

## CONDITION OF THE TREASURY

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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-third 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, 1926, and ending June 30, 1928.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "J. H. Long". The signature is written in black ink and is positioned above the printed name of the Auditor of State.

*Auditor of State.*

## STATEMENT OF THE CONDITION OF THE TREASURY

Receipts, Disbursements and Balances in the Several Funds for the Biennial Period ending June 30, 1928

|   | Balance<br>July 1, 1926 | Total<br>Receipts | Total Amount<br>Available | Total Amount<br>Disbursed | Balances<br>June 30, 1928 |
|---|-------------------------|-------------------|---------------------------|---------------------------|---------------------------|
| General revenue<br>(including Interim<br>account) ..... | \$ 7,183,260.17         | \$32,007,408.12   | \$39,190,668.29           | \$34,395,372.56           | \$ 4,795,295.73           |
| Trust funds .....                                       | 1,603,367.22            | 35,341,726.23     | 36,945,093.45             | 34,357,932.77             | 2,587,160.68              |
| State college endow-<br>ment bonds .....                | 674,300.00              | 83,800.00         | 758,100.00                | 67,400.00                 | 690,700.00                |
| State college endow-<br>ment cash .....                 | 20,682.07               | 65,060.00         | 85,742.07                 | 81,400.00                 | 4,342.07                  |
| State college endow-<br>ment interest .....             | 533.70                  | 75,755.80         | 76,289.50                 | 76,039.50                 | 250.00                    |
| Soldiers' bonus tax<br>and interim acct.                | 786,104.35              | 3,809,536.28      | 4,595,640.63              | 3,756,199.59              | 839,441.04                |
| Soldiers' bonus bond<br>sale receipts .....             | 1,858,270.00            | 188.50            | 1,858,458.50              | 1,854,595.03              | 3,863.47                  |
| Capitol ground ex-<br>tension fund .....                | 31,788.47               | 6,145.81          | 37,934.28                 | 23,224.89                 | 14,709.39                 |
|   | \$12,158,305.98         | \$71,389,620.74   | \$83,547,926.72           | \$74,612,164.34           | \$ 8,935,762.38           |

TABLE NO. 1—GENERAL REVENUE RECEIPTS

Receipts During Biennial Period Ending June 30, 1928.

|   | First<br>Year   | Second<br>Year  | Total           |
|---|-----------------|-----------------|-----------------|
| General state tax .....                         | \$10,000,000.00 | \$10,000,000.00 | \$20,000,000.00 |
| From counties for clothing feeble minded .....  | 41,432.63       | 46,377.17       | 87,809.80       |
| From counties for clothing deaf and blind ..... | 7,275.35        | 4,832.89        | 12,108.24       |
| From counties for clothing epileptics .....     | 15,713.12       | 17,359.74       | 33,072.86       |
| From counties for support insane .....          | 1,202,781.11    | 1,223,839.52    | 2,426,620.63    |
| From counties for support juvenile .....        | 39,191.01       | 48,366.32       | 87,557.33       |
| From counties for support orphans .....         | 70,045.86       | 84,465.17       | 154,511.03      |
| From counties for support tubercular .....      | 220,244.42      | 223,814.16      | 444,058.58      |
| Support patients state institutions .....       | 4,405.76        | 6,485.30        | 10,891.06       |
| Psychopathic hospital, care of patients .....   | 17,789.00       | 5,395.53        | 23,184.53       |
| Special Tax:                                    |                 |                 |                 |
| Cigarette tax .....                             | 912,476.77      | 1,101,423.49    | 2,013,900.26    |
| Inheritance tax .....                           | 1,118,247.45    | 1,222,787.37    | 2,341,034.82    |
| Equipment car tax .....                         | 65,350.52       | 61,690.30       | 127,040.82      |
| Insurance tax .....                             | 1,362,765.27    | 1,476,337.62    | 2,839,102.89    |
| Fees from Officers:                             |                 |                 |                 |
| Attorney general .....                          | 87.20           | 80.75           | 167.95          |
| Auditor of state, building and loan fees .....  | 614.35          | 488.05          | 1,102.40        |
| Clerk of supreme court .....                    | 5,196.41        | 5,240.50        | 10,436.91       |
| Department of agriculture .....                 | 215,275.53      | 266,694.77      | 481,970.30      |
| Department of health .....                      | 472.50          | 238.50          | 711.00          |
| Chiropractic examiners .....                    | 5,226.00        | 3,145.20        | 8,371.20        |
| Cosmetology examiners .....                     | 7.00            | 9,963.00        | 9,970.00        |
| Barbers examiners .....                         |                 | 40,539.00       | 40,539.00       |
| Dental examiners .....                          | 3,283.00        | 3,753.00        | 7,036.00        |
| Embalmers examiners .....                       | 2,470.00        | 2,555.00        | 5,025.00        |
| Medical examiners .....                         | 8,450.00        | 8,168.00        | 16,618.00       |
| Nurses examiners .....                          | 10,084.00       | 9,222.00        | 19,306.00       |
| Optometry examiners .....                       | 1,952.00        | 2,400.00        | 4,352.00        |
| Osteopathy Examiners .....                      | 1,348.03        | 1,803.00        | 3,151.03        |
| Podiatry examiners .....                        | 61.00           | 31.00           | 92.00           |
| Department of public instruction .....          | 148.50          | 132.00          | 280.50          |
| Entomologist .....                              | 2,086.50        | 53.58           | 2,140.08        |
| Geological survey .....                         | 107.48          | 1,119.23        | 1,226.71        |
| Governor .....                                  | 25,591.50       | 30,951.00       | 56,542.50       |
| Historical department .....                     | 319.05          | 396.90          | 715.95          |
| Insurance fees .....                            | 127,158.26      | 134,459.21      | 261,617.47      |
| Pharmacy fees .....                             | 33,210.00       | 25,688.00       | 58,898.00       |
| Printing board fees .....                       |                 | 1,573.25        | 1,573.25        |
| Purchase of Eldora land .....                   | 577.50          | 577.50          | 1,155.00        |
| Royalty on coal mine .....                      | 7,859.19        | 5,390.31        | 13,249.50       |
| Secretary of state .....                        | 155,217.83      | 142,868.05      | 298,085.88      |
| State university, water analysis .....          | 750.75          | 1,730.42        | 2,481.17        |
| Territorial homes, federal aid .....            | 29,880.00       | 26,190.00       | 56,070.00       |
| Vocational education .....                      | 20.67           |                 | 20.67           |
| Vocational rehabilitation .....                 | 21,187.80       | 13,017.59       | 34,205.39       |

