

CONDITION OF THE TREASURY

HON. ROBERT HENDERSON,
Superintendent of Printing.

DEAR SIR: In accordance with the requirements of Section 18, Article III, of the Constitution of Iowa, I have the honor to submit for publication with the laws of the Forty-first General Assembly, the following statement of the condition of the treasury together with a report of the receipts and disbursements of public moneys for the biennial fiscal period beginning July 1, 1922, and ending June 30, 1924, as prepared under the direction of my predecessor, Hon. James E. Thomas.

Respectfully,


Auditor of State.

STATEMENT OF THE CONDITION OF THE TREASURY

Receipts, Disbursements and Balances in the Several Funds for the Biennial Period ended June 30, 1924.

	Balance July 1, 1922	Receipts	Total amount available	Disbursements	Balance June 30, 1924
General revenue	\$ 6,080,853.69	\$ 62,388,191.82	\$ 67,468,845.51	\$ 60,436,211.50	\$ 7,032,634.01
General rev. in- terim account		2,827,368.17	2,827,368.17		2,827,368.17
State college en- dowment bonds	693,900.00	110,500.00	804,400.00	180,000.00	624,400.00
State college en- dowment cash	8.32	174,045.00	174,053.32	103,500.00	70,553.32
State college en- dowment interest		68,031.39	68,031.39	60,556.38	7,475.01
State college Mor- rill endowment		50,000.00	50,000.00	50,000.00	
Soldiers' bonus tax		2,987,201.04	2,987,201.04	1,986,516.25	1,000,684.79
Soldiers' bonus fund		22,006,586.10	22,006,586.10	19,208,767.76	2,797,818.34
Capitol grounds ex- tension cash	9,843.89	241,140.93	250,984.82	227,092.61	23,892.21
Capitol grounds in- terim account		15,891.28	15,891.28		15,891.28
	\$ 5,784,405.90	\$ 90,868,955.73	\$ 96,653,361.63	\$ 82,252,644.50	\$ 14,400,717.13

TABLE NO. 1—GENERAL REVENUE RECEIPTS

Receipts During Biennial Period Ending June 30, 1924

General state tax and interest on delinquent tax from counties	\$17,870,835.75
From counties for clothing for feeble minded	87,462.99
From counties for clothing for deaf and blind	8,155.38
From counties for support of epileptic	186,911.87
From counties for support of insane	2,500,130.44
From counties for support of juvenile home	80,314.04
From counties for support of orphans home	131,973.42
From counties for support of tubercular patients	374,869.22
Support of patients in state institutions	56,216.48
Psychopathic hospital, care of private patients	20,572.84

SPECIAL TAXES

Cigarette sales tax	\$ 1,343,172.66
Equipment car tax	61,396.39
Inheritance tax	1,926,692.49
Insurance companies tax (Iowa)	231,303.72
Insurance companies tax (United States)	1,998,121.76
Insurance companies tax (Foreign)	26,610.04
Itinerant physician	1,750.00

FEES FROM OFFICERS

Agriculture, department of	\$ 185,206.31
Attorney General	375.76
Auditor of State	1,052.45
Auditor of State, building and loan and partial payment investment com- panies	805.00
Auditor of State, interest on county warrants	79.36
Banking department	77,000.00
Board of accountancy	50.00
Board of chiropractic examiners	3,699.10
Board of control	95.00
Board of dental examiners	2,118.63
Board of educational examiners	21,389.03
Board of embalmer examiners	2,102.00
Board of engineering examiners	4,291.54
Board of health	454.00
Board of medical examiners	4,278.00
Board of mine examiners	916.00
Board of nurses examiners	2,489.00
Board of optometry examiners	1,284.00
Board of podiatry examiners	140.00
Board of veterinary examiners	2,882.35
Bureau of venereal disease control	7,806.98
Cigarette refunds	26.09
Clerk of supreme court	10,648.61
Dairy and food commissioner	105,177.77
Executive council	7,627.26
Entomologist	4,436.50
Fish and game, boundary waters	10,682.06
Fish and game, clamming license	1,513.00
Fish and game, hunting license	129,730.42
Fish and game, proceeds	2,174.46
Geologist	108.06
Governor, notarial fees	37,255.00
Governor, certificates and extradition	356.85

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Historical department	126.50
Hotel inspection	22,564.73
Insurance department (Contingent)	10.00
Insurance commissioner (General fees)	244,786.25
Interest on bank deposits.....	346,865.47
Library commission	51.45
Motor vehicle receipts.....	7,269.00
Motor vehicle, secretary of state receipts.....	144,656.31
Motor vehicle, county receipts.....	7,739,275.00
Motor vehicle, miscellaneous receipts.....	798.32
Mitchellville fire proofing.....	1,500.00
National guard (Permanent improvement)	70,458.00
Oil inspection	63,537.20
Pharmacy commission	75,263.00
Plumbing fund	16.00
Primary road fund interest.....	7,434.49
Primary road federal aid	2,673,450.75
Purchase of land, Eldora.....	902.08
Railroad commission	121.44
Royalty on coal mined.....	5,442.08
Secretary of state.....	312,461.05
State printing board	15,233.70
State university, water analysis.....	7,238.20
State veterinary	4,242.50
Superintendent of public instruction.....	912.07
Territorial home, Federal aid for.....	74,520.00
Vocational education	7,800.31
Vocational rehabilitation	3.90
War roster	

