the extent of ninety (90) per cent of the actual cash value thereof, and it is mutually agreed that if at the time of the fire, the whole amount of insurance on said property shall be less than such ninety (90) per cent, this company shall, in case of loss or damage less than ninety (90) per cent, be liable for only such portion thereof as the amount insured by this policy shall bear to said ninety (90) per cent of such actual cash value of such property; *but this clause shall be inoperative in event of loss or damage not exceeding five (5) per cent of the total insurance.*”

In an opinion rendered by my predecessor the Hon. L. M. Sturdevant, dated August 6, 1906, to the commissioner of insurance, it was held that a clause in substantially the same words and meaning was not authorized by our standard policy statute. See said opinion on page 439 of the Biennial Report and Opinions of the Attorney-General for the year 1908. My predecessor, however, at the time said opinion was rendered, did not have the benefit of the interpretation of the supreme court of section 1943a of our statutes, upon which said opinion was based.

In the case of *Bloch v. American Insurance Co.*, 132 Wis. 150, 164, the court said, concerning the construction of sec. 1943a:

“It is to have application only to cases in which the insurer attempts by stipulation in the policy, or with the policy, without consent of the insured and without reduction of premium, to limit its liability thereon below the amount or face of the policy upon which or for which the insured has paid full premium, and where the value of the goods destroyed is within the amount of such insurance carried on the property.” etc.

Under this construction of sec. 1943a the reasoning in the opinion of my predecessor would lead to the opposite conclusion to the one at which he arrived, as under said construction said sec. 1943a does not prohibit the insertion of a clause such as the one in question. In another opinion rendered by my predecessor, the Hon. Frank L. Gilbert, which you will find on page 470 of the Biennial Report and Opinions of the Attorney-General for the year 1908, it was held legal to waive an inventory where the loss was less than three per cent. It is true that in the opinion rendered by me on the 15th day of September, 1911, it was held that a clause providing that no

special inventory need be made in case the loss did not exceed five per cent of the total of the amount of insurance was not permitted under our statute, but this was based upon the peculiar wording of said clause and would have no force or bearing on the clause in question.

I see no reason why the latter part of the clause which you have presented, which provides that the first part of the clause shall be inoperative in the event of loss or damage not exceeding five per cent of the total insurance, would be invalid. I do not think that this will avoid any inquiry into the total value of the property in case of loss as it seems very evident to me that you cannot ascertain that the loss is less than five per cent of the value unless you have an inventory and appraisal of the property. I see no objection, therefore, to the insertion of the clause in question in a fire insurance policy issued in this state.

Insurance—The clauses referred to are in violation of the provisions of sec. 1943a, Stats.

October 31, 1912.

HON. H. L. EKERN,

Commissioner of Insurance.

In your letter of the 22nd, you ask my opinion with regard to whether the following clauses may be used on fire insurance policies issued in this state:

“\$1,000 on furniture, including pictures . . . at not exceeding cost.

“\$1,000 on horses, cattle, sheep, etc., in case of loss no one horse to be valued above \$200; no one cow to be valued above \$100; no one sheep to be valued above \$25, etc.”

You state that these clauses are now quite commonly used on dwelling house policies; that the first limits liability on household furniture, pictures, etc., to actual cost; the second is in the form of a valued policy on cattle, etc.

Sec. 1943a, Stats., as amended provides in part:

“No fire insurance company doing business in this state shall issue any policy containing any provision limiting the amount to be paid in case of loss below the actual cash value of the

property, if within the amount of the insurance for which premium is paid, and no such company shall require the use of any so-called co-insurance clause or rider to be attached or made a part of any policy except at the option of the insured, and every such company shall give to every applicant for insurance the rate of premium demanded with and without such clause or rider."

In *Newton v. Theresa Village Mutual Fire Ins. Co.*, 125 Wis. 289, our supreme court held that a rider attached to a policy which provided that if at the time of the fire the total insurance on the property should exceed 75% of the actual cash value the policy to which such rider was attached should become void in proportion to such excess, was void under the section cited. The court *inter alia* say:

"This provision is not as clear in its meaning as could be wished, but the evident intent is to guarantee that the insured shall, under the circumstances named, receive the full benefit of the amount of insurance for which he pays. The words 'cash value of the property' evidently refer to the property destroyed, not the property insured. Supplying the missing word, the provision simply means that if the total cash value of the property destroyed is less than the total insurance, * * * no provision attached to the policy shall be effective to reduce the amount to be paid by the insurance companies to a sum less than the cash value."

In *Bloch v. American Insurance Co.*, 132 Wis. 150, the court held an agreement attached to a policy made at the option of the assured and in consideration of a reduced rate of premium permitting other insurance to an amount not exceeding 75% of the actual cash value of the property, and providing that if at the time of the fire the total insurance should exceed such per cent, the policy should be void only in proportion of such excess to such total insurance, not void as in violation of the section referred to. The court say they determine the true construction of such section as follows:

"It is to have application only to cases in which the insurer attempts by stipulation in the policy, or with the policy, without consent of the insured and without reduction of premium, to limit its liability thereon below the amount or face of the policy upon which or for which the insured has paid full premium, and where the value of the goods destroyed is within

the amount of such insurance carried on the property. It is not to be taken to conflict with the true interpretation of the standard policy law, nor to prohibit permission for additional insurance, nor restriction of the amount of such additional insurance, nor waiver of the invalidity of the additional insurance in whole or in part, such agreements not falling within its terms as here construed." (p. 164.)

A clause quite similar to the one passed upon in *Newton v. Insurance Co., supra*, was held void by one of my predecessors in an opinion found in the Biennial Report & Opinions of the Attorney-General for 1908 on page 439. The first clause referred to by you would limit recovery on household furniture, pictures, etc., to actual cost. On many such items this might be far below "actual cash value." Pictures, certain rugs and other articles often increase in value with age. Again, this clause would deprive the insured of the benefit of the purchase by him of any goods at below their actual cash value.

In my opinion such a clause is not permissible. The second clause seeks to fix a maximum value on the individual live stock covered by a blanket clause. It is not a clause insuring each horse for \$200, each cow for \$100, each sheep for \$25, etc. On the contrary this one blanket clause of \$1,000 insurance may cover many horses ranging in value from \$100 or less to many times that amount, together with numerous other live stock with similar ranges in value. It appears to me to be equally as objectionable as the first clause.

Insurance—Damage by fire and by explosion whether fire ensues or not may be insured against in the same policy.

November 22, 1912.

HON. GEORGE E. BEEDLE,

Deputy Commissioner of Insurance.

Your favor of November 14th, reading as follows, duly received:

"Kindly advise this department if the following clause may be attached to the Standard Fire Insurance Policy of this state:

"It is understood and agreed that this policy shall also cover loss or damage by explosion whether fire ensues or not (excluding however any loss or damage resulting from explosion or

rupture of steam boilers, unless fire ensues, and then for loss or damage by fire only), provided that in case of loss or damage by explosion to property on which there is other insurance, this company shall be liable only for such proportion of said loss or damage as the amount hereby insured bears to the whole amount insured on said property.' ”

“It is proposed to use this form on Standard Fire Insurance Policies covering gas plants. I doubt very much if the articles of incorporation of fire companies authorize the insuring against explosion of any kind except where fire ensues, and then for loss or damage by fire only.”

Under subd. 1 of sec. 1897, a company may be formed to insure “against loss or damage to property on land” by reason of one or of all the following: “fire, lightning, hail, tempest or explosion.” By the terms of subsections 3 and 4 of sec. 1897a “insurance under each subsection of sec. 1897 shall be written in separate and distinct policies, except that the same policy may embrace risks specified in subsections 1 and 12, or 4 and 5,” and except that “insurance against damage by hail to crops shall be written in separate and distinct policies from other insurance mentioned in subsection 1 of sec. 1897.”

Sec. 1941—64 prohibits agreements or conditions being made a part of the standard policy except “any other matter necessary to clearly express all the facts and conditions of insurance on any particular risk which facts or conditions shall in no case be inconsistent with or a waiver of any of the provisions or conditions of the standard policy.” Sec. 1941—47 provides that the standard policy shall contain a clause as follows.

“This company shall not be liable for loss caused directly or indirectly by invasion, * * * or (unless fire ensue, and in that event for the damage by fire only) by explosion of any kind.”

It seems to me that there is an unavoidable conflict between the section last quoted and subsections 3 and 4 of sec. 1897a, which, as pointed out, expressly permit in one policy insurance against loss or damage by fire and insurance against loss or damage by explosion. Sec. 1941—47 has remained, in the particulars here involved, unchanged since first enacted by ch. 387, Laws of 1905, though amended in other particulars and

reënacted by ch. 525, Laws of 1907. Sec. 1897a was enacted by ch. 460, Laws of 1909, and amended and reënacted by ch. 275, Laws of 1911. Sec. 1897a is thus the later law and so far as it is inconsistent with sec. 1941—47 must prevail. Sec. 1897a unquestionably permits insurance against loss by fire and by explosion to be written by the same company in the same policy and I see no reason why the proposed rider is not a legitimate method of combining the two kinds of insurance in one policy.

Insurance—Town—Mutual Companies—Articles of Organization of Patrons Mutual Town Insurance Co. of Rhinelander not approved, because not in conformity to the statutes.

January 15, 1913.

HON. GEORGE E. BEEDLE,

Deputy Commissioner of Insurance.

You have submitted for my approval pursuant to subd. 3 of sec. 1927, two certified copies of the articles of organization of the Patrons' Mutual Town Insurance Company of Rhinelander, Wisconsin.

Subsec. 2 of sec. 1927 gives a form for such articles which has been followed down to the point where the officers of the company are enumerated. While perhaps not vital, I think it would be better if the articles corresponded with the form given in the statute in this particular as well and omitted everything not required by the statute. The form given in the statute states that "the office of such corporation shall be in the town from which said directors shall elect their secretary in the county of _____." The articles in question provide "the office of such corporation shall be in the city of Rhinelander." It seems evident that the statute requires the office of the company to be at the place of residence of the secretary and while that may be true as to this company it does not so appear on the face of the articles.

Many other provisions comprising over two pages of typewritten matter are contained in the articles in question, although nothing like them is suggested in the form given in the statute. I think it would be far better if all such provisions were omitted and were contained in the by-laws of the

company rather than in its articles. Some of the provisions are perhaps not invalid, but others clearly are so. Thus the provision that the property insured may comprise "grange halls" seems to be in conflict with subd. c of subsec. 1 of sec. 1931 of the Stats. providing that "no property shall be insured in any such city or village except farm property or detached dwelling houses and contents or barns or outbuildings used in connection with such dwelling house," etc. Similarly the provisions for the adjustment of losses by an adjusting board and board of arbitration etc., seem to be in conflict with section 1934 of the statutes which provides how such losses shall be adjusted.

For the reason stated I am unable to approve the articles.

Insurance—Town Mutual Fire Insurance Companies—Articles of Organization—Articles of Organization should comply with sec. 1927 Wis. Stats.

January 29, 1913.

HON. GEORGE E. BEEDLE,

Deputy Commissioner of Insurance.

You have submitted for my approval pursuant to subd. 3 of sec. 1927 Wis. Stats. two certified copies of the articles of organization of the Patrons' Mutual Insurance Company of Rhinelander, Wisconsin.

Articles of incorporation of this company were refused my approval on January 15, 1913. Changes seem to have been made to obviate some of the objections to which I then called attention, but the articles now presented are dated December 23, 1912. Unless all the signers of the articles as originally drawn have ratified the changes made they would, of course, not be bound by them.

The articles as now submitted contain much more than is authorized or required by statute. Since some of such superfluous matter is plainly improper, being in conflict with the statutes as hereafter pointed out, I again suggest the advisability of making the articles substantially conform to the statute by including just what and no more than the statute authorizes.

The articles in question do not correspond with the statute in the following particulars at least:

(1) As to the officers of the company. Compare the provisions at the end of the first paragraph of the articles with subsection 2 of section 1927.

(2) As to the property to be insured. The statute (section 1931) prescribes what such a company may and what it may not insure and there is no reason for repeating such provisions in the articles, especially when the statutory provision is incorrectly quoted.

Note the attempted quotation of paragraph c of subsection 1 of section 1931.

(3) As to the provisions for arbitration as to the amount of loss. Since the statute must control, whether repeated in the articles or not, there is no good reason for inserting such statutory provisions in the articles.

(4) The same is true as to the paragraphs providing that the application shall be part of the policy and that the policy may be annulled or shall be void, etc. These provisions may be proper in the by-laws and policy, but they have no place in the articles. See sections 1932, 1937, etc., Wis. Stats.

(5) The same is true as to filling vacancies in the office of the company and removal of officers and the amount that the company will pay in case of loss, etc.

(6) As to the manner of amendment of the articles. The final paragraph of the articles provides for amendment "at any annual meeting by a two-thirds vote of the members present." Paragraph c of subsection 3 of section 1927 provides for such amendment "by a resolution adopted by four-fifths of the votes cast at any annual or special meeting."

This last plain conflict with the statutes requires me to withhold my approval of these articles and since they must be redrawn I request that they be made to conform to the statutes by containing no more and no less than prescribed by sec. 1927 of the Wis. Stats.

Insurance—Corporations—Town Mutual Fire Insurance Companies—Articles of Association—Papers submitted for amendment of articles of Cedarburg Mutual Fire Ins. Co. not in compliance with subd. c of subsec. 3 of sec. 1927 Wis. Stats.

February 12th, 1913.

HON. GEORGE E. BEEDLE,

Deputy Commissioner of Insurance.

You have submitted for my approval, verified copies of an amendment to the articles of organization of the Cedarburg Mutual Fire Insurance Company, of Cedarburg, Ozaukee county, Wisconsin.

Subd. c of subsec. 3 of sec. 1927 Wis. Stats. provides that the articles of organization of such a company

“may be amended by a resolution adopted by four-fifths of the votes cast at any annual or special meeting.”

Provision is made for a thirty days' notice of such meeting and the statute then provides that:

“Within ten days after the adoption of such amendment, two copies thereof and the minutes showing the vote by which adopted, and of the affidavit of the secretary of the mailing of such notice, verified as such by the affidavit of the president and secretary, shall be forwarded to the commissioner of insurance” etc.

In the papers submitted, I find only one copy of the notice and I find no copy of the resolution adopted except as the same is contained in the minutes of the meeting. The verification of the president and secretary only goes to the matter of the notice and its mailing. As I construe the language of the statute above quoted, neither the original amendment nor original minutes nor original affidavit of the secretary of the mailing of the notice should be sent to you, but two copies of each of said papers “verified as such by an affidavit of the president and secretary” should be forwarded to the commissioner of insurance. In other words, the copies of the amendment and of the minutes should be verified by an affidavit of the president and secretary, as well as the copy of the affidavit of mailing.

Insurance—Town Mutual Insurance Companies—Articles should not contain more than statute authorizes.

March 27th, 1913.

HON. GEORGE E. BEEDLE,

Deputy Commissioner of Insurance.

You have submitted for my approval pursuant to sec. 1927 of the statutes two verified copies of articles of organization of the Farmers Mutual Fire & Lightning, Cyclone & Tornado Town Insurance Company, of Eau Claire county, Wisconsin.

If the articles contained only the first two pages thereof, I should approve the same as being in compliance with the statute, but the provisions of the third and fourth pages seem to me not only unauthorized but in some particulars in conflict with the statute. As an example, Article 3 provides that each member shall be entitled to one vote at the annual election, etc., while subsec. 2 of sec. 1928 provides that "each person insured shall have one vote for each two hundred dollars for which he is insured." In my opinion all the matter contained on the third and fourth pages of the proposed articles should be contained in the by-laws of the company and not in the articles. But before being placed even in the by-laws, the provisions should be carefully compared with the statutes and made to comply therewith.

For the reasons stated, I must withhold my approval of the articles.

OPINIONS RELATING TO INTOXICATING LIQUORS

Intoxicating Liquors—Right of parents or guardians to withdraw names from petition in certain cases.

June 22, 1911.

MR. FRANCIS J. ROONEY,
District Attorney,
Appleton, Wisconsin.

Your favor of June 21st is received. In it you state that acting under the provisions of sec. 1548 of the Wisconsin Statutes and amendments thereto one hundred and forty-four citizens of joint school district No. 2 of the town and city of Kaukauna and the town of Vandebroek and the village of Little Chute, constituting a majority of the parents and guardians of said joint school district, filed a petition with the mayor and common council of the city of Kaukauna remonstrating against the granting of a retail liquor license and the occupation of certain premises situated in the city of Kaukauna and within the distance prescribed by statute of the school grounds of said joint school district. That thereafter, subsequent to the filing of said remonstrance but before action was taken thereon by the common council of the city of Kaukauna twenty-eight of the subscribers to said remonstrance filed a counter-petition with the mayor and common council of the city of Kaukauna specifically requesting that each of said subscribers' names be erased from the former petition or remonstrance on the ground and for the reason that they had signed said former petition or remonstrance under a mistaken idea of the facts and without being advised as to the intent and purpose of said petition. Upon this state of facts you ask whether or not the twenty-eight individuals above referred to, being par-

ents and guardians of children attending the school in question, have a right to withdraw their names from the original petition or remonstrance thus reducing the number of subscribers to such former petition to one hundred and sixteen, a number less than one-half of the parents and guardians patronizing said school and which in effect would invalidate the original petition or remonstrance.

I am of the opinion that this query should be answered in the affirmative. The right of petition is a constitutional right and of course may be exercised by the individual citizen for or against any proposition in which he may be interested. The twenty-eight signers who signed the original petition would have been bound by their action, in my opinion, had the statute provided any particular time when the petition should be acted upon and that time had elapsed or in the event of the mayor and common council of the city of Kaukauna having acted upon such petition or remonstrance prior to the filing of the counter-petition or remonstrance by which they withdrew their names from the original petition. Up to the time of such action I am of the opinion that any parent or guardian would have the right to change his mind and withdraw his or her name from the petition which, in effect, they have done. If this reduces the number of signers to less than one-half of the total number of parents and guardians in such district who are patrons of such school, then the original petition or remonstrance becomes ineffectual and will probably be ignored by the common council for the reason that it does not comply with the statutory conditions. I do not recall any case in any court of last resort where this question has been determined specifically but I am personally aware of a recent decision of one of the circuit court judges in the State of Wisconsin in an action arising under the residence district law in which the court held that a signer of a petition or remonstrance had the right to withdraw his name from such petition or remonstrance prior to the time for taking action thereon by the city or village council and I am of the opinion that the court was right in its decision and that the right to withdraw one's name from a petition is a right equally inherent with the right to sign the petition.

Intoxicating Liquors—Elections—Municipal corporations—

1. Local option issue must be decided on first Tuesday in April.
2. Dry territory attached to a wet territory or incorporated into a village remains dry until a new election is held.

April 30, 1912.

MR. M. R. MUNSON,

District Attorney,

Prairie du Chien, Wis.

You state that the town of Freeman has been dry territory since 1898; that recently the village of Ferryville, which was formerly a part of the town of Freeman, has been incorporated; that they will hold their first election of officers some time during the coming month of May. You inquire, first, whether they can vote on the license question at that time; and, second, whether the village board can grant licenses after July 1st without any vote on the question.

In answer to your first question I will say that under sec. 1565a the local option issue must be decided at an election to be held the first Tuesday of April next succeeding the petition filed with the clerk. Consequently, the question for or against license cannot be voted upon at your May election.

In answer to your second question I will say that under sec. 1565b it is provided that if a majority of the ballots upon such question be against license then it shall be unlawful for any person to buy, sell, deal or traffic in any spirituous, malt or intoxicating liquors or drinks in any quantity whatever in the town, village or city so voting against license; and any license granted or issued therein so long as the result of such election shall remain unreversed by another election held for the same purpose, shall be void. Under sec. 1548 each town board, village board and common council are given the right to grant licenses under the conditions and restrictions specified in the chapter. Our supreme court has not passed upon the second question submitted by you, and under the above quoted statutes it is somewhat doubtful as to what construction should be given to them, but I have investigated authorities in other states and I find that it has been held that if a new district is carved out and created with a new name from a district which has already adopted a local option law, such law

will be enforced in the new district upon the theory that all qualified voters of such new district have had a right and were called upon to vote at the election held in the old district for or against adoption of the law; and that the result of that election subjects the entire population of the new district to the provisions of the law for the period of time covered by such election. See Woollen & Thornton on the Law of Intoxicating Liquors, vol. I. Also *Prestwood v. The State*, 88 Ala. 235, and *Higgins v. The State*, 64 Md. 419.

The court said, in *Prestwood v. The State*, *supra*:

“The act of February 28, 1881 prohibits the sale, giving away or otherwise disposing of any kind of spirituous, vinous or malt liquors in Beat No. 2 known as Fairfield Beat in Covington County. The effect was to establish prohibition as the law of the beat within the boundaries and area as it was then stated. If the act had declared the boundaries of the beat it would not have been more definite or fixed in its operation as a rule of civil conduct. The description was certain because being perfectly capable of rendered certain by record evidence. It necessarily follows that the commissioners court had no right to suspend or limit the operation of the law by narrowing the area of the beat. If so, they might entirely repeal it within their mere discretion by abolishing the beat.”

In this case part of the territory in Beat No. 2 was detached to Beat No. 6, and a conviction of selling liquor was sustained in the territory thus detached from Beat No. 2 and attached to Beat No. 6, although all of No. 6 was wet territory.

In the case of *Higgins v. The State*, *supra*, it was held that under an act of the assembly, submitting the question to the voters of the several election districts of Carolina County whether or not spirituous or fermented liquors should be sold therein, the majority of the third election district of the county was against the sale of any spirituous or fermented liquors therein. By a subsequent act of the assembly a new election district was established out of the said third election district. The prohibition will continue to apply to the inhabitants of the new district, there being nothing in the latter act at all inconsistent with the provisions of the former act. The court said, on page 422:

“All the qualified voters therefore, of that part of election district No. 3, now forming election district No. 6, had a right and were called upon to vote at the election in May, 1876, for

or against the adoption of the prohibitory law and the result of that election subjected the entire population of district No. 3 as then constituted to the provisions of the act, and the subsequent division of the district has not had the effect of restricting the operation of the act to only a part of the original territory to which it applied and for which it was adopted. The mere change of name or number as applied to part of the district certainly should have no such effect and that is really all that has been done in this case. The act of 1876 provided for taking the sense of the qualified voters of the county as it was then divided into election districts for the obvious purpose of giving a mere local effect to the act to accord with the sense and wishes of the majority of the voters of the several districts of the county and from the time that the result of the election was proclaimed as provided by the act such districts as cast a majority of votes in favor of the adoption of the law became henceforth prohibitory or local option districts rather than mere election districts, and they remain so notwithstanding any subsequent change in the districts having reference to the convenience of holding elections.”

The authorities are all to the effect that when a certain town adopts prohibition under the local option statute, such territory as is embraced in the town will remain dry territory even though it is detached from the town in which prohibition was adopted. I have found no decisions of any court of last resort taking a contrary view. Of course, these decisions are generally made under statutes that are not entirely like ours, and as I have said before, although the question is not free from doubt, still, in view of the fact that the authorities are all harmonious on this question, I believe that the village of Ferryville in this case will remain dry territory until a contrary position is taken by an election held for that purpose.

Intoxicating Liquors—Saloons—Education—Licenses— Distance of 300 feet from school grounds in subd. 5 of sec. 1548 should be measured along streets—not alleys.

July 3, 1912.

MR. CHAS. A. TAYLOR,
District Attorney,
Barron, Wisconsin.

In your favor of June 26th you state that you have been asked to prosecute a saloon keeper whose saloon is within

three hundred feet of a school grounds if measured upon an alley but is not within such distance if measured upon the ordinary streets, and you request my opinion as to whether there has been violation of subd. 5 of sec. 1548, Wis. Stats. which provides:

“From and after June 30, 1905 . . . no such license shall be granted . . . for the sale of any such liquors in any building, booth or other place . . . within a distance of three hundred feet of any . . . school grounds, said distance to be measured upon the streets from the boundaries of the school grounds.”

I do not find any decisions directly in point though an Indiana case holds that a brick paved alley sixteen and a half feet wide is not a street within the statute providing that

“any room where intoxicating liquors are sold . . . shall so be arranged . . . that the whole of said room may be in view from the street or highway upon which the same is situated.” *State v. Harrison*, 70 N. E. (Ind.) 877.

There are many cases defining the words “street” and “alley” from a consideration of which cases it is said in Elliott on Roads and Streets,

“It is obvious that whether the way is or is not to be called an alley depends upon the relation it bears to other ways in the same city or town; for in some cities or towns the way would be deemed so narrow as to be merely an alley and not a street, while in others it would be comparatively of such a considerable width as to take rank as a street . . . The question whether the particular way is a street or an alley is to be determined from the statutes upon the subject and the character and location of the particular way or ways.” (1 Elliott Roads & Streets, 3rd Ed. Sec. 27).

The meaning of the word “street” in sec. 1548 must be determined by a consideration of the purpose and object of the statute in which it is used. (*Weirich v. State*, 140 Wis. 98, 101). The reason for providing for measurement “upon the streets” instead of in an air line must have been either to make it unnecessary for the scholars to pass by a saloon in going to and from school or to require travel of at least three hundred feet in order to reach a saloon from the school grounds.

Either reason is, I think, sufficient to show that streets in the ordinary sense of the term—general ways of travel—were what was meant. An alley is not ordinarily used by foot passengers. The statute plainly does not purport to make it *impossible* to reach a saloon except by going at least three hundred feet from the school grounds, otherwise an air line measurement instead of a measurement “upon the streets” would have been specified.

I am therefore inclined to believe that an ordinary alley—one not used by foot passengers—would not be included under the term “streets”, though I think that each case should be determined by its own circumstances as there might well be alleys so located and used as to come within the meaning of the word “streets” as used in the statute.

Intoxicating Liquors—Druggists are not prohibited from selling liquors as a medicine on Sunday or election day or holiday under sec. 1564 of the Wis. Stats.

August 12, 1912.

MR. THORWALD P. ABEL,
District Attorney,
Sparta, Wisconsin.

Under date of August 7, 1912, you state that:

“John Doe is a druggist at Tomah, Wisconsin, and as such has procured from the city council a permit to sell strong, spirituous and ardent liquors in quantities less than one gallon for medicinal, mechanical and scientific purposes only and not to be drunk on the premises, as provided by section 1548a of the statutes. That on Sunday, July 14, 1912, Richard Roe went into the drugstore of John Doe and complained that he was sick and wanted some whisky for medicinal purposes, and John Doe sold him one quart of whisky. That none of the whisky was drunk upon the premises of John Doe, the druggist.”

You inquire whether this sale was in violation of section 1564 of the statutes.

Said statute provides as follows:

“If any tavern keeper or other person shall sell, give away or barter any intoxicating liquors on the first day of the week commonly called Sunday, or on the day of the annual town

meeting or the biennial fall election, such tavern keeper or other person so offending shall be punished by a fine of not less than five nor more than twenty-five dollars, or by imprisonment in the county jail not to exceed thirty days, or by both such fine and imprisonment."

You will see that this prohibition extends only to any tavern keeper or other person. Our supreme court, in the case of *Jenson v. State*, 60 Wis., on page 582, said, concerning this statute:

"The words 'tavern keeper' indicate very clearly the class of persons against whom the act was aimed, and the general words and 'other persons' must, under the familiar rule, *noscitur a sociis*, be taken to mean a similar class of persons, and not be extended so as to include all persons. (Citing cases) The words 'tavern keeper' as used in this statute clearly mean a person a part at least of whose business is to sell intoxicating liquors; and applying the rule above quoted the words 'other persons' must be held to mean persons whose business is either in whole or in part is to sell such drinks."

The court further says:

"Probably the better construction of the act would be to limit it to persons who were by law authorized to sell such intoxicating liquors as a business, in view of the fact that the unlicensed vendor of such articles on the days named in the act, is punished more severely under other provisions of law than under this section."

Again the court says:

"In this case it is not necessary to determine whether the act in question should be restricted to persons licensed to sell intoxicating liquors. We hold that it is clear that the statute does not include all persons within its provisions, but only such as are tavern keepers or persons who are engaged in the business of selling liquors."

The words "tavern keeper" have never been construed by any court so far as I can find to include druggists. Tavern, as defined by Webster, is a house licensed to sell liquor to be drunk on the spot. In some of the United States "tavern" is synonymous with "inn" and "hotel" and denotes a house for entertainment of travelers as well as the sale of liquors licensed for that purpose.

In re Schneider, 8 Pac. 289, 290, and 11 Ore. 288, the word "tavern" is construed as practically synonymous with barroom

or drinking shop. In the case of *Town of Crown Point v. Warner*, (N. Y.) 3 Hill, 150, 156, the word "tavern" is said to be synonymous with "inn" and that they are both houses of public entertainment. In the case of *Commonwealth v. Shortridge*, 26 Kentucky, 638, 640, the word "tavern keeper" is held synonymous with "innkeeper" and that it means a person who makes it his business to entertain travelers and passengers and provide lodging and necessaries for them and their horses and attendants.

As a druggist would be classed with an entirely different business, and would never come within the class of an ordinary innkeeper, I do not believe that a construction should be placed upon this statute which would include a druggist as the words "or other person" in that statute can only include such as carry on a business similar to that of a tavern keeper. The fact that our statute recognizes the sale of liquor as a medicine by druggists as a legitimate and authorized business not only in licensed territory but also in no license territory as a necessity, I am of the opinion that it is very evident that it was not intended by our legislature that a druggist should be included in the prohibition contained in said sec. 1564.

Intoxicating Liquors—Liquors licenses—A town which issued 21 licenses on and prior to June 30, 1907, five of which were located in a village thereafter incorporated, may now issue only 16 licenses and said village five.

August 14, 1912.

WM. F. SCHANEN,

District Attorney,

Port Washington, Wisconsin.

You state that the town of Mequon, in Ozaukee county, had in 1908 a population of not exceeding 2800 and at that time had 21 saloons; that thereafter the village of Thiensville was created out of a part of the territory of said town of Mequon, containing a population of between four and five hundred people, and that included in said territory were five saloons, so that, at the time this change took place, the so-called Baker law was already in effect.

You inquire whether the town board of the town of Mequon is authorized to issue five additional licenses for their town. You say that the board now claim that, in view of the fact that the creation of the village of Thiensville took those five saloons, therefore, by "operation of law," five additional licenses may be granted to the remaining territory of the said town of Mequon.

In answer to this inquiry I will say that I am of the opinion that under the Baker law the village of Thiensville would be authorized to grant five licenses, in place of those granted to the five saloons included in the territory comprising at the present time the village of Thiensville, but formerly (prior to the passage of the Baker law) included within the territory of the town of Mequon.

This opinion was held by this department in a letter addressed to Mr. E. V. Werner, District Attorney of Shawano county, under date of September 3rd, 1907. In view of that opinion and said construction of the law it would be very evident that the town out of which the territory comprising the village has been taken cannot also issue licenses for the same saloons. It is my opinion that the town of Mequon will be authorized to issue only sixteen licenses at this time.

Intoxicating Liquors—1. No license can lawfully be granted to a new location under sec. 1565d, as long as one of the old locations may be rented for saloon purposes.

2. Population limiting the number of liquor licenses must be determined from the preceding census, state or national.

August 23, 1912.

JOHN B. CHASE,
District Attorney,
Oconto, Wisconsin.

You state that in a certain village in your county the question has arisen as to whether the village board has a right to issue a saloon license for a place for which no license was granted or issued on or prior to the 30th day of June, 1907.

It appears from your statement that in the year 1907 said village had seven saloons, which was two more in number than

one for every 250 of the inhabitants; that two of these have since discontinued business and for the two years last past the village has had five, its full quota; that a person desiring to engage in the saloon business in the village has applied to one of the owners of property that was saloon property on and prior to June 30th, 1907, to lease the property for saloon purposes, and that he has been refused; that he now proposes to purchase at considerable expense a parcel of land on which is a building suitable for hotel and saloon purposes and has applied for a license to operate a saloon in said building; that there has never been a license granted to this location. You request my opinion in this matter.

In answer to your inquiry I will say that, there being two places in the village that were licensed on the 30th day of June, 1907, for which no licenses are now granted, it would be necessary for the party in question to have a refusal from the owners of both these places before being granted a license for a new location. In an opinion rendered by my predecessor in office, the Honorable Frank L. Gilbert, to Victor T. Pierrelee, District Attorney of Ashland county, dated June 15th, 1910, it was held that it would be unsafe to advise the authorities to issue a license to a new location unless all the owners of vacant premises for which licenses had been issued and in force on or prior to the 30th of June, 1907, had refused to lease their premises for saloon purposes. The courts have not yet construed this law and, until a construction is placed upon the law by our Supreme Court, this department will adhere to this ruling.

You will find the opinion above referred to in the Biennial Report and Opinions of the Attorney-General for 1910, on page 529, and I refer you to that opinion and the arguments there given.

You also state that in one of the towns in your county two saloon licenses had been granted and were in force on and prior to the 30th of June, 1907; that in 1910 the population of the town had increased sufficiently to permit the issuance of one more license, which was done; that since 1910, and since the taking of the census of that year, the population of said town has materially increased, so that there is now a sufficient number of people within the town to warrant the

issuing of two more licenses, and you state that the town authorities have actually issued one more license, and that they propose to issue a fifth license; that it can be demonstrated that there are in fact more than 1250 people in the town.

You inquire whether the fourth license issued and a fifth license, if issued, would be legal.

In answer I will say that sec. 1565d, ch. 484 of the laws of 1907, provides in part as follows:

“One such license may be granted to and issued for each two hundred and fifty inhabitants or fraction thereof in any town, village or city in this state, such population to be determined by the last preceding state or national census, provided, however,” etc.

It then provides for granting as many licenses in those towns that had more than the maximum number permitted, authorizing them to issue as many licenses as were issued and in force on the 30th day of June, 1907, and further provides:

“but no additional licenses in number shall be granted or issued in any such city, village or town until the increase in population thereof brings the same within the foregoing limitation,” etc.

The “foregoing limitation” here referred to is one saloon for every 250 of the inhabitants or fraction thereof in a town, village or city, such population being determined by the last preceding census (state or national).

I am therefore of the opinion that in the town in question only three licenses may be issued and that the fourth license that was issued is illegal and void and affords no protection to the party to whom it was issued.

Intoxicating Liquors—1. Under facts stated licensee was not a resident of the town at the time when his license was granted.

2. Town board had no authority to grant license to him.

3. Board in an administrative capacity.

4. Said license cannot now be legalized.

5. License is void and no liquor can be sold under it.

August 28, 1912.

N. O. VARNUM,

District Attorney,

Hudson, Wisconsin.

You state that prior to July 1st of this year, one Frank Kroll resided with his family, in Glenwood city, St. Croix county; that for several years prior to that he operated a saloon in Glenwood city, under licenses legally issued to him; that at the last spring election Glenwood city was voted "dry"; that the town of Glenwood surrounds Glenwood city on every side; that Mr. Kroll then applied to the town board of the town of Glenwood for a license, which was granted to him, to operate a saloon in the town of Glenwood for the year commencing July 1st, 1912; that since July 1st, he has been operating such saloon in the town, just outside the city; that at and prior to the time that the town board granted this license Mr. Kroll maintained a home in Glenwood city and lived there with his family; that he claims that he intended to move into the town as soon as he could procure a house in which to live; that he did not move until a few days ago, after the question of the legality of his license was brought to the attention of the sheriff and yourself and after you had talked with him about it; that thereafter Mr. Kroll fitted up a couple of rooms in the back part of the saloon building and moved into them with his family.

You submit the following questions, which will be answered in their order:

"1. If, at the time the license was issued, Mr. Kroll intended to move with his family into the town of Glenwood as soon as he could procure a house there in which to live, and has been unable to procure a house there, and actually continued to live in the city of Glenwood with his family until a few days ago, and did on July 1st transfer his business to the town of Glenwood, has he been a resident of the town of Glenwood from the time the license was issued till he actually moved into the town with his family a few days ago, within the meaning of section 1565L, which says that no such license shall be granted to any person who is not a resident of the town, city or village in which such license is applied for? In other words, could Mr. Kroll change his residence from the city to the town by having an intention to do so and simply moving his business, when he continued to live with his family in his former home in the city?"

Under sec. 69 of our Stats., as to the manner of determining the residence of voters, we find the following provision:

“8. If a married man has his family fixed in one place and does his business in another, the former shall be considered and held to be his residence.

“9. The mere intention to acquire a new residence without removal shall avail nothing, neither shall removal without intention.”

I am of the opinion that Mr. Kroll was not a resident of the town, as required by said sec. 1565*l*, prior to the time that he moved his family into the town of Glenwood.

“2. Under the facts stated, did the town board of the town of Glenwood have authority to grant this license?”

This question must be answered in the negative, in view of the provisions of said sec. 1565*l*.

“3. Does the town board act in a judicial or administrative capacity in determining whether or not the applicant comes within the class of persons to whom they are authorized to issue licenses?”

Administrative officers sometimes act in a quasi-judicial capacity. In the case of *Mitchell v. Clay Co.* (Neb.) 96 N. W. 673, 678, it was decided that, where the law commits to an officer the duty of looking into facts and acting upon them, not in a way which it specially directs, but after a discretion in its nature judicial, the function is quasi-judicial.

I am of the opinion that, where the board simply determines the question whether or not a certain person is a resident of the town, that is an administrative, rather than a quasi-judicial, function. (See *State ex rel. Milw. Med. Coll. v. Chittenden*, 127 Wis. 468, *M. St. P. & S. S. M. Ry. Co. v. R. R Comm'n*, 136 Wis. 146.)

“4. If this license was illegally granted, can it be legalized by the act of the licensee in moving with his family into the town where it was granted?”

In Woollen and Thornton's *The Law of Intoxicating Liquors*, Vol. 1, paragraph 351, we find the following:

“Statutes often restrict the license to an inhabitant of the county or a city, or a town, or even to a township; and when such is the case the applicant must be an inhabitant of the

political subdivision for which he seeks the license; and not only that, but he must remain an inhabitant during the life of the license, for, if he do not and move out of it, he will forfeit his license, and his servant retailing liquors over this bar after his master has moved will not be protected by his master's license." See also *State v. Dudley*, 33 Ind. App. 640; s. c. 71 N. E. 975; *Runyan v. State*, 52 Ind. 320; *Kraut v. State*, 47 Ind. 519.

In the case of *State v. Fisher*, 33 Wis. 154, our court held that the giving of the bonds required by the excise law is an essential condition precedent to the validity of the license to sell intoxicating liquors; and a license granted without such bond being given is no protection to the licensee. It was held that such license was absolutely void.

In the case of *State ex rel. Treat v. Hammel*, 134 Wis. 61, it was held that the full payment of the license fee by the licensee is a condition precedent to the validity of the license.

The same reasoning that was applied in those two cases will apply to the case before us, where a provision in the statute requires that the person to whom a license may be given must be an inhabitant of the town in which the license is to operate. I am of the opinion that the license granted to a person who is not an inhabitant is absolutely void and, being void, that a subsequent moving into the town by such licensee with his family cannot validate the license. In the Indiana cases above cited it was held that after the license was forfeited by the man's moving out of the town, he could not after that sell liquor in said town.

I believe that you are correct in answering this question in the negative as you state you have done.

"5. If the license was illegally issued and if it cannot be legalized by the subsequent act of the licensee in moving into the town, and supposing that both the town board and the licensee acted in ignorance of the law in reference to residence in the granting the license and fully believed that the license was legal, have the sheriff and myself the right to exercise any discretion in reference to the starting of prosecutions for sales of intoxicating liquors made prior to the time the illegality of the license was brought to the attention of the licensee?"

You have a discretion, as district attorney, which you must exercise according to your best judgment.

"6. Have we the right to permit the licensee to continue operating under this license?"

I do not believe that you have the right to allow the man to operate under this void license, as the license does not afford him any protection whatever and a sale made under it would be a violation of our liquor laws.

“7. Can the town board of the Town of Glenwood grant Mr. Kroll a new license, upon the payment made by him for the present license?”

I think that this question must be answered in the negative, as the law requires that an application must be made and the fees paid before a valid license can be granted. Of course, an application has been made and a regular fee has been paid, but the board has acted upon this application and given a license, which is void, for the reason that the man to whom it was granted was not an inhabitant of the town for which the same was granted. He cannot now complain if he is compelled to make a new application and pay another license fee for a valid license. I am of the opinion that under our statute a new license cannot be granted by the board, under the facts stated, without the licensee making a new application, filing a new bond and paying the regular license fee.

Intoxicating Liquors—Under a liquor license liquor may be sold in quantities greater than one gallon not to be drunk on the premises.

September 16, 1912.

DAVID BOGUE,

District Attorney,

Portage, Wisconsin.

You submit three questions, which may be restated in one, as follows:

If a person who is licensed to sell intoxicating liquors sells liquor in quantities of more than one gallon, not to be drunk on the premises, has such person violated the excise laws of this state?

You state that the license almost invariably reads that A is licensed to sell, vend, deal and traffic in certain drinks, naming them, in quantities less than one gallon, to be drunk on the premises.

In answer to your inquiry I will say that formerly our statute provided for two kinds of licenses: one a retail liquor license, permitting the sale of liquor in quantities less than one gallon, to be drunk on the premises, and the other a wholesale liquor license, permitting the sale in any quantity, not to be drunk on the premises. (See section 1548, Sanborn & Berryman's Annotated Statutes of Wisconsin). This section has been so amended as to do away with the distinction between a retail and a wholesale license. If the form of license to which you refer still makes the distinction, such form is not now in compliance with our statute, as there is no authority for granting a license in this state such as you mention.

In the case of *Michels v. State*, 115 Wis. 43, 47, the court distinctly ruled that the "distinction between licenses for the sale of liquor to be drunk upon the premises, and not to be drunk upon the premises has been abolished."

A liquor license now, as contemplated by sec. 1548, for which the license fee has been paid, authorizes a sale at retail, as well as a sale at wholesale.

I am therefore of the opinion that under the facts stated in your letter the party in question has not violated the excise laws and could not be prosecuted and convicted for such sales simply because he sold liquor in larger quantities than one gallon, knowing that the same was not to be drunk upon the premises.

Intoxicating Liquors—Licenses—Transfer of license to new location. What places may be licensed, etc.

January 4, 1913.

MR. J. ELMER LEHR,
Assistant District Attorney,
Milwaukee, Wisconsin.

Your communication of the 3rd inst. is received. In it you ask seven specific questions relating to excise matters, which, in answering, I will take up in detail.

Your first question is as follows:

"Can a license to traffic in intoxicating liquors be transferred from one location to another?"

In reply to this question I answer "no". In an official opinion rendered by this department during the term of my predecessor in office this department has expressly answered this question in the negative and I feel that the opinion there expressed is correct.

Your second question is as follows:

"If the above question is answered in the affirmative must an additional fee be paid,"

The first question being answered in the negative precludes any answer to the second question.

Your third question is as follows:

"Can a license be transferred at all to another place if such other place was not used for such traffic on June 30, 1907, there being locations available which were so used at that time?"

In my opinion this question must be answered in the negative. The provisions of sec. 1565d of the Wis. Stats. seem to be sufficiently explicit upon this question.

Your fourth question is as follows:

"Is it incumbent upon the licensing authorities to ascertain before they grant a license for a new location if there are any locations which were used for licensing traffic on June 30, 1907, that are obtainable before such license for such new location can be granted?"

In reply to this question it seems to me that the statute is clear and unambiguous and that the licensing board has no right to issue a license to a new place so long as any of the old places are available and in my opinion it is the duty of the licensing board to ascertain before granting a new license to a new location whether any location previously licensed is available.

Your fifth question is as follows:

"If a place in which a license existed June 30, 1907, is subsequently vacated and the owner refuses to lease for such purposes and a license is granted to another and new location, and subsequently the owner of the first place reconsiders his refusal and is now willing to lease for saloon purposes, which place must have the preference in the granting of licenses—the old location or the new one?"

In answer to this question I am constrained to give to the so-called Baker Law the interpretation which in my opinion the legislature intended it should have. Technically this question is capable of being answered giving preference to the old location but it seems to me that if the law is given this interpretation it might result in great confusion regarding the proper interpretation of the law. The evident purpose of sec. 1565d, ch. 484 of the laws of 1907, is first to limit the number of places or locations at which the licensed traffic in intoxicating liquors may be carried on and the second is to fix and make permanent the situs of those locations the evident purpose being to enable residents and business houses to know before they establish their residence or place of business whether or not a saloon business is likely to be conducted in that vicinity. If a saloon has been established in a particular locality and the owner of the property for any reason refuses to longer lease such property for saloon purposes and the tenant then makes application for and secures a license in some new location under the provisions of the statute and the property formerly used for saloon purposes is converted to other uses for a period of one or more years, should the owner of the property subsequently conclude that he will rent such property for saloon purposes, I do not think that this old location should have a preference. Obviously such preference might defeat the very purposes of the statute. The business or residence property may have in the meantime adjusted itself to the changed condition brought about by the refusal of the original owner to rent property for saloon purposes and to give him a preference over the newly established location obviously might permit the owner of such property to plant a saloon where it was least desired in defiance of the obvious intent of the statute. The law gives the owner of such original location a preference in the first instance but where, in my opinion, it is optional with the owner to waive such privilege and where he has once refused to longer rent his premises for saloon purposes, such refusal is a waiver of the preference given him by the statute and he can no longer invoke the statute for his own advantage and to the detriment of others who may have acquired property rights in other locations. It seems to me that this conclusion is in harmony with the manifest intent of the statute.

Your sixth question is as follows:

“A obtained a license for a designated location July 1, 1912, and took possession. After occupying the premises three or four months he voluntarily gives up business or he is ejected for non-payment of rent. In either case he puts his license in his pocket. Can the licensing authorities issue another license to B to transact business at the same location formerly occupied by A, sufficient proof being furnished that A is out of the premises or has ceased to carry on business there?”

Your seventh question is as follows:

“Does the limitation prescribed in the Baker Law as to the number of licenses either of one to two hundred fifty inhabitants or in the case of excess to locations formerly occupied in the business, apply to the license itself or to the number of places or locations in which the licensed traffic can be conducted?”

These two questions should go together as they are so intimately related as to practically constitute but a single inquiry, and I therefore answer them accordingly.

No cases have arisen under the Baker Law involving the questions here presented; neither am I aware of any decisions in other states in which a similar question has been presented. Obviously, therefore, it is necessary to answer these questions in the first instance without precedent, having in mind the evident intent of the legislature for the purpose of giving this law such reasonable and practical interpretation as the legislature intended it should have. A careful perusal of the statute leads to the conclusion that the legislature intended to limit the number of *saloons* rather than the number of *persons* who might receive licenses to traffic in intoxicating liquors. It is immaterial how many persons or individuals have a license so long as the number of places in which they can carry on the business is limited. It could make no difference to any community how many people paid for a license to traffic in intoxicating liquors or how many licenses were actually issued by the licensing board so long as only the legal number of licenses were in actual operation. It was manifestly the purpose of the legislature to limit the number of places in which a saloon business might be conducted rather than the number of licenses which might be issued since no license can be is-

sued without particularly specifying the place where such business is to be conducted. This is evidenced by certain clauses in the law, for example: at one place the statute contains this provision: "where a greater number of licenses may have been granted or established and in force on or prior," etc. Here the words "in force" clearly indicate and mean "in use" and a license which is not in use is not in force, and to be "in force" it must be fixed in some location where it is in actual operation or where it can be actually used if the owner of it desires to conduct the business. It could not be in use or in force unless he had a location in which he could conduct the traffic. Any other interpretation of the law would permit an individual to take out a saloon license in a community which had voted in favor of license and by refusing to use the same thereby make such locality practically a no license territory notwithstanding the fact that the inhabitants had voted in favor of license. Undoubtedly it was the legislative intention, as expressly provided by statute, that where a community votes in favor of license a license may be issued by the proper authorities and the business conducted at the place indicated by such license, and should the owner or holder of such license refuse to conduct such business or perform any act which in effect abrogated such license, it is my opinion that the local authorities acting in their discretion upon satisfactory evidence would have the right to issue another license to take the place of one which had either by operation of law or by any other contingency been rendered obsolete and ineffectual.

Intoxicating Liquors—Licensed or unlicensed persons who sell or furnish a posted man intoxicating liquors may be punished if they have been properly notified.

January 11th, 1913.

T. P. ABEL,

District Attorney,

Sparta, Wisconsin.

Under date of January 9th you have submitted for an official opinion the following questions:

"1. Can a person who is a licensed dealer in liquors be punished for selling or giving liquor to a posted man?"

“2. Can a person who is not a licensed dealer in liquors be punished for procuring liquor for a posted man?”

Sec. 1554 of the Stats. provides for the posting of a person who is addicted to the excessive drinking of intoxicating liquors, and forbids the selling, furnishing or giving away of any such liquors or drinks to such posted person by anyone.

Sec. 1556 of the Stats. contains the following:

“When the sale or giving away of any ardent, spirituous or intoxicating liquors or drinks to any person shall have been forbidden in the manner provided by law, every person who shall sell or give to, or for, or purchase or procure for or in behalf of, such prohibited person any such liquors or drinks shall be deemed guilty of a misdemeanor and shall be punished by a fine not exceeding fifty dollars and the costs of prosecution,” etc.

Sec. 1556a provides as follows:

“The provisions of section 1556 of the statutes shall be held to apply to all persons, whether licensed dealers or not, and the notice provided for by section 1554 of the statutes shall be held to be a notice to all persons, whether licensed dealers or not, in any prosecution brought under the provisions of section 1556 of the statutes.”

Under the express wording of this statute, a licensed dealer, as well as a person who is not licensed, is included within its terms and, *if the notice is given to the person in question*, as provided by law, such person may be prosecuted for the violation of such statutes.

Intoxicating Liquors—Public Officers—1. A newly incorporated village comprising only no license territory cannot grant licenses to sell liquor until after an election making it a wet municipality.

2. A village incorporated from territory which was part of a town in which no preference need be given to locations previously licensed in granting licenses has the same right as the town had and need not give any preference in granting licenses.

3. The newly elected officers in a village newly incorporated hold office until their successors are elected and qualified at the next spring election.

January 21st, 1913.

MR. E. P. GORMAN,
District Attorney,
Wausau, Wis.

Under date of January 16th, you have submitted two questions to me for an official opinion. The first one relates to the number of licenses that the newly incorporated village of Hatley in your county is authorized to grant. You state that the town of Norrie voted dry at the last spring election; that on the following 4th day of January the village of Hatley, comprising territory located wholly within the town of Norrie, became incorporated; that prior to the spring election of 1912, the town of Norrie had three saloons all located in the territory which is now part of the village of Hatley; that these saloons were in existence on the 30th day of June, 1907, and were the only places for which licenses were issued at that time and up to the time when the town voted dry; that the population in the village of Hatley is about 275. You inquire how many licenses may be issued by said village under the above stated facts.

Right at the threshold of this question, it will be asked whether the village of Hatley is a dry municipality, for the reason that it was incorporated in a town which had voted in favor of no license. In sec. 1565*d*, it is provided that, if a majority of the votes cast on the license question are against license, then it shall be unlawful for any person to buy, sell, deal or traffic in any spirituous, malt or intoxicating drinks in any quantity whatever, in the town, village or city so voting against license, and that any license granted therein, so long as the result of such election shall remain unreversed by another election held for the same purpose, shall be void.

Our Supreme Court has not passed upon this question, but the authorities in other states that have had this question under consideration all agree that the local option law will be enforced in the new district for the reason that the qualified voters of such new district have had the opportunity to vote at the election making it a dry town while they were a part

of the old district and that the result is binding upon them for the period of time covered by such election.

See Woollen & Thornton, on the Law of Intoxicating Liquors, Vol. 1, page 548.

Two good cases on the subject are *Higgins v. The State*, 64 Md. 419; *Prestwood v. The State*, 86 Ala. page 235.

Decisions in other states are, of course, made under statutes somewhat different from ours, but as the authorities are all one way, I am constrained to hold that in this state, a village newly incorporated and comprising territory which is a part of a no-license district will remain a no-license district until an election is held, changing the result of the former election, making it a dry territory. My predecessor has come to the same conclusion in an opinion to M. R. Munson, District Attorney, Prairie du Chien, dated April 30th, 1912, which will be published in the biennial report now in print.

It, therefore, follows that the village of Hatley is a no-license territory and that at the present time no licenses can be granted therein.

If an election is held in said village and the result is in favor of license, then the question is, "Can three licenses be granted or only two?" In sec. 1565*d*, as amended by the laws of 1907, one license may be issued for every 250 of the inhabitants or a fraction thereof. This would make two licenses in the village of Hatley with the present population, but you inquire whether it is not permissible to grant three licenses for the reason that three licenses were issued and in force on the 30th day of June, 1907.

You call my attention to the opinion of Attorney-General Gilbert, found on page 500, in Opinions of Attorney-General, 1910. You will notice, however, that the said opinion was based upon facts where the number of licenses that were issued in the town in question exceeded the number of one for every 250 of the inhabitants and a fraction thereof, and for that reason, the provision of sec. 1565*d*, that as many licenses could be granted as were in force on the 30th day of June, 1907, is applicable to that case.

My predecessor has also ruled that in a town where the licenses granted on the 30th day of June, 1907, were not in excess of one for every 250 of the inhabitants and a fraction

thereof, that no preference need be made for the locations in which licenses were issued on said date.

See Opinions of Attorney-General, 1908, page 559. This was a ruling made on the 5th of August, 1907, shortly after the law was enacted. That seems to be a reasonable construction of said sec. 1565*d*, and in view of the fact that no case has occurred in our court on this question, and that the legislature has not seen fit to amend the law, it would seem that such ruling is acquiesced in and considered correct.

You do not state in your letter the number of inhabitants that the town of Norrie had before the incorporation of this village. As the village has 275 inhabitants, I take it that the town of Norrie certainly had over 500 before the village was incorporated, and as any number over 500 inhabitants would authorize the town to have three liquor licenses, I think I am safe in assuming that no more licenses were issued in said town than one for every 250 of the inhabitants and a fraction thereof, so that prior to the incorporation of the village, it was not necessary to give any preference to the locations for which licenses had been issued. It was within the power of the licensing authorities to grant a license to any new locations and to refuse a license to any one of the locations that had been licensed on the date when the law went into effect. That being the case, I am of the opinion that the village has the same rights that the town had in this regard, and that no preference need be made to the location for which the license had been issued, and that they can grant a license to any location that they see fit, and it necessarily follows that they are authorized to grant only one license for every 250 of the inhabitants or a fraction thereof, making two licenses for the village of Hatley.

For your second question, you submit that the village was incorporated on January 4th, 1913, and that on the 1st day of February will elect officers to comply with the limitations set down by the statutes governing elections for newly incorporated villages.

You inquire how long these officers so elected hold their offices,—whether they will hold to the spring election of 1913, or whether they would hold for the term that they would have held if they had been elected at the coming spring election.

The statute providing for the election of the new officers in the village,—Sections 867 to 869, do not state for how long these officers are elected. Under sec. 875, it is provided, however, that at the annual charter election in each village, the officers of the village shall be elected and under sec. 878, it is provided that the term of the officers, except trustees, shall be one year.

As under these statutes it is necessary for the village to hold an election this spring to elect officers, it seems to me the conclusion is inevitable that the officers elected in the newly incorporated village can only hold until the officers elected at the regular annual election are elected and qualified.

* Supplemented by opinion of Feb 20, 1913.

Intoxicating Liquors—“Pevo” a fermented malt liquor cannot be sold without a liquor license in this state.

January 31st, 1913.

M. R. MUNSON,

District Attorney,

Prairie du Chien, Wisconsin.

Under date of January 28, you inquire whether the sale of “Pevo” without a license is in violation of the excise laws. You say that “Pevo” is the Bohemian name for beer and you inclose a label taken from a bottle of same. This label reads:

“Non-intoxicating PEVO. Contains less than $\frac{1}{2}$ of 1% alcohol. A temperance beer. Highly concentrated malt beverage. A great health producer. An invigorating, refreshing and healthful tonic. Recommended by the medical fraternity. Use freely for best results. Manufactured by Semrad Bros. & Pusch Brewing Co., Highland, Wis.

Under sec. 1565c of the Wis. Stats. it is forbidden to sell in a no-license territory, “any spirituous, malt, ardent or intoxicating liquors or drinks.” Our Supreme Court, in the case of *Pennell v. State*, 141 Wis. 35, held that this statute forbids the sale of fermented malt liquor containing alcohol, whether intoxicating or not. The court said that the Legislature had power to forbid such sale and did so under authority of said sec. 1565c; that, in enacting a police regulation, it may be

found necessary to include within the purview of the statutes certain acts innocent and not in themselves the subject of police regulation where the inclusion of such acts is necessary in the opinion of the Legislature to make the police regulation effective.

When the sale is made in a no-license territory, it is not necessary to prove that the liquor was intoxicating. It appears from the label submitted that "Pevo" is a fermented malt liquor, containing alcohol, and it would therefore come under the prohibition of this statute as interpreted by our court. If, however, the sale be made in a license territory, a somewhat different question is presented. Our Supreme Court, in the case cited, did not directly pass upon such a case. You will notice, however, that in sec. 1565 it is provided:

"In all cases proofs of the sale or giving away of any malt, spirituous, vinous or distilled liquor of any name or nature whatsoever shall be deemed proof of the sale or giving away of intoxicating liquors without proof that the liquor so sold or given away was in fact intoxicating."

It was argued, by the plaintiff in error in the case of *Pennell v. State* that the words "shall be deemed proof" mean merely to create a rebuttable presumption of the fact that the liquor was intoxicating, while The State contended that these words are to be taken to mean conclusive evidence. Although the court did not find it necessary to pass upon this question, it nevertheless seems to me that, in view of the fact that the word "proof" is used instead of "evidence," the conclusion must be drawn that it means conclusive evidence.

