

*State board of social welfare*

**State of Iowa  
State Board of Social Welfare**

**ANNUAL REPORT  
of the  
DIVISION OF OLD AGE  
ASSISTANCE**

**for the fiscal year beginning July 1, 1937,  
and ending June 30, 1938.**

**Superintendent of the  
DIVISION OF OLD AGE ASSISTANCE  
to the  
STATE BOARD OF SOCIAL WELFARE**

Jawa State Board of Sec. Welfare

State of Iowa  
State Board of Social Welfare

**ANNUAL REPORT**  
of the  
**DIVISION OF OLD AGE  
ASSISTANCE**

for the fiscal year beginning July 1, 1937,  
and ending June 30, 1938.

UNIVERSITY  
OF VIRGINIA

Superintendent of the  
DIVISION OF OLD AGE ASSISTANCE  
to the  
STATE BOARD OF SOCIAL WELFARE

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LETTER OF TRANSMITTAL

*September 29, 1938.*

HON. WARREN F. MILLER, *Chairman, State Board of Social Welfare, Iowa Building, Des Moines, Iowa.*

DEAR SENATOR MILLER:

Attached to this letter you will find a report to the state board of social welfare which is required of the superintendent of the division of old age assistance under the provisions of section 3 of the old age assistance law as it was amended and revised by the Forty-seventh General Assembly.

Respectfully submitted,

BYRON G. ALLEN, *Superintendent,*

MRS. E. R. MEREDITH,

*Assistant Superintendent,*

*Division of Old Age Assistance.*

TABLE I-A

SUMMARY OF THE ACTIVITIES OF THE DIVISION OF OLD AGE ASSISTANCE FOR THE FISCAL YEARS ENDING JUNE 30, 1935 THROUGH JUNE 30, 1938

	June 30, 1935 <sup>1</sup>
Applications for Old Age Assistance.....	45,299
Reapplied for assistance.....	3
<b>Total Applications Received.....</b>	<b>45,302</b>
Assistance granted .....	10,702
Assistance reinstated.....	3
Assistance denied .....	<sup>3</sup>
Voluntary withdrawal of applications.....	<sup>3</sup>
Died prior to action upon their application.....	<sup>3</sup>
Applications were found to be duplicates of originals on file .....	<sup>3</sup>
<b>Total Applications Disposed.....</b>	<b>.</b>
Applications pending at the beginning of the period..	. <sup>3</sup>
Applications pending at the end of the period.....	. <sup>3</sup>
Persons receiving assistance during the period.....	10,705
Amount spent for monthly assistance during the period .....	\$ 917,865.00
Amount spent for funeral benefits.....	\$ 21,435.69
Persons removed from the rolls because of death during the period.....	481
Grants of assistance cancelled during the period....	60
Persons on the rolls at the end of the period.....	10,164

<sup>1</sup> 8-month period: law provided for assistance payments to begin November 1, 1934.

<sup>2</sup> Total of these items included in total disposed but not separately classified for each year.

TABLE I-A—Continued

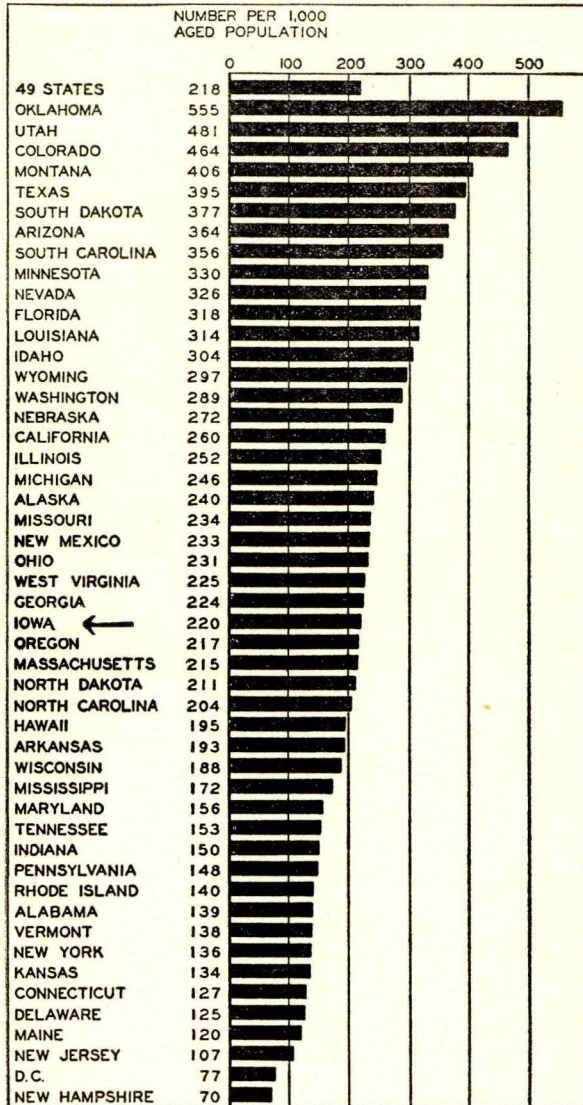
SUMMARY OF THE ACTIVITIES OF THE DIVISION OF OLD AGE ASSISTANCE FOR THE FISCAL YEARS ENDING JUNE 30, 1935 THROUGH JUNE 30, 1938

