

## CERTIFICATE

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STATE OF IOWA, }  
OFFICE OF SECRETARY OF STATE. }

I, W. C. Hayward, secretary of state of the state of Iowa, hereby certify that the acts and resolutions herein contained are copied from the original rolls on file in this office, and that the same are true and correct copies thereof of the acts and resolutions of the Thirty-second General Assembly, except that the words embraced in brackets [thus] have been inserted where it is evident that an error or omission has occurred.

In testimony whereof, I have hereunto subscribed my name and caused to be affixed the official seal of my office. Done at Des Moines, the capital of the state, this twentieth day of June, A. D. 1907.

*W. C. Hayward*

(SEAL)

*Secretary of State.*

## CONDITION OF THE TREASURY.

DEPARTMENT OF AUDITOR OF STATE,  
DES MOINES, JUNE 3, 1907.

W. C. HAYWARD, *Secretary of State.*

DEAR SIR:—In pursuance of section 18 of the constitution of Iowa, I have the honor to submit for publication with the laws of the Thirty-second General Assembly, the following statement of the receipts and expenditures of public moneys for the year commencing July 1, 1905 and ending June 30, 1906.

Respectfully,



*Auditor of State.*

## CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period ending June 30, 1905, including agricultural college mortgage bonds, was \$2,126,647.41, belonging to the several funds as follows:

General revenue .....	\$ 1,375,022.27
Agricultural college endowment fund.....	672,645.89
Special state university fund.....	44,235.40
Special agricultural college fund.....	23,981.99
Special state normal school fund.....	767.88
Temporary school fund.....	4.00
Total.....	\$ 2,126,647.41

The amount received from all sources during the year ending June 30, 1906 was \$3,895,715.67, which was distributed in the several funds as follows:

General revenue .....	\$ 2,466,150.00
Special university tax.....	127,178.58
Special agricultural college tax.....	127,161.07
Special state normal school tax.....	58,546.00
Agricultural college endowment fund.....	80,944.08
Agricultural college additional endowment fund.....	25,000.00
Permanent school fund.....	5,000.00
Temporary school fund.....	736.28
Total.....	\$ 3,895,715.67

The receipts being added to the balances on hand June 30, 1905 as shown above, makes \$6,022,363.08, as the amount to be accounted for. The disbursements during the year ending June 30, 1906, were as follows:

General revenue .....	\$ 3,766,294.62
Special university tax.....	130,000.00
Special agricultural college tax.....	117,006.91
Special state normal school tax.....	45,000.00
Agricultural college endowment fund.....	76,500.00
Permanent school fund.....	5,000.00
Temporary school fund.....	739.28
Agricultural college additional endowment fund.....	25,000.00
Total.....	\$ 4,165,689.81

Leaving a balance in the treasury June 30, 1906, of \$1,856,723.27, belonging to the several funds as follows:

General revenue .....	\$ 1,074,788.31
Agricultural college endowment fund bonds.....	677,000.00
Agricultural college endowment fund cash.....	89.97
Special state university fund.....	41,443.96
Special Iowa state college fund.....	44,087.15
Special state normal school fund.....	19,313.86
Total.....	\$ 1,856,723.27

## CONDITION OF THE TREASURY.

## STATEMENT NO. 1.

Showing Receipts and Disbursements During the Year Ending June 30, 1906.

