

CONDITION OF THE TREASURY

DEPARTMENT OF THE AUDITOR OF STATE,
Des Moines, Iowa, April 27, 1915.

HON. U. G. WHITNEY,
Reporter of Supreme Court,
Ex-officio Editor Code.

DEAR SIR: In pursuance of section 18 of article 3 of the constitution of Iowa, I have the honor to submit for publication with the laws of the thirty-sixth general assembly, the following statement of the receipts and disbursements of public moneys for the biennial fiscal period commencing July 1, 1912, and ending June 30, 1914.

Respectfully,

Frank S. Shaw

Auditor of State.

STATEMENT OF THE CONDITION OF THE TREASURY

Showing the balance in the several funds at the close of business June 30, 1912, receipts, total amount available, disbursements and balance on hand at the close of business June 30, 1914.

BALANCE IN TREASURY JUNE 30, 1912.

General revenue	\$1,041,486.04
State University special tax	82,229.16
State College special tax	110,474.67
State Teachers' College tax	59,907.08
State College endowment—bonds	681,300.00
State College endowment—cash	5,517.97
Sale of lake beds	3,014.63
Total	\$1,983,929.55

RECEIPTS.

General revenue	\$11,524,770.86
State University special tax	318,603.71
State College special tax	318,597.57
State Teachers' College tax	159,299.93
State College endowment—bonds	197,700.00
State College endowment—cash	193,450.00
State College endowment—interest	70,756.18
State College Morrill endowment	100,000.00
Temporary school fund	1,324.22
Permanent school fund	204.58
Capitol grounds extension—cash	951,599.87
State institutions, special	262,366.70
Agricultural extension, special	262,366.68
Total	\$14,361,040.24

CONDITION OF THE TREASURY

TOTAL AMOUNT AVAILABLE.

General revenue	\$12,566,256.84
State University special tax.....	400,832.87
State College special tax.....	429,072.24
State Teachers' College tax.....	219,207.01
State College endowment—bonds.....	879,000.00
State College endowment—cash.....	198,967.97
State College endowment—interest.....	70,756.18
State College Morrill endowment.....	100,000.00
Temporary school fund.....	1,324.22
Permanent school fund.....	204.58
Sale of lake beds.....	3,014.63
Capitol grounds extension—cash.....	951,599.87
State institutions, special.....	262,366.70
Agricultural extension, special.....	262,366.68
Total	\$16,344,969.79

DISBURSEMENTS.

General revenue	\$11,828,396.02
State University special tax.....	272,793.04
State College special tax.....	326,038.21
State Teachers' College tax.....	140,191.18
State College endowment—bonds.....	193,450.00
State College endowment—cash.....	197,700.00
State College endowment—interest.....	70,756.18
State College Morrill endowment.....	100,000.00
Temporary school fund.....	1,324.22
Permanent school fund.....	204.58
Capitol grounds extension—cash.....	620,769.42
State institutions, special.....	150,719.69
Agricultural extension, special.....	107,700.00
Total	\$14,010,042.54

BALANCE JUNE 30, 1914.

General revenue	\$ 737,860.82
State University special tax.....	128,039.83
State College special tax.....	103,034.03
State Teachers' College tax.....	79,015.83
State College endowment—bonds.....	685,550.00
State College endowment—cash.....	1,267.97
Sale of lake beds.....	3,014.63
Capitol grounds extension—cash.....	330,830.45
State institutions, special.....	111,647.01
Agricultural extension, special.....	154,666.68
Total	\$ 2,334,927.25

STATEMENT NO. 1.

Showing Receipts and Disbursements in General State Revenue During Fiscal Period
Ending June 30, 1914.

RECEIPTS.