"Proof is that quantity of appropriate evidence which produces assurance and certainty." *Buffalo v. Reynolds*, 6 Howard's Prac. 96, 98.

"Proof is that degree and quality of evidence that produces conviction." *Nevling v. Comm.*, 98 Pa. 322, 328.

"Evidence is the medium of proof. Proof is the effect of evidence." *People v. Beckwith*, 15 N. E. 53.

There is an obvious difference between the word "evidence" and the word "proof." The former, in the legal acceptance, includes the means by which any alleged matter of fact is established or disproved. The latter is the result of such evi-

dence. 31 Calif. 201. "Proof is the establishment of a fact by evidence." *People v. Bowers* (Calif.,) 18 Pac. 660.

"Proof is the perfection of evidence, for, without evidence, there is no proof, though there may be evidence which does not amount to proof." *Schultze v. Plankinton Bank*, 40 Ill. App. 462.

Proof is defined as "conclusive evidence" in middle column, page 1427 Standard Dictionary. See also, *Briffit v. The State*, 58 Wis. 39.

In view of these authorities there can be very little doubt that the words "shall be deemed proof" mean conclusive evidence. It therefore follows that, if the sale of "Pevo" be made in a license territory without a license, such sale will constitute a violation of the excise laws, and that it is not necessary to prove that such malt liquor is actually intoxicating.

I am therefore of the opinion that, if said beverage is sold without a license, such sale is a violation of the excise laws of this state.

Intoxicating Liquors—Village of Hatley may issue two liquor licenses.

February 20th, 1913.

E. P. GORMAN,
District Attorney,
Wausau, Wisconsin.

Under date of February 19th you state that in your letter of January 16th, upon which my opinion of January 21st last was based, you made an error in giving the number of saloons in the town of Norrie and also in giving the population of said town. You state that the town of Norrie had five saloons in the year 1907, instead of three, as stated in your former letter, four of which were located in the territory now comprising the village of Hatley; that the population of the town of Norrie in 1905 was 1062 and in 1910, 1147; that a year ago the town of Norrie voted "dry" and subsequent thereto the said village of Hatley was incorporated and contains a population of about 275.

You ask what number of licenses the village of Hatley may issue, should the village vote in favor of license at the coming spring election.

In answer I will say that the additional facts stated by you do not alter the conclusion reached in my former opinion. The town of Norrie had, in 1905, a population of 1062, and five saloons. This did not exceed the limit of one for every 250 of the inhabitants and fraction thereof; consequently, no preference need be given to the locations where licenses were issued and in force on the 30th day of June, 1907, and the village of Hatley, for the reasons stated in my former opinion, is entitled to only two saloons and the board is authorized to grant but two licenses.

Intoxicating Liquors—A village board in a no license village is not authorized to grant licenses after an election in favor of license and before July 1st following.

March 31, 1913.

MR. E. P. GORMAN,
District Attorney,
Wausau, Wisconsin.

Under date of March 27th you say, that the village of Hatley in your county is at present a no-license territory; that at the coming spring election a vote is to be taken on the license question and that the village will undoubtedly vote in favor of license. You inquire whether the village board will be permitted to grant licenses immediately after the spring election without waiting until July 1st.

Sec. 1565*b*, provides as follows:

“The ballots upon the question so submitted shall be deposited in a special ballot box in each town and election district and shall contain the words ‘for license or ‘against license.’ If a majority of the ballots cast upon such question be against license then it shall be unlawful for any person to vend, sell, deal or traffic in any spirituous, malt or intoxicating liquors or drinks in any quantity whatever in the town, village or city so voting against license; and any license granted or issued therein, so long as the result of such election shall remain unreversed by another election held for the same purpose, shall be void. But if a majority of the ballots so cast shall be for license it shall be lawful for the town board, village trustees or common council,

as the case may be, to grant license for the sale of such liquors or drinks as provided in this chapter.”

In construing this section, you must take into consideration the provisions of sec. 1548, which provides for an annual meeting of the village boards on the third Monday of each June and from day to day thereafter so long as it may be necessary for the purpose of acting upon applications for license as may be presented to them, conformably to law, and the other provision that all licenses granted shall remain in force until the first day of July next after the granting thereof unless sooner revoked.

Sec. 1565c contains the following:

“Any person who shall, on or after the first day of July following an election under the provisions of the two preceding sections, vend, sell, deal or traffic in or, for the purpose of evading any law of this state, give away any spirituous, malt, ardent or intoxicating liquors or drinks in any quantity whatever in any town, village or city wherein the majority of the votes cast at such election shall have been against license, shall be guilty of a misdemeanor,” etc.

It is very evident under this last quoted statute that, if the vote on the license question is against license, it does not make the sale of liquor under the license in force void, and that the law does not go into effect until the beginning of the new license year. It is only reasonable to presume that it was the intention of the law makers that the law should not be effective until after the first of July, when the vote resulted in favor of license. If a license could be granted immediately after the spring election in your village, provided the vote resulted in favor of license, then the license so granted would necessarily expire, under the provisions of sec. 1548, on the first day of July.

Under the decision of our supreme court and our statute, the money paid for this license for the short period of time of less than three months would have to be the same as if the license were issued for a full year, and in order to authorize the dealer to sell liquor after the first day of July, another license would have to be granted, for which the full license money would have to be paid.

It was evidently the intention of the lawmakers to have the law effective after the election, from the first day of July to the first day of July following, viz., during the full license year.

I am therefore of the opinion that no license can be granted in your village, in case the election results in favor of license, until the regular meeting of the village board on the third Monday in June, which license will go into effect on the first day of July.

OPINIONS RELATING TO LIVE STOCK AND LIVE STOCK SANITARY BOARD

Live Stock and Live Stock Sanitary Board—An associate professor in bacteriology is not a member of the state live stock sanitary board.

November 10, 1910.

DR. D. B. CLARK,

State Veterinarian.

I am in receipt of your favor of the 7th inst. in which you state in substance that during the past summer Mr. E. G. Hastings, associate professor of bacteriology in the University of Wisconsin made claim to a seat on the Wisconsin Live Stock Sanitary Board on account of his appointment to the position of chairman of the department of bacteriology in the College of Agriculture; that Dr. Ravenel, who is the only professor of bacteriology in the University of Wisconsin, has by virtue of his position held membership on said board for two years and, as executive officer of the board, you wish the opinion of this department as to which of the two gentlemen is entitled to membership on said board under sec. 1492aa (sec. 1, ch. 440, Laws of 1901) which provides that said board shall have as a member thereof "the bacteriologist of the State Agricultural College."

In reply to the same I will say that at the time of the enactment of said sec. 1492aa there was but one professor of bacteriology in the State University but that since then two associate professors have been added, one being Dr. Hastings. Upon examination of the University of Wisconsin Catalog 1909-1910 I find on page 119 thereof that Dr. Ravenel is professor of bacteriology and hygiene in the College of Letters and Science and that Dr. Hastings is associate professor of

that College; on page 365 thereof I find that Dr. Ravenel appears as professor of bacteriology in the College of Agriculture and that Dr. Hastings is an associate professor in said College, and on page 393 Dr. Ravenel appears as professor of bacteriology and hygiene of the Medical School with Dr. Hastings as an associate professor.

You also enclose two letters from President Van Hise to Dr. Ravenel which are very helpful in the consideration of the matter which you submit. Under date of May 27th, 1910, President Van Hise advises Dr. Ravenel as follows:

“No change has been made in the work which you are to offer in the College of Agriculture. * * *. Therefore the only change that has been made is that Professor Hastings is chairman of the department of bacteriology for the College of Agriculture.”

Under date of November 3, 1910, President Van Hise advises Dr. Ravenel:

“In response to your request as to your status in the University I have to say that you are professor of bacteriology and chairman of the committee on bacteriology in the College of Letters and Science * * *. There are two other men in the department of bacteriology of professional right, W. D. Frost, associate professor in Letters and Science, and E. G. Hastings associate professor in Agriculture and chairman of the committee of bacteriology for the college of Agriculture.”

It is made very clear by these two letters that no change has been made in Dr. Ravenel's work in the College of Agriculture. The fact that Dr. Hastings is “chairman of the committee of bacteriology for the College of Agriculture” is quite immaterial to the issues involved as I take it that he is merely the chairman of some committee of that college for executive or business purposes connected with the college and it does not seem to me that it was the legislative intent that the person happening to be such chairman should thereby become a member of the board in question. It must be presumed that it was the intention of the legislature to give to said board the benefit of the advice, experience and services of a full professor in bacteriology, that was what they did as a matter of fact in 1901 when the law was enacted, and it

appearing from the catalog referred to that Dr. Ravenel is the only full professor of bacteriology in the College of Agriculture and President Van Hise in his letter of May 27th states that no change has been made in Dr. Ravenel's work in that particular college, and it appearing that Dr. Hastings is an associate to Dr. Ravenel and that in consequence thereof Dr. Ravenel ranks Dr. Hastings in said college, I am constrained to hold that Dr. Ravenel is "the bacteriologist of the State Agricultural College" as that expression is used in said section 1492aa.

Live Stock and Live Stock Sanitary Board—Public Officers— Secretary and President of State Sanitary Board should be elected from members of the Board.

Member of Legislature cannot hold office which has been created during his term as member of the legislature.

November 24, 1911.

MR. A. H. HARTWIG,
State Veterinarian.

I am in receipt of your favor of November 24th, in which you ask for the opinion of this department upon the following questions:

1. "Sec. 1492aa—3 provides for the organization of the Live Stock Sanitary Board by electing a president and secretary. Can any one hold the office of President or Secretary who is not a member of said Board?"

The section above referred to provides in part as follows:

"The board may organize by the election of a president and secretary and shall hold its office in such room in the capitol as the superintendent of public property may designate."

In my opinion the language of the section clearly implies that the president and secretary shall be members of the board and in my opinion the board has no authority under this section to elect a president or secretary who is not a member of the board.

2. "When such Secretary is elected and the office demands that he handle considerable money belonging to the State, is it

not proper that such official shall give a reasonable bond for the faithful performance of his duties and disbursements of such moneys?"

In reply to this query I find no provision of the law which requires specifically that the secretary shall give a bond. However, I am of the opinion that such power is discretionary in the board itself and that the board has power to require its secretary as a disbursing officer to give a bond for the faithful performance of his duties should they deem it necessary. Such power being discretionary in the board, however, the secretary is not required to give a bond unless ordered to do so by the board.

3. "Can a Legislator, as such Legislator, hold one or more offices as a State Official, which offices are created by said Legislature, of which he is a member and can he legally draw pay for any such services as such official, last mentioned?"

What I understand you to mean by this last query is in effect whether or not a member of the state legislature can hold an office which has been created by the legislature of which he was a member during the term for which he was elected.

The answer to this question is supplied by sec. 12, of art. IV of the Const. of Wis. which provides as follows:

"Section 12. No member of the legislature shall, during the term for which he was elected, be appointed or elected to any civil office in the state which shall have been created, or the emoluments of which shall have been increased, during the term for which he was elected."

In construing this clause of the constitution the Supreme Court of Wisconsin in the case of *State ex rel. Ryan v. Boyd*, reported in 21 Wis. on page 210, used the following language:

"When a new office is created or the emoluments of an old one increased, while a person is a member of the legislature, such person cannot during the time for which he was elected be appointed or elected to the office he has had an agency in creating or rendering more profitable."

It follows as a matter of course that no member of the legislature can hold or be appointed or elected to any office which has been created or the emoluments of which have been in-

creased during the term for which he was elected as such member of the legislature and that he cannot lawfully draw pay for services as such officer.

Live Stock and Live Stock Sanitary Board—Public Officers—
Member of Legislature can also be appointed member of State Live Stock Sanitary Board and as such is entitled to his per diem and expenses as provided by law.

December 4, 1911.

HON. JAMES A. FREAR,
Secretary of State.

Your favor of December 1st is received. You state:

“The question has been presented to me whether or not a member of the Live Stock Sanitary Board elected under ch. 637, Laws 1911, who at the time was a member of the state legislature, would be authorized to draw a per diem from the state for services upon such Board.”

Sec. 1492aa, which is incorporated in ch. 637, Laws of 1911, is the original section of the statutes by which the live stock sanitary board was and is created and this section has been amended in no essential feature except to provide that where the sanitary board originally served not to exceed sixty days in any one year for which they would receive a per diem and expenses, they are now authorized to receive pay for one hundred days. The per diem is not increased as the amendment only relates to the time to be devoted to the duties and was evidently intended to render the board more efficient in order to meet the increasing duties of the office.

In my opinion this does not prevent a member of the legislature, who is a member of the state board of agriculture, from being appointed upon this board and such appointment is not in violation of section 12 of art. IV of the state constitution which provides:

“No member of the legislature shall, during the term for which he was elected, be appointed or elected to any civil office in the state which shall have been created, or the emoluments of which shall have been increased, during the term for which he was elected.”

The live stock sanitary board was not created by ch. 637, Laws of 1911, but has been in existence since the passage of sec. 1492aa of the Wis. Stats., and the emoluments of the office are not increased within the meaning of the constitutional prohibition for the reason that the per diem remains the same as originally, the only change in the law being as above stated, the extension of the number of days which the board is authorized to act.

I am therefore of the opinion that a member of the live stock sanitary board is entitled to draw his per diem and expenses as provided for in ch. 637 of the Laws of 1911, notwithstanding that he may have been a member of the legislature which enacted the amendment referred to.

Live Stock and State Live Stock Sanitary Board—Animals—Appropriations and Expenditures—The owner of cattle who fails to observe the laws of the state and the rules promulgated by the state live stock sanitary board relating to the prevention of bovine tuberculosis is guilty of negligence which would justify a refusal to allow his claim for the value of an animal slaughtered under the direction of that board.

December 6th, 1912.

HON. O. H. ELIASON,
State Veterinarian.

In your letter of the 2nd, you state that a certain breeder in this state who, in the past, has had his herd tested for tuberculosis and afterwards failed to comply with the laws of the state and the rules promulgated by the State Live Stock Sanitary Board, now has one animal that reacts to the tuberculin test, which he desires your department to dispose of. You ask whether he is entitled to indemnity for this animal, if slaughtered under the direction of your department on account of being afflicted with tuberculosis, and whether you are justified in declining to approve a claim therefor, if you see fit.

By sec. 1492ab of the Stats., as amended, it is made the duty of the State Live Stock Sanitary Board

“to protect the health of domestic animals of the state; to determine and employ the most efficient and practical means

for the prevention, suppression, control, or eradication, of dangerous, contagious or infectious diseases among domestic animals.”

And it is empowered to establish and enforce quarantine and other measures, including the disposition of animals, and to adopt all such regulations as may be necessary and proper to carry out the purposes of the law.

The section also provides:

“In case of bovine tuberculosis . . . the owner shall be granted the option of retaining the animals in quarantine, under such restrictions as the board may prescribe or of shipping them under the auspices and direction of the board to some abattoir designated by it for immediate slaughter under United States government inspection. In case of the slaughter of animals under the provisions of this section the owner shall receive the net proceeds of the sale thereof and shall have no further claim against the state on account of such slaughter.”

Sec. 1492b, Stats., as amended, provides that where the owner does not exercise the option mentioned in sec. 1492ab and it shall be deemed necessary by the board to slaughter the diseased animals, the animals shall be appraised at their value in the condition in which they are found at the time of the appraisal and compensation paid the owner as therein provided.

Subsec. 2 of sec. 1492d provides:

“The right to indemnity shall not exist, nor shall payment be made in either the following cases:

“* * *

“(5) When the owner shall have been guilty of negligence, or has wilfully exposed such animals to the influence of a contagious or infectious disease.”

It would appear to me that a failure to observe the laws of the state and the rules of the State Live Stock Sanitary Board, relating to bovine tuberculosis would constitute negligence and justify the State Veterinarian and Secretary of State in refusing to approve claims for the animals slaughtered.

OPINIONS RELATING TO LOANS FROM THE TRUST FUNDS

Loans from the Trust Funds—School District Meetings—
Sec. 427 Wis. Stats. prevents action by a school district at a special meeting, on any subject on which action has been taken at a previous special meeting in the same school year.

A loan may not be increased or its time of payment changed.

September 9, 1912.

MR. W. H. BENNETT,

Chief Clerk, Land Department.

In your favor of September 5th, you submit some correspondence showing that the electors of school district No. 4, town of Lincoln, Wood county, voted at a special meeting to borrow \$900 from the trust funds, payable in five years; that at a subsequent special meeting another loan of \$600 was voted payable in fifteen years; that it is now desired to hold another special meeting and change the term of the first loan to fifteen years, and you request my opinion as to whether this can be legally done.

Sec. 427, Wis. Stats., provides in part that no more than one special meeting "to consider the same subject" shall be held in the district in the same school year. It seems to me that the obvious purpose of this section is to prevent a district from changing at one special meeting a policy decided upon at a previous special meeting. It must mean that a subject voted upon and decided at one such meeting shall not be again voted upon at another special meeting in the same school year. Of course, the questions of the amount of the loan, its term, etc., are subsidiary to the main question of voting the loan at all (*Schmidt v. Joint School District*, 146 Wis. 635, 638), but it seems to me that the statutes precludes a reconsideration of such subsidiary questions as much as of the main question. Otherwise the

main question of voting a loan might in effect be reconsidered by voting to reduce it to so small an amount—say, one dollar—as to in effect vote no loan at all, or the term might be made so short—say, six months—as to require the full amount to be raised in the current year and thus in effect change the loan to a tax. I am, therefore, of the opinion that section 427 prevents action by a school district at a special meeting on any subject on which action has been taken at a previous special meeting in the same school year.

Loans from Trust Funds—Education—Schools—Notice—Time—The time for service of notice of special school meeting under sec. 427, Stats.; must be computed by excluding both the day of service and the day of the meeting.

September 28, 1912.

HON. JAY F. LYON,
County Judge,
Elkhorn, Wisconsin.

I have before me your letter of the 4th, relating to my disapproval of the application of Joint School District No. 7 of the towns of Richmond and Sugar Creek, Walworth county, for a loan from the state trust funds. This application purports to have been authorized at a special meeting of the district. The certified copy of minutes sent states that this special meeting was held July 15th. The affidavit states that on the 17th day of July a request for a special meeting to be held July 23d was served and that, upon the same date, July 17th, notices were posted and served.

In my letter of disapproval I did not make any mention as to the discrepancy appearing as to the date of holding of the meeting, but based my disapproval on the ground that, if the notices were served on the 17th, and the meeting held on the 23d, there was not a sufficient notification to authorize the meeting under sec. 427, Stats., which provides in part:

“No tax or loan or debt shall be voted at a special meeting unless three-fourths of the legal voters shall have been notified, either personally or by written notice left at their places of

residence, stating the time, place and objects of the meeting, and specifying the amount proposed to be voted, at least six days before the time appointed therefor, exclusive of the day on which the meeting is to be held."

You do not agree with me in my interpretation of this section and cite authorities to the effect that, in computing the six days, the day of service should be included and the day of the meeting excluded.

It may be that this is the general rule, but none of the cases you have cited are from this state. In the case of *Ward v. Walters*, 63 Wis. 39, it was held that a notice of tax sale posted on the 16th day of April was not posted "at least four weeks" before the succeeding 14th day of May, and in that connection the court say:

"In the absence of any statutory provision governing the computation of time, the authorities are uniform that, where an act is required to be done a certain number of weeks before a certain other day upon which another act is to be done, the day upon which the first act is to be done must be excluded from the computation, and the whole number of days or weeks must intervene before the day fixed for doing the second act."

See also *Pittelkow v. Milwaukee*, 94 Wis. 651.

It appears very clear to me that, in view of this decision of our Supreme Court, it would not do for this department to adopt a different rule for computing time under sec. 427 Stats. It can hardly be said, I think, that, because the Legislature has directed that the day of the meeting should be excluded in computing the time, it thereby intended that the day of service should be included. Furthermore, a familiar rule of statutory construction requires that such a construction be placed upon a statute as will give force and effect to all the language employed, if such construction is reasonable. To adopt the construction contended for by you would render the words "before the time appointed therefor," and also the words "exclusive of the day on which the meeting is to be held," without effect and meaningless. Without such words, under the authorities cited by you, and I believe under the universal rule for the computation of time, either the first or the last day must be excluded, either of which would require the service of the notice in question on the sixth day before the meet-

ing, the same as you contend is required under the reading of this statute. I do not feel at liberty to adopt this construction and thus say that the Legislature has incorporated into the section words that have no meaning.

Loans from Trust Funds—Education—Constitutional Law—
Under art. XI, sec. 3, Const., an indebtedness is not incurred until a binding contract is entered into.

September 28, 1912.

GEORGE C. FOSTER,
Attorney,

Hurley, Wisconsin.

Replying to your letter of August 21st, relative to the application of Joint School District No. 1 of the towns of Carey, Montreal and Vaughn, Iron county, for a loan from the state trust funds, I would say that the resolutions adopted at the annual meeting of this district held July 1st, 1912, authorized the board to borrow \$27,000 for the purpose of aiding in the erection and construction of schoolhouses, of which sum they were authorized to obtain \$14,000 from the state trust funds, if possible, and the balance from other sources.

The assessed valuation of the real estate of said district, according to the last assessment roll, is stated in the application to be \$439,500 and of the personal property, \$245,950. The existing indebtedness is given as \$7,000.

Art. XI, sec. 3, of the Constitution provides in part:

“No . . . school district . . . shall be allowed to become indebted in any manner or for any purpose to any amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the incurring of such indebtedness.”

Sec. 261 Stats. as am. by ch. 363 of the laws of 1911, relating to loans from the trust funds, provides in part:

“Every loan to a school district may be made for such time, not exceeding fifteen years, and of such amount as, together with all other indebtedness of such district, shall not exceed five per centum of the last preceding assessed valuation of the property in such district, not less than two-thirds of which valuation shall be on real estate.”

It is clear that the total amount proposed to be borrowed would not be in excess of the constitutional limitation. It is clear that, if the total amount proposed to be borrowed from sources other than the trust funds can properly be considered as "other indebtedness" of the district, then the amount applied for as a loan from the trust funds exceeds the limitation found in section 261 Stats. while, if it can not be so considered, then such proposed loan would not exceed the limitation. In your letter you take the position that the money so proposed to be borrowed from sources other than the trust funds cannot properly be considered as an indebtedness. You are probably right in your conclusion that the resolution authorizing the loan does not create an indebtedness. The indebtedness is created when a binding contract is entered into. *Crogster v. Bayfield Co.*, 99 Wis. 1; *McGillivray v. School Dist.*, 112 Wis. 354; *Papes v. Carlton*, 130 Wis. 123.

It follows from this, as I view it, that the important question will be, What is the indebtedness of the district at the time the contract with the State becomes binding? I believe such contract can be said to be binding when the application is approved by the Commissioners. (See Biennial Report and Opinions of the Attorney-General for 1908, page 887.)

I am accordingly advising the Commissioners that, in case of their approval, it be made subject to the filing of proof that the district at that time is not indebted in a sum, including the proposed loan, exceeding \$32,962.50.

Loans from the Trust Funds—Education—Two or more loans may be authorized at the same school meeting.

Proper form of resolution.

No loan can be authorized payable more than 15 years from the first day of February next ensuing.

The electors are the legislative body of the district, and their authority as such cannot be delegated to the board.

October 21, 1912.

HON. C. P. CARY,

Superintendent of Public Instruction.

In your letter of the 18th, you state that you desire an opinion upon questions arising under the following statement of facts:

\$50,000 is needed for the purpose of building a schoolhouse. The maximum sum that can be borrowed from the state trust fund under the present law is \$25,000. Under these conditions it is the plan to have the electors authorize the board to make an application to the Commissioners of Public Lands for a loan of \$25,000 payable in 15 years, and also at the same meeting to authorize the board to borrow \$25,000 from some trust company or bank.

The questions you ask are the following:

1. If the voters of the district pass a resolution authorizing the board to borrow \$25,000 from the trust fund, can the voters of the district at the same meeting authorize the board to borrow \$25,000 from some bank or some trust company?

2. If so, what would be the form of resolution to be voted upon

(a) For the purpose of authorizing the board to make application for a loan from the trust fund;

(b) For the purpose of authorizing the board to bond the district to some bank or trust company.

3. Will it be lawful for the district to authorize the board to make an arrangement with the bank or the bonding company that the payment of principal to said bank or bonding company shall be deferred for 15 years, or, in other words, until the loan of the trust fund is paid? It is to be understood, of course, that the interest on the loan made from the bank or bonding company is paid every year. (See ch. 172, Laws 1905.)

4. In what particulars, in your opinion, is the resolution which accompanies this request for information defective?

In a personal conversation, you have stated that in my reply to this inquiry it is to be assumed that the assessed valuation of property in the district is sufficient to authorize an indebtedness of \$50,000.

1. Sec. 475 of the statutes authorizes the borrowing of money by school districts for the purpose of aiding in the erection of a schoolhouse. I find nothing in that section which would seem to indicate that the school district may not, at the same meeting, authorize two different loans for this purpose. If I am correctly informed, it has for years been a common practice to do that. I, therefore, answer your first question in the affirmative.

2. The proper form of resolution for borrowing money from the trust fund would be:

“Resolved, that the school district board be, and it is hereby authorized to make application for a loan of \$25,000 from the

state trust fund, payable in fifteen years in fifteen equal annual installments, with interest at the rate of $3\frac{1}{2}\%$ per annum, payable annually, for the purpose of building a school-house."

At the same meeting, a resolution substantially in the following form could, in my opinion, be validly adopted:

"Resolved, that the school district board be, and it is hereby authorized to borrow from any bank, trust company or individual, the sum of \$25,000 in addition to the amount authorized to be borrowed from the state trust fund, payable in fifteen years from date, with interest at the rate of 4% per annum, payable annually, for the purpose of aiding in the erection of a schoolhouse."

It would, of course, be necessary as to each of the foregoing resolutions to adopt the additional resolution levying the tax.

3. In answer to your third question I would call your attention to another provision of sec. 475, of the Stats., as follows:

"The resolution to be voted upon shall be in writing, specifying the amount to be borrowed, the rate of interest, and the time and manner of payment, which shall be in annual installments or otherwise, the last of which shall be payable in not exceeding fifteen years from the first day of February next ensuing."

If the loan from the trust fund is not paid until fifteen years from the first day of February next ensuing, then the loan from the bank or trust company would, under this provision, have to be paid at the same time, as the payment of the last installment on the loan from the trust fund. In other words, no loan can be authorized payable more than fifteen years from the first day of February next ensuing after the incurring of such indebtedness. The resolution that you enclosed, and which I return herewith, reads as follows:

"Resolved, that the district be and it is hereby authorized and empowered to borrow the sum of forty-four thousand dollars (\$44,000) for the purpose of constructing and erecting a schoolhouse upon the school property now owned by joint school district No. One in the city of Kewaunee, said sum of forty-four thousand dollars (\$44,000) shall bear interest

at the rate of 4% per annum, payable annually; that for the purpose of securing said loan, said school district board be and it is hereby authorized to issue and provide for the issuance of bonds of said joint school district No. One in the amount of forty-four thousand dollars (\$44,000) in denominations as said school board shall deem expedient, with interest at 4% per annum payable annually, to become due and payable fifteen years after February 1st, 1913; and shall provide for the sale of such bonds.

“Resolved further that the school district board be and it is hereby authorized to levy upon all the taxable property of joint school district No. One, a tax sufficient to pay the interest upon said bonds as it falls due, and to discharge the principal thereof at maturity.”

This resolution should authorize the district board to borrow, and not the district. It is the district that is giving the authorization. They are authorizing the board as the agents of the district to make the arrangements for the loan. Of course, where the word “electing” is used, it is a mere typographical error and should be “erecting.” The resolution authorized bonds to be issued in denominations as the school board shall deem expedient. This, I believe, would be invalid. The electors of the district are the legislative body for the district. It is for them to determine what is expedient. They cannot delegate this legislative authority to the board. You will note that sec. 475 provides that the security for payment to be given shall be “subject to the direction contained in the resolution voted.” This direction certainly should include the amount of each bond. Under the resolution submitted none of the bonds would be due until fifteen years after February 1, 1913. This I believe would be valid, but it appears to me that it is hardly advisable. It seems to me that the bonds at least ought to contain a provision that they are payable on or before fifteen years from the 1st day of February, or something of that sort, unless they are made payable in installments—that is, a part of the bonds payable each year. That part of the resolution or rather the second resolution authorizes the district board to levy the tax. I do not believe that this is the proper form of resolution. The district itself should levy the tax at the time of authorizing the loan. A better form for this would be:

“Resolved, that a sum sufficient to pay the interest and principal of such bonds as the same become due be and the same is hereby levied upon the taxable property of the district.”

I am not unmindful of the language of the statute, which would seem to indicate that the school board might levy the tax, but because the electors are the legislative body and the school board is merely a ministerial body, it seems to me to be very doubtful if the authority to levy the tax can legally be delegated to the board.

Loans From Trust Funds—Counties—Bonds—Where the county board of supervisors adjourns subject to the call of the chairman, the meeting held pursuant to such call is not a continuation of the former meeting, but is a special meeting, and must be called as other special meetings are called.

January 22nd, 1913.

HON. W. J. BRENNAN,
Chairman County Board,
 Lancaster, Wisconsin.

Since writing you on the 20th, I have received your letter of that date, inclosing form of proposed bond. Permit me to suggest that it is better to have a bond in accordance with sec. 926—11 of the Stats., relating to the issuance of bonds by cities under special charters. This section requires the bonds to show the following:

First, an appropriate name, indicating the purpose of the issue.

Second, a consecutive numbering.

Third, interest coupons attached.

Fourth, to show on their face the amount of the indebtedness of the municipality.

Fifth, to show the assessed valuation for each of the five preceding years.

Sixth, the average amount of assessed valuation.

Seventh, recite the levying of a direct annual tax sufficient to pay the interest as it falls due and the principal within twenty years.

I believe that they should also recite when each bond is payable.

I have also looked into the question a little further as to the validity of the meeting of October 3d. It appears from the proceedings that, at the special meeting held May 14th, 1912, a motion was made and carried that the board adjourn "to such time as it shall be called together again by the chairman." This motion carried and the board was so adjourned. The meeting of October 3d appears to have been "called by the chairman of the board, W. J. Brennan, by authority vested in him at the special session May 14, 1912."

Sec. 664, Wis. Stats. 1911, provides in part:

"Every county board shall meet on the Tuesday next succeeding the second Monday of November in each year at the county seat for the purpose of transacting business as a board of supervisors. Such meeting may, upon the written request of a majority of the members of such board, be adjourned by the county clerk to such day as is designated in such request, but not less than one week nor more than three weeks from the first mentioned day; upon such adjournment being made such clerk shall give each member of the board written notice of the time to which the annual meeting has been adjourned. A special meeting of any county board shall be held only upon a written request of a majority of the members thereof addressed and delivered to the county clerk, and specifying the time and place of such meeting; the time shall not be less than one week from the delivery of such request to the clerk; upon receiving such request the county clerk shall forthwith mail to each member of the board notice of the time and place of such meeting; any special meeting may be adjourned from time to time by a vote of a majority of all the members of the board."

The meeting held on the 14th day of May was not adjourned to any particular time, but was adjourned subject to the call of the chairman of the board. Such a meeting does not come within the terms of the statute. *Kleimenhagen v. Dixon*, 122 Wis. 526; See also *Comm. ex rel. O'Brien v. Gibbons*, 46 Atl. 313; 196 Pa. St. 97.

"Meetings adjourned to assemble at the call of the mayor or reeve are not regular or adjourned meetings, but are special meetings, and the proceedings are not valid unless the required notice is given or waived." 28 Cyc. 330.

For this reason, and because no authority was given to make the bonds payable at the office of the State Treasurer, I cannot approve the application for a sale of the bonds to the State as an investment of part of the state trust funds.

Loans From Trust Funds—Municipal Corporations—Where the special charter of a city contains a provision that the city shall have no power to borrow money or contract indebtedness that cannot be paid from the revenues for the current year, sec. 258, authorizing cities to borrow from the trust funds, is not applicable to such city.

January 28th, 1913.

M. S. HINES,
Mayor,

Rice Lake, Wisconsin.

I am in receipt of your letter of the 24th, relative to the application of the city of Rice Lake, Barron county, for a loan from the state trust funds.

Referring to my criticism that the note is made payable in sixteen years, while the question before the electors was as to authorizing a loan payable in twenty years, you say:

“I have always understood the statute to mean that those payments could be paid annually during any ten years within the said twenty years.”

My criticism did not involve that question. The point I made was that the authority given you to apply for a loan payable in twenty years did not give authority to apply for a loan payable in a shorter time. I refer to the authority given you by the vote of the electors.

The serious question, however, is as to the authority of the city to incur the proposed indebtedness. Section 2 of chapter 13 of the charter of Rice Lake (ch. 257, Laws of 1887) provides:

“The city shall have no power to borrow money or contract any debts which cannot be paid out of the revenue for the current year.”

With reference to this you first called my attention to the fact that Rice Lake has adopted the commission form of government. (Secs. 925m—301 to 925m—319 Wis. Stats., 1911, inclusive.)

Such adoption still leaves applicable to such city any law not inconsistent with those sections. (Sec. 925m—303 Wis. Stats. 1911.) The charter provision quoted does not appear to be in any way inconsistent with the law relating to commission form of government.

You also state that your city has heretofore obtained loans from the trust funds and has issued bonds without having this question raised.

The doctrine of practical construction cannot be applied to a statute unless it is doubtful, ambiguous or uncertain. A customary violation of the plain language of the law gives no authority for continuing such violation. *Travelers Ins. Co. v. Fricke*, 94 Wis. 258; *State ex rel. Raymer v. Cunningham*, 82 Wis. 39; *State ex rel. Weiss v. District Board*, 76 Wis. 177.

You state that in your opinion this charter provision applies only to temporary loans. It appears to me to apply only to loans not temporary in character. By very clear inference it allows the borrowing of money and contracting of indebtedness temporarily, i. e., to be paid from the revenues for the current year.

Again, temporary loans might be made by the council without any referendum vote, ordinarily, but even this is prohibited by the charter of Rice Lake (sec. 4, ch. 7), which provides:

“The common council shall have no power or authority, and it is hereby prohibited from borrowing any money or from authorizing any city officer to borrow money for the use of the city, or to contract any debt for any purpose whatever, unless there is money in the treasury to pay the same,”

with certain specific exceptions, none of which are material to the question under consideration; so that I am satisfied that the charter provision first referred to herein has reference to something else than mere temporary loans. You argue that the very fact that the state law gives the city a right to borrow money from the State supersedes the charter; that surely the city cannot be deprived of that right.

The authority to make loans from the trust funds is found in sec. 258 Wis. Stats., 1911, which, so far as material, is as follows:

“The said commissioners shall, in their discretion, invest the moneys belonging to the school fund, the university fund, the agricultural college fund and the normal school fund, from time to time as such moneys may be paid into the treasury, . . . in the following named stocks and loans, but in no other manner, to wit:

“* * *

“(5) In loans to towns, villages, cities, counties and boards of education, duly incorporated as such, of any city within this state, as hereinafter provided; and every such town, village, city, county and board of education is empowered to borrow of said commissioners, from said funds or either of them, such sum or sums of money, for such time and upon such conditions as may be agreed upon between said commissioners and the town, village, city, county or board of education applying for a loan, subject, however, to the limitations, restrictions and conditions hereinafter set forth.”

There have been no material amendments to this portion of the law since the passage of ch. 167, Laws of 1881, which first authorized this class of loans. The charter of Rice Lake appears as ch. 257, Laws of 1887, passed six years later. Just how the later law is superseded by the earlier one I will confess I am unable to determine. The general rule of statutory construction is that, in case of conflict, the later law controls and that, as between a general law and a special law, the special law, if applicable, controls. *Pott v. Supervisors Sheboygan Co.*, 25 Wis. 506. This is true where the special law is a special city charter. *Baines v. City of Janesville*, 100 Wis. 369, *Harris v. City of Fond du Lac*, 104 Wis. 44.

A revision of the general laws repealing all laws inconsistent therewith does not repeal an inconsistent provision in a special charter. Such general repealing clause refers only to general laws. *Walworth Co. v. Whitewater*, 17 Wis. 193; *City of Janesville v. Markoe*, 18 Wis. 350; *State ex rel. Gates v. Comm'rs of Public Lands*, 106 Wis. 548.

Sec. 4986 Wis. Stats. 1911 provides:

“All the laws contained in these revised statutes shall apply to and be in force in each and every city and village in the state

as far as the same are applicable and not inconsistent with the charter of any such city or village; but when the provisions of any such charters are at variance with the provisions of these revised statutes, the provisions of such charters shall prevail unless a different intention be plainly manifested."

Sec. 4987 ib. provides:

"None of the general provisions of these revised statutes shall be construed so as to affect or repeal the provisions of any special acts relating to particular counties, towns, cities or villages or the officers or offices thereof unless such special acts are enumerated in the acts hereby repealed."

These two sections have appeared in every general revision of the statutes of this state since the adoption of the charter of Rice Lake.

In addition, sec. 9, ch. 13, of that charter provides:

"No general law of this state contravening the provisions of this act shall be considered as repealing, annulling or modifying the same, unless such purpose be expressly set forth in such law as an amendment to this chapter."

While one legislature cannot bind future legislatures as to the particular form of a repealing act, this provision is entitled to some weight. *Chase v. City of Oshkosh*, 81 Wis. 313.

I am therefore of the opinion that the charter provision has not been repealed by the general law authorizing cities to borrow from the trust funds. That charter provision absolutely prohibits the borrowing of money in excess of the revenues for the current year available for repayment, notwithstanding the inconsistent provision in the general law. *Perrin v. New London*, 67 Wis. 416.

For this reason I cannot approve the application for loan.

I do not think it necessarily follows that the present indebtedness of the city to the state cannot be collected. While the city had no authority to borrow the money, the money having been received and used for legitimate municipal purposes, without protest from any taxpayer, I believe the State can insist upon repayment. The money, being a part of a trust fund, may be followed, into whatever form it may be converted.

Loans From Trust Funds—Education—Municipal Corporations—Bonds—Where a school district, after authorizing the issue of bonds, merely authorizes the board “to levy a tax to be annually collected” to pay the principal and interest of such bonds, that does not make provision for the collection of a direct annual tax as required by art. XI, sec. 3, Constitution, and sec. 475, Wis. Stats. of 1911.

February 5th, 1913.

DR. F. N. HANSEN,
District Clerk,
 Hartland, Wis.

I very much regret that I cannot approve the application of Joint School District No. 3 of the towns of Newton and Delafield and village of Hartland, Waukesha county, for a loan from the state trust funds. It appears that this loan is desired for the purpose of refunding certain bonds issued under authority purporting to have been given at the annual meeting held July 6th, 1909, and adjournments of that meeting. At the annual meeting, after providing for issuing the bonds, the following resolution appears to have been adopted:

“Resolved that for the purpose of paying annually the interest on said bonds and the annual installments of the principal thereof to be paid each year as above set forth the district board is hereby authorized to levy a tax to be annually collected hereafter as follows.”

A similar resolution was adopted at the adjourned meeting held July 20th, 1909. You will note that neither of these resolutions purports to levy a tax but merely authorizes the school board to levy a tax. Art XI, sec. 3 of the Const. of this state provides in part:

“No * * * school district * * * shall be allowed to become indebted in any manner or for any purpose to any amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the incurring of such indebtedness. Any * * * school district * * * incurring any indebtedness as aforesaid shall, before or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on said debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same.”

Sec. 475 of the Stats., also requires the levying of a tax to pay the principal and interest of any loan authorized at the time of the authorization of such indebtedness. In the case of *Kyes.v. St. Croix County*, 108 Wis. 136, it was held that the resolution providing that "there shall be annually levied by the county board," a tax to pay the authorized bonds, was merely a direction to the county board to levy such a tax and was not the levying of the tax and that such a resolution in connection with the resolution authorizing the issue of the bonds in fact did not authorize the issue, because of the failure to levy a tax. This has since been approved in the case of *Bingham v. Board of Supervisors*, 127 Wis. 355. It is necessary that there be a vote levying *in praesenti* a direct annual tax sufficient to meet the required payments. *Borner v. Prescott*, 150 Wis. 197.

As your school district did not comply with this requirement, the bonds are not a valid indebtedness of the district and there is no authority for borrowing money to refund them.

Loans From Trust Funds—Counties—A county board has implied power to adjourn to a subsequent day. An adjournment must be to a time certain, or it is an adjournment *sine die*.

February 13, 1913.

HON. WALTER J. BRENNAN,
Chairman County Board of Grant County,
Lancaster, Wisconsin.

In reply to your criticism of the method of loaning the trust funds I will merely say that absolutely no discrimination has been made as between different sections of the state and that our records are open to the inspection of all who care either to verify or disprove the statement. No definite promise was made you, because, as I interpret the statutes, I was not justified in doing so. My ruling that the bonds should be made payable at the office of the State Treasurer was pursuant to the practice adopted by the Commissioners several years ago. Experience has shown that where bonds payable elsewhere are purchased it often causes the State considerable additional

expense, trouble and annoyance. This practice has been in force since long before my election and I am in no way responsible for its adoption, although not ready at this time to say that I think it should be changed. Your reference to "nine verbal criticisms and strict parliamentary distinctions" as applied to proceedings of the county board is all right where applicable; but the question here is: Did the county board, at the October meeting, have jurisdiction? As is well known, upon the matter of bond issues the law must be strictly complied with. No citation of authorities, I take it, is necessary upon this point. Sec. 664 Wis. Stats., 1911, authorizes the adjournment of a special meeting of a county board "from time to time." Your board adjourned subject to the call of the chairman of the board. The Century Dictionary gives the following definitions:

"Adjourn: To put off or defer, properly to another day, but also to a later period indefinitely.

* * *

"To suspend the meeting of, as a public or private body, to a future day or to another place.

* * *

"To suspend a sitting or transaction till another day.

* * *

"Adjournment: The act of discontinuing a meeting of a public or private body * * * until a fixed date or indefinitely.

* * *

"To adjourn *sine die* (literally, to adjourn without day), to adjourn without setting a time to reconvene or sit again."

Blackstone says of an adjournment that it "is no more than a continuation of the session from one day to another."

In 1 Cyc. 793, "adjournment" is defined as "a putting off until another time and place."

You will note that there are only two kinds of adjournments: one to a definite time, and the other without a fixed time. The latter is an adjournment *sine die*, and of course ends the meeting. The next convocation, or sitting, is a new meeting, and not a continuation of the one at which such adjournment was taken. Similar definitions will be found in the following:

1 Am. and Eng. Enc. of Law (2nd ed.), p. 638 and cases cited.

1 Enc. of Pleading and Practice, p. 238 and cases cited.

In *La Farge v. Van Wagenen*, 14 How. Pr. (N. Y.) 54, 58, speaking of an adjournment of a foreclosure sale, the court says:

“It is true, that the primary signification of the term, ‘adjourn,’ is to put off, or to defer to another day specified. * * *

* Probably, without some limitation, it would, when used with reference to a sale like the present, or any judicial proceeding, properly include the fixing of the time to which the postponement was made.

* * *

“It is undoubtedly, also, the general rule, that the day to which such a postponement of sale is made should be specified at the time of the adjournment.”

In all the cases that I have examined in which this term has come before the court it has been so defined as to indicate that the adjournment must be to a day certain, or it ends the meeting.

Speaking of statutory authority to adjourn a town meeting “from time to time,” the Supreme Court of Massachusetts says:

“Undoubtedly, as claimed by the demandant, an adjournment should be to a fixed future time.” *Reed v. Acton*, 117 Mass. 384.

In Illinois it has been held that where a county board adjourned to a date named “or at the call of the chairman,” the “chairman of the board had no power to change the date the board had fixed to meet again.” Among other things the court in that case says:

“If the record showed that on the adjournment at the September meeting, and each of the subsequent meetings, the adjournment was to a day fixed, and that on said day fixed the board met, and when it adjourned it adjourned to another day fixed, at which time it met again, and so on, this might amount to a continuation of the September session.”

And again it is said in the opinion:

“If it was the purpose of the board, when it adjourned in September to October 16th, to confer power upon the chairman of the board to change or alter that date, it was attempting to do something it had no power to do.”

And again:

“To authorize a special meeting of the board of supervisors the statute requires that it shall be requested by at least one-third of the members of the board and notice thereof published by the clerk in some newspaper printed in the county. * * * These requirements cannot be dispensed with by an attempt to delegate authority to the chairman of the board to call meetings at such time as he may choose. The member selected chairman of the board is merely its presiding officer, and otherwise has no superior powers to any other member of the board.” *Marsh v. People*, 80 N. E. 1006; 226 Ill. 464.

It seems very clear to me from this and the authorities heretofore cited that the meeting in October was not a continuation of the May meeting. The adjournment of the May meeting, having been for an indefinite time, ended that meeting beyond the power of revival.

You say that the case of *Kleinenhagen v. Dixon*, 112 Wis. 526, cited in my former letter, is not authority, because villages are not given the power to adjourn special meetings. As I read the opinion in that case the fact that the meeting at which the indefinite adjournment was taken was a special meeting was not considered important by the court, nor was the lack of special statutory authority to adjourn considered important. In fact, in the statement of facts it is said:

“The minutes of the proceedings of the village board disclosed that the meetings of the board at which this improvement was authorized were neither special nor regular, * * * nor were they adjournments of such meetings.”

It was because the adjournment was for an indefinite time, and therefore ended the meeting.

There is some language used that, taken by itself, might justify your interpretation; but, in view of the implied power of adjournment being upheld practically universally, I cannot regard the decision in question as based upon the attempted adjournment having been of a special meeting.

I do not find that our court has passed upon the question of the implied power to adjourn a special meeting, but they have upheld such power as to a regular meeting. *Douglas Co. v. Sommer*, 120 Wis. 424.

See also Biennial Report and Opinions of the Attorney-General for 1908, p. 975.

It appears to me that the general rule is well stated in 11 Cyc., 394:

“In the absence of any express provision to the contrary, when a county board is once lawfully convened, either in regular or special session, it may adjourn or take a recess to a subsequent day or from day to day.”

To the same effect, see 2 Dillon on Municipal Corporations (5th ed.), secs. 510 (269), 532 (285), 535 (287), 2 McQuillan on Municipal Corporations, sec. 602.

Loans From Trust Funds—Education—In a special school meeting called to authorize the making of a loan, the consideration of the proposed loan is the main subject, and the levying of a tax to repay said loan is merely incidental to it, so that where no tax is levied, another special meeting to correct the omission cannot be held during the same school year.

February 14, 1913.

MR. CHAS. A. TAYLOR,
District Attorney,
Barron, Wis.

In your letter of February 13th, you state that about two weeks ago an application for a loan from the state trust funds to joint school district No. 2 of the towns of Almena and Clinton, was disapproved for the reason that the funds were to be used in refunding indebtedness, and that no tax had been levied to pay the indebtedness so to be refunded; that the authorization for this application was made at a special meeting of the district held December 6th, 1912, and you ask whether if another special meeting is held at this time to make application for a loan, the same would be refused on the ground that more than one special meeting to consider the same subject, held within the same school year, is contrary to the provision of sec. 427 of the Stats.

This department has held that at a special meeting for the purpose of authorizing a loan, the authorizing of the loan was the principal business and that the levying of a tax to repay

it was simply incidental to that; that where a meeting was legally called for the purpose of authorizing a loan and there were defects in the proceedings which did not render the meeting illegal, but which were such as not to justify the making of the loan, that no other special meeting could be held during the same school year, for the purpose of authorizing a loan substantially the same as the one attempted to be authorized at the prior meeting.

I see no reason at this time to come to a different conclusion, and therefore, would not advise the holding of another special meeting for that purpose during the present school year.

Loans From the Trust Funds—Education—Elections—Where notice of a special school meeting is served on Sunday, it is not a valid service.

It was not necessary, prior to December 1, 1912, that a person of foreign birth should have taken second citizenship papers to be qualified to sign a request for a special school meeting.

March 6, 1913.

HON. J. P. MONEY,
District Clerk,

Oshkosh, Wisconsin.

I regret very much that I can not approve the application of school district No. 6 of the town of Oshkosh, Winnebago county, for a loan from the state trust funds.

It appears from what you say in your letter of the 3rd that most of the voters upon whom notice of the special meeting was served, were served upon Sunday. It appears clear that service upon Sunday is not valid. *De Forth vs. Wisc. & Minn. Ry. Co.*, 52 Wis. 320.

It further appears, if I correctly understand your letter, that one of the signers for the request of the meeting was of foreign birth and had simply declared his intention to become a citizen, but had not, to use the common phrase, taken out his second papers. It does not appear from the papers on file here just when this request was signed and filed, but if the meeting was held December 2, 1912, it probably was so signed and filed prior to December 1, 1912. The request was

signed by four other persons. The statute, section 427, requires the request to be signed by five legal voters. Under art. 3, sec. 1, par. 2 of the Const. of this state, prior to December 1, 1912, any male person of the age of twenty-one years or upward, being of foreign birth, who, prior to the first day of December 1908, had declared his intention to become a citizen conformable to the laws of the United States, was a legal voter. It does not appear when the person in question declared his intention to become a citizen, but if it was prior to December 1, 1908, the mere fact that he had not taken his second papers would not render him ineligible as a qualified voter prior to December 1, 1912.

The first objection, however, is sufficient to invalidate the meeting.

*Loans From Trust Funds—Education—Taxation—*Under par. 5, sec. 430, Wis. Stats. of 1911, limiting the amount school districts may pay for building schoolhouses in any year, the interest to be paid is to be added to the principal in determining whether or not the amount proposed to be raised is within such limitation.

The certificate of the town board, which would, under that section, authorize raising a larger amount, must be secured before the tax is levied or the amount voted.

March 28, 1913.

MR. MARIUS ANDERSON,
District Clerk,

Withee, Wisconsin.

I regret very much that I cannot approve the application of joint school district No. 2 of the town of Hixon and the village of Withee, Clark county, for a loan from the state trust funds.

The application is for a loan of \$12,000.00, for the purpose of building a schoolhouse, payable in twelve years, \$1000.00 of the principal each year. Thus the payments of principal and interest taken together would exceed \$1000.00 per year.

You state in your letter that the population of the district is 784. Paragraph 5, sec. 430, Wis. Stats., 1911, provides in effect that where the population of the district is less than

one thousand, the district shall not have power to levy and collect a tax for building, hiring or purchasing a schoolhouse of more than \$1000.00 in any one year:

“unless the town board of the town in which such schoolhouse is to be situated shall certify in writing that in their opinion a larger sum should be raised, specifying such sum, in which case an amount not exceeding the sum specified may be raised.”

It appears clear to me that the amount to be raised for interest must be added to the amount payable on the principal in determining whether or not this section is applicable. Applying this rule, it appears that your district did not comply with the section, as no certificate was obtained and the tax levied exceeds \$1000.00.

May such defect be cured by getting such certificate now? All steps of the proceedings must be taken in the order in which they are prescribed. Our court has so held as to proceedings in making public improvements to be paid for by special assessments. *Massing v. Ames*, 37 Wis. 645.

Under the statute, the district had no power to levy the tax at the time it attempted to do so. Hence such levy was invalid. The taking of the necessary steps to give it power to levy such a tax does not validate a tax levied at a time when it had no such power. It would not constitute a ratification of the former action so as to bind the district. Such ratification would have to be by action of the district and no action taken by the town board could constitute ratification. *Clark v. Janesville*, 10 Wis. 136; and *Clark v. Janesville*, 13 Wis. 414; *Rochester v. Alfred Bank*, 13 Wis. 491; *Berliener v. Waterloo*, 14 Wis. 378.

For this reason, I cannot approve the application.

MISCELLANEOUS OPINIONS

Miscellaneous—Newspapers—Only weekly newspapers are permitted to circulate the “copy law” and receive \$100 therefor.

February 11, 1913.

HON. J. S. DONALD,
Secretary of State.

Under date of February 7th, you have referred to me a letter received from Mr. C. A. Booth, Secretary of the Wisconsin Press Association, who desires to know what the ruling of your department will be in the matter of triweekly newspapers, semiweekly newspapers and daily newspapers wishing to print and circulate the copy laws—whether they are authorized to do so and receive compensation provided by law for such publication; and you request my opinion upon this question.

Section 20.70 of the statutes, provides as follows:

“The publisher of any weekly newspaper printed in whole or in part within this state which shall have been regularly published during the six months immediately prior to the opening of any regular session of the legislature with bona fide circulation to actual paying subscribers during all that time of not less than three hundred copies each week, may republish in such newspaper in the numerical order of their chapters, all of the general laws passed at any such session which shall be designated by the secretary of state in the official paper as ‘copy laws,’ and upon filing with said secretary satisfactory proof by affidavit of such publication shall be paid one hundred dollars therefor out of the state treasury.”

It must be presumed that the legislators were aware of the fact that there are triweekly, semiweekly and daily papers in the state and that they used the term “weekly newspaper” intelligently and with the intention of limiting the publication

of the copy laws to such papers as are commonly designated as weekly newspapers.

In the case of *Bank v. Jacobson*, 8 S. D. 292, 300; ib. 66 N. W. 453, the court said that the expression "weekly newspapers" unerringly conveys the idea of a paper issued once a week.

Webster defines "weekly" as applied to publications, as "A publication issued once in seven days, appearing once a week."

Had the Legislature intended that the State should pay for publishing the laws in more than one class of newspapers it would have been very easy for them to have used the word "newspaper," instead of "weekly newspaper."

It is a rule of statutory construction that nothing is to be added or taken from a statute unless there are adequate grounds to justify the inference that the Legislature intended something which it omitted to express. I cannot infer from this statute that the Legislature omitted any class of newspapers to which they intended this payment should be made. It seems to me that a construction placed upon this law that would include triweekly, semiweekly and daily papers would be unwarranted.

My predecessor in office, Honorable L. M. Sturdevant, in an opinion rendered to your predecessor, Honorable Walter L. Houser, dated July 19th, 1905, found on page 431 of the Biennial Report and Opinions of the Attorney-General for 1906, placed a construction upon this statute which I think is correct, and to which I shall adhere. It is my opinion that the act applies only to weekly newspapers, and not to semiweekly, triweekly or daily papers, and that only weekly newspapers are entitled to the compensation of one hundred dollars provided for by the above quoted statute.

Miscellaneous—Newspapers—The Janesville Weekly Gazette is published semiweekly and is not authorized to publish the "copy laws" and receive compensation therefor, under sec. 20.70 of the printing law.

March 1, 1913.

HON. JOHN S. DONALD,
Secretary of State.

Under date of February 21st, you requested my opinion as to whether The Janesville Weekly Gazette is a weekly newspaper, within the contemplation of section 20.70 of the statutes, so as to be entitled to the fee for republishing the general laws passed at the present session of the Legislature under the designation of "copy laws," as provided in said section. You state that The Janesville Weekly Gazette makes two deliveries of the same edition during the week, as Part 1 and Part 2, for the reason, as the publisher claims, that it is too bulky for one delivery.

I have been in communication with the business manager of said paper since the receipt of your letter and have received from him, upon request, a copy of Part 1, published February 25th, and a copy of Part 2, published February 28th, of this year. Each of these parts contains the general news of the world up to the date of its issue; consequently the two parts could not have been printed on the same day. Each part is a newspaper complete within itself, although both parts bear the same number. On the letter head of the Gazette Printing Company, publishers of the Janesville Weekly Gazette, I find the statement: "The Janesville Gazette, published daily and semiweekly." I am informed that originally the paper was published once a week, under the name of "The Janesville Weekly Gazette;" that when it was changed into a semiweekly, the name was retained and that at present it is published under the name of "The Janesville Weekly Gazette." There are in fact two publications each week and for all practical purposes it is a semiweekly paper, and not a weekly paper in contemplation of the provisions of said statute. It is my opinion that the said paper does not come within the provisions of that statute.

*Miscellaneous—Forfeitures—Auctioneers—*Under Sec. 1587 auctioneers are required to give a bond to town clerk that the required 2% be paid; this will insure the payment of all forfeiture.

Under sec. 3302 defendant may be imprisoned.

March 20, 1913.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

You state that a number of western horses have been shipped into your county, to country towns, and sold at auction by the owner, who is a nonresident. You inquire whether, in such case, where the man is financially irresponsible, the forfeiture provided for by section 1586 of the statutes can be collected; also whether the man is liable to arrest and imprisonment if he does not pay such forfeiture.

In answer I will say that the forfeiture must be collected as provided in ch. 142 of the statutes. You will notice that under sec. 1587 it is provided that the town clerk can require a bond of \$250 that the party will pay the required per cent of the auction sale. This will insure the payment by the auctioneer of the per cent required to be paid to the town. In case of a violation of the law the forfeiture may be collected as provided in said ch. 142, and sec. 3295 of said chapter provides that, in case the defendant is a nonresident of the state, an attachment may be issued in such action in like manner as may be done in ordinary civil actions against nonresidents.

An examination of ch. 68, providing for the licensing of auctioneers, and also of ch. 142, providing for the collection of forfeitures, makes it plainly apparent that the forfeiture in this case must be collected in a civil action, and, under sec. 3302, the defendant may be imprisoned in case the forfeiture is not paid.

Miscellaneous—Judgment—Divorce—A divorce judgment is effective from its date except “so far as it determines the status of the parties.”

March 26, 1913.

MR. CLIVE J. STRANG,

District Attorney,

Grantsburg, Wisconsin.

