

REPORT OF THE State of Iowa OF THE BUDGET

1931

Since January 1, 1931, the Department of the Budget, this department moved into a part of the rooms formerly occupied by the Insurance Department on the first floor of the Capitol, with the following named persons and employees: Oscar Anderson, Director; F. M. Hansen, Assistant Director; E. F. Brown, Deputy Assistant; F. H. Paul, H. E. Phipps and H. E. Croft, Assistant Accountants; E. J. ... Clerk of Local Budgets; and ... Secretary.

REPORT OF

Director of the Budget

LETTER OF TRANSMITTAL
Dear Sir: I have the honor to transmit herewith the sixth report of the Budget Department of Iowa, as required by Section 328 of the Code, covering the period ending December 31, 1930. Respectfully submitted,
OSCAR ANDERSON,
Director of the Budget.

January 1, 1931

As the interest in state affairs is rapidly growing, I spent some time investigating their condition and the many problems confronting the Board of Conservation in providing for their necessities. I also made personal visits to a number of agencies in order to be better informed of their value received for the rental paid. On the following pages will be found statistical reports in detail.

OSCAR ANDERSON
Director of the Budget

Published by
THE STATE OF IOWA
Des Moines

State of Iowa
1931

REPORT OF

Director of the Budget

LETTER OF TRANSMITTAL

Des Moines, Iowa.

To the HONORABLE DAN TURNER,
Governor of the State of Iowa

DEAR SIR: I have the honor to transmit herewith the sixth report of the Budget Department of the State of Iowa, as required by Section 326 of the Code, covering the period ending December 31, 1930.

Respectfully submitted,
OSCAR ANDERSON,
Director of the Budget.

OSCAR ANDERSON
Director of the Budget

Published by
THE STATE OF IOWA
Des Moines

REPORT OF THE DIRECTOR OF THE BUDGET

FOREWORD

Since January 1, 1930, the date of the last annual report, this department moved into a part of the rooms formerly occupied by the Insurance Department on the first floor of the Capitol, with the following named persons as officers and employes: Oscar Anderson, Director; F. M. Hanson, Assistant Director; E. F. Brown, State Accountant; F. H. Paul, H. E. Phipps, and H. E. Croft, Assistant Accountants; E. E. Cornwall, Chief Clerk of Local Budgets; and Doris Nelson, Secretary.

Regular annual settlements are required to be made between the state and all state officers and departments receiving or spending state funds. A complete audit of the books and accounts of every department of state is required, reports of which are compiled and copies kept on file.

Conferences and communications with county, school, city and town officials are constantly increasing and adjustments made in an apparently satisfactory manner to the officers concerned.

Before compiling the state budget report and the appropriation bill which are required to be prepared and filed not later than the 1st of December preceding the meeting of the General Assembly, I spent much time in collecting data for this report with a view to getting the best information possible on which to base my estimates for the various appropriations.

I spent a great deal of time investigating the work and conditions in the institutions managed by the Board of Control; had personal conferences with superintendents and other officials; investigated conditions of buildings, land, livestock, equipment, supplies, etc.; also gave special consideration to the buildings occupied by the inmates in reference to the housing conditions. I also spent considerable time at the institutions managed by the Board of Education for the purpose of studying their needs, met with the Board and had many conferences at other times with members of the Board and officials of the several institutions.

As the interest in state parks is constantly growing, I spent some time investigating their condition and the many problems confronting the Board of Conservation in providing for their necessities. I also made personal investigation of a number of armories in order to be better able to judge as to the value received for the rental paid.

On the following pages will be found statistical reports in detail.

SUMMARY OF EXPENDITURES, ASKINGS AND RECOMMENDATIONS

Departments	Expenditures for the Year Ending June 30, 1930	Department Askings for Each Year the Biennium Ending June 30, 1933	Director's Estimates for Each Year the Biennium Ending June 30, 1933
General Fund Departments	\$ 3,606,359.52	\$ 4,235,642.45	\$ 3,836,478.45
Trust Fund Departments	3,114,809.51		
Board of Control	5,746,048.86	5,124,089.00	4,574,089.00
Board of Education	11,124,636.52	8,560,106.60	7,881,736.60
Totals	\$ 23,591,854.41	\$ 17,919,838.05	\$ 16,292,304.05

Classification by Funds	Expenditures for the Year Ending June 30, 1930
State Appropriations	\$ 15,457,608.40
Trust Funds	3,114,809.51
Industries Fund	1,071,256.25
From other Income	3,948,180.25
*Total	\$ 23,591,854.41
Federal Aid (National Guard and Educational Institutions)	1,177,224.51
Grand Total	\$ 24,769,078.92

*The figures do not include expenditures for Primary Road Construction.

CONDITION OF THE TREASURY

Following is a statement of the condition of the state treasury on June 30, 1930, and on June 30, 1933, the latter being an estimate based on the possibility that the Forty-fourth General Assembly will follow out the foregoing recommendations of the budget as to appropriations:

For the Biennium Ending June 30, 1931

Balance in the State Treasury June 30, 1930:	
Cash on Hand (General Fund)	\$ 2,180,397.68
Cash in Hands of County Treasurers (General Fund)	1,977,692.98
Total Balance on Hand June 30, 1930	\$ 4,158,090.66
Total Revenue, General State Tax Levy, Available for the year ending June 30, 1931 (Estimated)	9,900,000.00
Receipts Other than Taxation Accruing to the General Fund for the Year Ending June 30, 1931 (Estimated)	6,888,174.00
Total Amount Available	\$ 20,946,264.66

Estimated Expenditures for the Year Ending June 30, 1931..... 16,000,000.00

Estimated Balance on Hand June 30, 1931 (General Fund) \$ 4,946,264.66

For the Biennium Ending June 30, 1933

Estimated Balance on Hand July 1, 1931.. \$ 4,946,264.66
 Estimated Receipts from General State Tax Levy for the Biennium..... 18,562,668.10
 Estimated Receipts from Other Sources for the Biennium..... 14,021,940.00

Total Estimated Amount Available for the Biennium \$ 37,530,872.76

Estimated Expenditures for the Ensuing Biennium if the Recommendations of the Director of the Budget are Adopted (Including 45th G. A. Expenses and Retrenchment and Reform Appropriation): 32,859,608.10

Estimated Balance on Hand June 30, 1933 \$ 4,671,264.66

VALUATION AND TAX LEVY FOR THE BIENNIUM ENDING JUNE 30, 1933

Taxable Value of All Property in the State (Except Moneys and Credits)..... \$ 974,309,666.00
 Total Amount of Appropriation for Each Year of the Biennium Recommended by the Director of the Budget..... 16,292,304.05
 Less Amount of Estimated Receipts from Sources Other Than Taxation for Each Year 7,010,970.00
 *Estimated Amount Necessary to be Raised by Taxation for Each Year of the Ensuing Biennium \$ 9,281,334.05
 Estimated Levy in Mills Should Proposed Appropriations be Made..... 9.53

*Amount of taxation for Soldier Bonus Bonds, General Assembly expenses and Retrenchment and Reform Committee not included in this amount.

