

CONDITION OF THE TREASURY

HON. CHARLES D. O'DONNELL,
Superintendent of Printing.

Dear Sir: In accordance with the requirements of Section 18, Article III, of the Constitution of Iowa, I have the honor to submit for publication with the laws of the Forty-fifth 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, 1930, and ending June 30, 1932.

Respectfully submitted,

C. W. STORMS,
Auditor of State.

STATEMENT OF THE CONDITION OF TREASURY

Receipts, Disbursements and Balances in the Several Funds for Biennial Report
Ending June 30, 1932

	Balance July 1, 1930	Total Receipts	Total Amount Available	Total Amount Disbursements	Balances June 30, 1932
General Revenue (including interim account)	\$ 4,158,090.66	\$35,485,913.11	\$39,644,003.77	\$34,937,332.68	\$ 4,706,671.09
Trust funds	3,773,973.63	59,153,831.31	62,927,804.94	57,912,725.81	5,015,079.13
State college endow- ment cash	1,511.82	16,022.50	17,534.32	16,000.00	1,534.32
State college endow- ment bonds	693,600.00	24,000.00	717,600.00	24,000.00	693,600.00
State college endow- ment interest		53,633.81	53,633.81	53,533.81	100.00
Soldiers' bonus tax	902,284.82	3,161,159.81	4,063,444.63	3,245,266.25	818,178.38
Soldiers' bonus bond sale receipts	4,453.80		4,453.80	595.00	3,858.80
	\$ 9,533,914.73	\$97,894,560.54	\$107,428,475.27	\$96,189,453.55	\$11,239,021.72

TABLE NO. 1—GENERAL REVENUE RECEIPTS
Receipts During Biennial Period Ending June 30, 1932

	First Year	Second Year	Total
General state tax collected from county treas- urers	\$ 9,053,305.31	\$10,268,130.26	\$19,321,435.57
From counties for clothing feeble-minded.....	36,688.84	37,818.91	74,507.75
From counties for clothing deaf and blind.....	7,313.51	9,258.40	16,571.91
From counties for clothing epileptics.....	20,088.35	21,537.30	41,625.65
From counties for support insane.....	1,290,690.48	1,290,243.47	2,580,933.95
From counties for support juvenile.....	54,248.59	53,927.83	108,176.42
From counties for support orphans.....	86,085.12	78,297.00	164,382.12
From counties for support tubercular.....	241,413.02	249,253.68	490,666.70
Support of state patients.....	2,312.08	3,560.41	5,872.49
Psychopathic hospital care of patients.....	7,421.25	1,174.50	8,595.75
Special Tax:			
Cigarette tax	1,406,929.69	1,207,137.94	2,614,067.63
Inheritance tax	957,363.76	812,555.03	1,769,918.79
Equipment car	60,875.75	47,072.90	107,948.65
Insurance tax	1,700,924.72	1,653,119.31	3,354,044.03
Fees from Officers:			
Attorney general	727.99	222.75	950.74
Auditor of state, building and loan.....	690.90	506.40	1,197.30
Clerk of supreme court.....	4,324.90	3,326.22	7,651.12
Department of agriculture.....	227,185.94	418,108.85	645,294.79
Department of health.....	413.26	1,007.00	1,420.26
Barbers examiners	21,550.00	22,146.00	43,696.00
Chiropractic examiners	4,093.00	2,220.00	6,313.00
Cosmetology examiners	16,744.00	18,068.00	34,812.00
Dental examiners	2,976.00	3,509.00	6,485.00
Embalmers examiners	3,111.00	3,995.00	7,106.00
Medical examiners	10,563.00	9,444.00	20,007.00
Nurses examiners	12,608.00	14,616.00	27,224.00
Optometry examiners	1,807.00	1,779.00	3,586.00
Osteopathy examiners	2,387.00	2,137.00	4,524.00
Podiatry examiners	138.00	266.00	404.00
Geological survey	188.45	330.52	518.97
Governor	18,017.40	4,425.00	22,442.40
Historical Department	610.51	539.40	1,049.91
Insurance fees	152,416.83	136,051.26	288,468.09
Mine inspectors	121.00	201.00	322.00
Pharmacy department	49,547.00	32,449.00	81,996.00
Printing board	16,973.90	25,980.54	42,954.44
Secretary of state.....	220,185.73	151,867.96	372,053.69
Territorial home, state aid.....	18,462.33	33,899.66	52,361.99
Purchase of land, Eldora.....	577.50	577.50	1,155.00
Refunds, Reimbursements and Sales:			
Anamosa sales, penitentiary.....	508,231.41	429,008.35	937,239.76
Anamosa refunds, penitentiary.....	42,681.02	39,544.77	82,225.79
Cherokee refunds, insane.....	17,119.75	6,261.32	23,381.07
Clarinda refunds, insane.....	12,027.48	6,818.18	18,845.66
Davenport refunds, orphans.....	12,259.86	5,988.43	18,248.29
Eldora refunds, school for boys.....	7,453.90	6,147.11	13,601.01
Fort Madison sales, penitentiary.....	503,965.76	501,659.75	1,005,625.51