## RECEIPTS.

General state revenue tax.....	\$ 1,968,152.88
Interest on delinquent taxes.....	10,929.97
Sale of laws by county auditors.....	1,804.86
Sale of laws by secretary of state.....	521.90
Insane and inebriate from counties.....	467,111.99
Blind from counties.....	441.89
Deaf from counties.....	765.29
Feeble-minded from counties.....	17,196.02
Orphans' home from counties.....	15,486.87
Fees from auditor of state insurance.....	56,388.50
Fees from auditor of state building and loan.....	340.00
Fees from auditor of state bank examiners.....	13,645.00
Fees to cover expense of building and loan examinations.....	611.38
Fees to cover expense of insurance examinations.....	4,847.20
Fees from dairy commissioner.....	589.00
Fees from clerk of supreme court.....	2,924.10
Fees from secretary of state.....	147,872.28
Fees from superintendent of public instruction.....	1,824.50
Fees from state entomologist.....	818.50
Fees from pharmacy commission.....	34,671.50
Fees from board of medical examiners.....	6,470.00
Fees from board of health embalmers' department.....	1,164.00
Fees from board of dental examiners.....	1,443.00
Fees from board of veterinary medical examiners.....	1,085.00
Fees from itinerant physicians' license.....	2,500.00
From state officer and employes, rebate on mileage.....	1,843.51
Insurance tax.....	299,909.87
Collateral inheritance tax.....	190,747.02
Equipment car company tax.....	6,968.31
Contract labor, Fort Madison.....	46,588.25
Contract labor, Anamosa.....	3,115.41
Board U. S. prisoners, Anamosa.....	276.63
U. S. aid soldiers' home.....	66,641.71
Mine inspector, board of examiners.....	314.00
Interest on average daily deposits in banks.....	19,416.87
Transfer from temporary school fund.....	789.28
Sale of islands in river channels.....	5,225.66
Sale of stores, Saint Louis exposition.....	3.00
Refunds and sales by T. E. McCurdy, custodian.....	1,428.10
Support of state patients in state institutions.....	535.90
Refunds by adjutant general.....	3,941.41
Sale of geological reports and specimens.....	85.42
Refund by institutions under board of control.....	2,498.93
J. C. Crockett, refund supreme court contingent fund.....	63.80
Chas. W. Mullin, attorney general, refund traveling expense.....	20.50
A. B. Cummins, refund governor's contingent fund.....	47.80
Refund, miscellaneous, code 165.....	1.60
J. T. Hume, refund lost stores militia.....	.50
Refund state library historical department.....	21.33
Penitentiary at Anamosa, support.....	9,537.81
Penitentiary at Anamosa, books and periodicals.....	1,441.13
Penitentiary at Anamosa, lectures and entertainment.....	160.12
Penitentiary at Fort Madison, support.....	1,519.54
Penitentiary at Fort Madison, books and periodicals.....	1,048.76
Penitentiary at Fort Madison, lectures and entertainment.....	116.40
Hospital for insane, Cherokee, support.....	3,749.06
Hospital for insane, Clarinda, support.....	5,379.36
School for deaf, Council Bluffs, support.....	3,756.49
Orphans' home, Davenport, support.....	2,427.36
Industrial school for boys, Eldora, support.....	3,494.33
Institution for feeble-minded, Glenwood, support.....	2,431.74
Hospital for insane, Independence, support.....	4,160.21
Hospital for inebriates, Knoxville, support.....	944.41
Marshalltown soldiers' home, support.....	2,526.74
Industrial school for girls, Mitchellville, support.....	95.02
Hospital for insane, Mount Pleasant, support.....	12,443.95
College for blind, support.....	2,076.07
College for blind, improvements.....	431.53
Total receipts from all sources.....	\$ 3,466,150.06
Balance on hand July 1, 1905.....	1,375,032.23
Total to be accounted for.....	\$ 4,841,182.97

## DISBURSEMENTS.

Redemption of auditor's warrants.....	\$ 3,766,394.02
Balance cash in treasury June 30, 1906.....	1,074,788.81
Total.....	\$ 4,841,182.93

## CONDITION OF THE TREASURY.

## SPECIAL UNIVERSITY TAX.

Balance on hand July 1, 1905.....	\$ 44,285.40
Received from state tax .2 mills.....	127,178.58
Total.....	\$ 171,443.98

## DISBURSEMENTS.

Redemption of auditor's warrants.....	\$ 130,000.00
Balance in treasury June 30, 1906.....	41,443.98
Total.....	\$ 171,443.98

## AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount mortgage bonds in treasury June 30, 1905.....	\$ 669,400.08
Amount cash in treasury June 30, 1905.....	3,245.89
Amount received from sale of lands, etc., during year.....	80,944.00
Total.....	\$ 758,589.97

## DISBURSEMENTS.

Amount disbursed to Herman Knapp, treasurer.....	\$ 76,500.00
Cash in treasury June 30, 1906.....	89.97
Mortgage bonds in treasury June 30, 1906.....	677,000.00
Total.....	\$ 758,589.97

## AGRICULTURAL COLLEGE ADDITIONAL ENDOWMENT FUND.

Amount received from United States government.....	\$ 25,000.00
Amount disbursed to Herman Knapp, treasurer.....	\$ 25,000.00

## SPECIAL IOWA STATE COLLEGE TAX.

Balance on hand June 30, 1905.....	\$ 83,931.99
Amount received from state tax .2 mill levy.....	127,161.07
Total.....	\$ 161,093.06

## DISBURSEMENTS.

Redemption of auditor's warrants.....	\$ 117,005.91
Balance in treasury June 30, 1906.....	44,087.15
Total.....	\$ 161,093.06

## SPECIAL STATE NORMAL SCHOOL TAX.

Balance on hand July 1, 1905.....	\$ 767.86
Received from state tax, .1 mill levy.....	63,546.00
Total.....	\$ 64,313.86

## DISBURSEMENTS.

Redemption of auditor's warrants.....	\$ 45,000.00
Balance in treasury June 30, 1906.....	19,313.86
Total.....	\$ 64,313.86

## PERMANENT SCHOOL FUND.

Amount received by state treasurer.....	\$ 5,000.00
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## DISBURSEMENTS.