REFUNDS REIMBURSEMENTS AND SALES

Anamosa, sales	147,690.77
Anamosa, refunds	297,085.47
Auditor of state, county examinations.....	119,445.87
Auditor of state, municipal examinations.....	37,960.80
Board of control (State agents expense).....	200.00
Board of health.....	126.04
Bonus Board, salaries and expense.....	27,377.76
Cherokee, refunds	41,192.61
Clarinda, refunds	34,609.85
Commission animal health, hog cholera ext.....	19,716.52
Davenport, refunds	16,245.57
Executive council, sale of old material.....	5,618.24
Eldora, refunds	19,032.26
Farmers institute, state aid.....	47.50
Fire marshal	1.50
Fort Madison, refunds.....	256,218.29
Fort Madison, sales.....	484,141.74
Glenwood, refunds	14,805.22
Highway commission, maintenance.....	418,708.97
Historical department	566.80
Hospital for inebriates (Knoxville).....	8,035.85
Independence, refunds	29,323.50
Inheritance tax, refunds.....	13.29
Insurance department, examinations.....	87,243.71
Marshalltown, refunds	13,010.01
Mitchellville, refunds	6,114.13
Mount Pleasant, refunds.....	43,696.45
National guard, support.....	335.58
Oakdale, refunds	54,717.77
Poultry association, state aid.....	13.33
Primary road, refunds.....	1,538,031.59
Retrenchment and reform, refund.....	21,067.21
Rockwell City, refunds.....	9,652.77
Sale of Knoxville property.....	195,648.26
State printing board.....	155,369.94
State public parks, donations.....	30,095.94
Supreme court	16.12
Toledo, refunds	4,052.23
Woodward, refunds	63,587.18
Total	\$43,562,496.52

RECONCILIATION

General Revenue Cash

Total receipts during biennium.....	\$43,562,496.52
Net increase in primary road contingent fund.....	13,050.47
Balance on hand July 1, 1922.....	5,217,592.37
Total to be accounted for.....	\$48,793,139.36
Auditors warrants redeemed during biennium.....	\$44,949,327.61
Balance transferred to trust fund July 1, 1923.....	1,381,332.28
Balance on hand June 30, 1924.....	2,462,579.47
Total	\$48,793,139.36

CONDITION OF TREASURY

TABLE NO. 2—TRUST FUND RECEIPTS

Fiscal Year Ending June 30, 1924

Banking Department.....	\$ 90,000.00
Board of Accountancy	365.00
Board of Chiropractic Examiners	4,780.80
Board of Dental Examiners	1,353.05
Board of Embalmers Examiners	2,270.00
Board of Engineering Examiners	763.67
Board of Educational Examiners	22,558.53
Board of Medical Examiners	1,163.00
Board of Nurses Examiners	2,396.00
Board of Optometry Examiners	982.00
Board of Podiatry Examiners	221.00
Fish and Game	
Boundary Water	5,615.30
Hunter's License	138,612.03
Highway Commission	
Maintenance	544,399.82
Hotel Inspection	3,901.50
Motor Vehicle-License fees	
Receipts	1,696.96
Secretary of State Receipts	103,984.29
County	8,640,544.36
Miscellaneous	35.00
National Guard Permanent Improvement.....	6,821.18
Plumbing Inspection	71.00
Primary Road Fund—Federal Aid.....	3,760,641.22
—Interest	9,403.64
—Refunds	1,380,435.59
Total Receipts	\$14,723,014.94

RECONCILIATION TRUST FUNDS CASH

Total Receipts	\$14,723,014.94
Balance on hand July 1, 1923.....	1,381,332.28
Total to be Accounted for.....	\$16,104,347.22
Disbursements:	
Auditor's warrants redeemed.....	\$14,211,684.70
Balance on hand June 30, 1924.....	1,892,662.52
Total	\$16,104,347.22

TABLE NO. 3—PART I—GENERAL REVENUE EXPENDITURES

Warrants Issued During Biennial Period Ending June 30, 1924

Agricultural Society:	
State aid	\$ 338,708.22
Total	\$ 338,708.22
Agriculture, Department of:	
Expense of organization.....	\$ 1,602.46
Salaries	101,951.00
Total	\$ 103,553.46
Attorney General:	
Salaries	\$ 54,464.21
Contingent	5,596.88
Travelling expense	3,550.91
Special peace officers—salaries and expenses.....	59,098.50
Cigarette inspectors—salaries and expenses.....	8,289.40
Total	\$ 130,999.90
Auditor of State:	
Salaries	\$ 51,601.69
Contingent	1,963.82
County examiners—state expense.....	1,356.01
County examiners—county expense.....	131,537.48
Municipal examiners—per diem and expense.....	38,151.28
Traveling expense	90.16
Total	\$ 224,700.44
Bacteriological laboratory:	
Salaries and expense	\$ 32,136.02
Total	\$ 32,136.02
Banking Department:	
Salaries and expense.....	\$ 76,205.93
Total	\$ 76,205.93