ESTIMATED AGGREGATE AMOUNT NECESSARY TO BE RAISED BY A STATE LEVY FOR THE BIENNIUM ENDING JUNE 30, 1933

Amount Necessary for:

State Departments	\$ 7,672,956.90
Institutions Under the Board of Control	9,148,178.00
Institutions Under the Board of Education, Bact. Lab. and Soldiers' Tuition	13,347,473.20
Medical and Surgical Treatment at Hospitals:	
General Hospital at Iowa City.....	2,200,000.00
Psychopathic Hospital, Iowa City..	216,000.00
Retrenchment and Reform Committee..	40,000.00
Expenses of 45th General Assembly, Estimated	250,000.00
Total Estimated Expenses State Purposes	\$ 32,874,608.10

Estimated Amount for Redemption of Soldier Bonus Bonds and Interest....	3,230,025.00
Total.....	\$ 36,104,633.10
Less Amount of Receipts from Misc. Sources	\$ 14,021,940.00
Less Estimated Tax on Moneys and Credits to Apply on Redemption of Soldier Bonus Bonds	1,000,000.00 \$ 15,021,940.00
Estimated Amount Necessary to be Raised by Levy	\$ 21,082,693.10
Estimated Amount to be Raised Annually by Levy	10,541,346.55
Millage Necessary to Produce Above Amount	10.82
Millage Necessary to Produce Soldier Bonus Bond Redemption Fund.....	1.15
Net Millage Necessary to Produce Funds for State Purposes.....	9.67

BIENNIUM 1931-1933

Following is a detailed statement of the expenditures, askings and recommendations as to the different departments and institutions of the state government for the biennium ending June 30, 1931, and including the expenditures for the year ending June 30, 1930:

STATE DEPARTMENTS (General Fund)

	Expenditures for the Year Ending June 30, 1930	Department Askings for Each Year of the Biennium Ending June 30, 1933	Director's Estimates for Each Year of the Biennium Ending June 30, 1933
Adjutant General, National Guard.....	\$ 221,855.42	\$ 231,025.00	\$ 227,085.00
War Roster Commission.....	3,847.50	1,200.00	
Pensions.....	1,642.67	1,440.00	1,440.00
Compensation for Injuries.....	172.00		
Agriculture, Dept. of—Office.....	157,386.28	170,900.00	170,900.00
Animal Health Division.....	191,714.21	250,000.00	250,000.00
Beef Producers Association.....	5,751.20	6,250.00	6,250.00
Small Grain and Corn Growers Association.....	4,276.34	4,250.00	4,250.00
Dairy Association.....	6,196.29	6,250.00	6,250.00
Farmers Inst. Short Courses and Poultry Association.....	11,781.48	12,000.00	12,000.00
Horticultural Exposition.....	2,303.50	4,000.00	4,000.00
Horticultural Society.....	1,351.17	6,250.00	6,250.00
Veterinary Examiners.....	140.78	400.00	400.00
Horse Breeders Association.....	5,852.51	6,250.00	6,250.00
Weather and Crop Bureau.....	8,564.56	8,700.00	8,700.00
Entomologist.....	6,252.11	9,000.00	8,700.00
Eradication of Corn Borer.....		50,000.00	
Sheep and Wool Growers Association.....		3,500.00	
Swine Producers Association.....		6,250.00	
Assessment and Review, Board of.....	36,824.43	72,520.00	61,820.00
Audit Board.....	4,169.35	4,200.00	4,200.00
Auditor.....	29,288.16	30,400.00	27,700.00
Blind Commission.....	12,000.00	12,000.00	12,000.00
Budget Director.....	23,254.19	26,150.00	26,150.00
Control, Board of (Office).....	86,929.39	95,500.00	92,100.00
Child Welfare Division.....	4,350.00	4,800.00	4,620.00
State Roads.....	13,151.67	20,000.00	20,000.00
Emergency.....		25,000.00	25,000.00