TABLE NO. 1—GENERAL REVENUE RECEIPTS—CONTINUED

	First Year	Second Year	Total
Fort Madison refunds, penitentiary.....	38,790.16	34,190.39	72,980.55
Glenwood refunds, feeble-minded children..	6,300.66	5,149.38	11,450.04
Independence refunds, insane.....	11,022.13	8,544.54	19,566.67
Marshalltown refunds, soldiers' home.....	5,656.47	5,048.59	10,705.06
Mitchellville refunds, school for girls.....	3,093.43	2,630.09	5,723.52
Mt. Pleasant refunds, insane.....	25,483.12	25,824.42	51,307.54
Oakdale refunds, tubercular.....	7,610.11	5,599.85	13,209.96
Rockwell City refunds, reformatory for women	21,921.34	30,969.82	52,891.16
Toledo, juvenile home	3,618.26	3,442.87	7,061.13
Woodward, epileptic	36,701.90	18,376.55	55,078.45
Auditor of state, county accounting.....	74,179.18	99,228.41	173,407.59
Auditor of state, municipal accounting.....	41,528.91	35,103.00	76,631.91
Employment agency	965.00	895.00	1,860.00
Executive council, supplies.....	8,076.91	2,625.45	10,702.36
Executive council, supplies.....	3,258.03	7,236.35	10,494.38
Executive council, old merchandise.....	976.99	121.87	1,098.86
Executive council, leases, dams, etc.....	9,670.26	6,131.32	15,801.58
Iowa commission for blind.....	9,829.46	7,935.36	17,764.82
Insurance company examinations.....	34,555.67	56,221.67	90,777.34
Printing board	8,359.50	20,908.32	29,267.82
Real estate	35,653.00	23,087.23	58,740.23
Treasurer of state, cigarette postage.....	410.93	48.06	458.99
Miscellaneous refunds	9,252.43	57,722.00	66,974.43
State parks	27,453.43	17,939.28	45,392.71
Vocational education	3,162.11	.....	3,162.11
Vocational rehabilitation	14,800.00	18,081.60	32,881.60
National guard .....	.....	992.06	992.06
Railroad commission, pipe line.....	.....	31,782.50	31,782.50
Industrial commission, highway commission .....	.....	15,000.00	15,000.00
Drivers' license .....	.....	69,078.57	69,078.57
Securities department .....	.....	1,768.08	1,768.08
	\$17,258,049.68	\$18,227,870.54	\$35,485,920.22
To correct warrants written on wrong fund....	*64.60	57.49	7.11
	\$17,257,985.08	\$18,227,928.03	\$35,485,913.11

*Represents minus amount.

TABLE NO. 2—TRUST FUND RECEIPTS
Biennial Period Ending June 30, 1932

	First Year	Second Year	Total
Banking department	\$ 114,500.00	\$ 103,550.10	\$ 218,050.10
Board of accounting examiners.....	2,000.00	2,852.50	4,852.50
Board of architect examiners.....	1,583.24	1,780.00	3,313.24
Board of educational examiners.....	19,632.10	21,556.53	41,288.63
Board of court reporter examiners.....	70.00	100.00	170.00
Board of parole.....	127.00	50.00	177.00
Board of health, plumbing.....	63.75	17.25	81.00
Fish and game.....	343,529.40	292,639.23	636,168.63
Highway commission	7,155.43	4,757.43	11,912.86
Board of engineering examiners.....	3,414.00	3,354.00	6,768.00
Motor carriers	268,562.69	312,272.09	580,834.78
Motor vehicle suspense.....	862,483.37	771,823.18	1,634,306.55
Secretary of state.....	3,620.00	11,684.48	15,304.48
Primary road	14,924,712.04	4,814,340.09	19,739,052.13
Primary road, motor vehicle draws.....	11,500,000.00	12,500,000.00	24,000,000.00
Primary road, gas revenue.....	6,293,280.32	5,966,186.48	12,259,466.80
Motor vehicle administration.....	581.51	1,495.99	2,077.50
	\$34,345,264.85	\$24,808,559.35	\$59,153,824.20
Correction in warrant account, securities dept.....	.....	7.11	.....
	\$34,345,264.85	\$24,808,566.46	\$59,153,831.31

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

First Year:	
Balance in trust fund July 1, 1930.....	\$ 4,253,731.93
Balance in general fund July 1, 1930.....	2,180,397.68
Receipts in trust fund July 1, 1930, to June 30, 1931.....	34,345,329.45
Receipts in general fund July 1, 1930, to June 30, 1931.....	17,257,985.08
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Warrants redeemed in trust fund.....	\$58,037,444.14
Warrants redeemed in general fund.....	\$34,069,681.40
Balance in the trust fund June 30, 1931.....	17,075,459.08
Balance in the general fund June 30, 1931.....	4,444,243.48
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	\$57,952,307.64
Net decrease in primary road contingent.....	85,136.50
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	\$58,037,444.14
Second Year:	
Balance in trust fund July 1, 1931.....	\$ 4,444,243.48
Balance in general fund July 1, 1931.....	2,362,923.68
Receipts in trust fund July 1, 1931, to June 30, 1932.....	24,809,559.35
Receipts in general fund July 1, 1931, to June 30, 1932.....	18,227,870.54
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Warrants redeemed in trust fund.....	\$49,843,597.05
Warrants redeemed in general fund.....	\$23,843,044.41
Balance in trust fund June 30, 1932.....	17,861,873.60
Balance in general fund June 30, 1932.....	5,319,557.10
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	\$49,753,453.22
Net decrease in primary road contingent.....	90,143.83
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	\$49,843,597.05

TABLE NO. 4—GENERAL REVENUE EXPENDITURES
Warrants Issued During Biennial Period Ending June 30, 1932