TABLE NO. 1—GENERAL REVENUE RECEIPTS—Continued

|  | First<br>Year          | Second<br>Year         | Total                  |
|--|------------------------|------------------------|------------------------|
| <b>Refunds, Reimbursements and Sales:</b>      |                        |                        |                        |
| Anamosa sales .....                            | 338,722.80             | 414,748.36             | 753,471.16             |
| Anamosa refunds .....                          | 46,944.52              | 65,530.85              | 112,475.37             |
| Cherokee refunds .....                         | 13,700.85              | 14,669.89              | 28,370.74              |
| Clarinda refunds .....                         | 30,226.39              | 21,009.03              | 51,235.42              |
| Davenport refunds .....                        | 5,588.38               | 10,208.61              | 15,796.99              |
| Eldora refunds .....                           | 14,771.12              | 7,075.38               | 21,846.50              |
| Ft. Madison sales .....                        | 437,182.30             | 508,538.99             | 945,721.29             |
| Ft. Madison refund .....                       | 101,120.84             | 46,454.55              | 147,575.39             |
| Glenwood refunds .....                         | 9,439.30               | 18,693.09              | 28,132.39              |
| Independence sales .....                       | .....                  | 89.30                  | 89.30                  |
| Independence refunds .....                     | 20,421.56              | 9,857.79               | 30,279.35              |
| Marshalltown refunds .....                     | 6,118.74               | 5,352.76               | 11,471.50              |
| Mitchellville refunds .....                    | 2,486.96               | 2,626.50               | 5,113.46               |
| Mt. Pleasant sales .....                       | 22.23                  | 821.28                 | 843.51                 |
| Mt. Pleasant refund .....                      | 22,651.90              | 25,204.00              | 47,855.90              |
| Oakdale refunds .....                          | 21,929.88              | 11,570.68              | 33,500.56              |
| Rockwell City refunds .....                    | 5,678.60               | 7,312.79               | 12,991.39              |
| Toledo refunds .....                           | 4,585.22               | 2,883.63               | 7,468.85               |
| Woodward refunds .....                         | 28,640.63              | 27,553.85              | 56,194.53              |
| Toledo sales .....                             | 8.40                   | 839.46                 | 847.86                 |
| Auditor of state, county examinations .....    | 66,943.05              | 86,543.05              | 153,486.10             |
| Auditor of state, municipal examinations ..... | 21,276.44              | 22,850.88              | 44,127.32              |
| Executive council supplies .....               | 5,437.99               | 5,208.16               | 10,646.15              |
| Executive council old material .....           | 829.18                 | 1,146.87               | 1,976.05               |
| Executive council leases .....                 | 4,902.56               | 7,256.41               | 12,158.97              |
| Historical society refund .....                | 31.89                  | .....                  | 31.89                  |
| Highway commission .....                       | 1,049.95               | 30.00                  | 1,079.95               |
| Iowa commission for blind .....                | 734.72                 | 6,050.88               | 6,785.60               |
| Insurance commission examinations .....        | 31,197.39              | 55,481.20              | 86,678.59              |
| Interest on bank failures .....                | 10,309.99              | 817.91                 | 11,127.90              |
| Miscellaneous refunds .....                    | 3,456.27               | 6,862.62               | 10,318.89              |
| State printing board .....                     | 13,631.22              | 22,968.43              | 36,599.65              |
| State parks .....                              | 28,332.98              | 24,638.12              | 52,971.10              |
| Treasurer of state, cigarette postage .....    | .....                  | 499.14                 | 499.14                 |
| University hospital, indigent children .....   | .....                  | 238,198.26             | 238,198.26             |
| <b>Total .....</b>                             | <b>\$17,034,734.62</b> | <b>\$17,941,236.11</b> | <b>\$34,975,970.73</b> |

TABLE NO. 2—TRUST FUND RECEIPTS

|   | First<br>Year          | Second<br>Year         | Total                  |
|---|------------------------|------------------------|------------------------|
| Banking department .....                    | \$ 136,400.00          | \$ 124,750.00          | \$ 261,150.00          |
| Board of accounting examiners .....         | 510.00                 | 485.00                 | 995.00                 |
| Board of architect examiners .....          | .....                  | 1,420.00               | 1,420.00               |
| Board of engineer examiners .....           | 889.00                 | 3,871.00               | 4,760.00               |
| Board of educational examiners .....        | 19,977.31              | 20,675.00              | 40,652.31              |
| Board of court reporter examiners .....     | 80.00                  | 25.00                  | 105.00                 |
| Board of parole .....                       | 97.00                  | 93.00                  | 190.00                 |
| Federal aid engineering .....               | 18,142.16              | .....                  | 18,142.16              |
| Fish and game .....                         | 204,029.71             | 238,293.69             | 442,323.40             |
| Highway commission .....                    | 640,109.16             | 201,857.47             | 841,966.63             |
| Motor carriers .....                        | 56,636.97              | 66,451.85              | 123,088.82             |
| Motor vehicle suspense .....                | 782,882.95             | 804,314.61             | 1,587,197.56           |
| National guard permanent improvement .....  | 150.00                 | .....                  | 150.00                 |
| Plumbing code .....                         | 26.75                  | 26.75                  | 53.50                  |
| Primary road .....                          | 4,092,648.53           | 5,256,276.28           | 9,348,924.81           |
| Primary road from motor vehicle draws ..... | 7,500,000.00           | 10,000,000.00          | 17,500,000.00          |
| Primary road from gasoline fund .....       | 1,631,000.00           | 3,539,507.04           | 5,170,507.04           |
| <b>Total .....</b>                          | <b>\$15,083,579.54</b> | <b>\$20,258,146.69</b> | <b>\$35,341,726.23</b> |

TABLE NO. 3—RECONCILIATION OF TRUST AND GENERAL CASH ACCOUNTS

|  |                 |
|--|-----------------|
| <b>First Year:</b>   |                 |
| Balance in trust fund July 1, 1926.....                          | \$ 1,736,953.37 |
| Balance in general fund July 1, 1926.....                        | 2,247,387.04    |
| Receipts in trust fund July 1, 1926, to June 30, 1927.....       | 15,083,579.54   |
| Receipts in general fund July 1, 1926, to June 30, 1927.....     | 17,034,734.62   |
|  | <hr/>           |
|  | \$36,102,654.57 |
| Warrants redeemed in trust fund.....                             | \$14,648,502.58 |
| Warrants redeemed in general fund.....                           | 16,927,567.73   |
| Balance in trust fund June 30, 1927.....                         | 2,088,373.61    |
| Balance in general fund June 30, 1927.....                       | 2,354,553.92    |
| Net decrease in primary road contingent.....                     | 85,656.75       |
|  | <hr/>           |
|  | \$36,102,654.57 |
| <b>Second Year:</b>  |                 |
| Balance in trust fund July 1, 1927.....                          | \$ 2,088,373.61 |
| Balance in general fund July 1, 1927.....                        | 2,354,553.92    |
| Receipts in trust fund July 1, 1927, to June 30, 1928.....       | 20,258,146.69   |
| Receipts in general fund July 1, 1927, to June 30, 1928.....     | 17,941,286.11   |
|  | <hr/>           |
|  | \$42,642,310.33 |
| Warrants redeemed in trust fund.....                             | \$19,561,430.21 |
| Warrants redeemed in general fund.....                           | 17,467,804.82   |
| Balance in trust fund June 30, 1928.....                         | 2,980,301.52    |
| Balance in general fund June 30, 1928.....                       | 2,827,985.21    |
| Transferred from trust fund to primary road contingent fund..... | 150,000.00      |
|  | <hr/>           |
|  | \$42,987,521.76 |
| Net increase in primary road contingent fund.....                | 845,211.43      |
|  | <hr/>           |
|  | \$42,642,310.33 |

TABLE NO. 4—GENERAL REVENUE EXPENDITURES  
Warrants Issued During Biennial Period Ending June 30, 1928

|                                    | First Year   | Second Year  | Total        |
|------------------------------------|--------------|--------------|--------------|
| <b>Attorney General:</b>           |              |              |              |
| Salaries .....                     | \$ 30,716.08 | \$ 31,861.83 | \$ 62,577.91 |
| Contingent .....                   | 4,815.16     | 3,841.95     | 8,657.11     |
| Traveling expense .....            | 1,529.40     | 2,038.55     | 3,567.95     |
| Peace officers .....               | 34,537.87    | 50,332.91    | 84,870.78    |
| State agents .....                 | 11,395.07    | 10,434.15    | 21,829.22    |
| <b>Auditor of State:</b>           |              |              |              |
| Salaries .....                     | 22,708.06    | 24,033.81    | 46,741.87    |
| Board of audit.....                | 3,787.09     | 4,200.00     | 7,987.09     |
| Contingent .....                   | 1,610.00     | 893.72       | 2,503.72     |
| State examiners expense.....       | 898.39       | 528.69       | 1,427.08     |
| County accounting .....            | 71,714.71    | 77,155.47    | 148,870.18   |
| Municipal accounting .....         | 22,181.55    | 23,653.22    | 45,834.77    |
| <b>Bacteriological Laboratory:</b> |              |              |              |
| Salaries .....                     | 10,230.00    | 15,152.48    | 25,382.48    |
| Expense .....                      | 4,130.62     | 22.31        | 4,152.93     |
| <b>Board of Control:</b>           |              |              |              |
| Salaries .....                     | 53,980.81    | 58,520.95    | 112,501.76   |
| Inspectors county home.....        | 2,398.24     | 1,116.00     | 3,514.24     |
| Traveling expense .....            | 2,846.38     | 5,280.96     | 8,127.34     |
| Contingent .....                   | 741.42       | 1,529.13     | 2,270.55     |
| Publication of bulletins.....      | 2,729.44     | 1,733.86     | 4,463.30     |
| State agents traveling .....       | 9,432.59     | 12,095.63    | 21,528.22    |
| Quarterly conference .....         | 167.11       | 118.95       | 286.06       |
| Investigation of tuberculosis..... | 3,431.79     | 4,005.01     | 7,436.80     |
| Aid to friendless girls.....       | 3,283.00     | 2,569.00     | 5,852.00     |
| Protection of children.....        | 4,925.68     | 434.40       | 5,360.08     |
| State roads maintenance.....       | 20,523.65    | 26,245.38    | 46,769.03    |
| <b>Board of Education:</b>         |              |              |              |
| Salaries .....                     | 17,610.60    | 20,329.80    | 37,940.40    |
| Members per diem.....              | 4,717.02     | 490.00       | 5,207.02     |
| Traveling expense .....            | 8,396.94     | 7,596.56     | 15,993.50    |
| Contingent .....                   | 91.33        | .....        | 91.33        |
| Aid to blind students.....         | 1,414.83     | 3,002.62     | 4,417.45     |
| Instruction deaf children.....     | 9,385.00     | 9,500.00     | 18,885.00    |
| State roads .....                  | 8,669.66     | 19,681.04    | 28,350.70    |
| Miscellaneous .....                | .....        | 30.59        | 30.59        |
| President's office expense.....    | .....        | 81.53        | 81.53        |