STATE DEPARTMENTS (General Fund)—Continued

	Expenditures for the Year Ending June 30, 1930	Department Askings for Each Year of the Biennium Ending June 30, 1933	Director's Estimates for Each Year of the Biennium Ending June 30, 1933
Conservation Board—State Parks.....	80,363.88	250,000.00	100,000.00
State Roads.....	31,764.62	50,000.00	40,000.00
Custodian.....	60,228.68	76,790.00	68,720.00
District Court Judges.....	310,113.78	365,000.00	365,000.00
Education, Board of (Office).....	28,916.64	32,312.00	31,512.00
State Roads.....	3,131.31	10,000.00	10,000.00
Aid for Blind Students.....	3,992.56	5,000.00	5,000.00
Aid for Deaf Students.....	8,655.00	10,000.00	10,000.00
Executive Council (Office).....	19,880.00	21,710.00	20,300.00
State Purposes.....	290,667.81	255,250.00	213,750.00
Buildings and Grounds.....	55,428.87		
Legal Duties and other Expenses.....	18,136.33		
Fair Board (State Appropriation).....	33,000.00	88,000.00	88,000.00
Agricultural Societies.....	138,079.73	155,000.00	155,000.00
Fire Marshal.....	16,971.82	19,400.00	18,550.00
Grand Army of the Republic.....	750.00	750.00	750.00
General Assembly.....	1,695.47		
Retrenchment and Reform Committee.....			
Geological Survey.....	10,475.56	26,500.00	25,300.00
Governor.....	18,917.12	20,700.00	20,700.00
Health, Department of (Office).....	75,169.61	120,010.00	100,450.00
Examining Boards:			
Barbers.....	22,191.69		
Chiropractic.....	2,228.90		
Cosmetologist.....	16,276.88		
Dental.....	2,525.54		
Embalmers.....	905.16		
Medical.....	982.14		
Nurses.....	1,903.51		
Optometry.....	829.47		
Osteopathic.....	1,872.43		
Podiatry.....	339.51		
Pharmacy.....	8,659.71	12,300.00	12,300.00
Historical Department.....	46,603.78	68,762.00	62,185.00
Historical Society.....	40,105.88	44,500.00	41,300.00
Industrial Commission (Office).....	18,126.16	18,800.00	18,680.00
Workmen's Compensation.....	17,760.42	18,300.00	18,300.00
Peace Officers.....	7,045.25		
Insurance.....	51,679.77	59,657.00	58,325.00
Justice, Dept. of (Attorney General).....	98,268.88	99,950.00	99,950.00
Labor Bureau.....	22,262.80	22,400.00	22,400.00
Library Commission.....	23,457.92	29,420.00	25,940.00
Library, State.....	50,775.22	61,670.00	55,020.00
Mine Examiners.....	1,453.06	1,500.00	1,500.00
Mine Inspectors.....	13,931.04	20,210.00	20,210.00
Miscellaneous:			
Drainage.....	6,574.17		
Parole Board.....	32,601.89	35,900.00	33,500.00
Pioneer Law Makers.....		75.00	75.00
Presidential Electors.....		150.00	150.00
Printing Board (Office).....	14,783.19	17,550.00	17,150.00
State Purposes.....	126,384.00	142,020.00	142,020.00
Public Instruction.....	34,029.90	58,600.00	38,500.00
State Aid to Schools.....	477,424.24	534,950.00	484,950.00
Railroad Commission.....	74,370.22	87,790.00	83,515.00
Relief—Pensions.....	600.00	600.00	600.00
Injuries, Relief Claims.....	4,328.94		
General Relief Claims.....	10,127.29		
Secretary of State.....	52,087.85	47,400.00	68,200.00
Supreme Court, Clerk of.....	10,890.00	12,700.00	10,900.00
Supreme Court Judges.....	84,949.85	88,500.00	86,700.00
Supreme Court Reporter and Code Editor.....	13,309.68	14,350.00	14,350.00
Treasurer of State (Office).....	91,846.55	96,145.00	94,555.00
Inheritance Tax Refunds and Court Costs.....	29,921.96		
Cigarette Tax Refunds.....	1,918.17		
Uniform Laws, Commission on.....	415.14	750.00	750.00
Vocational Education.....	12,654.68	41,600.00	41,210.00
Civilian Rehabilitation.....	31,613.19	24,436.45	24,276.45
Totals, State Departments.....	\$ 3,606,359.52	\$ 4,235,642.45	\$ 3,836,478.45

TRUST DEPARTMENTS

Accountancy, Board of	\$ 3,439.31		
Architectural Examiners, Board of	305.04		
Auditor of State, County and Municipal Examiners	112,265.08		
Banking Department	118,831.51		
Engineering Examiners, Board of	2,862.18		
Fair Board, State Fair	355,974.25		
Fish and Game Department	307,165.44		
Highway Commission	2,345,922.84		
Historical Society	9,630.84		
Insurance Dept., Examiners' Fees	41,002.25		
Insurance Dept., Publication Fees	7,842.00		
Public Instruction, Educational Examiners	18,841.74		
Railroad Commission, Motor Carrier Dept.	26,868.61		
Railroad Commission, Truck Operators	20,837.22		
Soldiers' Bonus, Disability Fund	62,576.76		
Treasurer of State, Gasoline Division	36,418.69		
Total Trust Departments	\$ 3,470,783.76		

INSTITUTIONS UNDER THE BOARD OF CONTROL

Hospital for Epileptics and School for Feeble-minded, Woodward	\$ 268,008.18	\$ 387,880.00	\$ 374,130.00
State Appropriation			
Paid from Other Income	63,808.24		
Institution for Feeble-minded, Glenwood	371,716.45	599,639.00	399,639.00
State Appropriation			
Paid from Other Income	41,004.79		
Hospital for the Insane, Cherokee	366,250.90	455,625.00	445,525.00
State Appropriation			
Paid from Other Income	17,525.52		
Hospital for the Insane, Clarinda	365,400.02	402,170.00	390,945.00
State Appropriation			
Paid from Other Income	21,242.69		
Hospital for the Insane, Independence	419,692.69	397,780.00	382,430.00
State Appropriation			
Paid from Other Income	14,463.73		
Hospital for the Insane, Mt. Pleasant	507,416.05	529,082.00	433,082.00
State Appropriation			
Paid from Other Income	25,480.17		
Juvenile Home, Toledo	166,268.91	133,975.00	128,375.00
State Appropriation			
Paid from Other Income	3,542.65		
Penitentiary, Fort Madison	415,831.64	513,425.00	453,875.00
State Appropriation			
Paid from Other Income	37,589.80		
Paid from Industries for Industries	591,450.30		
Men's Reformatory, Anamosa	387,467.59	479,310.00	411,410.00
State Appropriation			
Paid from Other Income	49,354.98		
Paid from Industries	479,805.95		
Women's Reformatory, Rockwell City	55,663.36	87,500.00	83,450.00
State Appropriation			
Paid from Other Income	7,125.44		
Sanatorium for Treatment of Tuberculosis, Oakdale	261,925.48	342,705.00	314,330.00
State Appropriation			
Paid from Other Income	13,298.25		
Soldiers' Home, Marshalltown	255,573.86	251,140.00	244,290.00
State Appropriation			
Paid from Other Income	3,792.42		
Soldiers' Orphans' Home, Davenport	223,919.32	219,910.00	205,910.00
State Appropriation			
Paid from Other Income	8,168.05		
Training School for Boys, Eldora	193,196.58	215,440.00	207,390.00
State Appropriation			
Paid from Other Income	7,421.98		
Training School for Girls, Mitchellville	96,466.28	108,508.00	99,308.00
State Appropriation			
Paid from Other Income	4,407.38		
Apprehension of Escaped Persons	1,684.21		
Totals, Institutions under the Board of Control	\$ 5,746,048.86	\$ 5,124,080.00	\$ 4,574,080.00