	First Year	Second Year	Total
Attorney General:			
Salaries	\$ 33,700.00	\$ 33,470.47	\$ 67,170.47
Traveling	3,901.88	2,825.87	6,727.75
Contingent	4,140.65	1,939.91	6,080.56
Peace officers	55,683.70	64,624.95	120,308.65
State agents	11,701.97	12,239.04	23,941.01
Auditor of State:			
Salaries	25,500.00	25,663.75	51,163.75
Board of audit.....	4,200.00	4,200.00	8,400.00
Contingent	2,843.60	2,287.84	5,131.44
State examiners' expense.....	698.86	879.80	1,578.66
County accounting expense.....	79,217.11	91,257.15	170,474.26
Municipal accounting expense.....	39,520.85	34,566.99	74,087.84
Bacteriological Laboratory:			
Salaries and expense.....	15,093.44	14,345.18	29,438.62
Board of Assessment and Review:			
Salaries and expense.....	64,663.81	83,228.06	147,891.87
Board of Control:			
Salaries	65,580.77	63,430.32	129,011.09
Inspectors	1,218.00	1,056.00	2,274.00
Traveling expense	5,671.85	4,825.55	10,497.40
State agents	12,709.72	11,736.18	24,445.90
Contingent	1,285.15	1,453.36	2,738.51
Publication of bulletins.....	1,902.32	2,573.98	4,476.30
Quarterly conference.....	121.45	103.92	225.37
Aid to friendless girls.....	2,500.00	2,490.00	4,990.00
Child welfare	589.62	329.01	918.63
State roads	12,220.47	13,216.23	25,436.70
Board of Education:			
Salaries	17,846.53	17,866.93	35,713.46
Members per diem.....	4,950.00	5,010.00	9,960.00
Traveling expense	3,808.78	7,765.67	16,572.45
Aid to blind.....	5,011.68	6,146.06	11,157.74
Aid to deaf.....	10,440.00	9,330.00	19,770.00
President's office expense.....	49.80	39.87	89.67
Release of mortgages.....	2.50	.....	2.50
State roads	7,265.49	22,464.46	29,729.95

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—CONTINUED

	First Year	Second Year	Total
Board of Parole:			
Salaries	22,500.00	22,500.00	45,000.00
Expense	10,708.12	9,582.11	20,290.23
Corporation Counsel		275.39	275.39
Commission for Reduction Expense		4,114.19	4,114.19
Commission of Inquiry		67.80	67.80
Bureau of Labor:			
Salaries	18,399.99	18,400.00	36,799.99
Traveling expense	3,932.16	3,429.82	7,361.98
Clerk of Supreme Court:			
Salaries	10,400.00	10,400.04	20,800.04
Contingent	570.50	327.50	898.00
Custodian:			
Salaries	57,292.38	58,108.58	115,400.96
Extra help	1,786.00	1,480.00	3,266.00
Laundry towels	468.52	523.50	992.02
Department of Agriculture:			
Salaries	125,308.13	124,884.80	250,192.93
Traveling and contingent	44,222.57	28,446.30	72,668.87
Animal industry	301,975.93	209,417.29	511,393.22
Beef producers	7,215.30	4,086.22	11,301.52
Corn and small grain growers	4,392.21	3,081.15	7,473.36
Dairy association	6,510.47	4,560.93	11,071.40
Farmers' institute	13,541.98	21,165.62	34,707.60
Horticultural exposition	3,500.00	3,000.00	6,500.00
Horticultural society	6,250.00	6,000.00	12,250.00
Eradication of corn borer	68.82	5,629.65	5,698.47
Horse breeders	6,716.90	4,414.79	11,131.69
Veterinary examiners	142.53	274.00	416.53
Weather and Crops:			
Salaries	7,399.95	7,397.32	14,797.27
Contingent	1,226.87	1,308.43	2,530.30
Department of Health:			
Salaries	51,737.09	61,607.78	113,344.87
Traveling expense	3,993.27	2,637.64	6,630.91
Lecturer	1,133.33	61.94	1,195.77
Engineering and housing	5,169.93	4,729.93	9,899.86
Quarantine and contingent	4,051.62	3,482.97	7,534.59
Antitoxin	5,403.82	8,802.85	14,206.67
Epidemiologist expense	641.34	796.75	1,438.09
Equipment and laboratory	1,050.78	567.52	1,618.30
Replacing cars	532.50	511.53	1,044.03
Inspectors' expense	5,558.17	9,896.65	15,454.82
Members traveling	415.80	332.40	748.20
New cars	1,224.00	.....	1,224.00
Membership	106.00	78.00	184.00
Stream pollution	33.29	1,008.76	1,042.05
Investigation, tuberculosis	4,117.90	.....	4,117.90
Barbers' salaries and expense	21,793.25	21,951.44	43,744.69
Chiropractic salaries	1,695.96	1,755.96	3,451.92
Chiropractic expense	758.02	671.78	1,429.80
Cosmetology expense	16,709.81	15,522.11	32,231.92
Dental salaries and expense	1,660.68	2,207.28	3,867.94
Embalmers' expense	994.13	923.37	1,917.50
Medical expense	1,218.87	830.78	2,049.65
Nurses	2,009.57	1,765.21	3,774.78
Optometry expense	594.62	670.76	1,265.38
Osteopathy expense	2,197.63	1,783.17	3,980.80
Podiatry expense	338.52	388.90	727.42
Maternity and hygiene .....	.....	4,603.75	4,603.75
Department of Public Instruction:			
Salaries	23,786.67	23,820.00	47,606.67
Traveling expense	5,008.53	5,104.72	10,113.25
Contingent	3,580.89	2,995.82	6,576.71
Normal training	150,530.75	209,815.62	360,346.37
Consolidated schools	149,497.22	300,000.32	449,497.54
Standard schools	99,630.10	100,743.75	200,373.85
Mining camp schools	51,979.13	48,908.61	100,887.74
Emergency mining camp	33,462.01	27,294.84	60,756.85
Normal institute	4,900.00	4,800.00	9,700.00
Tuition employees' children	6,401.82	11,477.14	17,878.96
Research handicapped children	4,628.37	5,018.27	9,646.64