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Board of Accountancy:		
Per diem and expense.....	\$	30.64
Total	\$	30.64
Board of Agriculture:		
Salary—clerk—janitor	\$	1,190.22
Support of office		2,400.00
Insurance and improvement of buildings.....		2,000.00
Maintenance, repairs and improvement (I. S. F.).....		15,000.00
Completion of sheep barn.....		35,000.00
Total	\$	55,590.22
Board of Arbitration:		
Per diem and expense.....		
Board of Chiropractic Examiners:		
Per diem and expense.....	\$	3,228.28
Total	\$	3,228.28
Board of Conservation:		
Salary assistant secretary.....	\$	2,400.00
Total	\$	2,400.00
Board of Control:		
Salaries	\$	104,709.32
Traveling expense—members and employees.....		10,635.26
Contingent		4,132.86
Tuberculosis expense		8,791.06
Inspection of hospitals.....		5,120.53
State agents, expense.....		17,818.82
Medical attention, friendless girls.....		2,175.00
Quarterly conference—expense		303.57
Paroled inebriates—expense of return.....		144.91
Total	\$	153,831.33
Board of Dental Examiners:		
Per diem and expense.....	\$	2,360.01
Total	\$	2,360.01
Board of Education:		
Salaries of employees.....	\$	33,912.83
Members per diem and expense.....		13,655.77
Traveling expense—finance committee and assistants.....		6,329.79
Miscellaneous telephone, telegraph, etc.....		317.18
Instruction of deaf children—state aid.....		17,088.00
Material for manufacture of garments.....		403.49
Compulsory education of blind and deaf children—expense.....		5,015.95
Maternity and infancy.....		42,427.20
Instruction deaf children—reimbursement.....		600.00
Total	\$	119,750.21
Board of Engineering Examiners:		
Per diem and expense.....	\$	2,753.52
Total	\$	2,753.52
Board of Health:		
Salaries	\$	37,386.62
Contingent and expense.....		12,055.42
Antitoxin department—expense		3,390.11
Vital statistics—salary and expense.....		15,704.71
Embalmer's department		1,234.44
Nurses' department—per diem and expense.....		1,393.36
Housing department—sanitary investigation—expense.....		9,644.06
Total	\$	80,808.72
Board Medical Examiners:		
Expense	\$	1,417.03
Total	\$	1,417.03
Board of Optometry Examiners:		
Per diem and expense.....	\$	421.65
Total	\$	421.65
Board of Parole:		
Salaries	\$	31,816.88
Members (per diem and expense).....		12,688.68
Traveling expense (employees).....		15,614.22
Members traveling expense—Institutions.....		1,885.93
Members traveling expense—parole cases.....		52.66
Benefit Ross Seward.....		2,000.00
Total	\$	64,058.37
Board of Podiatry Examiners:		
Per diem and expense.....	\$	179.86
Total	\$	179.86

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Bonus Board:		
Salaries and expense (Ch. 277—40th G. A.)	\$	19,999.65
Total	\$	19,999.65
Beef Cattle Producers Association:		
Salary and expense	\$	11,656.75
Total	\$	11,656.75
Bureau of Labor:		
Salaries	\$	34,374.35
Traveling expense		6,727.99
Total	\$	41,102.34
Bureau Venereal Disease Control:		
Salaries and expense	\$	59,578.68
Total	\$	59,578.68
Clerk Supreme Court:		
Salaries	\$	17,982.04
Contingent		186.25
Total	\$	18,168.29
Collateral Inheritance Tax:		
Court costs	\$	14.00
Fees 1481-31		16,236.03
Refunds 1481-43		1,829.00
Total	\$	18,139.03
Commerce Counsel:		
Salaries	\$	19,900.00
Total	\$	19,900.00
Commission of Inquiry—Expense and Compensation		None
Commission Animal Health:		
Salaries and expense	\$	498,763.50
Total	\$	498,763.50
Corn and Small Grain Growers Association:		
Salaries and expense	\$	8,130.22
Total	\$	8,130.22
County refunds	\$	9,595.59
Total	\$	9,595.59
Custodian:		
Salaries	\$	119,215.40
Extra help		3,119.24
Removal of snow and extra help		850.18
Washing towels		787.63
Total	\$	123,972.45
Dairy Association:		
Salaries and expense	\$	11,911.07
Total	\$	11,911.07
Dairy and Food:		
Salaries	\$	58,610.86
Inspectors' per diem		10,190.62
Contingent		2,077.57
Expense		69,676.11
Total	\$	140,556.16
Director of the Budget:		
Salaries and expense		None
District Court:		
Salaries	\$	526,290.60
Traveling expense		48,295.04
Traveling expense (outside district)		1,237.06
Total	\$	575,822.70
Educational Board of Examiners:		
Per diem and expense	\$	24,040.74
Total	\$	24,040.74
Entomologist:		
Per diem and expense	\$	12,333.20
Total	\$	12,333.20

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Executive Council:	
Salaries	\$ 47,603.34
Furniture, stores, supplies and fuel.....	243,560.19
Telephone, telegraph, water, repairs, etc.....	6,618.92
Fuel	24,973.51
Repairs and improvements.....	1,401.32
Road improvement machinery—freight and express.....	161,879.76
Members and employees traveling expense.....	1,222.29
Special assistance	112.50
Compensation and traveling expense—accountants and special.....	3,587.49
Survey of lake beds—expense.....	
Drainage of lakes.....	19,581.81
G. A. R. encampment expense.....	19,985.66
Governor's conference	250.00
Necessary expense (no appropriation).....	2,633.92
Investigations, etc., expense.....	18,013.29
Costs, state cases.....	23,668.91
Great Lakes-St. Lawrence project.....	9,952.97
Improvement of highways.....	24,810.85
Boundary commission—compensation and expense.....	1,412.57
Abandoned river channel—refund of purchase.....	193.65
Inspection and repair of elevators.....	1,485.20
Maintenance—improvement of state capitol.....	5,059.31
Total	\$ 617,505.96
Express, Freight and Drayage:	
Express, freight and drayage.....	\$ 6,149.02
Total	\$ 6,149.02
Farmers Institute:	
State aid	\$ 9,134.48
Total	\$ 9,134.48
Federal Aid Engineering	
Total	\$ 334,394.29
Fish and Game:	
Salaries and expense.....	\$ 113,664.66
Boundary waters expense.....	10,747.89
Total	\$ 124,412.55
Fire Marshal:	
Salaries	\$ 19,535.00
Expense, traveling expense and fees.....	12,892.28
Contingent	788.16
Total	\$ 33,115.44
G. A. R.:	
Support	\$ 1,500.00
Total	\$ 1,500.00
General Assembly (38th):	
Rathbun investigation—witness fees.....	\$ 56.50
Total	\$ 56.50
General Assembly (39th):	
Joint committee on tax revision—expense.....	\$ 3,315.37
Total	\$ 3,315.37
General Assembly (40th):	
Members salaries	\$ 158,000.00
Members mileage	2,124.70
Employees per diem.....	74,214.50
Extra help—per diem.....	5,854.89
Chaplains—fees	665.00
Rumley-Springer contest—expense	954.85
Reimbursement to Jones county.....	321.90
Compensation to Joe Banock.....	855.00
Miscellaneous appropriations (Chapter 303).....	137.63
Young indemnity claim (Chapter 288).....	3,000.00
John S. Young—damage claim (Chapter 299).....	150.00
Reimbursement to Ft. Dodge, Des Moines & Southern Ry.....	6,029.62
Employees per diem (after adjournment).....	436.00
Drainage of Lakes Keokuk and Odessa.....	75,050.63
Miscellaneous appropriations (Chapter 302).....	4,030.02
Inauguration expense	444.50
Laundering towels	200.00
Mrs. George H. Clark.....	18.00
Advertising laws	771.07
New battery voting machine.....	615.00
Reimbursement chairs and furniture industry.....	891.68
Benefit Ardis Roberdee.....	7,500.00
Drainage East Swan Lake.....	12,879.96
Compensation Carl F. and Laura Schatz.....	5,400.00
Reimbursement Geo. W. Metcalf.....	326.95
Reimbursement to Woodbury county.....	770.05

