

CONDITION OF THE TREASURY.

STATE OF IOWA, OFFICE OF AUDITOR OF STATE,
DES MOINES, MARCH 8, 1923.

HON. U. G. WHITNEY,
Reporter of Supreme Court
and Code Editor.

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 Fortieth 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, 1920, and ending June 30, 1922.

Respectfully,



Auditor of State.

STATEMENT OF THE CONDITION OF THE TREASURY

Receipts, Disbursements and Balances in the Several Funds for the Biennial Period
ended June 30, 1922.

	Balance July 1, 1920	Receipts	Total Amount Available	Disbursements	Balance June 30, 1922
General revenue . . .	\$11,048,928.21	\$46,536,049.24	\$57,584,977.45	\$52,354,323.76	\$ 5,230,653.69
State college endowment bonds	684,450.00	127,400.00	811,850.00	117,950.00	693,900.00
State college endowment cash	7,958.32	109,450.00	117,408.32	117,400.00	8.32
State college endowment interest . . .	446.43	72,071.29	72,517.72	72,517.72	
State college Morrill endowment		100,000.00	100,000.00	100,000.00	
Temporary school fund		2,821.86	2,821.86	2,821.86	
Permanent school fund		34.46	34.46	34.46	
Capitol grounds extension cash	1,278.27	619,906.61	621,184.88	611,340.99	9,843.89
Totals	\$11,743,061.23	\$47,567,733.46	\$59,310,794.69	\$53,376,388.79	\$ 5,934,405.90

TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1922.

General state tax from counties	\$16,585,927.40
Interest on delinquent state tax from counties	59,141.57
Sale of laws by county auditors	1,137.75
From counties for support of insane	2,389,836.72
From counties for support of epileptics	123,604.36
From counties for clothing for blind	2,547.06
From counties for clothing for deaf	1,800.64
From counties for clothing for feeble-minded	90,314.17
From counties for support of orphans' home	115,001.18
From counties for support of tubercular patients	291,783.38
From counties for support of juvenile home	47,037.42
Fees from auditor of state	66,490.90
Fees from superintendent of banking	140,435.52
Fees from clerk of supreme court	8,973.68
Fees from commissioner of insurance	317,457.07
Fees from dairy and food commission	165,299.42
Fees from governor (notary commissions)	51,980.00
Fees from oil inspector	113,745.61
Fees from pharmacy commission	70,716.50
Fees from secretary of state	407,115.75
Fees from superintendent of public instruction	38,001.50
Fees from commission of animal health	18,636.96
Fees from hotel inspector	42,862.00
Fees from board of dental examiners	6,390.65
Fees from board of health and medical examiners	20,757.17
Fees from itinerant physicians	1,750.00
From motor vehicle license fees	12,290,692.10
From interest on primary road funds and motor vehicle fees	113,778.52
From Federal aid and refunds to primary road fund	5,520,405.37
From refunds by highway commission	102,175.05
From fees set aside for federal aid engineering fund	996,411.40
From banks for interest on deposits	151,351.70
For collateral inheritance tax	1,348,384.80
From federal aid to soldiers' home	90,760.00
From insurance tax	2,180,802.71
From tax on freight line and transportation companies	46,526.85
From sales and refunds by state institutions	1,331,683.53
From transfer from temporary school fund	640.27
From hunters' license	238,074.01
From board chiropractic examiners	13,707.00
From cigarette sales tax	590,918.99
From miscellaneous sources	299,362.09
From support of patients in state institutions	41,640.47
Total receipts	\$46,536,049.24
Balance on hand July 1, 1920	11,048,928.21
Total to be accounted for	\$57,584,977.45
Disbursements:	
Auditor's warrants redeemed	\$52,354,323.76
Balance on hand June 30, 1922	5,230,653.69
Total	\$57,584,977.45

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TABLE NO. 2—GENERAL REVENUE EXPENDITURES.

Warrants Issued During Biennial Period Ending June 30, 1922.

GENERAL ACCOUNTS.

Agricultural Society, state aid.....	\$ 272,842.22
Total.....	\$ 272,842.22
Attorney General, salaries.....	49,826.24
Attorney General, traveling expense.....	3,064.08
Attorney General, contingent.....	14,972.69
Attorney General, special peace officers.....	66,179.23
Attorney General, state agents—salaries and expense.....	25,733.82
Total.....	\$ 159,775.56
Auditor of State, salaries.....	45,128.56
Auditor of State, extra clerical assistance and contingent.....	635.18
Auditor of State, inventory conference expense.....	105.77
Auditor of State, county examinations.....	50,161.72
Auditor of State, municipal examinations.....	28,546.78
Auditor of State, county examinations, state expense.....	4,430.80
Auditor of State, municipal accounting—advisory committee.....	56.46
Total.....	\$ 129,065.27
Bacteriological Laboratory, salaries and expense.....	22,956.83
Total.....	\$ 22,956.83
Banking Department, salaries and expense.....	130,531.69
Total.....	\$ 130,531.69
Board of Accountancy, salaries and expense.....	119.86
Total.....	\$ 119.86
Board of Agriculture, salary of clerk—janitor.....	1,200.00
Board of Agriculture, insurance and improvements.....	2,000.00
Board of Agriculture, support of office.....	4,800.00
Board of Agriculture, additional land.....	4,513.00
Board of Agriculture, curbing.....	7,826.57
Board of Agriculture, paving.....	11,779.94
Board of Agriculture, cattle and barn.....	28,653.00
Board of Agriculture, maintenance and improvement of grounds.....	12,500.00
Total.....	\$ 73,272.51
Board of Arbitration, per diem and expense.....	368.31
Total.....	\$ 368.31
Board of Chiropractic Examiners, per diem and expense.....	10,220.45
Total.....	\$ 10,220.45
Board of Conservation, salary of assistant secretary.....	2,400.00
Total.....	\$ 2,400.00
Board of Control, salaries.....	93,293.88
Board of Control, traveling expense.....	10,853.32
Board of Control, contingent.....	3,604.43
Board of Control, tuberculosis expense.....	4,522.78
Board of Control, non-resident insane, cost and expense.....	3,692.04
Board of Control, non-resident insane, removal and expense.....	181.74
Board of Control, transportation of insane—expense.....	13.48
Board of Control, escaped insane, expense of return.....	1,646.94
Board of Control, inspection of hospitals.....	5,012.70
Board of Control, expense of state agents.....	20,487.36
Board of Control, maintenance of state roads.....	63,412.52
Board of Control, medical attention friendless girls.....	2,450.00
Board of Control, consulting architect, expense.....	2,389.87
Board of Control, quarterly conference, expense.....	359.13
Board of Control, paroled inebriates, expense of return.....	121.17
Board of Control, commission of inquiry, expense.....	41.90
Total.....	\$ 212,082.26
Board of Dental Examiners, per diem and expense.....	5,499.85
Total.....	\$ 5,499.85
Board of Education, salaries of employees.....	34,332.51
Board of Education, members' per diem and expense.....	5,974.64
Board of Education, traveling expense—finance committee and assistants.....	11,717.98
Board of Education, misc. telegraph, telephone, etc.....	682.82
Board of Education, instruction of deaf children, state aid.....	5,328.75
Board of Education, compulsory education of blind and deaf children, expense.....	3,883.08
Board of Education, child welfare, research station.....	50,000.00
Total.....	\$ 111,899.78