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—CONTINUED

	First Year	Second Year	Total
Director of Budget:			
Salaries	21,300.00	19,925.00	41,225.00
Expense	1,453.82	720.75	2,174.57
Certified public accountant.....	714.33	2,211.79	2,926.12
Extra help		80.00	80.00
District Court:			
Salaries	308,291.51	342,607.15	650,898.66
Traveling expense	26,905.94	31,391.27	58,297.21
Entomologist:			
Salaries	3,600.00	3,600.00	7,200.00
Extra help	1,075.00	84.50	1,159.50
Expense	2,750.35	3,032.13	5,782.48
Executive Council:			
Salaries	19,854.96	19,879.91	39,734.87
Furniture and stores	172,013.85	201,675.91	373,689.76
Express, freight and dray	3,686.14	3,801.27	7,487.41
Governor's conference	200.00	100.00	300.00
Necessary expense	1,200.70	42,800.27	44,000.97
Providential contingent	2,606.78	24,117.67	26,724.45
Traveling expense	286.00	106.05	392.05
Court cost	17,488.38	16,646.55	34,134.93
Great Lakes	4,625.06		4,625.06
Capitol repairs	28,037.58	27,413.53	55,451.11
Additional assistance	21,128.01	12,682.06	33,810.07
Improvement Missouri and Mississippi.....	5,000.00		5,000.00
School tax land	1,776.35	1,277.10	3,053.45
Voting machine	235.26		235.26
Furniture and stores.....	41,345.02		41,345.02
Auditing state institutions		67,110.87	67,110.87
War flags	977.59	249.84	1,227.43
Legislative emergency	3,274.45		3,274.45
Purchase of land.....	176.00		176.00
Rent		10,141.40	10,141.40
National encampment		13,164.15	13,164.15
Amos Hiatt building.....		24,822.89	24,822.89
Fire Marshal:			
Salaries	10,100.00	10,100.00	20,200.00
Traveling expense	3,210.37	3,598.28	6,808.65
Extra help	180.78	196.46	377.24
Reporting fires	4,372.05	3,579.30	7,951.35
Contingent	172.85	198.15	371.00
General Assembly:			
Senate expense	91,091.10		91,091.10
House expense	169,966.30		169,966.30
Miscellaneous expense	86,647.42	10,154.87	96,802.29
Greene and Story counties.....		88.91	88.91
Geological Survey:			
Salaries	5,700.00	4,800.00	10,500.00
Traveling expense	3,763.56	990.93	4,754.49
Reports	4,167.01	1,278.21	5,445.22
G. A. R.....	750.00	750.00	1,500.00
Governor:			
Salaries	16,600.00	16,600.00	33,200.00
Traveling expense	1,112.83	243.59	1,356.42
Publications	108.00		108.00
Rewards	250.00	391.01	641.01
Uniform laws	278.73		278.73
Arbitration		431.12	431.12
Historical Department:			
Salaries	44,232.66	43,822.50	88,055.16
Support	6,067.48	4,558.52	10,626.00
Historical Society:			
Salaries	22,785.20	19,997.00	42,782.20
Support	17,513.75	14,413.08	31,926.83
Industrial Commission:			
Salaries	16,602.52	16,650.00	33,252.52
Traveling	1,111.82	1,102.88	2,214.50
Medical attention	740.00	632.50	1,372.50
Miscellaneous expense	97.00	100.00	197.00
Workmen's compensation	22,587.46	26,137.64	48,725.10
Peace officers compensation.....	10,374.84	14,882.32	25,257.16

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—CONTINUED

	First Year	Second Year	Total
Insane:			
Nonresident transfer	1,252.00	599.41	1,851.41
Nonresident commitment	723.88	295.13	1,019.01
Insurance Department:			
Salaries	41,833.08	46,222.63	88,055.71
Contingent	2,482.87	1,247.30	3,730.17
Traveling expense	739.37	916.46	1,655.83
Additional examiners and extra help	6,639.58	480.50	7,120.08
Bond premium	125.00	125.00	250.00
Examiners' expense	34,467.38	58,709.96	93,177.34
Iowa Commission for Blind:			
Salaries and expense	21,538.52	19,151.90	40,690.42
Legislative Tax Commission	1,682.04		1,682.04
Library Commission:			
Salaries	14,726.46	14,820.00	29,546.46
Support	9,932.21	9,215.51	19,147.72
Mine Examiners:			
Per diem and expense	1,269.79	1,423.51	2,693.30
Mine Inspectors:			
Salaries	11,100.00	11,100.00	22,200.00
Traveling expense	2,539.67	2,214.08	4,744.75
Office rent	343.73	297.70	641.43
Research work		4,478.63	4,478.63
National Guard:			
Salaries	23,782.11	19,468.61	43,250.72
Support	180,224.51	174,662.78	354,887.29
Extra help	731.20	20.99	752.19
Contingent		723.29	723.29
Camp Dodge:			
Salaries	6,900.00	8,220.00	15,120.00
Buildings and grounds	5,783.16	11,543.99	17,327.15
School of instruction	5,413.38	146.03	5,559.41
Injury compensation	1,422.07	178,638.50	180,060.57
Retrenchment and reform order No. 7	12.53	4.82	17.35
War roster salaries	2,775.00		2,775.00
Board members' per diem and traveling		3,722.51	3,722.51
Registration sailors' and soldiers' graves		2,535.04	2,535.04
Pensions:			
Widows, Northern Border Brigade	810.33	720.00	1,530.33
Widows, Spirit Lake survivors	480.00	480.00	960.00
F. M. Hull?	360.00	360.00	720.00
Marjorie Hall	200.00	200.00	400.00
George Brown		430.00	430.00
McCanby and Merritt		610.00	610.00
Pioneer Law Makers	96.91		96.91
Printing Board:			
Salaries	16,616.77	13,600.00	30,216.77
Printing and binding	170,477.03	125,339.40	295,816.43
Traveling expense	757.10	654.22	1,411.32
Per diem	400.00	320.00	720.00
Refunds	14.00	22.50	36.50
Printing cigarette stamps	3,677.87	7,748.59	11,426.46
Publishing session laws	472.66		472.66
Digest of agricultural survey		2,840.71	2,840.71
Board of assessment and review		2,708.13	2,708.13
Prison Breach:			
Cost and fees	591.95	334.15	926.10
Publications	5,500.00		5,500.00
Pharmacy Commission:			
Salaries	6,468.46	5,460.00	11,928.46
Ford cars	2,437.79	2,518.36	4,956.15
Support		600.01	600.01
Extra help		2,450.35	2,450.35
Railroad Commission:			
Salaries	45,553.20	47,109.81	92,663.01
Support	6,535.36	2,425.68	8,961.04
Pipe line	67.75	2,315.72	2,383.47
National association members		1,075.00	1,075.00
Traveling		4,855.39	4,855.39