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General Assembly (40th)—Continued	
Compensation to Charles R. Messett.....	2,543.50
Drainage of Goose Lake.....	73,277.00
Compensation Geo. A. Gardner.....	1,375.50
Compensation Dr. John W. Martin.....	250.00
Compensation Lee county.....	689.50
Total	\$ 439,277.45
General Assembly (40th Extra Session):	
Members per diem.....	\$ 230,680.00
Members mileage	2,122.00
Employees per diem.....	98,195.76
Extra help—per diem.....	7,623.18
Advertising laws	861.66
John Hammill	2,920.00
J. H. Anderson.....	1,460.00
Investigation superintendent public instruction.....	1,078.90
Employees recess—per diem.....	427.00
Miscellaneous appropriations (Chap. 30, Sec. 7-8-9-11-12).....	244.03
Miscellaneous appropriations (Chap. 31, Sec. 2-3-7).....	104.07
Insurance department investigation.....	528.20
Drainage of Towhead Lake.....	22,000.00
Laundering towels	265.29
Chaplains fees	930.00
Total	\$ 369,440.09
Geological Survey:	
Secretary's salary	\$ 3,400.00
Expenses	15,993.75
Total	\$ 19,393.75
Governor:	
Salaries	\$ 29,595.09
Contingent and expense.....	1,345.14
Publication of notices.....	122.70
Additional counsel
Investigation of pardon and parole.....
Return of fugitives—expense of.....
Reward for arrest and conviction of crime.....	2,050.00
Pittsburgh plus	5,915.12
State agents—salaries and expense.....	16,862.16
Total	\$ 55,890.21
Highway Commission:	
Maintenance fund	\$ 613,509.99
Total	\$ 613,509.99
Historical Department:	
Salaries	\$ 59,673.69
Travelling expense	540.51
Miscellaneous co-operation, etc.....	207.61
Historic motion pictures.....	764.01
Binding and supplies (arch).....	72.25
Portraits	642.50
Maintenance Okoboji Monument.....	212.10
Portraits notable citizens.....	642.50
Caretakers service	1,275.00
Total	\$ 64,030.17
Historical Society:	
Permanent support	\$ 40,000.00
Additional permanent support.....	8,000.00
Additional permanent support	41,000.00
Total	\$ 89,000.00
Horticultural Society:	
Support	\$ 7,750.00
Exposition expense	14,475.00
Total	\$ 22,225.00
Hotel Inspection:	
Salaries and expense.....	\$ 24,822.26
Total	\$ 24,822.26
Inheritance Tax:	
Refunds	\$ 4,489.45
Total	\$ 4,489.45
Industrial Commissioner:	
Salaries	\$ 30,688.67
Contingent and expense.....	2,983.65
Total	\$ 33,672.32

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Insane:		
Non-residents—cost and expense.....	\$	1,686.25
Non-residents—removal expense		60.72
Transportation expense		3,281.86
Escaped, return expense.....		707.64
Total	\$	5,736.47
Insurance Department:		
Salaries	\$	66,009.58
Contingent and expense.....		2,140.02
Examinations (Insurance)		83,260.92
Additional clerks and assistants.....		22,561.58
Tax refund		34,013.88
Security clerk bond premium.....		25.00
Total	\$	208,010.98
Iowa Child Welfare Commission:		
Expenses	\$	881.17
Total	\$	881.17
Land Titles Commission:		
Traveling expense	\$	786.57
Total	\$	786.57
Library Commission:		
Salaries	\$	26,646.45
Expense		21,405.72
Total	\$	48,052.17
Mine Examiners:		
Per diem and traveling expense.....	\$	4,349.04
Total	\$	4,349.04
Mine Inspectors:		
Salaries	\$	20,199.96
Traveling expense (District No. 1).....		1,479.79
Traveling expense (District No. 2).....		1,522.68
Traveling expense (District No. 3).....		950.91
Office expense District No. 1).....		305.10
Expense (District No. 2).....		301.80
Expense (District No. 3).....		
Total	\$	24,760.24
Motor Vehicle Department:		
Salaries and expense.....	\$	147,447.90
Total	\$	147,447.90
National Guard:		
Support	\$	560,083.41
Permanent improvements		72,820.56
Active service—expense		7,310.35
Compensation for injury, expense, etc.....		1,230.00
Maintenance of Camp Dodge.....		6,809.81
Total	\$	648,254.13
Oil Inspection:		
Salaries	\$	35,500.00
Traveling expense		16,855.91
Total	\$	52,355.91
Osteopathic Examiners:		
Per diem and expense.....		
Pensions:		
Survivors Mitchel's cavalry.....	\$	980.00
Northern border brigade.....		12,304.67
Widows of survivors.....		8,813.33
Total	\$	22,098.00
Pharmacy Commission:		
Members per diem and expense.....	\$	6,671.37
Salary of secretary-treasurer.....		4,200.00
Expense		1,635.01
Extra help, clerical assistance.....		482.00
Secretary's traveling expense.....		37.42
Total	\$	13,025.80
Primary Road Fund:		
Construction	\$	11,600,072.00
Special assessment		2,169.96
Total	\$	11,602,241.96

