

April 19, 1955.

By APPROPRIATIONS COMMITTEE.

Passed House, Date 4-29-55
 Vote: Ayes 97 Nays 0
 Passed Senate, Date 4-29-55
 Vote: Ayes 46 Nays 0
 Approved

A BILL FOR

An Act to appropriate from the general fund of the state of Iowa for the biennium beginning July 1, 1955, and ending June 30, 1957, to the board of education for the support, maintenance, equipment, repairs, replacements or alterations of institutions under said board of education.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. There is hereby appropriated from the
 2 general fund of the state for each year of the biennium
 3 beginning July 1, 1955, and ending June 30, 1957, for the
 4 support, maintenance, equipment, repairs, replacements or
 5 alterations of all institutions under the control of the
 6 state board of education, the sum of twenty-six million
 7 seven hundred twenty-nine thousand two hundred fifty dollars
 8 (\$26,729,250.00) or so much thereof as may be necessary, and
 9 for the following purposes to wit:

STATE UNIVERSITY OF IOWA
 Iowa City

1 Sec. 2. For the state university of Iowa there is hereby
 2 appropriated from the general fund of the state for each year
 3 of the biennium beginning July 1, 1955, and ending June 30,

4 1957, the sum of eight million four hundred forty-five thousand
5 five hundred thirty-eight dollars (\$8,445,538.00) or so much
6 thereof as may be necessary to be used in the following manner:

7	For salaries, support, maintenance and	
8	miscellaneous purposes, to include \$350,000.00	
9	for equipment	\$ 8,142,538.00
10	For repairs, replacements or alterations	300,000.00
11	For Lakeside laboratory, for repairs,	
12	replacements, alterations or equipment	\$ 3,000.00
13	Total for state university of Iowa	\$ 8,445,538.00

UNIVERSITY HOSPITAL

1 Sec. 3. For the purpose of carrying out the purpose of
2 chapter two hundred fifty-five (255), Code 1954, there is
3 hereby appropriated from the general fund of the state for
4 each year of the biennium beginning July 1, 1955, and ending
5 June 30, 1957, the sum of four million eighty-two thousand
6 two hundred twenty-two dollars (\$4,082,222.00) or so much
7 thereof as may be necessary to be used in the following
8 manner:

9	For salaries, support, maintenance and	
10	for medical and surgical treatment of indigent	
11	patients at the university hospital, to include	
12	\$100,000.00 for equipment	\$ 3,916,222.00
13	For repairs, replacements or alterations	166,000.00
14	Total for the university hospital.....	\$ 4,082,222.00

PSYCHOPATHIC HOSPITAL

1 Sec. 4. For the psychopathic hospital for the purpose
 2 of chapter two hundred twenty-five (225), Code 1954, there is
 3 hereby appropriated from the general fund of the state for each
 4 year of the biennium beginning July 1, 1955, and ending June
 5 30, 1957, the sum of four hundred twenty-seven thousand dollars
 6 (\$427,000.00) or so much thereof as may be necessary to be
 7 used in the following manner:

8	For salaries, support, maintenance and for	
9	the care, treatment and maintenance of committed	
10	and voluntary public patients therein, to include	
11	\$8,000.00 for equipment	\$ 415,000.00
12	For repairs, replacements or alterations	12,000.00
13	Total for the psychopathic hospital	<u>\$ 427,000.00</u>

BACTERIOLOGICAL LABORATORY

1 Sec. 5. For the bacteriological laboratory there is
 2 hereby appropriated from the general fund of the state for
 3 each year of the biennium beginning July 1, 1955, and ending
 4 June 30, 1957, the sum of two hundred eighteen thousand nine
 5 hundred forty dollars (\$218,940.00) or so much thereof as
 6 may be necessary to be used in the manner and under the
 7 authority provided in chapter two hundred sixty-three
 8 (263), Code 1954:

9 For salaries, support, maintenance and
 10 miscellaneous purposes, to include \$17,500.00

11	for equipment	\$ 218,940.00
12	Total for bacteriological laboratory	\$ 218,940.00

HOSPITAL-SCHOOL

1 Sec. 6. For the hospital-school there is hereby
 2 appropriated from the general fund of the state for each
 3 year of the biennium beginning July 1, 1955, and ending
 4 June 30, 1957, the sum of four hundred thirty-five thousand
 5 five hundred fifty dollars (\$435,550.00) or so much thereof
 6 as may be necessary to be used in the manner and under the
 7 authority provided in chapter two hundred sixty-three (263),
 8 Code 1954:

9	For salaries, support, maintenance and	
10	miscellaneous purposes, to include \$15,000.00	
11	for equipment	\$ 430,550.00
12	For repairs, replacements or alterations.....	5,000.00
13	Total for hospital-school	\$ 435,550.00

IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS Ames

1 Sec. 7. For the Iowa state college of agriculture and
 2 mechanic arts there is hereby appropriated from the general
 3 fund of the state for each year of the biennium beginning
 4 July 1, 1955, and ending June 30, 1957, the sum of eight
 5 million, two hundred eighty-two thousand sixty-three dollars
 6 (\$8,282,063.00) or so much thereof as may be necessary to be
 7 used in the following manner:

8	For salaries, support, maintenance and	
9	miscellaneous purposes:	
10	For instruction and administration, to	
11	include \$249,000.00 for equipment.....	\$ 4,910,169.00
12	For research, to include \$73,500.00 for	
13	equipment	2,037,111.00
14	For extension, to include \$27,500.00 for	
15	equipment	1,034,783.00
16	For repairs, replacements or alterations.....	<u>300,000.00</u>
17	Total for the Iowa state college of	
18	agriculture and mechanic arts	\$ 8,282,063.00

IOWA STATE TEACHERS COLLEGE
Cedar Falls

1 Sec. 8. For the Iowa state teachers college there is
 2 hereby appropriated from the general fund of the state for
 3 each year of the biennium beginning July 1, 1955, and ending
 4 June 30, 1957, the sum of two million nine hundred twenty-
 5 three thousand nine hundred thirty dollars (\$2,923,930.00) or
 6 so much thereof as may be necessary to be used in the following
 7 manner:

8	For salaries, support, maintenance and	
9	miscellaneous purposes, to include \$68,000.00	
10	for equipment	\$ 2,783,930.00
11	For repairs, replacements or alterations.....	<u>140,000.00</u>
12	Total for Iowa state teachers college.....	\$ 2,923,930.00

IOWA SCHOOL FOR THE DEAF
Council Bluffs

1 Sec. 9. For the Iowa school for the deaf there is
2 hereby appropriated from the general fund of the state for
3 each year of the biennium beginning July 1, 1955, and ending
4 June 30, 1957, the sum of five hundred eighty-two thousand
5 two hundred ninety-seven dollars (\$582,297.00) or so much
6 thereof as may be necessary to be used in the following manner:

7	For salaries, support, maintenance and	
8	miscellaneous purposes, to include \$10,000.00	
9	for equipment	\$ 566,297.00
10	For repairs, replacements or alterations.....	\$ 16,000.00
11	Total for the Iowa school for the deaf.....	\$ 582,297.00

IOWA BRAILLE AND SIGHT-SAVING SCHOOL
Vinton

1 Sec. 10. For the Iowa braille and sight-saving school
2 there is hereby appropriated from the general fund of the
3 state for each year of the biennium beginning July 1, 1955,
4 and ending June 30, 1957, the sum of three hundred fifty-
5 two thousand three hundred eighty dollars (\$352,380.00) or
6 so much thereof as may be necessary to be used in the
7 following manner:

8	For salaries, support, maintenance and	
9	miscellaneous purposes, to include \$7,500.00	
10	for equipment	\$ 337,380.00
11	For repairs, replacements or alterations.....	15,000.00
12	Total for the Iowa braille and sight-saving	
13	school	\$ 352,380.00

STATE SANATORIUM
Oakdale

1 Sec. 11. For the state sanatorium at Oakdale, Iowa, there
2 is hereby appropriated from the general fund of the state for
3 each year of the biennium beginning July 1, 1955, and ending
4 June 30, 1957, the sum of nine hundred seventy-nine thousand
5 three hundred thirty dollars (\$979,330.00) or so much thereof
6 as may be necessary to be used in the following manner:

7	For salaries, support, maintenance and	
8	miscellaneous purposes, to include \$36,600.00	
9	for equipment	\$ 922,330.00
10	For repairs, replacements or alterations.....	57,000.00
11	Total for state sanatorium, Oakdale, Iowa.....	<u>\$ 979,330.00</u>
12	Grand total of all appropriations to the	
13	board of education for all purposes for all	
14	institutions under said board of education.....	\$26,729,250.00

1 Sec. 12. In the event that more than the amounts set
2 forth in this Act for equipment, for any of the institutions,
3 are proposed to be expended for equipment during the biennium,
4 the board of education shall, thirty days prior to such
5 proposed expenditure, report in writing to the state comptroller,
6 the kind and amount of such equipment to be purchased, the
7 amount of such proposed expenditure, and the fund or account
8 from which such expenditures are to be made.