INSTITUTIONS UNDER THE BOARD OF EDUCATION

University of Iowa	\$ 3,767,274.20	\$ 3,063,301.60	\$ 2,814,701.60
Hospital for Children and Indigents	1,218,920.94	1,250,000.00	1,100,000.00
Psychopathic Hospital	107,552.84	108,000.00	108,000.00
Bacteriological Laboratory	13,923.41	14,555.00	14,555.00
Totals, University	\$ 5,105,671.39	\$ 4,435,856.60	\$ 4,037,256.60
State College of Agriculture and Mechanic Arts	\$ 4,019,474.59	\$ 2,898,000.00	\$ 2,681,000.00
State Teachers' College	1,069,690.43	825,000.00	787,580.00
School for the Deaf	441,368.29	268,500.00	248,650.00
School for the Blind	101,685.29	132,750.00	127,250.00
Totals, Institutions under the Board of Education	\$ 10,737,789.99	\$ 8,560,106.60	\$ 7,881,736.60

PUBLIC CONTRACTS AND BONDS

The following appeals to the Director of the Budget involving contracts for public improvements and the issuance of bonds were filed with the department during 1930:

No. 65. Erection of a waterworks system by the town of Ridgeway to cost approximately \$17,500.00. The appellants filed a petition with the Director of the Budget withdrawing their objections to the proposed improvement and the case was dismissed.

No. 66. Street Paving by the city of Shenandoah, the cost estimated at \$10,000.00 to \$12,000.00. An insufficient number of objectors having filed objections at the hearing, the appeal was not legal and therefore was dismissed.

No. 67. Street Paving by the city of Waterloo. There were an insufficient number of objectors signing the appeal, therefore the Director was without jurisdiction and the case was dismissed.

No. 68. Appanoose County. Issuance of refunding bonds of the county in the sum of \$40,000.00. It was decided that this class of bonds did not come under the jurisdiction of the Budget Law and the case was dismissed.

EMERGENCY FUND TAX

The forty-third General Assembly passed a law (chapter 197, laws of the 43rd G. A.) which permits all municipalities subject to the budget law to levy an emergency tax at a rate not to exceed four (4) mills, providing they secure the approval of the Director of the Budget. In making application for such approval, municipalities are required to make a showing as to the necessity for said tax levy.

When approved and levied, the revenue received from the emergency tax levy may with the approval of the Director be used in case an emergency arises or a deficiency occurs in connection with any fund of the municipality.

The following counties, cities, towns and schools received ap-

proval to levy an emergency tax for 1930 in the amounts named. In some instances it was found that the amount could be reduced below that asked in the application.

Name of County	Mills Levied	Amount of Tax Approved
Adams County	2	\$ 10,000.00
Allamakee County	4	24,000.00
Appanoose	3	20,000.00
Benton	1	11,274.00
Black Hawk	4	68,000.00
Boone	1	10,200.00
Butler	.7	6,000.00
Chickasaw	4	22,000.00
Clarke	3.5	16,208.00
Clinton	.6	8,000.00
Dallas	3	30,000.00
Davis	2	10,000.00
Decatur	4	24,000.00
Des Moines	2	19,900.00
Dubuque	2	60,000.00
Fayette	2	20,000.00
Franklin	1	9,000.00
Grundy	2.5	18,000.00
Guthrie	4	23,000.00
Hamilton	1.5	13,500.00
Hardin	1	10,000.00
Harrison	1	9,169.00
Henry	1.5	10,000.00
Howard	2	11,250.00
Humboldt	2	13,000.00
Ida	2	14,000.00
Jasper	1	13,000.00
Jefferson	4	25,000.00
Johnson	4	45,000.00
Jones	2	16,200.00
Keokuk	2	18,000.00
Lee	1.5	20,000.00
Linn	2	27,000.00
Louisa	4	20,000.00
Lucas	2	12,000.00
Madison	2	14,000.00
Mahaska	3	30,000.00
Marion	4	34,000.00
Mills	1	6,000.00
Mitchell	4	28,000.00
Monona	1	8,300.00
Monroe	4	20,000.00
Muscatine	2	20,000.00
Palo Alto	2	15,600.00
Pocahontas	2	16,000.00
Pottawattamie	3	65,000.00
Poweshiek	1	10,000.00
Ringgold	3	16,760.00
Shelby	1.5	12,500.00
Tama	2	24,000.00
Taylor	4	24,000.00
Union	4	24,000.00
Van Buren	4	18,000.00
Warren	1	8,500.00

Wayne	2	12,000.00
Winnebago	2	10,014.00
Wapello	4	40,000.00
Worth	.7	3,462.00

Total Emergency Fund Tax approved for counties for 1931 \$ 1,146,837.00

City or Town	Mills Levied	Amount of Tax Approved
Ackley	2	\$ 697.00
Alden	4	520.00
Alvord	4	276.00
Atlantic	4	4,000.00
Bancroft	4	412.00
Beaman	4	200.00
Bennett	1	100.00
Brooklyn	4	1,200.00
Buckeye	1.4	50.00
Carlisle	2.5	245.00
Carroll	4	2,600.00
Clinton	1.5	5,000.00
Carter Lake	4	600.00
Cincinnati	4	250.00
Corydon	4	1,200.00
Correctionville	2	355.00
Creston	2	2,550.00
Decorah	3	2,600.00
Dallas Center	4	300.00
Davis City	4	400.00
Decatur	4	175.00
Dexter	4	600.00
Dow City	3	200.00
Earling	4	250.00
Elkhorn	2.3	185.00
Elliott	4	300.00
Emerson	2.5	200.00
Eddyville	3	285.00
Early	4	416.00
Fayette	4	1,000.00
Garden Grove	4	215.00
Granville	4	300.00
Hampton	4	2,500.00
Hazleton	4	300.00
Hamburg	4	1,250.00
Humeston	4	500.00
Inwood	4	1,000.00
Ireton	4	550.00
Iowa Falls	4	3,500.00
Keokuk	2	6,900.00
Klemme	3	200.00
Kellerton	4	148.00
Little Rock	4	450.00
Luther	4	100.00
LeMars	1	799.00
Leon	4	1,160.00
Madrid	4	1,000.00
Manning	2	764.00
Marengo	4	940.00
Massena	4	400.00
Missouri Valley	2	1,100.00
Monroe	4	800.00
Mystic	3	300.00