In your favor of March 23rd, you request my opinion on a question which you state as follows:

“In September of 1912 the Circuit Court granted a divorce to a party in our county and made a decree giving the wife an

undivided interest in the husband's property. He refuses to give her a quit claim or in any way to live up to the decree of the court, and as a consequence the wife has become a town charge and the duty has been placed on me to get the husband to live up to the court's decree. Can he be compelled, by action of partition, to divide the property before a year from the rendition of the divorce decree? Section 2374 subsection 1 would seem to give such remedy while subsection four seems to deny the right."

Subsec. 1 of sec. 2374 makes the divorce judgment ineffective for one year only "so far as it determines the status of the parties." Of course, such judgment, like any other, is open to reversal or modification on appeal, both as to the status of the parties and as to any other provision thereof.

Subsec. 4 of sec. 2374 limits the time within which an appeal may be taken, which would otherwise be "two years from the date of the entry of such judgment" (sec. 3039) to "one year from the date when such judgment was entered." I do not find anything in subsec. 4 that makes any part of the judgment not effective from its date.

If notice of entry of the judgment has been served pursuant to sec. 2876 and sixty days have expired since such service, without the service of a proposed bill of exceptions, it would seem probable that no appeal is proposed and it would, therefore, appear safe to take steps to realize on the property or the interest therein given to the wife by the judgment. I do not think that the statute prevents such steps from being taken now and think that you would be amply justified in so doing, though the form of the divorce judgment will, of course, control as to what steps it is necessary and advisable to take.

Miscellaneous—Evidence—Privileged Communications—Attorney and Client—An attorney who swears his client to an answer in a case can testify to the fact that such answer was sworn to by his client before him as a notary.

March 31, 1913.

MR. JAMES KIRWAN,
District Attorney,
 Chilton, Wisconsin.

Under date of March 28th, you state that a Mr. A., who is an attorney and acting for a Mr. S., drew up an answer in a

case in which Mr. S., is the defendant, and Mr. S. swears to said answer before the attorney, who is also a notary public. You inquire in a criminal case against "S" whether "A", his attorney, will be permitted to testify that "A" signed and swore to the answer before him.

Sec. 4076 provides as follows:

"An attorney or counsellor at law shall not be allowed to disclose a communication made by his client to him or his advice given thereon in the course of his professional employment."

This statute has been before our supreme court in a number of cases. In the case of *In re Downing's will*, 118 Wis. 581, our court held that under said sec. 4076, while an attorney who draws a last will and testament, will not be allowed, without the consent of the testator, while living, to testify to communications made to him concerning the will, or its contents, when the will is presented for probate after the testator's death, such attorney may testify as to directions given him by the testator, and such testimony is properly admitted in evidence in the proceeding. The court held further that although Richmond was an attorney at law, yet in drawing the written instrument in controversy he acted in the capacity of a mere scrivener, and his testimony was clearly admissible, citing *Hatton v. Robinson*, 14 Pick. 416; *Borum v. Fouts*, 15 Ind. 50; *Hanlon v. Doherty*, 109 Ind. 37.

So it is held where the attorney took the acknowledgment of the deed, as a notary, executed by his client, there is no privilege as to the fact of the execution of the deed and the acknowledgment. See *Mutual Life Ins. Co. v. Corey*, 54 Hun. (N. Y.) 493.

It has also been held that the rule of privilege does not exclude evidence of the client having sworn to certain pleadings or to an affidavit. 23 A. & E. Enc. of L. 76. See also *Bruley v. Garvin*, 105 Wis. 625; *Herman v. Schlesinger*, 114 Wis. 382; *Koerber v. Somers*, 108 Wis. 497.

I am, therefore, of the opinion that the attorney in question will be permitted to testify that "S" signed and swore to the said answer before him.

OPINIONS RELATING TO MUNICIPAL CORPORATIONS

Municipal Corporations—Water Works—Power of water commission in cities owning water works.

Construction of secs. 925—95 and 925—96.

September 18, 1912.

MR. C. A. SEIFERT,
Examiner of Accounts,
Railroad Commission.

In your favor of September 11th you ask whether under secs. 925—95 and 925—96, Wis. Stats., the common council of a city owning a water works plant may lawfully pass an ordinance granting to a water works commission "the right to collect all revenues of the works, deposit the same with the city treasurer, do all of the buying of materials, hire all help, issue its own orders upon the treasurer in payment of obligations incurred by it without referring its actions to the council for ratification or approval," etc.

Sec. 925—95 provides that municipally owned water works "may be operated under the direction of the board of public works or by a commission, to be determined by ordinance of the common council."

Sec. 925—96 provides that "the council shall have power to legislate on all matters with reference to the construction, purchase, operation, management and protection of water works * * * not contravening the provisions of this chapter, the constitution or laws of the state."

The case of *Northern Pacific Railway Co. v. Barnes*, 51 N. W. (N. Dak.) 386, 403—4, cited by you as to the meaning of the words "under the direction of" in section 925—95, does not,

it seems to me, aid in the construction of the section, as the quoted words are there used in an obviously different sense from that in which they were used in the law considered in the North Dakota case. I think that the words in sec. 925—95 must be read in connection with the word “operated” immediately preceding them, and as so read mean that the commission shall have the control of the operation, i. e. the management of the water works. The section cannot mean that the commission is merely to make rules and regulations since that power is given to the council by sec. 925—96.

Many other sections of the general charter law restrict the power of the council and city officers in letting contracts, paying out money, etc., and are applicable to a city in the management of its water works. Thus sec. 925—90 provides that “all public work, the estimated cost of which shall exceed two hundred dollars, shall be let by contract to the lowest responsible bidder; all other public work shall be let as the council may direct.” Sec. 925—93 provides that all contracts shall be signed by the mayor and clerk, etc. Sec. 925—98 provides that the water rates and charges shall be collected by the treasurer, etc. Secs. 925—120 to 925—129 make provision for the fiscal management of the city and deposit and withdrawal of moneys, etc.

Probably a reading of these and other sections of the general charter law will give you what further information you desire.

Municipal Corporations—Highways—Villages incorporated under the general law are authorized to appropriate money for the permanent improvement of public highways within the limits of the village.

November 26th, 1912.

HON. B. A. HUSTING,
District Attorney,

Fond du Lac, Wisconsin.

In your letter of the 16th you ask my opinion upon a question that may be stated in substance as follows:

Is the village of North Fond du Lac authorized to appropriate money for the purpose of permanently improving a public highway within the limits of said village?

You do not state whether the village of North Fond du Lac is incorporated under a special charter or under the general charter law for villages. In answering your inquiry I am assuming that it is under the general law. If it is operating under a special charter, the following opinion might need some modification.

Par. 11, sec. 893 Stats. provides that the village board shall have power by ordinance, resolution, law or vote "to lay out, open, change, widen or extend roads, streets, . . . or other public grounds, and to grade, improve, repair or discontinue the same."

Sec. 905 Stats. provides in part:

"The village board may cause any street or any part of any street not less than sixteen rods in length to be graded, paved, macadamized or otherwise improved, * * * upon a petition therefor in writing," etc.,

the cost of such improvement to be assessed against the abutting property.

Our court has held that these sections provide two different methods for making such improvements and that the board may proceed under par. 11, sec. 893 Stats. without any petition and pay for the improvements out of the highway fund of the village. *McCullough v. Campbellsport*, 123 Wis. 334; *Battles v. Doll*, 113 Wis. 357; *State ex rel. McClure v. Wallschlaeger*, 137 Wis. 136.

I am therefore of the opinion that a village incorporated under the general charter law may appropriate money for the permanent improvement of a public highway within the limits of such village.

Municipal Corporations—Education—Superintendent of Schools—Electors in cities in counties of less than 15,000 inhabitants having a city superintendent may not vote for county superintendent.

March 7th, 1913.

MR. CHAS. E. LOVETT,
District Attorney,
 Park Falls, Wis.

In your favor of February 25th you state that the city of Park Falls, being a city of the fourth class, about one year

ago in conformity to sec. 926—115 of the Statutes, determined to have a city superintendent of schools, and that Price county has less than 15,000 population. You request my opinion as to whether the electors in the city of Park Falls may vote for county superintendent at the spring election or whether sec. 703 of the statutes refers only to counties having a population of over 15,000.

Sec. 703 of the statutes provides in part:

“The county board of each county having over fifteen thousand inhabitants according to the census last preceding division may divide such county into two superintendent districts, to be called superintendent district number one and superintendent district number two, by resolution, specifying therein the territory included in each and every such division, and every like division heretofore made shall remain in force until rescinded by resolution of the county board. Unless so divided each county shall constitute a superintendent district; but every city having a board of education, a superintendent of schools or other board or officer vested with power to examine and license teachers and supervise and manage the schools therein shall be exempt from the provisions of this section and all provisions relating to county superintendents of schools, except so far as required to make reports to the county superintendent of the district in which such city is situated; and the electors of such city shall have no voice in electing such county superintendent, and the supervisors from such city shall have no voice in the county board in determining or providing the compensation or allowance of, or any matter relating to, such county superintendent; nor shall any tax be levied on such city to pay any part of such compensation or allowances.”

The first sentence of the section is, by its terms, limited to counties of more than 15,000 inhabitants, only such being made capable of division into two superintendent districts, but I find nothing in the letter or reason of the section to limit the words “every city having a board of education” etc., in the second sentence of the section, to cities located in counties having over 15,000 inhabitants. I can conceive of no reason why the population of a county in which a city is located has or should have any bearing on the question whether such city should or should not be “exempt from * * * all provisions relating to county superintendents of schools,” etc. The words “every city having a board of education” etc., are gen-

eral and must receive a general construction unless there is something in the statute that restricts their application. Lewis' Sutherlands Statutory Construction, Section 392. I find nothing in the statute that shows any intent to rest in the generality of the quoted words and am, therefore, of the opinion that electors in cities which have a city superintendent pursuant to sec. 926—115 are not entitled to vote for county superintendent, whether such cities be in counties having 15,000 inhabitants or in counties having less than 15,000 inhabitants.

Attorney-General Gilbert decided, but without mentioning this particular question, that the quoted provision of sec. 703 was applicable to the City of Ladysmith in Rusk county, which had less than 15,000 population. See Biennial Report and Opinions of Attorney-General for 1910, pages 321, 336. He must have assumed that the part of sec. 703 above quoted was applicable to cities in counties of less than 15,000 inhabitants.

*Municipal Corporations—Public Officers—Assessor—*Under the general city charter law one appointed to fill a vacancy in the office of assessor, holds not merely until the next municipal election but “for the unexpired term.”

March 17th, 1913.

HON. GEORGE E. SCOTT,

State Senator.

In your favor of March 17th, you state that:

“The people of Chetek are writing me for an opinion in regard to the election of an assessor in Chetek this spring. It seems their city assessor was appointed because of the resignation of the one elected a year ago. The point they wish me to settle for them is, does the appointed officer hold for the unexpired term or should an election be held to fill the vacancy this spring? The city of Chetek is under general charter. Under their special charter the rule was that an election should occur at the next municipal election in cases of this kind. They have asked the opinion of the District Attorney up there and it seems he is not absolutely sure on this point. I know your department is not required to give opinions of this kind, but our attorney on this Committee is absent and this opinion in

order to be of any use should reach the people of the city of Chetek before next Wednesday. May I ask you as a personal favor to kindly have your department give me an opinion today if possible?"

Sec. 925—26a provides in part:

"In cities of the second, third and fourth classes, the terms of office of all city officers hereafter chosen by the electors, except aldermen of cities governed by special charter, shall be two years."

Sec. 925—28 provides that the terms of all officers, except mayor,

"shall commence on the first day of May succeeding their election or appointment unless otherwise provided by ordinance, and they shall hold for such term as has been provided for each respectively and until their respective successors are qualified."

Sec. 925—31 provides in part that:

"Whenever a vacancy shall occur in any office where the officer was elected by the people it shall be filled by appointment by the mayor, such appointment to be confirmed by the council."

Sec. 925—31b provides that:

"A vacancy in the office of mayor shall be filled by the common council, the person selected to hold office until the first Tuesday in April, succeeding, when the vacancy shall be filled by an election."

Sec. 925—33 provides that:

"Every person elected or appointed to fill a vacancy shall hold his office and discharge the duties thereof for the unexpired term."

Assuming that there are no provisions of the special charter of the city of Chetek still in force that have any bearing on the question, the foregoing sections (and a somewhat hasty search has revealed no others applicable) make it reasonably clear that the term of office of assessor is two years and that in case of the resignation of an officer elected for such term, the person appointed to fill the vacancy holds the office "for

the unexpired term" (sec. 925—33). The phrase "unexpired term" can, it seems to me, have no other meaning than the balance of the term which the officer elected thereto would have served had he not resigned.

This conclusion is strengthened by the fact that sec. 925—31b, above quoted, makes special provision that a person selected to fill a vacancy in the office of mayor holds office only until a successor can be elected at the next spring election.

OPINIONS RELATING TO OIL AND OIL INSPECTION

Oil and Oil Inspection—Placard not necessary on tank wagon selling oil or gasoline.

September 21, 1911.

MR. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

Replying to your favor of the 19th inst. would say that it is not necessary for persons retailing oil and gasoline from tank wagons to have the placard required by sec. 1421e of the Stats. as amended displayed upon such tank wagon. The delivery to the purchaser of the certificates provided for in sec. 1421e by vendors from tank wagons is a sufficient compliance with the law.

Oil and Oil Inspection—Public Officers—Bonds of Deputy Oil Inspectors furnished by Surety Co. and approved by Governor need not be approved by County Judge.

October 6, 1911.

MR. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

You ask whether or not it is necessary to have the approval of the sureties upon the bonds of deputy oil inspectors by the county judge of the county in which the deputy executing the same resides in cases where the bond is furnished by a surety company and a certificate from the state insurance department shows that such company has been duly licensed to transact business in Wisconsin.

In reply to this inquiry I will say that sec. 1421d, as amended, provides in part that "The sureties on the bond

of each deputy shall be approved by the county judge of the county in which the deputy executing the same shall reside and the bond of the supervisor and of each deputy shall be approved by the governor." From the language of this section it is evident that this only applies to sureties upon personal bonds as the approval of the county judge to a bond executed by a surety company would be of no value or effect. I am of the opinion that where the bond of a deputy oil inspector is supplied by a surety company duly certified by the commissioner of insurance as provided by law and approved by the governor there is a sufficient compliance with the law.

Oil and Oil Inspection—Public Officers—Public records in office of oil inspectors may be copied by any person desiring to do so.

October 28, 1912.

HON. L. F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

Under date of October 28th, you inquire whether you can legally permit a lawyer to copy the records of your department which your inspectors made for the year 1912 to the present time. You state that under date of April 14, 1911, an opinion was rendered by this department to the effect that the records in your office shall be open to the inspection of any person and now you desire to know if any person has a right to copy said records.

Under date of September 15th, 1909, my predecessor in office rendered an opinion to the effect that such records could be copied. It was stated in said opinion, which you will find on page 820 of the Biennial Report & Opinions of the Attorney-General for the year 1910, "I have been unable to find any statute directly relating to your office as to your rights and which regulates and restricts the use of the public documents and their inspection by the public. It has generally been held that the right to inspect and examine public records includes of necessity the right to make copies thereof or extracts or memoranda therefrom. (See Amer. & Eng. Ency. of Law, 2nd Ed. Vol. 24, p. 185, and cases cited in Note 4.)

I am therefore of the opinion that if a person presents himself at your office at the proper time and requests access to your records you have no right to absolutely refuse him the inspection of said records."

I still adhere to the opinion given by this department under the administration of my predecessor and I believe that any person has the right to copy the records in your office.

Oil and Oil Inspection—"Power distillate," when used for illuminating or heating purposes, should be inspected.

January 14, 1913.

HON. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

In your letter of the 9th, you ask whether the commercial product known as "power distillate" is subject to inspection by your department under the provisions of secs. 1421c to 1421p Stats., inclusive.

You explain that "power distillate" is a refined and distilled product of petroleum, closely resembling low grade kerosene in its nature; that it might be described as an intermediate product between kerosene and mineral seal or signal oil, the latter being heavy illuminating oils, used in railroad lamps; that "power distillate" has flash and burning tests from 30 to 50 degrees higher than kerosene; that its Beaume gravity is from 3 to 11 degrees lower than kerosene; that its flashing and burning points are not so high, and its Beaume gravity is not so low, as those tests of mineral seal or signal oil; that "power distillate" is used as a fuel in the manufacture and treatment of iron and steel; that in such work it is used as a fuel to heat the furnaces; and you ask whether, when so used, it is subject to inspection by your department. You also state that "power distillate" is used by gas companies; that such companies make from it a gas that is frequently mixed with ordinary coal gas and sold to the public for illuminating, heating, cooking and power purposes, and you ask whether, when so used, it is subject to inspection.

Sec. 1421e Stats. provides in part:

"All mineral or petroleum oil, or any oil or fluid substance which is the product of petroleum, or into which any product of

petroleum enters or is found as a constituent element, * * * shall be inspected * * * before being offered for sale or sold for consumption or used for illuminating or heating purposes within this state. For the purposes of sections 1421c to 1421p, inclusive, all gasoline, benzine, naphtha, or other like products of petroleum under whatever name called, used for illuminating, heating or power purposes, shall be deemed to be subject to * * * inspection," etc.

It seems very clear from your explanation that "power distillate" is a product subject to inspection, if used for illuminating or heating purposes. In my opinion it is used for heating purposes in the first illustration presented by you and for illuminating in the second. In *Wadhams Oil Co. v. Tracy*, 141 Wis. 150, the court sustains the oil inspection law partly upon the theory that the purpose is to secure the consumer against fraud, and that it is therefore a valid exercise of the police power. There is the same reason for protecting the manufacturer against fraud in his purchase of fuel and the gas company in its purchase of raw material as there is for protecting the automobile owner or other consumer of gasoline against fraud in his purchases.

I am therefore of the opinion that this "power distillate" should be inspected when it is to be used for the purposes stated by you.

Oil Inspection—Public Officers—Sec. 1421h does not authorize the oil inspector to enter on the premises of a manufacturer of iron and steel products to ascertain whether petroleum products are being used for heating purposes without having been inspected.

January 29, 1913.

MR. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

In your favor of January 23rd you state that you have reason to believe that a certain manufacturer of iron and steel products is using petroleum products for heating purposes which have not been inspected as required by secs. 1421c to 1421p Wis. Stats.; that such manufacturer does not manufacture, refine, or sell petroleum products but uses them in his business; and you ask whether you or your deputies have

the right under the provisions of sec. 1421h Wis. Stats. or under the provisions of any other statute to enter the premises of this manufacturer against his objection in order to determine whether or not petroleum products are being used without first having been inspected and if such be the case to inspect all such products.

Sec. 1421h provides in part:

“It shall be lawful for the supervisor or any deputy inspector to enter into or upon the premises of any manufacturer, refiner, or vendor of said illuminating oils * * * and other like products of petroleum, and if he shall find or discover upon said premises any oil * * * and other like products of petroleum, which shall not have been examined * * * he shall at once proceed to test and thereafter properly mark, stamp, seal, or brand the same.”

There can scarcely be any dispute but that the word “manufacturer” as used in the above section is confined to a manufacturer of the oils and products of petroleum mentioned. This statute, therefore, does not authorize you or your deputies to enter upon the premises in question. I know of no other statute conferring such authority and in the absence thereof I do not think that you or your deputies have the right to make such entry. 23 Cyc. 295, Cooley’s Constitutional Limitations, (5th ed., pages 365—374).

You would clearly be a trespasser unless you found a violation of the law. *Bailey vs. Rogatz*, 50 Wis. 554, 7.

Oil and Oil Inspection—The commercial product of petroleum known as “gas oil” is subject to inspection.

February 4, 1913.

HON. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

In your letter of January 31st, you say:

“Crude petroleum may be roughly described as being made up of a mixture of various similar compounds known chemically as hydro-carbons. In the process of refining crude petroleum to produce the various commercial products known as gasoline, naphtha, kerosene, lubricating oils, etc., it is placed in

large stills and subjected to gradually increasing heats. At the lower temperatures the lighter hydro-carbons, such as gasoline and benzine, are changed from a liquid to a gas. This vapor is passed through cooling condensers in which it is again changed to the liquid form. This process is called distillation, and the products which are distilled, that is, changed from a liquid to a gaseous form and back again to a liquid form, are known as distillates.

As the still is gradually heated to higher temperatures, the heavier hydro-carbons distil over and are condensed. This process may be carried on until nothing remains in the still, but a heavy, thick or almost solid mass composed of dirt mixed with tar, heavy paraffine, asphalt or other products, depending upon the nature of the crude petroleum.

While the distillation is being carried on the distillates are arbitrarily separated into various groups. The lighter ones, which have the lower boiling, flash and burning points and the higher Beaume gravity, are used for the products of gasoline, benzine and naphtha. As the distillation is carried further the next group of slightly heavier fractions with slightly higher boiling, flash and burning points and lower Beaume gravity are used for the production of illuminating oils such as kerosene.

As the distillation is continued, the next group of heavier fractions with still higher boiling, flash and burning points and lower Beaume gravity is separated and used for the manufacture of light lubricating oils, railroad illuminating oils, power distillate (a product used for fuel and power purposes), and other similar products.

The refining or distillation may be continued in the same manner until all of the crude petroleum, with the exception of a small percentage of residue, has been used.

As the distillation or refining proceeds, the gravity gradually becomes lower meaning that the distillates become heavier and the boiling points, flash points and burning points gradually become higher which means that the distillates gradually become less volatile and less inflammable and explosive.

All distillates so obtained from crude petroleum, among which might be mentioned gasoline, benzine, naphtha, Mineral Seal oil and power distillate, used for illuminating, heating or power purposes, are subject to inspection. The more highly inflammable and explosive products such as gasoline, benzine, and naphtha are inspected only as to their gravity. Other products such as kerosene and Mineral Seal oil, which are used for purposes which require products which are not highly inflammable and explosive, are inspected as to their flash and burning points as well as their gravity. A standard flash and burning point is set and products tested below these standards cannot be used for such purposes.

The flash and burning tests determine the inflammability and explosiveness of a product. The gravity test directly determines its weight according to a standard scale, the so-called Beaume scale. This gravity test, as may be seen from the above brief description of the refining process, furnishes a valuable index as to the quality of the product. It also indicates the relative market value of the product.

Knowledge of these tests is given to the intending purchaser through the medium of placards posted in stores and tank wagon sale tickets.

In view of the above explanation, (together with the oral explanation of the refining process which I made yesterday), I wish to inquire if gas oil is subject to inspection under the so-called Oil Inspection Law. Gas oil may be described as crude petroleum from which the lighter more explosive and inflammable fractions (those used for the manufacture of gasoline, benzine and naphtha) have been removed. In its preparation, the distillation or refining is stopped after the lighter fractions have been distilled over. The distillate is manufactured into gasoline and like products, while the remaining liquid is sold on the market under the names of gas oil, fuel oil or petroleum tailings. This product will vary in its gravity, flash and burning points depending upon how much of the lighter fractions had been removed from the crude petroleum. The knowledge of the tests then will give a knowledge of the quality of the product. For example a gas oil testing gravity 39 degrees, flash 159 degrees and burn 189 degrees will cost more because it contains more of the lighter fractions than a similar product testing gravity 34 degrees, flash 179 degrees and burn 209 degrees.

Are products such as gas oil or fuel oil subject to inspection by this department when sold or used for illuminating, heating or power purposes?"

Sec. 1421e Wis. Stats. 1911, provides in part:

"All mineral or petroleum oil, or any oil or fluid substance which is the product of petroleum, or into which any product of petroleum enters or is found as a constituent element, whether manufactured within this state or not, shall be inspected as provided in sections 1421c to 1421p, inclusive, before being offered for sale or sold for consumption or used for illuminating or heating purposes within this state. For the purposes of sections 1421c to 1421p, inclusive, all gasoline, benzine, naphtha, or other like products of petroleum under whatever name called, used for illuminating, heating, or power purposes, shall be deemed to be subject to the same inspection and control as provided for in sections 1421c to 1421p, inclusive, for illuminating oils, except that the inspectors are not required to test it other than to ascertain its gravity."

Sec. 1421m Wis. Stats. provides in part that the oil inspection law shall not

“be construed to apply to crude petroleum. It is the true intent and meaning of this chapter that the term oils, illuminating oils used for illuminating and heating purposes and all similar words, terms and expressions shall be held to mean any mineral or petroleum oil or any fluid or substance which is the product of such oil or of petroleum, or in which oil or fluid or other substance so obtained, mineral or petroleum shall be a constituent part of whatsoever name or title such oil, fluid or other substance may be known or called.”

You will note that all products of petroleum which are like gasoline, benzine or naphtha are to be inspected. What products are like these is more a question of fact than of law, and I believe you are in a better position to determine this question than I am. From what you state in your letter and from the oral explanation of the refining process recently given me, it would appear that gas oil or fuel oil is obtained from petroleum by precisely the same process as is gasoline, benzine and naphtha, except that the process is carried farther and that the gasoline, naphtha and benzine are removed from the crude oil in the distillation of the gas oil or fuel oil, while other portions of the crude petroleum which do not appear in gasoline, benzine or naphtha are retained in the gas oil or fuel oil; that this gas oil or fuel oil is a liquid oil somewhat similar in appearance to gasoline, benzine or naphtha, and that it is used for similar purposes; that the chemical constituents of gas oil or fuel oil are precisely the same as the chemical constituents of gasoline, benzine and naphtha, except that they appear in different proportions. Webster defines the word “like” as “having the same, or nearly the same, appearance, qualities or characteristics; similar.”

“Not, necessarily, identical with.” Anderson’s Law Dictionary.

In the case of *City of Lincoln Center v. Linker*, 7 Kan. Appeals 282, 53 Pac. 787, it was held that an ordinance making it unlawful for any person or persons to sell any malt, hop tea, malt tea tonic, ginger ale, American hop ale, cider, or any other drink of a like nature, no matter what name it might be called, applied to liquors like the specified liquors in this; that they are liquids; that they are kept in bottles; that

they are nonintoxicants; that they contain a mere trace of spirits; that they are put up for the Kansas trade, and, finally, that they are all used as a beverage.

In *Houghton v. Field*, 56 Mass. (2 Cush.) 141, it is held that saying that one article is like another does not necessarily mean that they are the same in all particulars, but, rather the contrary, that is, that they are the same in some particulars, and not in others.

In the case of *U. S. v. Wallace*, 116 U. S. 398, it was held that a statute providing as to fees "for issuing any warrant or writ, and for any other service, the same compensation as is allowed to clerks for like services" must receive a reasonable construction, and where the service of the clerk bears a substantial resemblance to the duty performed by the commissioner, the commissioner would be entitled to the compensation allowed by law to the clerk, it being, in legal substance, a like service. It would rather seem to me that this gas oil under these definitions is a product of petroleum like benzine, naphtha, etc. This view is based upon my understanding of the facts, and as stated before I think this is a question you ought to decide for yourself, as you are so much more familiar with this subject, and it being a question of fact rather than of law.

In a former opinion from this department, it was held that gas oil ought not to be inspected. This was based very largely upon a misunderstanding as to the nature of this particular product of petroleum. In that opinion, it was stated in substance that because the statute did not require the inspection of crude petroleum, it could not be supposed the legislature intended that a product less liable to explode than crude petroleum should be inspected. From what you have since told me, it appears that some of the products now being inspected are much less likely to explode than crude petroleum or even than gas oil. Furthermore, the danger from explosives is not the only basis upon which the oil inspection law rests. It was expressly held in the case of *Wadhams Oil Co. v. Tracy*, 141 Wis. 150, that

"the manifest purposes of the enactment here are to conserve individual members of society and their property from physical harm and prevent them from dealing fraudulently; or being

victimized by fraudulent practice. This purpose concerns the public welfare in a very broad sense."

It would appear that the fraudulent practice the statute is intended to prevent might as well be exercised with reference to gas oil or fuel oil as to naphtha or benzine.

Oil and Oil Inspection—Sec. 1421f, Wis. Stats. 1911, prohibits the transportation of kerosene, for pay, by express companies in express cars.

February 19, 1913.

HON. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

In your letter of the 17th, you state that sec. 1421f Wis. Stats. 1911 provides in part that:

"No kerosene oil or fluid * * * which will ignite and burn at a temperature of less than three hundred degrees Fahrenheit's thermometer, open test, * * * shall * * * be carried as freight in any passenger, baggage, mail or express car on any railroad;"

that ordinary kerosene will ignite and burn at a temperature much below three hundred degrees Fahrenheit; that the Interstate Commerce Commission has certain regulations which permit the shipment by express of properly labeled packages containing not more than one gallon of kerosene; that it is and for years has been the custom of express companies to accept for shipment as express such packages of kerosene, and you ask if, in my opinion, there is a difference between "carried as freight" and "carried as express"; sufficient to permit the shipment of such small packages of kerosene by express.

The word "freight" has several meanings and to determine in what sense it is used in any particular statute requires a careful study of the context. See the definitions in 4 Words and Phrases, 2973 et seq.

When applied to goods or merchandise as distinguished from the charge for transportation, it is defined "that with which anything is laden for transportation, orig. by water, now esp. in U. S., by land or water; lading; cargo, esp. of a vessel or of a car on a railroad. In a general sense any burden or load." Webster's Dictionary.

The term is sometimes used as synonymous with merchandise. Bouvier's Law Dictionary.

"Merchandise transported or to be transported." "Goods carried." Anderson's Dictionary of Law.

"In the United States or Canada, in general, anything carried for pay either by water or by land." Century Dictionary.

Under a law prohibiting the carrying as freight of any refined petroleum on any steamer carrying passengers a ferry boat was libeled because a truck loaded with ten barrels of refined petroleum was carried by it. *Inter alia* the court says:

"It is next contended that the statute does not apply to steam ferry boats, because it is, by its terms restricted to steamers on which the enumerated articles are 'carried as freight,' it being argued that the truck load of petroleum was not so carried. Many authorities are cited on the brief; but upon examination they are all found to relate to the word 'freight,' when used to indicate the compensation paid for the service rendered. That word, however, has another meaning. It includes the articles carried, as well as the compensation paid for carrying them. Whether the money paid for the transportation is called 'freight' or 'toll,' or 'fare,' or what not, articles belonging to one person which are transported by another person for pay on a vessel owned by him or it, are properly described by the phrase 'articles carried as freight.' Undoubtedly these barrels of petroleum were carried for pay." *The Nassau*, 188 Fed., 46

Our Supreme Court has held that "every 'express car' must be a 'freight car'" within the meaning of a statute punishing burglary of a railroad freight car. *Nicholls v. State*, 68 Wis. 416.

To hold that kerosene shipped by express is not covered by this statute would render the term "express car" as used therein mere surplusage, as it is only when "carried as freight in any passenger, baggage, mail or express car" that the statute affects it.

It is well known that any merchandise carried in an express car is transported by the express company, the charges therefor are called "express charges" and so far as there is any distinction in the designation of merchandise as between "freight" and "express" it is called by the latter name.

In my opinion, the prohibition of the statute is applicable to shipments by express.

OPINIONS RELATING TO PEDDLERS

Peddlers—Transient Merchant—What constitutes under statute requiring bond.

November 7, 1911.

MR. CHAS. A. KADING,

District Attorney,

Watertown, Wisconsin.

You state in substance that a party engaged in the mercantile business in Milwaukee has opened a store in Watertown under a lease for two months only and that his employes have made statements to the effect that if the business in Watertown does not pay the proprietor will discontinue it. You ask me whether in my opinion this statement of facts would make the proprietor a transient merchant within the meaning of the statute. You further state that upon being requested to give the bond required by transient merchants this party has refused to execute such bond.

From your statement of facts I am of the opinion that you are in a better position to judge of the merits of this case than I am myself. In every case the question whether or not a merchant is "transient" within the meaning of the statute requiring him to give bond is one of fact and in case of a prosecution for failure to execute such bond the question of fact would be one to be determined by the court or a jury. In every case it would be the duty of the prosecuting officer to determine whether or not the case was one which, in his judgment, merited prosecution and such fact would necessarily be determined upon the amount and quality of the testimony which he might be able to produce to sustain his contention. Judging from the nature of the case, as stated by yourself, I should say it was a very doubtful proposition whether or not this merchant comes within the meaning of the

statute. Evidently he has opened a business in Watertown in good faith and with the intention of continuing such business provided the business continues profitable. Generally speaking this would be true of any person who opens a mercantile business. In any event the question you ask is one of fact and not of law and consequently one which this department is unable to determine.

Peddlers—Bibles may be peddled as any other article of trade.

September 17, 1912.

HON. J. A. FREAR,

Secretary of State.

Yours of September 16th, inquiring whether a book agent selling Bibles in homes throughout the state is obliged to secure a peddler's license, is received.

In answer I will state that our statute does not define a peddler, and it is therefore necessary to examine the decisions of the courts to determine the significance of that word.

A person may peddle a Bible as well as any other object of trade; but you do not state facts sufficient to enable me to determine whether the case in question would come under our peddler's law or whether the person in question is a peddler.

This department has held that taking orders for future delivery is not peddling, and courts have generally held that delivering articles for which orders have previously been taken is not peddling. There are decisions in England holding that where the hawking or peddling is pursued from nonmercenary and charitable motives and the profits of the undertaking are devoted to philanthropic or religious objects, the license act does not attach. See 15 Am. and Eng. Ency. of Law, 2nd ed., p. 294, and cases cited under footnote No. 3.

But, if the party in question carries the Bibles with him and goes from house to house offering them for sale and selling them and does this for a profit, it is my opinion that he is a peddler and that, unless he takes out a peddler's license, he is violating our peddler's law.

Peddlers—A person may be a peddler although he is selling the goods belonging to another man on commission.

September 24, 1912.

HON. DAVID H. DAVIES,
State Treasury Agent.

Yours of September 18th, together with a letter addressed to you by L. E. Gettle, attorney for Willson Brothers, proprietors of Willson's Monarch Laboratory, of Edgerton, Wisconsin, dated August 12th last, has been duly received.

It appears that Willson Brothers are manufacturers of extracts, etc., and have agents out on the road selling their preparations from place to place, making spot deliveries; that the goods are never, at any stage of the business, owned by the salesmen, but are and remain the property of Willson Brothers until sold to the customer; that the salesmen are paid for their services a certain percentage of the amount of their sales; that the goods are manufactured in Wisconsin by the said Willson Brothers and sold as above stated, by them through their salesmen, who deliver to the customer.

The question submitted by you is, whether the salesmen, while traveling from house to house selling the goods as above stated, are peddlers under our statute.

Ch. 490 of the Laws of 1905, commonly termed "the hawker's and peddler's act," does not attempt to define the business or occupation of a hawker or peddler. We are therefore obliged to resort to such definitions as are given by the courts and lexicographers.

"Hawkers or peddlers are itinerants or traveling traders who carry goods about for sale." *People v. Baker (Mich.)*, 73 N. W. 115; *State v. Hoffman*, 50 Mo. App. 585.

Peddling has been defined in *State v. Lee*, 113 N. C. 681, 18 S. E. 713, as an occupation of an itinerant vender of goods who sells and delivers the identical goods which he carries with him, and not the business of selling by sample and taking orders for goods to be thereafter delivered and to be paid for in whole or in part upon their subsequent delivery.

A general definition which will cover the subject is: A person who travels about from place to place and from house to house offering for sale and selling articles of merchandise

which he carries. The fact that the person who travels from house to house making sales of merchandise is not the owner of the merchandise which he sells, but is the agent of another, does not alter the case. One may be a peddler, whether he sells goods belonging to himself or to another, who employs him to sell upon a salary or otherwise. In the case of *In re Wilson*, 19 D. C. 341; 12 L. R. A. 624, the court said:

“Nor does the fact that the petitioner was selling the goods of another which he himself had never purchased for sale exempt him from the operation of the act.”

In the case of *Commonwealth v. Gardner*, 7 L. R. A. 666, the court said:

“Whether the goods are the property of him by whom they are carried and offered for sale or of another who employs the seller is of no possible consequence. The business of the itinerant vender is the same in either case and so is the inconvenience and annoyance he inflicts on others.”

See also *District of Columbia v. Wilson*, 19 Wash. Law Rep., p. 337.

I am therefore of the opinion that the salesmen of Willson Brothers are peddlers and cannot lawfully carry on said business without a peddler's license.

Peddlers—A baker operating a bakery need not have a license in order to sell his goods from his wagon in a near-by city.

February 24, 1913.

MR. M. E. DAVIS,
District Attorney,
Green Bay, Wis.

In your favor of February 20th, you state:

“A baker in the city of Green Bay operating a bakery shop sends his wagon to the city of De Pere in this county, loaded with his bakery goods and sells the same going from house to house. He says that he is working up a new route, and that he already is receiving orders from people he has met in the manner above mentioned. Is he required to have a peddler's

license? Suppose he went out with his wagon loaded with bakery goods, and went from store to store in the city selling and delivering as he went. Does that constitute peddling under our state law?"

I attract your attention to two opinions rendered by Attorney-General Sturdevant, which you will find in the Biennial Report and Opinions of Attorney-General for 1908 on pages 602 and 607. On the authority of those opinions, it is apparent that selling bakery goods in the manner you state is not "peddling."

OPINIONS RELATING TO PUBLIC HEALTH

Public Health—Citizenship—Requisites for Admission to State Tuberculosis Sanitarium.

June 6, 1911.

Mr. J. W. COON,
Superintendent State Tuberculosis Sanitarium,
Wales, Wisconsin.

Your letter of the 5th inst., concerning the admission of William A. Gaffney to the Wisconsin Tuberculosis Sanitarium, and enclosing a letter from Mr. J. A. Aylward, of Madison, who is the guardian of Mr. Gaffney, is received.

Sec. 1421—7, ch. 442 of the laws of 1909, provides that no person shall be admitted to the Wisconsin State Tuberculosis Sanitarium unless he has been a resident of the state for a period of at least one year preceding his application for admission. You state that Mr. William A. Gaffney is a young man twenty-five years of age who was born in the state of Wisconsin and resided here continuously until November, 1909, since which time he has been working in Chicago. Mr. Aylward is guardian of Mr. Gaffney, states in his letter to you that he knows the facts in the case and that he as such guardian consented to Mr. Gaffney going to Chicago and insists that he went there merely as a temporary matter with no thought or intention of giving up his residence in this state. You ask for the opinion of this department as to whether or not, under this statement of facts, Mr. Gaffney is eligible for admission to the Wisconsin State Tuberculosis Sanitarium.

In reply thereto I would say that the matter of residence is fundamentally a matter of the intention of the individual himself. If Mr. Gaffney left Wisconsin, as his guardian states, for the purpose of obtaining temporary employment in Chicago and with the intention of returning to Wisconsin and

maintaining his legal residence here, he is still a resident of this state and entitled to admission to the sanitarium; if on the contrary Mr. Gaffney left this state with the intention of making his permanent residence in Chicago, then he has lost his residence in the State of Wisconsin and would not be entitled to admission to the sanitarium. It is more a question of fact than a matter of law which is involved in this particular case and you as superintendent of the institution should perhaps determine the question of fact for yourself. If Mr. Gaffney and his guardian both insist that his residence in Chicago was merely for the purpose of obtaining temporary employment, it would seem that the facts would warrant the admission of Mr. Gaffney to the institution. Mr. Aylward is an honorable gentleman and as a guardian of Mr. Gaffney he must necessarily have known what the intentions of his ward were in going to Chicago and as his statement concerning the matter is very positive and explicit, it would certainly warrant your receiving Mr. Gaffney as a patient provided Mr. Gaffney corroborates the statement of his guardian.

Public Health—Resident—Registered Nurses—Under ch. 346 Laws 1911, a nurse need not be a resident of the state for any particular length of time in order to be entitled to registration.

July 12, 1912.

MR. C. A. HARPER,

Secretary Bureau of Vital Statistics.

In your favor of July 9th you request my opinion as to the meaning of the word "resident" as used in sec. 1409a—5 (ch. 346, Laws 1911) which provides:

"Any resident of this state . . . who shall make application to the state board of health for registration as a registered nurse . . . shall be entitled to registration" etc.

You ask:

"Does the term 'resident' imply citizenship and if so, before a nurse, say from Canada, can become a registered nurse in

Wisconsin is it necessary for her to be here five years or can she gain a residence by being here one year, declaring her intention of remaining in the state?"

It seems to me that a person is a resident of this state within the meaning of those words as used in the section in question if he has "an actual location in the place in question with the intention of making it a permanent home." *Kempster v. Milwaukee*, 97 Wis. 343, 347.

I do not find that there is anything in the law that requires residence in the state for any particular length of time and this department has decided that where residence in a particular senatorial district was essential in order to be eligible to appointment as game warden in such district, that "It is possible for a person to move into a district three weeks before an appointment is made and acquire a legal residence therein." (Biennial Report & Opinions of Attorney-General for 1910, page 383, 384). The period of three weeks was mentioned in the opinion cited because that was the length of time of actual residence in the case under consideration.

It is apparent from this that bona fide residence in the state, that is, actual location here, with no present intention of leaving, is all that is required by ch. 346 of the Laws of 1911.

Public Health—Physicians—Medicine, practice of—Chiropodists—Manicuring is not; but treating corns and bunions may possibly be, within the statutory definition of practicing medicine.

September 25, 1912.

MR. FRANCIS J. ROONEY,
District Attorney,

Appleton, Wisconsin.

In your favor of September 23rd you request my opinion as to whether a person can engage in the practice of manicuring and in the treatment of corns and bunions in this state without procuring a license under the statute governing the practice of medicine and surgery, and you state that

"the party does not intend to use any of the prefixes or titles mentioned in sec. 1435f Wis. Stat., but simply wishes to conduct a business of treating feet, manicuring, etc. for compensation."

Sec. 1435f (ch. 363, Laws 1907) provides that:

“Every person shall be regarded as practicing medicine, surgery or osteopathy * * * who shall for a fee, or for any compensation of any kind or nature whatsoever, prescribe or recommend for like use any drugs or other medical or surgical treatment or osteopathic manipulation for the cure or relief of any wound, fracture, bodily injury, infirmity or disease” etc.

I do not think that the “practice of manicuring” comes within the above language, but it may be a serious question whether the “treatment of corns and bunions” is not prescribing for the cure or relief of a bodily infirmity. The question may well turn on just what is done in the particular case. When a case for prosecution arises, if you are unable to determine whether what was done constitutes prescribing for a bodily infirmity within the statute, I will, on receiving a full statement of the facts, be glad to give you my opinion on the case.

Public Health—Registered Nurses—Citizens—Who are eligible to be registered as nurses. What constitutes citizenship.

October 25, 1912.

ANNA J. HASWELL, R. N.,

Secretary Committee of Examiners of Registered Nurses.

In your letter of the 24th you state that the Committee of Examiners of Registered Nurses now in session in Madison, desires information in regard to nurses of other states who claim a residence in Wisconsin, as to their eligibility for registration here. You state that you have on file applications from nurses claiming residence in Wisconsin, but who are severally located at present in Chicago, Minnesota, Washington and Arkansas. That it is not your intention or desire to withhold certificates from them if they are legally eligible as their credentials indicate that they are, but will conform to the meaning of the law in the matter as interpreted by this department. You enclose a copy of the law relating to registered nurses, being ch. 346, Laws of 1911, and request my opinion.

Sec. 1409a—5 of the Stats. as created by ch. 346, Laws 1911, provides:

“Any resident of this state, being over 21 years of age, of good moral character, who shall make application to the state board of health for registration as a registered nurse, upon compliance with the provisions of sections 1409a—5 to 1409a—11, shall be entitled to registration” etc.

I understand that this is the section upon which you wish an interpretation. You do not state sufficient facts so that I can give you a definite reply. I would call your attention to an opinion given to Dr. Harper under date of July 12, 1912, relating to a somewhat similar question. The question of residence is quite fully discussed in an opinion found on page 323 of the Biennial Report and Opinions of the Attorney-General for 1910. Other opinions will be found in the same report upon pages 364, 383 and 503. Also in the Biennial Report of the Attorney-General for 1908, upon page 132.

The question of residence is very largely one of intention. A person may have a residence in this state although actually located for the time being in some other state. A person once having had a residence in this state does not lose that residence until he has gained a residence in some other state. The fact that he is temporarily absent from this state for business or other reasons, if not coupled with an intent permanently to remove from this state, would not cause a loss of his residence here. In the case of *Langhammer v. Munter*, 31 Atl. 300, 80 Md. 518, 27 L. R. A. 330, it was held that to constitute a residence there must be an actual home in the sense of having another home whether he intends to reside there permanently or for a definite or indefinite length of time. Residence, therefore, is a question depending upon fact and intention, and, if so, it may be applicable to a particular spot or to a whole country. A person who wanders from country to country with no intention of remaining fixedly anywhere acquires no new residence. On the other hand, one who confines his wanderings to a particular country or locality, but declines to fix himself upon some particular spot, can very properly be said to be a resident of that country or locality. Home, domicile or residence may therefore include a spot or

a wide area. Each of these words may be applied either to a house, a precinct, a ward, a county or a state. In *Lave v. Brauss*, 12 Pa. Co. Ct. Rep. 255, it was held that a person's residence is not broken by his going into another state or foreign country to seek a new abode but continues until the fact and intention unite in another abode elsewhere. In the case of *Illinois Life Insurance Co. v. Shenehon*, 109 Fed. 674, it was held that where a person resided in Illinois and went to Wisconsin because of litigation and her stay was prolonged by delay of hearing, although she engaged temporary room only and had neither made nor negotiated permanent arrangements, and her household goods were left in store in Chicago, she was not a resident of Wisconsin. In the case of *Swaney v. Hutchins*, 13 N. W. 282, 13 Neb. 266, it was held that the test of residence when a party removes from one state to another seems to be "Did he remove from his former residence with the intention of abandoning the same?" If he did so leave and in pursuance of that intention actually went beyond the borders of the state he will become a nonresident of that state and upon going into another state with the intention of residing there he will become a resident thereof.

Of course, I cannot attempt to give you all the rules relating to residence, nor state with any degree of precision what would constitute residence and what would not. A person who has never been in this state could not, of course, claim to be a resident of this state. Having once gained a residence here, the question of whether or not such residence is retained is altogether a question of intention and fact, rather than a question of law. You speak of having marked the clause as to actual residence in the state. That phrase occurs in sec. 1409a—6, as created by ch. 346, Laws 1911, and requires the committee of examiners of registered nurses at the time of their appointment to be actual residents of the state. The fact that in the same law the term resident of the state is used in one section and the term actual residence in another section would indicate that the legislature had in mind that the two terms were not synonymous. I do not understand that the question referred to by you has anything to do with any member of the committee of examiners of registered nurses.

Public Health—Licenses—Public Officers—The State Board of Dental Examiners have no authority to revoke a license issued by them for any reason other than as stated in sec. 1410g Stats.

November 14th, 1912.

W. T. HARDY,

Secretary, Wisconsin State Board of Dental Examiners.

In your letter of the 12th you ask me to advise you whether it is within the power of the State Board of Dental Examiners to revoke a license for unprofessional conduct or where the party has been convicted of a felony, or for any reason excepting the one referred to in ch. 258 of the Laws of 1909, sec. 1410i, for nonpayment of registration fees.

The only cause for which the laws of the state seem to provide that such a license may be revoked is that found in sec. 1410g of the Stats., as am. by ch. 258 of the Laws of 1909, which provides that such license may be revoked in case of failure to pay the annual registration fee. Furthermore, you will note that the only qualifications required of an applicant for a license are educational ones. There is no authority expressly given the Board by the statutes to refuse a license because the applicant has been convicted of a felony or because he may have been guilty of unprofessional conduct or for any other reason, if he passes the necessary examination and possesses the required educational qualifications. The State Board of Dental Examiners

“is a creation of the statute, and has only such power as the statute confers. It has no common-law powers.” *State ex rel. Adams v. Burdge*, 95 Wis. 390.

This case, it is true, refers to the State Board of Health, instead of the State Board of Dental Examiners, but the language used is equally applicable to the latter. The court further say:

“The powers of the State Board of Health, though quite general in terms, must be held to be limited to the enforcement of some statute relating to some particular condition or emergency in respect to the public health; and, although they are to be fairly and liberally construed, yet the statute does not, either expressly or by fair implication, authorize the board to enact a

rule or regulation which would have the force of a law changing the statute in relation to the admission and the right of pupils of a proper school age to attend the public schools. The State Board of Health had no legislative power properly so-called, and none could be delegated to it. It is purely an administrative body . . . That no part of the legislative power can be delegated by the Legislature to any other department or body is a fundamental principle of constitutional law, essential to the integrity and maintenance of the system of government established by the constitution, and repeatedly recognized and asserted by the courts."

In my opinion the State Board of Dental Examiners has no authority to revoke a license for any other reason than that stated in the statute. To allow it to revoke licenses for other causes than those prescribed by statute would be to allow it to exercise legislative functions, and would therefore not be upheld by the courts.

Public Health—It is doubtful whether a department store or other similar place is a "public building" within the meaning of the rule adopted by the state board of health relating to the use of common drinking cups.

Whether or not such place is a "public building" within the meaning of ch. 440 Laws 1911, would depend upon the facts in each case.

January 6th, 1913.

DR. C. A. HARPER,

Secretary State Board of Health.

In your letter of the 3d you state that the question arises whether a department store, grocery store and buildings in general wherein people frequent for the purpose of carrying on trade, come under the provisions of the ruling of your board in regard to the abolishment of use of the common drinking cup; that this rule is as follows:

"That the use of the common drinking cup on railroad trains, in railroad stations, in all state buildings, other public buildings, on the street and in public parks, in the public, parochial and private schools and in other educational institutions of the state of Wisconsin is hereby prohibited;"

that the question arises whether the places of business where people are invited to trade, come under the heading "other

public buildings;" that the same question arises under ch. 440, Laws of 1911, in the words "public buildings," whether it is expected to cover such places of business herein mentioned.

Under date of October 6th, 1911, an opinion was given to Mr. Stanley G. Dunwiddie, District Attorney of Rock county, regarding the use of the term "public buildings" as used in ch. 440, Laws of 1911. It was there held that a wash room in a restaurant open for the use of the patrons would be within the meaning of this provision. The opinion also states:

"Whether or not it would include a wash room in a store, would, in my opinion, depend so entirely upon the facts in each particular case that it would be impossible to lay down any general rule. It might well be that a wash room could be maintained in a store for the use of the proprietor and his employes to which access would be given to the patrons of the store and yet which would be used so seldom by such patrons as not to be within the provisions of this act. In another store such a wash room might be so commonly used by the patrons of the store as to bring it within the provisions of the act."

I see no reason at this time to change the conclusion there reached, so far as it relates to ch. 440 of the Laws of 1911. A more serious question might possibly arise under the rule regarding the common drinking cup. In this rule you have particularly specified railroad trains, railroad stations, parochial and private schools and other educational institutions. You also specify state buildings, "other public buildings" and public schools.

Under the rule of *noscitur a sociis* it might be held that the term "other public buildings" would be construed as meaning other similar public buildings to the state buildings. The fact that you have specified trains, stations and private and parochial schools might be construed as meaning that such places were not considered as coming within the term "other public buildings." Had they been so considered it would not have been necessary to specify them.

It therefore appears to me to be very doubtful whether the term "public buildings" as used in that rule would be construed as including department stores, grocery stores and other places of that nature.

Public Health—The attending physician in at the birth of a child is not required to report to the health officer the inflamed condition of the eyes under subsec. 1, sec. 1409a—2, but he is required to apply the remedy to prevent blindness prescribed by the state board of health.

January 29, 1913.

MISS CARRIE B. LEVY,

*Secretary, Wisconsin State Association for the Blind,
Milwaukee, Wisconsin.*

Yours of January 24th is received. You call my attention to the provisions of sec. 1409a—2, subsec. 1, being part of ch. 59, Laws of 1909, which provides as follows:

“Should one or both eyes of an infant become inflamed, swollen and red, and show an unnatural discharge at any time within two weeks after its birth, the nurse, parent, or *other attendant* having charge of such infant shall report in writing, within six hours thereafter, to the Board of Health of the city, incorporated village, or town in which the parents of the infant reside the fact that such inflammation, swelling, redness, or unnatural discharge exists.”

You inquire whether physicians are included in the phrase “or other attendant”. In answer, I will say that I do not believe that it was the intention to include physicians in this provision. Where general words or terms follow specific words or terms, the former are presumed to embrace only such things or persons as are of the same class as those designated by the specific words or terms. A physician comes in a different class from those enumerated; a nurse or parent is a constant attendant of a child and they are not considered capable of applying the remedy to cure the ailment of a child under consideration without directions from a physician or health officer. For that reason, they are required to notify the Board of Health and you will notice in subsection 2 it is made the duty of the health officer to inform the attending physician of the conditions and in a case where there is no attending physician, it is the duty of the health officer to employ one who is to apply the proper remedy. An attending physician would be compelled to apply the same remedy, for it is provided in the first part of subsection one, sec. 1409a—2 as follows:

“It shall be the duty of the attending physician, midwife, nurse or other person in attendance on a confinement case, to use such prophylactic treatment for the prevention of blindness among newborn children, as the State Board of Health and Vital Statistics in its rules and regulations may determine are necessary.”

In sec. 1409a—4 it is provided:

“Any person who violates, neglects, or refuses to observe the provisions of this act shall be punished by a fine of not more than \$100.00 for each offense.”

An attending physician who does not use the treatment for the prevention of blindness among new born children as the State Board of Health and Vital Statistics have determined by its rules and regulations are necessary, will be liable under this section and, of course, it is not necessary to provide that such physician shall notify the health officer and then to have the health officer again notify the attending physician to apply such treatment. Any attending physician is required under this law to apply the treatment without any special orders from the Board of Health or health officer. It seems to me that although the physician is not included in those persons enumerated who are required to serve notice on the Board of Health as to the condition of the illness, still the statute imposes upon him an obligation to apply the correct remedy so that if he does not comply with it, he may be prosecuted and punished for such violation.

OPINIONS RELATING TO PUBLIC OFFICERS

Public Officers—Appropriations and Expenditures—The compensation of the Commissioner of Banking cannot be increased during his term of office.

The legislature has no authority to appropriate money to reimburse citizens for losses by fire, where there is nothing to make it a public purpose.

March 22, 1911.

HON. A. W. SANBORN,

Chairman Joint Committee on Finance.

Your favor of the 21st inst. enclosing copies of Bill No. 256, A., and Bill No. 572, A., and requesting the opinion of this department concerning the same is received.

Bill No. 256, A., is a bill

“to amend sections 2016 and 2018 of the statutes relating to the regulation and supervision of banking business and making an appropriation therefor.”

You ask

“whether or not the increase in salary for the commissioner of banking therein provided would apply to the present incumbent of the office during his term thereof.”

In reply to this inquiry your attention is called to section 26 of Art. IV of the constitution of Wisconsin, which provides as follows:

“The legislature shall never grant any extra compensation to any public officer, agent, servant or contractor, after the services have been rendered or the contract entered into; nor shall the compensation of any public officer be increased or diminished during his term of office.”

In construing this provision of the constitution our Supreme Court has held that this provision applies to officers who re-

ceive a fixed salary from the state treasurer. *Supervisors v. Hackett*, 21 Wis. 613.

In 1902 the people of the State of Wisconsin adopted an amendment to sec. 4 of Art. XI of the State Constitution as follows:

“Section 4. The legislature shall have power to enact a general banking law for the creation of banks and for the regulation and supervision of the banking business, provided that the vote of two-thirds of all the members elected to each house, to be taken by yeas and nays, be in favor of the passage of such law.”

The first legislative action exercising the right to frame laws under the powers thus conferred is embodied in ch. 234 of the Laws of 1903 providing for the creation and maintenance of banks and the supervision of the banking business. By the terms of that law and subsequent amendments made thereto the office of commissioner of banking is created. While the amendment to the constitution does not in express terms provide for the creation of this office, it would seem that the proper administration of the banking laws contemplated by the constitution would necessarily involve the creation of the office of commissioner of banking and that such office must be considered as a constitutional office created under the express provisions of the constitution as amended, and if so, it would necessarily follow that the compensation of the commissioner of banking may not be increased or diminished during his term of office. Your attention is also directed to the opinion of the Attorney-General of the State of Wisconsin in relation to this matter found in the Biennial Report of the Attorney-General for 1908 on page 107.

Your second inquiry relates to Bill 572, A., entitled

“A Bill to preserve the public health and welfare of the forest fire sufferers of Price County and making an appropriation therefor.”

Concerning this measure you ask “whether or not public money can be appropriated for the purposes named in this bill.”

From an examination of the authorities I am convinced that the legislature has no authority to appropriate money for the

purposes named in this bill. It does not appear upon the face of the bill that the act is intended or designed to meet any such extraordinary emergency or condition as was presented at the time of the enactment of chapter 286 of the laws of 1901 entitled "An Act to relieve the city of New Richmond, Wisconsin, from its indebtedness to the trust funds and making an appropriation therefor", which act was sustained by the Supreme Court of this state in the action of *State ex rel. New Richmond v. Davidson*, 114 Wis. 563. The present act provides for the appointment of a commission to investigate the losses sustained by the fire sufferers in Price county in the year 1910 and to reimburse them for such losses to the extent of the proposed appropriation. It is difficult to conceive how the purposes of this bill are in any manner related to the public health or general welfare of the people at large. Undoubtedly the inhabitants of Price county sustained severe and perhaps overwhelming loss by reason of the forest fires of 1910 but I am unable to differentiate between the losses sustained by these people in Price county and the losses sustained by the people of any other community, village or city who may have sustained losses in the past by reason of conflagration. So far as it appears upon the face of the measure it amounts to an appropriation of public money for the benefit of private individuals and comes within the inhibition of the constitution.

Public Officers—Concerning expenses of State School Inspector.