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

|   | First<br>Year | Second<br>Year | Total      |
|---|---------------|----------------|------------|
| <b>Board of Parole:</b>                     |               |                |            |
| Salaries .....                              | 21,550.00     | 21,600.00      | 43,150.00  |
| Traveling expense .....                     | 9,840.87      | 10,699.20      | 20,540.07  |
| Reward for absconders.....                  | 150.00        | 300.00         | 450.00     |
| Reward for violators.....                   | 781.75        | .....          | 781.75     |
| <b>Bureau of Labor:</b>                     |               |                |            |
| Salaries .....                              | 18,200.00     | 18,400.00      | 36,600.00  |
| Traveling expense .....                     | 3,059.62      | 3,173.38       | 6,233.00   |
| <b>Clerk of Supreme Court:</b>              |               |                |            |
| Salaries .....                              | 9,500.00      | 10,099.93      | 19,599.93  |
| Contingent .....                            | 68.00         | 433.22         | 501.22     |
| Commission of inquiry.....                  | 33.00         | .....          | 33.00      |
| <b>Custodian:</b>                           |               |                |            |
| Salaries .....                              | 55,889.30     | 56,945.27      | 112,834.57 |
| Extra help .....                            | 1,897.31      | 1,650.03       | 3,547.34   |
| Washing towels .....                        | 314.98        | 435.51         | 750.49     |
| <b>Department of Agriculture:</b>           |               |                |            |
| Salaries .....                              | 121,649.96    | 123,031.15     | 244,681.11 |
| Traveling expense .....                     | 26,544.90     | 32,284.14      | 58,829.04  |
| Contingent .....                            | 12,936.38     | 157.05         | 13,093.43  |
| Office expense .....                        | 4,385.20      | .....          | 4,385.20   |
| Animal industry .....                       | 311,405.85    | 274,388.82     | 585,794.67 |
| Board of veterinary examiners.....          | 382.34        | 211.56         | 593.90     |
| Iowa beef producers.....                    | 7,192.95      | 5,556.65       | 12,749.60  |
| Iowa small grain growers.....               | 3,108.97      | 4,245.43       | 7,354.40   |
| Iowa dairy association.....                 | 5,928.02      | 5,483.33       | 11,411.35  |
| Farmers institute .....                     | 4,367.53      | 10,367.48      | 14,735.01  |
| Horticultural society exposition.....       | 4,000.00      | 6,250.00       | 10,250.00  |
| Horticultural society .....                 | 9,500.00      | 4,000.00       | 13,500.00  |
| Weather and crop salaries.....              | 6,900.00      | 7,099.73       | 13,999.73  |
| Weather and crop expense.....               | 1,158.08      | 1,039.87       | 2,197.95   |
| Poultry association state expense.....      | 500.00        | 100.00         | 600.00     |
| Poultry association stenographer.....       | 150.00        | .....          | 150.00     |
| Poultry association county expositions..... | 5,500.00      | .....          | 5,500.00   |
| Corn borers .....                           | .....         | 2,159.77       | 2,159.77   |
| Short course .....                          | .....         | 114.10         | 114.10     |
| Horse breeders association.....             | .....         | 4,765.42       | 4,765.42   |
| <b>Department of Health:</b>                |               |                |            |
| Salaries .....                              | 41,969.21     | 39,275.19      | 81,244.40  |
| Expense .....                               | 10,098.08     | 1,422.16       | 11,520.24  |
| Members traveling .....                     | 420.45        | 579.31         | 999.76     |
| Sanitary engineering .....                  | 3,940.97      | 128.30         | 4,069.27   |
| Chiropractic salaries .....                 | 1,755.96      | 1,695.48       | 3,451.44   |
| Chiropractic expense .....                  | 833.88        | 878.15         | 1,712.03   |
| Dental examinations .....                   | 1,904.78      | 2,474.76       | 4,379.54   |
| Embalmers examinations .....                | 676.23        | 792.14         | 1,468.37   |
| Medical examinations .....                  | 1,044.04      | 1,185.01       | 2,229.05   |
| Nurses examinations .....                   | 1,258.29      | 1,662.39       | 2,920.68   |
| Optometry examinations .....                | 190.26        | 432.66         | 622.92     |
| Podiatry examinations .....                 | 64.40         | 128.35         | 192.75     |
| Cosmetology examinations .....              | 113.25        | 6,006.39       | 6,119.64   |
| Osteopathy examinations .....               | 2,634.82      | 1,932.48       | 4,567.30   |
| State examinations .....                    | .....         | 146.00         | 146.00     |
| Engineering and housing expense.....        | .....         | 3,836.62       | 3,836.62   |
| Equipment and laboratory expense.....       | .....         | 993.08         | 993.08     |
| Quarantine and contingent.....              | .....         | 2,888.93       | 2,888.93   |
| Miscellaneous expense .....                 | .....         | 221.05         | 221.05     |
| Anti toxin expense.....                     | .....         | 3,641.42       | 3,641.42   |
| Barbers examinations .....                  | .....         | 16,849.99      | 16,849.99  |
| <b>Department Public Instruction:</b>       |               |                |            |
| Salaries .....                              | 23,408.40     | 24,220.98      | 47,624.38  |
| Extra help .....                            | 1,614.70      | .....          | 1,614.70   |
| Teachers placement .....                    | 3,476.26      | .....          | 3,476.26   |
| Traveling expense .....                     | 3,320.32      | 4,998.68       | 8,319.00   |
| Contingent .....                            | 199.49        | 3,057.01       | 3,256.50   |
| Normal training .....                       | 151,861.36    | 149,467.08     | 301,328.44 |
| Consolidated schools .....                  | 152,424.45    | 146,573.12     | 298,997.57 |
| Standard schools .....                      | 99,004.19     | 97,428.83      | 196,433.02 |
| Mining camp schools.....                    | 50,657.74     | 49,727.75      | 100,385.49 |
| Normal institute .....                      | 4,900.00      | 4,800.00       | 9,700.00   |
| Mining camp emergency.....                  | .....         | 9,282.00       | 9,282.00   |