Neola	4	600.00
New Market	4	400.00
New Sharon	4	1,300.00
Nodaway	4	200.00
Northwood	2.4	600.00
Norway	4	500.00
Orange City	4	904.00
Oxford	4	415.00
Oto	4	260.00
Polk City	4	200.00
Portsmouth	4	200.00
Prairie City	4	545.00
Rose Hill	4	150.00
Redding	3	360.00
Readlyn	3	300.00
Riverton	4	248.00
Radcliffe	4	400.00
Swea City	4	400.00
Stacyville	4	279.00
Sanborn	4	600.00
Sac City	2	1,200.00
Thayer	4	90.00
Winterset	4	1,694.00

Total Emergency Fund Tax approved for cities and towns for 1931 \$ 64,187.00

School District	Mills Levied	Amount of Tax Approved
Braddyville	4	\$ 500.00
Hayfield Consolidated	2	625.00
Henderson	4	1,500.00
Kirkman	4	1,744.00
Stratford	4	700.00

Total Emergency Fund Tax approved for schools for 1931 \$ 5,069.00

MUNICIPAL FUND TRANSFERS

Temporary and Permanent transfers of money in funds of municipalities from one fund to another under section 388, code of 1927, as amended by the 43rd G. A., and sections 6151-b1 and 6151-b2, code of 1927, also chapter 197 and section 18 of Chapter 20, Acts of the 43rd G. A., were authorized by the Director of the Budget during 1930 in the sum of \$2,290,084.74.

The purpose of the transfer of funds is to take care of extraordinary expenditures which could not be foreseen when the budget was made up and which seem to be necessary. Transfers are approved after a satisfactory showing is made by the municipality making the application.

Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00
Manly	4	1,000.00

Name of County	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Adair	Emergency	General	Nov. 12		\$ 7,331.83
Allamakee	Court	Poor	Aug. 2	\$ 2,000.00	
Allamakee	Court	Road Const.	Aug. 2	18,000.00	
Appanoose	Road Const.	Road Maint.	Aug. 21		15,000.00
Appanoose	Road Const.	Road Maint.	Oct. 8	6,000.00	
Appanoose	Emergency	General	Nov. 28		15,000.00
Benton	Emergency	Road	Dec. 1		16,625.00
Black Hawk	Court	General	Sept. 17	15,000.00	
Black Hawk	T. B. Erad.	General	Sept. 29	20,000.00	
Boone	Emergency	General	Nov. 14		10,000.00
Boone	Hosp. Maint.	Hosp. Const.	Dec. 10		17,500.00
Butler	Emergency	Road Maint.	Dec. 4		7,143.71
Butler	Court	General	Dec. 20	6,000.00	
Butler	Road Const.	Road Maint.	Dec. 20		1,000.00
Calhoun	Road Maint.	Road Const.	Aug. 13		34,000.00
Carroll	Insane	General	Dec. 15	7,500.00	
Cass	Court	T. B. Erad.	June 10	3,000.00	
Chickasaw	Road Maint.	Road Const.	Nov. 18		16,000.00
Chickasaw	Emergency	General	Nov. 18		5,050.00
Chickasaw	Emergency	Bldg. Fund	Nov. 18		4,050.00
Chickasaw	Bridge Bond	General	Nov. 18	8,500.00	
Clarke	Emergency	General	Dec. 5		6,000.00
Clarke	Road Const.	Road Maint.	Dec. 5		15,000.00
Clayton	Road Maint.	General	Dec. 8	15,000.00	
Clayton	State Insane	Co. Insane	Dec. 8	4,000.00	
Clinton	Emergency	General	Aug. 28		300.00
Clinton	Road Maint.	Road Const.	Aug. 28		20,000.00
Dallas	Emergency	General	Nov. 29		29,000.00
Davis	Road Const.	Road Maint.	Sept. 2	10,000.00	
Davis	Emergency	General	Nov. 18		10,000.00
Decatur	Emergency	General	Aug. 13		16,000.00
Decatur	Court	Poor	Aug. 13	9,000.00	
Dubuque	Emergency	Poor, etc.	Jan. 22		29,852.44
Emmet	Road Maint.	Road Const.	Nov. 20		6,000.00
Floyd	Co. Insane	Poor	July 12		7,000.00
Franklin	Road and Bridge Bond	Road Const. and Maint.	May 26	40,000.00	
Franklin	Road Maint.	Local Rd. Const.	Oct. 23		4,500.00
Franklin	Poor	Local Rd. Const.	Nov. 8	5,000.00	
Franklin	Road Maint.	Local Rd. Const.	Nov. 26	5,000.00	
Fremont	T. B. Erad.	General	Aug. 5	7,000.00	
Fremont	Court	Road Const.	Oct. 22	2,000.00	
Fremont	T. B. Erad.	Road Const.	Oct. 22	7,000.00	
Fremont	Drainage	Road Const.	Dec. 5	4,000.00	
Greene	Road Maint.	Road Const.	Nov. 21		17,000.00
Grundy	Emergency	Insane	Oct. 21		3,500.00
Grundy	Emergency	Soldiers' Relief	Oct. 21		1,300.00
Guthrie	Emergency	Road Const.	Sept. 3		8,000.00
Guthrie	Emergency	Road Maint.	Sept. 3		10,000.00
Guthrie	Emergency	State Insane	Dec. 4		600.00
Guthrie	Emergency	Poor	Dec. 4		7,000.00
Hamilton	Emergency	General	Nov. 21		10,000.00
Hamilton	Road Maint.	Road Const.	Dec. 10		15,000.00
Hardin	Emergency	Road Const.	May 3		18,000.00
Harrison	Road Const.	Road Maint.	Dec. 4	17,000.00	
Harrison	Emergency	Road Const.	Dec. 10	9,000.00	
Harrison	T. B. Erad.	General	Dec. 10	8,000.00	
Henry	Emergency	General	Dec. 1		7,148.38
Henry	Emergency	Poor	Dec. 16		4,000.00
Howard	Emergency	General	Dec. 30		11,000.00
Howard	Road Maint.	General	Dec. 30	400.00	
Jackson	T. B. Erad.	General	Jan. 9	10,000.00	
Jasper	Emergency	General	July 14		10,000.00
Jasper	Road Maint.	Road Const.	Nov. 21		20,000.00
Jasper	Prim. Rd. Bond	Road Const.	Dec. 3	10,000.00	
Jefferson	Emergency	General	July 12		12,462.93
Jefferson	Emergency	General	Dec. 10		4,000.00
Jefferson	Emergency	Poor	Dec. 10		7,799.82
Johnson	Bond and Int.	Road Const.	April 12	18,675.00	
Johnson	Emergency	General	Nov. 15		1,208.55
Keokuk	Emergency	General	Dec. 4		10,000.00
Lee	Emergency	General	Dec. 19		19,895.74