June 2, 1911.

HON. C. P. CARY,

Superintendent of Public Instruction.

Your favor of the 1st inst., concerning the matter of the expenses of the school inspector appointed under the provisions of paragraph 11 of section 496f of the statutes while such inspector is engaged in the performance of duty in the city of Madison, is received. You state that the state has been divided into two state graded school districts and that one of the inspectors visits the schools in the western half of the state and the other in the eastern half of the state; that the inspector who has charge of the schools in the eastern half

makes his home at Waldo, Wisconsin, for his own convenience and for his convenience in reaching the schools in his territory; that he is engaged for ten months in inspecting graded schools in this territory and that he makes no charge to the state for his expenses while at his home; that he seldom comes to Madison during the school year but that at the close of the school year it is necessary for this inspector to come to Madison for a period of four to six weeks and assist in closing up the state graded school work for the year and of making the apportionment of state aid to these schools. You ask whether you would be legally justified in approving his expense account for his maintenance while so engaged at the city of Madison.

Sec. 496f, being ch. 439 of the Laws of 1901, provides:

“The state superintendent is hereby authorized to appoint two persons of suitable qualifications to assist him in inspecting and supervising the state graded and free high schools and to aid him in giving information and needed assistance to localities in organizing such schools. Such persons shall be known as state school inspectors and shall each receive an annual salary of sixteen hundred dollars, and reimbursement for all actual and necessary traveling expenses incurred, when duly certified to by the state superintendent; said salary and expenses to be paid monthly from the general fund and to be deducted from the annual appropriation provided for in this act before the apportionment is made to the state graded schools. Said state school inspectors when not engaged in the specific duties enumerated herein may be assigned for such other duties as the state superintendent may determine and designate.”

The language of this statute is a little peculiar in that it expressly provides that the inspector shall receive his “actual and necessary traveling expenses” only. It does not say that he shall be reimbursed for all actual expenses incurred and in this respect differs from the ordinary statute providing for the expenses of state officers while engaged in the performance of duty, since it only specifies traveling expenses. However, I should be inclined to the opinion that the legislature did not intend to restrict the state high school inspector to traveling expenses merely but that the term “actual and necessary traveling expenses” might include his maintenance while traveling as well as his railroad fare, etc. However, I can see no

ground upon which I can make any distinction between the case of a high school inspector and that of any other subordinate officer occupying a position in one of the state departments. The situs of the office is at the capitol city where the department is located and while there is no law requiring such subordinate to make his home in the city of Madison, the law implies that the compensation which he receives shall cover his maintenance while on duty at the situs of the office and I am unable to interpret section 496f as in any way authorizing such inspector to charge for maintenance while on duty in the city of Madison. He undoubtedly has a right to maintain his residence at Waldo or at any other point in the state of Wisconsin and under the statement of fact made by you I am of the opinion that he would be entitled to his traveling expenses in going to and returning from his home when you assigned him to special duty under the provisions of the act at the end of the school year, but under the language of the act it is my opinion that you would not be justified in certifying to his expenses for maintenance while on duty in your office.

Public Officers—Counties—Duty of county officers in counties having more than one superintendent district.

June 2, 1911.

HON. C. P. CARY,

Superintendent Public Instruction.

Your favor of the 1st inst. asking for an interpretation of certain provisions of ch. 433, Laws of 1909, is received. After citing the language of the law which makes it the duty of the board of supervisors in counties which have more than one superintendent district to meet and organize in the manner provided by chapter 433 of the laws of 1909 and providing for the manner in which the county treasurer and county clerk shall keep accounts of the several superintendent districts, etc., you ask whether this law is mandatory or merely directory and whether the county board of supervisors in counties maintaining two superintendent districts must comply with its provisions and organize separately when considering business pertaining to the several superintendent districts within

counties and if the county treasurer and county clerk must keep the accounts of the several superintendent districts separate as directed in such chapter.

In reply to these several inquiries I answer yes, that the language of the law is mandatory and that it is the duty of the county board to organize in the manner provided by law and the duty of the county treasurer and county clerk to keep the accounts in the manner therein provided. The law does not provide any penalty for a failure to comply with its terms and provided the county board and the other county officers ignored the provisions of the statute and conducted their school affairs in the same manner as those counties which have only one superintendent district it is difficult to see what harm would be done except that the officers would not be complying with the law. Evidently the law was designed for the purpose of defining the separate jurisdictions of the superintendents within their territory and for the purpose of keeping their expense accounts, etc., separate in order that the county board might pass upon them. The county officers are directed to keep such accounts separate and distinct and as the law is mandatory in its terms, in my opinion the supervisors together with the county treasurer and county clerk are under legal obligation to obey the mandate of the law.

Public Officers—Powers of State Forester, when acting as Fire Warden under ch. 601, Laws of 1911.

July 27, 1911.

HON. E. M. GRIFFITH,
State Forester.

Your favor of July 27th, asking interpretation of certain sections of ch. 601 of the Laws of 1911, is received. In it you state that section 2 of the act provides that

“The state fire warden shall have general charge of the fire warden force of the state and shall have authority to mass such fire warden force as may be available at any special point to suppress fires.”

Concerning this clause in the law you say that you are in doubt as to whether this section gives you authority to order

the town chairman and superintendents of highways, as town fire wardens, to any portion of their county or adjoining counties for the purpose of fighting forest fires, and if you have such authority under the law as state fire warden, how shall the traveling expenses and wages of the men be paid?

Replying to this inquiry would say that the law gives you authority "to mass such fire warden force as may be available at any special point to suppress fires." The question of availability is one of fact in all cases and will necessarily have to be determined by you in any emergency which may arise. The state forester as state fire warden is clothed with discretionary power in such cases and you have authority under this act to call for the services of all such wardens as may be available and their availability will necessarily be largely a matter of your own discretion, depending upon the extent of the fire. It is not a question of law which can be answered by this department. The authority is reposed in you and you will have to use your own judgment in each particular case and be governed by the necessities of the case. Should any of the parties called upon refuse or neglect to comply with your order, the question of whether or not they were available at the time will be a question of fact to be determined in each particular case and no general rule can be established, in my opinion, since their availability must be determined by the emergency and is almost entirely a matter of discretion with the state fire warden under the provisions of the act. No provision is made in the law for the payment of the town wardens in such cases. As this is a duty imposed by law upon these town officers, however, it is probable that they would be authorized to charge for their services in the same manner as for other services rendered to their respective towns in the discharge of their official duties. Whatever the legislative intention may have been, no provision is made for the payment of fire wardens except those especially enumerated in the act, and nothing can be read into the act by implication.

Public Officers—Deputy Commissioner of Banking not entitled to expenses while in Madison.

August 15, 1911.

HON. ALBERT E. KUOLT,

Commissioner of Banking.

Your favor of August 14th, 1911, is received. In it you state that the Secretary of State has refused to audit the expense voucher for the month of July, 1911, of Mr. W. H. Richards, of Black River Falls, Wisconsin, Deputy Commissioner of Banking, and that the reason for the refusal is a charge made by Mr. Richards for several days' board and lodging at a hotel in Madison, and that the Secretary of State claims that an opinion rendered by this department on April 28th, 1911, relating to the Oil Inspector, applies also to the Banking Department.

In your communication you further recite at considerable length the facts relating to Mr. Richard's case; but I am unable to perceive in your statement of facts anything which would render Mr. Richards an exception to the rule laid down by this department in the opinion rendered to the State Department concerning the Oil Inspector. In fact, the statement of facts submitted by the Oil Inspector was almost identical with that of Mr. Richards. You state that, for the purpose of examining banks systematically, you have divided the state into four districts, exclusive of Milwaukee, and that two of the examiners for your department reside by your direction in each of such districts, thereby saving to the state each week the difference between the railroad fare of eight men to Madison and the railroad fare to near the heart of their respective districts.

I do not question but that these arrangements may be for the best interests of your department and that they may result in a considerable saving to the State, although that does not necessarily follow. However, the division of the state into districts is nothing more than the exercise of a wise discretion on your part, and is not a requirement of the statute. This department does not make laws, since that is exclusively the province of the legislature. We can only deal with the law as we find it, and endeavor to give it the interpretation which the Legislature intended. Obviously, every office must have

some situs, and the statute creating your department requires that the Superintendent of Public Property shall provide the Commissioner of Banking with offices in the Capitol building, at Madison, and expressly fixes the situs of his office in the capital city. Likewise, the situs of the office of each and every one of your deputies or clerks is at your office, in the capital city. In this respect you are no differently situated than all of the constitutional officers of the state. The statutes which provide for the payment of actual and necessary expenses while absent from the office in the transaction of the business of the State apply only to those officers who are on duty away from their home office. There is no provision of the statute which permits any officer, either the head of a department or any of his appointees or employes, to collect actual or necessary expenses while at the seat of government, or, in other words, at the situs of his office.

This question was presented to the Circuit Court of Dane county in the case of *State of Wisconsin ex rel. Edward L. Tracey v. James A. Freear, Secretary of State*. In that case Judge Stevens decided that the relator could not be reimbursed from the public treasury for any expenses, unless such right was expressly given him by the statute.

This is an elementary principle of law, which has the support of many authorities.

It is well understood that no officer can collect for his expenses for board, lodging, etc., while engaged in the performance of his official duties at the situs of his office. It seems perfectly clear that the office must have a legal situs somewhere and, as your office is by statute located in the capitol building, it seems an elementary proposition that neither yourself nor any of your deputies can collect expenses while in the city of Madison. This is not a question of economy to the State: it is a question of law only and has no reference to the economical management of your department.

It necessarily follows that the opinion in the case of the Oil Inspector applies, not only to your department, but to each and every department in the state government.

Public Officers—Compensation of Fire Wardens: How paid.

August 15, 1911.

HON. E. M. GRIFFITH,
State Forester.

You request the opinion of this department as to whether the pay and expenses of town fire wardens called into service by you under the provisions of ch. 601 of the Laws of 1911 would not come under the provisions of subsection 4 of sec. 1494—48 of the act, which provides:

“The expense of preventing or extinguishing forest, marsh, swamp or other running fires by the town or assistant town fire wardens, and by those called upon by either of said fire wardens to assist them, shall be borne by the road district or districts within which the expense was incurred.”

The language of this subsection seems to confine the expenses to be paid by the road district or districts to those incurred by the town warden or assistant town wardens and those called upon by either the town warden or the assistant town wardens, which would probably include the amount, not to exceed twenty cents per hour, provided for in subsection 2 of sec. 1494—48; as stated in my opinion addressed to you on July 27th, 1911, in reply to your inquiry of that date, the per diem or expenses of those town or district officials who are made *ex officio* town and district wardens by virtue of their office may be collected for services actually rendered, in the same manner and in the same amount as heretofore charged by such officers in the discharge of their official duties.

This act imposes upon certain officials an additional official duty and, in the discharge of that duty, such officers would, in my opinion, be entitled to charge and receive the same compensation which they have heretofore been entitled to charge by law in the discharge of their official duties.

I find no provision in the act for the payment of these officers in any other way and in that particular must adhere to my former opinion, of July 27th.

In reply to your second inquiry, concerning the payment of per diem and expenses of additional fire wardens appointed by you under the following conditions provided for in the act:

- (a) In case of emergency;

(b) When the town has no highway superintendent;

(c) When the town is unusually large,

I am unable to enlarge upon the language of the act itself, which says:

“Each fire warden appointed by the state fire marshal to act in case of emergency shall receive for his actual services rendered, two dollars per day.” (Sec. 1494—48a.)

This act is singularly defective in respect to the manner of payment of fire wardens in certain cases; but, as there is no authority for the payment of per diem or expenses of fire wardens appointed by you, except as specifically provided in the act, and as the act is new and imposes upon yourself as Chief Fire Warden and upon those acting under you, entirely new duties and obligations, for which there is no authority in law for the payment or otherwise, except as provided in this act, I am unable to advise you of any manner in which these expenses can be met, unless the same are specifically provided for in the act itself.

Public Officers—Attorney-General—Rule of Attorney-General's department not to render opinions upon questions involved in pending litigation.

September 25, 1911.

J. F. BAKER,

Deputy Fire Marshal.

I have before me your letter of September 25th, in which you state that one of the deputies in the fire marshal's department examined several persons under the provisions of sec. 1946k of the Sta's., as amended in 1909, and among them one who is now defendant in an action in court; that the complaint in this action was signed by the deputy and that the deputy was sworn as a witness, but not permitted to testify, on the ground that the calling in of the defendant before the deputy in a secret examination, before a warrant was issued, to give evidence which might afterwards be used against him, was contrary to his constitutional right, which guarantees that no man can be compelled to be a witness against himself, and that a motion has also been made to dismiss the case, on the same ground.

You ask:

“Can said deputy be ruled out as an incompetent witness and, should the case be dismissed on the above grounds, thus holding the statute unconstitutional?”

You are of course aware of the fact that the opinions rendered by this department are only given force and effect when delivered to the address of the various departments of the state government or to the several district attorneys throughout the state who are entitled to ask for them officially. The obvious purpose of giving any force or effect to the opinion of the attorney-general when so delivered is to facilitate the administration of the law through the medium of official interpretation until such time as the same may be construed by a court of competent jurisdiction. For this reason it is, and I think should be the policy of the department to refrain from delivering any opinion official or otherwise concerning any question which is pending before the court. It is apparent from your statement of facts that whatever might be the opinion of this department concerning the question submitted it could only tend to confusion if made public for the reason that the question involved is now pending before the court and must there necessarily receive judicial interpretation.

For this reason and others which must be apparent from the fact that it may be the duty of this department, if called upon, to appear in court on behalf of the fire marshal to uphold this particular statute, I do not deem it advisable to give out any opinion at this time.

Public Officers—Under sec. 1087—12 of the Stats., as amended by ch. 530 Laws 1911, the County Judge of Dane county may make a charge of \$5.00 for each nonresident inheritance tax proceeding, whether there be any inheritance tax or not.

The County Treasurer, in each such case, may likewise retain, for the use of the county, \$5.00 in each such estate in which it is found that no inheritance tax is due.

October 6th, 1911.

HON. JOHN HARRINGTON,

Inheritance Tax Investigator, Wisconsin Tax Commission.

In your letter of October 5th you ask for an opinion as to the construction of sec. 1087—12 of the Stats. as amended by

ch. 530 of the Laws of 1911. You state that there are many applications to determine the inheritance tax, if any, in the case of nonresident decedents and that a considerable number of applications are made where no tax is due and the only purpose of which is to secure the requisite order of the court authorizing the transfer of stock on the books of the corporation. You further state that it appears that in all such cases the county judge of Dane county makes a charge of five dollars for his services and that, in addition, five dollars is deducted in each case as the minimum fee due the county, thus making a total cost to the State of ten dollars in each case where no inheritance tax is paid and where the only purpose is to secure the order of the court. You ask an opinion upon the following questions:

“1. Whether the county judge is entitled to five dollars for each case, and whether he is entitled to the same charge regardless of whether the estate is one in which an inheritance tax is collected or not.

“2. Whether the county is entitled to deduct five dollars in each case where no inheritance tax is paid in the case.”

Sec. 1087—12, par. 3, as am. by ch. 530 of the Laws of 1911, provides in part as follows:

“The county court and the judge thereof at the seat of government shall have jurisdiction to hear and determine as other matters not appertaining to its regular probate business, all questions relating to the determination and adjustment of inheritance taxes in the estates of nonresident decedents in which it does not otherwise appear necessary for regular administration to be had therein.”

In an opinion given to Honorable A. G. Zimmerman, Judge of the County Court for Dane county, under date of September 15th, it was held that the phrase “other matters not appertaining to its regular probate business” was inserted by the Legislature for the purpose of bringing such business within the provision of subd. 2 of sec. 2454 of the Stats. as amended by ch. 82 of the Laws of 1911, which provides for compensation of five dollars per day to be paid to the judge of any county court which is not vested with civil jurisdiction for such time as he shall be actually engaged in the examination

of any person upon a criminal charge, or engaged upon any other matter not appertaining to probate business.

There is nothing to be found in ch. 530 of the laws of 1911 to indicate that a difference is to be made in the compensation of the county judge engaged in such work, between estates in which a tax is to be paid and those in which it appears that no tax is due.

In answer to your second question I will say that the latter part of par. 3, of sec. 1087—12, as am. by ch. 530 of the Laws of 1911, provides:

“The county treasurer shall retain for the use of the county out of all such taxes paid and accounted for, only one per cent, and the balance, less the statutory expenses of collection and adjustment as fixed by the court, shall be paid into the state treasury; provided, however, that the minimum fee to which the county shall be entitled shall be five dollars in each case and that in no case shall the maximum fee exceed five hundred dollars.”

It appears from the above quotation that the county is entitled to at least five dollars in each case. In Anderson's Law Dictionary the word “case” is given several definitions, among which is the following: “A state of facts which furnishes occasion for the exercise of the jurisdiction of a court of justice.” In volume 1 of Words and Phrases, page 985, the following definition is given:

“A case ‘is a question contested before a court of justice in an action or suit at law or in equity. The primary meaning of the word, according to the lexicographers, is *cause*. When applied to legal proceedings, it imports a state of facts which furnish occasion for the exercise of the jurisdiction of a court of justice. In this, its generic sense, the word includes all cases, special or otherwise.’ *Buell v. Dodge*, 63 Calif. 553, 554; *Kundolf v. Thalheimer*, 12 N. Y. (2 Kern.) 593, 596.”

I am informed that this matter was very thoroughly discussed before the legislative committee having charge of this particular bill, and that the purpose of the bill was to avoid payment in the future of any excessive sums to the county and that the Kennedy case, in which something like twenty-seven thousand dollars was paid to the county treasurer of Dane county, was the occasion for the amendment to the former law

and that in arriving at the one per cent basis fixed in the present law the question of reimbursing the county in all cases brought in the county court was fully discussed. In the argument before the committee it was expressly stated that the amount of work involved in determining whether or not an estate was liable for an inheritance tax was equally as great in cases which paid no tax as it was in cases where a tax was found due, and in order to obtain the order of the county court authorizing a transfer of stock such proceedings were necessary in all cases whether a tax was collected or not and that it was there agreed that in all cases the county should receive a minimum fee of five dollars. The county is necessarily put to the expense of the salary of its officers and clerks and the maintenance of the public buildings, heat and light for the county court room, etc., and it was felt that the county was entitled to some benefits in performing the extra amount of work incident to the conferring of exclusive jurisdiction upon the county court of Dane county in all nonresident inheritance tax cases. The language of the statute seems to embody this idea which, I am informed, was the unanimous expression of the committee in recommending the amendment to the law.

I am therefore of the opinion that the statute as amended should be so construed and that the minimum fee of five dollars therein provided may be retained by the county treasurer in each nonresident decedent inheritance tax case brought in the county court for Dane county whether any tax is found due the state of Wisconsin or not, in addition to the per diem charge of the county judge in each case.

Public Officers—Duty of District Attorney to represent State Game Warden when State is interested in action but not otherwise.

October 18, 1911.

MR. M. E. DAVIS,
District Attorney,
Green Bay, Wis.

Replying to your favor of Oct. 17th would say that it is considered to be part of the official duties of the district attorney to represent any department of the state government

in actions in which the state is a party or in which state officials are interested in their official capacity. It has been the custom heretofore for district attorneys to represent the game warden in all local prosecutions. An action of replevin is a civil action and if instituted by a game warden in his own name it is doubtful whether it would be the duty of the district attorney to represent him in such proceeding unless the property to be replevined was claimed to be property of the State of Wisconsin. Your statement however is not sufficiently full to enable me to determine whether or not this property is claimed to be the property of the state or otherwise. Unless the warden is acting under the direction of the state fish and game warden and the property in dispute is claimed to be the property of the state, I should not consider it the duty of the district attorney to appear in the matter in his official capacity. You say that in commencing civil actions the sheriff and clerk of the court charge their fees to the attorney who commences them. I do not know of any authority in law for clerks or sheriffs making any such charges and I should not consider the attorney liable in such cases unless he obligated himself to pay such fees. If the fees in question relate to the replevin action instituted by the game warden the sheriff and clerk should look to such warden for their fees and probably are entitled to demand their fees in advance of the service of processes. If the action is instituted in the circuit court the clerk is, of course, entitled to demand the state tax and two dollars advance fees at the time of filing the papers and these fees should be paid by the plaintiff in the action.

Public Officers—Barbers Board—Barber holding permit may run shop and apprentice holding permit may work therein under secs. 1636—24 and 1636—25.

November 16, 1911.

MR. J. A. SHANKS,

Secretary, Barbers Board of Examiners.

Sec. 1636—24, Wis. Stats., being ch. 54 of the Laws of 1907, relating to barbers, examination, etc., provides in part that "Any person desiring to obtain a certificate of registration under this act shall make application to such board therefor,

pay to the treasurer of said board an examination fee of one dollar, present himself at the next regular meeting of the board for the examination of applicants, and if he shows that he has studied and practiced the trade for two years" either as an apprentice or in a properly conducted barber school or has practiced the trade for at least two years in this or other states and that he is possessed of the requisite skill in such trade to properly perform all the duties thereof, etc., and has sufficient knowledge concerning the common diseases of the face and skin to avoid the aggravations and spreading thereof in the practice of said trade, his name shall be entered by the board in the register provided therefor "and a certificate of registration shall be issued to him authorizing him to practice said trade in this state." This section further provides that:

"All persons making application for examination under the provisions of this act shall be allowed to practice the occupation of barbering until the next meeting of the board and the board shall issue him a permit authorizing him to practice such trade until the next meeting of the board."

You ask whether under the provisions of this section a barber holding a permit has the right to conduct a shop for himself without securing the services of a registered barber.

In reply to this query I am of the opinion that any person to whom a certificate of registration has been issued by the board as provided may conduct a shop for himself without securing the services of a registered barber from the time of the issuing of such certificate until the next meeting of the board.

You ask further whether the board has authority to refuse to issue a further permit secured under this section on failure of the applicant holding such permit to pass the examination before the board.

In reply to this inquiry I answer yes. The certificate only authorizes such applicant to practice barbering until the next meeting of the board at which time he is required to appear for examination and of course if he should fail to pass such examination the board would be justified in refusing to grant a license and the permit theretofore issued would not authorize the holder to practice barbering after such examination,

You ask further:

“Can an apprentice holding an apprentice permit practice the trade under a barber holding a permit secured under sec. 1636—24 above referred to?”

It is provided in sec. 1636—25, in part, as follows:

“Nothing in this act shall prohibit any person from serving as an apprentice in said trade under a barber authorized to practice the same under this act.”

Any barber holding a permit from the board such as is provided for in sec. 1636—24 is “a barber authorized to practice under the provisions of this act” and in my opinion an apprentice holding an apprentice permit may practice the trade under a barber holding such permit.

Public Officers—Corporations—Under ch. 335, Laws 1907, the State Board of Forestry is not required to pass upon the engineering problems or the method of mechanical construction of the proposed dams or reservoirs.

The Wisconsin Valley Improvement Co., in establishing the Rice Storage reservoir, is acting under a franchise “heretofore authorized.”

November 18th, 1911.

HON. E. M. GRIFFITH,
State Forester.

In your letter of the 11th instant you state that the State Board of Forestry has instructed you as Secretary of the Board to request from me an opinion as to the authority of the Board, under the provisions of section 6, chapter 335, laws of 1907, to authorize the Wisconsin Valley Improvement Company to establish the Rice Storage Reservoir, and also as to whether the above cited law gives the Board the right to pass upon the plan, form and location of any dam that is built by the Wisconsin Valley Improvement Company for storage purposes.

You further state that early in October this company, through its secretary, Mr. G. D. Jones, of Wausau, notified the

State Board of Forestry that it had acquired the lands necessary for flowage purposes and that it had commenced the construction of the Rice Storage dam; that the company petitioned the Board to approve the appraisal of the Railroad Commission of certain state lands required for flowage purposes, but did not include in its petition the request that the Board sanction the building of the dam or the creation of the reservoir, holding upon advice of its attorneys that the dam and reservoir were being established under the provisions of a franchise formerly granted to the Tomahawk River Improvement Company.

I have examined the records in the office of the Secretary of State and find that on September 22nd, 1892, articles of organization of the Tomahawk River Improvement Company, bearing date September 21st, 1892, were filed. The purposes and business of the company are stated in said articles to be the improvement of the Tomahawk river from the mouth thereof in the city of Tomahawk to the foot of the dam of the Minocqua Dam Company across said river, in sections 10 and 15, township 39, range 6, and also of the north branch of said Tomahawk river from its junction with the main Tomahawk river to section 34, township 41, range 6 east; and driving of logs and timber in and upon said streams and the erection and maintenance of booms and dams in said streams and their tributaries to aid and facilitate the driving and handling of logs and timber in and upon the same and for manufacturing and hydraulic purposes and such other business as shall be in aid and furtherance of the purposes above mentioned.

Under the general laws of the state the formation of corporations for such purposes was authorized at the time of the filing of these articles. Corporations formed for such purposes were further authorized to take lands for flowage purposes, under the right of eminent domain.

Chapter 335 of the laws of 1907 is an act to authorize the Wisconsin Valley Improvement Company to construct, acquire and maintain a system of water reservoirs located on the tributaries of the Wisconsin river north of the south line of township 34 north, for the purpose of producing a uniform flow of water in the Wisconsin river and its said tributaries and thereby improving the navigation and other uses of said streams and diminishing the injury to property, both public and private.

Among the provisions of said chapter are the following:—

“All franchises, other than corporate franchises, and all riparian rights and rights of flowage, either perfected or inchoate acquired by purchase or grant, by any person or by any corporation organized to improve the navigation for any purpose, of either of said Wisconsin or Tomahawk rivers or any of their tributaries, not above excepted, shall be and hereby are made assignable to the Wisconsin Valley Improvement Company, and shall be of the same force and effect in the possession and ownership of such assignee to accomplish the purposes of this act as the same may be before assignment to accomplish their original purpose.”

Section 6 of said chapter provides in part:

“No dam or reservoir not now in existence or heretofore authorized shall be constructed or created until the plan therefor showing the form and location of the dam and a description of the lands to be overflowed thereby be first submitted to the state board of forestry and approved thereby, after first giving reasonable notice and opportunity to be heard, to all persons interested, by publication in one or more newspapers most likely to give such notice, or such other notice as the board shall deem advisable.”

In my opinion this phrase would include not only dams or reservoirs authorized by special act of the legislature but also such dams or reservoirs as had been theretofore authorized under existing statutes which would include dams or reservoirs authorized under the general laws of the state at the time of the organization of the Tomahawk River Improvement Co. The question is not altogether free from doubt and it is possible that the courts might construe the phrase differently from the construction which I have placed upon it, but in my opinion the legislature intended by the enactment of this particular statute and the use of the phraseology quoted to except from the operation of the statute any and all improvements theretofore authorized whether by special act of the legislature or under the general laws.

I am also of the opinion that it was not the intention of the legislature to impose upon the forestry board the responsibility of supervising either the engineering or mechanical construction of such dams as might thereafter be constructed. It is scarcely conceivable from the language of the act that the legislature intended to impose this responsibility upon the board

by the use of such general language as that employed in section 6 of the act which only goes to the extent of providing that "no dam or reservoir not now in existence or heretofore authorized shall be constructed or created until the plan therefor showing the form and location of the dam and a description of the lands to be overflowed thereby be first submitted to the state board of forestry and approved thereby" after giving notice, etc. The mere use of the word "form" in this section cannot, in my opinion, be construed as charging the board of forestry with the duty or obligation of solving all the intricate problems of engineering and mechanical construction involved in the erection of the great dams necessary to an adequate storage supply to enable the Wisconsin Valley Improvement Co. to carry out the purposes of the act.

I therefore advise you (1) that the Wisconsin Valley Improvement Co., in establishing the Rice Storage reservoir, is acting under a franchise "heretofore authorized" under the general laws of the State of Wisconsin, and, (2) that in approving the plans for the future construction of dams or reservoirs the state board of forestry is not required to pass upon the engineering problems or the method of mechanical construction of such dams or reservoirs.

Public Officers—Construction of sec. 12, Art. IV, Wis. Constitution.

Member of assembly not eligible to appointment to office created by Legislature during the term for which he was elected.

December 6, 1911.

HON. JAMES A. FREAR,
Secretary of State.

In your communication you submit to this department for determination three distinct propositions, and in view of their importance I desire to dispose of them explicitly in their order.

Your first proposition relates to the opinion heretofore given to your department concerning a member of the live stock sanitary board. You say, with reference to this matter:

"Your favor of the 4th inst. in reference to the live stock sanitary board received and I ask you if a similar construction

will be had in two other cases which have been called to my attention and which are herewith submitted.”

In view of your suggestion as to whether or not the other two questions are to receive a similar construction I deem it my duty to suggest that in my opinion the question concerning the live stock sanitary board was entirely dissimilar to either of the questions submitted in your present inquiry. To be specific, your inquiry relating to the sanitary board was as follows:

“The question has been presented to me whether or not a member of the live stock sanitary board elected under ch. 637, Laws of 1911, who at the time was a member of the state legislature, would be authorized to draw a per diem from the state for services upon such board.”

This query was answered in the affirmative for the reason that the live stock sanitary board was in existence long prior to the session of the legislature of 1911 or the election of the members of such legislature and the particular member referred to had been appointed to membership upon such board prior to his election as a member of the legislature of 1911 and the only amendment made to the law relating to the live stock sanitary board which had any bearing upon the eligibility of such member did not create the office in question nor increase the emoluments thereof except to the extent of increasing the number of days for which such member could draw a per diem for services from sixty to one hundred and under the decision of the Wisconsin supreme court in the case of *State ex rel. Ryan v. Boyd*, 21 Wis. 210, in which the court interprets section 12 of Art. IV of the State constitution, there could be no possible question as to the eligibility of such member to retain his membership on the live stock sanitary board, and the only possible question which could arise would be whether or not he would be entitled to draw a per diem for the additional number of days in any one year. In the case above referred to the court says, in its opinion:

“The creation of the new office or increase in the emoluments of an old one must have taken place prior to the appointment or election of the member to such new office or existing one to bring the case within the (constitutional) prohibition.”

See also Opinion of Attorney-General on page 451 of the Biennial Report of 1910 and authorities there cited.

Inasmuch as the sanitary board was already in existence at the time of the legislative session of 1911 and the member referred to had been appointed to membership on such board prior to the session of the legislature of 1911, I am clearly of the opinion that your inquiry concerning the live stock sanitary board should have been answered as it was, in the affirmative.

The second proposition stated in your communication is as follows:

“By ch. 458, Laws of 1911, the legislature passed an act in reference to the grain and warehouse commission. The question has arisen whether or not a member of the legislature of 1911 appointed on the board subsequent to the passage of said chapter is in any way subject to the constitutional objection.”

I assume that this inquiry relates to the eligibility of Mr. Nye, member of the assembly of 1911 from Douglas county, Wisconsin. I base this assumption upon the fact that Mr. Nye has applied to this department requesting that the attorney-general assume the defense of an action in quo warranto which I am informed has been brought against him as such member of the grain and warehouse commission. Inasmuch as this action has been commenced and is now pending in court, I must decline to render any opinion concerning the same since it is a rule in this department not to render opinions concerning matters actually in litigation, for the reason that such opinions, if rendered, would be of no value in determining the question at issue and might seriously embarrass the department in cases where it is the duty of the attorney-general to appear in such litigation on behalf of the state or its officers. I think you will agree with me that this is the only proper course to be pursued by this department concerning questions involved in litigation or pending before the courts. I suggest, however, as a proper course to be pursued by the state department in such matters, that the accounts of individuals whose title to office is in controversy for salary or expenses should be withheld from audit until such litigation is terminated.

The most important question submitted by you relates to the act of the legislature creating the Wisconsin Industrial Commission and is stated by you as follows:

“Under this act the law creating the labor bureau was repealed from and after September 1, 1911. Prior to such repeal and subsequent to the adjournment of the legislature a member was appointed deputy labor commissioner under the old law. Subsequently he was reappointed by the commission under the new law.”

You ask whether this appointment is in conflict with the constitutional provision, to wit, sec. 12 of art. IV above referred to. The constitutional provision referred to is as follows:

“No member of the legislature shall, during the term for which he was elected, be appointed or elected to any civil office in the state which shall have been created, or the emoluments of which shall have been increased, during the term for which he was elected.”

In construing this clause of the constitution the Wisconsin supreme court, in the case of *State ex rel. Ryan v. Boyd*, 21 Wis. 210, in its opinion says: “When a new office is created or the emoluments of an old one increased while a person is a member of the legislature, such person cannot, during the time for which he was elected, be appointed or elected to the office he has had an agency in creating or rendering more profitable.” Mr. Justice Story, in commenting upon a similar provision in the constitution of the United States, says:

“The reasons for excluding persons from office who have been concerned in creating them, or increasing their emoluments, are to take away as far as possible any improper bias in the vote of the representative, and to secure to the constituents some solemn pledge of his disinterestedness.” Story’s Com. on Const. Sec. 864.

Applying this rule above stated to the facts stated in your letter of inquiry we find that the position to which you refer was expressly created by ch. 50 of the Laws of 1911. The act creating the position was enacted by the legislature of 1911. The term of office of the members of the legislature of 1911 does not expire until January, 1913. From your statement it appears that a member of the legislature which enacted this

law and created this particular position has been appointed "during the term for which he was elected" to an office which was created by the legislature of which he was and is a member. The conclusion seems irresistible that he comes strictly within the prohibition of the constitution and that his appointment to such position would be null and void from the beginning. It follows that he has not and never had any right to draw a salary from the state as such appointee. The authorities of our own and other states are practically unanimous upon this proposition. I cite in support of the question a few of the cases as follows: *State ex rel. Ryan v. Boyd*, 21 Wis. 210; *State ex rel. Bashford v. Frear*, 138 Wis. 536; *State v. Sutton*, 65 N. W. R. 262; *Shelby v. Elkhorn*, 72 Amer. Dec. 169; *State ex rel. Polk v. Galusha*, 104 N. W. R. 197; *Fyfe v. Mosher*, 112 N. W. R. 725; *State ex rel Chealander v. Carroll*, 106 Pac. R. 748.

It is a matter of sincere regret that I am compelled to a conclusion so serious in its consequences to a public officer, but the duty of this department is imperative to interpret the law as we find it fearlessly and impartially and in the question submitted by you the express prohibition of the constitution and its interpretation by our own supreme court admit of no alternative.

Public Officers—Construction of ch. 204, Laws of 1911.

State Board of Dental Examiners has discretion to allow examination of candidate who is not a graduate of Dental College prior to Dec. 31, 1911.

December 19, 1911.

MR. W. T. HARDY,

Secretary, State Board of Dental Examiners.

You ask for the opinion of this department upon the question of whether or not the board of dental examiners has discretion in admitting a candidate to take an examination who is not a graduate from a reputable dental college.

In reply to this inquiry I am of the opinion that the board has certain discretionary powers concerning the admission of candidates to take an examination prior to December 31, 1911. Sec. 2 of ch. 204 of the Laws of 1911, provides in part that:

"Prior to December 31, 1911, the board shall admit to such examination any graduate of a reputable dental college or den-

tal department of a university who shall file with the secretary of the board credentials proving to the satisfaction of the board that he has a general education equivalent to that demanded for entrance to the junior class of an accredited high school."

Sec. 1 of the Act provides that after December 31, 1911, no person shall be examined by the board for a license to practice dentistry in this state who shall not file with the secretary of the board certain credentials therein provided for. Sec. 1 appears to be mandatory concerning the qualifications of applicants for examination after December 31, 1911, and sec. 2 of the Act was evidently designed to lodge certain discretionary powers with the board prior to that date and sec. 2 is mandatory concerning the application of certain graduates possessing qualifications therein specified. These candidates, however, are required to present credentials establishing their eligibility to such examination "to the satisfaction of the board." This clearly gives the board certain discretionary powers concerning the qualifications of the applicant and it cannot be assumed that the legislature intended to bar individuals who may have been equally well qualified to practice dentistry but who are not graduates of some dental college. In my opinion the provisions of sec. 2 are mandatory upon the board concerning the qualifications of applicants who are graduates of a reputable dental college or a dental department of a university, but that the board may in its discretion admit other applicants who, in the opinion of the board, are equally well qualified for the practice of the profession.

Public Officers—Stationery, Supplies, etc.—The State Veterinarian and Live Stock Sanitary Board are not entitled to books and periodicals under the provisions of Sec. 1492e Stats.

That section does entitle them to such equipment as is reasonably necessary to enable them to perform the duties imposed upon them by law.

July 1, 1912.

HON. O. H. ELIASON,
State Veterinarian.

In your letter of June 28th you state that you have great need of the following equipment: A few authoritative works

on contagious diseases among domestic animals, veterinary and agricultural periodicals, one or two hypodermic injection outfits, rubber gloves and a revolver. You state that the last named articles are for use in connection with your field work. You also state that the Superintendent of Public Property declines to honor your requisition for the above mentioned equipment unless supplied with my written opinion to the effect that you have legal authority for ordering such supplies through him, under sec. 1492e, par. 3 (ch. 637, Laws of Wisconsin of 1911), which provides as follows:

“The superintendent of public property is hereby instructed to furnish the state veterinarian and live stock sanitary board with a suitable office in the capitol building and with the necessary stationery, postage stamps, office supplies and equipment,”

and you ask whether, in my opinion, you are entitled to such supplies.

This department has quite consistently held that the various departments of the government are not entitled to books or periodicals, in the absence of a statute especially mentioning them. I am therefore of the opinion that, as to the works on contagious diseases among domestic animals and veterinary and agricultural periodicals, the Superintendent of Public Property would not be authorized to furnish them.

In a conversation with you relating to the hypodermic injection outfit, rubber gloves and revolver, you stated that these articles are necessary in order to enable you to perform the duties required of you by law.

The word “equip” is defined by Webster as follows:

“To furnish for service, or against a need or expediency; to fit out; to supply with whatever is necessary to efficient action in any way; to provide with arms or an armament, stores, munitions, rigging, etc., as ships or troops.”

And he defines “equipment” as

“Whatever is used in equipping.”

In volume 3 of Words and Phrases, p. 2432, the term “equipment” as applied to a charitable or benevolent institution is defined as

“The visible, tangible furniture, fixtures, and apparatus on the premises which are usual and necessary for the operations therein conducted.”

In my opinion, under the provisions of the statutes quoted, you are entitled, upon proper requisition, to be furnished by the Superintendent of Public Property with such articles as are reasonably necessary to enable you to perform the duties imposed upon you by law. If the articles named by you are reasonably necessary for that purpose, and you state to me that they are, then the Superintendent of Public Property should furnish them to you upon your requisition.

Public Officers—Eligibility—Oils and Oil Inspection—The acceptance, by the brother of a deputy oil inspector of the agency for an illuminating oil, does not render such deputy ineligible to hold the office under sec. 1421k, Stats.

July 3, 1912.

HON. LOUIS F. MEYER,

State Supervisor of Inspectors of Illuminating Oils.

In your letter of to-day you give the following statement of facts:

“The brother of a deputy oil inspector, whose inspections during the term of one year exceed fifteen hundred barrels, lives in the same city in which the deputy resides. The said brother of the deputy has been offered the agency in that city for one of a number of competing oil companies.

“It is apparent that the brother’s acceptance of such agency would subject the deputy of this department to considerable criticism from the friends of the other oil companies, if not from the public at large. I may explain that persons interested in the various oil companies make frequent efforts to induce the deputies of this department to commend or criticise, as the case may be, certain commercial brands of oil. I seriously object to any such activity on the part of the deputies, holding that their duty ends in this respect when they have tested and made public records of the tests of the various oils inspected by them. In other respects I expect the deputies to maintain a neutral position,”

and you ask whether, in such a case as that cited, the acceptance of the oil agency by the brother would operate under the provisions of sec. 1421k of the Stats. to render the deputy ineligible for his office.

Sec. 1421k of the Stats. provides in part as follows:

“No inspector shall, during his term of office, traffic, directly or indirectly, in any oil used for illuminating or heating purposes or be interested in any manner whatever in the manufacture, refining or sale of such oil, and any inspector violating any of the provisions of this section shall be removed from office immediately upon proof of such violation and be liable to a fine of not less than one hundred dollars nor more than five hundred dollars; provided, that these provisions in regard to dealing in oil shall not apply to deputies whose inspections during the term of one year shall not exceed fifteen hundred barrels.”

In my opinion, the mere fact that the brother of an inspector accepts the agency for an oil company would not of itself show that the inspector was trafficking, directly or indirectly, in such oil, or that he was interested in any manner in the sale of such oil, within the meaning of those terms as used in the section referred to. It can hardly be said that a person is “interested,” in the sense in which that term is used in the statute, in any article which the members of his family may be selling. Should the brother accept such agency, I can well see that it might be improper for the deputy to inspect the particular oil which the brother is selling. I can also understand that it would be preferable to have deputies none of whose relatives were in any way engaged in the handling of such oil, but I do not believe that the statute intends to prohibit the relatives of deputies from dealing in that commodity. I believe, too, that you are taking the proper stand regarding the commending or criticising of any brand of oil by your deputies. Of course, in the case mentioned by you, the deputy ought not to make any comments upon the brand of oil handled by his brother.

Public Officers—Education—Teachers' Insurance and Retirement Fund—County Treasurer's Fees—County Treasurer not entitled to 2 per cent fees under sec. 719 in paying over money received under ch. 323, Laws 1911.

July 12, 1912.

HON. A. H. DAHL,

State Treasurer.

In your favor of July 3rd, you enclose letter received from the county treasurer of Milwaukee county in which he asks whether all moneys arising in Milwaukee county for the account of the teachers' insurance and retirement fund (ch. 323, Laws 1911) are to be turned over to the state treasurer or whether sec. 719, Wis. Stats. is applicable.

Ch. 323, Laws of 1911, provides for the retention of a certain per cent from the salaries of teachers in the public schools, the sums so retained to be forwarded annually by the town, village or city treasurers to the county treasurers who "shall transmit to the state treasurer all moneys which he has received from the treasurers of the towns, villages and cities in accordance with the provisions of this act; and shall certify under oath to the board of trustees of the teachers' insurance and retirement fund the amount so received and transmitted to the state treasurer, as herein provided." (Sec. 460—9, par. 8, ch. 323 Laws of 1911).

Sec. 719, Wis. Stats., provides:

"The county treasurer shall retain two per cent for fees in receiving and paying into the state treasury all moneys received by him payable to the state treasurer except state taxes."

While this language is general, I think that the provisions of ch. 323, Laws of 1911—the later law—prevail. It is obvious from the words in sec. 460—9, par. 8 above quoted—"the amount so received and transmitted"—that the same sum is to be transmitted by the county treasurer as was received by him, i. e., without any deduction, so that even if the general language of section 719 would include such a special fund as this, I think it clear that the legislature did not intend that there should be any deduction by the county treasurer.

Public Officers —State—Forestry —Railroads—Contracts —
Neither the state nor any of its officers, in his official capacity, is authorized to execute contracts of guaranty.

A railroad company is not obliged to execute a contract authorizing a forest ranger to use a railway velocipede upon its tracks.

It is the duty of a railroad company to patrol its right of way after each train when that is necessary to prevent forest fires.

July 18, 1912.

M. A. CASTLE,

Chief Clerk, State Board of Forestry.

In your letter of the 17th, you state that your department has secured permits from various railroads authorizing your forest rangers to patrol the railroad tracks in times of danger from forest fires, on railway velocipedes, and that your employes have signed an agreement releasing the railroad from any claim for damages from accidents that might occur through such use of the velocipedes; that recently you deemed it necessary for one of your employes, Mr. J. H. Krumm, to extend his patrol beyond the point covered by his permit; that you applied for an additional permit to the Soo Railroad and that they sent you a new form of agreement, which seems to you unnecessarily stringent in its requirements. You inclose a copy of the old form of agreement and also one of the new form and ask my opinion as to the advisability of your asking Mr. Krumm to execute such an agreement as is contained in the new form.

In the old form of agreement, which is to be signed by the forest ranger alone, he agrees as follows:

“Now, therefore, in consideration of said license or permission, the undersigned does hereby for himself, his heirs, beneficiarís and personal representatives, release and discharge the Minneapolis, St. Paul and Sault Ste. Marie Railroad Company from all claims and causes of action for damages that may arise, accrue to, or be sustained by him or them or either of them, on account of personal injury or death resulting from the use of a gasoline or hand velocipede upon the tracks of said railway company, whether such action may result from the negligence of said railroad company, or its employees, or otherwise.”

The new form submitted to you appears to be a tripartite agreement, to be signed by the railway company, the State Board of Forestry and the forest ranger. The agreement upon the part of the State Board of Forestry and the ranger are as follows:

“Section 2. J. H. Krumm further agrees not to allow any other person or corporation to take, use or be a passenger upon said speeder on any part of the Soo Company's trackage.

“Section 3. It is expressly understood that the exercise of all rights herein granted by the Soo Company shall be at the sole risk of J. H. Krumm, and the said J. H. Krumm further agrees to indemnify said Soo Company and save it harmless against all loss and damage to its property, passengers or employes or to the person or property of any other person or corporation that is occasioned in any manner, either directly or indirectly, by said J. H. Krumm’s use of said speeder; that this section shall apply irrespective of the question of negligence of one, any or all of the parties hereto.

“Section 4. In consideration of the benefits conferred on it by the license herein granted, the State Board of Forestry of Wisconsin agrees to all the provisions herein, and hereby guarantees the due observance and performance of all things to be done or not to be done by J. H. Krumm, its forest ranger.”

I do not know of any authority under which the State Board of Forestry as such can enter into any contract of guaranty such as this appears to be. This board is merely one of the departments of the state government. It cannot bind the State by any such contract as this. Whether or not the individual members of the board might be personally bound is a question upon which I do not pass.

As to the advisability of your asking Mr. Krumm to execute an agreement of this kind, that, of course, is something upon which I do not care to pass. The duties of this department are to advise as to the legal phases of such matters, but not as to the advisability of entering into a contract or not entering into it.

I would suggest that you call the attention of the railroad company to par. 7 of sec. 1494—57 of the Stats., as am. by ch. 494 of the Laws of 1911. This paragraph provides as follows:

“All such corporations, during a dangerously dry season, and when so directed by the state board of forestry, shall provide fire patrols for duty along their tracks. Whenever the state board of forestry shall deem it necessary they may order such corporations to provide for patrolmen to follow each train throughout such districts as may be necessary to prevent fires. When the state board of forestry has given a corporation such notice that in its opinion the conditions require such patrol after trains, the corporation shall immediately comply with such instructions throughout the districts designated; or, in their failure to do so, the state board of forestry may employ patrolmen, and furnish them with the necessary equipment to

patrol the rights of way of such corporations, and the expense of the same shall be charged to the corporation and the same may be recoverable in a civil action in the name of the state of Wisconsin, and in addition thereto, the said corporation shall be deemed guilty of a misdemeanor. It is also made the duty of such corporation, acting independently of such state board of forestry, to patrol their rights of way after the passage of each train when necessary to prevent the spread of fires, and to use the highest degrees of diligence to prevent the setting and spread of fires, and it is also made the duty of its officers and employes operating trains in this state, to use diligence in the extinguishment of fires set by locomotives or found existing upon their respective rights of way, and any negligence in this regard shall render such corporation or any officer or employe thereof guilty of a misdemeanor."

Of course, the railroad company is not obliged to grant permission for the use of such a velocipede upon its tracks. When it does grant such permission, it may be upon such terms and conditions as it sees fit to impose. It would appear, however, from the provisions above quoted that it is the duty of the railroad company to patrol its tracks at its own expense whenever, in the opinion of the Board of Forestry, conditions are such as to render such patrol necessary, in order to prevent fire.

It appears to me that, in entering into a contract such as those heretofore entered into, the Board is really providing for doing, at the expense of the State, work a part of which, at least, might well be required of the railroad company itself. This being so, it seems to me that, upon the attention of the railroad company being called to these provisions, it will be very glad to grant permits upon the same terms as formerly.

Public Officers—Barbers Board—The members of the Barbers Board are entitled to three cents per mile for each mile traveled in attending meetings of the Board only.

When traveling in the performance of their duties, other than attending such meetings, they receive for such travel only their actual expenses.

August 7, 1912.

STATE BOARD OF PUBLIC AFFAIRS.

In your letter of the 6th, you ask whether chapter 523 of the Laws of 1909 includes the Barbers' Board, whose moneys are

not paid into the state treasury and who do not draw money out of the state treasury.

In reply thereto I would state that ch. 523 relates expressly to accounts and claims against the State when payment thereof is provided by law to be paid out of the state treasury. The funds of the Barbers' Board are all handled by the treasurer of said board and no part can come out of the state treasury. For that reason I do not think that this section applies to claims by members of the Barbers' Board. In my opinion, however, all such claims should be audited by the Secretary of State. He is made ex officio auditor, by art. VI, sec. 2, of the Const. and, in the case of *State v. Hastings*, 10 Wis. 525, it was held that this duty cannot be transferred to another.

You also ask:

“Does the term, as used in sec. 1636—21, ‘three cents per mile for each mile traveled in attending the meetings of the board’ limit the members of the Board to three cents per mile in traveling to meetings only, or are they entitled to three cents per mile for traveling, whether to meetings or in the performance of all other duties of the Board?”

Sec. 1636—21 provides:

“Each member of said board shall receive a compensation of three dollars per day and actual expenses for actual service, three cents per mile for each mile actually traveled in attending the meetings of the board, which compensation shall be paid out of any moneys in the hands of the treasurer of said board; provided, that the said compensation and mileage shall in no event be paid out of the state treasury.”

In my opinion the members of said board are entitled to the three cents per mile for travel only in attending the meetings of the Board, and if in the performance of their duties they are required to do traveling other than in attending meetings of the Board, then they can only receive for such travel the amount actually expended by them.

You further ask:

“If they are entitled to three cents per mile, are they entitled also to ‘three dollars per day and actual expenses for actual service’?”

They would not be entitled to both the three cents per mile and also to the amount actually expended for travel. They would be entitled to their compensation of three dollars per

day and actual expenses necessarily incurred by them other than traveling expenses when attending meetings of the Board. At other times they would be entitled to the compensation of three dollars per day and actual expenses, including the expenses for travel.

Public Officers—Powers and Duties—Board of control has no power to enter into a contract with a company to collect excessive freight and express charges, and pay a certain per cent of the money collected as compensation for such work.

August 10, 1912.

HON. M. J. TAPPINS,

Secretary State Board of Control.

Yours of the 7th is received, together with a proposed contract, or agreement, between the Interstate Service Commission of St. Louis, Mo., and the Wisconsin State Board of Control.

You state that the Interstate Service Commission of St. Louis, Missouri, advises your Board that it finds from investigation that a number of large shippers have been charged excessive rates by the railroad and express companies and that it is the opinion of that company that your department has paid excessive freight and express charges; that the said Interstate Service Company has agreed to take the paid freight and express bills of your department and make an investigation of the charges that have been paid and secure a refund for your department of the excessive charges paid, on condition that they receive fifty per cent of the amount so collected.

You ask me to examine the copy of the agreement and advise you whether there is anything in the law that would prohibit you from making such an agreement.

In answer I will say that I find no statute that would authorize your Board to make an agreement with a company of this nature. Such an agreement would necessarily involve some legal work, and under the constitution and laws of this state the legal work for your department must be done by the Attorney-General's department. I am of the opinion that this contract would be illegal and could not be entered into by the State Board of Control.

Public Officers—Passes—Villages—A village officer cannot legally use a pass, even though employed by a railroad, except in the performance of his duties as such employe.

August 14, 1912.

HON. L. B. NAGLER,

Assistant Secretary of State.

In your letter of August 9th you inclose a letter from Professor T. W. MacQuarrie, village clerk of the village of North Hudson, and ask for an official opinion upon the matters therein set forth.

Professor MacQuarrie's letter states in substance that practically every able-bodied man in the village of North Hudson, with the exception of himself and two saloonkeepers, is employed by the railroad company; that it is practically impossible to secure officers for the village unless railroad men are included, and he asks whether the anti-pass law would prevent such railroad men, if elected or appointed as officers of the village, from using passes.

Sec. 4552a of the Stats., as am. by ch. 486 of the Laws of 1905, provides:

“No person, association, copartnership or corporation shall offer, or give, for any purpose, to any political committee, or any member or employe thereof, to any candidate for, or incumbent of, any office or position under the constitution or laws, or under any ordinance of any town or municipality, of this state, or to any person at the request or for the advantage of all or any of them, any free pass or frank, or any privilege withheld from any person, for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication.

“No political committee, and no member or employe thereof, no candidate for and no incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality, of this state, shall ask for, or accept, from any person, association, copartnership, or corporation, or use in any manner, or for any purpose, any free pass or frank, or any privilege withheld from any person, for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication.

“Any violation of any of the above provisions shall be punished by imprisonment in the state prison not more than five years nor less than one year, or by fine not exceeding one

thousand dollars, nor less than two hundred dollars. * * *

“The term ‘free pass’ shall include any form of ticket or mileage entitling the holder to travel over any part of the line or lines of any railroad issued to the holder as a gift or in consideration, or partial consideration, of any service performed or to be performed by such holder, except where such ticket or mileage is used by such holder in the performance of his duties as an employe of the railroad issuing the same.”

It follows from this that railroad companies are forbidden to give to village officers, and such officers are forbidden to receive, a pass, even though such pass be given as partial consideration for services performed or to be performed, except that such officers may accept and use such passes in the performance of their duties as employes of the railroad. That is to say, they cannot use such passes for their own benefit, but merely where their duties as such employes require them to ride upon the railroad.

Public Officers—Duties—Criminal Law—District Attorney—

It is the duty of the District Attorney to conduct a prosecution under sec. 4608 Wis. Stats.

August 20, 1912.

DR. C. A. HARPER,

Secretary State Board of Health.

In your favor of August 16th you enclose a copy of letter from Dr. F. M. Hawley, Health Officer of the village of Minocqua, Wisconsin, from which it appears that the local board of health of Minocqua passed and published an ordinance providing that

“no person * * * shall deposit nor maintain in any street * * * nor on private property, any garbage * * * or horse manure without providing a suitable covered receptacle or box for the same”,

that a certain liveryman maintains a manure pile on his property near the public sidewalk and not far from an occupied residence; that the liveryman ignores notices from the health officer to remove the manure; that the district attorney and vil-

lage attorney each say that the other is the proper person to conduct a prosecution; and you request my opinion as to what official should upon complaint made institute proceedings against the liveryman.

Sec. 4608 of the Wis. Stats. provides:

“Any person who shall wilfully violate any law relating to the public health, for which violation no other penalty is prescribed, or any order or regulation of any board of health lawfully made and duly published, shall be punished by imprisonment in the county jail not more than three months or by fine not exceeding one hundred dollars.”

If it is desired to prosecute under this statute I am clearly of the opinion that it is the duty of the district attorney to conduct the prosecution. By the terms of sec. 4608 itself, the violation of an order of a board of health is placed on the same footing as the violation of “any law relating to the public health.”

A violation of sec. 4608 “is a misdemeanor punishable as other offenses of that nature in the name of the state.” *Staltman v. Lake*, 124 Wis. 462, 466.

Subsec. 2 of sec. 752, Wis. Stats., makes it the duty of the district attorney “to prosecute all criminal actions” with certain exceptions, of which the instant case is not one. Probably section 4608 was not called to the attention of the district attorney, or he would have appreciated his duty in the matter.

Public Officers—Passes—Railroads—Criminal Law—An agent of the railroad who is also an officer of this state may use a frank but only while acting as such agent in the performance of his duty as such agent.

August 23, 1912.

HON. S. W. RANDOLPH,
State Senator.

Yours of August 22nd, together with a frank issued to you as agent for the Erie Railroad Company between the points on Western Union lines in the United States during the year 1912, is received. You inquire whether it is in violation of

our statutes for you to use the said frank, which is to be used only for business of your transit line, you being an employe of the Erie Railroad Transit Line.

In answer to your inquiry I will say that my predecessor in office the Hon. L. M. Sturdevant rendered an opinion to the Honorable John Barnes, Chairman of the State Railroad Commission, July 25th, 1905, on the question as to whether a public officer may use a frank or pass given him by a railroad while he is an employe of said company. You will find this opinion in the Biennial Report and Opinions of the Attorney-General for the year 1906, on page 448. On page 451 he says:

“The question still remains whether a railway employe who is also a public officer, municipal officer or member of a political committee can receive and use such transportation and whether railway corporations can give the same to such employe who also holds a position under the laws of this state. The statute does not distinguish in this exception between employes who are public officers and those who are not, and I am inclined to the opinion that it includes those who are public officers, members of political committees, etc., as well as those who are simple employes, but that the use of such transportation by public officers who are also railway employes must be limited to the actual performance of duties as such. As illustration I think and have held that a physician who is a member of a library board and also the physician for a railway company, and a notary public who is also a railway employe, may each use free transportation, but only in the actual performance of their duties as such employes, and that railway companies may lawfully issue transportation to such persons for such purposes, and I regard this as but a reasonable interpretation of the intent of the Legislature in passing these acts.”

See also note to sec. 11 of art. XII of the Const. of Wisconsin, relating to passes and franks, and especially the case there cited of *Dempsey v. N. Y. C. & H. R. R. Co.*, 146 N. Y. 290.

The ruling of my predecessor on this question is still the ruling of this department, as no changes have been made in the law.

Public Officers—Duties—District Attorney—Duty of District Attorney to prosecute assault and battery cases in circuit court.

August 30, 1912.

MR. FRANK H. HANSON,
District Attorney,
Mauston, Wis.

You ask whether it is the duty of the district attorney to prosecute assault and battery cases in the circuit court in view of the provisions of sec. 752, Wis. Stats., and the language of the supreme court in *Bartell v. State*, 106 Wis. 342.