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

|  | First<br>Year | Second<br>Year | Total      |
|--|---------------|----------------|------------|
| <b>Director of Budget:</b>                 |               |                |            |
| Salaries .....                             | 26,425.80     | 26,893.72      | 53,319.52  |
| Traveling expense .....                    | 4,473.83      | 1,195.35       | 5,669.18   |
| Extra help .....                           |               | 914.71         | 914.71     |
| <b>District Court:</b>                     |               |                |            |
| Salaries .....                             | 276,000.00    | 275,436.97     | 551,436.97 |
| Traveling expense, out .....               | 28,834.09     | 23,524.30      | 52,358.39  |
| Traveling expense, inside .....            | 228.33        | 2,938.05       | 3,166.38   |
| Reporters traveling .....                  | 113.38        |                | 113.38     |
| <b>Entomologist:</b>                       |               |                |            |
| Salaries .....                             | 3,120.00      | 2,860.00       | 5,980.00   |
| Traveling expense .....                    | 2,125.54      | 1,924.14       | 4,049.68   |
| Extra help .....                           | 547.50        | 783.90         | 1,331.40   |
| Miscellaneous .....                        | 896.47        | 884.13         | 1,780.60   |
| <b>Executive Council:</b>                  |               |                |            |
| Salaries .....                             | 20,146.67     | 20,458.07      | 40,604.74  |
| Furniture and stores .....                 | 155,426.65    | 163,142.60     | 318,569.25 |
| Express, freight and dray .....            | 2,426.00      | 4,829.30       | 7,255.30   |
| Necessary expense .....                    | 2,239.65      | 3,229.25       | 5,468.90   |
| Providential contingent .....              | 16,678.29     | 59,433.64      | 76,111.93  |
| Traveling expense .....                    | 874.66        | 991.10         | 1,865.66   |
| Court cost .....                           | 3,369.84      | 8,745.86       | 12,115.70  |
| Great Lakes .....                          | 2,754.22      | 6,096.23       | 8,850.45   |
| Governor's conference .....                | 100.00        |                | 100.00     |
| Clerical assistance .....                  | 2,583.72      | 3,686.66       | 6,270.38   |
| G. A. R. encampment .....                  | 14,100.57     |                | 14,100.57  |
| Spanish war veterans .....                 | 9,965.14      |                | 9,965.14   |
| Drainage Mud lake .....                    | 1,456.15      |                | 1,456.15   |
| Capitol repairs .....                      | 9,542.04      | 99,432.53      | 108,974.57 |
| Mississippi and Missouri improvement ..... |               | 5,000.00       | 5,000.00   |
| Refund insurance companies .....           |               | 1,390.85       | 1,390.85   |
| Commission uniform law .....               | 442.89        | 448.02         | 890.91     |
| Preservation of war flags .....            |               | 14.00          | 14.00      |
| Kirkwood memorial .....                    | 1,500.00      | 1,907.68       | 3,407.68   |
| Spanish war markers .....                  |               | 968.37         | 968.37     |
| Tabulation of census .....                 | 7.31          |                | 7.31       |
| <b>Fire Marshal:</b>                       |               |                |            |
| Salaries .....                             | 9,800.00      | 9,800.00       | 19,600.00  |
| Traveling expense .....                    | 3,020.49      | 2,879.07       | 5,899.56   |
| Contingent .....                           | 200.19        | 197.50         | 397.69     |
| Reporting fires .....                      | 3,039.65      | 3,400.90       | 6,440.55   |
| <b>General Assembly</b> .....              | 377,773.95    | 27,711.59      | 405,485.54 |
| <b>Geological Survey:</b>                  |               |                |            |
| Salaries .....                             | 5,400.00      | 5,400.00       | 10,800.00  |
| Expense .....                              | 3,265.32      | 4,169.91       | 7,435.23   |
| <b>Governor:</b>                           |               |                |            |
| Salaries .....                             | 14,800.00     | 16,149.84      | 30,949.84  |
| Contingent .....                           | 566.63        | 65.55          | 632.18     |
| Publications .....                         | 146.30        | 276.24         | 422.54     |
| G. A. R. support .....                     | 750.00        | 750.00         | 1,500.00   |
| Extra help .....                           |               | 921.14         | 921.14     |
| Rewards .....                              |               | 1,000.00       | 1,000.00   |
| <b>Historical Department:</b>              |               |                |            |
| Salaries .....                             | 36,049.97     | 37,679.66      | 73,729.63  |
| Expense .....                              | 15,701.54     | 4,489.68       | 20,191.22  |
| War work pictures .....                    | 703.95        | 314.25         | 1,018.20   |
| <b>Historical Society:</b>                 |               |                |            |
| Salaries .....                             | 19,199.50     | 19,692.73      | 38,892.23  |
| Expense .....                              | 14,226.73     | 14,212.19      | 28,438.92  |
| <b>Industrial Commission:</b>              |               |                |            |
| Salaries .....                             | 15,860.08     | 16,500.00      | 32,360.08  |
| Expense .....                              | 1,563.35      | 1,560.23       | 3,123.58   |
| Workmen's compensation .....               | 13,382.09     | 16,267.72      | 29,649.81  |
| Peace officers .....                       | 5,102.17      | 6,166.10       | 11,268.27  |
| <b>Insane, Non-Resident:</b>               |               |                |            |
| Expense transfer .....                     | 1,313.58      | 1,624.67       | 2,938.25   |
| Expense commitment .....                   | 337.05        | 638.21         | 975.26     |

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

|                                      | First<br>Year | Second<br>Year | Total      |
|--------------------------------------|---------------|----------------|------------|
| <b>Insurance Commission:</b>         |               |                |            |
| Salaries .....                       | 37,215.99     | 42,171.84      | 79,387.83  |
| Contingent .....                     | 10,508.20     | 1,482.98       | 11,991.18  |
| Examiners expense .....              | 44,887.49     | 44,989.52      | 89,877.01  |
| Additional help .....                |               | 9,116.98       | 9,116.98   |
| Commissioner's expense .....         |               | 790.42         | 790.42     |
| Misc. and investigation fund .....   |               | 863.12         | 863.12     |
| <b>Iowa Commission for Blind:</b>    |               |                |            |
| Expense and salaries .....           | 11,324.00     | 17,462.38      | 28,786.38  |
| <b>Library Commission:</b>           |               |                |            |
| Salaries .....                       | 13,666.90     | 13,975.80      | 27,642.70  |
| Contingent .....                     | 8,490.22      | 9,192.57       | 17,682.79  |
| <b>Mine Examiners:</b>               |               |                |            |
| Per diem and traveling .....         | 2,477.55      | 1,655.74       | 4,133.29   |
| <b>Mine Inspectors:</b>              |               |                |            |
| Salaries .....                       | 10,100.00     | 11,100.00      | 21,200.00  |
| Traveling No. 1 .....                | 877.68        |                | 877.68     |
| Traveling No. 2 .....                | 837.29        | 2,331.47       | 3,168.76   |
| Traveling No. 3 .....                | 737.32        |                | 737.32     |
| Office rent .....                    | 323.55        | 312.03         | 635.58     |
| <b>National Guard:</b>               |               |                |            |
| Salaries .....                       | 24,747.74     | 22,410.21      | 47,157.95  |
| Expense .....                        | 196,269.05    | 183,081.70     | 379,350.75 |
| <b>Camp Dodge:</b>                   |               |                |            |
| Salaries .....                       | 8,787.50      | 6,900.00       | 15,687.50  |
| Support .....                        | 5,480.63      | 5,218.99       | 10,699.62  |
| War roster .....                     | 5,922.66      | 3,767.45       | 9,690.11   |
| Injury compensation .....            | 1,098.80      | 59.33          | 1,158.13   |
| War trophies .....                   | 149.05        | 205.38         | 354.43     |
| Northern border brigade .....        | 3,400.00      | 1,808.67       | 5,208.67   |
| Widows northern border brigade ..... | 3,692.67      | 3,748.00       | 7,440.67   |
| Spirit Lake survivors .....          | 720.00        | 780.00         | 1,500.00   |
| Extra help .....                     |               | 502.68         | 502.68     |
| Active service .....                 |               | 995.95         | 995.95     |
| <b>Pharmacy Commission:</b>          |               |                |            |
| Salaries .....                       | 2,733.33      | 5,394.11       | 8,127.44   |
| Examiners .....                      | 2,630.00      | 360.00         | 2,990.00   |
| Traveling expense .....              | 1,334.21      | 1,371.39       | 2,705.60   |
| Contingent .....                     | 16.60         | 5.00           | 21.60      |
| <b>Pioneer law makers .....</b>      |               |                |            |
|                                      | 20.25         |                | 20.25      |
| <b>Printing Board:</b>               |               |                |            |
| Salaries .....                       | 15,900.00     | 15,594.94      | 31,494.94  |
| Printing and binding .....           | 163,425.86    | 121,165.88     | 284,591.74 |
| Traveling expense .....              | 3,489.03      | 588.44         | 4,077.47   |
| Session laws .....                   | 398.67        | 1,499.65       | 1,898.32   |
| Publications .....                   | 925.68        |                | 925.68     |
| Prison breach .....                  | 866.15        | 547.30         | 1,413.45   |
| <b>Railroad Commission:</b>          |               |                |            |
| Salaries .....                       | 44,558.14     | 44,663.39      | 89,221.53  |
| Expense .....                        | 9,165.04      | 8,716.62       | 17,881.66  |
| <b>Commerce Counsel:</b>             |               |                |            |
| Salaries .....                       | 11,500.06     | 12,209.68      | 23,709.74  |
| Expense .....                        | 1,561.48      | 3,692.56       | 5,254.04   |
| <b>Valuation Department:</b>         |               |                |            |
| Salaries .....                       | 9,650.81      | 10,124.19      | 19,775.00  |
| Expense .....                        | 4,157.73      | 4,079.71       | 8,237.44   |
| <b>Motor Carrier:</b>                |               |                |            |
| Salaries .....                       | 8,554.84      | 14,502.42      | 23,057.26  |
| Expense .....                        | 591.62        | 4,142.56       | 4,734.18   |
| <b>Relief:</b>                       |               |                |            |
| Mitchell cavalry .....               | 240.00        | 240.00         | 480.00     |
| F. M. Hull .....                     | 240.00        | 240.00         | 480.00     |
| <b>Reporter of Supreme Court:</b>    |               |                |            |
| Salaries .....                       | 13,472.45     | 13,813.97      | 27,286.42  |
| Code, per diem .....                 | 2,519.00      | 2,106.85       | 4,625.85   |