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Printing Board:	
Salaries	\$ 29,232.31
Members per diem and traveling expense.....	2,271.57
Printing and binding.....	498,634.83
Total	\$ 530,138.71
Prison Breach:	
Costs and fees.....	\$ 3,269.85
Total	\$ 3,269.85
Providential Contingent	
	\$ 17,659.59
Total	\$ 17,659.59
Psychopathic Hospital:	
Support	\$ 231,886.45
Total	\$ 231,886.45
Poultry Association:	
County shows—state aid.....	\$ 10,470.09
State show—state aid.....	1,000.00
Total	\$ 11,470.09
Railroad Commission:	
Salaries	\$ 72,098.10
Expense	32,825.67
Valuation department	32,418.83
Motor carrier	6,849.36
Total	\$ 143,991.96
Relief:	
Frederick M. Hull.....	\$ 480.00
Joseph Metz	360.00
Total	\$ 840.00
Reporter Supreme Court:	
Salaries	\$ 15,340.56
Extra stenographer	130.58
Preparation, supplement to compiled code and code revision.....	38,538.84
Preparation of code annotations (323 39th G. A.).....	10,891.84
Clerical assistance publishing session laws.....	1,488.66
Assistance and clerical help.....	291.13
Preparation of the publishing of code.....
Total	\$ 66,681.61
Retrenchment and Reform Committee:	
Per diem and expense.....	\$ 2,081.55
Contingent	28,031.79
Total	\$ 30,113.34
Reward for Return of Escaped Prisoners.....	
	\$ 850.00
Total	\$ 850.00
Secretary of State:	
Salaries	\$ 43,943.78
Purchase of supreme court reports.....
Submission of constitutional amendments.....	25,347.00
Survey of abandoned islands.....	384.37
Blue sky contingent.....	681.48
Total	\$ 70,356.63
State Library:	
Salaries	\$ 45,391.57
Law and legislative reference department—salaries.....	12,500.00
Historical department expense.....	11,007.45
Law expense legislative reference work.....	2,685.62
Law and legislative reference department expense—2881-E.....	11,795.29
Miscellaneous department expense.....	12,081.23
Medical department salaries.....	2,408.33
Medical department expense.....	3,993.34
Total	\$ 101,862.83
State Public Parks:	
Salaries and expense.....	\$ 166,670.53
Total	\$ 166,670.53
State Roads:	
Maintenance and improvement.....	\$ 63,995.83
Total	\$ 63,995.83

CONDITION OF TREASURY

Superintendent Public Instruction:	
Salaries	\$ 41,184.01
Traveling expense	4,781.71
Contingent	3,340.24
Mining camp schools	95,698.07
Teachers' placement bureau—additional clerical help	4,974.68
Normal training—state aid and supervision expense	215,574.26
Consolidated schools—state aid	303,498.48
Standard rural school—state aid expense	210,150.00
Normal institute state aid	9,750.00
Total	\$ 888,951.45
Supreme Court:	
Salaries	\$ 107,291.87
Contingent	2,077.75
Total	\$ 109,369.62
Treasurer of State:	
Salaries	\$ 72,961.57
Cigarette—salaries and traveling expense	21,141.15
Cigarette tax refund	1,457.53
Examiners' traveling expense	7,843.00
Contingent	5,973.59
Additional clerical assistance and contingent	482.13
Bond premiums	4,000.00
Citation for examination	88.80
Invalidated warrants	141.90
Total	\$ 114,089.67
Veterinary Department:	
Salaries	\$ 5,993.31
Total	\$ 5,993.31
Vocational Education:	
Salaries and expense	\$ 91,454.36
Office salaries and expense	7,668.47
Total	\$ 99,122.83
Vocational Rehabilitation:	
Support	\$ 41,563.40
Additional office equipment	614.50
Total	\$ 42,477.90
University Hospital:	
Care indigent children	\$ 808,003.24
Care indigent persons	818,687.30
Total	\$ 1,626,690.54
War Roster Commission:	
Salaries and expense	\$ 10,229.20
Total	\$ 10,229.20
Weather and Crop Service Bureau:	
Salaries and expense	\$ 15,178.03
Total	\$ 15,178.03
Workmen's Compensation:	
Reimbursement to state employees	\$ 17,910.54
Total	\$ 17,910.54