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Board of Engineering Examiners, per diem and expense.....	\$ 8,260.26
Total.....	\$ 8,260.26
Board of Health, salaries.....	\$ 38,986.98
Board of Health, contingent and expense.....	12,080.81
Board of Health, antitoxin dept., expense.....	3,983.26
Board of Health, embalmers dept., expense.....	2,408.46
Board of Health, plumbing inspection.....	9.40
Board of Health, housing dept., sanitary investigation expense.....	9,421.58
Board of Health, vital statistics.....	13,141.45
Board of Health, nurses department.....	3,212.51
Total.....	\$ 83,244.45
Board of Medical Examiners, expenses.....	\$ 1,707.28
Total.....	\$ 1,707.28
Board of Optometry Examiners, per diem and expense.....	\$ 918.08
Total.....	\$ 918.08
Board of Parole, salaries.....	\$ 22,736.73
Board of Parole, members' per diem and traveling expense and employees' traveling expense.....	40,147.74
Total.....	\$ 62,884.47
Board of Podiatry Examiners, per diem and expense.....	\$ 239.73
Total.....	\$ 239.73
Beef Cattle Producers Association, salary and expense.....	\$ 13,131.57
Total.....	\$ 13,131.57
Bureau of Labor, salaries.....	\$ 32,679.96
Bureau of Labor, traveling expense.....	7,475.04
Total.....	\$ 40,155.00
Bureau of Venereal Disease Control, salaries and expense.....	\$ 54,334.71
Total.....	\$ 54,334.71
Capitol Extension Reimbursement.....	\$ 74,430.82
Total.....	\$ 74,430.82
Clerk of the Supreme Court, salaries.....	\$ 19,029.93
Clerk of the Supreme Court, contingent.....	360.00
Total.....	\$ 19,389.93
Collateral Inheritance Tax, court costs.....	\$ 39.10
Collateral Inheritance Tax, fees.....	48,471.03
Collateral Inheritance Tax, refunds.....	4,106.42
Total.....	\$ 52,616.55
Commerce Counsel, salaries.....	\$ 10,235.17
Total.....	\$ 10,235.17
Commission of Animal Health, salaries and expense.....	\$ 418,706.86
Total.....	\$ 418,706.86
Corn and Small Grain Growers Association, salaries and expense.....	\$ 8,101.83
Total.....	\$ 8,101.83
County refunds.....	\$ 6,588.42
Total.....	\$ 6,588.42
Custodian, salaries.....	\$ 117,384.44
Custodian, extra help.....	5,507.51
Custodian, removal of snow and extra help.....	609.42
Custodian, laundry.....	566.88
Total.....	\$ 124,068.25
Dairy Association, salaries and expense.....	\$ 11,531.46
Total.....	\$ 11,531.46
Dairy and Food, salaries.....	\$ 117,716.60
Dairy and Food, inspectors' per diem.....	7,525.73
Dairy and Food, contingent.....	1,575.70
Dairy and Food, expense.....	72,107.68
Total.....	\$ 198,925.71
District Court (Judges), salaries.....	\$ 511,883.33
District Court (Judges), traveling expense.....	44,444.39
District Court (Judges), traveling expense (outside district).....	1,006.07
Total.....	\$ 557,333.79
Document Editor, salaries.....	\$ 6,126.81
Document Editor, printing bills and classified indexes.....	235.53
Total.....	\$ 6,362.34