General state revenue tax.....	\$ 5,105,766.95
Interest on delinquent state tax.....	19,521.75
Sale of laws by county auditors.....	2,875.10
From counties for support of insane.....	1,403,280.33
From counties for support of inebriates.....	50,160.66
From counties for clothing for blind.....	425.37
From counties for clothing for deaf.....	933.45
From counties for clothing for feeble-minded.....	45,886.53
From counties for support of orphans at Orphans' Home.....	69,094.47
From counties for support of tubercular patients at Oakdale.....	21,504.57
Fees from auditor of state, insurance.....	157,086.50
Fees from auditor of state, building and loan.....	509.02
Fees from auditor of state, bank examiners.....	43,338.50
Fees from auditor of state, insurance examiners.....	3,789.72
Fees from auditor of state, county examiners.....	12,587.63

CONDITION OF THE TREASURY

Fees from auditor of state, municipal examiners.....	9,845.95
Fees from governor, notary certificates.....	29,465.00
Fees from clerk of supreme court.....	8,889.97
Fees from dairy commission.....	68,231.02
Fees from state entomologist.....	2,468.00
Fees from pharmacy commission.....	76,659.15
Fees from secretary of state.....	437,865.78
Fees from superintendent of public instruction.....	41,993.50
Fees from board of medical examiners.....	6,237.00
Fees from board of health.....	17,308.00
Fees from board of dental examiners.....	3,276.00
Fees from mine inspectors, board of examiners.....	536.00
Fees from commission of animal health.....	4,080.00
Fees from itinerant physicians' licenses.....	4,750.00
From insurance tax.....	859,706.41
From tax on freight line and transportation companies.....	4,750.00
From sale and refunds by state institutions.....	22,655.63
From contract labor and support of patients, state institutions.....	174,116.78
From banks for interest on average daily deposits.....	96,657.65
From collateral inheritance tax.....	43,292.14
From transfer from temporary school fund.....	637,131.39
From federal aid to Soldiers' Home.....	1,324.22
From hunters' license.....	109,325.00
From automobile tax.....	176,896.83
From miscellaneous sources.....	1,737,007.00
	12,291.83
Total receipts from all sources.....	\$11,524,770.80
Balance on hand July 1, 1912.....	1,041,486.04
Total to be accounted for.....	\$12,566,256.84

DISBURSEMENTS.

Auditors' warrants redeemed.....	\$11,828,396.02
Balance cash in treasury July 1, 1914.....	737,860.92
Total.....	\$12,566,256.84

PERMANENT SCHOOL FUND.

Amount received by treasurer of state.....	\$ 204.58
Transferred to counties.....	\$ 204.58

TEMPORARY SCHOOL FUND.

Amount received from interest on state bonds.....	\$ 1,324.22
Amount apportioned to counties.....	\$ 1,324.22

STATEMENT NO. 2.

Showing the Amount of Warrants Issued and to What Charged During the Biennial Period Ending June 30, 1914.

Adjutant general, salary.....	\$ 4,400.00
Adjutant general, assistant.....	3,000.00
Adjutant general, record clerk.....	2,400.00
Adjutant general, temporary arsenal.....	1,999.98
Attorney general, salary.....	8,991.91
Attorney general, assistants and clerks.....	15,120.00
Attorney general, add. and contingent fund.....	12,038.57
Attorney general, traveling expense.....	2,821.78
Attorney general, expense of investigations.....	297.55
Attorney general, expense prior to 1910.....	1,000.00
Auditor of state, salary.....	6,998.37
Auditor of state, deputy's salary.....	3,600.00
Auditor of state, clerks' fund.....	33,939.03
Auditor of state, actuary and insurance examiner.....	9,779.82
Auditor of state, extra clerk and contingent fund.....	1,978.56
Auditor of state, municipal examiners.....	8,784.84
Auditor of state, bank examiners.....	31,744.45
Auditor of state, assistant insurance examiners and expense.....	10,021.15
Auditor of state, county examiners and expense.....	14,233.22