June 30, 1936	June 30, 1937	June 30, 1938	Total
9,482	10,285	15,583	80,649
322	1,247	3,463	4,035
<hr/> 9,804	<hr/> 11,532	<hr/> 19,046	<hr/> 84,684
21,671	12,055	14,151	58,579
19	117	245	384
..... <sup>3</sup>	3,263	3,538	21,281 <sup>2</sup>
..... <sup>3</sup>	1,786	3,318	..... <sup>2</sup>
..... <sup>3</sup>	907	905	..... <sup>2</sup>
..... <sup>3</sup>	..... <sup>3</sup>	385	..... <sup>2</sup>
<hr/> .....	<hr/> 18,128	<hr/> 22,542	<hr/> 80,244
..... <sup>3</sup>	15,646	7,936	
15,646	7,936	4,440	4,440
31,854	41,772	52,594	58,958
\$ 3,218,573.00	\$ 5,476,897.00	\$ 9,714,449.00	\$19,327,784.00
\$ 100,385.27	\$ 174,932.63	\$ 191,641.32	\$ 488,394.91
1,887	2,618	3,421	8,407
367	951	1,025	2,403
29,600	38,203	48,148	48,148

<sup>3</sup> Though there were rejections, recorded deaths, withdrawals, etc., all recorded during the first two fiscal years, the statistical section was not organized for the purpose of reporting on the present basis until federal participation with the state in 1936. The research and statistics section of the division are now gathering the omitted information.

FIGURE 1-A  
COMPARISON BY STATES

Recipients of old age assistance per 1,000 population 65 years of age and over in states with plans approved by the Social Security Board, June, 1938. (From Social Security Bulletin issued by Federal Social Security Board, Washington, D. C.)

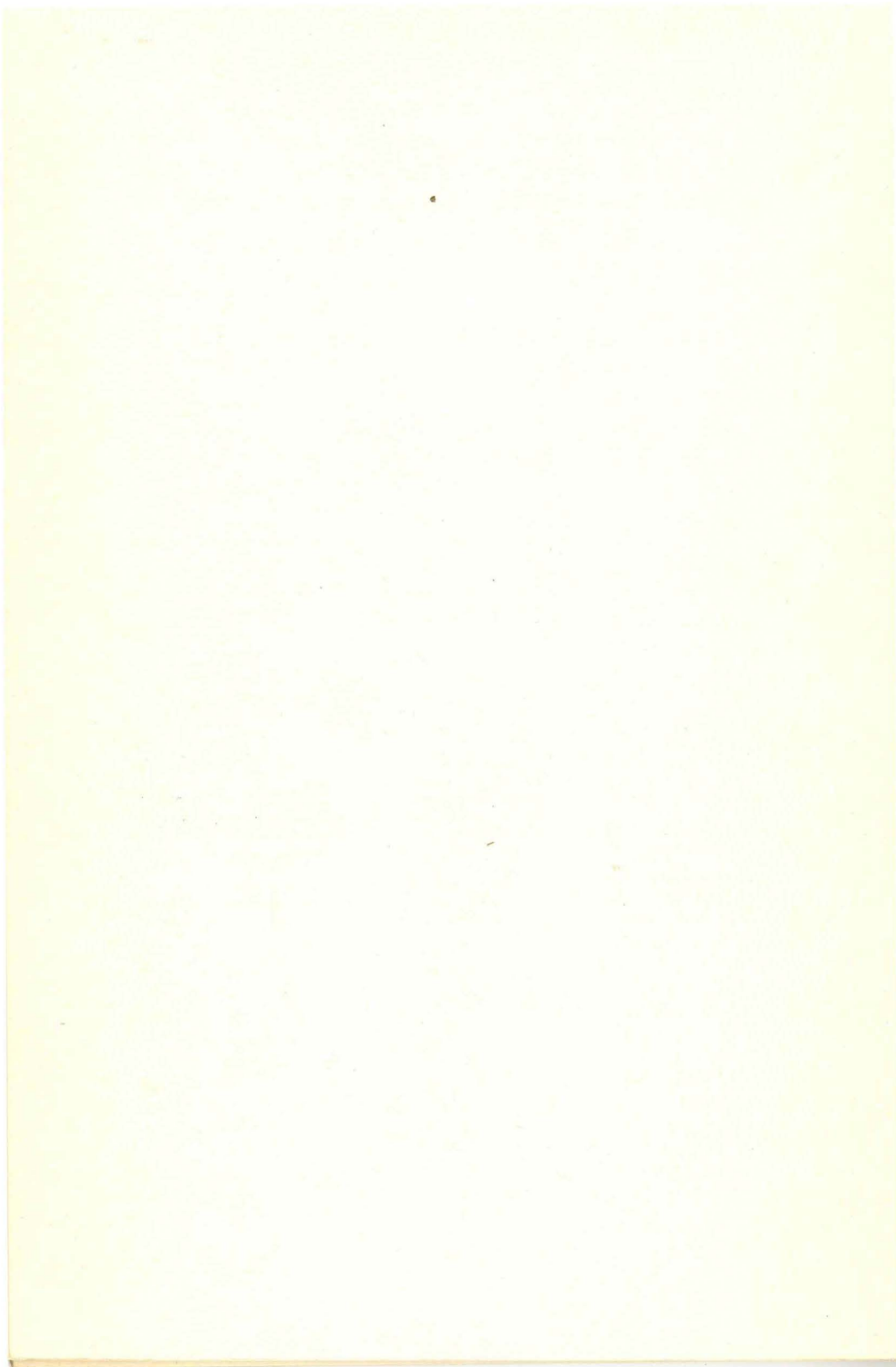




## Summary of the Activities of the Division of Old Age Assistance for the Year Beginning July 1, 1937 and Ending June 30, 1938