Sec. 752 makes it the duty of the district attorney:

“1. To prosecute or defend all actions * * * civil or criminal, in the circuit court of his county, in which the state or county is interested or a party * * * ” “2. To prosecute all criminal actions except for common assault and battery * * * before any magistrate in his county * * * when requested by such magistrate.”

This language seems clearly to make it the duty of the district attorney to prosecute assault and battery cases in the circuit court, but in the *Bartell* case the supreme court said:

“The law does not impose upon district attorneys the duty of prosecuting a person charged with the offense of assault and battery. They are expressly exempted from it by subd. 2 of sec. 752, Stats. 1898.” *Bartell v. State*, 106 Wis. 342, 345.

I have examined the briefs of counsel in the above case and find that the brief for the plaintiff in error contains the following statement on page 7 thereof: “While the district attorney was not obliged to prosecute a common assault and battery under R. S. 1898, sec. 752,” yet, etc.; and on page 6 of the brief for defendant in error, it was said: “It is conceded by counsel for plaintiff in error that the district attorney was not obliged to prosecute cases of this kind under sec. 752, Stats. of 1898.” It thus seems probable that the court was misled by the concessions and arguments of counsel as to the true construction of sec. 752. Possibly the court intended its language to be confined to the duty of the district attorney to prosecute assault and battery cases in the municipal court of Waukesha county, which was the court from which the case came to the supreme court, and did not mean

to pass on the question of the duty of such officer to prosecute such cases in the circuit court. But in either event, I am of the opinion that the language of the court cannot be taken literally—cannot be the true construction of sec. 752, and that it is the duty of the district attorney to prosecute assault and battery actions in the circuit court, pursuant to the first subd. of sec. 752.

You also ask whether it is the duty of the district attorney to prosecute in the circuit court an assault and battery action which has been tried in justice court by counsel privately employed, and then appealed to the circuit court, the district attorney having no notice that such a case is in existence other than the notice given by the filing of the appeal papers in the circuit court.

The manner in which the district attorney acquires knowledge of the pendency of a case which it is his duty to prosecute does not seem to me important. Knowing of such a case he should proceed as in any other matter within the scope of his official duty.

*Public Officers—Powers and Duties—State Board of Barbers Examiners—Attorney-General—*The State Board of Barbers Examiners has no power to employ attorneys.

It is the duty of the attorney-general to advise such board.

September 5, 1912.

STATE BOARD OF PUBLIC AFFAIRS.

In your favor of August 27th you request my opinion as to whether the State Board of Barbers Examiners have the right to expend money out of their receipts for the employment of attorneys and whether the attorney-general is the attorney for this board and will act for them if called upon.

In an opinion rendered by Attorney-General Gilbert, under date of November 27, 1907, and which you will find in the Biennial Report and Opinions of the Attorney-General for 1908, on page 871, it was decided that in the absence of express statutory provision conferring authority upon the regents of the university to employ legal assistance, there was no such authority. I do not find any express authority so conferred upon the State Board of Barbers Examiners and be-

lieve that in accordance with the opinion referred to they therefore have no such power. The same opinion with reference to the regents of the state university held that it was the duty of the attorney-general to act for that board. I see no reason to differentiate the state board of Barbers Examiners from the Board of Regents in this particular. In addition I find that the attorney-general has on several occasions advised the State Board of Barbers Examiners and in a letter by Attorney-General Gilbert to the secretary of that board, under date of May 23, 1907, and published in the Biennial Report and Opinions of the Attorney-General for 1908, on pages 589 and 590, it was stated that "the law made it a part of my official duty to advise the Wisconsin State Barbers Board of Examiners." I see no reason to doubt the correctness of this statement.

Public Officers—Eligibility—Sealer of Weights and Measures—Civil Service Commission—City Sealer, appointed pursuant to Sheboygan special charter, holds office until expiration of his term although ch. 566 Laws 1911 provides for such appointment from an eligible list prepared by the civil service commission.

September 5, 1912.

HON. F. E. DOTY,

Secretary Civil Service Commission.

In your letter of August 30th, you state that pursuant to sec. 1661, as am. by ch. 566, Laws of 1911, your commission prepared a list of eligibles for the position of sealer of weights and measures in the city of Sheboygan; that under the provisions of the special city charter of that city such an officer had been appointed in April, 1911, for the term of two years, and you request my opinion as to whether it is within the jurisdiction of the commission to authorize the retention of the present incumbent, or whether an appointment must now be made from the eligible list, the present incumbent not being one of those who qualified for the position.

The city charter of Sheboygan provides for the appointment of a "sealer of weights and measures" by the mayor for the term of two years. See sec. 8, title 2, and sec. 15, title 3, ch. 124, Laws of 1887, as am. by ch. 245, Laws of 1889, and

276, Laws of 1891. Such office is thus a legislative—not a constitutional—office and one of which the legislature may change the term or compensation, and such change “will apply as well to the officers then in office as to those to be thereafter elected.” *State ex rel. Martin v. Kalb*, 50 Wis. 178, 183.

“The compensation of municipal officers or their terms of office can be changed, or the office can be abolished altogether.” *State ex rel. Risch v. Trustees*, 121 Wis. 44, 48.

Sec. 1661, as amended, does not expressly amend or repeal this charter provision, but provides that

“There shall be a city sealer of weights and measures in all cities having a population of more than five thousand inhabitants * * * who shall be appointed by the mayor from a list to be furnished by the state or local civil service board, and under the rules of said board.”

But such a general law may apply to a particular city without in terms mentioning its charter. *Raymond v. Sheboygan*, 76 Wis. 335, 339. The legislative intent that section 1661, as amended, should apply to all cities in the state within its terms seems clear from the provisions of secs. 1, 3 and 9 of ch. 566, the last section providing:

“Nothing contained in sec. 3 of this Act shall interfere with present incumbents of any office in a department of bureau of weights and measures heretofore created and presently existing in any city of the first class.”

See *State ex rel. Faber v. Hinkel*, 131 Wis. 103, 106—7.

Under the city charter the sealer of weights and measures holds his office until his successor is appointed (see sec. 15, title 3, ch. 124, Laws of 1887, as amended). Unless the enactment of ch. 566, Laws of 1911, operated to abolish the office created by the charter so that upon the passage and publication of such amendment there was no longer any such charter office, it seems evident that the incumbent continues to hold, at least to the extent of his term, until his successor is appointed under the new law. In the absence of some express reference to the city's special charter, I do not think that the passage and publication of chapter 566 operated to immediately abolish the office of “sealer of weights and measures” provided for by such charter, and thus to leave the city with-

out any such officer until an eligible list could be prepared by your commission and appointment made therefrom. It seems more in harmony with the legislative intent that chapter 566 should be construed to supersede the charter provision in such a way as to interfere as little as possible with the city's affairs. Of course, a new appointment could not be made *under the charter provision* after your commission had furnished a list of eligibles provided for by chapter 566, and possibly it is the duty as well as within the power of the mayor to make an appointment from such list as soon as it is furnished. But in the absence of such an appointment, I am of the opinion that the incumbent of the charter position may legally hold his office until the expiration of the two-year term for which he was appointed.

*Public Officers—Expenses—State Treasury Agent—*Sec. 1583 Wis. Stats. (ch. 634, Laws 1907) provides salary of \$2,000.00 for State Treasury Agent and his assistant and provides for traveling expenses of the State Treasury Agent and provides 10% fee for deputies.

September 10, 1912.

STATE BOARD OF PUBLIC AFFAIRS.

In your favor of August 28th, you request my opinion as to the expenditure authorized by sec. 1583, Wis. Stats. being ch. 634, Laws of 1907. This section provides:

“There shall be paid out of the state treasury * * * the sum of \$2,000 annually, which shall be in full for salary of the state treasury agent and his assistant, together with his actual and necessary traveling expenses incurred in the performance of his duties, and to the deputy agents 10% of the licenses actually collected and turned into the state by them.”

Sec. 1583 prior to its amendment by ch. 634, Laws of 1907, provided that the treasury agent should receive fees as compensation on condition that such fees “shall not produce a net salary * * * in excess of \$2,000 per annum after deducting * * * the necessary office and traveling expenses.” I think that the 1907 amendment was not designed to reduce such compensation but was intended merely to change it from a fee to a salary basis, and in my opinion

therefore this section allows to the treasury agent his traveling expenses in addition to the salary provided.

While it may be argued that since sec. 1580, Wis. Stats. (sec. 11, ch. 490, Laws 1905) provides that the assistant "may perform such duties as are required of the treasury agent", he should therefore be allowed the same traveling expenses as the treasury agent himself, the answer is that sec. 1583 does not so provide, but seems carefully worded to prevent such construction. Had it been desired to provide for the traveling expenses of the assistant, the statute should have used the word "their" instead of "his" in the sixth and seventh lines of section 1583. There being thus no provision for the traveling expenses of the assistant or the deputies, I am of the opinion that none can be allowed them. I do not think that the \$2,000 is intended to cover the salaries, traveling expenses and the 10% allowed the deputies, but it seems to me that the section is authority for the payment of \$2,000 salary to the state treasury agent, his actual necessary traveling expenses in addition thereto, and to the deputy agents 10% of the licenses collected; that is, \$2,000 is not the total and maximum amount that may be paid out under the authority of section 1583.

Public Officers—Eligibility—Assessor of Incomes—The assessor of incomes may be appointed to make a reassessment of property pursuant to sec. 1087—45 and may receive therefor, in addition to his salary as assessor of incomes, the same compensation that any other person would receive therefor.

September 12, 1912.

WISCONSIN TAX COMMISSION.

In your favor of September 9th you request my opinion as to whether an assessor of incomes appointed pursuant to sec. 1087m—8 (ch. 658, Laws of 1911) is eligible for appointment under sec. 1087—45 (ch. 259, Laws of 1905) to make a reassessment of property in an assessment district, and if so, whether he may lawfully receive for his services rendered in making such reassessment compensation in addition to his salary as assessor of incomes.

Sec. 772a (ch. 445, Laws of 1901) provides for the election by the county board of a county supervisor of assessments.

Sec. 772c provides that his compensation shall be a per diem fixed by the county board, and provides that such board may limit the number of days for which he shall receive compensation.

Sec. 1087—45 (ch. 259, Laws of 1905) authorizes the tax commission, upon complaint made, etc., to order a reassessment of the property in any assessment district "to be made by one or more persons to be appointed for that purpose by said commission." Secs. 1087—52 and 1087—53 recognize that the supervisor of assessments may be appointed to make the reassessment and the last named section provides that "the person or persons making such reassessment * * * shall receive compensation for their services * * * at such rate not exceeding five dollars per day" as may be fixed by the tax commission, and that the time that the supervisor of assessments, if appointed to make the reassessment, "shall be engaged in such reassessment * * * shall not be taken or considered as any part of the time devoted to the general duties of his office." Sec. 1087—55 provides that the compensation of the person making such reassessment shall be paid out of the state treasury but shall constitute a special charge against the district so reassessed and be collected therefrom in the next levy of state taxes.

Sec. 1087m—8 (ch. 658, Laws of 1911) provides for the division of the state into assessment districts and the appointment by the tax commission of an assessor of incomes for each district, his salary to be fixed (sec. 1087m—9) by the commission and paid out of the state treasury. Sec. 1087m—25 abolishes the office of county supervisor of assessments and provides that "the assessor of incomes shall * * * in addition to the duties and powers herein imposed and conferred upon him, perform all the duties and possess all the powers heretofore imposed and conferred by law upon the said county supervisor of assessment," and the same section requires him to "make such reports to the commission, to the county board of review and the county board of supervisors and perform such other duties as the commission shall direct."

The general rule that must govern this situation is well established. The supreme court of Wisconsin has said that "a person accepting a public office with a fixed salary is

bound to perform the duties of the office for the salary and no very nice distinctions should be indulged in as to what are and what are not official duties. But the rule, nevertheless, has its limit. It does not follow that a public officer is bound to perform all manner of public services without compensation because his office has a salary attached to it. Nor is he in consequence of holding an office rendered legally incompetent to discharge duties which are extra official outside of his official duties as prescribed." *Kollock v. Dodge*, 105 Wis. 187, 198; *Baron v. Beckwith*, 142 Wis. 519, 526.

In an opinion by Attorney-General Gilbert, published in the Biennial Report and Opinions of the Attorney-General for 1910, on pages 604 to 606, it is said:

"Because one is a state official or employed to perform certain specific duties or to perform such duties as are assigned to him by his superior officer, it does not follow that he cannot be employed in other capacities even by the state, when the duties of the two positions do not conflict, where the law does not require him to perform the duties of the second employment and where the duties of the additional position or employment do not interfere with his successful performance of the duties of the first."

And it has been said that the best test whether any particular work is within the scope of an officer's official duties is "whether he could be compelled to perform the extra duty for which he seeks extra compensation". Opinions of Attorney-General for 1910, page 599. Or, as the supreme court said in the *Kollock case*, page 197, "A common test of whether a service is official or not official is whether it may be lawfully performed by another."

The assessor of incomes can be under no obligation to make a reassessment of property unless the making of such reassessment was within the official duties of the county supervisor of assessments, to whose duties the income tax assessor has succeeded. The statute clearly recognizes that the county supervisor of assessments was a proper person to be appointed to make a reassessment, but it is equally clear that his authority to make such a reassessment was referable not to his office as supervisor of assessments but solely to the appointment by the tax commission to make such reassessment. Such appoint-

ment was not an appointment to office (*State, ex rel. v. Daniels*, 143 Wis. 649, 653), but was an employment separate from his office as supervisor of assessments and I see no reason to doubt but that he had as much right to refuse such appointment and the duties connected therewith as any other person to whom an appointment might be tendered. If then there was no obligation on *him* to accept the appointment to make the reassessment there can be none on the assessor of incomes merely because he has succeeded to the former's duties. "The person or persons making such reassessment" being entitled to compensation not exceeding five dollars per day, there is, under the authorities previously quoted, no reason why the former county supervisor of assessments or the present assessor of incomes, merely because of their incumbency of office, may not receive the statutory compensation for the special services rendered the same as would any other appointee.

It may be suggested that the assessor of incomes is required to "perform such other duties as the commission shall direct" and that therefore the reassessment of property may be required of him as a part of his official duties. But it is obvious that the words "other duties" cannot be given such broad construction. Certainly it would not be claimed that under the authority of such clause the tax commission might require services from the assessor not in any way pertaining to the enumerated duties of his office. As said by the supreme court of Utah, "The general words 'other duties' * * * must be restricted to mean other duties of similar character with the duties indicated in the previous provision." *State ex rel. v. Eldredge*, 76 Pac. (Utah) 337, 340. The making of a reassessment of *property* can scarcely be said to be a duty of a character similar to the assessment of incomes when the assessment and reassessment of *property* is by law placed in the hands of an entirely different corps of officers and appointees.

I am, therefore, of the opinion that the making of a reassessment of property pursuant to sec. 1087—45 is no part of the duty of the assessor of incomes, but that he may lawfully accept an appointment to make such reassessment and when so appointed is entitled in addition to his salary to the same compensation that any other person would receive therefor.

Public Officers—Fees—Register of Deeds—Articles of Incorporation are an instrument within sec. 764 entitling a register of deeds to fees for recording the same and sec. 1772 (ch. 341 Laws of 1911) provides an additional fee of 25c for forwarding a certificate of such recording to the secretary of state.

September 17, 1912.

MR. CHARLES E. BRIERE,
District Attorney,
Grand Rapids, Wis.

In your favor of September 14th, you request my opinion as to what fees a register of deeds is entitled to receive for recording articles of incorporation. Sec. 1772, Wis. Stats. (ch. 341, Laws of 1911) provides that a certified copy of such articles shall be recorded by the register of deeds, etc., and that

“The register of deeds shall forthwith transmit to the secretary of state a certificate stating the time when such copy was recorded, and shall be entitled to a fee of twenty-five cents therefor, to be paid by the person presenting such papers for record.”

Sec. 764, Wis. Stats., provides that the register of deeds shall receive.

“For entering and recording any deed or other instrument, ten cents for each folio and three cents for every necessary entry thereof in the tract index when kept.”

I think that there is no question but that articles of incorporation are included under the term “instrument” as used in this section. Judicial definitions of the word show that it is all comprehensive and the supreme court of Indiana has said: “The word ‘instrument’ is frequently employed in our registry laws and usually refers to some written document that is entitled to be recorded in a public record.” *State, ex rel. v. Phillips*, 62 N. E. (Ind.) 1214.

Prior to the enactment of ch. 507, Laws of 1905, amending subd. 7 of sec. 1772, there could thus be no question but that the register of deeds was entitled to the same fees for recording articles of incorporation as for recording any other instrument. Ch. 507, Laws of 1905, first brought into the law the requirement that the register of deeds should transmit to the

secretary of state a certificate stating the time when the copy of the articles was recorded in his office, and it seems to me clear that the twenty-five cents fee which the statute says the register shall be entitled to "therefor" was clearly intended to compensate such register for making and transmitting the required certificate, and was not intended to provide the sole fee to which he should be entitled for recording the articles as well as transmitting the certificate to the secretary of state.

Public Officers—Fees—Game Wardens—Game wardens may collect the fees of constables when performing the same duties such as serving warrants, etc.

September 19, 1912.

GEORGE E. O'CONNOR,

District Attorney,

Eagle River, Wisconsin.

In yours of the 16th, you submit the question whether game wardens may legally charge and collect the same fee as do constables for travel and service of warrants in making arrests of violators under the fish and game laws of this state.

You call my attention to sec. 1498c, as amended by ch. 525 of the Laws of 1909, which provides that the warden and his deputies have full authority to execute and serve warrants and process issued by any justice of the peace, etc.

You also call my attention to ch. 3 of the Laws of 1911, which provides as follows:

"Section 4549g. Except as specifically authorized by statute, no officer or employe of the state shall, directly or indirectly, receive or accept any sum of money, or anything of value, for the furnishing of any information, or performance of any service whatever relating in any manner to the duties of such officer or employe. Any person violating this section shall be punished by a fine of not less than twenty-five nor more than one thousand dollars, or more than six months imprisonment in the county jail, or by both such fine and imprisonment."

But there is another statute providing as follows:

"Section 2959. When a fee is allowed to one officer the same fee shall be allowed to other officers for the performance of the same services, when such officers are by law authorized to perform such services."

Our Supreme Court has decided in the case of *Musback v. Schaefer*, 115 Wis. 357, 360, that this section applies

“Only where either of two officers may legally perform a particular act and a fee is specifically allowed to one and not to the other,”

and that the fee is made incident to the service, so that it may be rightfully claimed by the officer performing the same.

You will thus see that the game warden is authorized to perform the same service as a constable or sheriff in some cases and that under this section he is specifically authorized to take the fee provided for a constable or sheriff. It therefore comes within the exception of said ch. 3 of the Laws of 1911, where it provides “except as specifically authorized by statute.” As the game wardens are thus specifically authorized by statute to accept the same fees that constables are, I am inclined to the opinion that they are entitled to the same fees for the performance of the services for which constables may receive fees.

Public Officers—Appropriations and Expenditures—State officers or appointees cannot charge expense account while in city of Madison under any circumstances.

October 3, 1912.

HON. JAMES A. FREAR,

Secretary of State.

I have your favor of the 2nd inst. enclosing correspondence and expense account of H. L. Terry, State High School Inspector. From the enclosed letter it appears that Mr. Terry has removed outside of the city limits of the city of Madison, at least temporarily, and that his expense account contains items for hotel bills incurred in the city of Madison. You state that the items referred to were disallowed by your department and stricken out from a former expense voucher, but that Mr. Terry desired to appeal from that decision, and you request the opinion of this department as to whether or not the action of the state department in disallowing these items was justified.

In reply to your inquiry would say that there is nothing in this case to decide as the matter has already been repeatedly passed upon by this department to the effect that no official or employe can lawfully charge for expenses for board or lodging incurred in the city of Madison. This decision is not based upon the fact of whether or not such officials or employes reside in the city but upon the fact that the capitol city is the domicile of the office or position and that the law does not contemplate payment of expenses other than the salary at such domicile. Very many of the officials and employes upon the pay roll do not, as a matter of fact, reside in the capital city and if one person could collect expenses in Madison under any circumstances whatever, it would follow that all of them could do the same thing.

I am of the opinion that you were justified in disallowing the items referred to.

Public Officers—Oil and Oil Inspection—Superintendent of Public Property is not required to furnish magazines, pamphlets or periodicals to the Oil Inspector which pertain to his line of work.

October 10, 1912.

MR. W. L. ESSMANN,

Superintendent of Public Property.

In answer to yours of October 8th, in which you inquire whether you are required under the laws of this state, on the requisition of the Oil Inspector, to supply his department with magazines, pamphlets or periodicals pertaining to the line of work of said department, I will say that I find no law which would authorize you to do so.

In an opinion rendered by this department to Mr. Dexter Witte, Chief Deputy Oil Inspector, under date of February 29, 1912, it was held that the superintendent of public property was not required to supply said department with the current numbers of the National Petroleum News in connection with the office equipment, supplies, etc., provided for by law. I still adhere to said opinion and must advise you that you are not authorized to furnish the Oil Inspector with magazines, pamphlets and periodicals pertaining to his line of work.

Public Officers—The offices of chairman of a town and member of the assembly are not incompatible and may be held by one person at the same time.

November 15, 1912.

E. P. GORMAN,

District Attorney,

Wausau, Wisconsin.

You inquire whether a chairman of a town who has been elected member of the Assembly may still act as chairman of the town while he is serving his term as Assemblyman: in other words, whether the two offices are incompatible.

In answer I will say that I find nothing in our statute prohibiting the holder of one of these offices from holding the other. Neither have I found any decisions of a court of last resort which would lead me to believe that the two offices may not be held by one person. The nature and the duties of the two are not such as to render it improper, from considerations of public policy, for one person to retain both. I am therefore of the opinion that the two offices are not incompatible.

Public Officers—A Superintendent of a county asylum cannot legally purchase for such institution groceries from a corporation in which he is one of the stockholders.

November 21, 1912.

FRANCIS J. ROONEY,

District Attorney,

Appleton, Wisconsin.

Under date of November 19th, you inquire whether it is lawful, under the provisions of sec. 4549 of the Stats. of 1898, as am. by ch. 282 of the Laws of 1909, for the superintendent of the Outagamie County Asylum for the chronic insane to purchase groceries from the S. C. Shannon company, a corporation in which the superintendent is a stockholder.

The language of section 4549 is:

“Any officer, agent or clerk of * * * any county * * * or in the employment thereof, or any officer, regent, treasurer, secretary, superintendent, clerk or agent of any penal, correc-

tional, educational or charitable institution instituted by or in pursuance of law within this state, or any member of any body or board having charge or supervision of such institution, who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner in any purchase or sale of any personal or real property or thing in action or in any contract, proposal or bid in relation to the same or in relation to any public service * * * made by, to or with him in his official capacity or employment * * * shall be punished by imprisonment in the county jail not more than five years or by fine not exceeding five hundred dollars."

Our Supreme Court has held that a contract entered into in violation of the terms of this statute is not voidable, but absolutely void. *Qualey v. Bayfield Co.*, 114 Wis. 108, 115.

A stockholder in a private corporation has an interest in the contracts of the corporation.

See cases cited on pp. 742—4 Biennial Report and Opinions of the Attorney-General for 1906.

I must therefore answer your question in the negative: i. e., that the contracts in question are in violation of sec. 4549 and are unlawful.

Public Officers—Eligibility—A city sealer of weights and measures, appointed under the civil service law, is not authorized to appoint a deputy.

December 9, 1912.

HON. J. Q. EMERY,

Ex Officio Supt. of Weights and Measures.

In your favor of December 4th, you request my opinion as to whether a city sealer of weights and measures, who has been duly appointed to that position pursuant to the provisions of the civil service law, may appoint as deputy a person who has not passed a civil service examination for the position.

The rule as to the authority of a public officer to appoint a deputy is well stated as follows:

"In those cases in which the proper execution of the office requires on the part of the officer the exercise of judgment or discretion, the presumption is that he was chosen because he

was deemed fit and competent to exercise that judgment and discretion, and unless power to substitute another in his place has been given to him he cannot delegate his duties to another." Mechem Public Officers, sec. 567.

That the duties imposed upon the city sealer of weights and measures by sec. 1661 (ch. 566, Laws of 1911) require the exercise of judgment and discretion and are not merely ministerial seems entirely clear from a reading of the section. In addition, the requirement that the appointee must be selected from a list "furnished by the state or local civil service board" would seem to indicate a legislative intent that the duties of the office are to be performed only by a person who possesses the qualifications deemed requisite therefor, and as shown by being placed on an eligible list after examination by the civil service commission. I am, therefore, of the opinion that the law does not authorize a city sealer of weights and measures to appoint a deputy and still less one who is not certified as qualified after examination by the civil service commission.

Public Officers—County Board—Where register of deeds is on a salary, the county board may not during his term provide for the payment of a salary to his deputy.

December 10, 1912.

MR. N. O. VARNUM,

District Attorney,

Hudson, Wisconsin.

In your favor of December 7th you request my opinion on the question of whether, where the method of compensating the register of deeds has been changed from the fee to the salary system, the county board may, during the term of a register, provide for the payment of a salary to a deputy register.

The case of *Etsell v. Knight*, 117 Wis. 540, answers your question in the negative.

Public Officers—District Attorneys—District attorney may not legally, as agent, write insurance upon county buildings.

December 12, 1912.

O. H. BRUEMMER,
District Attorney,
 Kewaunee, Wisconsin.

In your letter of the 6th you ask whether you, as a county officer, have the right under the law to take insurance on county property as an agent for insurance companies.

Sec. 692 Stats. prohibits any county officer from being

“a party to or in any way or manner interested, either directly or indirectly, in any contract or agreement whatever, verbal, written or otherwise, with the county for the purchase of any article whatever required by such county.”

You would certainly be interested in the proposed contract of insurance. There may be some question as to whether such a contract, being one for the purchase of indemnity against loss or damage by fire, is a contract for the purchase of an “article.” Were I in your place, however, I should give the public the benefit of every doubt, and not take any chances of its not being so construed.

Sec. 4549 Stats. as am. by ch. 282 of the Laws of 1909, provides:

“Any officer * * * of any county, * * * who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, * * * in any contract * * * in relation to any public service, * * * shall be punished,” etc.

Under this section my predecessor held that a county clerk is prohibited from being employed, for compensation, as janitor or as purchasing agent for the county.

Biennial Report and Opinions Attorney-General 1910, p. 588.

Also that a contract for printing ballots cannot be let by the county to a company in which the district attorney is a director and stockholder.

Biennial Report and Opinions Attorney-General 1908, p. 779.

In the latter opinion Attorney-General Gilbert said:

“You are the district attorney of Ashland County and as such it is your official duty to advise the county officers in regard to

their official duties. You are asked by the clerk as to the legality of the contract which he is contemplating entering into for the county with the company in which you are pecuniarily interested. He has a right to ask your advice and to procure your counsel in entering into this contract, and it is your duty to give such legal aid in the making of said contract. It seems to me to be in violation of the statute quoted and also in violation of the general principle that an attorney cannot be interested in both sides of a controversy in which he is engaged to render legal services."

This language so modified as to meet the facts presented by you seems to me peculiarly apt and appropriate as a reply to your question. In my opinion it would be both improper and illegal for you to write this insurance.

Public Officers—District Attorneys—District Attorney may not lawfully argue a case in the Supreme Court on behalf of a common carrier, even though the case is fully prepared prior to his taking office, so that the argument in Supreme Court is the only service remaining to be performed on behalf of said carrier.

December 12, 1912.

CHARLES F. MORRIS,

Attorney at Law,

Iron River, Wisconsin.

In your letter of the 6th you state that you have been acting as attorney for a railroad company, in defending a personal injury action; that the case will be on the calendar for the January term of the circuit court; that you have been elected to the office of district attorney for the term commencing January 6th, 1913; that sec. 4552m prohibits district attorneys from being retained or employed by any common carrier operating within this state; that the case mentioned has been tried upon its merits in the circuit court, the appeal perfected, the railroad's brief prepared and printed; and you ask as to whether you are compelled by the statute to discontinue your connection with the case upon taking office on January 6th.

As you are not as yet district attorney, strictly speaking you are not entitled to advice from me. However, as the question asked by you pertains to the duties of the office of

district attorney and as you will occupy that office on and after January 6th next, I have decided to treat your inquiry as official.

Sec. 4552m Stats. as created by ch. 542, Laws of 1907, provides:

“It shall be unlawful for any district attorney * * * to be retained or employed by any common carrier operating within this state,”

and, for violation of this provision,

“his office shall be deemed vacant.”

Webster gives as one of the definitions of “employ”: “To make use of the services of; to have or keep at work; to entrust with some duty or behest.”

The word “employ” does not necessarily imply that there is any obligation to pay for the services to be rendered. *Mousseau v. City of Sioux City*, 84 N. W. 1027, 1028; 113 Iowa, 246.

To employ:

“is to engage or use another as an agent or substitute in transacting business or the performance of some services. It may be skilled labor, or the service of the scientist or professional man, as well as servile or unskilled manual labor.” *Gurney v. Atlantic & G. W. R. Co.*, 58 N. Y. 358, 371.

The word “employed” may mean either busy or occupied at work, or it may mean entrusted with the management of an affair. *Brugier v. Moussier's Adm'r*, 5 La. 93, 95.

“To be employed in anything means, not only the act of doing it, but also to be engaged to do it; to be under contract or orders to do it.” *Ritchie v. People*, 40 N. E. 454, 455, 155 Ill. 98, 103.

The word “employed” may refer to any present occupation. *Anderson's Dictionary of Law*.

“Employed” “signifies both the act of doing a thing, and being under contract or orders to do it.” *Bouvier's Law Dictionary*.

One of the definitions given by Webster of the word “retain” is: “To keep in pay; specif., to employ (a lawyer) by paying a preliminary fee, which secures a prior claim upon his services in case of need.”

That one is retained does not necessarily show that there was a consideration. *Elsee v. Gatward*, 5 Term Reports 143, 151

“Retainer” is “the act of engaging an attorney at law to prosecute or defend a cause.” Anderson’s Dictionary of Law.

Bouvier defines “retain” as: “To engage the services of an attorney or counsellor to manage a cause;” and “retainer” as: “The act of a client by which he engages an attorney or counsellor to manage a cause, either by prosecuting it, where he is plaintiff, or defending it, where he is defendant.”

It appears to me from these authorities that, in appearing in the Supreme Court for the common carrier, you are at least employed by it and are probably retained by it, within the meaning of those words as used in the statute referred to. It is true that the statute is a penal one and would be construed strictly, but I am of the opinion that it prohibits a district attorney from performing any services whatever for a common carrier.

Public Officers—Counties—A town clerk designated by the members of the town board to attend a meeting of the county board, because of sickness of the town chairman, is a de facto officer, and a resolution adopted by the board is not void because but for his vote it would not have carried.

December 13th, 1912.

L. OLSON ELLIS,
Attorney,

Black River Falls, Wisconsin.

In your letter of the 7th you state that you were elected district attorney of your county at the recent election and that, at the coming meeting of your county board, you expect to be asked for an opinion as to the validity of a resolution adopted at the November session of the board appropriating money for the purpose of building an experimental highway; that the resolution carried by one vote; that the chairman of the town of City Point in your county was unable to attend the meeting, because of sickness, and that the supervisors of the town appointed or elected the clerk of the town to represent the town on the county board, and the board unanimously seated him as such representative and he voted in favor of the appropriation. You ask:

“Did the clerk become a legal member of the county board as provided for under section 663 of the statutes?”

“If not, can the board now take advantage of their own illegal acts, or can any citizen or taxpayer take advantage of this matter and have the appropriation declared illegal?”

Sec. 663 Stats., as am. by ch. 398, Laws of 1907, provides in part:

“If, from sickness or other cause, the chairman of any town board shall be unable to attend any meeting of the county board, either of the other members of such town board, to be designated by themselves (and if they shall disagree they shall decide the same by lot), shall attend such meeting and act as a member of such county board.”

It seems clear that under this provision the clerk was ineligible and therefore did not become a member of the county board *de jure*. If, however, his name was certified to the county clerk as having been designated to represent said town, as provided by said section 663 Stats., as amended, even though ineligible, he would still be an officer *de facto*. Mechem's Public Offices and Officers, secs. 317, 318. *In re Boyle*, 9 Wis. 240; *Dean v. Gleason*, 16 Wis. 1; *State v. Bloom*, 17 Wis. 521; *Laver v. McGlachlin*, 28 Wis. 364; *State v. Bartlett*, 35 Wis. 287; *State ex rel. v. Goldstucker*, 40 Wis. 124; *C. & N. W. Ry. Co. v. Langlade Co.*, 56 Wis. 614; *Cole v. Black River Falls*, 57 Wis. 110; *Yorty v. Paine*, 62 Wis. 154; *In re Burke*, 76 Wis. 357; *In re Manning*, 76 Wis. 365; *State ex rel. Atty. Gen. v. Cunningham*, 81 Wis. 440, 516; *In re Radl*, 86 Wis. 645; *Strange v. Oconto Land Co.*, 136 Wis. 516, 525; Biennial Report and Opinions Attorney-General 1908, p. 461.

Mechem says that perhaps the most comprehensive definition is that given by Butler, C. J., in *State v. Carroll*, 38 Conn. 449; 9 Am. Rep. 409, as follows:

“An officer *de facto* is one whose acts, though not those of a lawful officer, the law, upon principles of policy and justice, will hold valid so far as they involve the interests of the public and third persons, where the duties of the office were exercised:

* * *

“3. Under color of a known election or appointment, void because the officer was not eligible, or because there was a want of power in the electing or appointing body, or by reason of some defect or irregularity in its exercise, such ineligibility, want of power or defect being unknown to the public.” Mechem's Public Offices and Officers, sec. 318.

The case quoted from has been cited with approval by our Supreme Court in *State ex rel. v. Noyes*, 87 Wis. 340. The acts of a de facto officer are valid and cannot be inquired into collaterally.

See cases cited above.

Meehem says:

“The title of an officer *de facto*, and the validity of his acts, cannot be collaterally questioned in proceedings to which he is not a party, or which were not instituted to determine their validity.” Meehem’s *Public Offices and Officers*, secs. 330, 343.

“Their right to the positions which they hold can only be raised in a direct proceeding which questions their title to such positions.” Ex-Attorney-General Gilbert in opinion cited, *supra*.

“Their acts bind all parties in all collateral proceedings.” *Yorty v. Paine, supra*.

“Their acts are valid as to the public and third persons.” *State ex rel. Atty. Gen. v. Cunningham, supra; Yorty v. Paine, supra; Cole v. Black River Falls, supra*.

So held in actions attempting to void a tax levied by such *de facto* officers. *Yorty v. Paine, supra; Dean v. Gleason, supra*.

I am therefore of the opinion that the appropriation in question is not rendered invalid by reason of the fact that, but for the vote cast by the clerk of the town of City Point, the resolution would not have been adopted.

Public Officers—Counties—Tract indices for a county should be prepared by the register of deeds, and there is no authority for a contract for the furnishing thereof by a private party.

Where the register of deeds is on a salary basis he is not entitled to extra compensation for preparing tract indices.

Any county may adopt tract indices and a chain of title system.

The books for such a system should be prepared by the register of deeds, if the abstract department is made simply a department of his office.

December 16, 1912.

MORRIS E. YAGER,
District Attorney,
Frederic, Wisconsin.

In your letter of Nov. 19th, you state that the county board of Polk county adopted a resolution establishing a tract index and arranging for the register of deeds to prepare and furnish abstracts of title to such persons as may apply for them; that the board also adopted a resolution to pay a private individual a specified sum for preparing a complete set of abstract of title books and records for the county; that the following questions now arise:

“1st. Can the county board make a contract with a private individual for making a tract index? Or, under section 764, would it be for the register of deeds, and no one else, to make such tract index? If so, would a register of deeds who is on a salary system be required to make this index in addition to his present work, without any further compensation?”

The first part of your question is answered by an opinion which you will find on page 894 of the Biennial Report and Opinions of the Attorney-General for 1908, holding that these tract indices should be prepared by the register of deeds. Sec. 764 of the Stats. provides a fee to be paid the register of deeds for making such an index. This, of course, is where the register is on the fee system. An officer for whom a salary has been provided “in lieu of all fees” can receive no extra compensation for performing any services he can be required to perform as such officer. *Parsons v. Waukesha Co.*, 83 Wis. 288.

It follows from this that where the register is on a salary basis he is not entitled to any extra compensation for preparing the tract index.

Your second question is:

“Do subd. 2 and 3 of sec. 762, as am. by ch. 368, 1907, apply to any other county than Milwaukee, at the present time, that being the only county in the state which has a city of the first class? If so, could Polk county provide for a more complete system of tract indexes than is permitted by subd. 1 of said sec. 762?”

Par. 2 and 3 of sec. 762, as am. by ch. 368, Laws of 1907, by their terms appear to be limited to counties in which there is a city of the first class. However, sec. 762m of the Stats., as am. by ch. 61 of the Laws of 1911, provides in part:

“Whenever any county shall adopt tract indices and a chain of title system, the county board of supervisors of any such county may create a department to be known as an abstract department, either in connection with or independent of the office of the register of deeds, as said county board shall deem advisable.”

Sec. 762m as first enacted provided for the adoption of tract indices and a chain of title system by counties having a population of sixty thousand and over. The limitation as to population has been removed by ch. 61, Laws of 1911, so that now it would appear that any county may adopt such system.

Your third question is:

“Could Polk county, under sec. 762m, as am. by ch. 61, Laws of 1911, create an abstract department? If so, could the county contract with an individual to prepare and furnish it with a complete set of abstract books, or would the newly created abstract department have to prepare its own books and records?”

Sec. 762m, just referred to, authorizes the county board of any county to create an abstract department. The opinion heretofore referred to by this department holds that a county may establish an abstract department and also states that there is an implied authority to purchase or procure the making of abstract books of title. This latter was not a matter before the department at that time. If the abstract department is to be in connection with the office of the register of deeds, it would appear to me that there is no authority to contract with an individual to prepare and furnish the set of abstract books. A county has only such authority as is conferred upon it by statute. *Montgomery v. Supervisors*, 22 Wis. 69; *Frederic v. Douglas Co.*, 96 Wis. 411.

“If we cannot find a delegation of power to it (the county board) . . . then it must be . . . that it does not exist.” *Northern Trust Co. v. Snyder*, 113 Wis. 516, 531.

Under section 758 it is the duty of the register of deeds:

“1. To have custody of all the books, records, deeds, maps, papers and property deposited or kept in that office, and to safely preserve and deliver the same to his successor in office. * * *

“4. To keep the several books and indexes hereinafter mentioned in the manner required. * * *

“10. To perform all other duties required of him by law.”

Under section 762, paragraph 1,

“The register shall also keep a tract index in suitable books * * * but no such index, when once made in any county, shall ever thereafter be discontinued unless such county has or shall adopt, keep and maintain a complete abstract of title to the real estate therein as a part of the records of the office of the register of deeds thereof.”

It appears very plain to me that the statute contemplates that, if such an abstract system is adopted as a department of the office of register of deeds, it shall be the duty of the register to prepare the abstract books and to keep and maintain the same.

Your fourth question is:

“Has the county board of Polk county any power, other than is given in sections 762 and 762m, to create an abstract department?”

Sec. 650 of the statutes provides in part:

“Each county organized in this state is and shall be a body corporate, and empowered to * * * purchase, take and hold * * * personal estate for public uses, * * * to sell and convey the same, to make such contracts and do such other acts as shall be necessary and proper to the exercise of the powers and privileges granted and the performance of the duties charged upon it, or as shall be conferred by law and shall so continue until altered by law.”

In my opinion this would not authorize the creation of an abstract department, as that has been specially provided for by the other sections herein referred to. So far as I know, there is no other authority for the creation of such a department.

Public Officers—Trustee of Poor Farm—A member of the county board who resigns may be elected to the office of trustee of the local poor farm as he is no longer a member of such board.

December 17th, 1912.

LAWRENCE J. MISTELE,

District Attorney,

Jefferson, Wisconsin.

Under date of December 14th you state that at the last session of your county board John L. Gates, a duly elected and qualified supervisor from the city of Fort Atkinson, took part in the board proceedings up to the day prior to the election of county minor officers, when he resigned as supervisor; that on the following day he was elected trustee of the local asylum and poor farm. You call my attention to sec. 604a of the Stats., which provides:

“No member of any county board shall be eligible to election or appointment as such trustee;”

and you inquire whether the election of Mr. Gates under the above stated facts is legal.

As Mr. Gates was no longer a member of the county board when he was elected, he was within the express terms of the statute. While other courts have construed the term “eligible” as including the capacity of being elected to an office, as well as the capacity of holding an office, our court has held that it relates only to the capacity of holding an office, and that eligibility to office is to be determined by the qualifications of the officer at the time of entering upon the duties of his office, and not at the time of his election.

See vol. 10 Am. and Eng. Ency. of Law, 2d ed., p. 971; *State v. Smith*, 14 Wis. 497; *State v. Murray*, 28 Wis. 99; *State v. Trumpf*, 50 Wis. 103.

I am of the opinion that the election of Mr. Gates was valid.

Counties—Public Officers—Compensation—Mileage—County Board—Sec. 695 allows mileage to members of a county board for only one round trip to attend the annual meeting.

December 23, 1912.

MR. S. G. DUNWIDDIE,
District Attorney,
Janesville, Wisconsin.

In your favor of December 14th, you state that your county board, on November 12th, adjourned its annual meeting until November 19th, and at the close of the annual meeting on November 20th adjourned until January 14, 1913; that practically every member of the board goes home every night at the close of each day during the meetings of the board; and you ask whether the members are entitled to only one mileage, or whether they are entitled to one for each adjournment, or to one for each time the members go home.

Sec. 695, Wis. Stats. as am. by ch. 240, Laws of 1909, provides:

“Each member of the county board shall be allowed and paid by the county a compensation for his services and expenses in attending the meeting of the board at the rate of three dollars per day for the time he shall actually attend, excepting Sundays, and six cents for each mile traveled in going to and returning from the place of meeting; but no per diem allowance shall be made for any time occupied in traveling, where mileage is allowed therefor.”

The words “the meeting of the board” must include all adjournments of the meeting since “an ‘adjournment’ is not more than a continuance of the session from one day to another, as the word signifies.” 1 Words and Phrases, 190; citing *In re Division of Lansford Borough*, 21 Atl. (Pa.) 503, 4. The power of the county board to act at an adjourned meeting is due to the fact that such adjournment is merely a continuation—a part of the annual meeting. *Hull v. Winnebago County*, 54 Wis. 291, 4. The statute makes no express provision for mileage to attend adjourned sessions of the annual meeting, and in the absence of some express provision in the law it is difficult to see how the statute can be construed to allow mileage for an adjournment from November to January and not for one over Sunday or merely from one day to the next. All are equally “adjournments” and as pointed out, merely continuations of the original meeting.

Statutes in terms similar to section 695 have been construed to allow but "one mileage for each session of the board." *Homers v. Abbott*, 20 Pac. (Cal.) 572. *State v. Norris*, 16 S. E. (N. C.) 2, 3. *Wallace v. Jones*, 107 N. Y. Suppl. 290.

In the California case it was said:

"The law requires a supervisor to attend all regular and special sessions of the board, and to be present and assist the other members in transacting such business as lawfully comes before them. And while engaged in the performance of these duties his official residence is at the county seat. In going to a place of meeting at the beginning of a session, and in returning to his home at the end of it, he is evidently 'traveling on public business.' But, if during a session he makes daily visits to his home, such visits must be deemed to have been made for his own convenience, comfort, or economy, or to attend to his own private affairs, and not on public business."

Sec. 21 of art. IV, Wis. Const. providing that "each member of the legislature shall receive * * * ten cents for every mile he shall travel in going to and returning from the place of meeting" etc., has always been construed, I am informed, to allow mileage for only one round trip from the legislator's residence. It seems that section 695 should receive a similar construction.

While the question is not free from doubt it is clearly your duty and mine to resolve such doubt in favor of the public. (*State ex rel. Bashford v. Frear*, 138 Wis. 435, 541.) Furthermore, it is a rule of construction that "where the provision of law fixing the compensation (of an officer) is not clear it should be given the construction most favorable to the government." 29 Cyc. 1426.

I am of the opinion that sec. 695 allows mileage for only one round trip to attend the annual meeting, no matter how long such meeting may be continued, how many times it may be adjourned, or the length of time between adjournments.

Public Officers—Compensation—The salary of a member of the legislature may not be withheld on account of an unpaid judgment in a disbarment proceeding, against such member and in favor of the State.

January 4, 1913.

MR. JAMES C. MORGAN,
District Attorney,
Wausaukee, Wisconsin.

In your favor of January 1st, you enclose transcript of judgment for \$500 docketed in Marinette county July 19, 1904, in favor of the State of Wisconsin and against Albert E. Schwittay. You state that this judgment was obtained in a disbarment proceeding brought against Mr. Schwittay, which resulted in his being suspended from practicing law for three years; that the judgment has never been collected for the reason that Mr. Schwittay is and has been execution-proof; and that he has been elected to the assembly. You suggest that this judgment can be collected from his salary as a member of the legislature.

Sec. 21 of art. IV of the Const. provides for the compensation of members of the legislature, and sec. 110 of the Stats. provides for the issuance to each member of the legislature by the presiding officer of each branch thereof of a certificate

“showing that such member has taken the prescribed official oath and the number of miles traveled by him in going to and returning from the place of meeting of the legislature * * * and thereupon the amount of mileage and salary to which each member is entitled shall be audited and paid out of the state treasury.”

“It is well settled that the public, whether it be the United States, State or municipal government * * * cannot be charged in garnishment or attachment for the compensation due to its public officials. This exemption is based upon public policy and is not for the benefit of the officers but for that of the public that the latter may not be harrassed or inconvenienced by suit against it and that the efficiency of its servants be not interfered with by any uncertainty as to their payment.” *Mechem on Public Officers*, Sec. 875.

This is the rule independent of any statutory provision. 18 Cyc. 1434—5.

It seems to me that there is the same reason of public policy to exclude the state as well as a private creditor and I do not think that the state may reach Mr. Schwittay's salary by attachment, garnishment or execution.

Nor do I think that the secretary of state and state treasurer have any discretion under this principle and under the

mandatory provisions of sec. 110 of the Stats. above quoted to refuse to audit and pay the salary and mileage of a member of the legislature when it has been regularly certified. Should such officers refuse to audit and pay the salary it seems clear that mandamus would lie to compel them to do so. 26 Cyc. 266; 29 Cyc. 1429; *State ex rel. v. Kenney*, 23 Pac. (Mont.) 733; *State ex rel. v. Warner*, 55 Wis. 271, 283.

While I am unable to find any authority directly in point, I am convinced that it would not be a valid answer for the secretary of state or state treasurer in case they were proceeded against by mandamus to compel them to audit and pay Mr. Schwittay's salary and mileage, that he owed this judgment to the state. The public policy exempting an officer's salary from execution is equally applicable to this situation in that the withholding of such salary in payment of this claim would equally tend to injure the public service by depriving the officer of the compensation to which he is entitled by the constitution and the statutes.

Public Officers—The county clerk is not entitled to additional compensation for acting as a member of the county board of election canvassers.

January 6, 1913.

ALEXANDER WILEY,

District Attorney,

Chippewa Falls, Wisconsin.

In your letter of the 30th ult., you state that the statute provides that the county canvassers of election shall be paid such sum as the county board shall designate, a per diem fee; that it makes the county clerk a member of said canvassing board; and you ask whether the county clerk is entitled to extra pay for such service, or whether this is one of the duties that he must perform as a part of the duties of his office as clerk.

In an opinion found upon page 581 of the Biennial Report and Opinions of the Attorney-General for 1910, my predecessor, Mr. Gilbert, ruled that the clerk was not entitled to additional compensation because performing the duties of canvasser of election. I see no reason at this time to reach a different conclusion.

Public Officers—Fees—Counties—County Board—Mileage—
Members of a county board are not entitled to mileage for special meetings.

January 7, 1913.

MR. WILLIAM B. COLLINS,
District Attorney,
Sheboygan, Wisconsin.

In your favor of December 21st you ask:

“Where a county board is limited to a per diem of twenty days in any one year and they have sat the full number of days and have drawn all the per diem which they are entitled to under section 668, can they be allowed any additional per diem for attendance at a special session?”

You also ask:

“Are the members of a county board legally entitled to mileage for their attendance at a special session of a county board?”

You are undoubtedly correct in your opinion that the supervisors cannot be allowed a per diem for more than twenty days in any one year, even though the excess is for time spent in attending special meetings. Sec. 695 of the Stats. as am. by ch. 240, Laws of 1909, is scarcely open to construction in this respect.

Sec. 695 provides for mileage “in attending the meeting of the board.” The meeting referred to is obviously the annual meeting which sec. 664 requires to be held in November. While pursuant to subd. 2 of sec. 4971 a word “importing the singular number only may extend and be applied to several persons and things as well as to one person and thing,” I do not think that a word in the singular should be so extended and applied unless an intent to have it so apply can be found in the statute.

I see no reason to assume that the legislature meant anything other than the natural meaning to be drawn from the words used in sec. 695. Had it intended to provide for mileage to and from special meetings it seems to me that such intent would have been expressed in the language used rather than leaving it to be inferred or read into the statute by construction.

Under the rule of construction "that where the provision of law fixing the compensation (of an officer) is not clear it should be given the construction most favorable to the government" (29 Cyc. 1426), I am of the opinion that members of the county board are not entitled to mileage in going to and returning from special meetings of the board.

See also opinion of Jan. 8, 1913.

Public Officers—Duties—Removal—1. Under sec. 975 a county superintendent of schools may be removed for wilful neglect of duty, in failing to render reports.

2. Such wilful neglect of duty would subject a county or city superintendent to the penalties imposed by secs. 4549 and 4550.

January 7, 1913.

INDUSTRIAL COMMISSION OF WISCONSIN.

In your favor of December 27th you state that secs. 439cc and 439ce of the Stats. provide for certain reports to be made to the Industrial Commission by county and city superintendents of schools and you request my opinion on the following questions:

"May a county superintendent who fails to make such reports be removed from office by the circuit judge on that ground?"

"Is a county or city superintendent who fails to make such reports guilty of official malfeasance under secs. 4549 and 4550 of the Stats.?"

Sec. 975 of the Wis. Stats. provides "the judge of the circuit court may * * * remove any county superintendent of schools in his circuit for incompetency, willful neglect of duty," etc. There would be such "wilful neglect of duty" in failing to report under sec. 439cc (ch. 421, Laws of 1911) only in case the superintendent had received "the reports and information as provided in the preceding sections" and after blanks had been "furnished for that purpose." The same would seem to be true of his failure to report under sec. 439ce (ch. 542 Laws of 1911) since a knowledge of the facts required to be reported would depend upon his having received the reports and information required to be furnished to him, *Brown vs. State*, 137 Wis. 543, 9.

In order for a neglect of duty to be willful there must be "an evil intent without justifiable excuse,"— not a mere "inadvertent omission of a required act." *Brown vs. State*, 137 Wis. 543, 9; *State vs. McAloon*, 142 Wis. 72, 3.

Sections 4549 and 4550 impose a penalty on "any officer, agent or clerk of the state or of any county, town, school district, school board, city or village therein" who shall

"wilfully violate any provision of law authorizing or requiring anything to be done or prohibiting anything from being done by him in his official capacity or employment or who shall refuse or wilfully neglect to perform any duty in his office required by law."

I see no reason why a failure to report as required by sections 439cc and 439ce by a county superintendent if "willful" within the legal meaning of that word as defined in the cases previously cited will not subject such superintendent to removal pursuant to sec. 975, nor why such failure on the part of either a county or city superintendent is not punishable as provided in secs. 4549 and 4550.

Public Officers—Duties—State Treasurer—Pursuant to subdiv. 4 of sec. 1958 Wis. Stats. the state treasurer is authorized to return securities deposited upon the certificate of the Commissioner of Insurance that the company depositing them has dissolved, etc.

January 8, 1913.

MR. HENRY JOHNSON,
State Treasurer.

In a letter written by your predecessor under date of January 2, 1913, it is stated that your department has in its custody a bond of \$1000 deposited by the Loyal Protective Association pursuant to the provisions of subd. 4 of sec. 1958 Wis. Stats. That section provides for such deposit by foreign accident associations as—

"Security for the payment of claims against said corporation in case of voluntary dissolution or the winding up of its affairs;" such securities to "be retained by the state treasurer so long as said corporation shall continue to do business * * * and in case of the dissolution of said corporation or the winding up of its affairs, the said securities shall be delivered to the duly appointed receiver of the said corporation or to the corporation itself, upon the certificate of the commissioner of insurance,"

It appears that the commissioner of insurance has handed you an affidavit of the president and secretary of the Loyal Protective Insurance Company in which it is stated that such company is the successor of the Loyal Protective Association; that

“On the 28th day of December, 1912, all outstanding policies and obligations of the Loyal Protective Association located within the state of Wisconsin expired and that all liabilities and obligations whatsoever of said Loyal Protective Association located within the state of Wisconsin have been fully discharged and terminated and that there are now no outstanding liabilities and obligations whatsoever of said Loyal Protective Association within the state of Wisconsin.”

The commissioner of insurance also presents a receipt reading as follows:

“Received of Andrew H. Dahl, treasurer of the state of Wisconsin, one city of Chicago sanitary district 4 per cent bond due 1914 in the sum of \$1000 (deposited by the Loyal Protective Association) in full of said deposit with the state of Wisconsin.

Dated at Boston, Massachusetts,
this 31st day of December, A. D.
1912.

S. Augustus Allen, President.
Francis R. Parks, Secretary.”

In his letter to you the commissioner of insurance states that:

“The company has advised the department that no liabilities against them exist in the state of Wisconsin, and you may return the bond direct to C. R. Parks, Secretary, Loyal Protective Insurance Company, Copley Square, Boston, Massachusetts.”

On taking the matter up with the commissioner of insurance I find that he made an examination of the Loyal Protective Insurance Company in the spring of 1912 and the report of such examination states that:

“The Loyal Protective Association, a fraternal, beneficiary, accident and health association, was incorporated June 12, 1895, and continued to transact business until October 30, 1909, when it reinsured its outstanding liabilities in the Loyal Protective Insurance Company. The latter was incorporated July 23, 1909, having a paid-up capital of \$100,000 and the same officials as the former. It was in effect a reorganization of the old com-

pany under the stock form and an assumption of its business, name, assets and liabilities by the new."

The insurance commissioner also has on file in his office an affidavit of the president and secretary of the Loyal Protective Insurance Company dated January 22, 1912, stating that said company on October 30, 1909, "assumed all of the assets and liabilities of the Loyal Protective Association" and that said association "is no longer in existence having no assets or obligations of any kind whatever" and that "there are no policies in the name of the Loyal Protective Association outstanding in the state of Wisconsin or in any other state."

There is also on file in the office of the commissioner of insurance a certified copy of a report of an examination of the Loyal Protective Insurance Company dated February 28, 1912, made by the insurance department of the state of Massachusetts, which affirms the same facts as to the reorganization of the company and that the same was effected "conformably to the laws of Massachusetts."

It seems evident from this statement that the commissioner of insurance has abundant proof to justify his making the certificate authorized by subsection 4 of section 1958 as to the dissolution of the Loyal Protective Association and the winding up of its affairs. I suggest, however, that such statement from him to you should be somewhat more formal than the letter of December 31, 1912, and should be in the form of a certificate.

Upon receipt of such a certificate I am of the opinion that you are authorized to deliver these securities deposited by the Loyal Protective Association "to the duly appointed receiver of the said corporation or to the corporation itself." If the Loyal Protective Association is no longer in existence and has no officers and no receiver I think that you would be justified in delivering such securities to the corporation which has succeeded it, though it would be more strictly in conformity to the statute if such delivery could be made to the Loyal Protective Association which possibly still has sufficient corporate existence under the laws of Massachusetts to enable it in closing up its affairs to receipt for the securities in question.

Public Officers—State Board of Control—Binder Twine Plant—Ch. 377 Laws 1911 does not give power to Board of Control to sell binder twine to whoever it chooses but the Board is still restricted by the provisions of secs. 4918—3 to 4918—9 of ch. 574 Laws 1907.

January 15, 1913.

MR. RALPH E. SMITH,

President State Board of Control.

Merrill, Wisconsin.

In your favor of January 11th, you attract my attention to ch. 574 Laws of 1907 and ch. 377 Laws of 1911, with reference to the sale of the product of the State Binder Twine Plant at Waupun, and ask what right, if any, you have to sell such product to retail implement dealers who are not consumers of twine and you state that you have interpreted ch. 377 Laws 1911 as giving you full power to sell to whomsoever you choose.

Sec. 2 of ch. 377 Laws of 1911 repeals "all acts or parts of acts in conflict herewith." Under familiar rules of construction the later law must control insofar as its provisions conflict with those of the earlier law, but repeal by implication is not favored and the later law must be read in harmony with the earlier and effect given to the provisions of both if on any reasonable construction this is possible.

Sec. 4918—15 of ch. 377 Laws of 1911, provides that the price of the binding twine and cordage shall be fixed by the State Board of Control and the warden of the state prison. This is quite obviously in conflict with the provisions of sec. 4918—2 of ch. 574 Laws of 1907 providing that the Board of Control shall fix such prices. Again, section 4918—15 of ch. 377 Laws of 1911, provides that the price so fixed may be changed "at any time" by said board and warden, while sec. 4918—2 of ch. 574 Laws of 1907, provides that the price may be changed "at any regular meeting of said board." In both these cases of conflict the provisions of the 1911 law must control.