Transferred to counties by treasurer of state.....	\$ 5,000.00
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## CONDITION OF THE TREASURY.

## TEMPORARY SCHOOL FUND.

Balance on hand June 30, 1905.....	\$	4.00
Received from interest on state bonds.....		735.28
Total.....	\$	739.28

## DISBURSEMENTS.

Amount apportioned to counties.....	\$	739.28
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## RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1906.

General revenue .....	\$	1,074,788.31
Agricultural college endowment fund bonds.....		677,000.00
Agricultural college endowment fund cash.....		89.97
Special university fund.....		41,443.98
Special Iowa state college fund.....		44,087.15
Special state normal school fund.....		19,313.96
Total.....	\$	1,856,723.37

## STATEMENT NO. 2.

Showing the Amount of Warrants Issued and to What Charged During the Year Ending June 30, 1906.

Adjutant general, salary.....	\$	2,000.00
Adjutant general, assistant's salary.....		1,500.00
Adjutant general, record clerk's salary.....		1,200.00
Adjutant general, storage.....		712.22
Attorney general, salary.....		4,000.04
Attorney general, assistant's salary.....		1,900.00
Attorney general, clerk's salary.....		900.00
Attorney general, contingent expense.....		746.55
Attorney general, traveling expense.....		156.08
Auditor of state, salary.....		2,200.04
Auditor of state, salary, member of executive council.....		800.00
Auditor of state, deputy's salary.....		1,500.00
Auditor of state, insurance examiner's salary.....		2,000.01
Auditor of state, insurance examiner's assistants and expense.....		6,061.07
Auditor of state, clerks.....		9,370.11
Auditor of state, extra clerks.....		1,826.55
Auditor of state, bank examiners' salaries and expenses.....		11,020.20
Auditor of state, building and loan examinations.....		640.74
Iowa college of agriculture and mechanic arts, financial agent's salary and expenses.....		1,565.01
Iowa college of agriculture and mechanic arts, support, contingent and repair.....		173,708.32
Iowa college of agriculture and mechanic arts, purchase of land and improvement.....		184,930.02
Iowa college of agriculture and mechanic arts, trustees, per diem and expense.....		3,425.50
Agricultural societies.....		15,086.47
Board of control, members' and secretary's salaries.....		10,741.75
Board of control, architect's salary and expense.....		3,619.78
Board of control, clerks.....		6,648.32
Board of control, expense.....		2,631.04
Board of control, state agent and inspection expense.....		2,904.61
Board of control, tuberculosis investigation and quarterly conference.....		598.29
Benedict home.....		3,332.43
Board of educational examiners.....		1,518.40
Board of health.....		6,064.41
Board of medical examiners.....		5,476.86
Bacteriological laboratory.....		4,156.84
Board of dental examiners.....		1,999.12
Board of veterinary medical examiners.....		892.81
Clerk of supreme court, salary.....		2,200.04
Clerk of supreme court, deputy's salary.....		1,500.00
Clerk of supreme court, clerks' salaries.....		2,820.00
Commissioner of labor, salary.....		1,500.00
Commissioner of labor, deputy's salary.....		1,200.00
Commissioner of labor, factory inspector.....		780.00
Commissioner of labor, clerk.....		1,445.28
Commissioner of labor, expense.....		1,500.00
Custodian, salary.....		25,562.53
Custodian, expense.....		110,781.90
Capitol commission, permanent repairs.....		62.47
Collateral inheritance tax, refund.....		85.03
Collateral inheritance tax, court costs.....		9,314.95
Collateral inheritance tax, enforcement fund.....		11,006.18
Census for 1905, expense.....		