15,583	Persons made their application for old age assistance.
3,463	Persons reapplied for assistance.
<hr/>	
19,046	Applications were received.
14,151	Persons were granted assistance.
245	Persons had their assistance reinstated.
3,538	Persons were denied assistance.
3,318	Persons voluntarily withdrew their applications.
905	Persons died prior to action upon their applications.
385	Applications were found to be duplicates of originals on file.
<hr/>	
22,542	Applications were disposed.
<hr/>	
7,936	Applications were pending at the beginning of the year.
4,440	Applications were pending at the end of the year.
52,594	Persons received assistance during the year.
\$ 9,714,449.00	Was spent for monthly assistance during the year.
\$ 191,641.32	Was spent for funeral benefits.
3,421	Persons were removed from the rolls because of death during the year.
1,025	Grants of assistance were cancelled during the year.
48,148	Persons were on the rolls at the end of the year.





**Division of Old Age Assistance**  
**ANNUAL REPORT**  
**Period July 1, 1937, Through June 30, 1938**

**Background of Old Age Assistance**

State responsibility for the needy aged now has a history of more than four years in Iowa. Prior to 1934, only a few courageous public figures had dared to suggest that the plight of a large proportion of the older Iowans was a statewide problem and called for state action. During the four years which have passed since the Iowa old age assistance law became operative many changes in public opinion have occurred. The creation of a federal social security board stands as a milestone marking federal recognition of responsibility for the needy aged through assistance to the states. That mythical character, "the man on the streets," now accepts assistance programs without much question as to what their nature is or the reasons for their existence.

By this time advocates of assistance for the needy are regarded as conservative. Now certain groups are clamoring for regular payments to old people in amounts well above the average taxpayer's income, not on the basis of need, but as a scheme of economic reconstruction.

The administrators of old age assistance have no wish to enter into controversy concerning various plans of caring for the aged, yet believe that some knowledge of the general background of different points of view is necessary to interpretation of the division's work.

During more than four years of old age assistance in Iowa more than 80,000 persons have applied for old age assistance. More than 60,000 of these persons have been granted assistance in monthly amounts ranging from one dollar to twenty-five dollars and averaging \$19.81, with twenty-two dollars being the amount most frequently received during the fiscal year just ended.

Of the remaining 20,000 persons, many died before their claims could be investigated, many withdrew their applications and many were found to be ineligible under the terms of the law. More than 4,000 were still being held pending decision at the end of the year.

In broadest outline the foregoing represents what has happened during the first four years of old age assistance in Iowa. Yet such a picture, omitting as it does, details of administration and any indication of what the many recipients are like and what old age assistance has meant to them, is quite unsatisfactory. The following statement of some of the more important specific accomplishments during the year just ended helps to complete the outline. During the year:

1. The number of persons receiving old age assistance increased from 38,203 to 48,148.

2. The number of applications pending was reduced from 7,936 to 4,440.
3. The average grant of assistance was increased from \$15.06 to \$19.81.
4. The average interval between time of application and time of decision was reduced from more than a year to less than three months.
5. The merit system for employees was improved and extended.
6. The scheme of administrative organization was improved.
7. The general accounting procedure was changed so as to insure speedier and more accurate reports.

## **What Old Age Assistance Is**

The old age assistance law provides for payments approximating twenty-five dollars a month, less income or equivalent, to every Iowan who has passed the age of 65, upon proof that the individual can fulfill certain other eligibility requirements. Most people do not qualify for old age assistance because they have an income in excess of twenty-five dollars a month. Others fail to qualify because they have property which is valued in excess of that permitted by the laws affecting eligibility. Still others are found to have relatives able to support them and others do not qualify for miscellaneous reasons such as lack of residence in the state, lack of citizenship and the fact that they are not yet 65 years of age.

There is no provision in the Iowa law for rewarding persons for past good behavior or for penalizing them for bygone shortcomings. Some people profess to believe that the state should deny assistance to persons of little repute regardless of their need, and that persons of good reputation should be given money by the state regardless of their resources. Persons familiar with the operation of the present law admit that there are people receiving assistance who never earned the respect of their community. They are still society's burden. However, for each such person there are many more receiving assistance in each community who are respected and whose chief shortcoming was never to have earned enough money to permit savings sufficient to maintain themselves in old age.