CONDITION OF THE TREASURY

Auditor of state, county examiners, chief clerk and expense.....	1,912.81
Automobile tax, county apportionment.....	1,321,897.09
Automobile tax, state expense.....	68,227.23
Automobile tax, highway commission.....	117,471.60
Arbitration expense.....	336.36
Agricultural societies.....	43,569.53
Agricultural college, support.....	510,000.00
Agricultural college, two years' course.....	50,000.00
Agricultural college, animal breeding.....	1,924.19
Agricultural college, contingent and repair.....	54,000.00
Agricultural college, repair and minor improvements.....	26,000.00
Agricultural college, library books.....	4,800.00
Agricultural college, library.....	5,000.00
Agricultural college, engineering experiment station.....	20,000.00
Agricultural college, support of experiment station.....	130,250.00
Agricultural college, good roads.....	20,000.00
Agricultural college, extension work.....	71,750.00
Agricultural college, additional equipment.....	42,800.00
Agricultural college, improvement of grounds.....	6,872.00
Agricultural college, chemistry building.....	43,000.00
Agricultural college, chemistry building equipment.....	14,544.56
Agricultural college, extension special.....	7,000.00
Agricultural college, two years' short course.....	4,000.00
Agricultural college, agricultural experiment station.....	10,000.00
Agricultural college, trade schools.....	10,000.00
Agricultural college, veterinary investigations.....	3,000.00
Agricultural college, heating plant.....	56,200.00
Bacteriological laboratory.....	11,634.58
Board of control, members and secretary's salary.....	21,834.67
Board of control, architect's salary.....	6,000.00
Board of control, architect and expense.....	3,219.21
Board of control, clerks' fund.....	19,120.32
Board of control, expense fund.....	6,343.15
Board of control, state agents.....	11,275.50
Board of control, inspection of private insane institutions.....	3,233.27
Board of control, investigation of tuberculosis.....	8,314.34
Board of control, transportation to state hospital.....	90.18
Board of control, quarterly conference expense.....	649.35
Board of educational examiners.....	38,054.33
Board of health, members' salaries.....	3,570.96
Board of health, general expense.....	8,312.59
Board of health, clerks' fund.....	6,600.00
Board of health, extra clerk.....	1,800.00
Board of health, embalmers' department.....	2,713.31
Board of health, vital statistics.....	3,585.49
Board of health, nurses' department.....	2,325.57
Board of health, antitoxin clerk.....	1,650.00
Board of health, antitoxin expense.....	363.45
Board of health, enforcement of sanitary conditions.....	228.12
Board of health, civil engineer and expense.....	2,389.58
Board of medical examiners.....	6,160.99
Board of dental examiners.....	3,273.75
Board of optometry.....	332.31
Board of parole, secretary's salary.....	4,000.00
Board of parole, members' salaries and other expenses.....	26,066.71
Bee inspection.....	1,514.81
Commission of labor, salary.....	3,600.00
Commission of labor, deputy.....	3,000.00
Commission of labor, clerks.....	2,300.00
Commission of labor, factory inspectors.....	5,987.07
Commission of labor, expense.....	4,570.87
Custodian public property, salary.....	3,018.52
Custodian public property, employes.....	63,872.56
Custodian public property, extra help.....	1,725.71
Custodian public property, shoveling snow.....	478.25
Commission of animal health.....	2,975.76
Collateral inheritance tax, refund.....	1,050.23
Collateral inheritance tax, enforcement fund.....	26,216.86
Clerk of supreme court, salary.....	4,895.96
Clerk of supreme court, deputy.....	3,600.00
Clerk of supreme court, clerks.....	5,825.40
Clerk of supreme court, extra clerk.....	67.50
College for blind, support.....	72,949.94
College for blind, contingent and repair.....	3,500.00
College for blind, wells.....	4,000.00
College for blind, remodeling building.....	65,000.00
College for blind, oculist fund.....	125.00
College for blind, domestic science.....	250.00
Code supplement commission.....	24,638.97
Department of agriculture, support.....	4,000.00
Department of agriculture, women's building.....	65,531.81
Department of agriculture, insurance.....	2,000.00
Department of G. A. R.....	1,500.20
Department of G. A. R., veterans' home coming.....	2,000.00
District judges, expense outside district.....	164.75
District judges, salaries, fifty-nine judges.....	404,809.29
Employers' liability commission.....	2,858.30