INSTITUTIONS UNDER THE STATE BOARD OF EDUCATION

School for Deaf:	
Support fund	\$ 278,734.08
Scholarships	500.00
Cottage—small children (special)	20,000.00
Library and book binding—40th G. A.	1,000.00
Equipment—40th G. A.	30,000.00
Mosquito Creek Drainage District 22—40th G. A.	3,042.34
Repair and contingent—40th G. A.	20,000.00
Support and maintenance	20,000.00
Total	\$ 373,276.42
State College of Agriculture:	
Permanent collegiate support—36th G. A.	\$ 1,010,000.00
Permanent collegiate support—39th G. A.	759,000.00
Summer session—36th G. A.	40,000.00
Summer session—39th G. A.	20,000.00
Two- and four-year courses in Home Economics	40,000.00
Courses in Agriculture, Home Economics and Engineering—36th G. A.	108,000.00
Courses in Agriculture, Home Economics and Engineering—39th G. A.	20,000.00
Contingent fund repairs and minor improvements—36th G. A.	92,000.00
Contingent fund repairs and minor improvements—39th G. A.	10,000.00

CONDITION OF TREASURY

State College of Agriculture—Continued	
Library, books and periodicals—36th G. A.....	10,000.00
Library, books and periodicals—39th G. A.....	20,000.00
Maintenance and improvement of public grounds—36th G. A.....	20,000.00
Maintenance and improvement of public grounds—39th G. A.....	10,000.00
Veterinary practitioners' courses.....	5,000.00
Engineering experiment station—36th G. A.....	30,000.00
Engineering experiment station—39th G. A.....	20,000.00
Extension of heating system and equipment for heating plant—39th G. A.....	4,000.00
Equipment and furnishings for building and departments.....	56,000.00
Soldier tuition.....	27,521.29
Winter short courses in Agriculture, Home Economics and Engineering and Trade School.....	19,000.00
Good roads experimentation.....	20,000.00
Agricultural experiment station—36th G. A.....	231,000.00
Agricultural experiment station—39th G. A.....	134,500.00
Agricultural and Home Economics Extension—36th G. A.....	180,000.00
Agricultural and Home Economics Extension—39th G. A.....	85,000.00
Engineering Extension and Trade Schools—36th G. A.....	50,000.00
Engineering Extension and Trade Schools—39th G. A.....	10,000.00
Veterinary investigations—36th G. A.....	25,000.00
Veterinary investigations—39th G. A.....	6,000.00
State Apiarist.....	3,000.00
Library building.....	69,879.87
Additional construction and equipment.....	75,000.00
Construction of buildings or purchase of land.....	361,500.00
Construction of armory.....	12,000.00
Permanent college support—40th G. A.....	800,000.00
Sub college course Home Economics and Engineering—40th G. A.....	20,000.00
Engineering experiment station—40th G. A.....	20,000.00
Contingent and repairs—40th G. A.....	10,000.00
Library, books and periodicals—40th G. A.....	20,000.00
Maintenance and improvement public grounds—40th G. A.....	10,000.00
Soldier tuition—40th G. A.....	18,163.00
Agricultural experiment station—40th G. A.....	134,500.00
Home Economics—40th G. A.....	100,000.00
Trade school—40th G. A.....	10,000.00
Extension of heating system—40th G. A.....	64,500.00
Equipment and furnishings—40th G. A.....	24,500.00
Veterinary investigations—40th G. A.....	10,000.00
Additional construction—40th G. A.....	8,000.00
Construction of buildings—40th G. A.....	101,500.00
Maintenance of buildings and other purposes—40th G. A.....	471,288.00
Construction of armory—40th G. A.....	104,500.00
Library building—38th G. A.....	225,000.00
Total.....	\$ 5,735,352.16
University of Iowa:	
Educational support—39th G. A.....	\$ 517,647.00
Liberal Arts, Applied Science, Law and Pharmacy—39th G. A.....	80,000.00
College of Medicine—39th G. A.....	75,000.00
College of Dentistry—39th G. A.....	20,000.00
College of Education—39th G. A.....	26,000.00
Graduate College—39th G. A.....	40,000.00
Equipment and supplies—39th G. A.....	16,000.00
Repair and contingent—39th G. A.....	43,000.00
Department of buildings and grounds—39th G. A.....	80,000.00
Administration—39th G. A.....	18,000.00
Library—39th G. A.....	35,000.00
Commerce—39th G. A.....	50,000.00
Nurses' training and public health nursing—39th G. A.....	20,000.00
Soldiers' tuition—39th G. A.....	33,250.00
University Extension and Public Health Service—39th G. A.....	43,000.00
Epidemiology laboratory—39th G. A.....	15,000.00
Additional equipment for buildings and departments—39th G. A.....	95,000.00
Paving, sidewalk and sewer—39th G. A.....	30,000.00
Construction of building or purchase of land—39th G. A.....	255,000.00
Fireproofing and preservation of old capitol—40th G. A.....	50,000.00
Educational support—36th G. A.....	909,400.00
College Applied Science, Liberal Arts, Law and Pharmacy—36th G. A.....	136,700.00
College of Dentistry—36th G. A.....	47,450.00
College of Education—36th G. A.....	40,000.00
Graduate College—36th G. A.....	18,000.00
College Fine Arts—36th G. A.....	6,000.00
University extension—36th G. A.....	34,000.00
Equipment and supplies—36th G. A.....	25,000.00
Repair and contingent—36th G. A.....	70,000.00
Department buildings and grounds—36th G. A.....	24,000.00
Administration—36th G. A.....	12,450.00
Library—36th G. A.....	35,000.00
Epidemiology laboratory—36th G. A.....	10,000.00
Summer school—39th G. A.....	38,000.00
Summer school—36th G. A.....	32,000.00
Fireproofing—37th G. A.....	15,000.00
Educational support—40th G. A.....	600,000.00
Liberal Arts—40th G. A.....	80,000.00
College of Medicine—40th G. A.....	75,000.00