Contrary to the professed belief of many people, the Iowa law does not require that old persons possessing property must deed it to the state. The law does provide for a lien, but old people receiving assistance have the use and control of their property for life. After the death of the surviving spouse, the division deducts only the amount of assistance extended during the life of the individual (without interest) before releasing the lien. As far as recipients of assistance are concerned, they give up nothing except whatever satisfaction they might derive from leaving property to heirs unable or unwilling to help them during their lifetime.

Other points of administration often confused and misunderstood have to do with the amount of assistance. The law does not provide for flat payments of twenty-five dollars a month and the Iowa



legislature has never actually considered such a proposal. The law provides only for a system of assuring old people the necessities of life so far as is possible within the twenty-five dollar, monthly maximum. (Figure I). To those who inquire about the adequacy of such a system the division must admit that twenty-five dollars a month is not sufficient to provide the necessities of life in all cases. On the other hand, many individuals are so situated that it is easily possible to assure the necessities of life within the maximum, and, indeed, in many instances to raise the standard of living beyond that which the individual has ever known.

## **Characteristics of Old Age Assistance Applicants**

Four years ago little was known as to the characteristics of the people who might apply for old age assistance or their number. By this time much of that information is well known. If a cross section of the people receiving old age assistance were made, it would be found that the only common characteristics would be those of age and need. (Figure II.) Even with regard to those characteristics there is considerable variation. As to need, the individuals range from the completely destitute to those who need only a few dollars a month to supplement their own resources. As to age, although all are over 65, the individuals range from those in advanced stages of senility to those who are alert and active and who would much prefer a job, if it were available, to assistance. Persons from all walks of life are represented; those who once ranked high in the scale of finance, agriculture, the professions, and public life, to those who never acquired more than the barest necessities of life and who never achieved any distinction. People of several races are represented and those born in many countries are also included. The lower income groups, as might be expected, are represented in highest proportions. It is a varied group, but in general, younger persons attempting to understand its makeup can see only some of the possibilities of their own future.

The problems of this group are, in general, the problems any of us may have to face in our old age. They are centered about penury, lack of understanding by younger people, loneliness, a feeling of uselessness and that the world has passed them by, concern over ill health and impaired faculties, dependency upon others and the necessity of asking for material aid. Worse than any of these problems in many instances, is that of adjustment to the loss of a spouse or the knowledge of being forsaken by one's own children. It is obvious that the old age assistance law can and does help old people meet many of these problems. It is just as obvious that some of them cannot be worked out to a satisfactory conclusion, for all people.

Persons must be investigated to insure that payments are legal and adequate. These investigations are often upsetting to an old person whose chief concern is that he is in need. Such investigations take time and must be done carefully and completely. Poten-

Figure I

HOW  
OLD AGE ASSISTANCE  
PAYMENTS  
ARE DISTRIBUTED  
IOWA  
MARCH 1938

FOR EVERY AGED PERSON WHO RECEIVES 5 DOLLARS OR LESS EACH MONTH

RECEIVE 6-10 DOLLARS

RECEIVE 11-15 DOLLARS

RECEIVE 16-20 DOLLARS

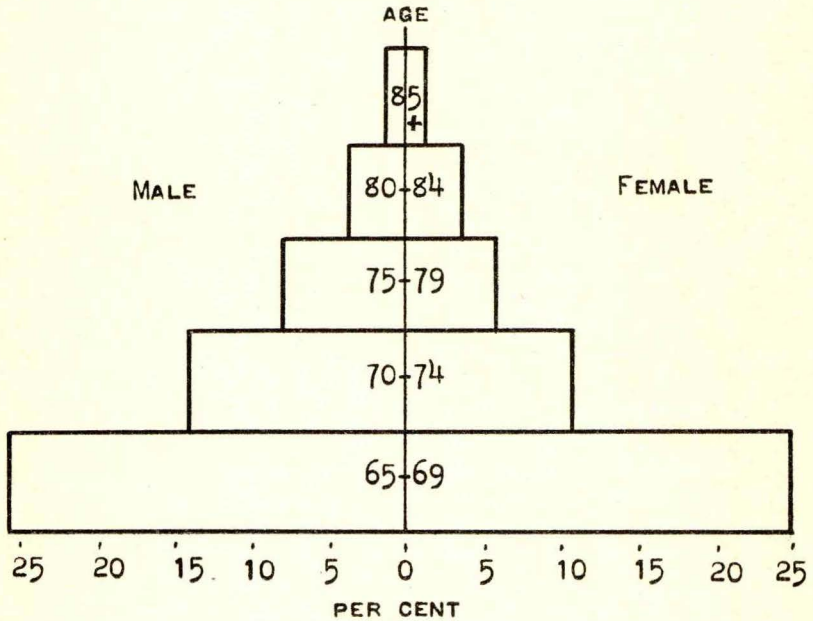
RECEIVE 21-25 DOLLARS

EACH SYMBOL REPRESENTS 409 PERSONS



FIGURE 11

AGE AND SEX DISTRIBUTION OF INDIVIDUALS  
APPROVED FOR OLD AGE ASSISTANCE DURING  
FISCAL YEAR 1937-38



tial reasonable resources from responsible relatives must be thoroughly sought out. The difficulty is to make these investigations in accordance with the necessities of sound administration without giving the applicant the impression that the procedure is an indignity to which he must submit. Some applicants prefer a good deal of personal consideration and others would much prefer the anonymity and impersonal treatment that goes with buying a railroad ticket or a postage stamp.