Sec. 4918—15 of ch. 377 Laws of 1911, provides that

"The product of said binder twine plant shall be sold at such times and places and in such manner as the said board of control and the warden of the state prison shall determine to be for the best interests of the state; provided, that the citizens of the state shall have the preference in purchasing said products of said plant."

Secs. 4918—3 to 4918—9 of ch. 574 Laws of 1907 contain detailed provisions for the sale of the twine to the effect that prior to June 1st of each year it shall be sold only to actual consumers and after that date to any citizen of the state, subject to agreement on his part as to the price at which he will sell it, and after August 1st to the first applicant therefor. I am unable to convince myself that the provisions of the 1911 law above quoted are so repugnant to these detailed provisions as to show a legislative intent to repeal them by the later enactment. Had the legislature so intended it seems to me that the repeal would not have been left to inference and implication, but that the sections of the 1907 law above referred to would have been expressly repealed.

It is a clearly permissible construction of sec. 4918—15 that it requires the board of control and warden to fix the time, place and manner of sale, subject to the restrictions as to the persons to whom sold contained in the 1907 law, and that it adds to such provisions the further restriction that citizens of the state shall be given a preference in purchasing the products of the plant. This construction, which avoids a conflict between the 1907 and 1911 laws so far as possible, seems to me to be the one that must be adopted in compliance with the rule previously stated that the later law must if possible be construed to be in harmony with the earlier.

I am, therefore, of the opinion that your board is restricted by the provisions of the 1907 law in its power to sell to retail implement dealers.

Public Officers—Fees and Expenses—Expenditure for car fare and meals of a public officer not made because of traveling on official business but necessary only because of the distance between the officer's home and office in the city of Milwaukee cannot be allowed as traveling expenses under sec. 2394—45.

January 16, 1913.

HON. J. S. DONALD,
Secretary of State.

In your favor of January 13th you ask my opinion as to the legality of charges for car fare and meals in the city of Milwaukee made by an employe of the Wisconsin Industrial Com-

mission, said employee being a resident of the city of Milwaukee and having his office with the factory inspector there.

Sec. 2394—45 Wis. Stats. 1911, provides for the payment of the "actual necessary expenses while traveling" of employees of the Industrial Commission.

In an opinion dated October 16, 1907, found in the Opinions of the Attorney-General for 1908 on pages 82 and 83, Attorney-General Gilbert said:

"Concerning street car fare: It has been held that an officer whose headquarters were at Madison and whose home was in a suburb of Madison could not properly charge street car fare in going from his home to the capitol.

"It would seem to me that this ruling would apply to an officer whose headquarters were in Milwaukee and his home at such a distance as to require the use of street cars. The interpretation is that an officer traveling from his office to his home on the street cars is not upon official business."

I see no reason to depart from this ruling or to make any distinction between an expenditure for car fare and one for meals. If either can be allowed it must be because it is a necessary expense of traveling on official business. Expenses of either kind made necessary by reason of traveling about a city on official business would, in my opinion, be proper, but such expenses, due solely to the distance between an officer's residence and his office, would not be.

Nor do I think that it makes any difference that in the case considered by Mr. Gilbert the office was required by law to be kept in Milwaukee, while in the instant case the Industrial Commission is required to keep its office in the capitol since the headquarters of the employee in question are in Milwaukee. The point is that one can not be said to be traveling on official business when he is merely going from his home to his office in the city of his permanent residence.

Public Officers—Secretary of State—It is the duty of the Secretary of State to countersign all commissions and appointments of public officers executed by the Governor and affix the great seal of the State thereto. His duty in this respect is purely ministerial and he is without discretion in the premises.

January 17, 1913.

HON. J. S. DONALD,
Secretary of State.

This department is in receipt of your communication under date of the 15th inst. wherein you officially request an opinion as to what action you should take in reference to the notification received by you from the governor advising you of the removal of Herman L. Ekern as commissioner of insurance, and also in reference to the certification of the governor certifying to the appointment of Mr. Louis A. Anderson as commissioner of insurance.

In reply thereto I will say that in my opinion a casual consideration of the duties of your office will point quite plainly the answer to your question. Your office is that of secretary of state. You are the SECRETARY of the state. The name of your office is in itself suggestive of your duties. The duties of a secretary of any organization are quite generally understood and it is in keeping with our general scheme of government that the duties of the secretary of state are not unlike those of the secretary of any other organization. It is almost universal that among other duties the secretary is required to keep the records of his organization and so the statute of our state, section 141, subdivision 1, provides that the secretary of state shall "keep a record of the official acts of the executive department of the state." Plainly this duty is purely ministerial and clerical. It matters not whether the act on the part of the executive be legal or illegal. So long as it is his act it is the duty of the secretary of state to keep a record thereof so that evidence of the same may be preserved in permanent form to the end that it may be given such potentiality and force as the law may ascribe thereto. It is no part of the functions of a secretary to pass upon the legality or illegality of the acts of the executive, nor is it within his prerogative to pass upon the acts of the governor which may or may not be given recognition upon the records of the state. Subdivision 2 of section 141 also provides that the secretary of state shall "keep the great seal and affix the same to and countersign all commissions and other official acts issued or done by the governor." This is simply in furtherance of the general idea that the secretary shall keep a record of the offi-

cial acts of the executive and provide for their authenticity. The word "countersign" is defined by Webster to mean: "To sign on the opposite side of an instrument in writing, hence to sign in addition to the signature of another in order to attest the authenticity." Hence you are not required to countersign the commissions or other official acts issued or done by the governor to signify that you either approve or disapprove of such act, but merely for the purpose of attesting to the genuineness of his signature and the great seal of the state is used for the same purpose.

"The public seal of the state or government proves itself and authenticates the laws of such state. So the courts judicially notice the great seals of foreign governments or sovereigns; in like manner where officers act under official seals such seals usually authenticate the official character of the person and prove themselves, and courts take judicial notice of the seals of courts of sister states." 25 A. & E. Ency. of Law, p. 81.

The foregoing considerations clearly indicate that it is your duty to record all of the official acts of the executive as well as to countersign the same and affix the great seal of the state thereto; all of which is merely for the purpose of preserving an authentic record and enduring evidence of such official act. It is very plain that your refusal to properly record and countersign the act of the governor will not invalidate his legal action, nor will your complying with the requirements of the statute in this respect validate his illegal action. It simply does not affect the legality of his action one way or the other and you are therefore not called upon nor is it within your province to assume to exercise any discretion or supervisory powers over any of his official acts.

In this connection it is considered that the case of the *State ex rel. Ackerman v. Dahl*, 65 Wis. 510, is in point. In that case there was a vacancy in the office of treasurer of a school district who later was appointed to fill the vacancy and presented his bonds to the director and clerk of the district for their approval within the proper time. The director approved the same but the clerk refused to approve it or file the same in his office. The court says:

"It is urged that, because the clerk of the school district refused to approve and file the relator's bond, the relator is not the treasurer of said district, and that there is still a vacancy

in such office. We do not think such construction should be given to the law. The person who has been elected or appointed to an office, and who does all that is required of him by law to entitle him to hold the office, cannot be deprived of such office by any wilful or unjust refusal of the person or officer who is required to approve his official bond to give it his approval. If such a rule is to prevail, then the officer whose approval of an official bond is required may, in any case, by such wilful and unjust refusal, create a vacancy in an office."

The case of *State ex rel. Bienvenu v. Wrotnowski, Secretary of State*, 17 La. Ann. Repts. 156, is a case involving exactly the same question under consideration here.

In that case the district court of New Orleans granted its mandate ordering Stanislas Wrotnowski, Secretary of State, to affix his official signature and seal of his office to the commission signed and issued by James Madison Wells, governor of the State of Louisiana, or, in default thereof, that the said Wrotnowski show cause to the contrary on Monday, the 11th day of May, 1865. Wrotnowski filed his answer to the relator's petition, and therein averred for reason why a peremptory mandamus should not be issued against him, as prayed for by the relator, that the commission referred to in the said petition was utterly null and void, and of no force, effect or validity whatever, because attempted to be issued by the governor without any warrant of law for so doing and in direct violation of the constitution and laws of the state; that he cannot be compelled to lend the sanction of his name as secretary of state, by countersigning such illegal commission and affixing the great seal of state thereto; that the office of sheriff of the parish of Orleans has been held since March 16, 1864, and is now held under a commission issued in pursuance of the laws and constitution of the state of Louisiana, by Alfred Shaw, which commission does not expire until the next regular election for sheriff, and that the governor is without any authority to supersede the said Shaw, as sheriff aforesaid, by the appointment of the relator, and he prayed that the application of the relator for a peremptory mandamus be refused.

The court said:

"Divested of all extraneous, superfluous and irrelevant surroundings, what is the real question to be solved? We appre-

hend it to be this: Is the secretary of state, under the constitution and laws of the state of Louisiana, a mere ministerial officer, as regards the authorization by him of official acts; or is he, under the constitution and laws, vested with a discretionary and supervisory power, which enables him, before executing the functions by law imposed on him in this particular, to judge for himself whether such official acts as need his ministry are constitutional or unconstitutional, legal or illegal, and to affix or withhold from such acts, at his option, according to his discretion, his official signature and the impress of the great seal of the state? . . . The secretary of state is not to suspend his action to inquire why and wherefore any appointment by the governor is made. His duty is plain: he is not directed, but ordered by law, to perform it. When commissions from the governor need authentication, he shall affix his official signature and the public seal of state, for these are official acts. Whatever improvidence or illegality there may be in the issuing of commissions, that concerns not him. His authenticating any official act can never compromit him; for he has no discretion to exercise regarding it. It is the duty of the governor to fill vacancies. In elective offices he cannot remove an incumbent; but the appointment to fill a vacancy does not operate a removal of the previous incumbent because no removal can so be made; the office is vacant, or it is not vacant; if it is vacant, it is properly filled by the last appointment; if it is not vacant, the first incumbent cannot be disturbed. What injury, then, could by any possibility result to the first incumbent by the new appointment, if it were illegally made. It would be to him *damnum absque injuria*."

It seems unnecessary to prolong this opinion further. I regard your duty in the premises to be clear and unequivocal. It matters not to you whether the order removing Mr. Ekern from office was legal or illegal and in giving this opinion that question has not been considered at all. It is your duty to file the appointment of Mr. L. A. Anderson sent to you by the governor, as well as the notice of the removal of Mr. Ekern, countersign the same and affix the great seal of the state thereto.

Public Officers—Sheriff—The salary of a sheriff cannot legally be withheld until the return of an escaped prisoner, because of such escape.

January 17, 1913.

HON. JOSEPH T. SIMS,
District Attorney,
Wabeno, Wisconsin.

In your letter of the 11th you state that one James Hardhead, an Indian, was, at the September term of your circuit court, convicted of assault with intent to do great bodily harm and sentenced to a term of six months in the county jail; that while working outside of the jail, under the custody of the under-sheriff, he escaped and as yet has not been recaptured; that, acting under instructions from the county board, the county treasurer is withholding the sheriff's salary until the prisoner has been returned; and you ask whether the salary may legally be withheld for that reason.

I assume that your county board has adopted the salary system of paying its sheriff. Sec. 694a Wis. Stats. 1911 provides in part:

“Such salaries shall be paid at the end of each month.”

I find no statutory provision authorizing the withholding of the salary for the reason above stated. Sec. 725 Wis. Stats. 1911, subsec. 1, makes it the duty of the sheriff

“to take the charge and custody of the jails of his county and the persons therein, and to keep them himself or by his deputy or jailer.”

It may be that, if, through the negligence of the sheriff, a prisoner escapes and the county is thereby injured pecuniarily, he would be liable for such injury; but, even then, the amount of such liability would have to be agreed upon or decided by some competent tribunal before it could be collected. This department has recently held that a judgment in favor of the State and against a person elected to a seat in the Legislature cannot be offset against the salary of such legislator. I am inclined to think that the same would hold good here and that, even though such a claim were reduced to judgment, it would not justify the withholding of the salary.

Sec. 697t Wis. Stats. 1911 provides for punishment and, for a second offense, removal from office of a sheriff, who neg-

lects or refuses to require a prisoner sentenced to hard manual labor to perform such labor.

Sec. 4486 Wis. Stats. 1911 makes it a criminal offence for any officer, through negligence, to suffer any prisoner in his custody upon lawful process to escape. The Legislature having prescribed a penalty for permitting such escape, there is no authority for imposing a different penalty. In my opinion, there is no legal authority for so withholding the sheriff's salary.

Public Officers—Statutes—Where the law authorizing the appointment of a committee provides that such committee shall report on or before a certain date, such provision is directory and not mandatory.

January 23, 1913.

HON. W. O. HOTCHKISS,

Wisconsin Levee Commissioner.

In your inquiry of the 22nd, you state that somewhere about the 15th of January you, together with Professor D. W. Meade and Mr. A. A. Andrews, of Portage, were appointed a committee to investigate the levee system along the Wisconsin river in the vicinity of Portage, under the provisions of ch. 8 of the Laws of the Special Session of 1912; that, under the provisions of this law, the committee was to report to the Governor on or before January 1st, 1913, but that it is impossible to do so, because the committee was not appointed until after that date; and you ask whether, under these circumstances, the committee is warranted in going ahead with the performance of their duties and the incurring of the expenses contemplated by said act.

Ch. 8 of the Laws of the Special Session of 1912 first provides for the appointment of this committee, which shall

“inquire into the feasibility of organizing and creating out of the territory thus liable to be damaged or affected a levee district to defray the expense of future improvements and repairs of said levee system and of keeping the same in a condition of safety; or shall formulate some other feasible method or plan for the permanent improvement and maintenance of said levee system so as to afford protection to said city and territory.”

Section 2 of said act provides:

“The committee shall report the result of its investigation with its recommendation to the governor on or before January 1, 1913.”

Section 3 makes an appropriation for carrying out the provisions of the act.

The matter of improving and keeping in repair the system of levees in the vicinity of Portage is one of great public importance, as is evidenced by the several appropriations made by the State for that purpose, the last of such appropriations having been made by ch. 5, Laws of 1912.

It is perfectly apparent that it is much more to the public interest to have this report made after the time named in the act than not to have any report made. Our Supreme Court has said:

“Where there is no substantial reason why the thing to be done might not as well be done after the time prescribed as before . . . no presumption that, by allowing it to be so done, it may work an injury or wrong . . . nothing in the act itself, or in other acts relating to the same subject matter, indicating that the legislature did not intend that it should rather be done, after the time prescribed, than not to be done at all; there the courts assume that the intent was that, if not done within the time prescribed, it might be done afterwards.” *State ex rel. Cothren v. Lean*, 9 Wis. 279, 292; *Application of Clark*, 135 Wis. 437, 445.

Such statutory provisions are directory, and not mandatory. *Klatt v. Mallon*, 61 Wis. 542; *Allen v. Allen*, 114 Wis. 615, 621; *State ex rel. Johnson v. Nye*, 148 Wis. 659, 669.

In my opinion the committee may lawfully perform the duties imposed upon them, incur the expenses necessarily incident thereto and make the required report after the date named in the statute and within a reasonable time.

Public Officers—Coroners—May not hold inquests unless directed by the district attorney.

In counties having jury commissions, coroner's juries are to be selected according to the provisions of sec. 4878.

January 23, 1913.

CHARLES R. FREEMAN,
District Attorney,

Menomonie, Wisconsin.

I have your communication of the 15th inst., in which you submit the question whether the coroner may hold inquests in

view of the provisions of sec. 4865 of the Stats. as am. by ch. 314 of the Laws of 1905 and you call my attention to an opinion of the attorney-general to be found in the Biennial Report of the Attorney-General for 1906 on page 551; also another opinion to be found on page 822 of the Biennial Report for 1910 as well as an opinion by Mr. Titus, Assistant Attorney-General, to be found in the Biennial Report of the Attorney-General for 1910 on page 620.

I fully appreciate the suggestion contained in these opinions that there is some doubt as to the constitutionality of this law owing to the fact that the coroner is a constitutional officer and that the right to hold inquests is one exercised by that officer from time immemorial, but notwithstanding this doubt I feel that administrative officers of the state should regard the law as being constitutional and should be governed by its provisions until it has been declared unconstitutional by the courts. Cases may be cited where administrative officers have failed to act under laws passed by the legislature on the theory that they were unconstitutional and void which have been held to be constitutional by the court.

I deem it more appropriate for administrative officers to follow the law as written by the legislature until set aside by the courts and I accordingly endorse the opinion of Mr. A. C. Titus, Assistant Attorney-General, to be found on page 620 of the Report of the Attorney-General for 1910, to the effect that the law should be respected and followed.

You also ask whether in all counties in which there are jury commissioners a coroner's jury should be selected in accordance with the provisions of sec. 4878 as am. by ch. 189 of the Laws of 1909 or the provisions of sec. 4866 as am. by ch. 314 of the Laws of 1905. It seems to me very clear that the provisions of sec. 4878 providing that

“In all such counties where there are jury commissions or in any county having a jury commission the jurymen for all inquests shall be selected by the clerk of the circuit court from the regular list of veniremen regularly chosen by the jury commission”

are in conflict with the provisions of sec. 4866 which provides that

“Whenever any justice of the peace or coroner shall be so ordered as provided in the preceding section he shall issue a

precept to the sheriff or any constable forthwith to summon a jury of six good and lawful men of the county to appear before him at the time and place specified in the precept”

and that the provisions of sec. 4878 being the last expression of the legislature upon the subject must be held to constitute an implied repeal of that portion of sec. 4866 above quoted in such counties.

Public Officers—Eligibility—Bridges and Highways—A member of a county board may not legally be employed on the construction of a road under the county highway commissioner.

January 25, 1913.

MR. A. J. O'MELIA,

District Attorney,

Rhineland, Wisconsin.

In your favor of January 23rd, you ask:

“Could a member of the county board work on the construction of a road under county highway commissioner where the work is conducted under county and state aid?”

Sec. 692 of the Stats. prohibits a member of the county board from being interested in any contract or agreement with the county and provides that any supervisor offending shall be deemed to have vacated his office. In *Land, Log & Lumber Co. v. McIntyre*, 100 Wis. 245, the supreme court seem to have assumed that labor furnished by a supervisor in constructing a county road was included within the section.

In addition sec. 4549 has been construed by this department to include such a situation as you have in hand. See Opinions of Attorney-General for 1910, pages 81, 207 and 608.

Roads built under the state aid highway law, (ch. 337 Laws 1911) are constructed pursuant to contracts between the county board and a contractor (subsec. 3 of sec. 1317m—7) or under the supervision of the county highway commissioner (subsec. 4 of sec. 1317m—7). In either case it is clear that the county is a party to the contract so that it seems clear to me that a member of the county board in the case you state is prohibited from doing work on such road under the county highway commissioner.

Public Officers—Counties—The city and village supervisors in the county board are entitled to vote on a resolution under sec. 1260 providing that highway taxes in the various towns shall be paid in money.

February 5, 1913.

E. P. GORMAN,
District Attorney,
 Wausau, Wisconsin.

You state that at a recent meeting of your county board a resolution was introduced under sec. 1260, as am. by ch. 599 of the Laws of 1911, providing that highway taxes in the various towns of the county should be paid in money. You inquire whether the city and village supervisors have a right to vote on such question.

Said section 1260 provides as follows:

“Sections 1241 (1911), 1246 (1911), 1249 (1911), 1250 (1911), 1252 (1911) and 1260 (1911) shall apply only to towns in counties wherein the county board at any annual meeting shall have adopted a resolution by a majority vote of all members, determining that said sections shall so apply to such county.”

Under the express provision of this statute, all members of the county board may vote on this question. This, of course, includes the representatives from cities and villages.

I am therefore of the opinion that the city and village supervisors on the county board have a right to vote on the resolution in question.

Public Officers—Fees & Expenses—Traveling Expenses—An employee of the state having his headquarters at some place other than Madison is entitled to his expenses if called to Madison temporarily.

February 8, 1913.

HON. J. S. DONALD,
Secretary of State.

In your favor of February 7th, you refer to my opinion of January 16th, which was to the effect that an officer of the state whose office was in Milwaukee could not be allowed his

traveling expenses, car fare and meals, made necessary only by reason of the distance between his home and his office in Milwaukee, and you state another question of the same sort arises under facts stated as follows:

“The Railroad Rate Commission have established Milwaukee as headquarters for one of their employees and later expect to establish a permanent office at that place. Now the question arises if such employee cannot receive hotel and street car expenses while in Milwaukee and if necessity should require the bringing of such employee to Madison for temporary employment, would he be entitled to expenses while in Madison during such temporary employment?”

I call your attention to an opinion rendered by Attorney-General Bancroft, to your predecessor, under date of May 2nd, 1911, which would seem to require an affirmative answer to your question.

Public Officers—Registers of Deeds must note the satisfaction of a mortgage opposite the description to each lot in his tract index when the mortgage covered the plat.

February 12, 1913.

ARCHIBALD MCKAY,
District Attorney,
Superior, Wisconsin.

Under date of February 8th, you inquire whether the register of deeds in counties where a tract index is maintained is required to write opposite each lot in a plat the satisfaction of a mortgage covering the whole tract of the plat which was recorded before the filing of the plat and the subdivision into lots of the tract covered by the plat.

You call my attention to sec. 762 of the Stats., which provides as follows:

“The register shall also keep a tract index in suitable books, so ruled and arranged that opposite to the description of each quarter section, sectional lot, town, city or village lot or other subdivision of land in the county, which a convenient arrangement may require to be noted, there shall be a blank space of at least forty square inches in which he shall enter in ink the letter or numeral indicating each volume, and the class of records

of such volume designating mortgages by the letter M, deeds by the letter D, and miscellaneous by the abbreviation Mis., and the register of attachments, sales and notices by the letter R, together with the page of said volume upon which any deed, mortgage or other instrument affecting the title to or mentioning such tract or any part thereof shall heretofore have been or may hereafter be recorded or entered; provided, that no such index shall be kept in any county where none now exists until ordered by the county board to be made;" etc.

Under sec. 764 the register of deeds is authorized to charge a fee of three cents for every necessary entry in the tract index. The satisfaction of a mortgage is certainly an instrument affecting the title to each lot covered by the mortgage and, under the express wording of said sec. 762, the register of deeds is required to note the same in the blank space opposite the description of the lot.

In my opinion your conclusion that the register of deeds is required to enter a satisfaction of said mortgage opposite each lot covered by the mortgage is correct, and the register of deeds is authorized to receive a fee of three cents for each entry.

In the case of *Johnson v. Brice*, 102 Wis. 575, damages were recovered from the register of deeds, who had failed to make an entry in the tract index, as required by this section.

Public Officers—Libraries—Librarians of Public Libraries are not public officers within the meaning of par. 9, sec. 20.84 Wis. Stats. 1911.

February 18, 1913.

HON. J. Q. EMERY,

State Dairy & Food Commissioner.

In your letter of the 14th, you call my attention to par. 9, sec. 20.84 Wis. Stats. 1911, and request my official opinion on the following: "Are the librarians of public libraries, that is libraries supported by public taxation as shown on pages 36, 37 and 38 of the Eighth Biennial Report of the Free Library Commission of Wisconsin, * * * public officers within the meaning of" the paragraph referred to?

The paragraph in question provides for the following distribution of public printing by the superintendent of public property:

“Of, * * * all official reports, one copy of each to each state officer and to each member of the next succeeding legislature applying therefor. Any state officer, board or commission may file a list of other public officers to whom he or they desire his or their official reports sent, and said superintendent shall make distribution accordingly, one copy to each.”

The list of libraries to which you refer is found in the report of the Free Library Commission for the biennial period ending June 30th, 1910, and is headed “Statistics of Libraries.” It gives no information as to the manner of the appointment of the librarians, the qualifications required, the tenure of office or other information very essential to a full determination of this question.

I have had just a short talk with the secretary of the Free Library Commission and he informs me that many, if not all, of the librarians are appointed by library boards, these boards in turn being appointed by the common council or board of trustees; that the librarians have no fixed term of office as a rule, but hold during the pleasure of the library board or for the time fixed by their contract; that there is no fixed salary attached to the position, but the amount to be paid is determined by contract; that the librarians take no oath of office and are not required to give any official bond.

“A public officer is usually required to take an oath, and frequently has to give a bond. * * * The term ‘office’ also embraces the ideas of tenure and duration or continuance. Generally speaking, one of the requisites of an office is that it must be created by a constitutional provision, or it must be authorized by some statute.” 23 Am. & Eng. Ency. of Law (2nd Ed.) 322.

“A duty or employment arising out of a contract and dependent for its duration and extent upon the terms of such contract is not an office.” Ibid, 324.

The question of whether or not the holding of a certain position constitutes the incumbent an officer has often arisen in our state. In *United States v. Hatch*, 1 Pin. 182, it was held that a civil officer within the meaning of that term as used in

the organic law (Act of Congress of April 20, 1836) is one in whom a portion of the sovereignty is vested or to whom the enforcement of municipal regulations or the control of the general interests of society is confided and that a canal commissioner authorized to manage and dispose of lands granted by Congress to aid in the construction of the Milwaukee & Rock River Canal is not such an officer.

In *Butler v. Regents of the University*, 32 Wis. 124, it was held that a professor in the university is not a public officer.

In *Hall v. The State*, 39 Wis. 79, the commissioners appointed to make a geological survey of the state were held to be public officers on the ground that their functions related to the material and permanent interests of the whole state and the duty imposed upon them was an important public trust to be exercised for the benefit of all the people of the state. This was reversed by the United States Supreme Court in 103 U. S. 5, on the ground that the law creating the position required that a contract be executed by the person appointed and that his compensation was fixed by the contract and not by law. Among other things the court said:

“Where an office is created, the law usually fixes the compensation, prescribes its duties, and requires that the appointee shall give a bond with sureties for the faithful performance of the service required. To do all this, if the employment were an office, by a contract with the officer and without his bond would, to say the least, be a singular anomaly.”

In *Weise v. Milwaukee County*, 51 Wis. 564, the court said that a county physician acting under a contract probably is not a public officer.

In *State ex rel. v. Myers*, 52 Wis. 628, it was held that commissioners appointed to review the aggregate valuations made by the county board of the taxable property in the several towns, villages and cities of the county, are not officers.

That a school teacher is not a public officer is held in *Board of Education v. State ex rel. Reed*, 100 Wis. 455.

It appears to me under these authorities that the librarian of a public library whose duties, compensation and term of employment are determined by contract, is not a public officer.

That the term “public officer” as used in the paragraph referred to is not intended to include a librarian of a public

library also appears to me to be clear from a reading of the entire section in which the paragraph occurs. Public libraries may obtain Legislative Journals (paragraph 3), the Wisconsin Statutes (paragraph 6), the Wisconsin Annotations (paragraph 8), the Collected State Documents (paragraph 11), the Wisconsin Blue Book (paragraph 12) and the Opinions of the Attorney-General and the Decisions of the Railroad Commission (paragraph 13). The collected state documents which such libraries may obtain under paragraph 11, include most, if not all, of the official reports, the special distribution of which is provided for by the paragraph in question. See Sec. 20.29 Wis. Stats. 1911. As public libraries are specifically mentioned in these several paragraphs, it would seem to follow that if it had been intended to include them among the number who can obtain the special official reports free, they would have been specifically mentioned in paragraph 9. Under paragraph 10, the librarians could doubtless have their names placed on the lists to receive parts of official reports, pamphlets and magazines. Under Sec. 20.89 Wis. Stats. 1911, any person may purchase one copy of any of the state publications.

The terms "state officers" and "public libraries" as used in the printing law are defined in Sec. 20.83 Wis. Stats. 1911.

I am, therefore, of the opinion that your question should be answered in the negative.

Public Officers—Contracts—Forfeiture—Where bids upon work to be done for the public are required to be accompanied by a deposit, such deposit to be forfeited upon failure of the bidder to enter into a written contract within a specified time after notice of the award of the contract to him, upon his failure to so enter into the contract, the public officers have no alternative, but must enforce the forfeiture.

February 21, 1913.

HON. M. E. McCAFFREY, *Secretary,*

Board of Regents, University of Wisconsin.

In your inquiry of the 13th, you request my opinion as to whether the Regents were correct in retaining \$56.40, which

was deposited with the bid of Paul J. Krez & Company, Chicago, for furnishing pipe covering to the university. From your letter and the accompanying papers, it appears that in answer to an advertisement, Krez & Company under date of October 31st, 1912, submitted a bid for furnishing this covering "and to comply with all the conditions of the specifications prepared by the chief operation engineer." This bid was accompanied by an uncertified check for the amount stated. The advertisement for bids stated that bids must be "accompanied by a certified check, for two per cent of the amount of the bid." The specifications contain a similar requirement and further specify as to such check

"which the bidder must agree to forfeit if he fails to enter into contract for the work bid upon within five days after written notice of the acceptance of his bid. The check of all bidders will be returned as soon as the contract is let, except that the check of the successful bidder will be returned upon approval of the contract by the governor of Wisconsin."

Under date of November 6th, 1912, the checks of the other bidders were returned to them and written notice was sent Krez & Company that their offer was accepted. They, under date of November 11th, 1912, notified the regents by mail that they had made an error in their figuring for the purpose of submitting their bid, which would compel them to withdraw their proposition. In response to telephone conversations asking them how much of an error they had made, one of the firm came to Madison November 12th, and left with the regents a new proposition dated back to October 31st, offering to do the work and furnish the materials at a figure very materially increased from their former figure. Thereupon the contract was awarded to Keasbey & Mattison Company, the next lowest bidder and the check of Krez & Company was cashed and the proceeds retained by the regents. Under date of December 3rd, 1912, and again under date of December 17th, 1912, Krez & Company wrote, demanding a return of their check. In the latter letter, they assigned as the reasons for its return, first that the regents suffered no loss by reason of the failure of Krez & Company to sign the contract; second, that upon the failure of Krez & Company to execute the contract, it became the duty of the regents to let the contract to the

next lowest bidder, but instead of doing so, they were induced to send a representative to Madison and submit a new proposition; third, that the regents had no authority to accept an uncertified check; fourth, that the regents had no authority to let the contract to Keasbey & Mattison Company after that company's check was returned to it; fifth, that the proper proceeding would have been to re-advertise for bids.

The bid of Krez & Company and the acceptance thereof by the regents, constituted a binding contract. *Cheney v. Cook*, 7 Wis. 413; *Metzel v. State*, 16 Wis. 347; *Crawford v. Earl*, 38 Wis. 312; *Sherley v. Peehl*, 84 Wis. 46; *Lawrence v. M. L. S. & W. R. Co.*, 84 Wis. 427; *Peterson v. Chase*, 115 Wis. 239; *Abrohams v. Revillon*, 129 Wis. 235; Wait's Engineering & Architectural Jurisprudence, 122; Clark's Architect Owner & Builder Before the Law, 183, 189.

The proposal having been made by mail, the contract was complete when the acceptance was deposited in the post office. *Washburn v. Fletcher*, 42 Wis. 152; *L. J. Mueller Furnace Co. v. Micklejohn*, 121 Wis. 605.

The fact that a written instrument embodying all the agreements by both parties, was expected to be executed later, did not prevent the taking effect of the contract made by the bid and its acceptance. *Cohn v. Plummer*, 88 Wis. 622; *Lawrence v. M. L. S. & W. R. Co. Supra*.

The mistake of the contractor in making its figures prior to the submission of the bid, does not relieve it from the binding effect of the contract. *J. A. Coates & Son v. Buck*, 93 Wis. 128; *Straker v. Phenix Ins. Co.*, 101 Wis. 413; *Grant Marble Co. v. Abbott*, 142 Wis. 128.

The first reason assigned by Krez & Company for the return of the check is based upon a false assumption of fact. The regents did suffer a loss of the difference between the amount of the Krez bid and the amount of the bid of Keasbey & Mattison Company, amounting to nearly \$900.00. Furthermore, by the terms of the specifications which were agreed to when the bid was submitted, the check was to be forfeited if the successful bidder failed to execute a contract within the time limited.

“Where it is an express condition of the acceptance of a bid that the bidder shall make a deposit, which is to be forfeited on

his refusal to enter into the contract, the bidder, when he has abandoned such a contract without just cause, is not entitled to be relieved against the forfeiture." Wait's Engineering & Architectural Jurisprudence, 122.

The mistake made by the bidder in its figures does not constitute just cause for abandonment of the contract.

The regents are public officers. They constitute one branch of the state government and as such they have no authority to return this check after forfeiture.

"Public officers have no discretion in the matter; if the lowest bidder has refused or neglected to execute the contract, the check that he has deposited as security must be forfeited and retained by the city as liquidated damages and paid into the sinking fund, and any other disposition of the bid or the check is unlawful." Wait's Engineering & Architectural Jurisprudence, 168.

The second objection is also without merit. Krez & Company are in no position to object because they were given an opportunity to put in a second bid. No special inducement was held out to them to induce them to send a man to Madison, but as I understand it, they were merely asked over the telephone what difference in the bid they felt that their mistake would make. It was their own suggestion that instead of explaining the matter over the telephone, a member of the firm should come to Madison. Had the contract been awarded them upon such second bid perhaps other bidders would have been in position to object, but that question does not arise here. No rights of Krez & Company were in any manner jeopardized by the action taken.

What is said as to the second objection is equally applicable to the third. Krez & Company cannot complain because they were allowed to make a deposit of a different kind than required by the advertisement and specifications. Furthermore, "it seems that public officers may in their discretion excuse the failure to accompany the bid with 'such check'." Wait's Engineering & Architectural Jurisprudence, 167.

The fourth objection is disposed of by what is here said as to the third.

The fifth objection has no bearing upon the question at issue. Even had there been a readvertising for bids, it would have been the duty of the regents to retain this check.

It follows that the regents have no discretion in the matter and no authority to return the deposit.

Public Officers—Senate—Superintendent of Public Property—
It is not the duty of the Superintendent of Public Property to furnish pure spring water to the State Senate upon the adoption by the Senate of a resolution requiring him to do so.

March 4th, 1913.

HON. WM. L. ESSMANN,

Superintendent of Public Property.

In your letter of the 1st, you enclose a copy of a letter from F. M. Wylie, Chief Clerk of the Senate, in which he states that you are thereby notified that on February 27th, the Senate adopted Resolution No. 18, S., instructing you to furnish pure spring water in the water coolers provided for the use of the Senate and committee rooms, and you ask whether or not you are obliged under the law to recognize a resolution of this kind.

Under statutes providing that departments and officers are to be furnished with supplies, this department has ruled that the department or the officer is the judge as to what supplies are reasonably necessary to enable it or him to perform the duties imposed by law. See opinion of Honorable F. L. Gilbert given to Honorable Jos. D. Beck, Commissioner of Labor, under date of July 30th, 1910, and opinion of Honorable L. H. Bancroft given to you under date of March 12th, 1912.

I have been unable to find any similar law relating to supplies for either house of the legislature. Sec. 114 Wis. Stats. 1911 provides for stationery, but makes no mention of other supplies. Ch. 19 Wis. Stats. 1911, relating to the Superintendent of Public Property, does not appear to contain any provision that would require compliance with this resolution.

In the absence of any law authorizing the supplying of spring water (and a resolution adopted by only one branch of the legislature does not have the force of law) it is my opinion that you are not obliged to comply with the resolution in question.

Public Officers—County Judge—County Judge of Calumet county is entitled to five dollars a day as compensation for time spent in proceeding to adopt children.

March 5th, 1913.

JAMES KIRWAN,
District Attorney,
Chilton, Wisconsin.

Under date of March 3d you inquire whether the county judge of your county is authorized to charge ten dollars in a proceeding brought before him under ch. 173, for the adoption of two minor children. You state that these children were adopted in the same proceeding, on the same day.

You also inquire whether this is a legal charge against the county, or whether the party adopting the children, who in this case is a rich man, should not bear the expense of such adoption.

Under sec. 694 of the Stats. the county board fixes the salary of the county judge. In the absence of other specific provisions the salary so fixed would doubtless constitute his sole compensation for services required of him by law; but sec. 2454 of the Stats. provides:

“1. Every county judge is prohibited from taking or receiving, either directly or indirectly, any fees whatever for his official services in the administration of the estates of deceased persons, including proceeding to determine the descent of lands, and for certificates of title by descent, or in the appointment of guardians, or in the administration of the estates of wards, except in the counties in which it is otherwise expressly provided by law.

“2. The judge of any county court which is not vested with civil jurisdiction shall be entitled to receive five dollars per day, to be paid from the county treasury, for each day he shall be actually engaged in the examination of any person upon a criminal charge, or engaged upon any other matter, not appertaining to probate business, compensation for which is not otherwise provided.”

The County Court of Calumet county, so far as I am informed, is not endowed with civil jurisdiction by any statute of this state. The statute providing for the adoption of children in county court, being ch. 173 of our Stats., provides no

compensation for the services of the county judge and, as the judge of the County Court of Calumet county has no civil jurisdiction, he is entitled under this statute to a per diem compensation, unless it can be said that the proceeding for the adoption of children is probate business. The question arises, What did the Legislature mean by "probate business"? Did they intend to include simply the probating of the wills of deceased persons and the administration of their estates, or is the term used in a broader sense, including all matters of which probate courts have jurisdiction?

Our Supreme Court has not defined this term, but the Supreme Court of Minnesota, in the case of *Johnson v. Harrison*, 47 Minn. 575; 50 N. W. 923, used the following language:

"While the word 'probate' originally meant merely relating to proof and afterwards relating to proof of wills, yet, in the American law, it is now a general name or term used to include * * * the matters of which probate courts have jurisdiction, which in this state are the estates of deceased persons and persons under guardianship."

The probate courts under the Massachusetts system, which was adopted by the states of Michigan, Wisconsin and Minnesota, have exclusive jurisdiction generally of the very large branch of former chancery jurisdictions relating to the persons and estates of minors and others subject to guardianship, and jurisdiction, exclusive or concurrent with other courts, of the conversion of real estate into money for the payment of debts and legacies and benefits of wards, and of the whole subject of accounting by executors, administrators and guardians appointed in them. See Gary's Probate Law, subd. 4, sec. 17.

The history of the legislation of probate courts in this state and the compensation provided for the judges of county courts seem to show that the term "probate business" as used in sec. 2454 includes all such matters as judges of probate have a right to pass upon. The history of this legislation is reviewed in an opinion by my predecessor the Honorable L. M. Sturdevant, which you will find in the biennial report and opinions of this department for the term ending June 30, 1906, page 527.

Our county court was established as an inferior court, upon which was conferred the powers and jurisdiction formerly possessed by the judges of probate. The jurisdiction of probate judges at the time of the admission of Wisconsin into the Union did not include the proceeding for the adoption of children. Ch. 173 was originally enacted as ch. 85, of the Laws of 1853. It was substantially a reënactment of the statute of Massachusetts of 1851, which, with the exception of the statutes in Louisiana and Texas, is the first law on the subject in the United States. See *Keegan v. Geraghty*, 101 Ill. 26, 33.

These statutes are in derogation of the common law, while the right of one person to adopt the child of another as his own comes from the civil law. See *Humphries v. Davis*, 100 Ind. 274.

It is thus very evident that probate courts did not have jurisdiction of the adoption of children when the constitution of this state was adopted, either in Wisconsin or in the state of Massachusetts.

Our court has held in the case of *Hoffman v. Lincoln County*, 137 Wis. 353, that the hearing of applications for permits allowing minors to labor is not a matter pertaining to probate business under said sec. 2454. Although I believe that the Legislature used the term "probate business" in a broad sense, still, I do not believe that it is broad enough to include the proceedings for the adoption of children. That being so, your county judge is entitled to five dollars per day for each day he is actually engaged in such matters; but you will notice that the statute fixes his compensation at five dollars a day and does not limit it to one child or one proceeding. The county judge cannot increase his per diem allowance by increasing the number of hours or in any other manner. See *Northern T. Co. v. Snyder*, 113 Wis. 516; *Hoffman v. Lincoln Co.*, 137 Wis. 353.

Under the express terms of the statute the county is to pay the county judge, and not the party who makes petition to the court for the adoption of a child.

Public Officers—Salaries etc.—Legislature—Member of legislature elected to fill a vacancy, may if he sits during a regular session be compensated even though his predecessor has drawn the full pay and mileage.

March 5, 1913.

HON. J. S. DONALD,

Secretary of State.

In your favor of March 3rd, you state that:

“A member elected at the regular election of 1912 came to the legislature, took oath of office and drew full pay and mileage for the session of 1913. His death shortly after caused a vacancy. Notice of the vacancy and an order for a special primary and election to follow the same were regularly given and published by order of the governor. The vacancy was filled by an election held on Tuesday, February 25th, 1913.”

You request my opinion “as to the manner of procedure in the payment for services of the member elected to fill the vacancy.”

Sec. 21, art. IV, of the Const. provides in part:

“Each member of the legislature shall receive for his services, for and during a regular session, the sum of five hundred dollars, and ten cents for every mile he shall travel in going to and returning from the place of meeting of the legislature on the most usual route. In case of an extra session of the legislature, no additional compensation shall be allowed to any member thereof, either directly or indirectly, except for mileage, to be computed at the same rate as for a regular session.”

Sec. 110 of the Stats. provides in part:

“The presiding officers of the senate and assembly shall issue, immediately after the commencement of the biennial session of the legislature, in each year, to each member of the house over which they respectively preside, who is entitled to receive the same, a certificate, countersigned by the chief clerk, showing that such member has taken the prescribed official oath, and the number of miles traveled by him in going to and returning from the place of meeting of the legislature on the most usual route, and thereupon the amount of mileage and salary to which each member is entitled shall be audited and paid out of the state treasury.”

Both these provisions have remained without amendment or change since 1881. In the year 1885, a situation arose similar to the one now presented. William F. Vilas, elected mem-

ber of assembly from Dane county, drew the salary of \$500.00, the voucher being audited and allowed by the secretary of state on January 15th, 1885. On March 7th, 1885, Mr. Vilas resigned and at a special election, Mr. M. J. Cantwell was elected to fill the unexpired term. On April 15th, 1885, ch. 390, Laws of 1885 was published and went into effect, which law appropriated "the sum of five hundred dollars to Michael J. Cantwell of Madison, Wisconsin, as his salary as member of assembly for the year 1885 and 1886." On April 17th, 1885, a voucher for the payment of \$500.00 to Mr. Cantwell was audited and allowed by the secretary of state, pursuant to said ch. 390. Although it has no bearing on the question presented, it should perhaps be noted that on September 8th, 1885, Mr. Vilas refunded to the state the sum of \$500.00 that he had received.

In providing for the payment of the salary to Mr. Cantwell, it was evidently assumed that he was entitled to a salary under the quoted provision of the Constitution; that the payment thereof was not prohibited by sec. 26, art. IV of the Const. prohibiting the increase of the compensation of a public officer during his term of office; and that sec. 110 of the Stats. was not a sufficient appropriation to authorize the payment out of the state treasury.

I see no reason why this same practice should not be followed now. The newly elected member is within the exact letter of sec. 21 of article IV of the Const. in that he is a "member of the legislature" and renders "services for and during a regular session." It is obviously no objection that he is not present at every meeting during the session, for the same thing would be true of many of the members.

There may be a question whether sec. 110 of the Stats. is not a sufficient appropriation to warrant you in auditing and allowing the salary and mileage without any further legislative action, but I think it would be better if the procedure adopted by the legislature of 1885 were followed and a law passed making a specific appropriation.

Public Officers—Licenses—Pharmacists—A pharmacist's license may be revoked upon his conviction for the third offense of selling habit-forming drugs contrary to sec. 1419,

Wis. Stats. 1911. If the judge fails to revoke the license as a part of the sentence, the State Board of Pharmacy may revoke it.

March 7, 1913.

HON. EDWARD WILLIAMS,

Secretary State Board of Pharmacy.

In your letter of the 6th, you ask my opinion as to the authority of the State Board of Pharmacy to revoke the license of a pharmacist who may be found guilty of the illegal sale of cocaine or other habit-forming drug as enumerated in sec. 1419 Wis. Stats. 1911.

Subsec. 5 of sec. 1409d Wis. Stats. 1911, provides:

“The board of pharmacy may refuse to grant a certificate of registration to any person guilty of felony or gross immorality, or who is addicted to the use of alcoholic liquors or narcotic drugs to such extent as to render him unfit to practice pharmacy; and the board of pharmacy may, after due notice and hearing, revoke a certificate for like cause or any license or certificate which has been procured by fraud.”

Subsec. 1 of sec. 1419 Wis. Stats. 1911, provides in part:

“No person, copartnership or corporation shall sell, furnish or deliver to another person any opium, morphine, heroin, cocaine, alpha or beta eucaine, chloral hydrate,” etc.

except upon the order or prescription therein prescribed.

Par. 2 of subsec. 10 of the same section provides in part:

“Any person who shall violate any of the provisions of this section, shall be deemed guilty of a misdemeanor, and upon conviction * * * for a third offense shall be fined not less than one hundred dollars nor more than two hundred dollars, and shall be imprisoned in the county jail for not more than six months, and if a licensed pharmacist, * * * his license shall be revoked. It shall be the duty of the board of pharmacy to cause the prosecution of all persons violating the provisions of this section.”

The sale of cocaine or other habit-forming drug is thus made a misdemeanor and not a felony. Upon conviction for a third offense it is the duty of the judge, as a part of the sentence, to revoke the license. If he does not do so, in my opinion, the

Board of Pharmacy is authorized upon due notice and hearing to revoke the license. Anyone found guilty of committing the third offense, in my opinion, would be guilty of gross immorality. The board have no authority to revoke for this cause prior to conviction for a third offense.

Public Officers—Education—County Superintendent of Schools

—A person whose main business or occupation has been teaching during a period of eight months is eligible under sec. 702a.

Where no proof is filed under subsec. 5 of sec. 38, the county clerk should not put the name of a candidate on the ballot. Where what is claimed to be proof is filed he should not assume to pass on the sufficiency thereof.

March 19, 1913.

HON. C. P. CARY,

Superintendent of Public Instruction.

Under date of the 14th inst., you asked my official opinion upon the question of whether employment at regular intervals throughout one school year as a substitute teacher in a system of schools in this state would constitute eight months of teaching within the meaning of the law relating to the qualifications of county superintendents. You state that:

“It must be understood that the substitute teacher receives pay only for the actual number of days taught in each month and does not receive a monthly salary, but a certain per diem. In other words, the substitute teacher works only for a school board as her services may be required and is paid for the time actually taught.”

Section 702a provides:

“No person shall be eligible to the office of county superintendent of schools who shall not, at the time of his election or appointment thereto, have taught in a public school in this state for a period of not less than eight months, and who shall not, at such time, hold a certificate entitling him to teach in any public school therein, or a county superintendent's certificate, issued by the state superintendent after examination by and upon the recommendation of the board of examiners for state certificates as provided by law; provided, that the fore-

going provision shall not disqualify any person who held such office in this state on or before the first day of May, one thousand eight hundred and ninety-five."

Subd. 5 of sec. 38 of the Stats. provides:

"In no case shall a county clerk place the name of any person upon such ballot as a candidate for the office of county superintendent of schools unless such person shall have filed in such clerk's office at least ten days before the day of election at which such superintendent is to be elected, proof of having successfully taught in one or more of the public schools of this state, for a period of eight months, and a copy of a certificate entitling him to teach in any such school, or of a certificate known as a county superintendent's certificate, unless such person, before the first day of May, 1895, has held the office of county superintendent of schools in this state."

You call my attention to the fact that sec. 459 provides, among other things, that twenty days of teaching shall constitute a school month. I may also add that by quite universal custom six hours constitute a school day. The first question to be considered is whether a person who seeks to be a candidate for the office of county superintendent must have taught one hundred and sixty days of six hours each day in order to be eligible to the office. It will be conceded that such a construction is as harsh and rigorous as the language of sec. 702a or subd. 5 of sec. 38 will bear. If such should be the construction, a person teaching eight months but who lost a day or two by sickness would be ineligible for such office; neither would a principal of a high school, who, though acting in that capacity for a period of eight months, taught only a couple of hours each day, devoting the remainder of his time to supervision, be eligible. I feel that a court would not apply such a rigorous construction to the language of the statute. I am of the opinion that a *substantial* compliance with the terms of the statute is sufficient to qualify a person for the office, and that the main question is whether such person was engaged in teaching as his business or occupation during the period of eight months.

Under such a construction a substitute teacher might or might not comply with the requirements of this section, depending entirely upon circumstances and the portion of the

time actually devoted to teaching by such substitute teacher.

It seems to me that if he was employed generally for a period of eight months, losing only a day occasionally, but holding himself in readiness to respond to the call of the school board at any time, that a court would construe such service as a compliance with the requirements of the statute, while, if the circumstances were reversed and he only taught an occasional day or week so that during the year he only got in a small portion of the time in schoolroom service, it would not be held to be a compliance with the statute.

This brings us to the question of the duty of the county clerk in placing the name of a candidate for county superintendent on the ballot. He shall not place the name of a person upon the ballot as a candidate for county superintendent

“unless such person shall have filed in such clerk’s office at least ten days before the day of election at which such superintendent is to be elected, proof of having successfully taught in one or more of the public schools of this state for a period of eight months.”

It will be observed that the statute is not very specific as to what shall constitute “proof” of such act. It is quite likely, however, that “proof” to satisfy the requirements of this statute should rise to the dignity of an affidavit, at least, made by a party knowing the facts. It is clear that unless something in the nature of “proof” is filed with the clerk, he should not place the name upon the ballot. In case of a total failure to file anything of the kind, the clerk’s duty is plain. He shall not put the name on the ballot. But where a person who is a candidate for that office files a document which he *claims* to be “proof” that he is qualified, the clerk is confronted with quite another problem. The question then arises whether the clerk should exercise judicial or quasi judicial functions and pass upon the *sufficiency* of such “proof,” thus determining the right of anyone to become a candidate for that office. The county clerk is a ministerial and not a judicial officer. It would seem that if he is to pass upon the sufficiency of such a paper he exercises at least quasi judicial functions. At any rate, he sits in determination upon quite important rights for his erroneous decision might bar a person

actually qualified from becoming a candidate for this office. Such powers are not generally given to county clerks. In 15 Cyc. on page 347 the law is laid down that

“The county officer whose duty it is to prepare and print the official ballot acts in a purely ministerial capacity, and he must place upon the ballot all names regularly certified to him as having been put in nomination.”

In an opinion given to Victor Pierrelee, district attorney of Ashland county, under date of June 10, 1910, upon the question of whether the county clerk of Ashland county should put the name of Nellie M. Archibald, a woman, upon the ticket as a candidate for county treasurer, Attorney-General Gilbert said:

“Our supreme court has never passed upon the direct question as to whether a woman is eligible to the office of county treasurer. If the county clerk should take it upon himself to refuse to place Mrs. Archibald’s name upon the ballot when nomination papers are filed in her behalf, it would deprive her of the right to have her name voted on at the September primary for there would not be sufficient time to get the matter before the supreme court and obtain a decision before the holding of the primary. The question as to the eligibility of Mrs. Archibald to the office of county treasurer should be determined by the courts and it is my opinion that under the above authorities it is the duty of the county clerk to place upon the official ballot the name of the person in question if proper nomination papers are filed.” Opinions of the Attorney-General for 1910, p. 342.

I think the rule laid down by Attorney-General Gilbert is a safe and eminently appropriate one for the guidance of county clerks. With reference to the office of county superintendent I should say that where no attempt is made to file “proof” of qualifications, he should refuse to place the name upon the ballot, but where what is claimed to be “proof” of such qualifications be filed in this office, he should not assume to pass upon the *sufficiency* of that “proof.” By following out such policy he will harm no one because if it should transpire that the candidate did not have the required qualifications there would still be an opportunity for the courts to pass thereon.

Referring to your question couched in the following language:

“In case the actual number of days taught and paid for by the school board was less than one hundred and sixty days during the school year, would such less number of days of teaching legally entitle the person to the statement that he had taught eight months in the state of Wisconsin?”

will say that it is my opinion that in furnishing these statements, certificates or affidavits, or whatever form they may take, by the school officers, they should confine themselves as nearly as possible to a statement of the facts as they really exist and leave it to the court to say whether or not upon such facts the candidate meets the qualifications of the statute.

Public Officers—Fees—County Judge is entitled to five dollars for the hearing of an application to commit an insane person to the asylum.

March 20, 1913.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

In your letter of March 14th, you inquire to what fee the county judge is entitled for the hearing of an application to commit a husband and wife to the insane asylum. You state that you had a case of the examination of a husband and wife, both being examined on the same day, by the same physician, and also committed on the same day. You inquire whether the judge is entitled to ten dollars or to five dollars.

Sec. 585d of our Stats. provides:

“The county judge, except of Milwaukee county, shall receive a fee of five dollars for the hearing of an application to commit a person alleged to be insane, which fee shall include the making of necessary copies of the order to commit such person and the commitment papers, together with the certificate required by section 585c, when the insane person is committed to the county asylum.”

Under this provision of the law the judge is entitled to five dollars for the hearing of every application to commit a person alleged to be insane. Of course, if the same application contains the names of two persons, under the wording of this

statute he would still be entitled to only five dollars; but, as the applications are generally made for each person separately, the county judge would, under the express wording of this statute, be entitled to five dollars for the hearing of each application.

You have called my attention to sec. 2454 of the Stats., under which the county judge is entitled to five dollars per day

“for each day he shall be actually engaged in the examination of any person upon a criminal charge or engaged upon any other matter not appertaining to probate business compensation for which is not otherwise provided.”

As there is a special provision made for his pay, in case of the application to commit an insane person to an asylum, this latter section does not apply.

I am therefore of the opinion that the county judge is entitled to five dollars for each application to commit an insane person, although more than one application may be heard on the same day.

Public Officers—Municipal Corporations—Towns—Health—
Not all the members of a local board of health are required to be residents of the municipality in which they serve.

March 20, 1913.

DR. C. A. HARPER,

Secretary State Board of Health.

Under date of March 15th, you state that the health board of the town of Clarno, in Green county, consists of two members of the town board and Dr. Gnagi, the third member, and also the health officer of the board, who does not live in said town, but in the city of Monroe; that a case of violation of the quarantine law has occurred and that the question has arisen whether the board of health is properly organized in said town of Clarno. You also enclose the letter addressed to you by Dr. Gnagi under date of March 13th, in which he submits some of the facts concerning the matter in question.

Members of the board of health are not named in sec. 808 of the Stats., which specifies the town officers to be elected

at the annual town meeting. Said section contains the following provision:

“No person except an elector of the town shall hold any town office, and no person shall hold the offices of treasurer and assessor at the same time.”

Sec. 1411 of the Stats. provides as follows:

“The town board, village board and common council of every town, village and city shall, within thirty days after each annual election, organize as a board of health, or appoint wholly or partially from its own members, a suitable number of competent persons who shall organize as a board of health for such town, village or city.”

Said section also provides as follows:

“The officers of such board shall include a chairman, a clerk, and a health officer, who shall be ex officio a member of such board and its executive officer;” etc.

In the case of *Kempster v. City of Milwaukee*, 108 Wis. 422, our Supreme Court held that the commissioner of health of the city of Milwaukee was not a local officer. The court said:

“In carrying out the laws for the preservation of the public health, the city is performing a duty which it owes to the whole public as distinguished from a mere corporate duty. It is a duty which it is bound to see performed in pursuance of law as one of the governmental agencies, but not a duty from which it derives practical benefits in its corporate or private capacity. It is like the administration of the fire and police department.”

See also the case of *Hayes v. Oshkosh*, 33 Wis. 314.

Under the above provisions of our statute it is necessary that the board of health be partially appointed from the members of the town board. This has been done in the present case, two members of the board in question being members of the town board. The third member of the board is the health officer of the town, but not an elector of the town. There is no provision of our statutes, so far as I have been able to find, from which the conclusion may be drawn that all the members of the board of health must be electors or residents of the town. My predecessor in office, Honorable Frank

L. Gilbert, held in an opinion rendered to you June 5th, 1907, that it was not necessary that the health officer be an elector or resident of the town in which he serves. It seems to me that this is the correct conclusion to be drawn from the statutes. As the health officer is ex officio a member of the board of health the conclusion is inevitable that not all of the members of the board need necessarily be electors of the town.

I am therefore of the opinion that the board of health of the town of Clarno is legally organized and that its actions cannot be called into question if otherwise legal.

Public Officers—Powers and Duties—Justices of the Peace—Police Justices—State Veterinarian—A police justice is not authorized to act under sec. 1492b with reference to the appraisal of condemned animals.

March 22, 1913.

HON. O. H. ELIASON,

State Veterinarian.

In your favor of March 17th, you ask my opinion as to whether a police justice is empowered to act under sec. 1492b of the Stats., and the secretary of your board has orally informed me that the question arises as to the police justice of the village of Wilson, in St. Croix county, a village incorporated under general charter.

Sec. 1492b provides the procedure for the appraisal of condemned animals and sec. 1 thereof provides in part that:

“Whenever the owner shall not exercise the option mentioned in the preceding section * * * written notice shall be given * * * to a justice of the peace in the county in which the animals may be” etc.

Sec. 2 requires the justice to summon the owner, agent or possessor of the animals and

“three disinterested citizens of the county not residents of the immediate neighborhood in which such animals are owned or kept, to appraise the value thereof. Every person so appointed shall have had experience in the raising and care of live stock, and shall be familiar with the value of such live stock, and competent to appraise the same.”

Sec. 875 of the statutes provides for the election in each village of

“two justices of the peace and a police justice, if required to be elected in such year, unless such last named office shall have been discontinued,” etc.

Sec. 920 provides for the discontinuance of the office of police justice by vote of the electors of the village.