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Educational Board of Examiners, per diem and expense.....	\$	41,419.68
Total.....	\$	41,419.68
Entomologist, per diem and expense.....	\$	10,416.97
Total.....	\$	10,416.97
Executive Council, salaries.....	\$	55,081.84
Executive Council, furniture, stores and supplies.....	\$	191,509.39
Executive Council, telephone, telegraph, water, repairs, etc.....	\$	19,891.21
Executive Council, fuel.....	\$	37,705.05
Executive Council, repairs and improvements.....	\$	16,444.07
Executive Council, road improvement machinery freight and expense.....	\$	67,348.73
Executive Council, members' and employees' traveling expense.....	\$	857.91
Executive Council, survey of lake beds, expense.....	\$	50,382.81
Executive Council, drainage of lakes.....	\$	7,507.79
Executive Council, G. A. R. encampment, expense.....	\$	10.00
Executive Council, necessary expense (no appropriation).....	\$	2,018.55
Executive Council, investigations, etc., expense.....	\$	61,159.22
Executive Council, cost, state cases.....	\$	20,209.11
Executive Council, Great Lakes, Saint Lawrence project.....	\$	4,731.68
Executive Council, improvement of highways.....	\$	142,375.52
Executive Council, boundary commission, compensation and expense.....	\$	207.58
Executive Council, Governor's conference.....	\$	500.00
Total.....	\$	687,940.49
Express, freight and drayage.....	\$	5,383.40
Total.....	\$	5,383.40
Farmers' Institute, state aid.....	\$	7,768.96
Total.....	\$	7,768.96
Federal Aid Engineering.....	\$	996,411.40
Total.....	\$	996,411.40
Fish and Game, salaries and expense.....	\$	243,512.11
Fish and Game, boundary waters, expense.....	\$	6,729.67
Total.....	\$	250,241.78
Fire Marshal, salaries.....	\$	18,156.70
Fire Marshal, expense, traveling and fees.....	\$	11,089.15
Fire Marshal, contingent.....	\$	1,909.50
Total.....	\$	31,155.35
Grand Army of the Republic, support.....	\$	1,500.00
Total.....	\$	1,500.00
General Assembly—Thirty-ninth, members' salaries.....	\$	158,200.00
General Assembly—Thirty-ninth, members' mileage.....	\$	2,104.70
General Assembly—Thirty-ninth, employes' salaries.....	\$	67,250.20
General Assembly—Thirty-ninth, chaplains.....	\$	640.00
General Assembly—Thirty-ninth, sundry appropriations.....	\$	2,621.25
General Assembly—Thirty-ninth, inaugural expense.....	\$	718.00
General Assembly—Thirty-ninth, joint committee on tax revision.....	\$	2,775.82
General Assembly—Thirty-ninth, Rathbun investigation.....	\$	155.06
General Assembly—Thirty-ninth, John Hammill.....	\$	2,000.00
General Assembly—Thirty-ninth, A. W. McFarlane.....	\$	1,000.00
General Assembly—Thirty-ninth, D. C. Mott.....	\$	1,000.00
General Assembly—Thirty-ninth, Henry and Nina Peterson.....	\$	500.00
General Assembly—Thirty-ninth, A. C. Waters, trustee for LeVerne Peterson.....	\$	4,500.00
General Assembly—Thirty-ninth, voting system, balance due.....	\$	3,736.56
Total.....	\$	247,201.59
Geological Survey, secretary's salary.....	\$	3,220.00
Geological Survey, expense.....	\$	16,351.87
Total.....	\$	19,571.87
Governor, salaries.....	\$	29,599.91
Governor, contingent and expense.....	\$	1,702.17
Governor, publication of notices.....	\$	94.41
Governor, additional counsel.....	\$	600.00
Governor, railroad valuation expense (Also see R. R. Com.).....	\$	1,688.87
Governor, return of fugitives, expense.....	\$	138.90
Governor, reward for arrest and conviction of criminal.....	\$	2,350.00
Total.....	\$	36,174.26
Highway Commission, maintenance fund.....	\$	1,400,015.07
Total.....	\$	1,400,015.07
Historical Department, salaries.....	\$	67,935.89
Historical Department, traveling expense.....	\$	1,124.02
Historical Department, miscellaneous co-operation, etc.....	\$	104.94
Historical Department, historic motion pictures.....	\$	2,163.26
Historical Department, binding and supplies (Archives).....	\$	665.00
Historical Department, portraits.....	\$	1,800.00
Historical Department, historical expense.....	\$	198.88
Historical Department, archives expense.....	\$	1,224.50

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Historical Department, board of conservation expense.....	719.20
Total.....	\$ 75,935.49
Historical Society, permanent support	24,000.00
Historical Society, additional permanent support—37th.....	4,000.00
Historical Society, additional permanent support—39th.....	20,500.00
Total.....	\$ 68,500.00
Horticultural Society, support	8,000.00
Horticultural Society, exposition expense	12,000.00
Total.....	\$ 20,000.00
Hotel Inspection, salaries and expense.....	35,377.75
Total.....	\$ 35,377.75
Industrial Commissioner, salaries and expense.....	15,780.74
Industrial Commissioner, salaries	15,437.10
Industrial Commissioner, contingent and expense.....	1,458.37
Total.....	\$ 32,626.21
Insurance Department, salaries and examiners' per diem and expense.....	41,304.73
Insurance Department, salaries	30,671.60
Insurance Department, examiners' per diem and expense (state expense).....	13,261.27
Insurance Department, contingent and expense	2,379.67
Insurance Department, examinations (insurance)	74,683.59
Insurance Department, examinations (fraternal)	7,436.16
Insurance Department, tax refunds	47,003.98
Total.....	\$ 216,741.00
Library Commission, salaries	24,204.73
Library Commission, expense	17,629.14
Total.....	\$ 41,833.87
Mine Examiners, Board of, per diem and traveling expense.....	4,306.01
Total.....	\$ 4,306.01
Mine Inspectors, Salaries	20,200.00
Mine Inspectors, traveling expense (District No. 1).....	1,691.60
Mine Inspectors, office expense (District No. 1).....	132.80
Mine Inspectors, traveling expense (District No. 2).....	1,682.64
Mine Inspectors, office expense (District No. 2).....	140.05
Mine Inspectors, traveling expense (District No. 3).....	862.64
Total.....	\$ 24,709.33
Motor Vehicle Department, salaries and expense.....	531,307.61
Total.....	\$ 531,307.61
National Guard, support	484,016.24
National Guard, strike duty	6,730.35
National Guard, compensation for injury, expense, etc.....	3,101.45
Total.....	\$ 493,848.04
Oil Inspection, salaries and expense	53,765.75
Oil Inspection, salaries	35,490.30
Oil Inspection, traveling expense	14,439.25
Total.....	\$ 103,695.30
Pensions, Spirit Lake survivors	735.33
Pensions, northern border brigade	16,603.32
Pensions, widows of survivors.....	3,272.67
Pensions, relief of various persons.....	600.00
Total.....	\$ 21,211.32
Permanent School Fund Interest.....	656.24
Total.....	\$ 656.24
Permanent School Fund, Redemption of Bonds	10,937.18
Total.....	\$ 10,937.18
Pharmacy Commission, members' and secretary's salary	6,600.00
Pharmacy Commission, members' per diem and traveling expense.....	4,848.96
Pharmacy Commission, secretary's salary	2,100.00
Pharmacy Commission, members' traveling expense	3,700.75
Pharmacy Commission, expense	146.60
Pharmacy Commission, contingent and clerical assistance.....	1,137.00
Pharmacy Commission, secretary's traveling expense.....	35.84
Total.....	\$ 18,569.15
Primary Road Fund.....	\$21,700,534.64
Spirit Lake highway.....	8,433.66
County apportionment	215,307.25
Total.....	\$21,924,284.55
Presidential Electors, compensation and mileage.....	197.90
Total.....	\$ 197.90
Printing Board, salaries	14,040.74
Printing Board, members' per diem and traveling expense.....	1,346.94