With this generalized description of old people, their problems, and with the old age assistance law in mind, it is fruitful to examine some of the specific progress more closely.

### **Progress with Applications\***

During the first few months of the old age assistance program and again during the first month of the fiscal year just ended, applications fairly rained down upon the local units and into the state office of the division. (See Figure III.) Between those peak periods applications maintained a rather steady rate of from 800 to 1,000 per month. As pointed out in a foregoing section of this report each application must be carefully and thoroughly investigated before any action can be taken. An application from a person whose claim must be denied takes just as much time as an application that results in a grant of assistance. The local investigators must do the work in such a way as to minimize the possibility of giving assistance to persons who do not qualify for it. They must be just as assiduous in assisting persons to establish eligibility where the need is apparent.

Investigators must guard against denying assistance to those who do qualify since every person so denied has the right to appeal from the decision of the division, and the federal social security board, through its representatives shares the states' responsibility in seeing that no eligible person is denied assistance.

Though old age assistance is a benevolent system, it is also a large, public, business institution. As is expected in any properly-managed, business enterprise the expenditure of the public funds entrusted to the administrators of old age assistance is under the current and constant surveillance of auditors, both federal and state. The executives of the division, with the help and approval of the state board, have initiated investigation methods, claim-analysis techniques, job specializations, office routines, accounting methods and managerial procedures comparable with other large business institutions.

The record of the division has been to investigate applications quickly and to dispose of them in such a way as to occasion very few exceptions by the auditors and very few appeals from applicants whose claims were denied. This has been done, and at the same

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\* For details by Counties, see Table I.

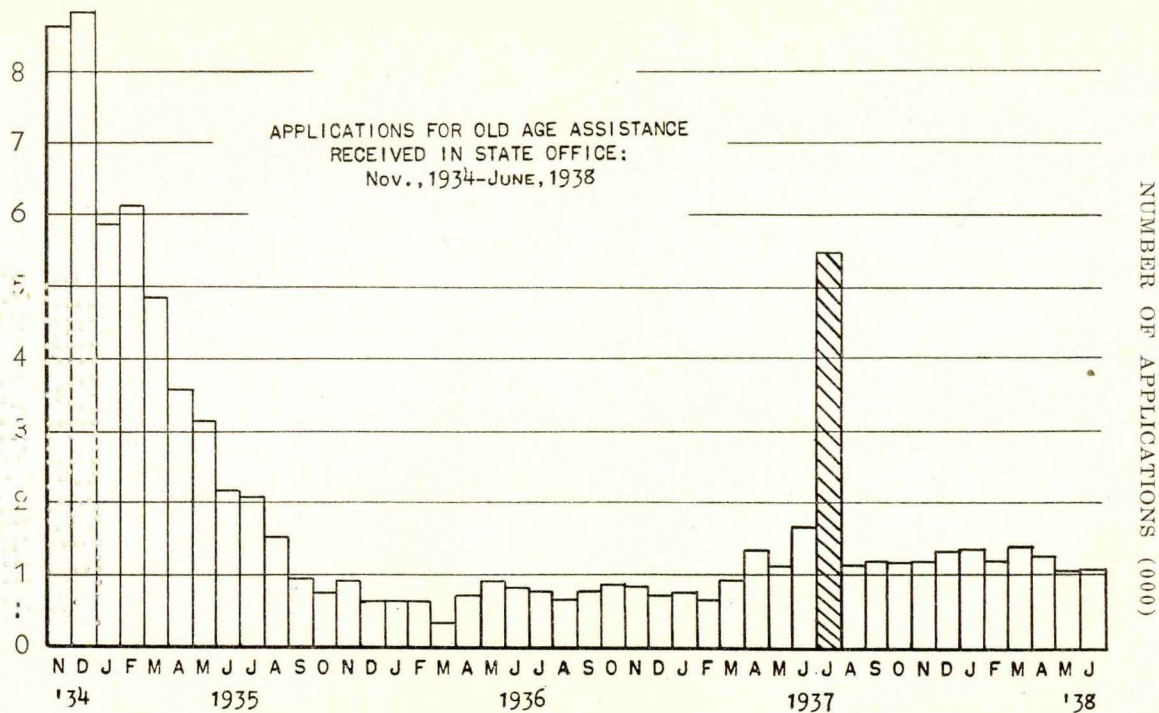


Figure III

NOTE: INCREASE IN JULY 1937 CAUSED BY ADMINISTRATIVE ORDER REQUESTING PENDING APPLICATIONS HELD IN COUNTY OFFICES BE SENT INTO STATE OFFICE.



time, the number of applications held pending decision has been reduced until, at the end of the year, it was very near the probable normal.