Sec. 886 provides for the jurisdiction of a justice of the peace in a village as follows:

“He shall have concurrent jurisdiction and powers throughout the county with other justices of the peace; and whenever there shall be no police justice in such village he shall have exclusive jurisdiction of all cases arising under the ordinances and by-laws of such village, and all the powers given herein to the police justice, and be taken as included within that designation herein.”

Subsec. 2 of sec. 887 provides as follows:

“He (the police justice) shall hold the police court, and, within the limits of the village, have the jurisdiction of a justice of the peace and exclusive jurisdiction of all cases whatever arising under the ordinances and by-laws of such village and concurrent jurisdiction of all criminal cases arising therein.”

Justices of the peace are constitutional officers. *State ex rel. Burke v. Henkel*, 144 Wis. 444, 7. Their jurisdiction is coextensive with the limits of the county. Sec. 3568 Stats. These particulars distinguish them from police justices, whose offices are created by the legislature and whose jurisdiction is confined to “the limits of the village.” The offices are so distinct that the same person cannot hold both. *State ex rel. Knox v. Hadley*, 7 Wis. 700, 707.

You will note that sec. 886 provides that the justices of the peace in a village where there is no police justice shall “have all the powers given herein to the police justice and be taken as included within that designation herein.”

I find no such provision as to police justices being included within the designation of justices of the peace and although sec. 887 gives to police justices “within the limits of the village * * * the jurisdiction of a justice of the peace,” I think that in view of the limitation of their jurisdiction to the

village and the necessity of summoning as appraisers under sec. 1492b, "citizens of the county not residents of the immediate neighborhood in which such animals are owned or kept," and the requirements that such appraisers must "have had experience in the care and raising of live stock," experience not usually possessed by village residents, that the legislative intent was to confer the jurisdiction given by sec. 1492b on justices of the peace only and not on police justices.

The word "jurisdiction" may mean the power of a court "to hear and determine a cause" (*W. F. M. Co. v. Wis. M. R. Co.*, 81 Wis. 389, 395; *State ex rel. v. Whitford*, 54 Wis. 150, 7), or it may mean "the power and authority conferred by law upon the officer or tribunal" (*Schmidt v. Milwaukee*, 149 Wis. 367, 376). The word is evidently used in sec. 887 with its more limited meaning and seems intended to give to the police justice the jurisdiction of a justice of the peace *as a court*. Sec. 887 provides that the police justice "shall hold *the police court*" and the words immediately following are evidently intended to define his jurisdiction as such court, for later on in the section, he is given power to take acknowledgments of deeds, etc., powers possessed by justices of the peace and which the police justice would possess without enumeration if the grant of "jurisdiction" were intended to include all "powers" possessed by justices. The power given by sec. 1492b to justices of the peace is administrative rather than judicial. The only duties imposed are to enter the notice on the docket, summon the owner of the animals together with three appraisers, take the oath of the appraisers, receive their verified report and give his certificate entitling them to their fees. None of these duties are judicial, for it is plain that they might as well have been conferred on any purely administrative officer as well as on a justice of the peace. Consequently, they are not comprehended within the grant of "the jurisdiction of a justice of the peace" in the sense of such officer's judicial powers. Being of the opinion that police justices are given by sec. 887 only the jurisdiction of justices of the peace acting judicially and that the duty imposed by sec. 1492b is not a judicial function, I am forced to the conclusion that a police justice has no power to act under sec. 1492b.

Public Officers—Education—A person who has only taught 34 days in the schools of this state between February and May is not qualified for the office of county superintendent.

March 24, 1913.

EDWARD W. MILLER,

District Attorney,

Marinette, Wis.

Under date of the 24th inst., you ask for my official opinion as to whether a person

“is eligible as a candidate for the office of county superintendent of schools under section 702a of the statutes, where the records of the board of education now on file in the office of the county clerk in the county where such person claims to have taught and seeks election show that said person taught as a supply teacher in said schools for a period of thirty-four and a half days during the school year of 1910—1911 and no claim being made by said person that she ever taught in any other school of this state, the first part of said service having been performed during the month of February, 1911, and the last part of said service having been performed during the month of May, 1911, no contract or request of any kind for said service having been entered into or made with or by said board of education prior to the month of February, 1911, nor was any service as teacher rendered prior thereto.”

In an official opinion given to Hon. C. P. Cary, Superintendent of Public Instruction, under date of March 19th, 1913, in discussing the question of the qualifications of a candidate for the office of county superintendent as required by sec. 702a, I said:

“I am of the opinion that a substantial compliance with the terms of the statute is sufficient to qualify a person for the office and that the main question is, whether such person was engaged in teaching as his business or occupation during the period of eight months. Under such a construction a substitute teacher might or might not comply with the requirements of this section, depending entirely upon circumstances and the portion of the time actually devoted to teaching by such substitute teacher. It seems to me that, if he was employed generally for a period of eight months, losing only a day occasionally, but holding himself in readiness to respond to the call of the board at any time, a court would construe such service as a compliance with the requirements of the statute, while, if the circumstances were reversed and he only taught an occasional day or week, so that,

during the year, he only got in a small portion of the time in schoolroom service, it would not be held to be a compliance with the statute.”

Following this rule, it seems to me very apparent that a person who has taught but thirty-four and a half days, such service commencing in February, 1911, and ending in May, 1911, coupled with the further consideration that there were no contractual relations existing between such teacher and the school board covering the entire year, does not qualify under the provisions of sec. 702a of the Stats., and that such person would not be eligible to the office of county superintendent, in the absence of proof of any other service as a teacher in the public schools of this state.

Supplementing opinion of March 19th.

Public Officers—Municipal Corporations—A city officer ought not to solicit insurance business from the city for a company represented by him, even where the policy is not written by him, and he receives no commission on the premium paid for such insurance.

March 29, 1913.

HON. O. H. BRUEMMER,

District Attorney,

Kewaunee, Wisconsin.

In your letter of the 26th you ask the following:

“Assuming an officer of a city represents insurance companies as their agent, and assuming that some of the city’s public property is insured in one of these companies, not through the officer but directly to that company, the agent solicits the business, but gets no commission upon the insurance premium. Is such a contract void or prohibited by section 925—255, 1911?”

The section you refer to provides in part:

“No city officer shall be interested, directly or indirectly, in any improvement or contract to which the city is a party, and whenever it shall appear that such is the case such contract shall be absolutely void and the city shall incur no liability whatever thereon.”

Certainly the action of the officer in soliciting such business was highly improper. If the contract is not such a one as is

prohibited by the statute it is dangerously close to it. The city ought not to enter into such a contract. Just what is required to give an officer an interest, direct or indirect, in such a contract is not easy of determination.

“It is impossible to lay down any general rule defining the nature of the interest of a municipal officer which comes within the operation of these principles. Any direct or indirect interest in the subject matter is sufficient to taint the contract with illegality, if the interest be such as to affect the judgment and conduct of the officer either in the making of the contract or in its performance. In general the disqualifying interest must be of a pecuniary or proprietary nature.” 2 Dillon on Municipal Corporations (5th ed.) sec. 773.

On the other hand, it is immaterial how slight the interest may be; thus one holding as collateral security one share of stock in a corporation is interested in any contract secured by such corporation regardless of the value of the stock. *State ex rel. Foster vs. City of Cape May*, 36 At. 1089; 60 N. J. Law 78.

And one who is a surety upon the bond of the contractor is interested in the contract. *O'Neill vs. Flannagan*, 98 Me. 426.

One who is a stockholder and manager of a lumber company which sells lumber to a contractor agreeing to receive improvement warrants in payment therefor, is interested in the contract. *Northport vs. Northport Town Site Company*, 27 Wash. 543; 68 Pac. 204.

In this last case the court said:

“However devious and winding the chain may be which connects the officer with the forbidden contract, if it can be followed and the connection made, the contract is void.”

In New Jersey it has been held that a person who acts as manager for a business concern, solicits business for it, and signs contracts made by it, although he works on a salary and has no pecuniary interest in the concern, is indirectly interested in a contract secured by it. *Harrison vs. City of Elizabeth*, 57 At. 137; 70 New Jersey Law 591.

This case comes very close to the situation you present. In my opinion the court ought to hold that one who solicits a contract is, at least indirectly, interested in it. At the same time, it is not certain it would so hold. Of course, you have in mind also section 4549 and the opinion given you under date of December 12th last.

Public Officers—Counties—One who is a member of the county board of supervisors may not legally contract with the trustees of the county asylum to act as undertaker in burying the dead from such asylum.

March 31, 1913.

HON. ALEXANDER WILEY,
District Attorney,

Chippewa Falls, Wisconsin.

In your letter of the 27th you call my attention to sec. 692, Wis. Stats. 1911, which provides:

“No member of the county board or other county officer, whether elected or appointed, shall hereafter be a party to or in any way or manner interested, either directly or indirectly, in any contract or agreement whatever, verbal, written or otherwise, with the county for the purchase of any article whatever required by such county. All contracts or agreements made in violation of this section shall be void; and in case any supervisor shall offend against the provisions of this section he shall be deemed thereby to have vacated his office as such supervisor.”

And you ask if a supervisor of the county board who is an undertaker may legally bury the dead from a county asylum and be paid therefor by the asylum trustees, he having entered into a contract with the trustees to perform such services.

I assume that the supervisor in question in connection with such services furnishes the coffins and possibly other articles used in connection with such burials. Of course, the asylum trustees are mere agents of the county and any contract with them in their official capacity is a contract with the county; regardless of whether the supervisor has any agreement with the trustees or not, there is an assumption of some kind of a contract, either express or implied, or no payment would be made him. Very clearly any such contract is absolutely void under the section quoted and any money paid such supervisor thereunder may be recovered by the county.

“No member of a county board can be interested, directly or indirectly, in any such contract without being guilty of gross violation of public duty, and liable to respond therefor in damages to the corporation to the full extent of any pecuniary benefit re-

ceived by him in any event, and such further sum as the corporation may have lost by his unfaithful conduct." *Land, Log & Lumber Co. vs. McIntyre*, 100 Wis. 245.

Whether or not the performance of services in connection with such burials would be considered an article within the meaning of this section is far from certain. It is a penal statute and would be strictly construed. On the other hand, it is the duty of the court to carry out the spirit of the law and if that is done it might well be held that it was intended to cover contracts for services as well as contracts for tangible articles. It is not necessary, however, to rely on that section alone. Sec. 4549 provides in part:

"Any officer, agent or clerk * * * of any county, * * * or in the employment thereof, * * * who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, * * * shall be punished" etc.

This section is broad enough to cover any kind of a contract made by a county officer with the county. Under it our supreme court has held that a municipal judge authorized by the county to rent a suitable room for holding his court may not rent his own property; that such a contract would be not merely voidable, but absolutely void. *Quayle vs. Bayfield County*, 114 Wis. 108.

This department has made numerous rulings as to the acts prohibited by this section of which I may mention the following:—Purchase of goods by a county from a corporation of which a city officer is a stockholder, Biennial Report and Opinions of the Attorney-General for 1906, page 342; furnishing supplies to poor by mayor of city, *Ibid*, page 346; contract by normal school regents with corporation of which one of the regents is a stockholder, Report for 1908, page 702; contract for printing ballots for county with corporation of which district attorney is a stockholder, *Ibid*, page 779; contract with village clerk to construct power house and mains, Report for 1910, page 576; naming as county depository a bank in which a supervisor is a stockholder and officer, *Ibid*, page 588; also

opinion to district attorney of Calumet county, Report for 1912, p. 216; employment by street commissioner of mayor and alderman to work on streets, Report for 1910, page 608; purchase by superintendent of county asylum of groceries for that institution from a corporation of which he is a stockholder, page 485 of this report; writing insurance on county buildings by district attorney, page 488 of this report. In this latter opinion it was stated that this might be, and probably was, in violation of sec. 692. Publication for pay of village ordinances by village clerk, even where no other paper is published in the village and the statute requires publication in a paper published in the village if there be one, is prohibited. Opinion to district attorney of Calumet County, Report for 1912, p. 290.

Even in the absence of such a statute one who is a member of a public body such as a county board, school board, common council of city or board of trustees of a village cannot recover under a contract made with such body. Such a contract is contrary to public policy. *Rickett vs. School District*, 25 Wis. 551; *In re The Taylor Orphan Asylum*, 36 Wis. 534; *Haywood vs. Lincoln Lumber Co.*, 64 Wis. 639; *Pittsburgh Mining Co. v. Spooner*, 74 Wis. 307.

In my opinion the supervisor in question is guilty of violating this section and may be proceeded against accordingly and the county may recover whatever has been paid him under such contract.

OPINIONS RELATING TO PUBLIC PRINTING.

Printing—Public Officers—Ch. 188 Laws 1903 does not authorize the printing of the report of the inspector of apiaries.

June 6, 1911.

HON. JAMES A. FREAR,
Secretary of State.

Your favor of the 5th inst., enclosing an expense voucher executed under ch. 188 of the Laws of 1903, is received.

Concerning the same you ask for the opinion of this department as to whether or not ch. 188 authorizes the printing of the annual reports of the State Inspector of Apiaries and if so how many, and also whether or not any authority under the law exists for printing the report in the German language.

That portion of ch. 188 of the Laws of 1903 which bears upon the subject of your inquiry is as follows:

“The inspector shall make at the close of each calendar year a report to the governor stating the number of apiaries visited, the number of those diseased and treated, the number of colonies of bees destroyed and of the expenses incurred in the performance of his duties. Said inspector shall receive four dollars for each day actually and necessarily spent in the performance of his duties and be reimbursed the money expended by him in defraying his expenses, provided that the total expenditure for such purposes shall not exceed seven hundred dollars per year.”

It is difficult to perceive in this statute any authority for printing a report by the Inspector of Apiaries. The law expressly limits his expenses to four dollars for each day actually and necessarily spent in the performance of his duties and makes no provision or mention of the matter of printing his report in any language whatever. Evidently the legislative

purpose in providing that the inspector should make an annual report to the governor was for the purpose of determining from such report the necessity of maintaining the position of State Inspector of Apiaries. Certainly there is no authority either express or implied for the printing of this report either in English or in German by such inspector and it follows that the items of printing contained in the expense voucher submitted are without authority in law.

Public Printing—Public Officers—The State Printing Board may authorize an increase in the number of pages of any report limited as to number of pages by sec. 20.25 Stats., if such report is required to be reprinted as a part of the collected state documents.

August 14th, 1912.

HON. J. A. FREAR,
Secretary of State.

You have sent to this department a letter from Mr. F. E. Doty, Secretary and Chief Examiner of the State Civil Service Commission, bearing date of August 13th, and request my opinion upon the matters therein stated. Mr. Doty states:

“I understand that the law passed last winter relative to printing biennial reports confines the Civil Service Commission to 25 pages.

“Sec. 7, par. 5, of the civil service law, provides that the Civil Service Commission shall make a biennial report to the Governor on or before the first of December in each even-numbered year, showing its own actions, rules and regulations; the exceptions in force, the practical effects thereof; any suggestions that may be approved for more effective accomplishment of the purpose of this act, and shall give the names and separate compensation of persons employed by the commission; and it further provides that such report shall be immediately printed for public distribution and transmitted to the legislature when it convenes.

“The last printed biennial report contained in addition to matters required by law, the roster of the state service—49 pages; an index—16 pages; a decision of the Supreme Court—7 pages; opinions of the Attorney-General—36 pages. All other matters printed in the report were matters required by law to be printed.

"I am satisfied that the next biennial report should be indexed; that it should contain a roster of the service. We can omit all other matters not required by the civil service law to be printed. We could print the civil service law and rules separately, but this would not result in any material saving in printing.

"Our last biennial report contained 366 pages. The size can be somewhat reduced, but we cannot comply with the civil service law and reduce it to 25 pages.

"We would like instructions from you with reference to this matter. Are you given any discretion to depart from the strict letter of the law in cases of this kind?"

I assume that the law to which Mr. Doty refers is the one known as the State Printing Law, being ch. 657 of the Laws of 1911. Section 20.25 of that law provides in part:

"Within sixty days after receiving printer's copy therefor the state printer shall print and deliver two thousand copies of every general message addressed by the governor to any general or special session of the legislature and editions of the reports mentioned in section 20.24, limited as follows: * * *"

The reports of the Civil Service Commission are limited, under this section, to 500 copies and 25 pages to the copy.

Section 20.38, being a part of the same chapter, provides in part:

"The printing board shall not order any printing not authorized by law nor any quantity in excess of the legal limitation thereof, except that the number of copies and the number of pages prescribed in this chapter for any official report, transactions, or proceedings which is required to reappear in the collected state documents may be enlarged upon the written request of its author by an order made by a majority of said board recorded before the printing order is made."

Section 20.29, being also a part of the same chapter, provides for the printing of the collected state documents of Wisconsin and provides what reports are to be included in such documents. Among other things to appear is the report of the State Civil Service Commission. From this it follows that the State Printing Board has authority, upon the written request of the author of the report of the State Civil Service Commission, to increase the number of pages that may be used in printing such report.

Public Printing—State Board of Agriculture—The printing of blank books for the office records of the Board of Agriculture and the educational and general premium list containing all rules and regulations of the board must be paid for out of the general fund of the state.

February 7th, 1913.

HON. J. C. MACKENZIE,

Secretary Wisconsin State Board of Agriculture.

Under date of January 28th you inquire whether the printing of blank books for the office records of your Board and the educational and general premium list containing all rules and regulations of the Board, is to be paid for out of the funds of the Board or out of the general funds of the State.

Section 20.33 of the printing law, being ch. 657 of the Laws of 1911, provides:

“Job printing includes all such labels, envelopes, letterheads, note heads, billheads, blanks of all kinds, blank books, folders, circulars, postal cards, announcements, instructions, bulletins, card catalogues, indexes, questions for bar, medical, civil service, teachers’ or other examinations, slips, pay rolls, statements, tables of receipts and disbursements, certificates, directories, election and other notices, sample ballots, lists of candidates, and such other printing not specified in this chapter as may be permitted or required by law and necessary for the use of the University of Wisconsin, all state normal schools, the state historical society, and each state officer, department, board, commission, or commissioner, including such binding as may be needed in connection with such printing; and the printing board shall order all such printing to be done by the state printer upon receiving printer’s copy and the necessary requisitions therefor from the respective institutions, boards, commissions and officers.”

Under sec. 1456 the department of Agriculture was continued as established, and the department was placed under the management of a board. Sec. 1458a of the Stats. provides that said Board of Agriculture shall have sole control of the affairs of the department of Agriculture and of all state fairs and state fair grounds and may make such by-laws, rules and regulations in relation to the management of the business of said department and said fairs and the offering of premiums thereat as they shall from time to time determine.

Said sec. 20.33 expressly mentions departments of state and boards. There can be no question that said section applies to the State Board of Agriculture. Not only is it a Board, but it has control of a department of state, expressly created by our statutes, so that it comes within the express terms of the statute. Blank books are expressly named in the enumeration of job printing, in said sec. 20.33.

Rule 5 of the rules and regulations governing the Wisconsin State Board of Agriculture provides as follows:

“The secretary shall, under the direction of the board, keep a true and complete record of all the proceedings of the board, take charge of all papers, documents and correspondence; keep a complete accounting system showing the financial transactions of the board, and render a statement showing the financial condition at each monthly meeting of the board.”

As the Board is authorized to make such rules and regulations in relation to the management of the business of the department of Agriculture, this rule is legally made, and the conclusion is inevitable that the printing of blank books is permitted by law and necessary for the use of this board in carrying out the purposes for which said Board was created.

I have not been informed whether your Board has any by-laws, rules and regulations authorizing the printing of premium lists; but, under the provisions of sec. 1458a, the offering of premiums at the fair is expressly referred to and in sec. 1463 published offers of premiums and purses are also referred to.

If, under the rules and regulations of your Board, it is necessary to print the educational and general premium lists containing all the rules and regulations of the Board, then it is very evident that such printing will come under the provisions of said sec. 20.33. The words “circulars,” “announcements,” “bulletins” and “instructions” are broad enough to include such premium lists.

Sec. 20.90 of the said printing law provides as follows:

“Every claim for compensation arising under this chapter shall be audited by the secretary of state and the amount allowed thereupon by him shall be paid out of the state treasury, but in certain cases such payment shall be charged as directed in section 20.91.”

Sec. 20.91 provides that the cost of all public printing furnished certain institutions and boards of the state shall be paid out of the funds set aside for such board, but the State Board of Agriculture is not among the list enumerated.

I am therefore of the opinion that the printing of the blank books and the educational and general premium lists containing all rules and regulations of your Board, should be paid for out of the general fund of the State. I believe that the statute in its present form expressly authorizes such payment.

State Printing—Public Officers—The retiring Printing Board having placed the order for printing the Blue Book with the State Printer before Jan. 1st under the terms of the expiring printing contract, it is to be presumed that they were actuated by fidelity to the public interests, and any benefits accruing to the state therefrom should not be surrendered by the incoming Board unless it is plain that their act was without warrant of law.

February 14, 1913.

HON. JOHN S. DONALD,
Secretary of State.

Under date of December 24, 1912, your predecessor submitted to my predecessor the question of whether the 1913 Blue Book should be printed and paid for under the old or new contract between the state and the Democrat Printing Company. The question was not answered before the change of administration, but I understand it is your desire that this department furnish you an answer to that question.

In reply thereto I beg to state that this department has given the subject quite thorough and serious consideration and I am obliged to say that in my opinion the law upon the question is so uncertain that it is impossible for me to give you an opinion thereon with any degree of assurance in advance of a decision of the Supreme Court upon that question. I may say, however, that while I do not feel that I would be warranted in stating the law on the question, I do feel that

there is little doubt as to the policy which should be pursued on the part of the Printing Board with reference to this contract. The old Printing Board, presumably actuated by considerations of fidelity to the interests of the state, placed the order for the 1913 Blue Book, together with a considerable portion of the copy for the same, prior to the first day of January, 1913. I assume they were prompted to do this by reason of the fact that the expense of printing the Blue Book would be considerably greater under the new contract than it would be if printed under the old contract. Inasmuch as the former Printing Board saw fit to take this action in the state's interest, it is very plain to me that the present Printing Board should not assume any different attitude thereon unless it is perfectly plain, as a matter of law, that the state cannot insist upon the printing of the Blue Book under the old contract. This, as I have above stated, is not plain and I think the present Printing Board would be subject to very just criticism if it were to voluntarily surrender any rights enjoyed by the state through the placing of the order for the printing of the Blue Book by the former Printing Board prior to January 1, 1913. The Supreme Court of this state has heretofore commended the secretary of state and the attorney-general for construing doubts in such cases favorably to the state, leaving it to that court to finally assume the responsibility of determination. *State ex rel. Bashford vs. Frear*, 138 Wis. 536.

I, therefore, consider and advise that the present Printing Board insist upon the printing of the Blue Book on the part of the Democrat Printing Company under the terms of the old contract. The Democrat Printing Company is under contract with the state to print this Blue Book under one or the other of the contracts. The company insists that it is entitled to compensation under the new contract. The company may protect itself by printing the Blue Book insisting that by so doing it is entitled to and will claim compensation under the new contract. The state may then compensate them to the amount provided for by the terms of the old contract and if the company feels that it is entitled to a further compensation under the terms of the new contract it may bring suit

against the state to recover the balance it may claim to be due.

I think the duty the Printing Board owes the state requires that it do no less than this. Under such a procedure the rights of the printing company will be preserved and if it is entitled to compensation under the terms of the new contract it will have ample opportunity to establish such claims in the courts.

OPINIONS RELATING TO PUBLIC UTILITIES.

Public Utilities—Criminal Law—Telephones—The putting in of extensions by a telephone company in territory covered by another telephone company with which its lines have physical connection is not in violation of an order of the Railroad Commission requiring such physical connection.

February 18th, 1913.

HON. L. E. GETTLE,

Secretary of Railroad Commission of Wisconsin.

In your letter of the 14th, you say that the Bergen Telephone Company is a public service corporation owning a number of rural lines in Rock county, Wisconsin; that the Clinton Telephone Company is also a public service corporation and operates an exchange in the village of Clinton, Rock county, Wisconsin; that on October 19th, 1912, after a hearing pursuant to sec. 1797m—4 Wis. Stats. 1911, the Commission ordered these two telephone companies to make physical connection of their systems and charge a fixed toll on all completed calls from one system to the other, the company on whose line the toll originates, collecting such toll charges, to be later divided between the two companies; that such physical connection was made but that now the Bergen Telephone Company is rendering service over independent lines in the village of Clinton to several residents and contemplates extending such individual service; that in this way it is able to divert from the Clinton exchange business which it was the intention should be transacted through the Clinton exchange by reason of physical connection, and you ask my opinion as to whether the Bergen Telephone Company is violating the statute by rendering service over independent lines within the

village of Clinton and for that reason subject to the penalty provided in the statute for violation of orders of the Commission.

I interpret your question to be: Has the Bergen Telephone Company, by giving such service over such independent lines, violated the order of the Commission requiring physical connection of the two systems?

I have carefully read the opinion and order of the Commission and have found nothing in there referring in any way to an extension of the lines or service of either company. Neither is there anything in the opinion or order that I have discovered referring to the right of either company to make physical connection with other lines. The order simply requires the two companies to make physical connection of the two lines and to accept calls from a subscriber on one line for the delivery of a message to a subscriber on the other line and fixes the charge to be made for such toll service and the proportionate share of such charge to be received by each.

I cannot say from the facts stated, that this order has been violated.

Public Utilities—Telephones—Criminal Law—It is a violation of sec. 1797m—74 Wis. Stats. for a telephone company, without getting a certificate of necessity from the R. R. Commission, to run its wires from a central office outside to individual subscribers within the limits of a village.

February 27th, 1913.

HON. L. E. GETTLE,

Secretary Railroad Commission of Wisconsin.

In your letter of the 24th you call my attention to sec. 1797m—74 Wis. Stats. 1911, which provides in part as follows:

“No telephone exchange for furnishing local service to subscribers within any village or city shall be installed in such village or city by any public utility, other than those already furnishing such telephone service therein, where there is in operation in such village or city a public utility engaged in similar service, without first securing from the commission a declaration after a public hearing of all parties interested, that

public convenience and necessity require such second public utility. This subsection shall not prevent or impose any condition upon the extension of any telephone line from any town into or through any city or village for the purpose of connecting with any telephone exchange in such city or village or connecting with any other telephone line or system."

And you state that the Commission has made no declaration which would authorize the Bergen Telephone Company to operate within the village of Clinton. You ask if under the conditions stated in your letter of the 14th, the Bergen Telephone Company is violating this statute, and therefore, subject to the penalty provided in sec. 1797m—95. Those conditions in brief are: The village of Clinton is an incorporated village; the Clinton Telephone Company operates in the village, having a local exchange, while the Bergen Telephone Company is a rural company, operating in a part of the rural district in the vicinity of the village; the lines of the two companies have been connected by order of the Commission, but the Bergen Company is now running wires to individual subscribers within the village.

In construing a statute the mischief intended to be prevented may be considered. *Richer v. Carlson*, 136 Wis. 353; *Pettingill v. Goulet*, 137 Wis. 285; *State ex rel. McGrael v. Phelps*, 144 Wis. 1, 9.

"The actual judicially determined legislative intent must always govern if expressed at all so as to be discernible by the searchlights which the court possesses. They permit of looking at a written law as a whole, to the subject with which it deals, to the reason and spirit thereof, to give words a broad or narrow construction, going either way to the limits of their reasonable scope, to supply omitted words which are clearly in place by implication, to change one word for another in case of the wrong one being clearly used, and so read out of the enactment the real intent, even though it may be contrary to the letter thereof." *State ex rel. M. St. P. & S. S. M. R. Co. v. Rd. Comm.*, 137 Wis. 80, 85; *Neacy v. Supervisors of Milwaukee County*, 144 Wis. 210; *Jordan Land Co. v. Freeborn*, 149 Wis. 159.

"One of the most familiar and safe canons of construction may be stated thus: For the purpose of clearing up obscurities in a law it should be read with reference to the leading idea thereof,—such idea being regarded as such limitation upon particular words or clauses and expansion of others within the scope thereof, in connection with that of words clearly implied,—and

be thus, if reasonably practicable, brought into harmony with such idea." *State ex rel. M. St. P. & S. S. M. R. Co. v. Rd. Comm., Supra.*

"Having discovered the evident legislative intent, the letter should be sacrificed, within the uttermost boundaries of reason to effect it." *State ex rel. McGrael v. Phelps, Supra.*

Applying these rules of construction, what do we find to be the leading idea of the so-called public utilities act, of which the section referred to is a part; what was the mischief sought to be remedied; what was the legislative intent? Fortunately our supreme court has spoken upon these questions.

"That one of the principal mischiefs sought to be remedied by the new system was elimination of the conditions promotive of hostilities between municipalities and public utility companies, after making large investments by permission and invitation to serve the public directly as well as indirectly,—bitter controversies, sometimes for good reasons and sometimes not, but in any event at the expense of consumers of the product,—seems quite certain.

"It likewise seems certain that one of the major means for attaining the desired end was elimination of excessive investments, and excessive expenses caused by two or more public utilities, each with its separate property and fixed charges, where the need of the consumers only required one, and elimination of risk to investors by encroachments, or threatened encroachments, upon an occupied field of public service without any public necessity therefor. Doubtless an unvarying and invariable economic law was squarely faced and appreciated, that all such subjects for elimination represent waste, which if not avoided would, in the main, fall on the product, increasing the cost of service per unit and be paid by consumers. It was the interests of consumers which was the prime subject of legislative solicitude; such object to be conserved without injustice to others.

"* * * The law must be given a reasonable,—sensible,—construction, at all points, to the end that the legislative intent shall not fail, instead of looking with favor upon technical assaults upon it." *Calumet Service Co. v. Chilton*, 148 Wis. 334, 365, 367.

Having arrived at the reason for the law, we may now examine the definitions of "telephone exchange" to determine which will have the greater tendency to promote the legislative idea.

“Telephone exchange. A central office in which the wires of telephones may be connected to permit conversation.” Webster’s International Dictionary. Century Dictionary. Ency. Americana.

In the article on telephones in the Encyclopaedia Americana, while their definition of the exchange is substantially that above given, in estimating the cost of the exchange, the cost of poles, wires and instruments for subscribers is included.

“A telephone exchange is an arrangement for putting up and maintaining wires, poles, and switch boards within a given area, with a central office, and the necessary operators to enable individual hirers of telephones within that area to converse with each other.” *Western Union Telegraph Co. v. American Bell Telephone Co.*, 105 Fed. 684, 686. 37 Cyc. 1608. 27 A. & E. Enc. of L. (2nd Ed.) 1095.

The same idea has been expressed in a little different form by Miller in his work on American Telephone Practice, 4th Edition, page 171, as follows:

“A telephone exchange is an organization of one or more telephone offices and the connecting lines and substation equipments necessary for supplying telephone service to a community.”

If the first definition given is adopted here, the law as applied to telephone systems is pretty thoroughly emasculated. All that is necessary for a new company to do is to establish its central office beyond the boundaries of the municipality, and it then is at liberty to run its individual wires to every telephone user in the municipality. Clearly the legislature did not intend anything of that kind.

Again, if that definition be adopted, the proviso that “this subsection shall not prevent or impose any condition upon the extension of any telephone line from any town into or through any city or village for the purpose of connecting with any telephone exchange in such city or village or connecting with any other telephone line or system,” is rendered meaningless and of no effect. Under that definition such extension would be no part of a telephone exchange and there would be no need of such proviso. It is the duty of the court and of this

department to so construe the statute as to give effect and meaning to all its parts, if that can reasonably be done. This can be done by adopting the definition quoted from 105 Fed. or that given by Miller.

It is, therefore, my opinion that these latter definitions are the ones that should be applied here; that a telephone exchange includes the wires running to the individual subscribers; that under the facts stated the Bergen Telephone Company has violated the provisions of the section referred to and is subject to the penalty provided by Sec. 1797m—95.

OPINIONS RELATING TO REQUISITIONS.

Requisitions—Authority of Governor to recall warrant in extradition matters.

June 2, 1911.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

In re Stevens.

I have examined the authorities cited by the attorneys for Mr. Stevens in the above entitled matter and I am of the opinion that these authorities amply sustain the position taken by the attorneys concerning the power of the Executive to revoke the warrant for arrest issued by the Executive in extradition matters.

“If a warrant has been issued in a case in which it should not have been issued the governor may revoke it whether it was issued by himself or his predecessor.” 19 Cyc. 95.

“It is a matter of common knowledge that the governors of states have been and are in the habit of recalling and revoking such warrants whenever they become satisfied that they were improvidently issued. * * * it has become what may be not improperly called the common law of the country on the subject. * * * the same officer who had the exclusive power to issue the warrant should have the power to remedy the wrong by revoking it.” *State v. Toole*, 69 Minn. 104; 72 N. W. 53; 65 Am. St. R. 553; 38 L. R. A. 224.

“If a warrant for the surrender of a fugitive from justice is obtained in a case in which it should not have been issued the governor may revoke it whether issued by himself or his predecessor.” *Syllabus, Work v. Corrington*, 32 Am. Repts. 345.

In the opinion of the court by Okey, Justice, on page 351 of the case last above cited, the court says:

“The provision was inserted in the articles of confederation, and subsequently in the constitution, to subserve public, and not private purposes. The object was to secure the punishment

of public offenders and not to enforce the payment of private claims whether well or ill founded. To employ this extraordinary process for public purposes tends to secure peace and good order; but to prostitute it to the advancement of private ends is to bring it into great disfavor. * * * No satisfactory reason is perceived why a governor should issue or obey a requisition where he is satisfied that the sole object of the party complaining is to enforce the payment of a private claim for money. Such an abuse of process is equivalent to a fraudulent use of it."

The case above quoted from arose by virtue of a requisition from the governor of North Carolina upon which Governor Hayes, of Ohio, issued a warrant for the arrest of the defendant Corrington for the alleged crime of embezzlement. Afterwards Governor Young of Ohio, successor to Governor Hayes, becoming convinced that the warrant had been improvidently issued by his predecessor made an order to supersede the warrant so issued by Governor Hayes and the federal court held that the governor had authority to revoke such warrant issued by himself or his predecessor in office although at the time of the revocation of such order the fugitive was actually in the custody of the agent of the demanding state.

Requisitions—Application for requisition not in conformity to rules of executive office not approved.

January 4, 1913.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

At your request I have examined the application of Stanley G. Dunwiddie, District Attorney of Rock county, for a requisition upon the Governor of the State of New Mexico for the return to this state of one R. W. Norton, alias George Williams, a fugitive from justice, charged with the crime of forgery.

This application fails to comply with the rules of the Executive office relating to applications for requisitions, to wit, Rules 6 and 15.

In addition, the copy of the complaint appears to be signed by H. A. Moehlenpah, Municipal Judge, and by John B.

Clark, Clerk of Municipal Court, and does not appear to have been sworn to before anyone. The copy of the complaint is verified as a true copy by Mary C. Whelen, who signs as Clerk of the Municipal Court, while John B. Clark, as Municipal Judge, certifies to her official character. The record is thus so confused that I am unable to approve the same.

In addition, I do not find that Rule 14 has been complied with, nor does the application name a proper person to whom the warrant may issue, etc., as required by Rule 3.

It seems, also, that Rule 9 has not been sufficiently complied with.

For the reasons stated I must refuse to approve of the application.

Requisitions—A requisition will not be issued based upon a charge of bastardy.

Seduction is an offense for which a requisition may be issued.

Sec. 4587c Wis. Stats. 1911, defines an offense for which a requisition may be issued.

January 29, 1913.

HON. HARRY CURRAN WILBUR,

Executive Clerk.

In your letter of the 27th, you state that you are directed by Governor McGovern to submit to me the following statement in the matter of the proceedings of Lilly Rieck against Earl Van Ert and to request an opinion as to whether or not requisition proceedings will lie against Van Ert; that several days ago Lilly Rieck called at the Executive office and made complaint that Van Ert was the father of her illegitimate child; that he was then in Minnesota and that the district attorney of Wood county had declined to institute requisition proceedings to secure his return to Wisconsin.

You enclose a letter from Charles E. Briere, District Attorney, in response to a request for information, in which he states that on August 31st, 1910, before he became district attorney, Miss Rieck swore out a bastardy warrant against Van Ert, charging him with being the father of her child; that when he became district attorney, she appeared in his

office and that he told her then and on several occasions since that the rules do not allow extraditing in bastardy proceedings, basing his opinion on paragraph 18 of the executive rules relating to requisitions; that she then consulted some lawyer and returned with a request that the complaint be changed to charge seduction so that he could send after the party; that in response to his questions, she stated that what she was after was to get married and not the punishment of Van Ert; that under these facts he believes paragraph 7 of the executive rules is applicable and he would not certify the fact required under that paragraph.

You ask if the accused may be apprehended and returned to this state under requisition proceedings if charged with bastardy; may he be so returned on a charge of seduction in view of the admission of prosecutrix that what she desires is that the defendant be compelled to marry her; may he be so apprehended and returned on a charge of abandonment?

Rule 18 of the rules of the executive office, relating to applications for requisitions provides:

“As bastardy is not sufficiently well defined by the laws of this state as a crime within the meaning of chapter 7 of the Act of Congress of February 12th, 1793. no requisition will be granted for the surrender of a fugitive charged with this offense.”

This, of course, is because section 5278 Revised Statutes United States requires the apprehension and return only of persons charged

“with having committed treason, felony or other crime.”

That bastardy is not a crime is held in numerous decisions of our supreme court, among them the following: *State v. Mushied*, 12 Wis. 625; *State v. Jager*, 19 Wis. 235; *Rindskopf v. State*, 34 Wis. 217; *Baker v. State*, 56 Wis. 568; *Hodgson v. Nickell*, 69 Wis. 308; *Barry v. Niessen*, 114 Wis. 256; *Goyke v. State*, 136 Wis. 557; *Smith v. State*, 146 Wis. 111.

Clearly the district attorney was justified in refusing to make the application based on the bastardy charge. Seduction is a criminal offense under our statute (sec. 4581 Wis. Stats. 1911) and justifies application for a requisition.* The

* Prosecution for seduction cannot be brought after two years.

district attorney justifies his refusal to apply for the requisition based on this charge by saying that the complaining witness admits that her real object is to compel the accused to marry her and not to have him punished, and refers to rule 7 of the executive office relating to requisitions. That rule so far as material provides:

“It must appear satisfactorily that the object in seeking a requisition is not to collect a debt nor for any private end, but that the application is made in good faith, and with a view to enforce the charge of crime against the offender.”

It should be remembered that the district attorney makes the application for the requisition and not the complaining witness. It would appear to me that the object of this rule is to prevent the granting of requisitions on mere trumped-up charges; that if the district attorney is satisfied from the evidence presented that the crime charged has been committed and that he has sufficient evidence to convict the accused, he is warranted in applying for a requisition, even though the complaining witness really prefers something other or different than the punishment of the guilty party.

The complaining witness in a criminal proceeding is not a party to such proceeding and in theory at least, it is the state as representing all of the people that is interested in seeing that the laws are enforced. This is especially true where the offense charged is a serious one, as seduction certainly is.

Probably in a majority of the instances in which requisitions are applied for, the complaining witness really prefers a private settlement of some sort to the infliction of the prescribed penalty. I am, therefore, of the opinion that if the district attorney believes the evidence sufficient to convict the accused of seduction, he would be justified in applying for a requisition based on that charge.

Sec. 4587c Wis. Stats. 1911 provides in part:

“Any person who shall, without lawful excuse, desert or wilfully neglect or refuse to provide for the support and maintenance of his or her legitimate or illegitimate minor child or children under the age of sixteen years in destitute or necessitous circumstances, shall be guilty of a crime.”

Very clearly a requisition may properly issue for one charged with the crime defined by this section.

Requisitions—Criminal Law—Extradition—Under the treaty with Great Britain of July 12, 1899, a person charged with burglary may be extradited from Canada.

Rules regarding extradition.

March 19, 1913.

MR. A. J. O'MELIA,

District Attorney,

Rhineland, Wis.

In response to your communication over the telephone this morning, I beg leave to say that under the treaty of this country with England of July 12, 1899, found in Vol. 26 of the U. S. Statutes at Large, on page 1508, the following among others was added to the list of crimes for which extradition proceedings will lie between the two countries: "burglary, house-breaking and shop-breaking."

I have requested the executive department to forward to you a set of blanks for requisition proceedings. These may be used in applying for extradition. All papers should be made in triplicate and the application should be accompanied by an authenticated copy of the information and warrant and by an authenticated copy of the evidence upon which the warrant was issued, or by original depositions setting forth as fully as possible the circumstances of the crime. It must appear that one of the offenses enumerated in the extradition treaty has been committed within this state and such offense should be stated in the language of the treaty.

It should also be stated that the person charged is believed to have sought an asylum or has been found within the dominions of the particular foreign government from which extradition is asked. The name of the fugitive should be stated in full, if known, and his alias, if any, and the full name of the person proposed for designation by the president to receive and convey the prisoner here. You will find the rules quite fully set forth in 19 Cyc. 57 and 58, note.

The rules of the executive department of this state with reference to applications for requisition should also be complied with.

Requisitions—A requisition from the Governor of another state will not be honored where it appears upon the face of the papers submitted that the accused was in this state at the time of the alleged commission of the crime.

March 21, 1913.

HON. FRANCIS E. MCGOVERN,
Governor of Wisconsin.

I have examined and return herewith the application of Honorable Woodbridge N. Ferris, governor of Michigan, for the apprehension and return to that state of one Howard King, who is charged with the crime of desertion. The complaint, a certified copy of which accompanies the application, alleges that the crime was committed at the city of Owosso, Shiawassee county, Michigan, on the first day of October, 1912. The affidavit of the complainant which accompanies the application, contains the following statement: .

“Deponent further says that she is the wife of the accused and that since about March 1st, 1912, to April 1st, 1912, she and said accused were living together in the city of Owosso, State of Michigan, during which time the said accused was employed by the Ann Arbor Railroad Co., that about Sept. 1st, 1912, the accused determined to leave this deponent and desert her at the city of Owosso without cause, and this deponent traveled with him, paying her own fare to the city of Green Bay, Wisconsin, but the accused still refused to provide her a home, and deponent was compelled to return to her parents in the city of Owosso, Michigan, which she did within two weeks after they arrived at Green Bay. This deponent shows that the actual desertion of said accused occurred in the city of Owosso, Michigan.”

From this affidavit it appears that since about September 1st, the defendant has not been in the state of Michigan, but has been in the state of Wisconsin. Consequently he was not in Michigan on October 1st, the date the crime is alleged to have been committed.

In order that a requisition may issue, it must appear that the accused person was actually in the demanding state at the time the crime is alleged to have been committed. Constructive presence is not sufficient. Spear on the Law of Extradition.

tion, page 397 et seq. *Hyatt v. People ex rel. Cockran*, 188 U. S. 691 and cases cited.

Upon habeas corpus proceedings if it should appear that defendant was not in the demanding state at the time the crime was alleged to have been committed, he would be released. *Hyatt v. Cockran, supra*. For this reason, I cannot approve the application.

OPINIONS RELATING TO RAILROADS.

Railroads—Cities—Villages—Section 1797—12k, Stats., subsection 2, repeals that part of sec. 1809 providing for the installation of safety devices at railroad crossings when directed by the public authorities of cities and villages.

August 14, 1912.

RAILROAD COMMISSION OF WISCONSIN.

In your letter of the 12th, you say:

“We desire your opinion upon the question whether sec. 1809 of the Stats., empowering villages to direct common carriers to install safety appliances, flagmen or gates at crossings, has been repealed by sec. 1797—12d. Perhaps more accurately speaking, does not subsec. j of sec. 1797—12e repeal sec. 1809?”

In a personal interview with your Mr. Roemer, I am informed that, in speaking of subsec. j of sec. 1797—12e, you meant subsec. 2 of sec. 1797—12k of the Stats., as created by ch. 540 of the Laws of 1909.

Subsec. 3 of sec. 1809 Stats., as am. by ch. 332, Laws of 1909, provides in part:

“Flagmen or gates shall be placed and maintained, or such mechanical safety appliances shall be installed upon such street crossings in incorporated villages and cities over which trains pass as the public authorities of any such city or village may direct.”

Section 1797—12d Stats., as created by ch. 13, Special Session Laws of 1905, provides in part that:

“Whenever a complaint is lodged with the railroad commission by the common council of any city, the village board of any village, a member of a town board, or an overseer of highways, or by five or more freeholders and taxpayers in any town,”

that a railroad crossing is unsafe, a hearing shall be had and, if it be determined that the crossing "is unsafe and dangerous to human life, said commission may order and direct the railway company to erect gates at said crossing" and such other suitable devices and precautions as may be deemed required, "and such railroad company shall comply with the terms of such order."

Subsec. 2, sec. 1797—12k Stats., as created by ch. 540, Laws of 1909, repeals all acts or parts of acts conflicting with the provisions of sec. 1792—12d or with the exclusive exercise of the jurisdiction conferred by sec. 1797—12d.

It appears very plain that where sec. 1792—12d is spoken of in this last sec. it is a clerical error, and that sec. 1797—12d is intended. It seems clear that by these several provisions the Legislature intended to confer upon the **Railroad Commission** exclusive jurisdiction over all matters pertaining to the operation of railroads; that it sought to establish one impartial tribunal before which the local authorities and the railroads might air their grievances and have a fair hearing under some sort of uniform rules and methods of procedure. As said by the court in *State ex rel. R. R. Co. v. R. R. Commission*, 137 Wis. 80:

"One of the most familiar and safe canons of construction may be stated thus: For the purpose of clearing up obscurities in a law it should be read with reference to the leading idea thereof,—such idea being regarded as such limitation upon particular words or clauses and expansion of others within the scope thereof, in connection with that of words clearly implied,—and be thus, if reasonably practical, brought into harmony with such idea."

Applying this rule of construction, it seems clear to me that that part of subsec. 3, sec. 1809 Stats., above referred to was repealed by subsec. 2, sec. 1797—12k.

Railroads—Express Companies—Section 1797—8 permits a railroad to carry commodities free of charge only for its own employes.

November 19, 1912.

RAILROAD COMMISSION OF WISCONSIN.

In your favor of November 15th, you ask my opinion as to whether, under sec. 1797—8 of the Wisconsin Stats., it is a

violation of law for an express company to carry free for railroad employes commodities shipped by such employes for their own exclusive use.

Subd. (c) of sec. 1797—4 provides:

“It shall be unlawful for any railroad to charge, demand, collect or receive a greater or less compensation for the transportation of passengers or property or for any service in connection therewith than is specified” in the printed schedules of rates.

Other sections prohibit discriminations, preferences, etc. See sections 1797—22 and 1797—23, etc.

Section 1797—8 provides that:

“Nothing herein shall prevent the carriage, storage or handling of freight free or at reduced rates for the United States * * * or household goods, the property of railway employes, or commodities shipped by employes for their own exclusive use or consumption.”

Section 1797—2 defines the term “railroad,” and subdivision (a) thereof provides:

“The term ‘railroad’ * * * shall also mean and embrace express companies and telegraph companies” etc.

Sec. 1797—8, being a proviso or exception creating a privilege in favor of a class not shared by others is in derogation of common right and should receive a strict construction. “Those who set up any such exception must establish it as being within the words as well as within the reason thereof.” Black on Interpretation of Laws, pages 435, 476.

Whatever the construction given to the words “railway employes” in the clause relating to the free shipment of household goods, it is obvious that the word “employes” in the clause relating to commodities is used in a somewhat restricted sense. Plainly, it does not mean all employes as distinguished from employers. Such general terms “are often to be restrained by considerations drawn from the subject matter of the enactment and its general scope and design, the rule being to construe general provisions together in the light of the general objects and purposes of the enactment and so as

to give effect to the main intent." Black on Interpretation of Laws, page 197.

Keeping in view the legislative purpose to insure equal rates to all and the fact that sec. 1797—8 is to be strictly construed as an exception, it seems to me that it necessarily follows that the "employees" whose commodities may be shipped free are employes of the company affording the free service. It seems hardly reasonable to limit the word to railroad employes and not still further limit it to employes of the particular railroad performing the service. Especially as under the definition of the word "railroad" heretofore quoted employes of telegraph companies and express companies must also be included.

In subd. 2 of the same sec., relating to the free transportation of passengers, it is expressly provided that "the exchange of passes with officers, attorneys or employes of other railroads" is permitted, although it had already been provided that free transportation might be given to any "railroad officer, attorney, director or employe" etc.

The inference is thus that the providing for free transportation for railroad employes did not in legislative intent provide for the giving of free transportation to the employes of companies other than the one providing the transportation. I think that a similar construction should be given to subd. 1 of sec. 1797—8 and that it permits the free carriage of commodities only for the employes of the company affording the service.

OPINIONS RELATING TO STATE LANDS.

State Lands—Wisconsin Valley Improvement Co. Right to acquire flowage rights under ch. 335, Laws of 1907.

July 25, 1911.

HON. E. M. GRIFFITH,
State Forester.

You state that you have received from Mr. W. E. Brown, president of the Wisconsin Valley Improvement Company, information to the effect that the company wish to establish another reservoir upon the head waters of the Wisconsin river in accordance with the provisions of ch. 335 of the Laws of 1907, and that in establishing such reservoir it will be necessary for them to overflow certain state lands, and you ask for the opinion of this department as to whether or not state lands necessarily overflowed in the establishment of such reservoir can be sold directly to the Wisconsin Valley Improvement Company under the provisions of sec. 3 of ch. 335 of the Laws of 1907 or whether it will be necessary for the land commissioners to advertise and sell these lands under the provisions of sec. 207, Stats. 1898.

Ch. 335, Laws of 1907, is entitled

“An act to authorize Wisconsin Valley Improvement Company to construct, acquire and maintain a system of water reservoirs located on the tributaries of the Wisconsin river” etc.

The act is a special one in that it does not authorize any other company than the Wisconsin Valley Improvement Company to construct, acquire and maintain a system of water reservoirs on the tributaries of the Wisconsin river. Sec. 3 of the Act provides in part as follows:

“In case any lands of the State of Wisconsin be required to be taken or overflowed for any of the purposes of this act the railroad commission of Wisconsin shall appraise and fix the

damage to be caused by such taking or overflow, and the amount thereof shall be paid into the state treasury by the Wisconsin Valley Improvement Company before the taking or overflow shall occur.”

This act of the legislature being subsequent to sec. 207 of the Stats. of 1898 would, in my opinion, repeal the provisions of sec. 207 of the Stats. of 1898 by implication insofar as they relate to the taking or overflowing of state lands by the Wisconsin Valley Improvement Co. Sec. 207, Stats. of 1898, relates entirely to the sale of public lands by the land commissioners while ch. 335 relates to the taking or overflowing of state lands by this particular company and specifically authorizes the railroad commission to appraise and fix the damage to be caused by such taking or overflowing. The Wisconsin Valley Improvement Co. upon payment of the amount of such appraisal or damage into the state treasury would be, under the provisions of the act, entitled to the flowage rights upon such lands. Whether or not the title to such lands exclusive of such flowage rights would vest in the Wisconsin Improvement Company presents another question.

I am of the opinion that the Wisconsin Valley Improvement Company may possess itself of the flowage rights by complying with the conditions of sec. 3 of ch. 335, Laws of 1907, above quoted, and that it would not be necessary for the land commissioners to advertise and sell these lands under the provisions of sec. 207 of the Stats. of 1898 in order to give the Wisconsin Valley Improvement Company the right to overflow the lands. This will not establish any precedent for the future sale of state lands, as suggested in your inquiry, for the reason that ch. 335 makes no provision for the taking or overflowing of state lands in the manner therein provided by any individual or corporation other than the Wisconsin Valley Improvement Co. No other individual or corporation could obtain flowage rights upon state lands except by acquiring title thereto under the provisions of sec. 207, Stats. of 1898.

State Lands—The provisions of sec. 210, Wis. Stats. must be complied with in the sale of all state lands classed as agricultural, and of all other state lands that do not lie north of town 33.

The provisions of that section do not apply to the sale of lands lying north of town 33 that are not classed as agricultural.

January 15th, 1913.

HON. W. H. BENNETT,

Chief Clerk Land Department.

In your letter of the 9th you call attention to the following: That the Legislature of 1911 enacted ch. 452, relating to sales of state lands, with apparent intent to restrict sales of such lands to not more than 160 acres to one individual, company or corporation; that under ch. 264 of the laws of 1905 all state lands then unsold lying north of township 33 were granted to the State Board of Forestry and provision made that some of these lands may be sold on recommendation of said board; that later that board recommended the sale of a quantity of these lands, classifying as "valuable for agriculture" only such as have more value in land than in timber thereon, which may be sold on partial payments, as provided by sec. 1 of ch. 452, Laws of 1911; and you add:

"Other lands, not classed as 'valuable for agriculture' by the Forestry Board, can be sold for cash only, and some of them in unlimited quantity to any person or corporation. Conformably to this ruling, state lands for sale have been classified as shown in circular herewith."

Such circular shows a division into three classes. You state that an affidavit substantially in the form prescribed by sec. 210 Stats. has been required of purchasers of lands in two of the classes, but not of purchasers of other lands; that on December 18th, 1912, Mr. John Oelhafen, of Fond du Lac, purchased 200 acres of the state lands not classed as "valuable for agriculture;" that on January 7th, 1913, Mr. Oelhafen made application to purchase an additional 160 acres, one forty of which is designated as Class A, "valuable for agriculture;" that he cannot make an affidavit such as is required by sec. 210 Stats., because of his prior purchase; and you ask whether, if he had purchased the agricultural land first, filing the required affidavit, he could not have come in later and bought any quantity of the state lands not so classed.

Secs. 207 to 210, inclusive, of the Stats. relate to the sale of state lands. Sec. 210 provides in part:

“No more than one hundred and sixty acres shall be sold to any one person. Every person having bid in any such lands at a public sale, or making application for the purchase thereof at private sale shall, before such sale is made, make and file with the commissioners of public lands, or their agent making such sale, the following affidavit:” . . .

Such required affidavit contains the following statement:

“That the public lands of this state, sold by it since the fifteenth day of October, A. D. 1903, now owned by the affiant, together with the lands hereinbefore described, do not exceed one hundred and sixty acres.”

These particular provisions were inserted in the sec. by sec. 16, ch. 450, Laws of 1903, which is the law establishing the system of state forests and the department of State Forestry. Sec. 6 of this ch. provides that the sale of all lands belonging to the State, except swamp lands, lands suitable for agriculture, woodlots convenient to farm homes, and isolated tracts not exceeding eighty acres each, shall cease after the going into effect of the act. Sec. 7 provides for the sale by the Land Commissioners, in such manner as the State Forest Commissioners shall prescribe, of such parcels of public land as the Superintendent of State Forests shall conclude it is for the best interests of the State not to reserve as a part of the state forests.

This same chapter also amended sections 207, 208 and 209 Stats.

Ch. 264, Laws of 1905, repealed ch. 450, Laws of 1903, thereby repealing secs. 207 to 210, inclusive, and made new provisions as to the state forest reserve, and created the State Board of Forestry. Section 3 of the Act provides in part:

“The sale of all lands belonging to the state north of town 33 shall cease upon the passage of this act, and such lands north of town 33 shall constitute the state forest reserve; provided, that those state lands within said forest reserve which after examination by the state forester are found by him to be more suitable for other purposes than for the purposes of the state forest reserve, because of their character, condition, extent or situation, may be sold by the commissioners of the public lands, upon the recommendation of the state forester and with the approval of the state board of forestry.”

The Legislature of 1907, by ch. 143, reënacted secs. 207 to 210, inclusive, of the Stats., and provided:

“Nothing in this act shall be construed as in any manner affecting the provisions of section 3 of chapter 264 of the laws of 1905.”

By ch. 452 of the Laws of 1911, sec. 209 Stats. was amended so as to provide for the sale of agricultural lands on time. Subsec. 4 provides:

“The provisions of this act and the provisions of section 210 of the statutes shall be interpreted to cover the sale of all state lands that may be classed as agricultural lands.”

It would seem to follow that the provisions of sec. 210 Stats. must be complied with in the sale of all public lands classed as agricultural lands wherever they may be situated and in the sale of all other public lands not lying north of town 33.

The conclusion seems also to follow that, as Mr. Oelhafen can not make the required affidavit, no agricultural lands can be sold him. Had he purchased the agricultural lands first, he could then have purchased any quantity of other public lands lying north of town 33, as, in making such purchase, no affidavit is required.

State Lands—Public Officers—The Commissioners of Fisheries have no right to authorize the erection of the W. B. Cushing monument on the State Hatchery grounds at Delafield. Application should be made to the legislature.

January 24, 1913.

HON. JAMES NEVIN,

Superintendent State Fish Hatcheries.

I am in receipt of yours of January 23rd, in which you inquire whether the Commissioners of Fisheries have the power:

1. To grant to the town board of the town of Bayfield, Bayfield county, a right of way for a road across the State's hatchery grounds, along the north side of Pike's Creek, where said creek passes through the state lands.

2. To give permission to the Waukesha County Historical Society to erect the W. B. Cushing monument on the state hatchery grounds in Delafield, Waukesha county.

You also call my attention to ch. 561 of the Laws of 1911, authorizing the Governor, with the coöperation of the Waukesha County Historical Society, to erect a monument at the birthplace of W. B. Cushing, in the town of Delafield, Waukesha county, and appropriating five thousand dollars for the same.

The Commissioners of Fisheries have no powers except such as are conferred upon them by Statute, either by express language or by fair implication. The extent of the powers granted must be ascertained from all the provisions of the statute relating to the subject, and such provisions should be construed in the light of each other, in order to comprehend the intention of the Legislature.