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Printing Board, printing and binding.....	490,032.98
Total.....	\$ 505,420.66
Prison Breach, costs and fees.....	\$ 329.85
Total.....	\$ 329.85
Providential Contingent.....	\$ 17,168.75
Total.....	\$ 17,168.75
Psychopathic Hospital, support.....	\$ 118,509.42
Psychopathic Hospital, buildings and equipment.....	130,000.00
Psychopathic Hospital, equipment.....	62,000.00
Psychopathic Hospital, to complete construction.....	35,000.00
Total.....	\$ 345,509.42
Poultry Associations, county show, state aid.....	\$ 7,844.28
Poultry Associations, state show, state aid.....	954.30
Total.....	\$ 8,798.58
Railroad Commission, salaries.....	\$ 83,696.38
Railroad Commission, expense.....	27,140.40
Railroad Commission, valuation department (Also see Governor).....	22,735.46
Total.....	\$ 133,572.24
Removal expense.....	\$ 32.24
Total.....	\$ 32.24
Relief, Frederick M. Hull.....	\$ 240.00
Relief, Joseph Metz.....	240.00
Total.....	\$ 480.00
Reporter, Supreme Court, salaries.....	\$ 16,364.52
Reporter, Supreme Court, extra stenographer.....	600.00
Reporter, Supreme Court, preparation supplement to compiled code and code Rev. (333-39th).....	18,367.69
Reporter, Supreme Court, preparation of code annotations (323-39th).....	8,961.63
Reporter, Supreme Court, clerical assistants, publishing session laws.....	637.00
Reporters, Supreme Court, code revision and preparation code annotations (50-38).....	6,480.19
Total.....	\$ 51,411.03
Retrenchment and Reform Committee, per diem and expense.....	\$ 1,671.01
Retrenchment and Reform Committee, contingent.....	14,414.65
Total.....	\$ 16,085.66
Reward for return of escaped prisoners.....	\$ 1,025.00
Total.....	\$ 1,025.00
Secretary of State, salaries.....	\$ 46,162.78
Secretary of State, purchase of supreme court reports.....	8,386.06
Secretary of State, submission of constitutional amendment.....	1,038.75
Secretary of State, publishing laws and census.....	4,102.40
Secretary of State, survey of abandoned islands.....	2,796.23
Secretary of State, blue sky contingent.....	320.87
Total.....	\$ 62,307.09
State Library, salaries.....	\$ 87,103.49
State Library, law and legislative reference department salaries.....	10,685.17
State Library, historical department expense.....	16,571.40
State Library, law and legislative reference work.....	3,907.17
State Library, law and legislative reference dept. expense.....	12,039.87
State Library, miscellaneous department expense.....	12,011.61
State Library, medical department salaries.....	3,944.34
State Library, medical department expense.....	5,116.99
State Library, extra help and apprentices.....	1,199.94
Total.....	\$ 102,579.98
State public parks.....	\$ 218,465.85
Total.....	\$ 218,465.85
Superintendent of Public Instruction, salaries.....	\$ 43,199.29
Superintendent of Public Instruction, traveling expense.....	4,259.83
Superintendent of Public Instruction, contingent.....	2,041.54
Superintendent of Public Instruction, mining camp schools.....	90,732.13
Superintendent of Public Instruction, Teachers' Placement Bureau, additional clerical help.....	4,343.21
Superintendent of Public Instruction, normal training state aid and supervisory expense.....	330,072.13
Superintendent of Public Instruction, consolidated schools, state aid.....	299,997.95
Superintendent of Public Instruction, standard rural schools, state aid expense.....	191,350.24
Superintendent of Public Instruction, normal institute, state aid.....	9,950.00
Superintendent of Public Instruction, inspectors' traveling expense.....	2,643.59
Total.....	\$ 978,589.91
Supreme Court, salaries.....	\$ 106,692.50
Supreme Court, contingent.....	1,036.53
Total.....	\$ 107,729.03