CONDITION OF THE TREASURY

Executive council, extraordinary expense.....	4,832.00
Executive council, clerks.....	15,823.50
Executive council, contingent.....	2,466.93
Executive council, expert accountant.....	4,121.15
Executive council, voucher clerk.....	1,789.50
Executive council, investigation of property values.....	3,825.67
Executive council, Teachout building expense.....	291.93
Executive council, costs in state cases.....	2,021.47
Executive council, Bancroft lake bed.....	3,852.53
Executive council, survey of abandoned islands.....	923.16
Executive council, survey of lake beds.....	2,948.71
Executive council, repairs to state house.....	24,590.60
Engraving plates and cuts.....	2,245.47
Food and dairy commissioner, salary.....	5,400.00
Food and dairy commissioner, deputy and inspectors.....	50,075.76
Food and dairy commissioner, expense.....	38,205.32
Food and dairy commissioner, chemist.....	4,800.00
Food and dairy commissioner, clerks.....	6,142.07
Food and dairy commissioner, dairy industry.....	7,284.67
Food and dairy commissioner, beef cattle industry.....	7,266.84
Food and dairy commissioner, food and feeding stuffs.....	5,344.99
Food and dairy commissioner, superintendent weights and measures.....	2,177.06
Farmers' institute.....	12,947.55
Fish and game, boundary waters fund.....	4,014.74
Fish and game, general expense.....	182,396.49
Freight, express and cartage.....	15,564.27
Gettysburg anniversary expense.....	10,000.00
General assembly, thirty-fifth, members' salaries.....	158,500.00
General assembly, thirty-fifth, employes.....	57,614.57
General assembly, thirty-fifth, mileage.....	2,162.05
General assembly, chaplains.....	720.00
General assembly, special appropriations.....	10,420.95
General assembly, visiting committees.....	20.45
General assembly, election contest, Coburn-Gillett.....	382.84
General assembly, election contest, Kimball-Goodwin.....	602.97
General assembly, inauguration expense.....	385.67
Governor's salary and house rent.....	13,600.00
Governor's private secretary.....	3,560.00
Governor's clerks.....	8,650.00
Governor's contingent.....	567.52
Governor's return of fugitives.....	8,773.82
Governor's defense of patents.....	124.53
Governor's contingent fund to pay counsel.....	3,043.92
Governor's reward for arrest of murderers.....	550.00
Governor's return of parole prisoners.....	50.00
Geological survey, expense.....	16,308.06
Geological survey, clerk.....	1,800.00
Historical department, support.....	36,000.00
Historical department, curator's salary.....	3,600.00
Historical department, clerks and janitors.....	17,800.00
Historical department, donation expense.....	30.93
Historical department, building and equipment.....	1,083.85
Horticultural society, support.....	9,000.00
Horticultural society, promotion.....	500.00
Hotel inspection.....	10,835.36
Hog cholera serum.....	36,715.00
Iowa weather and crop report.....	5,183.12
Iowa library commission, salaries.....	11,749.16
Iowa library commission, expense.....	9,954.10
Iowa library commission, extra and shipping clerk.....	1,147.90
Iowa industrial commission.....	4,686.96
Insane, return of escaped.....	874.35
Insane, non-resident.....	2,946.01
Insane, commission of inquiry.....	80.48
Inebriate, return of escaped.....	853.69
Interest on school fund bonds.....	1,324.22
Militia.....	312,475.97
Mine inspectors, salaries.....	10,800.00
Mine inspectors, clerk.....	2,000.00
Mine inspectors, expense.....	3,894.16
Mine inspectors, board of examiners.....	5,521.60
Miscellaneous code, 165.....	182,633.76
Miscellaneous code, 165, fuel.....	19,735.25
Miscellaneous code, 164.....	26,750.14
Monument, Vicksburg national park.....	254.15
Monument, Keokuk.....	1,700.00
Oil inspection.....	54,402.42
Pharmacy commission.....	13,574.32
Pharmacy commission, legal assistance.....	137.50
Postmaster.....	2,115.81
Prison breach, escape.....	21.40
Providential contingent fund.....	12,722.29
Public archives.....	9,870.30
Pioneer law makers.....	59.25
Publishing notices of pardon.....	116.46
Publishing acts of general assembly.....	830.81
Railroad commission, members and secretary.....	16,800.00
Railroad commission, clerks.....	12,669.34