### **Applications Granted\***

During the year the number of persons receiving assistance was not only increased substantially, but the average amount of assistance received was raised from \$15.06 to \$19.81. The fiscal year just ended marks the first time that it was possible to grant assistance without being continually restricted by shortage of funds. This has been possible because the forty-seventh general assembly made \$5,500,000 annually, available from the proceeds of the "three-point-tax" revenues and because of the continued collection of delinquent per capita taxes. There have been no wholesale additions to the rolls in Iowa (Figure IV) but the number of persons receiving assistance has grown steadily. Recipients are located all over the state. (Figure V.) There is no community which does not include a group of persons receiving old age assistance. It must be pointed out, however, that the proportion of old persons to the total population varies considerably between counties and that there is also considerable variations between counties in the percentage of persons over 65 who receive old age assistance. (Table III.) A good many questions have been raised as to why this is true. Regarding the first factor the explanation is simply that populations, like people, grow old. This is not a conjecture or a theory, but a fact. Recently settled communities or territories are characteristically young, that is, there are relatively few older persons represented. Communities or territories long settled are characteristically old, that is, there are relatively many old people represented. As to why there should be variation in the percentage of old people receiving assistance the explanation is not quite so clear, since so many factors are involved. Some of these are that average wages and income have varied geographically, or the amount of employment available to older persons varies between communities. The proportion of aliens in the older age groups varies considerably from county to county. Social factors, such as typical family backgrounds and the typical relations between parents and children also play their part and are not the same in all localities. In particular cases the explanation can be found only after a careful study has been made of the population and economic and social traditions of the communities involved.

\* For details see Table II.

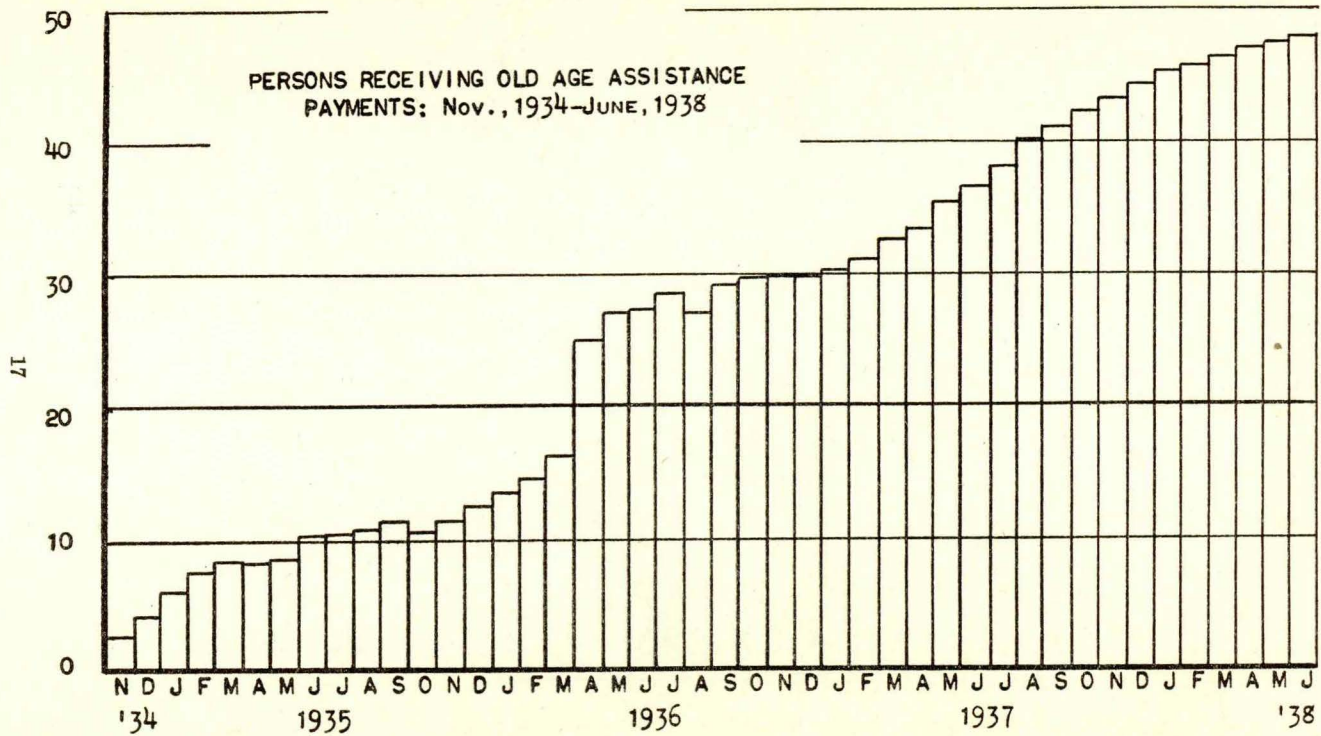
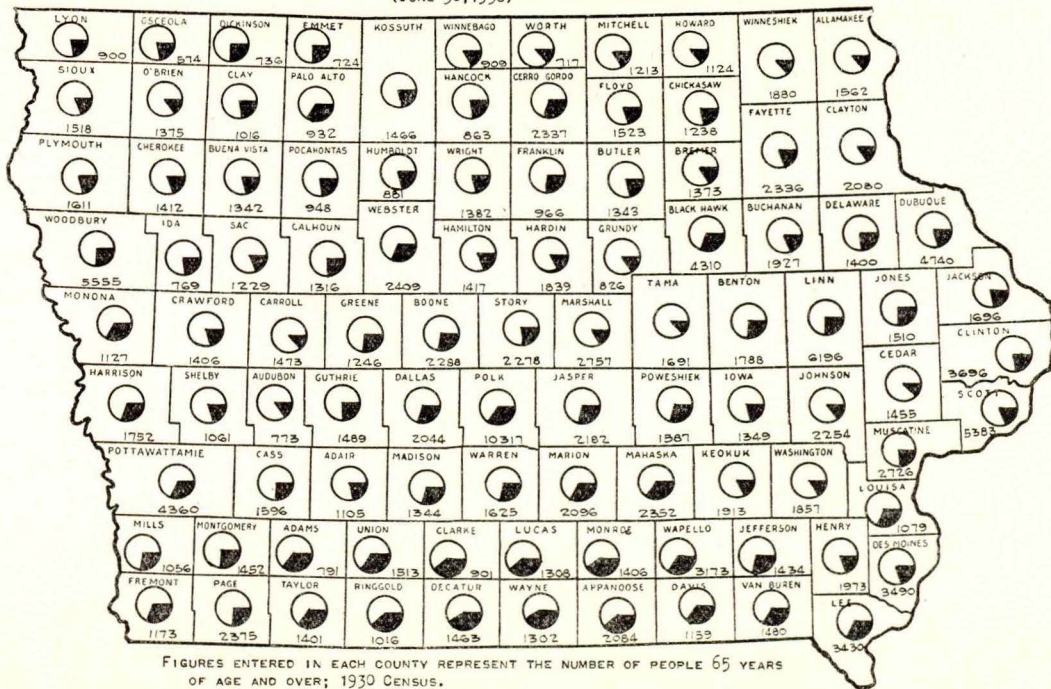