TABLE NO. 4—GENERAL REVENUE EXPENDITURES—CONTINUED

	First Year	Second Year	Total
Commerce Council:			
Salaries	12,137.48	12,199.98	24,337.40
Support	1,138.13	2,057.47	3,195.60
Reports and transcripts		253.56	253.56
Law books and periodicals		192.55	192.55
Valuation Department:			
Salaries	7,190.00	7,200.00	14,390.00
Support	2,655.40	2,280.52	4,935.92
Reporters, Supreme Court:			
Salaries	14,100.00	14,100.00	28,200.00
Contingent	340.71	6.00	346.71
Code revision	3,994.49	8,036.68	12,031.17
Retrenchment and Reform Committee.....	582.14		582.14
Secretary of State:			
Salaries	17,499.98	16,845.79	34,345.77
Contingent	608.35	490.60	1,098.85
Securities Department:			
Salaries and expense.....	21,849.87	26,091.33	47,941.20
Real Estate Department:			
Salaries and expense.....	20,781.80	17,573.68	38,355.48
State Fair Board:			
Aid to county fairs.....	149,988.39	149,499.86	299,488.25
Maintenance	30,000.00	175,000.00	205,000.00
Insurance	3,000.00	3,000.00	6,000.00
State Library:			
General salaries	16,983.33	16,900.00	33,883.33
General support	7,254.61	5,652.37	12,906.98
Law salaries	10,420.00	11,070.00	21,490.00
Law support	8,220.92	6,458.12	14,679.04
Medical salaries	6,700.00	6,700.00	13,400.00
Medical support	2,578.31	2,436.03	5,014.34
Economic and social salaries.....	3,000.00	3,000.00	6,000.00
Economic and social support.....	1,774.48	2,064.49	3,838.97
State Parks:			
Salaries and expense.....	127,384.71	102,239.12	229,623.83
Investigation	480.97		480.97
State Parks, State Roads:			
Maintenance	25,499.01	45,568.95	71,067.96
Supreme Court:			
Salaries	84,715.80	85,421.84	170,137.64
Books and periodicals.....	577.75	725.15	1,302.90
Treasurer of State:			
Salaries	36,314.35	37,151.76	73,466.11
Extra help	495.48	475.80	971.28
Traveling expense	4,354.40	6,619.17	10,973.57
Bond of treasurer and deputy.....	2,000.00	2,000.00	4,000.00
Bond of cashier.....	125.00	125.00	250.00
Inheritance traveling	3,950.04	3,737.11	7,687.15
Inheritance fees	4,201.00	3,703.00	7,904.00
Inheritance refunds	16,449.38	4,924.84	21,374.22
Inheritance court cost.....	71.25	29.25	100.50
Cigarette Department:			
Salaries	29,448.38	30,700.00	60,148.38
Traveling and replacing cars.....	15,408.52	15,317.17	30,725.69
Cigarette refund	1,727.54	2,045.28	3,772.82
Insurance on cigarette stamps.....		2,715.78	2,715.78
Vocational Education:			
Salaries	11,807.31	11,960.00	23,767.31
Support	4,571.21	4,246.99	8,818.20
Vocational Rehabilitation:			
Salaries	7,463.22	7,540.00	15,003.22
Support	30,857.77	30,081.63	60,939.40
Chemist, motor oil.....		7,144.51	7,144.51
Oleomargarine enforcement		2,000.83	2,000.83
Short course, department of agriculture.....		8,000.00	8,000.00
Seed analyst, department of agriculture.....		670.12	670.12
	\$ 4,443,350.93	\$ 4,747,519.14	\$ 9,190,869.17

TABLE NO. 4—STATE INSTITUTIONS, WARRANTS ISSUED
 During Biennial Period Ending June 30, 1932
 GENERAL REVENUE EXPENDITURES
 BOARD OF EDUCATION INSTITUTIONS

	First Year	Second Year	Total
Iowa State College:			
Administration	\$ 129,500.00	\$ 2,432,950.00	\$ 2,562,450.00
Library operation	80,000.00		80,000.00
Physical plant operation	315,000.00		315,000.00
Educational purposes	1,270,500.00		1,270,500.00
Agriculture and home economics	220,000.00		220,000.00
Dairy inspection	3,000.00		3,000.00
Engineering extension	35,000.00		35,000.00
Agricultural experiment station	245,000.00		245,000.00
Engineering experiment station	57,000.00		57,000.00
Veterinary investigation	40,000.00		40,000.00
Industrial research	30,000.00		30,000.00
Marketing extension	30,000.00		30,000.00
Research, poultry extension	10,000.00		10,000.00
Research, onion extension	15,000.00		15,000.00
Research, butterfat extension	8,000.00		8,000.00
General improvement	37,500.00		37,500.00
Equipment	37,500.00		37,500.00
Survey of industries	5,474.34	79.00	5,553.34
Total	\$ 2,566,474.34	\$ 2,433,029.00	\$ 4,999,503.34
State University:			
Administration	\$ 100,000.00	\$ 2,450,000.00	\$ 2,550,000.00
Physical plant	505,038.00		505,038.00
Educational purposes	1,650,000.00		1,650,000.00
Extension purposes	63,750.00		63,750.00
Maternity and infancy	21,213.60		21,213.60
Child welfare	40,750.00		40,750.00
Hygiene and preventative medicine	17,250.00		17,250.00
Equipment	50,000.00		50,000.00
General improvement	350,000.00		350,000.00
Psychopathic hospital	108,000.00	108,000.00	216,000.00
Eugenic board	181.96		181.96
Indigent patients	1,000,240.76	1,018,812.07	2,019,052.83
Soldiers' tuition	6,744.00	5,246.00	11,990.00
Total	\$ 3,913,168.32	\$ 3,582,058.07	\$ 7,495,226.39
Vinton School for the Blind:			
Salaries and maintenance	\$ 91,359.17	\$ 163,128.20	\$ 254,487.37
Council Bluffs School for the Deaf:			
Salaries and support	\$ 216,896.96	\$ 231,083.39	\$ 447,980.35
Equipment	10,000.00	21,000.00	31,000.00
School buildings and water mains	19,634.58		19,634.58
Total	\$ 246,531.54	\$ 252,083.39	\$ 498,614.93
State Teachers' School at Cedar Falls:			
Administration and general expense	\$ 70,000.00	\$ 708,500.00	\$ 778,500.00
Physical plant operation	90,500.00		90,500.00
Educational purposes	443,500.00		443,500.00
Extension purposes	40,000.00		40,000.00
Summer school	15,000.00		15,000.00
General improvement	15,000.00		15,000.00
Heating plant	5,000.00	160,000.00	165,000.00
Total	\$ 679,000.00	\$ 868,500.00	\$ 1,547,500.00
Grand total board of education institutions.	\$ 7,496,533.37	\$ 7,298,798.66	\$14,795,332.03