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

|                                    | First<br>Year   | Second<br>Year  | Total           |
|------------------------------------|-----------------|-----------------|-----------------|
| Secretary of State:                |                 |                 |                 |
| Salaries .....                     | 19,454.95       | 19,527.72       | 38,982.67       |
| Contingent .....                   | 178.76          | 265.13          | 443.89          |
| Retrenchment and reform.....       | 8.00            | 3,188.25        | 3,196.25        |
| State Fair Board:                  |                 |                 |                 |
| Aid to county fairs.....           | 167,014.62      | 158,918.49      | 325,933.11      |
| Main building .....                |                 | 20,000.00       | 20,000.00       |
| Insurance on building.....         |                 | 2,000.00        | 2,000.00        |
| Construction grand stand.....      |                 | 250,000.00      | 250,000.00      |
| State Library:                     |                 |                 |                 |
| General, salaries .....            | 15,700.00       | 16,275.00       | 31,975.00       |
| General, expense .....             | 6,093.58        | 6,644.53        | 12,738.11       |
| Law, salaries .....                | 9,584.47        | 9,233.32        | 18,817.79       |
| Law, expense .....                 | 4,702.40        | 8,511.29        | 13,213.69       |
| Medical, salaries .....            | 4,800.00        | 6,400.00        | 11,200.00       |
| Medical, expense .....             | 1,503.34        | 2,448.86        | 3,952.20        |
| Economic, salaries .....           | 2,700.00        | 3,000.00        | 5,700.00        |
| Economic, expense .....            | 1,367.72        | 1,043.35        | 2,411.07        |
| State Parks:                       |                 |                 |                 |
| Maintenance .....                  | 85,939.70       | 100,510.29      | 186,449.99      |
| State Roads, State Parks:          |                 |                 |                 |
| Maintenance .....                  | 33,073.67       | 45,989.75       | 79,063.42       |
| Supreme Court:                     |                 |                 |                 |
| Salaries .....                     | 58,825.00       | 70,419.14       | 129,244.14      |
| Contingent .....                   | 1,469.21        | 660.28          | 2,129.49        |
| Treasurer of State:                |                 |                 |                 |
| Salaries .....                     | 36,604.68       | 37,532.29       | 74,136.97       |
| Additional help .....              | 1,144.29        | 136.58          | 1,280.87        |
| Traveling .....                    | 3,276.02        | 1,886.41        | 5,162.43        |
| Inheritance traveling .....        | 131.34          | 3,725.54        | 3,856.88        |
| Contingent .....                   | 3,300.42        | 430.57          | 3,730.99        |
| Bond of treasurer and cashier..... | 2,125.00        | 2,125.00        | 4,250.00        |
| Embalmer account .....             |                 | 1,559.00        | 1,559.00        |
| Cigarette Department:              |                 |                 |                 |
| Salaries .....                     | 19,466.67       | 20,232.25       | 39,698.92       |
| Expense .....                      | 10,728.67       | 10,435.55       | 21,164.22       |
| Refund .....                       | 960.58          | 1,950.71        | 2,911.29        |
| Inheritance tax .....              | 4,422.00        | 4,450.00        | 8,872.00        |
| Inheritance refunds .....          | 7,944.92        | 7,889.11        | 15,834.03       |
| Inheritance court cost.....        |                 | 151.10          | 151.10          |
| Invalidated warrants .....         | 1.00            | 7.25            | 8.25            |
| Vocational Education:              |                 |                 |                 |
| Salaries .....                     | 6,860.00        | 6,553.33        | 13,413.33       |
| Expense .....                      | 2,048.69        | 2,196.87        | 4,245.56        |
| Vocational Rehabilitation:         |                 |                 |                 |
| Salaries .....                     | 5,876.25        | 5,832.50        | 11,708.75       |
| Expense .....                      | 30,523.92       | 26,024.80       | 56,548.72       |
|                                    | \$ 3,945,737.32 | \$ 4,017,359.45 | \$ 7,963,096.77 |
| School for the Deaf:               |                 |                 |                 |
| Support .....                      | \$ 201,103.31   | \$ 210,883.71   | \$ 411,987.02   |
| Repair and contingent.....         | 10,000.00       |                 | 10,000.00       |
| Library .....                      | 1,000.00        |                 | 1,000.00        |
| Equipment .....                    | 5,000.00        | 12,000.00       | 17,000.00       |
| Scholarships .....                 | 1,000.00        |                 | 1,000.00        |
| New generator .....                |                 | 20,000.00       | 20,000.00       |
| School for Blind:                  |                 |                 |                 |
| Support .....                      | 84,676.92       | 85,272.02       | 169,948.94      |
| New boilers and equipment.....     |                 | 10,200.00       | 10,200.00       |
| Children's cottage .....           |                 | 50,000.00       | 50,000.00       |
| Iowa State College:                |                 |                 |                 |
| Administration .....               | 60,000.00       | 129,500.00      | 189,500.00      |
| Physical plant .....               | 456,500.00      | 305,000.00      | 761,500.00      |
| Library operation .....            | 61,291.00       | 70,000.00       | 131,291.00      |
| Agriculture .....                  | 222,500.00      | 210,000.00      | 432,500.00      |
| Engineering .....                  | 167,500.00      |                 | 167,500.00      |
| Home economics .....               | 117,500.00      |                 | 117,500.00      |
| Industrial science .....           | 441,500.00      |                 | 441,500.00      |



TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

|                                  | First<br>Year | Second<br>Year | Total        |
|----------------------------------|---------------|----------------|--------------|
| Veterinary .....                 | 47,500.00     |                | 47,500.00    |
| Collegiate Admr. ....            | 80,000.00     |                | 80,000.00    |
| Non collegiate work ..           | 70,000.00     |                | 70,000.00    |
| Vacation courses .....           | 37,500.00     |                | 37,500.00    |
| Agricultural extension ..        | 190,596.00    |                | 190,596.00   |
| Engineering extension ..         | 32,500.00     | 35,000.00      | 67,500.00    |
| Agricultural experiment ..       | 215,500.00    | 235,000.00     | 450,500.00   |
| Engineering experiment ..        | 47,000.00     | 57,000.00      | 104,000.00   |
| Veterinary investigation ..      | 20,000.00     | 40,000.00      | 60,000.00    |
| State apiarist .....             | 1,500.00      | 3,000.00       | 4,500.00     |
| Soldiers' tuition .....          | 8,196.00      |                | 8,196.00     |
| Contingencies .....              | 155,000.00    |                | 155,000.00   |
| Co-operative marketing ..        |               | 25,000.00      | 25,000.00    |
| Educational purposes .....       |               | 1,145,500.00   | 1,145,500.00 |
| Truck, crop and horticultural .. |               | 10,000.00      | 10,000.00    |
| Industrial research .....        |               | 25,000.00      | 25,000.00    |
| New dairy building .....         |               | 295,000.00     | 295,000.00   |
| General improvement .....        |               | 126,500.00     | 126,500.00   |
| Equipment .....                  |               | 50,000.00      | 50,000.00    |
| <b>State University:</b>         |               |                |              |
| Administration .....             | 50,000.00     | 100,000.00     | 150,000.00   |
| General expense .....            | 50,000.00     |                | 50,000.00    |
| Physical plant .....             | 250,000.00    | 412,538.00     | 662,538.00   |
| College liberal arts .....       | 470,000.00    |                | 470,000.00   |
| College applied science .....    | 70,000.00     |                | 70,000.00    |
| College medicine .....           | 148,000.00    |                | 148,000.00   |
| College education .....          | 72,500.00     |                | 72,500.00    |
| Graduate college .....           | 39,000.00     |                | 39,000.00    |
| College of dentistry .....       | 82,500.00     |                | 82,500.00    |
| College of commerce .....        | 61,500.00     |                | 61,500.00    |
| College of law .....             | 37,000.00     |                | 37,000.00    |
| College of pharmacy .....        | 12,500.00     |                | 12,500.00    |
| Summer session .....             | 56,500.00     |                | 56,500.00    |
| University library .....         | 90,192.00     |                | 90,192.00    |
| Soldiers' tuition .....          | 10,000.00     | 13,219.00      | 23,219.00    |
| Extension .....                  | 63,750.00     | 63,750.00      | 127,500.00   |
| Public health nursing .....      | 18,250.00     |                | 18,250.00    |
| Child welfare .....              | 35,750.00     | 35,750.00      | 71,500.00    |
| Epidemiology .....               | 17,250.00     | 17,250.00      | 34,500.00    |
| Maternity and infancy .....      | 21,213.60     | 21,213.60      | 42,427.20    |
| Capital expenditures .....       | 140,000.00    |                | 140,000.00   |
| Contingencies .....              | 225,000.00    | 215,000.00     | 440,000.00   |
| Central heating plant .....      | 65,000.00     | 100,000.00     | 165,000.00   |
| Psychopathic hospital .....      | 99,000.00     | 117,000.00     | 216,000.00   |
| Rockefeller foundation .....     | 950,000.00    | 450,000.00     | 1,400,000.00 |
| University hospital .....        | 1,066,485.84  | 1,171,113.80   | 2,237,599.64 |
| Educational purposes .....       |               | 1,365,000.00   | 1,365,000.00 |
| <b>State Teachers College:</b>   |               |                |              |
| Administration .....             | 55,500.00     | 50,000.00      | 105,500.00   |
| Educational purposes .....       | 330,000.00    | 413,000.00     | 743,000.00   |
| Extension purposes .....         | 49,500.00     | 30,000.00      | 79,500.00    |
| Summer school .....              | 35,000.00     | 25,000.00      | 60,000.00    |
| Hospital .....                   | 8,250.00      |                | 8,250.00     |
| Summer school .....              | 83,000.00     |                | 83,000.00    |
| Contingent fund .....            | 100,000.00    |                | 100,000.00   |
| Capital expenditures .....       | 10,000.00     |                | 10,000.00    |
| Physical plant .....             | 90,500.00     | 90,500.00      | 181,000.00   |
| General improvement .....        |               | 10,000.00      | 10,000.00    |
| <b>Board of Control:</b>         |               |                |              |
| Emergencies .....                | 24,383.41     | 27,169.99      | 51,553.40    |
| Butter .....                     | 26,242.98     | 132.02         | 26,375.00    |
| <b>Anamosa:</b>                  |               |                |              |
| Support .....                    | 269,586.29    | 354,209.26     | 623,795.55   |
| Special .....                    | 66,829.88     | 110,371.55     | 177,201.43   |
| Industries .....                 | 371,037.82    | 524,906.11     | 895,943.93   |
| Salaries .....                   | 102,588.90    | 22,669.19      | 125,258.09   |
| Rewards .....                    | 450.00        |                | 450.00       |
| Extra compensation .....         |               | 10,708.01      | 10,708.01    |
| <b>Cherokee:</b>                 |               |                |              |
| Support .....                    | 311,792.82    | 333,587.46     | 645,380.28   |
| Special .....                    | 9,321.32      | 10,114.69      | 19,436.01    |
| Escaped insane .....             | 102.62        |                | 102.62       |

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—Continued

|  | First<br>Year   | Second<br>Year  | Total           |
|--|-----------------|-----------------|-----------------|
| Clarinda:  |                 |                 |                 |
| Support .....                                      | 353,747.29      | 370,811.29      | 724,558.58      |
| Special .....                                      | 24,065.20       | 7,171.75        | 31,236.95       |
| Escaped insane .....                               | 94.30           |                 | 94.30           |
| Davenport:   |                 |                 |                 |
| Support .....                                      | 169,313.74      | 193,523.29      | 362,837.03      |
| Special .....                                      | 18,987.05       | 3,171.88        | 22,158.93       |
| Eldora:  |                 |                 |                 |
| Support .....                                      | 169,513.64      | 189,982.68      | 359,496.32      |
| Special .....                                      | 23,287.66       | 14,607.77       | 37,895.43       |
| Ft. Madison:                                       |                 |                 |                 |
| Support .....                                      | 275,939.91      | 418,377.32      | 694,317.23      |
| Special .....                                      | 48,869.15       | 12,901.20       | 61,770.35       |
| Industries .....                                   | 454,815.15      | 542,567.62      | 997,382.77      |
| Salaries .....                                     | 106,819.96      | 13,487.72       | 120,307.68      |
| Rewards .....                                      | 450.00          |                 | 450.00          |
| Extra compensation .....                           |                 | 12,807.56       | 12,807.56       |
| Glenwood:  |                 |                 |                 |
| Support .....                                      | 434,175.53      | 445,287.45      | 879,462.98      |
| Special .....                                      | 18,055.60       |                 | 18,055.60       |
| Independence:                                      |                 |                 |                 |
| Support .....                                      | 366,703.71      | 381,591.31      | 748,295.02      |
| Special .....                                      | 21,003.62       | 4,748.96        | 25,752.58       |
| Escaped insane .....                               | 135.16          |                 | 135.16          |
| Marshalltown:                                      |                 |                 |                 |
| Support .....                                      | 255,798.88      | 258,045.78      | 513,844.66      |
| Special .....                                      | 4,976.08        | 410.84          | 5,386.92        |
| Mitchellville:                                     |                 |                 |                 |
| Support .....                                      | 86,421.94       | 94,219.97       | 180,641.91      |
| Special .....                                      | 11,838.18       | 7,167.70        | 19,005.88       |
| Mt. Pleasant:                                      |                 |                 |                 |
| Support .....                                      | 325,091.64      | 352,526.61      | 677,618.25      |
| Special .....                                      | 35,669.79       | 957.74          | 36,627.53       |
| Escaped insane .....                               | 7.54            |                 | 7.54            |
| Oakdale:   |                 |                 |                 |
| Support .....                                      | 235,098.51      | 265,873.69      | 500,972.20      |
| Special .....                                      | 31,711.10       | 19,806.72       | 51,517.82       |
| Transfer of indigent .....                         | 17.68           | 28.59           | 46.27           |
| Rockwell City:                                     |                 |                 |                 |
| Support .....                                      | 55,431.51       | 61,562.26       | 116,993.77      |
| Special .....                                      | 4,594.13        | 983.62          | 5,577.75        |
| Toledo:  |                 |                 |                 |
| Support .....                                      | 96,186.76       | 107,488.12      | 203,674.88      |
| Special .....                                      | 7,137.57        | 6,285.17        | 13,422.74       |
| Woodward:  |                 |                 |                 |
| Support .....                                      | 255,609.73      | 313,634.62      | 569,244.35      |
| Special .....                                      | 35,285.28       | 7,282.15        | 42,567.43       |
| Rewards for all institutions .....                 |                 | 510.00          | 510.00          |
| Return of insane to institutions .....             |                 | 730.01          | 730.01          |
| Grand total warrants issued for institutions ..... | \$12,807,193.70 | \$13,352,609.80 | \$26,159,803.50 |

TABLE NO. 5—TRUST FUND EXPENDITURES

July 1, 1926, to July 1, 1928

|                                  | First<br>Year   | Second<br>Year  | Total           |
|----------------------------------|-----------------|-----------------|-----------------|
| Banking Department:              |                 |                 |                 |
| Salaries and expense .....       | \$ 120,808.20   | \$ 119,774.13   | \$ 240,582.33   |
| Board of Accountancy:            |                 |                 |                 |
| Expense .....                    | 188.98          | 218.00          | 406.98          |
| Board of Engineering Examiners:  |                 |                 |                 |
| Per diem and expense .....       | 1,070.67        | 1,774.56        | 2,845.23        |
| Board of Parole:                 |                 |                 |                 |
| Parole relief .....              | 228.34          | 125.00          | 353.34          |
| Board of Educational Examiners:  |                 |                 |                 |
| Expense .....                    | 15,945.75       | 15,304.35       | 31,250.10       |
| Board of Court Reporters:        |                 |                 |                 |
| Traveling expense .....          | 54.01           | 54.28           | 108.29          |
| Department of Health Plumbing:   |                 |                 |                 |
| Traveling expense .....          | 14.20           | .....           | 14.20           |
| Board of Architects:             |                 |                 |                 |
| Expense .....                    | .....           | 750.27          | 750.27          |
| Federal Aid Engineering:         |                 |                 |                 |
| Engineering work .....           | 382,881.55      | 52,570.91       | 435,452.46      |
| Fish and Game:                   |                 |                 |                 |
| Salaries and expense .....       | 289,616.12      | 179,966.24      | 469,582.36      |
| Highway Commission:              |                 |                 |                 |
| Salaries and expense .....       | 838,091.27      | 281,480.59      | 1,119,571.86    |
| Motor Carrier:                   |                 |                 |                 |
| Administration .....             | 10,547.66       | 3,415.23        | 13,962.89       |
| Motor Carrier:                   |                 |                 |                 |
| Allotment .....                  | 47,674.45       | 51,169.10       | 98,843.55       |
| Motor Vehicle:                   |                 |                 |                 |
| Salaries and expense .....       | 162,042.95      | 200,219.03      | 362,261.98      |
| Primary Road:                    |                 |                 |                 |
| Expense .....                    | 13,165,797.31   | 18,106,378.14   | 31,272,175.45   |
| Grand total trust warrants ..... | \$15,034,961.46 | \$19,013,199.83 | \$34,048,161.29 |