CONDITION OF TREASURY

University of Iowa—Continued	
College of Dentistry—40th G. A.....	20,000.00
College of Education—40th G. A.....	26,000.00
Graduate College—40th G. A.....	25,000.00
Equipment and supplies—40th G. A.....	16,000.00
Repairs and contingent—40th G. A.....	43,000.00
Department of buildings and grounds—40th G. A.....	80,000.00
Administration.....	18,000.00
Library—40th G. A.....	35,000.00
Commerce—40th G. A.....	50,000.00
Nurses' training—40th G. A.....	20,000.00
Soldiers' tuition—40th G. A.....	20,800.00
Public Health Service—40th G. A.....	43,000.00
Epidemiology laboratory—40th G. A.....	15,000.00
Additional equipment—40th G. A.....	85,000.00
Grading and planting—40th G. A.....	7,500.00
Additional for library—40th G. A.....	5,000.00
Maintenance of buildings and other purposes—40th G. A.....	275,000.00
Construction of buildings and purchase of land—40th G. A.....	30,000.00
Completion of Hospital and College of Medicine—40th G. A.....	125,000.00
Child welfare—40th G. A.....	50,000.00
Total.....	\$ 4,739,197.00
Teachers' College:	
Teachers' fund—36th G. A.....	\$ 279,000.00
Summer term fund—36th G. A.....	80,000.00
Contingent and repairs—36th G. A.....	140,000.00
Library—36th G. A.....	10,000.00
Librarian's salary fund—36th G. A.....	17,000.00
Hospital fund—36th G. A.....	4,500.00
Extension service fund—36th G. A.....	39,500.00
Teachers' fund—39th G. A.....	330,000.00
Extension summer school—39th G. A.....	35,000.00
Contingent and repairs—39th G. A.....	200,000.00
Library—39th G. A.....	20,000.00
Librarian's salary fund—39th G. A.....	16,000.00
Hospital fund—39th G. A.....	12,000.00
Extension service fund—39th G. A.....	65,000.00
Summer term fund—39th G. A.....	88,000.00
Support and maintenance—40th G. A.....	30,000.00
Improving and equipping heating system—40th G. A.....	15,000.00
Dormitory for women—39th G. A.....	75,000.00
Purchase of land—39th G. A.....	60,000.00
Total.....	\$ 1,516,000.00
College for Blind:	
Support fund—39th G. A.....	\$ 82,796.72
Repairs and contingent—39th G. A.....	7,000.00
Support fund—36th G. A.....	80,000.00
Repair and contingent—36th G. A.....	3,000.00
Oculist fund.....	100.00
Piano and furniture—40th G. A.....	4,000.00
Improvements—40th G. A.....	5,000.00
Equipment—40th G. A.....	5,000.00
Small buildings—40th G. A.....	5,000.00
Total.....	\$ 191,896.72
INSTITUTIONS UNDER THE STATE BOARD OF CONTROL	
Miscellaneous—309-18-40.....	\$ 22,014.36
Miscellaneous—298-18-39.....	30,634.94
Total.....	\$ 52,649.30
Anamosa:	
Support.....	\$ 477,624.37
Industries.....	98,610.78
Officers and employees salaries.....	113,137.20
Dental, oculist, etc.....	484.30
Gate receipts.....	531.43
Machinery and storage.....	1,242.85
Transportation.....	1,118.68
Lectures, books, etc.....	271.77
Contingent and repairs.....	9,470.03
Special.....	14,871.81
Salaries of officers and employees.....	152,215.68
Total.....	\$ 869,578.90
Cherokee:	
Support.....	\$ 727,892.18
Completion of waterworks.....	189.70
Plumbing renewals.....	23,353.22
Contingent and repairs.....	16,398.52
Special.....	34,357.74
Total.....	\$ 802,191.36

CONDITION OF TREASURY

Clarinda:	
Support	\$ 719,970.21
Plumbing and fixtures.....	774.92
Contingent and repairs.....	15,277.78
Special	16,538.44
Total	\$ 752,561.35
Davenport:	
Support	\$ 285,994.83
Contingent and repairs.....	5,562.03
Transportation—39th G. A.....	849.24
Dental, oculist, etc.....	1,238.05
Chaplains, lectures, etc.....	142.05
Transportation—38th G. A.....	22.31
Special	14,817.59
Total	\$ 308,626.10
Eldora:	
Support	\$ 296,777.77
Contingent and repairs.....	12,282.20
Equipment and supplies.....	213.96
Wagon shed	500.00
Transportation	356.03
Dental, oculist, etc.....	1,276.51
Chaplain, lectures, etc.....	394.54
Land	804.17
Mangle and laundry equipment.....	3,319.55
Special	20,084.97
Total	\$ 336,009.70
Fort Madison:	
Support	\$ 452,664.83
Maintenance of industries—35th G. A.....	406,987.35
Maintenance of industries—36th G. A.....	326,291.99
Maintenance of industries—37th G. A.....	36,779.20
Contingent and repairs.....	8,088.78
Transportation	705.00
Dental, oculist, etc.....	300.27
Lectures, etc.	319.06
Equipment, cell house.....	31,547.35
Purchase of farm land.....	13,160.50
Gate receipts	1,114.81
Transportation—38th G. A.....	990.50
Officers and employees salaries.....	219,279.75
Special	80,236.53
Total	\$ 1,578,465.92
Glenwood:	
Support	\$ 869,311.74
Repairs and extension of steam heating system.....	2,620.57
Chaplain, lectures, etc.....	638.96
Contingent and repairs.....	21,163.62
Laundry machinery	5,199.00
Industrial building and equipment.....	1,395.99
Bakery building	663.68
Special	103,552.93
Total	\$ 1,004,546.49
Independence:	
Support	\$ 674,332.82
Contingent and repairs.....	29,821.27
State portion drainage district (additional).....	1,308.08
Tubercular hospital (additional).....	54.85
Drainage land	1,845.96
Special	11,595.31
Total	\$ 718,958.29
Knoxville:	
Support	\$ 300.03
Total	\$ 300.03
Marshalltown:	
Support	\$ 513,141.16
Lectures, etc.	717.91
Contingent and repairs.....	15,295.42
Special	9,815.09
Total	\$ 538,969.58
Mitchellville:	
Support	\$ 152,179.70
Chaplain	260.00
Transportation of girls.....	358.01
Library, books, etc.....	166.12
Music and musical instruments.....	127.29
Furnishings for new cottage.....	3,269.19