BOARD OF CONTROL INSTITUTIONS
Warrants Issued
TABLE NO. 4—GENERAL REVENUE EXPENDITURES—CONTINUED

	First Year	Second Year	Total
Emergency, all institutions.....	\$ 30,227.15	\$ 18,807.28	\$ 49,034.43
Anamosa (Men's Reformatory):			
Support	393,298.56	420,840.59	814,139.15
Special	89,450.98	131,697.14	221,148.12
Industries	426,903.01	305,153.93	732,056.94
Cherokee (Insane Hospital):			
Support	339,171.53	344,182.24	682,353.77
Special	59,714.86	117,093.20	176,808.06
Clarinda (Insane Hospital):			
Support	354,405.17	311,780.10	666,185.27
Special	5,656.17	49,789.19	55,445.36
Davenport (Soldiers' Orphans' Home):			
Support	193,247.03	185,170.51	378,417.54
Special	7,739.77	46,357.96	54,097.73
Eldora (Boys' Training School):			
Support	201,243.63	195,259.41	396,503.04
Special	5,202.46	4,570.29	9,772.75
Fort Madison (Penitentiary):			
Support	456,439.50	469,392.29	925,831.79
Special	18,715.23	72,151.80	90,867.03
Industries	491,959.40	508,001.58	999,960.98
Glenwood (Institution for Feeble-Minded Children):			
Support	434,033.39	409,222.15	843,255.54
Special	59,914.04	10,085.96	70,000.00
Independence (Insane Hospital):			
Support	355,356.54	351,355.14	706,711.68
Special	24,509.83	11,084.66	35,594.49
Bakery		2,184.80	2,184.80
Marshalltown (Soldiers' Home):			
Support	251,189.81	240,371.68	491,561.49
Special	269.08	1,079.31	1,348.39
Mitchellville (Girls' Training School):			
Support	98,589.58	91,067.43	189,657.01
Special	23.24	12,450.42	12,473.66
Mt. Pleasant (Insane Hospital):			
Support	360,949.34	364,202.68	725,152.02
Special	57,302.00	132,067.91	189,369.91
Oakdale (Tuberculosis Hospital):			
Support	244,969.35	253,554.57	498,523.92
Special	15,771.73	6,477.16	22,248.89
Rockwell City (Women's Reformatory):			
Support	62,605.62	53,484.98	116,090.60
Special and industries.....	42,253.54	25,982.36	68,235.90
Toledo (Juvenile Home):			
Support	114,304.08	107,816.08	222,120.16
Special	5,601.06	12,294.74	17,895.80
Woodward (Epileptic Hospital):			
Support	310,046.93	296,457.32	606,504.25
Special	274,504.39	111,236.22	385,740.61
Rewards for all institutions.....	1,312.50	1,334.77	2,647.27
Transfer of patients, Oakdale.....	45.74	138.54	184.28
Grand total board of control institutions.	\$ 5,785,926.24	\$ 5,674,196.39	\$11,460,122.63
Grand total all general revenue warrants issued	\$17,725,809.64	\$17,720,514.19	\$35,446,323.83

TABLE NO. 5—TRUST WARRANTS ISSUED
During Biennial Period Ending June 30, 1932

	First Year	Second Year	Total
Banking department	\$ 114,645.24	\$ 98,610.10	\$ 213,255.34
Board of accountancy	3,273.44	2,221.43	5,494.87
Board of engineering examiners	3,916.69	4,038.19	7,954.88
Board of parole	137.40	172.64	310.04
Board of educational examiners	21,443.50	25,568.34	47,011.84
Board of architect examiners	872.14	1,842.87	2,715.01
Board of court reporters	54.43	69.10	123.53
Fish and game department	317,463.65	303,728.86	621,192.51
Highway commission	274,414.19	224,280.42	498,694.61
Motor carrier truck	55,374.43	61,256.76	116,631.19
Motor carrier administration	25,133.39	39,686.70	64,819.09
Motor carrier allotment	222,671.26	198,250.79	420,922.05
Motor vehicle department	215,071.22	410,565.35	625,636.57
Primary road	32,697,225.18	22,573,001.45	55,270,226.63
Securities department	3,913.53	12,315.51	16,229.04
National guard	43.77	.....	43.77
	\$33,955,653.46	\$23,955,607.51	\$57,911,260.97