## CONDITION OF THE TREASURY.

Dairy commissioner, salary.....	\$ 1,500.00
Dairy commissioner, deputies' salaries.....	4,535.49
Dairy commissioner, expense.....	5,024.95
Department of agriculture, secretary and assistants' salaries.....	2,400.00
Department of agriculture, finance committee.....	137.35
Dubuque rescue home.....	809.18
Iowa department of the G. A. R.....	747.63
Salaries of judges of district courts.....	185,548.00
Executive council, secretary and clerks' salaries.....	5,158.16
Executive council, expense.....	1,013.56
Executive council, expert accountant.....	1,514.50
Executive council, expense in re-surveying lake beds.....	2,523.55
Engraving, plates and cuts.....	2,569.64
Farmers' institutes.....	6,435.86
Fish and game warden's salary, protection of fish and game.....	6,347.48
Florence Crittenton home.....	495.89
Freight, express and cartage.....	6,198.45
General assembly, thirty-first, members' salaries.....	82,500.00
General assembly, thirty-first, employees.....	50,908.90
General assembly, thirty-first, mileage, traveling expense, etc.....	3,105.88
General assembly, thirty-first, chaplains.....	3,475.00
General assembly, thirty-first, senate file No. 139.....	2,500.00
General assembly, thirty-first, house file No. 146.....	852.00
General assembly, thirty-first, house file No. 244.....	495.00
General assembly, thirty-first, senate file No. 111.....	750.00
General assembly, thirty-first, chapter 200, section 1, laws 30 G. A.....	300.00
Governor of state, salary and house rent.....	5,800.08
Governor of state, salary, member of executive council.....	800.08
Governor of state, private secretary, clerks and contingent.....	8,567.15
Governor of state, payment of council.....	1,747.89
Governor of state, return of fugitives.....	3,965.59
Governor of state, arrest of murderers.....	300.00
Governor of state, return of paroled prisoners.....	209.22
Geological survey, salaries and expenses.....	6,885.68
Grey uniforms.....	25.50
Historical department, curator and clerks.....	6,080.04
Historical library and museum (consolidated).....	10,027.73
Historical society, support.....	9,875.00
Horticultural society, support.....	4,000.00
Historical building, completing and furnishing.....	82,486.21
Insane, capture and return of escaped.....	659.90
Insane, non-resident.....	323.63
Inebriates, return and transportation of.....	56.15
Iowa library commission, secretary and clerk's salaries.....	2,655.00
Iowa library commission, traveling expense.....	750.88
Iowa library commission, general expense.....	2,477.90
Interest on school fund loans.....	735.22
Iowa weather and crop service.....	2,594.58
Investigation of the management of state educational institutions and indeterminate sentence and Elmira reformatory system.....	2,592.11
Iowa national guard, permanent camp ground.....	409.84
Insurance commission.....	2,228.27
Louisiana purchase exposition expense.....	2,704.41
Mine inspectors, salaries.....	4,500.00
Mine inspectors, expense.....	1,631.09
Mine inspectors, clerk.....	780.00
Mine inspectors, board of examiners (code, 2480).....	393.96
Mine inspectors, board of examiners (chapter 82, section 3, laws of 28th G. A.).....	2,142.74
Militia.....	70,539.04
Mail carrier.....	1,200.00
Miscellaneous expense (code No. 36).....	231.96
Miscellaneous expense (code No. 165).....	67,222.90
Miscellaneous expense (code No. 164).....	5,080.85
Monuments, Shiloh, Lookout Mountain, Vicksburg and Andersonville.....	39,316.95
Oil inspection.....	28,719.72
Pharmacy commission.....	7,595.67
Publishing notice of pardons.....	216.47
Railroad commissioners' and secretary's salaries.....	8,100.12
Railroad commissioners' clerks.....	2,265.00
Railroad commissioners, general expense.....	273.62
Railroad commissioners, traveling expense.....	695.85
Railroad commissioners, maps.....	1,510.00
Refund of lake bed leases.....	75.00
Refund account of sale of abandoned river channels.....	620.50
Relief of Hull and Metz.....	600.00
State library, salaries.....	8,253.72
State library, law department.....	2,500.00
Secretary of state, salary.....	2,200.04
Secretary of state, salary, member of executive council.....	800.08
Secretary of state, deputy's salary.....	1,500.00
Secretary of state, clerk hire.....	10,870.35
Secretary of state, indexing journals.....	250.00
Superintendent of public instruction, salary.....	2,200.04
Superintendent public instruction, deputy's salary.....	1,500.00
Superintendent public instruction, clerk hire.....	2,260.00
Superintendent public instruction, traveling expense.....	300.00
Superintendent public instruction, school journal.....	98.50
Superintendent of public weights and measures.....	50.00
Judges of supreme court, salaries.....	31,000.16
Supreme court, bailiff, messenger, etc.....	1,026.00
Supreme court, contingent.....	1,761.06
Supreme court, reporter and reporter's clerks' salaries.....	2,460.00
State binding.....	23,013.30
State printing.....	42,606.32