I have carefully examined the powers and duties of these Commissioners, as found in the statutes. I find no statute authorizing them, either expressly or by implication, to dispose of any land or interest in the land owned by the State, upon which are located the state fish hatcheries, and which is under the control of said Commissioners. An easement for a right of way is a valuable interest in the land in question, which they are not authorized to alienate.

The answer to your first question must therefore be in the negative.

Neither do I find any authority in the statutes for the erection or granting of permission to be erected, by said Commissioners, of monuments of the character mentioned, on the state hatchery grounds. By ch. 527, subd. 7, of the Laws of 1911, the Legislature authorized the Commissioners of Fisheries to erect a cottage for the foreman of the state hatchery at Delafield. This act shows plainly that the Legislature did not consider the general powers granted to the Commissioners broad enough to include the erection of such cottage; hence, the special authorization.

It is my opinion that the Commissioners have no right to authorize the erection of the monument in question and that they can confer no rights whatever in the matter. If it be thought advisable to erect the W. B. Cushing monument on the grounds at Delafield, the proper course to pursue is to introduce a bill in the Legislature authorizing such erection and providing for the permanent protection of the same.

State Lands—Appropriations and Expenditures—The appraisers provided for by ch. 452, Laws 1911, to appraise the value of improvements placed on land purchased from the state, are to be paid, from the general fund, such compensation as may be fixed by the commissioners of public lands.

February 24th, 1913.

HON. W. H. BENNETT,
Chief Clerk Land Office.

In your letter of the 17th you enclose papers and correspondence which you state form the first application for allowance for improvements on land purchased from the state under ch. 452 Laws 1911 (sec. 209 Stats. 1911), and for appraisalment of such improvements pursuant to subsec. 4 of said sec. 209. You ask how the appraisers are to be compensated, what the rate or amount of their compensation may be and from what fund such compensation should be paid.

It appears from the papers submitted that on the 22nd day of May, 1912, one W. J. Gibson purchased from the state forty acres of swamp land in Sawyer county, for \$216.00, of which amount he paid \$33.00. His heirs now desire to make final payment and receive the credit for improvements provided by the section referred to. Ch. 452 Laws 1911 added to sec. 209 Stats. provisions that purchasers of public lands at the time of making final payment shall be entitled to a credit of the value of the improvements made on such land not to exceed a certain percentage of the purchase price of said land, the value of such improvements to be ascertained by the appraisal thereof by three disinterested parties appointed by the land commissioner. No special provision is made for any payment for the services of such appraisers. Sec. 190 Wis. Stats. 1911 provides:

“All expenses incurred by the said commissioners in the * * * care, protection and sale of the public lands, including advertising shall be fixed by the commissioners and paid out of the state treasury.”

This would appear to be broad enough to include the compensation of such appraisers. In my opinion the appraisers are to be appointed by the commissioners, and their compensation

is to be fixed by the commissioners. Such compensation should be reasonable and may be either on a per diem basis or otherwise, as the commissioners may determine, and is to be paid from the general fund.

My predecessor has given an opinion advising that no such credits be given until the constitutionality of this law has been passed upon by our supreme court. I concur in that view. There is room for very serious doubt as to the authority of the legislature to appropriate public property, that is the unpaid portion of the purchase price of such lands, to private use, as is done if the credit provided by this statute is made. Art. VIII, sec. 3 of the Const. provides:

“The credit of the state shall never be given or loaned in aid of any individual, association or corporation.”

Section 10 of the same article provides in part:

“The state shall never * * * be a party in carrying on” works of internal improvement.

As to school and university lands, art. X sec. 8 provides for the form of security and the rate of interest upon the unpaid portion. Without holding that any of these constitutional provisions are violated by the law in question, I believe that there is room for a claim of that kind. I, therefore, renew the suggestion of my predecessor that no such credits be given and no expense be incurred in preparation for giving such credits until our supreme court has passed upon the validity of the law.

State Lands—Public Officers—Under sec. 1494—43 Wis. Stats. 1911, it is not necessary that lands sold be appraised.

March 4th, 1913.

HON. E. M. GRIFFITH,
State Forester.

In your letter of February 24th you ask my opinion as to whether the forest reserve lands to be sold under the provisions of sec. 1494—43 Wis. Stats. 1911, should be appraised by the Forestry Board or the Commissioners of the Public Lands.

That section provides in part:

“That those state lands within said forest reserve which after examination by the state forester are found by him to be more suitable for other purposes than for the purposes of the state forest reserve, because of their character, condition, extent, or situation, shall be sold by the Commissioners of the Public Lands, upon the recommendation of the State Forester and with the approval of the State Board of Forestry.”

I do not find any provision of the statutes requiring an appraisal of state lands prior to sale. Secs. 202 to 206 inclusive, Wis. Stats. 1911, relate to the price of public lands which are to be sold, but contain no provision requiring an appraisal of such lands. These sections would appear to be applicable to such lands in the forest reserve as may be offered for sale under the provisions of sec. 1494—43, and it is, therefore, my opinion that it is not necessary that such lands be appraised either by the Commissioners of Public Lands or the State Board of Forestry.

OPINIONS RELATING TO TAXATION.

Taxation—Liability of state for payment of special assessments on lands escheated to the State.

June 6, 1911.

HON. A. H. DAHL,

State Treasurer.

Your favor of the 6th inst. enclosing letter from Glicksman, Gold & Corrigan, attorneys, in which they explain that certain escheated property sold by the State of Wisconsin to their clients and located in the city of Milwaukee has been heretofore subjected to certain special assessments for street improvements by the city of Milwaukee, and making inquiry whether or not the state can reimburse the purchasers of these escheated estates for such special assessments, is received.

In reply thereto would say that in my opinion there is no authority conferred upon any state officer to reimburse purchasers of escheated lands for special assessments. The statute on the subject of escheats, ch. 18 of the Wisconsin Stats., makes no provision whatever for the payment of any special assessments or any other liability which may arise by virtue of the title acquired by the state, but on the contrary the language of the law seems to preclude any such payment. Sec. 284 provides in part that upon the sale of escheated lands by the land commissioners the commissioners shall execute and deliver to the purchaser a quit claim deed of conveyance under their hands which shall vest in the grantee all the right, title and interest of the state and every right of action which the state might have had but for such sale and conveyance, and provides further

“that no covenant for title or enjoyment shall be given in or implied from such deeds or any words therein; nor shall the state be liable to refund any consideration paid therefor or any costs or damages in any manner arising therefrom.”

The chapter taken as a whole seems to simply imply that the purchaser of escheated property takes whatever interest the state had therein subject to any and all liabilities or incumbrances and that the state does not assume any liability or in any manner obligate itself to reimburse the purchaser even for the purchase price. It may be that in equity the state ought to pay these special assessments which were incurred during the time of the ownership by the state but the State Treasurer nor any other state officer has any authority in law to reimburse the purchaser and for that reason I see no way in which he can protect himself except to pay the special assessments against the property which he now owns.

Taxation—Income Tax—Construction of Subdiv. i, section 1087m—4.

October 4, 1911.

WISCONSIN TAX COMMISSION.

Your favor of October 4th is received. In it you call attention to subd. i of sec. 1087m—4 of the new Income Tax Act and make inquiry of this department as to the proper construction of this subdivision. You state that:

“The question troubling the commission is as to whether the paragraph quoted renders so much of the inheritance as is exempt under the inheritance tax act subject to the income tax. To illustrate,—a widow is entitled to an exemption of ten thousand dollars under the inheritance tax law. Suppose she received a legacy of eight thousand dollars. Is that subject to the income tax and if she received a legacy of fifteen thousand dollars and pays an inheritance tax on five thousand is she subject to an income tax on the remaining ten thousand?”

You add that you are satisfied that

“the intention of the framers of the act was to exempt all inheritances received within any given year which comply with the inheritance tax law of this state and to subject the legacies received from sources without the state not subject to our inheritance tax law, to the income tax.”

I do not of course know what the intention of the legislature may have been further than as such intention appears in the language of the act itself and it seems to me that, if the legislature intended any such construction as that suggested by you and such intention were given effect in construing the law,

it would render the act unconstitutional because of the discrimination which would thereby result. If, as suggested by you, a widow receives a legacy of eight thousand dollars and another person is possessed of eight thousand dollars either by gift or as a result of her own industry and the widow was exempt from taxation while the other individual was compelled to pay taxes upon a like amount, that would be an unjust and unconstitutional classification. The language of the act provides:

“Persons, other than corporations, joint stock companies, or associations, in reporting incomes for the purposes of taxation shall be allowed the following deductions . . . (i) All inheritances, devises and bequests received during the year upon which an inheritance tax shall have been paid to this state.”

Obviously the act exempts only such inheritances, devises and bequests as have paid the inheritance tax. Upon the exemptions no tax is paid, consequently they cannot be included in this language. For example, referring to the illustration suggested by you: Suppose a widow receives a legacy of eight thousand dollars. She is entitled to an exemption of ten thousand dollars and therefore pays no inheritance tax upon the eight thousand dollar legacy. Clearly then her eight thousand dollars is not included in the language of the law exempting devises and bequests upon which an inheritance tax has been paid.

I am of the opinion that subd. i of sec. 1087m—4 cannot be construed to exempt from the income tax the exemptions allowed by the inheritance tax but that the exemption in the income tax act only applies to such inheritances as have actually paid an inheritance tax.

Taxation—County Clerk—Tax Deeds—County clerk should not issue tax deed on property in the hands of a receiver.

July 6, 1912.

MR. GEO. E. O'CONNOR,
District Attorney,
Eagle River, Wisconsin.

In your favor of June 24th you enclosed copy of order of the United States district court of the Western District of Wis-

consin in the case of *Harris et al. v. Northern Blue Grass Land Co.* The order is dated October 9, 1909, and appoints a receiver of the defendant and among other things provides:

“That all persons and corporations are enjoined from interfering in any manner with the possession of said receiver; also enjoined from selling or disposing of any of the property of said company which may be in their hands; are also enjoined from instituting any action at law against said defendant or its receiver; all creditors must present their claims to this court in this proceeding.”

You state that a large number of descriptions of lands owned by the company have been returned delinquent for nonpayment of taxes; that these lands have been sold for taxes and tax certificates issued; that the attorneys for the receiver have notified the county clerk of your county not to issue tax deeds on such lands, and you request my opinion as to the duty of the county clerk under the circumstances.

The rule seems undisputed that

“Property in the possession of a receiver appointed by a court is in *custodia legis* and that unauthorized interference with such possession is punishable as a contempt; and it cannot be contended that this salutary rule has any exceptions in favor of officers engaged in the collection of taxes.”

Ledoux v. LaBee, County Treasurer, 83 Fed. 761, 764;

In re Tyler, 149 U. S. 164;

Va. etc. Co. v. B. L. Co., 88 Fed. 134, 137;

Oakes v. Myers, 68 Fed. 807, 808.

The reason for the rule is stated to be that the

“Court will require its receiver to pay all lawful taxes and there is no necessity for burdening the property with the expense of a sale under the state revenue law.”

Burleigh v. Chehalis County, 75 Fed. 873.

It is also held that

“A tax deed executed after the property has passed into the custody of a court by its appointment of a receiver . . . is void and ineffective to cut off the receiver’s right of redemption.”

Johnson v. S. B. & L. Assn., (Syllabus) 132 Fed. 540;
In re Eppstein, 156 Fed. 42-3.

The facts in the case last cited are practically identical with those here presented and the headnote to that case is:

“While property in the course of administration under the bankruptcy act is not exempted from taxation or freed from tax liens or claims theretofore fastened upon it, it is, nevertheless, in *custodia legis*, and a pre-existing tax lien or claim cannot be converted into a full title by the procurement of a tax deed without the court’s sanction.”

In re Eppstein, 156 Fed. 42.

Not only would the tax deeds, if issued, be void under the authority of these cases, but the rule is that

“Any interference with the receiver’s possession after notice of the character in which such possession is held . . . without the sanction of the court appointing him, is a contempt of court which will subject the party to attachment and commitment. It makes no difference that the party charged with the contempt was not a party to the proceeding in which the receiver was appointed.”

34 Cyc. 208-210.

There are many other authorities to the same effect and few, if any, to the contrary.

I am therefore of the opinion that the county clerk should not issue tax deeds on any property in the hands of the receiver.

Taxation—Inheritance Tax—No tax is due on transfer made prior to passage of law even though the right of possession does not accrue to the transferee until subsequent to the passage of the law.

July 24, 1912.

WISCONSIN TAX COMMISSION.

In your favor of May 29th you request my opinion as to whether a tax is due under the provisions of sec. 1087—1 (3) on the property conveyed by Peter Wells, of Monroe, Wisconsin, under the circumstances stated in *Wells v. Wells*, 132 Wis. 73. It appears that on January 27, 1902, Peter Wells executed deeds of certain property and placed them in the hands of a third person, Henry Ludlow, with instructions to deliver

them five days after the death of the grantor. The inheritance tax law became effective March 31, 1903, and Peter Wells died on September 26, 1904. The deeds being delivered according to instructions the supreme court held that having been placed "beyond the custody and control of the grantor" they were effective to pass title and that "upon such delivery to Henry Ludlow the deed became the present deed of Peter Wells" etc. (132 Wis. 73, 82).

By the terms of sec. 1087—1 (3) a tax is imposed upon the transfer of property when such transfer is made

"by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death."

Sec. 1087—1 (4) provides that:

"Property or estates which have vested in such persons or corporations before this act shall take effect, shall not be subject to a tax."

In New York it was held that a somewhat similar transfer was not within the terms of the inheritance tax law. *Matter of Seaman*, 147 N. Y. 69, 77. An amendment to the New York law, imposing a tax where the title had vested under a will prior to the amendment though the devisee did not come into possession and enjoyment until after such amendment, was held unconstitutional, the court saying that "The transfer tax is not imposed upon property but upon the right of succession", and that "Where there was a complete vesting of a residuary estate before the enactment of the transfer tax statute it cannot be reached by that form of taxation", the reason being that "To impose a tax based on the succession would be to diminish the value of these vested estates, to impair the obligation of a contract and to take private property for public use without compensation." *Matter of Pell*, 171 N. Y. 48, 55. And in a later case the New York court said: "Where there is no transfer there is no tax and a transfer made before the passage of the act . . . is not affected by it because, as we held in the Pell case, such act imposes no direct tax and is unconstitutional since it diminishes the value of vested estates" etc. *Matter of Lansing*, 182 N. Y. 238, 247.

Under the decision in *Wells v. Wells*, 132 Wis. 73, and the cases there cited, it seems impossible to distinguish a case where title is acquired by a deed placed in the hands of a third person "beyond the custody and control of the grantor" prior to the enactment of the taxing law from the case considered by the New York court where title was acquired under a will probated before such law was enacted; and the New York courts have, in fact, extended the principle to the case of a deed delivered prior to the enactment of the law, possession being postponed until the death of the grantor which occurred after the enactment of the law. *In re Craig's Estate*, 89 N. Y. Sup. 971. In the last cited case the court said:

"The appellants contend that at least as early as May 9, 1885, they had acquired their rights by irrevocable deed; that such rights, whether vested or contingent, then constituted present property interests in future estates which were vested in the sense that they were secured to them by deed subject only to contingencies as to time and survivorship; that incident to the ownership of such property was the absolute right to its acquisition in possession and enjoyment at the stipulated time; and that such ultimate right of possession and enjoyment being absolute and not merely privileged could not afterwards be taxed by the state because of well settled principles of constitutional law. I am inclined to the view that the contention is sound. . . . In considering the question the word 'vested' . . . is really to be construed as equivalent to the word 'accrued' and not as distinguished from merely contingent interests. In that sense a property right which has been fully acquired is protected by the contract and becomes in law a vested right, the enjoyment of which is not to be deemed as only a privilege and as such consequently subject to taxation upon the right of enjoyment. . . . No reservation being made (in the deed under consideration) of the power of revocation it (such deed) became operative and effective as a grant upon execution and delivery wholly irrespective of the time when possession was to be given of the estate conveyed to the same extent and in the same sense and degree as a devise of a remainder becomes operative and effective upon the death of a testator during the existence of an intermediate estate; and the logic which precludes legislative impairment in the one case is equally imperative in the other."

This decision was affirmed by the court of appeals without opinion *In re Craig's Estate*, 181 N. Y. 553.

In the light of these decisions and the quoted provision of sec. 1087—1 (4), I am of the opinion that no tax is due upon the transfer in question.

Taxation—Villages—Fees of village treasurer—1. In an action under sec. 1107a for taxes of 1909, judgment should include 5% collection fees.

2. The village, not its treasurer, is entitled to such fees when so collected.

3. The village treasurer is not entitled to fees on personal property taxes returned delinquent to the County Treasurer.

August 24, 1912.

WISCONSIN TAX COMMISSION.

In your favor of August 22nd you state that you have been called upon to act as arbitrator in matters of difference between the Southern Wisconsin Power Company and the village of Kilbourn and its treasurer. You state that taxes were levied upon the property of the company in 1909, 1910 and 1911, which were extended on the tax roll of the village; that the company refused to pay the 1909 taxes and the trustees of the village commenced an action at the request of the village treasurer under sec. 1107a against the Company to collect the taxes; that the case was tried before Judge Fowler and resulted in a judgment for the full amount of the tax and 5% collection fees; that the company failed to pay the 1910 and 1911 taxes and the same were returned delinquent to the county treasurer and are still held by him, but no proceedings have been taken to enforce collection; that the whole matter has been referred to you for adjustment including the right, if any, of the village treasurer to compensation for each year, and you request my opinion on the following questions:

1. Whether in an action under sec. 1107a to collect a personal property tax, a village is entitled to judgment for the 5% collection fees prescribed by sec. 840 of the Stats.

It seems to me that the 5% collection fees, which sec. 1079, stats. 1898, provides shall be carried out on the tax roll by the clerk before its transmission to the treasurer, become part of the taxes subject to their remission (sec. 1090) to the extent of 3% by payment on or prior to January 31st. While sec. 1107a merely provides for an action to collect "any tax assessed against any person upon personal property" I am clearly of the opinion that there is included a right to recover the incidents of such tax, i. e., the collection fees that have accrued and in effect

become a part of such tax. Other sections of the statutes treat the collection fees as part of the taxes, and show that their collection is to be enforced when payment of the taxes is made after the roll has left the hands of the village treasurer. See secs. 1112 and 1114, and *Spooner v. Washburn County*, 124 Wis. 24, 32. It would hardly be claimed that in a recovery had under sec. 1097, or sec. 1100, the word "taxes" did not include the 5% collection fees and I see no reason to give a different meaning to the word when used in sec. 1107a. I am, therefore, of the opinion that the 5% collection fees attach and become a part of the taxes by virtue of sec. 840 subject to be remitted by payment made pursuant to sec. 1090 and that such fees are to be included in a recovery had under sec. 1107a.

2. You further ask whether, if the judgment in an action under sec. 1107a should properly include the 5% collection fees, the village treasurer is entitled to such fees or do they belong to the village?

While sec. 840, as am. by ch. 335, Laws of 1899, clearly gives the 2% and 5% fees to the treasurer, it only gives him such fees "on taxes collected by him", the same "to be retained from the collections." I do not think that taxes collected by an action under sec. 1107a can be said to be collected by the village treasurer, even though the action was begun at his request. Secs. 1097 and 1100 provide methods by which the treasurer can collect delinquent personal property taxes while sec. 1107a provides a method by which the village can collect them, and I do not think that taxes so collected by the village are "taxes collected by" the treasurer within the meaning of those words in sec. 840, so as to entitle such treasurer to the fees.

3. You further ask whether the village treasurer is entitled to collection fees on personal property taxes returned delinquent to the county treasurer subsequent to January 31st, when no action has been brought for their collection.

If such taxes are paid to the county treasurer the village treasurer is clearly not entitled to the collection fees but pursuant to sec. 1114 such fees belong to the county. *Spooner v. Washburn County*, 124 Wis. 24, 32. In case the uncollected personal property taxes had been charged back by the county to

the village pursuant to section 1128, there might be some question as to whether on subsequent payment of the taxes the collection fees belong to the county or the village, but I do not see how the village treasurer can have any valid claim therefor whether the taxes are paid to the county treasurer or after having been charged back to the village are paid to it. As previously pointed out, the village treasurer is entitled to fees only on taxes collected by him, and these taxes, paid pursuant to an agreement of settlement between the village and the taxpayer, would not come within that description.

Taxation—State Lands—Taxes become a specific lien on the land against which they are assessed, when the tax roll is finally made up.

No taxes can legally be assessed on lands purchased by the state at any time before the tax becomes a specific lien.

November 19th, 1912.

HON. E. M. GRIFFITH,
State Forester.

In your letter of November 16th you ask for an opinion stating the exact date upon which taxes become a lien upon land.

I understand the question arises in this way: The State, on November 14th, received a deed on certain lands in Vilas county, upon the understanding that, if there are now any tax liens upon such lands, the grantor is to pay same.

Sec. 1088 Stats. provides in part:

“All taxes levied upon any tract or parcel of land and all costs, charges and interest thereon shall be a lien thereon until paid except as otherwise provided by law.”

Under this section it has been held that the lien accrues when the “aggregate amount of state, county and city taxes” are “determined and certified.” *Peters v. Meyers*, 22 Wis. 602.

“The tax is expressly made an encumbrance upon the property from the time it is assessed against the land.” *Milwaukee Iron Co. v. Town of Hubbard*, 29 Wis. 59.

The tax is a lien and a cloud upon the title as soon as levied. *Roe v. Lincoln Co.*, 56 Wis. 66.

“The assessment of a tax is the process prescribed by law to ascertain the sum of money which the owner of taxable property ought to pay, on account of such property, towards the support of the government for a given time.” *Flanders v. Town of Merrimack*, 48 Wis. 567.

It is the duty of the county board to fix the relative valuations of property in the towns, villages and cities at their November session. Sec. 1073 Stats.

And to determine the amount of the county tax and the amount of school tax to be raised by each such town, village and city at the same session. Sec. 1074 Stats.

The county clerk apportions the county tax and state tax, etc., and within ten days after the assessment of values by the county board certifies to the clerks of the towns, villages and cities the amount of taxes so apportioned and levied upon the same. Sec. 1076 Stats.

Upon receipt of the certificate from the county clerk it is the duty of the town, village or city clerk to calculate the total tax to be paid by each person on personal property and the total tax assessed against each tract or parcel of real estate, and to make up the tax roll. Sec. 1079 Stats.

Until this has been done the amount has not been ascertained and, under the definition given in *Flanders v. Town of Merrimack*, *supra*, the assessment is not complete. Upon the completion of the assessment, that is, upon its being ascertained definitely just how much the owner of taxable property ought to pay on account of such property towards the support of the government for a given time, the tax, in my opinion, becomes a lien upon the real estate. True, the court has said:

“The rule fixed by statute as to who shall pay the taxes for the current year, as between grantor and grantee, when no agreement is made in respect to the same, goes upon the theory that the taxes are not a specific lien upon real estate until the tax roll is completed and the taxes extended on such roll.” *Spear v. Door Co.*, 65 Wis. 298.

And, again;

“It is true that taxes are levied in gross upon the entire property of the town months before the warrant is delivered to the treasurer, but they do not become a specific lien or charge upon

any parcel of land until they have been extended upon the tax roll and the warrant of collection has been issued." *Sniveley v. Keystone Lumber Co.*, 129 Wis. 54.

This, however, was where the question arose between grantor and grantee as to whose duty it was to pay the tax.

Sec. 1153 Stats. determines that question. Formerly it provided that, as to land conveyed prior to the delivery of the warrant and tax roll to the treasurer for collection, it was the duty of the grantee to pay the taxes. If conveyed after that date it was the duty of the grantor to pay. By ch. 293, Laws of 1909, this section was amended by substituting the first day of January for the day of the delivery of the tax roll to the treasurer.

The question you present is: May any taxes for 1912 be legally assessed against lands so purchased by the State and collection thereof be enforced against anyone, in view of the provisions of par. 1, sec. 1038 Stats., exempting property of the state from taxation?

In my opinion, when the lands are purchased by the State prior to the completion of the tax roll by the town clerk, no tax may legally be assessed against them. If purchased after that date the taxes so assessed are a lien on the land.

Taxation—Income Tax—If the income tax assessed against any person is returned unpaid on the ground that it is illegal it may be compromised under sec. 1210g, Wis. Stats. 1911.

February 8th, 1913.

MR. DANIEL E. McDONALD,
District Attorney,
Oshkosh, Wis.

IN your letter of the 5th you ask for my opinion as to whether an income tax under ch. 658 of the Laws of 1911, if illegal, can be compromised under sec. 1210g the same as other taxes can, supposing such income tax to be returned as delinquent to the county treasurer.

Sec. 1210g Wis. Stats. 1911, provides:

“If it shall appear from any tax roll or tax proceeding that any sum of money is due from any person or is charged against

any lands or other property, and such taxes have been returned as delinquent to the county treasurer of the proper county, and such person or the owner of the lands or property so charged with such taxes shall claim such taxes to be illegal for any cause the county treasurer, county clerk and district attorney of such county may, if they shall deem that there is reasonable cause to believe such taxes illegal, compromise with such person or owner and receive in lieu of the whole tax so appearing due or charged as aforesaid such part thereof as the said county treasurer, county clerk and district attorney, or a majority of them, shall determine to be equitable and for the best interest of such county."

Sec. 1087m—22 subsec. (4) provides:

"All laws not in conflict with the provisions of this act regulating the time, place and manner of payment of taxes on personal property, the collection thereof by action, distress or otherwise and the return of personal property taxes unpaid, shall apply to the income tax herein provided for."

It seems very clear that section 1210g is a law regulating the return of personal property taxes unpaid and the collection thereof and I am, therefore, of the opinion that it is applicable to an income tax.

Taxation—Municipal Corporations—If a newly incorporated village elects its officers in time to make the assessment before the first meeting of the board of review, the village officers make the assessment and collect the taxes; otherwise the taxes are collected by the town officers and proper division made with the village as provided for the division of property by sec. 925e Wis. Stats. 1911.

February 11th, 1913.

HON. L. B. NAGLER,

Assistant Secretary of State.

In your letter of the 3rd, you enclose a letter from O. L. O'Boyle, attorney, of Milwaukee, in which he states that plans are now under way for the incorporation of the village of New Butler out of parts of the towns of Brookfield and Menomonee, Waukesha county; that if proceedings are immediately instituted, the incorporation would be completed, al-

lowing due time for the statutory notices of the various proceedings, some time during the first part of April, and he asks:

“Assuming that proceedings are immediately instituted and incorporation is secured some time during or before the month of April, would it be possible for the regular statutory assessment proceedings to be had, as provided, between the months of May and August, and taxes levied upon the property of such newly incorporated village, for the present year?”

You ask me to give you reply to this inquiry. Sec. 882 Wis. Stats. 1911, provides in substance that the village assessor shall begin the work of assessing the property on the first day of May or as soon thereafter as practicable. I find no provision in the statute which would prevent a newly incorporated village from going ahead with the assessment and the collection of taxes based upon such assessment provided their officers are elected so as to allow time for the assessment to be made before the meeting of the Board of Review.

Sec. 925i Wis. Stats. 1911, provides:

“Whenever a village has been or may hereafter be incorporated from territory within any town or towns, after the assessment of taxes in any year and before the collection of such taxes, the tax so assessed shall be collected by the town treasurer of the town or the town treasurers of the different towns of which such village formerly constituted a part, and all moneys collected from the tax levied for town purposes shall be divided between such village and such town or the towns, as the case may be, in the manner provided by section number 925e for the division of property owned jointly by towns and villages.”

Section 1151 Wis. Stats. 1911, provides in part:

“When any territory shall be detached from any county, town, city, village or school district it shall in no manner invalidate or interfere with the collection of taxes in such territory but they shall be collected and returns made as if the territory was not detached therefrom.”

In my opinion if a village is incorporated and has its officers elected in time to assess the property prior to the time fixed for the meeting of the Board of Review, it may so assess the property and collect the taxes the same as though it

had been incorporated a year or more prior to that time. If it is not incorporated in time to begin the assessment of taxes until after the assessment by the town or towns, parts of which comprise the territory included in such village, then the taxes should be collected by the officers of such town or towns and proper division thereof made with the village in the same manner as is provided for division of property by sec. 925e Wis. Stats. 1911.

Taxation—Income Tax—A coöperative creamery is not exempt from the income tax law.

February 14th, 1913.

MR. GEO. W. MCKIBBIN,
District Attorney,
Viroqua, Wis.

In your favor of February 7th, you request my opinion as to whether a coöperative creamery company is exempt from the payment of an income tax, by reason of the fact that all earnings of such company are paid "to the patrons and in no-wise benefit any private individual."

Sec. 1087m—1 of the Income Tax Law imposes a tax upon incomes received "by such persons and from such sources as hereafter described."

Sec. 1087m—2 provides:

"The term 'person', as used in this act, shall mean and include any individual, firm, copartnership, and every corporation, joint stock company or association organized for profit, and having a capital stock represented by shares, unless otherwise expressly stated."

A coöperative creamery company answers all the calls of the above definition unless it be that it is not an "association organized for profit." Secs. 1786e—13 and 1786e—14 of ch. 368 Laws 1911, relating to coöperative associations, provided for the apportionment of earnings and the distribution of profits in the form of dividends. These sections show clearly to my mind that they are corporations organized for profit even though part of such profit is distributed to others than shareholders, i. e. to employees and customers.

The final sentence of sec. 1786c—16 that “No association organized under this act shall be required to do or perform anything not specifically required herein in order to become a corporation or to continue its business as such” cannot in my mind be construed to be an exemption from taxation. Subsec. 28 of sec. 1038 exempts from general taxation “the capital stock of mutual coöperative corporations organized under ch. 86”. This, of course, cannot be construed to be an exemption from income taxation.

My conclusion, therefore, is that a coöperative creamery company is not exempt from the income tax law. This is the construction given to the law by the Tax Commission.

Taxation—Telephone Companies—Municipal Corporations—

Where a village is incorporated from territory within a town after the assessment, the taxes to be paid by a telephone company operating an exchange in such territory should be collected and divided under the provisions of sec. 925i Wis. Stats. 1911.

March 18th, 1913.

HON. HENRY JOHNSON,
State Treasurer.

In your letter of the 15th you ask my opinion upon the following question submitted to you by George W. Waller, Secretary of the Burlington, Rochester and Kansasville Telephone Company: About October 1, 1912, the village of Rochester was incorporated out of territory formerly a part of the town of Rochester. The above named telephone company has an exchange located in said village. What share of the taxes or license fees assessed against such exchange is the village entitled to receive and what share is the town entitled to receive? The village claims it is entitled to such proportion of the taxes for the entire year as is represented by the earnings after the date of incorporation, while the town claims the taxes or license fees for the entire year should be divided between the two municipalities in proportion to the assessed valuation of each.

The question is not specifically covered by statute, so far as I have discovered. Sec. 1222a Wis. Stats. 1911, provides for

an annual report by all telephone companies to be filed with the state treasurer on or before March 1st, and for a license fee to be paid based upon the gross receipts of such companies.

“The license fee upon eighty-five per cent of the gross receipts from the exchange service or business shall, on or before the first day of March, in each year, be paid to the treasurer of the town, city or village in which the exchange is located, for the use and benefit of said town, city or village.”

Sec. 925i Wis. Stats. 1911 provides:

“Whenever a village has been or may hereafter be incorporated from territory within any town * * *, after the assessment of taxes in any year and before the collection of such taxes, the tax so assessed shall be collected by the town treasurer of the town * * * of which such village formerly constituted a part, and all moneys collected from the tax levied for town purposes shall be divided between such village and such town * * * in the same manner provided by section number 925e, for the division of property owned jointly by towns and villages.”

Sec. 925e, Wis. Stats. 1911, provides for the division of property owned jointly by a town and village

“in proportion to the equalized value of each as fixed by the county board at the first equalization subsequent to such separation.”

Is such license fee a tax within the meaning of sec. 925i, above quoted? That the word “tax” or “taxes” sometimes includes such license fees and sometimes does not, depending upon the wording of the particular statute in which it is used, is clear from the definitions given in volume 8, Words and Phrases, pages 6884 and 6885.

Our own court has held that a provision requiring the payment of a license fee on dogs is an exercise of the police and not of the taxing power of the state. *Carter v. Dow*, 16 Wis. 298; *Tenney v. Lenz*, 16 Wis. 566.

In *State v. Railway Companies*, 128 Wis. 449, however, in speaking of license fees of railways, the court says:

“The term ‘tax’ has come to be applied to all sorts of exactions which swell the public funds, stopping short only of fines imposed as punishment for criminal occurrences. Laws requir-

ing payment to the state of compensation for the enjoyment of a privilege, such as that of a foreign corporation to do business within the state, or requiring contribution to the public treasury as mere police regulation, such as license fees of hawkers or peddlers and saloon license fees, are commonly called taxes. In a broad sense most of them are referable to the taxing power though probably no one would regard them as taxes in a constitutional sense: that is as taxes on property falling under sec. 1, art. VIII.

“The payment by a railroad of a percentage of its gross earnings as compensation for the privilege of operating its road, or exemption of its property from the burdens of ordinary taxation, is generally spoken of as a tax, and properly so in the broad general sense, since the sum paid goes into the public funds to meet public expenses, and the method by which it is secured is an indirect way of reaching the railroad property for the purpose of obtaining public revenue therefrom.” (p. 484.)

In this connection it should be noted that the property of telephone companies is, by par. 27 of sec. 1038 Wis. Stats. 1911, exempted from ordinary taxation.

I am, therefore, of the opinion that sec. 925i is applicable to this situation. If, however, it is not, then in my opinion the license fee is property, it being in the nature of a debt, as is said in *State v. Railway Companies, supra*, and sec. 925e is applicable. Under that section the procedure would be the same.

Taxation—Municipal Corporations—Sec. 925—152a Wis. Stats. 1911, does not apply to the city of Milwaukee.

March 22, 1913.

MR. LYMAN G. WHEELER,
Special Assistant District Attorney,
 Milwaukee, Wisconsin.

In your letter of the 20th, you ask my opinion on the following: “Does sec. 925—152a apply to cities of the first class,—in other words, does it apply to the city of Milwaukee?”

The section in question was created by ch. 477, Laws 1911 and reads:

“Taxes not paid before February 1st shall be subject to a penalty of two per cent on the amount of the tax, which penalty shall be collected by the town, city or village treasurer, and paid into the treasury together with the taxes collected.”

While by the number given it, this section is placed in the statutes among the sections constituting the general charter law, it is very evident from the wording of the section that it applies to municipalities other than cities under such general charter law. By its terms, it applies to towns and villages as well as cities, and in my opinion, may well be considered a general law relating to the enforcing of the collection of taxes.

Sec. 38 ch. 18 of the Milwaukee city charter to which you call my attention, provides:

“The treasurer of the city, in giving bonds, collecting such city, county and school taxes and making his return to the county treasurer, and in all other things relating to such taxes, shall conform to and be governed by the general laws of the state,” etc.

This section has been in force since the passage of ch. 56, Laws 1852. During all that time it has formed a part of a chapter relating to taxation, other sections of which make special provisions for enforcing the payment of taxes. Sec. 21 of the same chapter provides a special proceeding differing from the general law for enforcing the payment of personal property taxes. Sec. 24 et seq. of the chapter makes special provisions differing from the general law for the sale of land for nonpayment of taxes. During all these years, these special provisions have been resorted to in the city of Milwaukee for the collection of delinquent taxes and so far as I have discovered, the question has never been raised that by reason of sec. 38, the methods prescribed by the general law should have been resorted to. It would seem, therefore, that that section was not intended to require that delinquent taxes be collected by the methods prescribed by the general law, but rather was intended to make plain the duty of the treasurer to collect the state, county and school taxes with the city taxes and to pay the same to the county treasurer within the time prescribed by law. To adopt the other construction would render most of the provisions of ch. 18 of the charter meaningless.

Certainly the sale of land for nonpayment of taxes is more intimately connected with the collection of such taxes than is the addition of the penalty prescribed by sec. 925—152a

and yet, as I am informed, in the city of Milwaukee, such sales are made under the charter provisions rather than under the general law. This penalty is neither a state, county or school tax and if I correctly understand the statute, neither the state, county nor any municipality other than the town, village or city in which it is collected, has any interest in it. By the terms of the statute, it is to be "paid into the treasury," that is if I correctly interpret it, into the town, village or city treasury. If that is true, then sec. 38 would have no application to it.

The question still remains whether independent of sec. 38 chap. 18 of the Milwaukee charter, sec. 925—152a applies to the city of Milwaukee. You have also called my attention to sec. 14 ch. 20 of the Milwaukee city charter, providing:

"No general law of this state, contravening the provisions of this act, shall be considered as repealing, amending, or modifying the same, except such purpose be expressly set forth in such law."

One legislature cannot limit succeeding legislatures to any certain form in exercising their legislative functions and if it can be said that it clearly appears from sec. 925—152a that it was the intention of the legislature to have it apply to the city of Milwaukee, the charter provision referred to will not prevent its having that effect. *Brightman v. Kirner*, 22 Wis. 54; *Kellogg v. Oshkosh*, 14 Wis. 623; *Raymond v. Sheboygan*, 76 Wis. 335; *State ex rel. Risch v. Trustees*, 121 Wis. 44.

Sec. 4986 Wis. Stats. 1911 provides:

"All the laws contained in these revised statutes shall apply to and be in force in each and every city and village in the state as far as the same are applicable and not inconsistent with the charter of any such city or village; but when the provisions of any such charters are at variance with the provisions of these revised statutes the provisions of such charters shall prevail unless a different intention be plainly manifested."

Sec. 4987 Wis. Stats. 1911 provides:

"None of the general provisions of these revised statutes shall be construed so as to affect or repeal the provisions of any special acts relating to particular counties, towns, cities or villages or the officers or offices thereof unless such acts are enumerated in the acts hereby repealed."

These sections it is true were enacted prior to the enactment of sec. 925—152a and refer only to “these revised statutes.” Yet they do declare a general legislative policy.

“These express declarations on the part of the legislature show plainly that special legislative acts, such as municipal charters, are not intended to be repealed, directly or by implication, by the general revision of the subject in such statutes, where the specific subject is otherwise covered by such charters. The charter must be held to be in force as enacted by special act of the legislature.”

State ex rel. McCoale v. Kersten, 118 Wis. 287.

Chap. 18 of the Milwaukee special charter covers the specific subject covered by sec. 925—152a. To have effect, the intention to repeal, amend or modify the charter provision must clearly appear from the language employed in the act claimed to so repeal, amend or modify. *Madden v. Kinney*, 116 Wis. 561; *Devine v. Fond du Lac*, 113 Wis. 61; *Janesville v. Markoe*, 18 Wis. 350.

While the question is not altogether free from doubt, it does not appear to me to be clear that the legislature in enacting sec. 925—152a intended to repeal, amend or modify the provisions found in the Milwaukee city charter, and it is, therefore, my opinion that that section does not apply to Milwaukee.

OPINIONS RELATING TO THE UNIVERSITY.

University—University Regents have the right to remove a sidewalk along Lorch street in the city of Madison.

October 18, 1912.

M. C. McCaffrey,

Secretary, Regents of the University of Wisconsin.

You have submitted for an official opinion the question whether the Board of Regents of the University of Wisconsin have the right to remove a sidewalk on Lorch street at the proposed site of the Wisconsin high school building. You also have enclosed a letter from Mr. Arthur Peabody, Supervising Architect, and a sketch of Lorch street, and the sidewalk in question. It appears from Mr. Peabody's letter that the proposed Wisconsin high school is to be located on the west side of Lorch street, at the intersection of University Avenue; that the description of the property shows that the east line abutting on Lorch street is on the curb line of the street, and that the sidewalk is wholly on the property of the University. It is proposed to build the new Wisconsin high school structure up to the curb, a distance of about forty feet along Lorch street, which will necessitate the removal of the sidewalk.

In answer to your inquiry I will say that as the ownership of this property is absolute in the University Regents and as the sidewalk along Lorch street, as I am informed, was built by the property owners not more than six or eight years ago, and as no reservations or agreements of any kind are found in any of the conveyances to the University, nor with any of the property holders along Lorch street, I can see no objection to the removal of this sidewalk from a legal standpoint. No one, outside of the University, has a vested right to have this side-

walk remain at the place where it is now located. I am, therefore, of the opinion that the Board of Regents have the power to remove it.

University—Appropriations and Expenditures—A bond given by the president of the University for the purpose of removing alcohol from a bonded warehouse, without payment of the revenue tax is not an official bond within the meaning of sec. 1966—38 Stats., as amended.

Where the alcohol is used in the University laboratories, such a bond may be purchased by the regents from a surety company, and a claim for the premium therefor, if reasonable in amount, may properly be audited.

January 4, 1913.

HON. JAMES A. FREAR,

Secretary of State.

In your letter of the 12th ult., you enclose certain correspondence with reference to the payment of premium on bond for the withdrawal of alcohol for the University of Wisconsin, and you ask for my opinion as to whether or not this bond is an official bond within the meaning of ch. 329, Laws of 1911, and if it is not, whether or not it would be proper for you to audit a claim for the premium upon the bond.

It appears from the correspondence inclosed that it is necessary that the University use considerable quantities of alcohol in its several laboratories; that under a provision of the internal revenue laws alcohol to be used for such purposes by an institution of this kind may be withdrawn from bonded warehouses without the payment of the internal revenue tax upon the giving of a bond by the president of such institution, and that the bond in question here is a bond of that kind.

Sec. 1966—38 of the Stats., as am. by ch. 329 of the Laws of 1911, provides in part:

“The state . . . may pay the cost of any official bond furnished by an officer thereof, pursuant to law or any rules or regulations requiring the same, if said officer shall furnish a bond with a surety company or companies authorized to do business in this state, said cost not to exceed one-fourth of one per cent per annum on the amount of said bond or obligation by said surety executed.”

In *Connor v. Corson*, 83 N. W. 588, 591; 13 S. D. 530, the court say, in speaking of the bond given by a sheriff as one of the necessary qualifications for assuming the office:

“An official bond is an obligation under which the sureties may, upon default of their principal, become liable to pay money to another.”

Mechem on Public Offices and Officers, section 263, in treating of official bonds, considers them as those by which public officers “are usually required to secure the faithful and proper discharge of their duties.”

In Anderson’s Dictionary of Law an official bond is defined as:

“An obligation with sureties given by a public officer as security for the faithful discharge of the duties of his office.”

In my opinion the bond referred to in the correspondence sent is not an official bond and therefore does not come within the provisions of sec. 1966—38 as amended.

The question of whether or not a claim for premium on this bond may properly be audited is not so easy of solution. By sec. 379 of the Stats., as am. by ch. 260 of the Laws of 1903, the Regents of the University of Wisconsin are made a body corporate and given

“all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law, and shall have the custody of the books, records, buildings and all other property of said university.”

Under sec. 383a of the Stats., as am. by ch. 260 of the Laws of 1903, provision is made for the payment of certain claims against the University, following which appears the provision:

“Every other claim or account shall state the nature and particulars of the service rendered or material furnished, and be verified by the affidavit of the claimant or his agent and filed with the secretary of the regents, and a roll, showing the name of each such person, for what service or object, to what fund chargeable, and the amount allowed to and due him, shall be certified as aforesaid to the secretary of state; upon which he shall issue his warrant for the proper amount to the person entitled thereto.”

It appears that the purchases for the University are left very largely in the discretion of the Board of Regents. They are given very broad powers and may properly purchase whatever is necessary or convenient for carrying out the purposes for which the board was created. It would seem that there can be no question that under these powers it is proper for them to purchase alcohol for use in the laboratories. If they may purchase the alcohol and have the claim therefor audited, it would seem that there is no good reason why they may not also purchase such bond as is necessary to enable them to get the alcohol without the payment of the revenue tax. By so doing they save many times the amount of the premium on the bond. In my opinion a claim for such premium may properly be audited.

As to the amount of such premium, that is a question of fact not within the province of this department to decide. Of course, no claim for an exorbitant premium should be audited, but a claim may properly be audited for such amount as such premium is reasonably worth.

University—Public Officers—Board of Regents of the university with the approval of the Governor have the power to settle with a contractor who has constructed a building not exactly as the original plan called for.

January 29, 1913.

DR. H. C. BUMPUS,

Business Manager, University of Wisconsin.

Under date of January 24th, you have submitted to me a copy of the report made by the special committee appointed by the Board of Regents of the University of Wisconsin in regard to certain matters that have arisen concerning the construction of the foundation for a kitchen located near the new dormitory of the University.

You state that, although the contractor and architect were found to be in error by this committee, the fact, nevertheless, remains that the contractor rendered services to the University, and you ask my advice in regard to the proper mode of procedure concerning his compensation therefor.

You have also submitted the exhibits mentioned in the report and a statement of the work actually performed by the contractor, together with a fair statement of the value thereof.

The value of the work performed is estimated at \$1930.30. The report of the committee, after stating that the contract for the construction of the foundation for the kitchen adjoining the woman's dormitory was duly entered into according to plans, drawings and specifications duly adopted, states:

“When the conditions of the contract with the Muskegon Construction and Engineering Company were being fulfilled the work of excavation having been partially completed—it was claimed by the contractor that an error had been made in the drafting of the plans, the adjustment of which would require the contractor to excavate material and construct foundations considerably in excess of the work involved under the terms of the contract as construed by himself, and he so reported to the supervising architect.

“The supervising architect, without authority, caused to be prepared a second plan and gave verbal instructions to the contractor, which plans and instructions were materially different from and at variance with the original plans, specifications and drawings.

“The substituted plans and instructions were not submitted to the Business Manager or to the Board.”

The report then states that the work was completed according to the substituted plans, and not according to the original plans, drawings and specifications. It further states that the contractor was in error in accepting directions from the supervising architect, in violation of his contract with the Board of Regents, and that the supervising architect was in error in making changes in the form of the original contract and making substitutions therefor, without authority from the Board of Regents.

The report of the special committee of the Board of Regents does not state that the contractor was in error when he claimed that an error had been made in the drafting of the plans. The criticism is simply directed to the error in accepting orders from one not having authority to give instructions and in making changes in the plans without the approval of the proper authorities. This criticism is, of course, well deserved. Subsec. 2 of section 4 of chapter 631, Laws of 1911,

making an appropriation for the building of a woman's dormitory, provides as follows:

“No plan or plans for any building shall be finally adopted, and no contract or contracts shall be entered into by the regents for the construction of any building, until such plans and contracts, with complete estimates of the total cost thereof, shall have been submitted to and in writing approved by the governor of the state, who shall withhold such approval until he shall satisfy himself by a personal examination or by such other means as he may in his discretion adopt, that such building is required for the purposes proposed, and it can and will be erected and fully completed according to such plans or contracts for the sum proposed for the same by the regents out of the appropriation herein made.”

Any changes in the plan or specifications or drawings should have been submitted to the Regents and to the Governor of the state for approval, and no changes should have been made without such approval; but, from the conversation I have had with you, it appears to be a fact that an error was made in the specifications that were approved and that the contractor, in calling the attention of the supervising architect thereto, was simply doing what any other contractor probably would have done. Instead of having the changes to be made submitted to the proper authorities, the supervising architect assumed that they would be approved and proceeded to make them without proper authority.

If this be a fact and if the work as completed is satisfactory to the Regents and to the Governor, the matter can be easily adjusted by making a settlement with the contractor and paying him for the work actually performed by him. Such settlement, however, should not be made without the approval of the Governor as, under the above quoted section, such approval is required for the plans and specifications and no changes can legally be made therein without his approval. But there can be no question that the Board of Regents, with the approval of the Governor, have the right to make such settlement and adjustment of the matter as in their discretion may be just and equitable to all parties.

OPINIONS RELATING TO WEIGHTS AND MEASURES.

Weights and Measures—Public Officers—Bonds of manufacturers provided for in sec. 5 of ch. 566 Laws of 1911 to be provided by manufacturers themselves and sureties to be approved by Attorney-General.

October 7, 1911.

HON. J. Q. EMERY,

Dairy and Food Commissioner.

You call my attention to certain provisions of sec. 5 of ch. 566 of the Laws of 1911 relative to weights and measures and suggest that it is the duty of the attorney-general to prescribe the form of the bond required and perhaps to have these bonds mimeographed or printed. I do not quite agree with you in the interpretation of this act. The section referred to relates entirely to the duties of the superintendent of weights and measures and the particular part which relates to the attorney-general simply requires that the attorney-general shall approve the bond to be filed by the manufacturer. As I read this law the manufacturer is required to furnish his own bond and the attorney-general is required to approve the sureties thereon and perhaps by implication the form of the bond also. That particular portion of the law to which you refer and which applies to bottles or jars to be used for the sale of milk and requires that the initials or trademark of the manufacturer and the designating number shall be blown in the bottle for purposes of identification provides:

“The designating number shall be furnished by the state superintendent of weights and measures upon application by the manufacturer, and upon filing by the manufacturer of a bond in the sum of one thousand dollars with sureties to be approved by the attorney-general, conditioned upon their conformance with the requirements of this section.”

The law further provides that a record of the bonds furnished, the designating numbers and to whom furnished shall be kept in the office of the superintendent of weights and measures.

The only duty imposed upon the attorney-general is to approve the sureties and perhaps the form of the bond, and in my opinion the bond must be furnished by the manufacturer himself.

Weights and Measures—Public Officers—District Attorney—Criminal Law—Courts—It is the duty of the District Attorney to prosecute for violations of the Weights and Measures Law.

Such prosecutions should be brought in the court having jurisdiction of criminal actions of a similar nature.

January 30, 1913.

MR. D. S. LAW,

District Attorney,

La Crosse, Wis.

In your letter of the 29th, you state that ch. 76 of the Stats., relating to weights and measures makes no provision as to the jurisdiction in which these offenses shall be tried and does not make it the specific duty of either the district attorney or the city attorney to handle these matters; that you have taken the position that it is the spirit and intent of these laws, providing for the appointment of a city sealer in each municipality of over 5,000 inhabitants, to place the supervision and control and enforcement of these laws, as well as the prosecution for violations, in the hands of such municipal authorities and that prosecutions for violations should be brought by the city attorney in municipal court, and you ask my opinion as to what court has jurisdiction and what public officials should prosecute.

Sec. 1659 par. 1, Wis. Stats. 1911, makes the dairy and food commissioner ex officio state superintendent of weights and measures. Par. 6 of the same section provides for supervision by him of the work of local sealers.

Section 1661 Wis. Stats. 1911 provides for the appointment of city sealers and par. 4 of that section provides, among other things,

“Whenever the city sealer finds a violation of the statutes relating to weights and measures, he shall cause the violator to be prosecuted.”

Paragraph 5 of the same section requires him to make an annual report to the mayor and also an annual report to the state superintendent of weights and measures.

Sec. 1664 Wis. Stats. 1911 gives the sealers of weights and measures police powers and several sections of ch. 76 prescribe various penalties for violations of the weights and measures law, defining the offenses in connection with that law. It is a law of general operation throughout the state and is in no sense a law of any particular city.

Sec. 752 of the Stats. prescribes the duties of the district attorney and par. 2 of that section reads,

“To prosecute all criminal actions, except for common assault and battery or for the use of language intended or naturally tending to provoke an assault or breach of the peace, before any magistrate in his county other than those exercising the police jurisdiction of incorporated cities and villages in cases arising under the charter or ordinances thereof, when requested by such magistrate; and upon like request to conduct all criminal examinations which may be had before such magistrate, and prosecute or defend all civil actions before such magistrates in which the county is interested or a party.”

As these several violations are made criminal offenses by the statute and do not arise under the charter or ordinances of the particular city, it would appear to be the duty of the district attorney to prosecute for violations. The duty of the city sealer of weights and measures is quite similar to the duties imposed upon constables in section 842 Wis. Stats. 1911. Par. 5 of that section requires a constable

“To cause to be prosecuted all violations of law of which he has knowledge or information.”

The language as to the duty of city sealers is quite similar, except that it is limited to violations of the weights and measures law. In my opinion, it is the duty of the district attorney to prosecute for this violation.

Any court having jurisdiction of criminal matters, the penalty for which is similar to that provided for the violation of

the weights and measure law, would have jurisdiction. In many places this would be in courts of justices of the peace. Many of the municipal courts are given jurisdiction of offenses of this nature, but I have not examined as to the jurisdiction of the municipal court of your county.

Weights and Measures—Criminal Law—Where coal is sold to a resident of this state, and delivered to him by the wagon-load, by a Michigan dealer the sealer of weights and measures would not be justified in prosecuting under sec. 1666b, Wis. Statutes 1911, for failure to issue delivery tickets.

January 30, 1913.

HON. J. Q. EMERY,

State Superintendent of Weights and Measures.

In your letter of January 24th, you say:

“One of the city sealers of weights and measures living in a city bordering on the state of Michigan makes the following statement: ‘A certain coal company in the state of Michigan is delivering coal by teams on this (Wisconsin) side of the river. If I stop the teams and find the coal short in weight shall I prosecute the driver for the delivery of short weight coal, and if he refuses to weigh can I arrest him under the Wisconsin Law?’

“I am at a loss to know what answer to give this sealer in view of the interstate commerce features apparently involved in the transaction, and I request an official opinion from you as to the instruction I should give this sealer of weights and measures.”

From your statement of facts it is impossible to state whether the sale is made in Michigan or in this state. Of course, the laws of this state cannot and do not purport to regulate sales made in other states. Sec. 1666b Wis. Stats. 1911 provides in part:

“It shall be unlawful to sell or offer to sell in this state any coal, charcoal, or coke in any other manner than by weight. No person, firm or corporation shall deliver any coal, charcoal, or coke without each such delivery being accompanied by a delivering ticket and a duplicate thereof, on each of which shall be in ink, or other indelible substance, distinctly expressed in pounds, the gross weight of the load, the tare of the delivery vehicle,

and the quantity or quantities of coal, charcoal, or coke, contained in the cart, wagon, or other vehicle used in such deliveries, with the name of the purchaser thereof, and the name of the dealer from whom purchased. One of these tickets shall be surrendered to the sealer of weights and measures upon his demand, for his inspection, and this ticket or weight slip issued by the sealer when the sealer desires to retain the original shall be delivered to said purchaser of said coal, or his agent or representative, at the time of the delivery of the fuel; and the other ticket shall be retained by the seller of the fuel."

You will note that this prohibits^d the delivery of coal, without accompanying such delivery with a ticket. It does not punish the giving of short weight. No penalty is specified for violation of the statute. As it first makes it unlawful to sell in this state otherwise than by weight, I believe the court would hold that the further provision as to delivery relates only to deliveries made in the execution of sales in this state. If that is correct, it probably disposes of your inquiry. Whether it does or not, in so far as this section regulates the delivery, in my opinion it is intended to protect the purchaser against fraud and is a valid police measure even though it be construed as applicable to subjects of interstate commerce. See the opinion of my predecessor rendered to you under date of June 11, 1912. It would seem, however, to be intended merely as a regulation for the benefit of the purchaser, without making its violation a criminal offense. If it creates a criminal offense then the penalty is provided by sec. 4635 Wis. Stats. 1911, which reads as follows:

"Any person who shall be convicted of any offense the punishment of which is not prescribed by any statute of this state shall be punished only by imprisonment in the county jail not more than one year or by fine not exceeding two hundred and fifty dollars."

The court has stated that this section is probably applicable to common law offenses. *Smith v. State*, 63 Wis. 453.

It will be noted that by its terms the section is applicable to "any offense." Does sec. 1666b Wis. Stats. 1911 define "any offense?" An offense is defined as "the transgression of a law; a crime." *Anderson's Law Dictionary*.

"The doing that which a penal law forbids to be done, or omitting to do what it commands. In this sense, it is nearly synonymous with crime. In a more confined sense it may be

considered as having the same meaning with misdemeanor; but it differs from it in this, that it is not indictable but punishable summarily by the forfeiture of a penalty." Bouvier's Law Dictionary.

"The word 'offense' is used as synonymous with 'crime,' and means an offense for which a criminal punishment may by law be inflicted." *State v. Jager*, 19 Wis. 235.

"The term 'criminal offense' includes misdemeanors as well as felonies, but not violations of municipal ordinances." *Koch v. State*, 126 Wis. 470; *City of Oshkosh v. Schwartz*, 55 Wis. 483.

"A crime is any wrong which the government deems injurious to the public at large, and punishes through a judicial proceeding in its own name." I Bishop's New Criminal Law Section 32. *In re Bergin*, 31 Wis. 383; *Patterson v. Nat. Premium Life Ins. Co.*, 100 Wis. 118.

A criminal action is one

"prosecuted by the state as a party against a person charged with a public offense, for the punishment thereof." Section 2598 Wis. Stats. 1911; *State ex rel. Attorney-General v. Frost*, 113 Wis. 623.

Section 4635 provides a punishment for "any offense" for which punishment is not prescribed by any statute of this state. An offense is a crime and a crime is a public offense for which punishment may be inflicted at the suit of the state. This seems to be reasoning in a circle, although there is some distinction. In my opinion it is extremely doubtful if sec. 1666b defines "any offense" within the meaning of that phrase as used in sec. 4635, and in my opinion, the local sealer of weights and measures is not justified in prosecuting the driver under this section, under the circumstances stated in your letter.

Sec. 4432 Wis. Stats. 1911, provides that

"any person, who, by himself or by his servant or agent, or as the servant or agent of another, shall sell * * * less than the quantity he represents, * * * shall be punished
* * *"

If the sale in question was in this state, this statute would apply if the weight of the coal was less than represented.

Sec. 4430 Wis. Stats. 1911, provides a punishment for the crime of gross fraud or cheat at common law. This might be applicable in case of false weights being used, but would not apply to the mere giving of less than the quantity represented. 2 Bishop on Crim. Law. (7th ed.) Sec. 146; Clark's Crim. Law p. 276.



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