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Temple of Justice.....	\$	21,852.10
Total.....	\$	21,852.10
Treasurer of State, salaries.....	\$	56,654.18
Treasurer of State, cigarette department, salaries and traveling expense.....	\$	19,537.02
Treasurer of State, cigarette tax refund.....		608.14
Treasurer of State, examiners' traveling expense.....		3,222.74
Treasurer of State, contingent.....		2,680.47
Treasurer of State, parole relief funds.....		1,250.00
Treasurer of State, bond premiums.....		4,000.00
Treasurer of State, citation for examinations.....		248.09
Total.....	\$	88,200.64
Veterinary Surgeon, salaries.....	\$	5,218.35
Total.....	\$	5,218.35
Vocational Education, salaries and expense (schools).....	\$	44,113.49
Vocational Education, office salaries and expense.....		61,949.45
Total.....	\$	106,062.94
Vocational Rehabilitation, support.....	\$	4,113.37
Vocational Rehabilitation, additional office equipment.....		576.95
Vocational Rehabilitation, temporary support (to 6-30-21).....		26.03
Total.....	\$	4,716.35
War Roster Commission, salaries and expense.....	\$	15,509.69
Total.....	\$	15,509.69
University Hospital, care of indigent children and persons.....	\$	1,138,029.72
Total.....	\$	1,138,029.72
Weather and Crop Service Bureau, salaries.....	\$	10,434.26
Weather and Crop Service Bureau, miscellaneous clerk hire.....		822.50
Weather and Crop Service Bureau, miscellaneous expense.....		1,063.48
Total.....	\$	12,320.24
Workmen's Compensation, re-imbusement to state employees.....	\$	18,979.99
Total.....	\$	18,979.99
School for Deaf—Council Bluffs, support fund.....	\$	246,149.57
School for Deaf—Council Bluffs, cottage for small children.....		30,000.00
School for Deaf—Council Bluffs, scholarships.....		1,000.00
School for Deaf—Council Bluffs, repair and contingent.....		30,000.00
School for Deaf—Council Bluffs, library and book binding.....		1,000.00
School for Deaf—Council Bluffs, equipment.....		91,000.00
School for Deaf—Council Bluffs, paving.....		17,390.33
Total.....	\$	416,539.90
Iowa State College—Ames, soldier tuition, 38th.....	\$	21,906.58
Iowa State College—Ames, enlargement of buildings and additional buildings, 37th and 38th.....		28,200.00
Iowa State College—Ames, repairs and improvements, barns, etc., 38th.....		15,700.00
Iowa State College—Ames, extension heating system, etc., 37th and 38th.....		27,150.00
Iowa State College—Ames, armory building, 37th.....		114,800.00
Iowa State College—Ames, completion of buildings, 37th.....		50,000.00
Iowa State College—Ames, sewer construction and paving, 37th and 38th.....		8,100.00
Iowa State College—Ames, library building, 38th.....		5,000.00
Iowa State College—Ames, state apiarist, 37th.....		3,300.00
Iowa State College—Ames, construction of buildings, purchase of land, 39th.....		138,500.00
Iowa State College—Ames, permanent college support fund, 39th.....		759,000.00
Iowa State College—Ames, summer session, 39th.....		20,000.00
Iowa State College—Ames, sub-collegiate courses in Agriculture, etc., 39th.....		20,000.00
Iowa State College—Ames, contingent fund, repair and minor improvements, 39th.....		10,000.00
Iowa State College—Ames, library books and periodicals, 39th.....		20,000.00
Iowa State College—Ames, maintenance and improvement public grounds, 39th.....		10,000.00
Iowa State College—Ames, soldier tuition, 39th.....		30,980.00
Iowa State College—Ames, engineering experiment station, 39th.....		20,000.00
Iowa State College—Ames, agricultural experiment station, 39th.....		134,500.00
Iowa State College—Ames, agricultural and home economics extension, 39th.....		85,000.00
Iowa State College—Ames, trade school and engineering extension, 39th.....		10,000.00
Iowa State College—Ames, veterinary investigations, 39th.....		6,000.00
Iowa State College—Ames, equipment and furnishings for buildings, etc., 37th, 38th and 39th.....		164,900.00
Iowa State College—Ames, extension and equipment for heating plant, 39th.....		36,000.00
Iowa State College—Ames, additional construction and equipment, 36th and 39th.....		155,800.00
Iowa State College—Ames, permanent collegiate support, 36th and 38th.....		1,158,000.00
Iowa State College—Ames, summer session, 36th and 38th.....		62,500.00
Iowa State College—Ames, two- and four-year courses home economics, 36th.....		40,000.00
Iowa State College—Ames, sub-collegiate course, agriculture, etc., 36th and 38th.....		193,000.00
Iowa State College—Ames, contingent fund, 36th and 38th.....		96,000.00
Iowa State College—Ames, library books and periodicals, 36th and 38th.....		20,000.00
Iowa State College—Ames, winter short courses, 36th.....		28,500.00
Iowa State College—Ames, maintenance and improvement, public grounds, 38th and 38th.....		25,000.00
Iowa State College—Ames, veterinary practitioners' course, 36th.....		5,000.00
Iowa State College—Ames, engineering experiment station, 36th and 38th.....		40,000.00
Iowa State College—Ames, good roads experimentation, 36th.....		20,000.00
Iowa State College—Ames, agriculture, experiment station, 36th and 38th.....		331,000.00

