

STATEMENT OF THE CONDITION OF THE TREASURY

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

	Balance July 1, 1926	Total Receipts	Total Amount Available	Total Amount Disbursed	Balances June 30, 1928
General revenue (including Interim 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- ment bonds	674,300.00	83,800.00	758,100.00	67,400.00	690,700.00
State college endow- ment cash	20,682.07	65,060.00	85,742.07	81,400.00	4,342.07
State college endow- ment interest	533.70	75,755.80	76,289.50	76,039.50	250.00
Soldiers' bonus tax and interim acct.	786,104.35	3,809,536.28	4,595,640.63	3,756,199.59	839,441.04
Soldiers' bonus bond sale receipts	1,858,270.00	188.50	1,858,458.50	1,854,595.03	3,863.47
Capitol ground ex- 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 Year	Second 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 Year	Second Year	Total
Refunds, Reimbursements and Sales:			
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
Total	\$17,034,734.62	\$17,941,236.11	\$34,975,970.73

TABLE NO. 2—TRUST FUND RECEIPTS

	First Year	Second 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
Total	\$15,083,579.54	\$20,258,146.69	\$35,341,726.23

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

First Year:	
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
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	\$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
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	\$36,102,654.57
Second Year:	
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
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	\$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
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	\$42,987,521.76
Net increase in primary road contingent fund.....	845,211.43
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	\$42,642,310.33

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

	First Year	Second Year	Total
Attorney General:			
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
Auditor of State:			
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
Bacteriological Laboratory:			
Salaries	10,230.00	15,152.48	25,382.48
Expense	4,130.62	22.31	4,152.93
Board of Control:			
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
Board of Education:			
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 Year	Second Year	Total
Board of Parole:			
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
Bureau of Labor:			
Salaries	18,200.00	18,400.00	36,600.00
Traveling expense	3,059.62	3,173.38	6,233.00
Clerk of Supreme Court:			
Salaries	9,500.00	10,099.93	19,599.93
Contingent	68.00	433.22	501.22
Commission of inquiry.....	33.00	.....	33.00
Custodian:			
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
Department of Agriculture:			
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
Department of Health:			
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
Department Public Instruction:			
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 Year	Second Year	Total
Director of Budget:			
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
District Court:			
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
Entomologist:			
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
Executive Council:			
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
Fire Marshal:			
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
General Assembly	377,773.95	27,711.59	405,485.54
Geological Survey:			
Salaries	5,400.00	5,400.00	10,800.00
Expense	3,265.32	4,169.91	7,435.23
Governor:			
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
Historical Department:			
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
Historical Society:			
Salaries	19,199.50	19,692.73	38,892.23
Expense	14,226.73	14,212.19	28,438.92
Industrial Commission:			
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
Insane, Non-Resident:			
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 Year	Second Year	Total
Insurance Commission:			
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
Iowa Commission for Blind:			
Expense and salaries	11,324.00	17,462.38	28,786.38
Library Commission:			
Salaries	13,666.90	13,975.80	27,642.70
Contingent	8,490.22	9,192.57	17,682.79
Mine Examiners:			
Per diem and traveling	2,477.55	1,655.74	4,133.29
Mine Inspectors:			
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
National Guard:			
Salaries	24,747.74	22,410.21	47,157.95
Expense	196,269.05	183,081.70	379,350.75
Camp Dodge:			
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
Pharmacy Commission:			
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
Pioneer law makers			
	20.25		20.25
Printing Board:			
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
Railroad Commission:			
Salaries	44,558.14	44,663.39	89,221.53
Expense	9,165.04	8,716.62	17,881.66
Commerce Counsel:			
Salaries	11,500.06	12,209.68	23,709.74
Expense	1,561.48	3,692.56	5,254.04
Valuation Department:			
Salaries	9,650.81	10,124.19	19,775.00
Expense	4,157.73	4,079.71	8,237.44
Motor Carrier:			
Salaries	8,554.84	14,502.42	23,057.26
Expense	591.62	4,142.56	4,734.18
Relief:			
Mitchell cavalry	240.00	240.00	480.00
F. M. Hull	240.00	240.00	480.00
Reporter of Supreme Court:			
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 Year	Second 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 Year	Second 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
State University:			
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
State Teachers College:			
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
Board of Control:			
Emergencies	24,383.41	27,169.99	51,553.40
Butter	26,242.98	132.02	26,375.00
Anamosa:			
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
Cherokee:			
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 Year	Second 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 Year	Second 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 State Auditor	Redeemed by State Treasurer	Outstanding at end of 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 State Auditor	Redeemed by State Treasurer	Outstanding at end of fiscal year
Outstanding warrants July 1, 1926, as shown 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 3,234.23	\$14,646,502.56	
Outstanding warrants July 1, 1926.....	\$15,034,582.21 461,950.31		
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 2,384.22	\$19,561,430.21	
Outstanding warrants July 1, 1927.....	\$19,013,199.83 850,029.96		
Outstanding warrants June 30, 1928.....	\$19,863,229.79		\$ 301,799.58