TABLE NO. 6—CAPITOL GROUNDS EXTENSION FUND

|  |    |           |
|--|----|-----------|
| First Year:  |    |           |
| Unexpended balance June 30, 1926 .....                     | \$ | 31,788.47 |
| Receipts of tax from miscellaneous sources .....           |    | 5,344.17  |
|  | \$ | 37,132.64 |
| Disbursements from miscellaneous sources .....             | \$ | 11,338.75 |
| Unexpended balance June 30, 1927 .....                     |    | 25,793.89 |
|  | \$ | 37,132.64 |
| Second Year:   |    |           |
| Unexpended balance July 1, 1927 .....                      | \$ | 25,793.89 |
| Receipts of tax collected by county treasurers .....       |    | 12.64     |
| Receipts of tax collected from miscellaneous sources ..... |    | 789.00    |
|  | \$ | 26,595.53 |
| Disbursements from miscellaneous sources .....             | \$ | 11,886.14 |
| Unexpended balance June 30, 1928 .....                     |    | 14,709.39 |
|  | \$ | 26,595.53 |
| Warrant Account—First Year:                                |    |           |
| Outstanding warrants July 1, 1926 .....                    | \$ | 742.75    |
| Warrants issued .....                                      |    | 10,780.75 |
|  | \$ | 11,523.50 |
| Warrants redeemed by state treasurer .....                 | \$ | 11,338.75 |
| Unredeemed warrants June 30, 1927 .....                    |    | 184.75    |
|  | \$ | 11,523.50 |
| Second Year:   |    |           |
| Outstanding warrants July 1, 1927 .....                    | \$ | 184.75    |
| Warrants issued .....                                      |    | 11,769.89 |
|  | \$ | 11,954.64 |
| Warrants redeemed .....                                    | \$ | 11,886.14 |
| Warrants outstanding June 30, 1928 .....                   |    | 68.50     |
|  | \$ | 11,954.64 |

## TABLE NO. 7—SOLDIERS' BONUS FUND

First Year, July 1, 1926, to June 30, 1927

## PART 1

|  |                 |
|--|-----------------|
| Balance in state treasury July 1, 1926.....                        | \$ 108,319.49   |
| Taxes collected from county treasurers.....                        | 1,900,286.66    |
|  | \$ 2,008,606.15 |
| Disbursements for payment of bonds.....                            | \$ 1,100,000.00 |
| Disbursements for payment of interest.....                         | 796,707.21      |
| Balance cash in state treasury June 30, 1927.....                  | 111,898.94      |
|  | \$ 2,008,606.15 |
| Taxes collectable in hands of county treasurers June 30, 1927..... | \$ 681,786.93   |

## PART 2

|   |                 |
|---|-----------------|
| Balance unexpended July 1, 1926.....                    | \$ 1,858,270.00 |
| Receipts from refunds.....                              | 147.25          |
|   | \$ 1,858,417.25 |
| Bonds purchased.....                                    | \$ 611,000.00   |
| Premiums on bonds.....                                  | 41,730.36       |
| Accrued interest.....                                   | 701.15          |
| Warrants cashed in payment of salaries and expense..... | 31,195.98       |
| Balance unexpended June 30, 1927.....                   | 1,173,789.76    |
|   | \$ 1,858,417.25 |

PART 3  
WARRANT ACCOUNT

|   |              |
|---|--------------|
| Warrants outstanding July 1, 1926.....  | \$ 5,708.65  |
| Warrants issued.....                    | 27,188.13    |
| Warrants refunded for forgery, etc..... | 5,075.00     |
|   | \$ 37,971.78 |
| Warrants redeemed.....                  | 31,195.98    |
| Warrants cancelled.....                 | 170.50       |
| Warrants outstanding June 30, 1927..... | 6,605.30     |
|   | \$ 37,971.78 |

Second Year, July 1, 1927, to June 30, 1928

## PART 1

|  |                 |
|--|-----------------|
| Balance in state treasury July 1, 1927.....                        | \$ 111,898.94   |
| Taxes collected from the county treasurers.....                    | 2,033,615.55    |
|  | \$ 2,145,514.49 |
| Disbursements for payment of bonds.....                            | \$ 1,103,000.00 |
| Disbursements for payment of interest.....                         | 756,486.33      |
| Balance of cash in state treasury June 30, 1928.....               | 286,028.11      |
|  | \$ 2,145,514.49 |
| Taxes collectable in hands of county treasurers June 30, 1928..... | \$ 553,412.93   |

## PART 2

|                                       |                 |
|---------------------------------------|-----------------|
| Balance unexpended July 1, 1927.....  | \$ 1,173,789.76 |
| Refunds.....                          | 41.25           |
|                                       | \$ 1,173,831.01 |
| Bonds purchased.....                  | \$ 1,089,000.00 |
| Premiums on bonds.....                | 70,972.26       |
| Accrued interest.....                 | 4,494.43        |
| Warrants redeemed.....                | 5,500.85        |
| Balance unexpended June 30, 1928..... | 3,863.47        |
|                                       | \$ 1,173,831.01 |

PART 3  
WARRANT ACCOUNT

|   |              |
|---|--------------|
| Warrants outstanding July 1, 1927.....                  | \$ 6,605.30  |
| Warrants issued.....                                    | 9,431.95     |
|   | \$ 16,037.25 |
| Warrants redeemed, soldiers' bonus fund.....            | \$ 5,500.85  |
| Warrants redeemed out of soldiers' disability fund..... | 5,589.60     |
| Warrants outstanding in soldiers' bonus fund.....       | 4,711.80     |
| Warrants outstanding in soldiers' disability fund.....  | 235.00       |
|   | \$ 16,037.25 |

## Additional Bonus and Disability Fund

|                                       |              |
|---------------------------------------|--------------|
| January 1, 1928, fund.....            | \$ 24,642.50 |
| June 5, 1928, receipts.....           | 37,948.75    |
|                                       | \$ 62,591.25 |
| Warrants drawn against the fund.....  | \$ 5,589.60  |
| Balance unexpended June 30, 1928..... | 57,001.65    |
|                                       | \$ 62,591.25 |

TABLE NO. 8—GASOLINE FUND

|  |                        |
|--|------------------------|
| First Year:                                    |                        |
| Balance July 1, 1926.....                      | \$ 30,552.70           |
| Receipts of gasoline tax collected.....        | 5,590,691.64           |
|  | <u>\$ 5,621,244.34</u> |
| Disbursements to county and primary roads..... | \$ 5,353,000.00        |
| Administration expenses.....                   | 207,837.47             |
| Balance on hand June 30, 1927.....             | 56,606.87              |
|  | <u>\$ 5,621,244.34</u> |

## WARRANT ACCOUNT

|  |                        |
|--|------------------------|
| Warrants outstanding July 1, 1926.....         | \$ 4,929.86            |
| Warrants issued.....                           | 224,553.46             |
|  | <u>\$ 229,483.32</u>   |
| Warrants redeemed.....                         | \$ 207,638.27          |
| Warrants cancelled.....                        | 2,941.84               |
| Warrants outstanding June 30, 1927.....        | 18,903.21              |
|  | <u>\$ 229,483.32</u>   |
| Second Year:                                   |                        |
| Balance on hand July 1, 1927.....              | \$ 56,606.87           |
| Receipts of gasoline tax collected.....        | 8,681,893.27           |
|  | <u>\$ 8,737,500.14</u> |
| Disbursements to county and primary roads..... | \$ 8,143,818.26        |
| Administration expenses.....                   | 521,199.96             |
| Balance on hand June 30, 1928.....             | 72,481.92              |
|  | <u>\$ 8,737,500.14</u> |