Figure IV  
NUMBER OF PERSONS (000)



PER CENT OF THE POPULATION 65 YEARS OF AGE AND OVER RECEIVING OLD AGE ASSISTANCE  
(JUNE 30, 1938)



FIGURES ENTERED IN EACH COUNTY REPRESENT THE NUMBER OF PEOPLE 65 YEARS OF AGE AND OVER; 1930 CENSUS.  
SHADED PORTION OF CIRCLE REPRESENTS THE PER CENT OF THE PEOPLE 65 AND OVER WHO ARE RECEIVING ASSISTANCE PAYMENTS.

Figure V

## The Revolving Fund in Operation\*

During the early months of the operation of the old age assistance law, the administrators of the act were amazed to discover the aggregate amount of small resources owned by eligible claimants for assistance. Though each individual's holding was negligible, the total ran into thousands, in fact millions of dollars. The distressing part of the situation was that a large number of these elderly claimants and recipients were losing their own personal resources such as homes, other real estate, investments, and life insurance because they lacked often times even the meager amount of money that might be necessary to redeem real estate from tax sale, to make payments on very small mortgages to pay off small loans for which their personal property had been pledged, and to continue the payment of life insurance premiums. Such holdings were of interest to the state because they represented the possible aggregate value of estates in which the state ultimately might have an interest. At that time, and even though the state had an equitable interest with that of the old person, it was impossible for the administrators of the law to assist these people beyond the payment of old age assistance.

Acting on an appeal from the old age assistance commission, predecessor to the state board of social welfare, the forty-sixth general assembly amended the original act by creating what is termed the "old age assistance revolving fund" to be used for the purpose of protecting the interests of the recipients of old age assistance and such interests of the state and the old age assistance fund as arise under the provisions" of the law. The revolving fund became effective May 10, 1935, with an initial appropriation of \$25,000.

In submitting previous annual reports sufficient experience had not yet been had to adequately describe the operation of the fund. Since the availability of the revolving fund, one of its principal uses has been to permit the division to intervene with the advances of state money to prevent tax deeds from being issued on homes of recipients of assistance where the value of such homes is relatively large as compared to the expense of the purchase of the tax sale certificate. In addition, the revolving fund has been used to take up several small mortgages and other small encumbrances thus preserving the home for the recipient. In other instances, encumbered investments have been released to the benefit of both the recipient and the state. Repeatedly, warrants have been drawn on the revolving fund to keep life insurance in force where, upon the advice of the division's actuary and other insurance experts, it seemed to the best interest of the elderly recipient and his family group and to the state.

As of June 30, 1938, the trust section held titles in trust to real estate, practically all being homes secured under the circumstances outlined above, to a total value of \$67,879.40; life insurance was being held in trust in the amount of \$99,676.08 and the necessary premiums were being paid thereon as provided by the statutes governing the use of the revolving fund and sections 12 and 24 of the current law. (See table VIII.)

\* See Tables VIII, IX, X.



In the three years and two months since the revolving fund has been available, the revolving fund has received \$238,884.79 exclusive of the \$25,000 initial appropriation. Of this total, \$143,642.72 was received during the fiscal year just ended through recoveries and reimbursements for assistance paid. (See table IX.)

As the program of old age assistance remains in force for a longer length of time, the revenue to the state for old age assistance from the revolving fund will continue to increase. This saving to the tax-paying public which now pays the entire bill for the program will be appreciable.