CONDITION OF TREASURY

Iowa State College—Ames, agriculture and home economics extension, 36th and 38th	190,000.00
Iowa State College—Ames, engineering extension and trade schools, 36th and 38th	55,000.00
Iowa State College—Ames, veterinary investigations, 36th	25,000.00
Iowa State College—Ames, repairs and improvements, 36th	2,500.00
Iowa State College—Ames, animal husbandry, 37th	74,092.46
Total	\$ 4,190,429.04
State University—Iowa City, soldier tuition, 38th	\$ 24,913.00
State University—Iowa City, construction, buildings, purchase of land, 39th	165,000.00
State University—Iowa City, educational support, 39th	517,647.00
State University—Iowa City, college of liberal arts, law, etc., 39th	80,000.00
State University—Iowa City, college, medicine, 38th and 39th	125,000.00
State University—Iowa City, college, dentistry, 39th	20,000.00
State University—Iowa City, college, education, 39th	26,000.00
State University—Iowa City, graduate college, 39th	40,000.00
State University—Iowa City, summer school, 39th	38,000.00
State University—Iowa City, equipment and supplies, 39th	16,000.00
State University—Iowa City, equipment of buildings, 38th	50,000.00
State University—Iowa City, repair and contingent, 39th	43,000.00
State University—Iowa City, library, 39th	35,000.00
State University—Iowa City, buildings and grounds, 39th	80,000.00
State University—Iowa City, administration, 39th	18,000.00
State University—Iowa City, school of commerce, 38th and 39th	75,000.00
State University—Iowa City, nurses' training, 38th and 39th	40,000.00
State University—Iowa City, soldier tuition, 39th	39,010.00
State University—Iowa City, epidemiology laboratory, 39th	15,000.00
State University—Iowa City, university extension and public health service, 39th	43,000.00
State University—Iowa City, additional equipment for buildings, etc., 39th	75,000.00
State University—Iowa City, paving, etc., 38th and 39th	32,500.00
State University—Iowa City, general lighting system, 39th	5,000.00
State University—Iowa City, grading and planting, 39th	10,000.00
State University—Iowa City, additional reading room library, 39th	5,000.00
State University—Iowa City, educational support, 36th and 38th	1,009,400.00
State University—Iowa City, college arts and law, 36th	136,700.00
State University—Iowa City, college, dentistry, 36th, 37th and 38th	58,450.00
State University—Iowa City, college, education, 36th, 37th and 38th	50,000.00
State University—Iowa City, graduate college, 36th and 38th	38,000.00
State University—Iowa City, college, fine arts, 36th and 38th	11,000.00
State University—Iowa City, university extension, 36th, 37th and 38th	55,500.00
State University—Iowa City, summer school, 36th and 37th	52,000.00
State University—Iowa City, equipment and supplies, 36th and 38th	32,000.00
State University—Iowa City, repair and contingent, 36th and 38th	83,000.00
State University—Iowa City, buildings and grounds, 36th and 38th	39,500.00
State University—Iowa City, administration, 36th and 38th	20,450.00
State University—Iowa City, library, 36th and 38th	47,500.00
State University—Iowa City, epidemiology laboratory, 36th and 38th	15,000.00
State University—Iowa City, fire proofing old Capitol building, 37th	35,000.00
State University—Iowa City, nurses' home, 38th	120,000.00
State University—Iowa City, completion nurses' home, 39th	25,000.00
State University—Iowa City, armory buildings, 37th	35,000.00
Total	\$ 3,481,570.00
Iowa Teachers' College—Cedar Falls, improvement and equipment gymnasium, 37th	\$ 1,000.00
Iowa Teachers' College—Cedar Falls, teachers' fund, 39th	165,000.00
Iowa Teachers' College—Cedar Falls, summer term, 39th	44,000.00
Iowa Teachers' College—Cedar Falls, contingent and repair, 39th	100,000.00
Iowa Teachers' College—Cedar Falls, library, 39th	10,000.00
Iowa Teachers' College—Cedar Falls, librarian's salary fund, 39th	8,000.00
Iowa Teachers' College—Cedar Falls, hospital fund, 39th	6,000.00
Iowa Teachers' College—Cedar Falls, extension service, fund, 39th	30,000.00
Iowa Teachers' College—Cedar Falls, extension summer school, 38th and 39th	55,000.00
Iowa Teachers' College—Cedar Falls, teachers' fund, 36th and 38th	329,000.00
Iowa Teachers' College—Cedar Falls, summer term fund, 36th and 38th	84,000.00
Iowa Teachers' College—Cedar Falls, contingent and repair, 36th and 38th	189,500.02
Iowa Teachers' College—Cedar Falls, library, 36th and 38th	15,000.00
Iowa Teachers' College—Cedar Falls, librarian's salary fund, 36th and 38th	20,000.00
Iowa Teachers' College—Cedar Falls, hospital fund, 36th and 38th	7,500.00
Iowa Teachers' College—Cedar Falls, extension service fund, 36th and 38th	59,500.00
Iowa Teachers' College—Cedar Falls, equipment and training school building, 37th	2,700.00
Iowa Teachers' College—Cedar Falls, paving and sidewalks, 38th	5,000.00
Total	\$ 1,131,200.02
College for Blind—Vinton, support fund, 36th, 38th and 39th	\$ 110,564.26
College for Blind—Vinton, repair and contingent fund, 39th	6,500.00
College for Blind—Vinton, piano and furniture, 39th	5,000.00
College for Blind—Vinton, improvements, 39th	6,000.00
College for Blind—Vinton, equipment, 39th	6,000.00
College for Blind—Vinton, greenhouse, 39th	4,000.00
College for Blind—Vinton, support fund, 39th	40,000.00
College for Blind—Vinton, repair and contingent, 36th and 38th	4,000.00
College for Blind—Vinton, oculist fund, 36th	200.00
College for Blind—Vinton, printing plant, 36th	1,000.00
Total	\$ 183,264.26