CONDITION OF TREASURY

Mitchellville—Continued	
Wagon scales	771.00
Furniture	735.00
Rebuilding and fireproofing.....	20,821.21
Contingent and repairs.....	12,778.09
Dental, oculist, etc.....	404.59
Cottage and equipment.....	52.50
Dental, oculist, etc.—37th G. A.....	201.27
Special	16,659.16
Total	\$ 208,783.13
Mount Pleasant:	
Support	\$ 684,881.79
Boilers and stokers.....	10,717.39
Blacksmith and repair shop.....	2,508.02
Contingent and repairs.....	23,551.88
Special	25,008.24
Purchase of additional land.....	72,000.00
Total	\$ 818,667.32
Oakdale:	
Support	\$ 459,724.17
Contingent and repairs.....	21,407.83
Chaplain, lectures, etc.....	383.76
Completion of laboratory building.....	13,802.34
Tunnels and pipe connections.....	9,686.63
Additional hospital building.....	72,413.13
Special	176,120.63
Transportation expense indigent persons.....	3.22
Total	\$ 753,541.71
Rockwell City:	
Support	\$ 106,639.56
Contingent and repairs.....	3,309.71
Lectures, etc.—38th G. A.....	141.80
Pathological building	2,873.01
Special	9,677.46
Total	\$ 122,641.54
Toledo:	
Support	\$ 140,247.78
Farm implements, tools, etc.....	75.00
Silo	925.00
Superintendent of cottage.....	34.60
Chaplain, lectures, etc.....	418.70
Dental, oculist, etc.....	461.67
Contingent and repairs.....	2,914.55
Fences, gates, walks, etc.....	358.73
Electric wiring	152.31
Special	98,168.52
Total	\$ 243,756.86
Woodward:	
Support	\$ 402,896.30
Library, books, etc.....	95.81
Granary and corncrib.....	1,500.00
Chapel, assembly halls, etc.....	4,345.94
Dormitory for employees.....	33,279.51
Water	5,015.33
Contingent and repairs.....	6,122.14
Tunnels	202.00
Special	132,739.33
Total	\$ 586,696.35
Grand total general revenue warrants issued.....	\$45,252,644.56

CONDITION OF TREASURY

TABLE NO. 4—PART I—TRUST FUND EXPENDITURES

Warrants Issued During the Fiscal Year Ending June 30, 1924

Banking Department:	
Salaries and expense.....	\$ 89,615.78
Board of Accountancy:	
Per diem and expense.....	77.92
Board of Chiropractic:	
Per diem and expense.....	3,920.58
Board of Dental Examiners:	
Per diem and expense.....	2,352.71
Board of Engineering Examiners:	
Per diem and expense.....	2,543.60
Board of Health:	
Embalmer's department per diem and expense.....	1,041.78
Nurses' department per diem and expense.....	1,314.91
Board of Optometry Examiners:	
Per diem and expense.....	334.69
Board of Medical Examiners:	
Expense.....	954.62
Board of Podiatry Examiners:	
Per diem and expense.....	82.93
Educational Board of Examiners:	
Per diem, salaries and expense.....	19,078.27
Federal Aid Engineering.....	353,596.32
Fish and Game:	
Salaries and expense.....	129,156.77
Boundary water expense.....	1,180.85
Highway Commission:	
Maintenance fund.....	729,158.16
Motor Vehicle Department:	
Salaries and expense.....	239,945.12
Primary Road Fund.....	12,573,047.34
National Guard:	
Permanent improvement.....	505.80
Hotel Inspection:	
Salaries and expense.....	709.80
Treasurer of State:	
Invalidated warrants.....	2,749.36
Grand total—trust fund.....	\$14,151,367.31

TABLE NO. 5—PART II—CAPITOL EXTENSION FUND—WARRANT ACCOUNT

Outstanding warrants July 1, 1922, as shown on last report.....	\$ 1,241.82
Deduction to correct error.....	94.38
Net outstanding warrants July 1, 1922.....	\$ 1,147.44
Warrants issued July 1, 1922, to June 30, 1924.....	33,307.37
Total.....	\$ 34,454.81
Warrants redeemed by Treasurer of State July 1, 1922, to June 30, 1924.....	\$ 33,842.61
Unredeemed warrants June 30, 1924.....	612.20
Total.....	\$ 34,454.81

TABLE NO. 6—PART III—BONUS WARRANT ACCOUNT

Warrants issued June 4, 1923, to June 30, 1924.....	\$19,279,019.33
Warrants cancelled June 4, 1923, to June 30, 1924.....	2,156.00
	\$19,276,863.33
Warrants redeemed by treasurer of state June 6, 1923, to June 30, 1924.....	19,208,747.76
Bonus warrants outstanding June 30, 1924.....	\$ 68,115.57