TABLE NO. 6—STATE SINKING FUND FOR PUBLIC DEPOSITS

First Year—July 1, 1930, to June 30, 1931:		
Balance on hand July 1, 1930		\$ 231,158.67
Received from county treasurers		4,309,929.31
		\$ 4,532,087.98
Disbursements		\$ 4,479,317.58
Balance on hand June 30, 1931		52,770.40
		\$ 4,532,087.98
Warrants outstanding July 1, 1930		\$ 65,976.46
Warrants issued		4,421,196.65
		\$ 4,487,173.11
Warrants redeemed		\$ 4,479,317.58
Warrants outstanding June 30, 1931		7,855.53
		\$ 4,487,173.11
Second Year—July 1, 1931, to June 30, 1932:		
Balance on hand July 1, 1931		\$ 52,770.40
Received from county treasurers		2,008,000.00
		\$ 2,060,770.40
Disbursements		\$ 3,404,912.32
Overdraft		1,344,141.92
		\$ 2,060,770.40
Warrants outstanding July 1, 1931		\$ 7,855.33
Warrants issued		3,398,121.54
		\$ 3,405,977.08
Warrants redeemed		\$ 3,404,912.32
Warrant redeemed correction April 3, 1931 .....		.01
Warrants outstanding June 30, 1932		1,064.75
		\$ 3,405,977.08

TABLE NO. 7—GENERAL WARRANT ACCOUNT

First Year:		
Warrants outstanding June 30, 1930		\$ 433,344.14
Warrants issued		17,728,493.98
Warrant cancelled 1929, corrected		95.83
		\$18,161,933.95
Warrants redeemed		\$17,075,459.08
Warrants cancelled		1,789.66
Warrants outstanding June 30, 1931		1,084,685.21
		\$18,161,933.95
Second Year:		
Warrants outstanding July 1, 1931		\$ 1,084,685.21
Warrants issued		17,723,173.07
		\$18,807,858.28
Warrants redeemed		\$17,861,981.09
Warrants cancelled		2,787.67
Warrants outstanding June 30, 1932		943,139.52
		\$18,807,858.28

TABLE NO. 7—GENERAL WARRANT ACCOUNT—CONTINUED

TRUST WARRANT ACCOUNT	
First Year:	
Warrants outstanding June 30, 1930.....	\$ 463,915.65
Warrants issued	33,973,731.07
	<u>\$34,437,646.72</u>
Warrants redeemed	\$34,069,681.40
Warrants cancelled	27,794.03
Warrants outstanding June 30, 1931.....	340,171.29
	<u>\$34,437,646.72</u>
Second Year:	
Warrants outstanding July 1, 1931.....	\$ 340,171.29
Warrants issued	24,083,975.91
Correction on warrants redeemed June 31, 1927.....	50.00
Correction on warrant cancelled 67359.....	.50
	<u>\$24,424,197.70</u>
Warrants redeemed	\$23,843,094.41
Warrants cancelled	141,551.15
Warrants outstanding June 30, 1932.....	439,552.14
	<u>\$24,424,197.70</u>

TABLE NO. 8—GASOLINE FUND—GASOLINE DEPARTMENT

First Year:	
Balance July 1, 1930.....	\$ 114,450.41
Receipts gasoline tax collected.....	12,180,840.99
	<u>\$12,295,291.40</u>
Credited to county township and primary roads.....	\$10,759,280.32
Disbursements for refund and salaries.....	1,417,857.75
Balance on hand June 30, 1931.....	118,153.33
	<u>\$12,295,291.40</u>
WARRANT ACCOUNT	
Warrants outstanding July 1, 1930.....	\$ 38,807.22
Warrants issued	1,434,359.35
	<u>\$ 1,473,166.57</u>
Warrants redeemed	\$ 1,418,375.20
Warrants cancelled	1,569.37
Warrant correction 1929.....	12.00
Warrants outstanding June 30, 1931.....	53,210.00
	<u>\$ 1,473,166.57</u>
Second Year:	
Balance July 1, 1931.....	\$ 118,153.33
Receipts for gasoline tax collected.....	11,727,559.44
	<u>\$11,845,712.77</u>
Credited county, township and primary road.....	\$10,080,186.48
Disbursements for salaries and refunds.....	1,545,892.33
Balance cash on hand (Set up auditor and treasurer's salary account with \$105,000.00 of this cash).....	219,633.96
	<u>\$11,845,712.77</u>
WARRANT ACCOUNT	
Warrants outstanding July 1, 1931.....	\$ 53,210.00
Warrants issued	1,562,864.85
	<u>\$ 1,616,074.85</u>
Warrants redeemed	\$ 1,548,724.76
Warrants cancelled	1,611.16
Warrants outstanding June 30, 1932.....	65,738.93
	<u>\$ 1,616,074.85</u>
GASOLINE DEPARTMENT	
Auditor and Treasurer's Salary Account:	
Warrants issued	\$ 94,645.14
Warrants redeemed	\$ 92,299.86
Warrants outstanding June 30, 1932.....	2,345.28
	<u>\$ 94,645.14</u>
Receipts for auditor's salary account.....	\$ 5,000.00
Receipts for treasurer's salary account.....	100,000.00
	<u>\$ 105,000.00</u>
Disbursements of auditor's account.....	\$ 2,399.91
Disbursements of treasurer's account.....	90,711.38
Balance on hand June 30, 1932.....	11,888.71
	<u>\$ 105,000.00</u>