CONDITION OF TREASURY

State Institution Accounts, special appropriation, 37th, 38th and 39th.....	\$	40,204.84
Total.....	\$	40,204.84
Anamosa, support, 38th	\$	403,048.59
Anamosa, salaries, officers and employees, 38th		213,863.85
Anamosa, salaries of foremen, 36th.....		2,498.22
Anamosa, establishment and maintenance, industries, 35th.....		310,528.67
Anamosa, dental, oculist, etc., 38th.....		1,002.15
Anamosa, power house, 31st		1,000.00
Anamosa, heating industrial building, 37th.....		999.84
Anamosa, two silos, 39th.....		2,000.00
Anamosa, hog house, 39th.....		1,087.85
Anamosa, slaughter house, 39th.....		1,485.00
Anamosa, transportation of prisoners and gift money, 39th.....		7,923.73
Anamosa, dental, oculist, etc., 39th.....		1,515.70
Anamosa, lectures, amusements, etc., 39th.....		1,409.98
Anamosa, contingent and repair, 39th.....		25,379.32
Anamosa, purchase of land, 38th and 39th.....		52,135.75
Anamosa, gate receipts, 35th.....		1,115.97
Total.....	\$	1,026,992.62
Cherokee, support, 38th	\$	716,226.19
Cherokee, contingent and repair, 38th.....		15,854.33
Cherokee, improvement of water supply, 37th.....		41,165.84
Cherokee, new boilers and stokers, 38th.....		12,000.00
Cherokee, completion of waterworks, 38th.....		16,543.49
Cherokee, paving, 38th		38,867.29
Cherokee, plumbing renewals, 39th.....		3,141.40
Cherokee, dairy barn, 39th.....		10,000.00
Cherokee, root cellar, 39th.....		4,885.00
Cherokee, slaughter house, 39th.....		2,500.00
Cherokee, contingent and repair, 39th.....		24,692.68
Cherokee, comp. grading, curbing, etc., 39th.....		1,843.45
Total.....	\$	885,719.47
Clarinda, support, 38th	\$	668,465.51
Clarinda, tubercular hospital, 37th.....		5,497.53
Clarinda, books and periodicals, 36th.....		12,000.00
Clarinda, dairy barn, 37th.....		34,151.87
Clarinda, contingent and repair, 38th.....		1,988.82
Clarinda, tubercular hospital and equipment, 39th.....		19,498.88
Clarinda, plumbing and fixtures, 39th.....		
Clarinda, contingent and repair, 39th.....		
Total.....	\$	741,602.61
Davenport, support, 38th	\$	276,529.93
Davenport, gymnasium buildings, 37th.....		30,000.00
Davenport, dental, oculist, etc., 38th.....		1,564.62
Davenport, land, 35th		2,394.80
Davenport, transfer of children, 38th.....		1,858.41
Davenport, chaplains, lectures, etc., 38th.....		542.10
Davenport, coal storage and repairs, 39th.....		3,000.00
Davenport, dental, oculist, etc., 39th.....		521.75
Davenport, chaplains, lectures, etc., 39th.....		1,356.99
Davenport, contingent and repairs, 39th.....		29,028.37
Davenport, bath rooms, 37th.....		1.01
Total.....	\$	346,797.98
Eldora, support, 38th	\$	316,751.12
Eldora, chaplain, lectures, etc., 38th.....		746.00
Eldora, athletic fund, 37th.....		93.94
Eldora, repair cottages, 37th.....		2,864.55
Eldora, books and periodicals, 37th.....		84.38
Eldora, administration, building repairs, 36th.....		1,224.62
Eldora, boys' cottage and furniture, 37th.....		138.21
Eldora, land, 38th		6,911.13
Eldora, gymnasium, 36th		701.04
Eldora, steam boilers and equipment, 39th.....		53.62
Eldora, mangle and laundry equipment, 39th.....		357.75
Eldora, equipment and supplies, educational dept., 39th.....		1,008.85
Eldora, transportation of boys, 39th.....		1,580.72
Eldora, dental, oculist, etc., 39th.....		6,310.82
Eldora, chaplain, lectures, etc., 39th.....		958.70
Eldora, contingent and repair, 39th.....		36,251.34
Eldora, farm implements, 37th.....		267.40
Eldora, equipment for machine shop, 37th.....		993.41
Total.....	\$	377,277.60
Fort Madison, support, 38th	\$	309,114.67
Fort Madison, salaries, 38th		166,369.88
Fort Madison, establishment and maintenance, industries, 35th.....		54,825.02
Fort Madison, establishment and maintenance, industries, 36th.....		371,801.70
Fort Madison, establishment and maintenance, industries, 37th.....		32,894.11
Fort Madison, locks for cells, 30th.....		12.18
Fort Madison, re-roofing, etc., 34th.....		227.50
Fort Madison, gate receipts, 35th.....		1,715.35
Fort Madison, transportation of prisoners, 38th.....		1,777.68
Fort Madison, contingent and repair, 38th.....		8,304.59

CONDITION OF TREASURY

Fort Madison, fencing, 36th	166.15
Fort Madison, purchase, farm land, 38th.....	1,600.00
Fort Madison, dental, oculist, etc., 38th.....	1,379.32
Fort Madison, lecturers, amusements, etc., 38th.....	313.90
Fort Madison, cell house and equipment, 39th.....	422.78
Fort Madison, transportation of prisoners and gift money, 39th.....	525.00
Fort Madison, dental, oculist, etc., 39th.....	1,423.46
Fort Modison, lectures and concerts, 39th.....	47.23
Fort Madison, contingent and repairs, 39th.....	12,804.91
Total.....	\$ 965,224.93
Glenwood, support, 38th	\$ 869,219.93
Glenwood, bakery building, 38th.....	28,890.44
Glenwood, laundry machinery, 39th.....	4,801.00
Glenwood, repairs and extension, steam heat, 39th.....	12,372.74
Glenwood, chaplain, lectures, etc., 39th.....	675.27
Glenwood, contingent and repair, 39th.....	19,539.49
Glenwood, industrial buildings and equipment, 39th.....	33,604.01
Glenwood, building for boys, 37th.....	147.96
Total.....	\$ 969,250.84
Independence, support, 38th	\$ 748,179.30
Independence, contingent and repair, 38th.....	28,412.59
Independence, draining land, 37th.....	3,154.04
Independence, completion, power house, 38th.....	6,836.33
Independence, tubercular hospital, 37th.....	40,000.00
Independence, tubercular hospital (additional), 39th.....	14,945.15
Independence, barn for young stock, 39th.....	3,500.00
Independence, contingent and repair, 39th.....	18,010.73
Total.....	\$ 863,038.14
Knoxville, support, 30th.....	\$ 4,339.14
Knoxville, support, 38th.....	2,164.50
Total.....	\$ 6,503.64
Marshalltown, support, 38th	\$ 584,797.00
Marshalltown, contingent and repair, 38th.....	6,865.46
Marshalltown, additional buildings, 37th.....	86.33
Marshalltown, lectures, etc., 39th.....	1,054.60
Marshalltown, contingent and repair, 39th.....	26,586.93
Marshalltown, repairing main building.....	.05
Total.....	\$ 619,390.37
Mitchellville, support, 38th	\$ 161,277.93
Mitchellville, dental, oculist, etc., 37th.....	451.88
Mitchellville, remodeling laundry, 37th.....	1,993.58
Mitchellville, chaplain, lectures, etc., 38th.....	377.85
Mitchellville, boilers, 37th	1,500.00
Mitchellville, transportation of girls, 38th.....	460.58
Mitchellville, cottage and equipment, 38th.....	15,215.30
Mitchellville, wagon scales, 39th.....	47.14
Mitchellville, boiler and connections, 39th.....	7,725.94
Mitchellville, renewing tunnel pipe, etc., 39th.....	9,878.34
Mitchellville, library, books, etc., 39th.....	332.38
Mitchellville, music and instruments, 39th.....	89.60
Mitchellville, transportation of girls, 39th.....	257.06
Mitchellville, chaplain, 39th	238.76
Mitchellville, contingent and repair, 39th.....	20,920.39
Total.....	\$ 220,766.73
Mount Pleasant, support, 38th	\$ 706,997.88
Mount Pleasant, contingent and repair, 38th.....	26,839.74
Mount Pleasant, laundry building and equipment, 37th.....	29,563.33
Mount Pleasant, sewer, 37th	781.60
Mount Pleasant, hose and fire equipment, 37th.....	729.20
Mount Pleasant, new floors, 38th.....	22.43
Mount Pleasant, electric wiring and fixtures, 37th.....	743.32
Mount Pleasant, books and periodicals, 38th.....	340.79
Mount Pleasant, railway switch, 36th.....	72.48
Mount Pleasant, beds and bedding, 37th.....	263.75
Mount Pleasant, mechanical stokers, 38th.....	10,729.18
Mount Pleasant, coal crushing machine, 38th.....	2,075.51
Mount Pleasant, remodeling and refurnishing carriage barn, 39th.....	10,424.00
Mount Pleasant, boilers and stokers, 39th.....	14,167.91
Mount Pleasant, contingent and repair.....	19,858.18
Mount Pleasant, boiler house	412.10
Mount Pleasant, boilers	11,000.00
Total.....	\$ 835,021.40
Oakdale, support, 38th	\$ 346,600.09
Oakdale, contingent and repair, 38th.....	7,751.91
Oakdale, laboratory apparatus, 37th.....	44,983.41
Oakdale, switchboard, 37th	62.30
Oakdale, medical laboratory, 38th.....	25,000.00
Oakdale, completion and equipment laboratory building (add'l), 39th.....	64,971.84
Oakdale, additional hospital building, 39th.....
Oakdale, tunnels and pipe connections, 39th.....