CONDITION OF THE TREASURY

Railroad commission, expense	3,316.48
Railroad commission, investigation of rate cases.....	49,484.97
Railroad commission, commerce counsel, salary.....	10,000.00
Relief of Hull.....	480.00
Relief of Metz.....	480.00
Relief of survivors of Spirit Lake expedition.....	2,189.33
Refund to counties, institution accounts.....	4,238.63
Removal of officers.....	39.95
Retrenchment and reform, expense	551.28
Retrenchment and reform, extra help	4,975.81
Retrenchment and reform, efficiency engineers.....	7,876.17
Reward for return of escaped prisoners.....	900.00
Statue of Kirkwood.....	2,259.50
State entomologist	4,644.19
State entomologist, quarantining insects.....	222.56
State board of education, finance committee.....	19,983.88
State board of education, per diem and expense.....	31,065.57
State board of education, telephone, express, etc.....	451.38
State binder	55,765.87
State printer	116,484.25
Secretary of state, salary	6,998.37
Secretary of state, deputy	3,600.00
Secretary of state, land clerk	2,975.00
Secretary of state, clerks	19,871.53
Secretary of state, motor clerks.....	7,592.57
Secretary of state, extra clerks.....	12,806.09
Secretary of state, blue sky department.....	2,710.38
Secretary of state, indexing session journals.....	300.00
State library, librarian and assistants.....	14,400.00
State library, cataloguers and janitors.....	9,277.55
State library, extra help and contingent.....	210.50
State library, historical department expense.....	11,802.32
State library, law department expense.....	11,940.63
State library, miscellaneous expense.....	10,987.72
State university, support	840,400.00
State university, contingent and repair.....	50,000.00
State university, library support.....	35,000.00
State university, paving and walks.....	10,000.00
State university, purchase of land.....	25,000.00
State university, equipment of buildings.....	55,500.00
State university, equipment and support.....	15,000.00
State university, equipment for dentistry.....	4,000.00
State university, tunnels	10,000.00
State university, engineering equipment.....	12,500.00
State university, domestic science.....	8,500.00
State university, extension work.....	15,000.00
State university, epidemiologist and laboratory.....	5,000.00
State teachers' college, support	239,000.00
State teachers' college, contingent	111,000.00
State teachers' college, paving	900.00
State teachers' college, library and assistants.....	24,000.00
State teachers' college, nurses' hospital.....	2,500.00
State teachers' college, summer term.....	27,000.00
State teachers' college, furniture	2,500.00
State teachers' college, pipe organ.....	5,000.00
Superintendent of public instruction, salary	6,185.46
Superintendent of public instruction, deputy and inspectors.....	11,395.06
Superintendent of public instruction, clerks and janitor.....	5,160.00
Superintendent of public instruction, traveling expense.....	3,280.93
Superintendent of public instruction, extra clerk.....	1,638.63
Superintendent of public instruction, school journals.....	173.25
Supreme court, judges' salaries (seven).....	79,183.33
Supreme court, bailiff and stenographers.....	12,589.90
Supreme court, contingent	1,633.93
Supreme court, reporter	3,600.00
Supreme court, reporter's clerk	1,440.00
State fire marshal.....	23,667.58
Treasurer of state, salary	6,998.37
Treasurer of state, deputy	3,600.00
Treasurer of state, clerks	10,852.63
Treasurer of state, extra clerk and contingent.....	912.96
Treasurer of state, bond fund.....	4,000.00
Teachers' institute.....	8,650.00
Training teachers.....	145,102.95
Temporary tax commission.....	3,800.32
Veterinary surgeon, salary	3,600.00
Veterinary surgeon, clerks	4,200.00
Veterinary surgeon, assistants and expense.....	20,388.42

CONDITION OF THE TREASURY

STATE INSTITUTIONS UNDER BOARD OF CONTROL.