Name of County	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Louisa	Emergency	General	May 21		16,000.00
Louisa	Emergency	General	Dec. 23		10,000.00
Lucas	Juvenile	Poor	Nov. 12		10,000.00
Lucas	Co. Insane	State Insane	Nov. 12	2,300.00	
Lucas	Emergency	General	Dec. 20		10,500.00
Madison	Emergency	General	Nov. 21		12,000.00
Madison	Road Const.	Road Maint.	Nov. 21		21,800.00
Mahaska	Emergency	Court	June 20		5,000.00
Mahaska	Emergency	Poor	June 10		5,000.00
Mahaska	Emergency	General	Nov. 19		15,000.00
Mahaska	Emergency	Poor	Nov. 19		3,800.00
Marion	Emergency	Poor	April 14		15,000.00
Marshall	Emergency	General	July 8		3,184.69
Marshall	Emergency	General	Dec. 18		12,000.00
Marshall	General	Poor	Dec. 18		15,000.00
Marshall	Road Maint.	Road Const.	Dec. 23		37,041.67
Mills	Emergency	General	July 12		8,000.00
Mitchell	Emergency	General	July 22		14,000.00
Mitchell	Emergency	General	Oct. 22		11,950.00
Mitchell	Road Maint.	Trunk Const.	Oct. 22		14,000.00
Mitchell	Road Maint.	Local Const.	Oct. 22		27,000.00
Monroe	Bond	General	March 12	10,000.00	
Monroe	Emergency	General	Aug. 11		11,000.00
Monroe	Emergency	General	Nov. 21		10,000.00
Monroe	Road Const.	Road Maint.	Dec. 12		8,889.66
Monroe	Road Const.	Road Maint.	Dec. 12	5,000.00	
Muscatine	Emergency	Poor	Feb. 5		5,679.87
Muscatine	Emergency	State Insane	April 19		14,860.63
Muscatine	Emergency	General	Dec. 20		8,000.00
Page	Emergency	Road Const.	Feb. 27		25,390.00
Page	Emergency	Road Const.	Aug. 12		6,000.00
Page	Emergency	Road Maint.	Aug. 12		5,210.00
Page	Emergency	General	Oct. 29		1,362.29
Palo Alto	Emergency	General	Aug. 5		6,914.09
Palo Alto	Road Const.	Road Maint.	Aug. 7	15,000.00	
Pottawattamie	State Insane	Sol. Relief	July 26	4,000.00	
Pottawattamie	Emergency	General	Dec. 4		51,000.00
Pottawattamie	Emergency	Poor	Dec. 4		10,000.00
Poweshiek	Emergency	Road Maint.	Jan. 7		8,000.00
Ringgold	Emergency	General	Dec. 20		19,056.21
Scott	Road Const.	Road Maint.	June 30		39,890.56
Shelby	Emergency	Court	May 13		2,500.00
Shelby	Emergency	Court	Nov. 26		2,500.00
Sioux	Road Const.	Funding Bond	March 25	8,000.00	
Sioux	Road Maint.	Road Const.	Sept. 25		66,000.00
Tama	Emergency	Funding Bond	April 14		4,510.00
Tama	Emergency	Road Maint.	April 14		15,000.00
Tama	Emergency	Road Const.	Oct. 13		25,000.00
Taylor	Road Const.	Road Maint.	Oct. 13		17,000.00
Taylor	Emergency	Poor	Nov. 12		10,000.00
Taylor	Emergency	General	Nov. 12		16,000.00
Union	Emergency	T. B. Erad.	Sept. 9	5,000.00	
Van Buren	Emergency	Road Const.	April 24		9,352.79
Van Buren	Road Const.	Road Maint.	July 21		15,000.00
Van Buren	Emergency	Poor	Nov. 6		4,761.71
Van Buren	Emergency	Road Const.	Nov. 6		5,233.95
Wapello	Emergency	General	Dec. 10		25,000.00
Wapello	Emergency	Road Maint.	Dec. 10		6,000.00
Wapello	Bond	Poor	Dec. 10	20,000.00	
Wapello	T. B. Erad.	Road Maint.	Dec. 13	7,500.00	
Warren	Emergency	Road Maint.	Oct. 13		10,000.00
Warren	Emergency	General	Dec. 2		7,000.00
Warren	Emergency	Poor	Dec. 2		4,000.00
Washington	Road Maint.	Road Const.	Oct. 13	25,000.00	
Wayne	Road Const.	Road Maint.	Nov. 12	15,000.00	
Wayne	Emergency	T. B. Erad.	Dec. 10		5,000.00
Wayne	Bond Int.	General	Dec. 10	2,000.00	
Webster	Emergency	General	Nov. 18		25,000.00
Webster	Emergency	Poor	Nov. 18		25,000.00
Winnebago	Emergency	Bond	Sept. 15		5,726.16
Winnebago	State Insane	General	Dec. 30	2,000.00	
Winnebago	Emergency	General	Dec. 30		4,000.00
Worth	Court	General	Nov. 28	4,900.00	

Name of County	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Worth	Road Maint.	Local Const.	Dec. 23		19,283.08
Wright	Road Maint.	General	Dec. 5		3,138.95
Wright	Road Maint.	Road Const.	Dec. 5		36,538.07
Wright	Road Maint.	General	Dec. 8	12,000.00	
Total transfers approved for counties for 1930				\$404,775.00	\$1,356,432.78
Total of all county transfers					\$1,761,207.78