CONDITION OF TREASURY

Oakdale, chaplain, lectures, etc., 39th.....	973.46
Oakdale, contingent and repair, 39th.....	8,188.68
Oakdale, elevator, 37th.....	1,444.69
Oakdale, hospital and furniture, 36th.....	300.00
Oakdale, X-Ray machine, 38th.....	85.67
Total.....	\$ 500,362.05
Rockwell City, support, 38th.....	\$ 105,871.18
Rockwell City, contingent and repair, 38th.....	5,788.70
Rockwell City, sewage disposal, 38th.....	6,558.73
Rockwell City, pathological building, 37th.....	4,857.41
Rockwell City, pathological building, (Add'l), 38th.....	2,126.99
Rockwell City, fencing and drainage, 37th.....	1,020.71
Rockwell City, furniture and furnishings, 37th.....	225.60
Rockwell City, laundry and equipment, 37th.....	58.73
Rockwell City, lectures, amusements, etc., 38th.....	208.45
Rockwell City, lectures, amusements, etc., 39th.....	1,915.17
Rockwell City, industrial building and school house.....	.25
Rockwell City, cow barn and silos.....	688.33
Rockwell City, hog house, 38th.....	362.74
Total.....	\$ 129,682.99
Toledo, support, 38th.....	\$ 118,350.37
Toledo, electric wiring, etc., 38th.....	2,219.83
Toledo, poultry house, 38th.....	135.35
Toledo, furniture and supplies, 38th.....	10,000.00
Toledo, dairy and horse barn, 38th.....	1,500.00
Toledo, fences, gates, etc., 38th.....	908.95
Toledo, live stock, 38th.....	2,000.00
Toledo, farm implements, etc., 38th.....	907.64
Toledo, superintendent's cottage, 39th.....	4,935.70
Toledo, root cellar, 39th.....	3,183.86
Toledo, horse and dairy barn, 39th.....	4,062.55
Toledo, hog house, 39th.....	1,500.00
Toledo, sewer and cont. to outlet, 39th.....	1,523.28
Toledo, dental, oculist, etc., 39th.....	477.94
Toledo, chaplain, lectures, etc., 39th.....	188.85
Toledo, contingent and repair, 39th.....	16,523.24
Toledo, buildings.....	8,942.59
Total.....	\$ 177,840.15
Woodward, support.....	\$ 294,709.85
Woodward, cottage for tubercular patients, 37th.....	19,195.87
Woodward, horse barn, 37th.....	8,372.28
Woodward, fencing, 37th.....	265.70
Woodward, tunnels, 37th.....	283.50
Woodward, additional water supply, 38th.....	4,977.72
Woodward, water, 39th.....	69,905.11
Woodward, dormitory for employees, etc., 39th.....	9,284.45
Woodward, chapel, library, halls, etc., 39th.....	28,798.09
Woodward, root cellar, 39th.....	5,159.26
Woodward, dairy barn, second wing, 39th.....	2,826.25
Woodward, pictures, books, etc., 39th.....	93.10
Woodward, contingent and repair, 39th.....	16,853.64
Woodward, dining halls and kitchen, 38th.....	13,000.00
Woodward, books, pictures, etc., 37th.....	29.20
Woodward, hog house, 38th.....	504.25
Total.....	\$ 474,258.27
Grand total warrants issued July 1, 1920, to June 30, 1922.....	\$52,766,972.20
Warrants outstanding July 1, 1920.....	850,609.78
Total.....	\$53,617,581.98
Warrants redeemed July 1, 1920, to June 30, 1922.....	\$52,354,323.76
Warrants outstanding July 1, 1922.....	1,263,258.22
Total.....	\$53,617,581.98

TABLE NO. 3—SPECIAL FUND.

Warrants Issued and Redeemed in the Capitol Grounds Extension Fund During the Biennial Period Ending June 30, 1922.

Warrants outstanding July 1, 1920.....	\$ 7,244.71
Warrants issued during biennium.....	348,170.60
Total.....	\$ 355,415.31
Warrants redeemed during biennium.....	\$ 354,173.49
Warrants outstanding June 30, 1922.....	1,241.82
Total.....	\$ 355,415.31