Anamosa Reformatory—	
Support and current expense.....	\$ 362,045.36
Buildings and improvements.....	51,354.98
Cherokee Hospital for Insane—	
Support and current expense.....	373,014.24
Buildings and improvements.....	66,882.58
Clarinda Hospital for Insane—	
Support and current expense.....	399,997.83
Buildings and improvements.....	29,125.59
Council Bluffs School for the Deaf—	
Support and current expense.....	121,381.47
Buildings and improvements.....	8,491.33
Davenport Soldiers' Orphans' Home—	
Support and current expense.....	165,468.24
Buildings and improvements.....	43,206.62
Eldora Industrial School for Boys—	
Support and current expense.....	156,876.23
Buildings and improvements.....	28,948.45
Ft. Madison Penitentiary—	
Support and current expense.....	286,034.85
Buildings and improvements.....	97,256.02
Glenwood Institution for Feeble-minded—	
Support and current expense.....	445,592.52
Buildings and improvements.....	161,712.25
Independence Hospital for Insane—	
Support and current expense.....	412,560.92
Buildings and improvements.....	89,397.01
Knoxville Hospital for Inebriates—	
Support and current expense.....	102,748.64
Buildings and improvements.....	10,469.36
Marshalltown Soldiers' Home—	
Support and current expense.....	321,393.18
Buildings and improvements.....	8,293.71
Mitchellville Industrial School for Girls—	
Support and current expense.....	93,687.40
Buildings and improvements.....	11,038.84
Mt. Pleasant Hospital for Insane—	
Support and current expense.....	384,971.92
Buildings and improvements.....	42,789.09
Oakdale Sanatorium for Tuberculosis—	
Support and current expense.....	106,050.22
Buildings and improvements.....	10,712.48
Purchase of land for state institutions.....	2,780.65
Total warrants issued from July 1, 1912, to July 1, 1914.....	\$11,996,532.00
Warrants outstanding July 1, 1912.....	65,968.81
Total	\$12,062,500.81
Warrants redeemed from July 1, 1912, to July 1, 1914.....	\$11,828,396.02
Warrants outstanding July 1, 1914.....	234,104.79
Total	\$12,062,500.81

CONDITION OF THE TREASURY

STATEMENT NO. 3.

Miscellaneous Items.

WARRANTS—SPECIAL UNIVERSITY.

Warrants issued from July 1, 1912, to July 1, 1914.....	\$ 272,793.04
Warrants redeemed from July 1, 1912, to July 1, 1914.....	272,793.04

WARRANTS—SPECIAL AGRICULTURAL COLLEGE.

Warrants issued from July 1, 1912, to July 1, 1914.....	\$ 326,038.21
Warrants redeemed from July 1, 1912, to July 1, 1914.....	326,038.21

WARRANTS—SPECIAL STATE TEACHERS' COLLEGE.

Warrants issued from July 1, 1912, to July 1, 1914.....	\$ 140,191.18
Warrants redeemed from July 1, 1912, to July 1, 1914.....	140,191.18

WARRANTS—SPECIAL STATE INSTITUTIONS.

Warrants issued from Jan. 1, 1914, to July 1, 1914.....	\$ 150,719.69
Warrants redeemed from Jan. 1, 1914, to July 1, 1914.....	150,719.69

WARRANTS—SPECIAL AGRICULTURAL EXTENSION.

Warrants issued from Jan. 1, 1914, to July 1, 1914.....	\$ 161,210.66
Total	\$ 161,210.66
Warrants redeemed from Jan. 1, 1914, to July 1, 1914.....	\$ 107,700.00
Warrants outstanding July 1, 1914.....	53,510.66
Total	\$ 161,210.66

WARRANTS—SPECIAL CAPITOL EXTENSION.

Warrants issued from July 1, 1913, to July 1, 1914.....	\$ 613,067.84
Total	\$ 613,067.84
Warrants redeemed from July 1, 1913, to July 1, 1914.....	\$ 612,038.18
Warrants outstanding July 1, 1914.....	1,029.66
Total	\$ 613,067.84