1 Sec. 13. The budget of total expenditures for each
2 institution under the control of the state board of education,

3 including state appropriations and such other receipts as may
 4 be available for the same purpose as the state appropriations,
 5 during the biennium shall not exceed the budget for each
 6 institution as hereinafter set forth, except the board of
 7 education may, in the event of an emergency or necessity,
 8 which may arise at any particular institution under its control,
 9 expend more than the amount budgeted for such institution which
 10 expenditure shall be made out of increase in receipts of such
 11 institution, such increase in receipts meaning receipts in
 12 excess of the estimation of receipts of the respective
 13 institutions as set forth in the appropriations proposals
 14 submitted to the general assembly, provided that thirty days
 15 prior to such proposed increased expenditure the board shall
 16 report in writing to the state comptroller the specific
 17 purpose of such additional expenditure and the source and
 18 amount of funds available therefor, and further said board
 19 shall set out in its biennial report to the governor and the
 20 next general assembly such increased expenditure, the purpose
 21 thereof, and the source and amount of funds used therefor.
 22 No funds appropriated by this Act or receipts, which may be
 23 used for the same purpose as said appropriations, may be used
 24 for capital improvements.

25	State university of Iowa.....	\$20,240,676.00
26	University hospital.....	11,924,444.00
27	Psychopathic hospital.....	972,300.00
28	Bacteriological laboratory	519,956.00

29	Hospital school	871,100.00
30	Iowa state college	24,045,550.00
31	Iowa state teachers college.....	6,601,536.00
32	Iowa school for the deaf.....	1,232,596.28
33	Iowa braille and sight-saving school	707,765.46
34	State sanatorium	<u>2,178,260.00</u>
35	Total budget for all institutions under	
36	the state board of education for the biennium	
37	beginning July 1, 1955, and ending June 30, 1957	\$69,294,183.74

1 Sec. 14. Chapter eight (8), Code 1954, shall apply
2 to this Act.



1 Amend section 1 of House File 582 by
2 striking from lines 6, 7 and 8 the words and
3 figures "twenty-six million seven hundred
4 twenty-nine thousand two hundred fifty
5 dollars (\$26,729,250.00)" and inserting in
6 lieu thereof the following: "twenty-eight
7 million three hundred eighty-seven thousand
8 eight hundred six dollars (\$28,387,806.00)".

9 Amend section 2 of House File 582 by
10 striking therefrom all of lines 4 through 13
11 inclusive and by inserting in lieu thereof the
12 following:

13 "1957, the sum of nine million sixty-five thousand
14 thirty-eight dollars (\$9,065,038 00) or so much
15 thereof as may be necessary to be used in the
16 following manner:

17 For salaries, support, maintenance and	
18 miscellaneous purposes, to include \$487,500 00	
19 for equipment	\$ 8,701,538.00
20 For repairs, replacements or alterations	360,000.00
21 For Lakeside laboratory, for repairs	3,500.00

22 Total for state university of Iowa

23 \$ 9,065,038.00

24 Amend section 3 of House File 582 by striking
25 therefrom all of lines 5 through 14 inclusive and
26 by inserting in lieu thereof the following:

27 "June 30, 1957, the sum of four million two hundred
28 fifty-eight thousand five hundred dollars
29 (\$4,258,500.00) or so much thereof as may be necessary
30 to be used in the following manner:

31 For salaries, support, maintenance and	
32 for medical and surgical treatment of indigent	
33 patients at the university hospital, to include	
34 \$134,000.00 for equipment	\$ 4,092,500 00
35 For repairs, replacements or alterations	166,000.00

36 Total for the university hospital

37 \$ 4,258,500.00

38 Amend section 4 of House File 582 by striking
39 therefrom all of lines 5 through 13 inclusive and by
40 inserting in lieu thereof the following:

41 "30, 1957, the sum of four hundred forty-one
42 thousand five hundred eighty-six dollars (\$441,586.00)
43 or so much thereof as may be necessary to be used
44 in the following manner:

45 For salaries, support, maintenance and for	
46 the care, treatment and maintenance of committed	
47 and voluntary public patients therein, to include	
48 \$8,000 00 for equipment	\$ 429,586 00
49 For repairs, replacements or alterations	12,000.00

50 Total for the psychopathic hospital

51 \$ 441,586.00

52 Amend section 5 of House File 582 by striking
53 therefrom all of lines 4 through 12 inclusive and
54 by inserting in lieu thereof the following:

55 "June 30, 1957, the sum of two hundred twenty-
56 four thousand eighty-one dollars (\$224,081 00) or
57 so much thereof as may be necessary to be used in
58 the manner and under the authority provided in
59 chapter two hundred sixty-three (263), Code 1954:

60 For salaries, support, maintenance and	
61 miscellaneous purposes, to include \$17,500 00	
62 for equipment	\$ 224,081 00

63 Total for bacteriological laboratory

64 \$ 224,081.00

65 Amend section 7 of House File 582 by striking
66 therefrom all of lines 4 through 18 inclusive and
67 by inserting in lieu thereof the following:

68 "July 1, 1955, and ending June 30, 1957, the sum of
69 eight million eight hundred sixty-six thousand five
70 hundred sixty-three dollars (\$8,866,563.00) or so

67 much thereof as may be necessary to be used in the
68 following manner.

69 For salaries, support, maintenance and
70 miscellaneous purposes

71 For instruction and administration, to
72 include \$249,000.00 for equipment \$ 5,110,169.00

73 For research, to include \$73,500.00 for
74 equipment 2,107,111.00

75 For extension, to include \$27,500.00 for
76 equipment 1,066,783.00

77 For repairs, replacements or alterations \$ 582,500.00

78 Total for Iowa state college of
79 agriculture and mechanic arts \$ 8,866,563.00

80 Amend section 8 of House File 582 by striking
81 therefrom all of lines 4 through 12 inclusive and
82 by inserting in lieu thereof the following:
83 "June 30, 1957, the sum of three million fifty-three
84 thousand nine hundred forty-two dollars (\$3,053,942.00)
85 or so much thereof as may be necessary to be used in
86 the following manner:

87 For salaries, support, maintenance and
88 miscellaneous purposes, to include
89 \$109,364.00 for equipment \$2,886,899.00

90 For repairs, replacements or alterations 167,043.00

91 Total for Iowa state teachers college \$3,053,942.00"

92 Amend section 9 of House File 582 by striking
93 therefrom all of lines 4 through 11 inclusive and
94 by inserting in lieu thereof the following:
95 "June 30, 1957, the sum of six hundred three thousand
96 three hundred thirty-one dollars (\$603,331.00) or so
97 much thereof as may be necessary to be used in the
98 following manner.

99 For salaries, support, maintenance and
100 miscellaneous purposes, to include \$18,350.00
101 for equipment \$ 582,231.00

102 For repairs, replacements or alterations 21,100.00

103 Total for the Iowa school for the deaf \$ 603,331.00

104 Amend section 10 of House File 582 by striking
105 therefrom all of lines 4 through 13 inclusive and
106 by inserting in lieu thereof the following:
107 "and ending June 30, 1957, the sum of four hundred
108 nineteen thousand one hundred seven dollars
109 (\$419,107.00) or so much thereof as may be necessary
110 to be used in the following manner:

111 For salaries, support, maintenance and
112 miscellaneous purposes, to include \$11,250.00
113 for equipment \$ 349,107.00

114 For repairs, replacements or alterations 70,000.00

115 Total for the Iowa braille and sight-
116 saving school \$ 419,107.00"

117 Amend section 11 of House File 582 by striking
118 therefrom all of lines 4 through 14 inclusive and
119 by inserting in lieu thereof the following:
120 "June 30, 1957, the sum of one million twenty
121 thousand one hundred eight dollars (\$1,020,108.00)
122 or so much thereof as may be necessary to be used
123 in the following manner:

124 For salaries, support, maintenance and
125 miscellaneous purposes, to include \$36,600.00
126 for equipment \$ 963,108.00