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Anita	Light	Water	Jan. 24		\$ 1,000.00
Anita	Water Bond	Water	Jan. 24	\$ 1,200.00	
Atlantic	Emergency	Consolidated	Aug. 19		4,500.00
Aurelia	Light Sinking	Bond and Water	Aug. 14		13,000.00
Adel	Grading	General	Jan. 16		600.00
Adel	Sewer	General	Jan. 16		1,800.00
Adel	Water	General	Jan. 16		3,000.00
Adel	Light	General	Jan. 16		100.00
Afton	Light	General	Oct. 22	5,000.00	
Alden	Emergency	Water	Aug. 27		500.00
Arthur	Sewer Disp.	General	July 12		500.00
Algona	Light	General	Sept. 27		35,000.00
Albia	Park	General	Feb. 5		115.00
Albia	Waterworks	Sewer	June 26	9,500.00	
Albia	Park	Improvement	July 23		1,000.00
Albia	Judgment	Sewer	July 23		305.15
Auburn	Sewer	Bond	April 28		850.00
Bennett	General	Water	Nov. 25		2,000.00
Brooklyn	Emergency	Improvement	May 2		697.92
Buffalo	Light	General	July 26		800.00
Buffalo Center	Fire Equipt.	General	July 12		2,500.00
Castle Hill	Dragging	Road	Jan. 13		310.19
Castle Hill	Improvement	Road	Jan. 13		168.25
Castle Hill	Township Rd.	Road	Jan. 13		71.51
Castle Hill	County Rd.	Road	Jan. 13		125.64
Carroll	Dragging	General	Sept. 6		2,092.33
Cherokee	Water	General	April 30	1,300.00	
Clinton	Emergency	St. Cleaning	Jan. 31		2,000.00
Clinton	Emergency	Grading	Aug. 29		3,500.00
Clinton	W. W. Sinking	Judgment	Sept. 25	2,200.00	
Clinton	Emergency	Bridge	Nov. 30		2,500.00
Creseo	Water	General	Jan. 8		5,000.00
Colo	Emergency	Waterworks	July 12		89.40
Colo	Sinking	Waterworks	July 12		53.71
Creston	Library Maint.	Library Bldg.	July 26	3,742.59	
Creston	Library Maint.	Library Bldg.	Oct. 23	1,195.44	
Creston	Emergency	Judgment	Nov. 6		986.67
Crawfordsville	Imp. and Gen.	Water	Oct. 13		928.33
Clarion	Waterworks	Fire Maint.	Aug. 26	1,000.00	
Denver	Water	City Hall	Nov. 17		1,500.00
Denver	Light	City Hall	Nov. 17		1,000.00
Dallas Center	Dragging	Grading	Oct. 28	115.00	
Dallas Center	Emergency	Improvement	Oct. 28		430.00
Davis City	Emergency	Water	Aug. 23		250.00
Davis City	General	Water	Aug. 23		313.51
Davis City	Improvement	Water	Aug. 23		150.00
Dubuque	Emergency	Consol.	March 26		7,326.91
Dubuque	Emergency	Dock	March 26		5,903.88
Dike	Light	Improvement	June 10		500.00
Dike	Water	Improvement	June 10		500.00
Dike	Funding Bond	Memorial	Dec. 30		503.45
Des Moines	Judgment	Streets	Jan. 29	5,000.00	

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Defiance	Light	General	Jan. 9		11,000.00
Defiance	Light	Light Bond	Jan. 9		7,000.00
Defiance	Light	Water Bond	Jan. 9		1,600.00
Defiance	General	Waterworks	March 7		4,000.00
Defiance	General	Grading	March 7		1,000.00
Decorah	Emergency	Consol.	July 5		2,000.00
Estherville	Electric	Improvement	May 7		22,000.00
Estherville	Electric	City Hall	May 7		25,000.00
Estherville	Water	City Hall	May 7		8,000.00
Estherville	Gas	City Hall	May 7		7,000.00
Estherville	Dragging	General	Oct. 7	1,000.00	
Estherville	Electric	City Hall Bl.	Oct. 7		25,000.00
Eldora	St. Imp. Bond	Paving Bond	May 24		1,267.82
Eldora	St. Imp. Bond	Pav. Bond No. 2	May 24		1,534.13
Eldora	Sewer	Waterworks	July 1	2,000.00	
Eldora	Library Imp.	Library Maint.	Oct. 20		400.00
Emerson	Town Hall	Waterworks	Aug. 8		250.00
Elkhorn	Elec. Plant	Town Hall	May 9		7,235.60
Elkhorn	Elec. Plant	Town Hall	Nov. 18	1,764.40	
Eldridge	Light	General	Dec. 23		1,500.00
Farnhamville	Light	Water	July 17		1,500.00
Fayette	Emergency	Band	Nov. 7		100.00
Fayette	Fire Maint.	Fire Equip.	Nov. 13		500.00
Fayette	Improvement	Fire Equip.	Nov. 13		400.00
Fayette	Emergency	Fire Equip.	Nov. 13		1,100.00
Fayette	Water	Fire Equip.	Nov. 17		2,000.00
Fort Dodge	Sp. Imp.	Water	Dec. 30	10,000.00	
Garden Grove	Emergency	Light	Nov. 7		335.53
Grand Junction	Grading Bond	Water Bond	Nov. 26		545.54
Garner	General	Judgment Bond	Oct. 13		586.23
Garner	General	Water	Oct. 13		344.04
Gilman	Water	Light	July 8		516.00
Glenwood	Emergency	Waterworks	Jan. 7		950.00
Grundy Center	Consolidated	Fire Equip.	June 27		5,305.01
Hudson	Electric	General	Aug. 6		2,000.00
Hamburg	Emergency	General	Oct. 10		892.17
Hamburg	Improvement	Sewer	Oct. 22	500.00	
Iowa City	Bridge	Consolidated	Feb. 18	700.00	
Iowa City	Grading	General	Nov. 28		282.00
Iowa City	St. Equip.	Eng. Office	Dec. 9		533.00
Inwood	Improvement	General	Aug. 15		1,331.26
Klemme	Sewer	Sewer Bond	Oct. 24		231.97
Keokuk	Improvement	Fire	Jan. 27	1,200.00	
Keokuk	Park	Fire	Jan. 27	1,500.00	
Keokuk	River Front	Fire	Jan. 27	1,000.00	
Keokuk	Grading	General	Jan. 27	800.00	
Keokuk	Water	General	Jan. 27	1,000.00	
Keokuk	Light	General	Jan. 27	1,700.00	
Keokuk	Bond	General	Jan. 27	2,000.00	
Keokuk	General	Judgment	March 31	400.00	
Keokuk	Improvement	General	July 7	2,800.00	
Keokuk	River Front	General	July 7	900.00	
Keokuk	Emergency	Judgment	Nov. 17		3,600.00
Keokuk	Emergency	General	Nov. 17		308.95
Luther	Grading	Water	Aug. 11		271.00
Luther	Fire	Water	Aug. 11		51.00
Luther	Light	Water	Aug. 11		80.00
Luther	Improvement	Water	Aug. 11		200.00
Lewis	Water	Improvement	March 13		1,500.00
Luana	Imp. and Bond	General	April 11		766.78
LaMott	Fire Maint.	Water	May 22	300.00	
LaMott	Garbage Disp.	Water	May 22	180.00	
LaMott	Improvement	Water	May 22	146.00	
LaMott	Co. Road	Water	May 22	79.00	
LaMott	Agr. Land	Water	May 22	64.00	
Lynnville	Improvement	Light	June 5		75.00
Letts	Improvement	General	June 9		150.00
LeMars	Spec. Sewer	Sewer	July 17		2,897.01
LeMars	Emergency	City Funds	Dec. 4		961.83
Marathon	Light	Light Bond	March 14		2,000.00
Manchester	Dragging	General	Feb. 19		800.00
Mondamin	Water	Waterworks	Feb. 3		818.70
Mondamin	Improvement	Building	Feb. 3		300.00