## CONDITION OF THE TREASURY.

State university, support, contingent and supplies.....	\$ 217,375.00
State university, land and improvements.....	75,000.00
State university, regents, per diem and expense.....	866.00
State normal school, support and contingent.....	129,799.01
State normal school, grading and paving walks.....	1,500.00
State normal school, board of trustees.....	974.00
State entomologist.....	844.99
State square proceeds, investing of same.....	5,936.50
Sundry appropriations, house file No. 10, 31st G. A.....	136.00
Sundry appropriations, senate file No. 99, 31st G. A.....	85.30
Sundry appropriations, senate file No. 388, 31st G. A.....	2,942.62
Sundry appropriations, house file No. 177, 31st G. A.....	54.81
Treasurer of state, salary.....	2,200.04
Treasurer of state, salary, member of executive council.....	800.08
Treasurer of state, deputy and clerk's salaries.....	6,547.47
Treasurer of state, treasurer's and deputy's bond.....	2,000.00
Teachers' institutes.....	4,850.00
Transportation of orphans to home.....	26.25
Veterinary surgeon.....	7,346.65

## TO INSTITUTIONS UNDER BOARD OF CONTROL.

<b>Anamosa Penitentiary:</b>	
Support and support of warden.....	\$ 53,184.90
Officers and guards.....	43,485.06
Books, periodicals and lectures and entertainments.....	1,216.13
Transportation of discharged convicts.....	744.68
Contingent and repairs.....	3,699.40
Improvements and supplies.....	35,483.36
<b>Cherokee Hospital for Insane:</b>	
Support.....	180,714.27
Books and periodicals.....	22.43
Contingent and repairs.....	6,908.96
Stereopticon.....	156.70
Improvements.....	30,904.64
<b>Clarinda Hospital for Insane:</b>	
Support.....	148,613.90
Contingent and repairs.....	7,779.13
Improvements.....	20,236.41
<b>Council Bluffs School for the Deaf:</b>	
Support.....	60,252.51
Library books and papers.....	553.16
Contingent and repairs.....	171.99
Improvements.....	109,937.68
<b>Davenport Soldiers' Orphans' Home:</b>	
Support.....	70,281.70
Books and magazines.....	130.83
Contingent and repairs.....	1,986.83
Improvements.....	15,400.40
<b>Eldora Industrial School for Boys:</b>	
Support.....	62,410.21
Lectures and entertainments.....	10.70
Purchase of cows and horses.....	865.00
Library books and magazines.....	151.65
Contingent and repairs.....	747.51
Improvements.....	14,822.58
<b>Fort Madison Penitentiary:</b>	
Support.....	65,682.92
Officers and guards.....	50,910.01
Books, periodicals, lectures and entertainments.....	1,832.76
Warden's house fund.....	32.68
Support of warden.....	250.00
Transportation of discharged convicts.....	1,438.01
Contingent and repairs.....	4,020.70
Improvements.....	20,711.81
<b>Glenwood Institution for Feeble-Minded:</b>	
Support.....	167,507.51
Purchase of land.....	900.00
Contingent and repairs.....	2,470.90
Improvements.....	54,037.72
<b>Independence Hospital for Insane:</b>	
Support.....	150,321.71
Contingent and repairs.....	1,463.39
Improvements.....	12,557.98
<b>Knoxville Hospital for Inebriates:</b>	
Establishing.....	91,208.53
Support.....	21,812.96
Closing home.....	463.57
Transportation of patients.....	691.25
<b>Marshalltown Soldiers' Home:</b>	
Support.....	150,630.41
Improvements.....	4,817.54

## CONDITION OF THE TREASURY.

## Mitchellville Industrial School for Girls:

Support .....	\$ 83,858.17
Library and periodicals .....	228.72
Contingent and repair .....	550.71
Chaplain .....	135.00
Dental fund .....	15.50
Purchase of horses .....	482.00
Improvements .....	2,929.49

## Mount Pleasant Hospital for Insane:

Support .....	170,481.97
Library books and magazines .....	134.81
Purchase of cows .....	42.78
Contingent and repairs .....	3,905.85
Improvements .....	9,259.15

## Vinton College for Blind:

Support .....	82,838.45
Oculist .....	100.00
Improvements .....	1,145.00

Total warrants issued from July 1, 1906, to July 1, 1906.....\$ 3,856,870.64

Warrants outstanding July 1, 1906.....	72,490.05
Total .....	\$ 3,929,360.69
Warrants redeemed from July 1, 1906, to July 1, 1906.....	3,766,894.62
Warrants outstanding July 1, 1906.....	162,466.07
Total .....	\$ 3,929,360.69