127 For repairs, replacement or alterations \$ 57,000.00

128 Total for state sanatorium, Oakdale, Iowa \$ 1,020,108.00

129 Grand total of all appropriations to the
 130 board of education for all purposes for all
 131 institutions under said board of education \$28,387,806.00"
 132 Amend section 13 of House File 582 by striking
 133 therefrom all of lines 25 through 37 inclusive and by
 134 inserting in lieu thereof the following:

135	"State university of Iowa	\$21,479,676.00
136	University hospital	12,277,000.00
137	Psychopathic hospital	1,001,600.00
138	Bacteriological laboratory	530,238.00
139	Hospital school	871,100.00
140	Iowa state college	25,214,550.00
141	Iowa state teachers college	6,861,634.00
142	Iowa school for the deaf	1,274,662.00
143	Iowa braille and sight-saving school	841,214.00
144	State sanatorium	2,259,816.00

145 Total budget for all institutions under
 146 the state board of education for the
 147 biennium beginning July 1, 1955, and
 148 ending June 30, 1957 \$72,611,490.00"
 149 Strike all of section 14 of House File 582.

Filed

April 21, 1955.

MCNEAL of Wright.
 MILLER of Woodbury.
 MILROY of Benton
 BROWN of Keokuk.
 RIEHM of Hancock.
 CONN of Des Moines.
 SWISHER of Johnson.
 WALTER of Clayton.

1 Amend House File 582 as follows.
 2 Amend section seven (7) by inserting after line thirteen
 3 (13) the following:
 4 "For research on the eradication of rag weed \$ 7,500.00"

Filed

April 21, 1955.

WATSON of Warren.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. The second part covers the various methods used to record transactions, including the double-entry system, which ensures that the accounting equation remains balanced. The third part discusses the classification of transactions into different accounts, such as assets, liabilities, and equity. The fourth part covers the process of adjusting entries, which are necessary to ensure that the financial statements reflect the true financial position of the company at the end of the period. The fifth part discusses the preparation of the financial statements, including the balance sheet, income statement, and statement of cash flows. The sixth part covers the audit process, which is essential to ensure that the financial statements are free from material misstatements. The seventh part discusses the role of the auditor in providing an independent opinion on the financial statements. The eighth part covers the various types of audits, including internal, external, and tax audits. The ninth part discusses the importance of the auditor's report, which provides information to the users of the financial statements. The tenth part covers the various factors that can affect the auditor's opinion, such as the quality of the accounting records and the competence of the accounting staff. The eleventh part discusses the various types of audit evidence, including physical evidence, documentary evidence, and oral evidence. The twelfth part covers the various types of audit procedures, including inspection, observation, and inquiry. The thirteenth part discusses the various types of audit findings, including errors, irregularities, and fraud. The fourteenth part covers the various types of audit conclusions, including unqualified, qualified, and adverse opinions. The fifteenth part discusses the various types of audit reports, including the audit report, the management letter, and the auditor's communication with those charged with governance. The sixteenth part covers the various types of audit fees, including fixed fees, hourly rates, and success fees. The seventeenth part discusses the various types of audit risks, including the risk of material misstatement and the risk of detection. The eighteenth part covers the various types of audit controls, including internal controls and external controls. The nineteenth part discusses the various types of audit standards, including the International Standards on Auditing (ISAs) and the Generally Accepted Auditing Principles (GAAPs). The twentieth part covers the various types of audit organizations, including public accountants, internal auditors, and tax auditors. The twenty-first part discusses the various types of audit regulations, including the Sarbanes-Oxley Act and the Public Company Accounting Oversight Board (PCAOB) rules. The twenty-second part covers the various types of audit research, including empirical research and theoretical research. The twenty-third part discusses the various types of audit education, including the CPA exam and the CMA exam. The twenty-fourth part covers the various types of audit careers, including public accountants, internal auditors, and tax auditors. The twenty-fifth part discusses the various types of audit challenges, including the increasing complexity of business transactions and the growing importance of technology in auditing. The twenty-sixth part covers the various types of audit solutions, including the use of data analytics and artificial intelligence. The twenty-seventh part discusses the various types of audit trends, including the increasing focus on sustainability and the growing importance of the audit committee. The twenty-eighth part covers the various types of audit future, including the increasing use of blockchain technology and the growing importance of the audit committee. The twenty-ninth part discusses the various types of audit conclusion, including the increasing importance of the audit committee and the growing role of the auditor in providing non-financial information. The thirtieth part covers the various types of audit final, including the increasing importance of the audit committee and the growing role of the auditor in providing non-financial information.