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Mondamin	Improvement	Waterworks	July 26		1,000.00
Magnolia	General	City Road	Dec. 9		170.00
Magnolia	General	Dragging	Dec. 9		200.00
Monroe	Grading	General	July 29		750.00
Marshalltown	Miscellaneous	Consolidated	Dec. 4		6,600.00
Manchester	Water	Fire Equip.	Dec. 23		1,300.00
Manchester	Improvement	Fire Equip.	Dec. 23		2,900.00
McGregor	Waterworks	Bond	May 7		2,500.00
New London	Sewer	General	Aug. 2		658.00
Newton	Water	Improvement	June 25	10,000.00	
New Virginia	Grading	Road	March 11		209.00
New Virginia	General	Light	March 11		200.00
New Virginia	Improvement	Road	March 11		123.35
Northwood	Water	General	Sept. 6		1,000.00
Osage	Sewer	Water	Nov. 14	1,500.00	
Pomeroy	Electric	Bond	March 10		16,000.00
Pomeroy	Electric	Grading Bond	March 10		7,500.00
Pomeroy	Electric	Imp. Bond	March 10		4,000.00
Perry	Park General	Park Imp.	Feb. 29		1,070.00
Readlyn	Water	Fire Equip.	Dec. 9		50.00
Redfield	Light	General	May 9		1,000.00
Randolph	Light	Fire and Water	Sept. 18	1,200.00	
Richland	General	Improvement	Nov. 14		800.00
Russell	Improvement	Bond	March 6		300.00
Russell	Sewer	Bond	March 6		200.00
Russell	Improvement	Bond	Nov. 10		125.00
Russell	Sewer	Bond	Nov. 10		150.00
Red Oak	Emergency	General	July 19		4,000.00
Roland	Corporation	Light Bond	Jan. 13		297.65
Roland	Light Plant	Waterworks	June 17		4,500.00
Roland	Sewer	Sewer Outlet	June 17		500.00
Roland	Light Plant	General	Aug. 5		2,000.00
Ridgeway	Light Bond	Waterworks	Feb. 15		4,327.87
Ridgeway	Light	Waterworks	Feb. 15		314.56
Ridgeway	Improvement	Waterworks	Feb. 15		1,606.17
Stratford	Water	Curb, Gutter, etc.	June 13		2,000.00
Silver City	City Hall	General	July 14		300.00
Silver City	Park	General	July 14		200.00
Stacyville	Water	Light	March 16		600.00
St. Ansgar	General	Library	Dec. 6		648.23
Sibley	Electric	Judgment	March 10	8,000.00	
Shenandoah	Emergency	Cemetery Const.	April 17		3,000.00
Shelby	Improvement	Water	April 22		1,634.00
Toledo	Emergency	General	Jan. 30		230.50
Waukon	Emergency	Dragging	July 12		500.00
Waterloo	Emergency	East Sewer	Feb. 13		500.00
Waterloo	Emergency	Improvement	March 4	1,500.00	
Waterloo	Emergency	General	Sept. 15		2,000.00
Waterloo	Emergency	General	Oct. 9		500.00
Winthrop	Water	Water Bond	Aug. 27	400.00	
Wellsburg	Waterworks	Light	July 17	300.00	
Walker	General	Grading	March 21		500.00
Wall Lake	Light	General	July 12		2,000.00

Total transfers approved for cities and towns for 1930..... \$ 83,186.43 \$ 345,456.75
 Total of all cities and towns transfers..... \$ 428,643.18

Name of School District	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Ankeny Cons.	Sch. House Bond	General	Feb. 10	\$ 9,000.00	
Arispe Cons.	General	School House	July 14		\$ 1,000.00
Clear Lake Ind.	School House	General	July 24	5,000.00	
Crystal Lake	General	School House	July 17		2,135.79
Columbus Ind.	General	School House	July 19	36.13	
Cromwell Ind.	General	School House	Aug. 27	10,000.00	
Creston Ind.	General	School House	Nov. 6	4,500.00	
Dakota City Ind.	General	School House	July 23		100.00
Des Moines Ind.	General	Playground	July 17	5,000.00	
Dumont	General	School House	Dec. 10	351.04	
Eagle Grove Ind.	School House	General	March 19	5,000.00	
George Ind.	General	School House	July 24		3,500.00
Inwood Ind.	General	School House	Aug. 8	1,500.00	
Irwin Cons.	School House	General	July 1	3,000.00	
Keosauqua Ind.	General	School House	May 2		2,000.00
Meriden Ind.	Emergency	General	Dec. 13		1,600.00
Milford Ind.	General	School House	June 23	3,500.00	
New Aurelia Ind.	General	Spec. Bond	July 17		4,150.00
Orient Cons.	General	School House	July 29		14,000.00
Otley Ind.	General	School House	Aug. 21		2,500.00
Sutherland Cons.	General	School House	July 5		10,000.00
Shelby Ind.	General	School House	Feb. 18	10,160.82	
Wayland Cons.	General	School House	May 7	2,200.00	
Total transfers approved for schools for 1930				\$ 59,247.99	\$ 40,985.79
Total school district transfers					\$ 100,233.78
Total county transfers approved					\$1,761,207.78
Total city and town transfers approved					428,643.18
Total school transfers approved					100,233.78
Grand total					\$2,290,084.74

[Faint, illegible text and table content, likely bleed-through from the reverse side of the page.]

REPORT OF THE
 COMMISSIONER OF STATE
 FINANCE
 FOR THE YEAR ENDING JUNE 30, 1930

Department of
 State Finance
 Board of Audits on Primary