TABLE NO. 9—SOLDIERS' BONUS FUND

Bonds:		
Balance on hand July 1, 1930.....		\$14,184,000.00
First year's disbursements.....	\$ 982,000.00	
Second year's disbursements.....	1,100,000.00	2,082,000.00
		<u>\$12,102,000.00</u>
Tax Fund:		
Balance on hand July 1, 1930.....	\$ 902,284.82	
First year tax collected from county treasurers.....	1,674,452.88	
Second year tax collected from county treasurers.....	1,486,706.93	
		<u>\$ 4,063,444.63</u>
Disbursements for payment of bonds first year.....	\$ 982,000.00	
Disbursements for payment of interest first year.....	608,020.00	
Disbursements for payment of bonds second year.....	1,100,000.00	
Disbursements for payment of interest second year.....	557,246.25	
Balance on hand June 30, 1932.....	818,178.38	
		<u>\$ 4,063,444.63</u>
Additional Bonus and Disability Fund:		
Balance July 1, 1930.....	\$ 19,198.94	
Received interest from bonds purchased first year.....	80,397.50	
Received interest from bonds purchased second year.....	104,866.25	
Typewriters sold during second year.....	445.00	
		<u>\$ 204,907.69</u>
Warrants redeemed during first year.....	\$ 78,181.02	
Warrants redeemed during second year.....	103,028.43	
Balance on hand June 30, 1932.....	23,698.24	
		<u>\$ 204,907.69</u>
Warrant Fund:		
Warrants outstanding July 1, 1932.....	\$ 4,453.80	
Warrants redeemed first year.....	\$ 222.50	
Warrants redeemed second year.....	362.50	\$ 595.00
		<u>\$ 3,858.80</u>
Warrants outstanding June 30, 1932.....		\$ 3,858.80

TABLE NO. 10—GENERAL REVENUE WARRANT ACCOUNT

	Warrants Issued by Auditor of State	Warrants Redeemed by Treasurer of State	
Outstanding warrants July 1, 1930.....			\$ 433,344.14
1930 July	\$ 1,399,975.44	\$ 1,428,323.07	
August	1,611,711.49	1,459,477.97	
September	1,443,284.57	1,310,774.63	
October	1,527,943.45	1,470,630.24	
November	1,416,807.82	1,614,870.41	
December	1,188,754.05	1,404,188.75	
1931 January	1,315,104.55	1,291,166.48	
February	1,226,660.73	1,211,882.15	
March	1,353,879.89	1,437,279.93	
April	1,624,985.40	1,380,906.18	
May	1,597,254.69	1,663,393.76	
June	2,022,121.90	1,402,560.51	
Warrants cancelled during the year.....	\$17,728,493.98 1,789.66	\$17,075,459.08	
Warrants outstanding June 30, 1931.....	\$17,726,704.82	1,084,685.21	
Warrant cancelled 4-31-29 corrected.....	95.83		
Warrants outstanding July 1, 1930.....	\$17,726,800.15 433,344.14	\$18,160,144.29	
	\$18,160,144.29		
Outstanding warrants July 1, 1931.....			\$ 1,084,685.21
1931 July	\$ 1,330,919.04	\$ 1,573,572.34	
August	1,046,031.18	1,386,609.96	
September	1,542,342.38	1,367,726.36	
October	1,458,505.84	1,728,253.53	
November	1,515,383.31	1,464,120.24	
December	2,094,322.08	1,935,662.97	
1932 January	1,308,556.86	1,322,675.56	
February	1,028,143.70	1,172,646.68	
March	1,733,448.62	1,470,874.63	
April	1,190,349.54	1,386,763.19	
May	1,483,445.02	1,671,859.00	
June	1,991,725.50	1,381,104.24	
Warrants written on general fund should have been trust	64.60	57.49	
Warrants cancelled	\$17,723,237.67 3,787.67	\$17,861,931.09	
Warrants outstanding July 1, 1931.....	\$17,719,450.00 1,084,685.21		
Warrants outstanding June 30, 1932.....	\$18,804,135.21	943,139.52	
		\$18,804,135.21	

TABLE NO. 11--TRUST FUND WARRANT ACCOUNT

	Warrants Issued by Auditor of State	Warrants Redeemed by Treasurer of State	
Outstanding warrants July 1, 1930.....			\$ 463,915.65
1930 July	\$ 4,744,023.68	\$ 4,420,312.09	
August	4,071,110.56	4,370,975.44	
September	3,871,595.94	4,122,422.91	
October	3,114,691.09	2,907,092.26	
November	1,729,825.33	1,829,540.77	
December	2,909,251.62	2,707,124.88	
1931 January	1,163,433.55	1,401,338.53	
February	1,027,352.22	1,071,402.62	
March	1,020,626.02	1,074,140.79	
April	6,319,777.61	5,885,960.16	
May	1,758,143.32	1,907,827.99	
June	2,243,899.93	2,371,542.96	
	<u>\$33,973,731.07</u>	<u>\$34,069,681.40</u>	
Outstanding warrants July 1, 1930.....	463,915.65		
Warrants cancelled	<u>\$34,437,646.72</u>		
Warrants outstanding June 30, 1931.....	27,794.03	340,171.29	
	<u>\$34,409,852.69</u>	<u>\$34,409,852.69</u>	
Outstanding warrants July 1, 1931.....			340,171.29
1931 July	\$ 2,444,825.81	\$ 2,409,496.82	
August	2,496,381.94	2,529,071.23	
September	1,871,803.63	1,957,259.07	
October	2,353,589.22	1,848,395.26	
November	1,417,757.32	1,833,230.67	
December	2,190,025.83	2,112,963.10	
1932 January	899,473.96	1,049,215.36	
February	761,246.30	696,045.19	
March	647,118.81	796,041.21	
April	6,710,520.89	6,372,787.63	
May	788,222.59	998,963.77	
June	1,502,952.12	1,239,625.10	
	<u>\$24,083,918.42</u>	<u>\$23,843,094.41</u>	
Warrant written on general fund should have been on trust fund, 11-28-31.....	57.49		
Error in warrant redeemed in treasurer's office June 30, 1927.....		50.00	
	<u>\$24,083,975.91</u>	<u>\$23,843,044.41</u>	
Warrants outstanding July 1, 1931.....	340,171.29		
Warrants outstanding June 30, 1932.....		439,552.14	
Correction on warrants redeemed.....	.50		
	<u>\$24,424,147.70</u>	<u>\$24,282,596.55</u>	
Warrants cancelled	141,551.15		
	<u>\$24,282,596.55</u>		