## WARRANT ACCOUNT

|   |                      |
|---|----------------------|
| Warrants outstanding July 1, 1927.....  | \$ 18,903.21         |
| Warrants issued.....                    | 534,483.18           |
|   | <u>\$ 553,386.39</u> |
| Warrants redeemed.....                  | \$ 521,222.48        |
| Warrants cancelled.....                 | 7,079.72             |
| Warrants outstanding June 30, 1928..... | 25,084.19            |
|   | <u>\$ 553,386.39</u> |

## STATE SINKING FUND FOR PUBLIC DEPOSITS

|                                      |                        |
|--------------------------------------|------------------------|
| First Year:                          |                        |
| Balance unexpended July 1, 1926..... | \$ 56,129.94           |
| Received from county treasurers..... | 5,967,147.08           |
|                                      | <u>\$ 6,023,277.02</u> |
| Disbursements.....                   | \$ 5,757,483.19        |
| Balance on hand June 30, 1927.....   | 265,793.83             |
|                                      | <u>\$ 6,023,277.02</u> |

## WARRANT ACCOUNT

|   |                        |
|---|------------------------|
| Outstanding warrants July 1, 1926.....  | \$ 5,010.25            |
| Warrants issued.....                    | 5,826,276.71           |
|   | <u>\$ 5,831,286.96</u> |
| Warrants redeemed.....                  | \$ 5,732,931.31        |
| Warrants outstanding June 30, 1927..... | 98,355.65              |
|   | <u>\$ 5,831,286.96</u> |
| Second Year:                            |                        |
| Balance unexpended July 1, 1927.....    | \$ 265,793.83          |
| Received from county treasurers.....    | 3,600,024.26           |
|   | <u>\$ 3,865,818.09</u> |
| Disbursements.....                      | \$ 3,359,224.75        |
| Balance on hand June 30, 1928.....      | 506,593.34             |
|   | <u>\$ 3,865,818.09</u> |

TABLE NO. 9—GENERAL REVENUE WARRANT ACCOUNT

|   | Issued by<br>State Auditor | Redeemed by<br>State<br>Treasurer | Outstanding<br>at end of<br>fiscal year |
|---|----------------------------|-----------------------------------|---|
| Outstanding July 1, 1926, as shown by last report ..... |                            |                                   | \$ 769,853.52                           |
| 1926 July .....   | \$ 1,301,892.19            | \$ 1,566,099.88                   |   |
| August .....  | 1,267,651.37               | 1,398,092.14                      |   |
| September .....   | 1,132,477.89               | 1,079,369.95                      |   |
| October .....   | 1,758,138.06               | 1,706,873.68                      |   |
| November .....  | 1,269,360.36               | 1,385,320.69                      |   |
| December .....  | 1,832,277.79               | 1,664,250.05                      |   |
| 1927 January .....                                      | 1,220,786.57               | 1,219,929.41                      |   |
| February .....  | 1,227,614.22               | 1,228,457.66                      |   |
| March .....   | 1,351,396.39               | 1,331,203.11                      |   |
| April .....   | 1,237,546.18               | 1,246,216.05                      |   |
| May .....   | 1,281,390.38               | 1,336,795.34                      |   |
| June .....  | 1,881,001.13               | 1,764,959.77                      |   |
|   | \$16,761,532.43            | \$16,927,567.73                   |   |
| Warrants cancelled during year .....                    | 8,611.69                   |                                   |   |
|   | \$16,752,920.74            |                                   |   |
| Outstanding July 1, 1926 .....                          | 769,853.52                 |                                   |   |
|   | \$17,522,774.26            |                                   |   |
| Warrants outstanding June 30, 1927 .....                |                            |                                   | \$ 595,206.53                           |
| 1927 July .....   | \$ 2,192,398.65            | \$ 2,199,949.35                   |   |
| August .....  | 1,681,792.62               | 1,733,301.04                      |   |
| September .....   | 1,383,119.46               | 1,072,145.62                      |   |
| October .....   | 1,379,172.19               | 1,362,147.47                      |   |
| November .....  | 1,410,422.93               | 1,784,628.59                      |   |
| December .....  | 1,438,993.97               | 1,574,999.42                      |   |
| 1928 January .....                                      | 1,271,926.81               | 1,264,225.53                      |   |
| February .....  | 1,231,973.51               | 1,706,229.61                      |   |
| March .....   | 1,320,783.73               | 1,200,673.28                      |   |
| April .....   | 1,310,132.56               | 1,058,915.84                      |   |
| May .....   | 1,379,559.21               | 1,569,277.29                      |   |
| June .....  | 1,369,964.67               | 1,079,928.07                      |   |
|   | \$17,370,240.31            | \$17,467,804.82                   |   |
| Warrants cancelled during year .....                    | 271.06                     |                                   |   |
|   | \$17,369,969.25            |                                   |   |
| Outstanding warrants July 1, 1927 .....                 | 595,206.53                 |                                   |   |
|   | \$17,965,175.78            |                                   |   |
| Warrants outstanding June 30, 1928 .....                |                            |                                   | \$ 497,370.96                           |

TABLE NO. 10—TRUST FUND WARRANT ACCOUNT

|  | Issued by<br>State Auditor    | Redeemed by<br>State<br>Treasurer | Outstanding<br>at end of<br>fiscal year |
|--|-------------------------------|-----------------------------------|---|
| Outstanding warrants July 1, 1926, as shown<br>by last report..... |                               |                                   | \$ 461,950.31                           |
| 1926 July .....  | \$ 1,129,908.19               | \$ 1,317,569.56                   |   |
| August .....   | 1,156,991.12                  | 1,015,513.12                      |   |
| September .....  | 1,146,886.02                  | 1,091,085.16                      |   |
| October .....  | 1,158,168.05                  | 1,316,577.04                      |   |
| November .....   | 1,250,429.36                  | 999,506.21                        |   |
| December .....   | 1,775,976.07                  | 2,059,274.17                      |   |
| 1927 January .....   | 834,421.62                    | 882,711.13                        |   |
| February .....   | 1,753,440.46                  | 1,615,425.88                      |   |
| March .....  | 714,064.59                    | 645,641.37                        |   |
| April .....  | 1,545,182.66                  | 1,693,117.23                      |   |
| May .....  | 928,475.78                    | 895,748.13                        |   |
| June .....   | 1,643,872.52                  | 1,114,333.56                      |   |
| Warrants cancelled during year.....                                | \$15,037,816.44<br>3,234.23   | \$14,646,502.56                   |   |
| Outstanding warrants July 1, 1926.....                             | \$15,034,582.21<br>461,950.31 |                                   |   |
| Warrants outstanding June 30, 1927.....                            | \$15,496,532.52               |                                   | 850,029.96                              |
| 1927 July .....  | \$ 1,540,540.90               | \$ 1,390,794.19                   |   |
| August .....   | 1,669,847.24                  | 2,131,901.55                      |   |
| September .....  | 1,690,149.34                  | 1,873,743.58                      |   |
| October .....  | 1,660,591.19                  | 1,768,019.85                      |   |
| November .....   | 2,070,111.48                  | 1,526,069.85                      |   |
| December .....   | 1,653,715.67                  | 2,140,124.88                      |   |
| 1928 January .....   | 1,780,956.77                  | 1,492,728.91                      |   |
| February .....   | 1,039,233.61                  | 1,259,113.45                      |   |
| March .....  | 763,309.81                    | 858,481.85                        |   |
| April .....  | 2,262,411.44                  | 2,156,379.97                      |   |
| May .....  | 1,241,428.58                  | 1,442,964.51                      |   |
| June .....   | 1,643,292.82                  | 1,521,107.62                      |   |
| Warrants cancelled during year.....                                | \$19,015,584.05<br>2,384.22   | \$19,561,430.21                   |   |
| Outstanding warrants July 1, 1927.....                             | \$19,013,199.83<br>850,029.96 |                                   |   |
| Outstanding warrants June 30, 1928.....                            | \$19,863,229.79               |                                   | \$ 301,799.58                           |