Also during the existence of the revolving fund, disbursements have been made aggregating \$55,970.40 for such purposes as paying loans on life insurance policies, taking up tax sale certificates, payment of life insurance premiums, payment of property taxes, purchase of mortgages previously encumbering the homes of recipients, and reimbursement to the federal government for its proportionate share of the recoveries and reimbursements. (See table X.)

The revolving fund and the trust section feature of the Iowa old age assistance law is the only procedure of this kind in any of the states and is being observed with interest by both federal and state administrators. Other states see in it a possible application to their own problems. It is a humane project which has paid dividends not to be measured in money, for old people have been permitted to live out their lives in their own homes; possessions laboriously acquired through years of effort have been safe-guarded; a little asset here and a little asset there has been protected with the result that many more of the aged recipients may say with pride, as many have, that in a measure at least, they are "paying their own way."

Perhaps it is of interest to cite one or two of the many instances where the fund has been used to protect the home of a recipient of assistance:

A few years ago an elderly woman in a small town in central Iowa borrowed \$50 from a fellow townsman and gave a first mortgage as security to the loan on her home which was valued at \$900. Subsequently the holder of the small mortgage paid a fire insurance premium, which premium, together with interest on the moneys advanced, made the total indebtedness about \$87. The elderly woman, whose homestead was thus encumbered, was some 85 years of age, had little or no resources and was not very adept at managing her own business affairs. As a result, the holder of the \$50 mortgage persuaded the woman to give him a quit-claim deed to the property following his threat of foreclosure. By intervening, the division of old age assistance was able to protect the woman in her own home at an expenditure of less than \$90.

In another instance, an elderly couple in an eastern Iowa city had resided in their \$2,700 homestead for many years, but when the earnings of the husband ceased, by reason of his age and inability to work in his usual vocation, the taxes on the property began to accumulate and a tax-sale purchaser raised a threat of taking a deed to the property for as small a sum as \$367. The old couple,

because of their age and lack of earning power, were absolutely unable to meet the threat, but shortly before the issuance of a tax deed the division intervened with the revolving fund and protected this home which will continue to be theirs as long as they live and the value of which will be used to reimburse the state of Iowa for its advances and to leave a residue, if any, for the legal heirs of this old couple.

Under a similar situation an old couple owning a comparatively valuable acreage near a city was about to lose their home by the issuance of a tax-sale deed. For but a very small investment of money from the revolving fund the state of Iowa was able to retain the acreage in the possession of the old couple where they now are earning a part of their own living by gardening and poultry raising, and where they may continue to live in the home which these two persons many years ago built with their own hands and of which they are justly proud.

Old age assistance investigators and directors for county boards of social welfare throughout the state are directed to use every means within their power to protect our aged citizens in the ownership and occupancy of their homes.

### **Cost of the Program\***

On the present basis the cost of old age assistance in Iowa for the second year of the current biennium will be approximately thirteen million dollars per year. Not quite half of this is paid by the federal government since the law provides that the state shall meet the funeral expenses (See table III) of many of those who die while receiving assistance. The federal government does not share any part of the expense of providing these funerals. The fact that the number of persons receiving assistance has increased and that the average amount of assistance given has increased has been mentioned, but it must be borne in mind that this has been possible only because funds have been available. It must also be pointed out that if the system is to continue with its present program it must receive a larger appropriation. As a matter of fact the cost will not only remain as large as present, but will increase during the next biennium, unless the scope of the system is curtailed.

Based on the present law, regulations and procedures, with present available funds, the division is adequately financed for the period ending June 30, 1939. However, after that date and for the fiscal year ending June 30, 1940, the old age assistance fund will be entirely inadequate because it will be practically limited to \$5,500,000 allocated from the "three-point-tax" revenues.

The forty-seventh general assembly terminated the old age assistance, per capita tax with the levy for 1936, but fortunately did not repeal the levies made for 1934, 1935 and 1936. Since the meeting of the general assembly, the division has been active in the collection of delinquent per capita taxes and has had splendid cooperation from

\* See Tables IV, V, VI.



the county treasurers of the state. As a result, \$368,098.79 in delinquent per capita taxes and penalties were collected during the fiscal year ended June 30, 1938. This money has been added to the state old age assistance fund, which fund, except for that portion expended in administration and funeral costs, has been and is available for the payment of old age assistance, matched by an equal amount of federal funds. Of the \$10,309,736.36 used in the administration of old age assistance during the fiscal year ending June 30, 1938, but 3.91 per cent was used for administrative overhead. In so far as our knowledge extends, this is the lowest overhead percentage of any similar administration in the United States.

It is estimated there are still some \$2,000,000 (Table VII) outstanding in delinquent per capita taxes exclusive of penalties, and should the forty-eighth general assembly leave the per capita tax law as it is now on the statute books, delinquent payments of per capita taxes will be made available throughout the biennium. The total revenue from such a source will be problematical. As time goes on some moneys will be available from the revolving fund, which source of revenue has not yet been utilized by the division. At best and even with income from delinquent per capita taxes and the revolving fund, it will be necessary in the carrying out of the present program to increase the annual appropriation from the "three-point-tax" law by at least \$1,300,000, or a similar amount must come from another source.

## Looking Forward

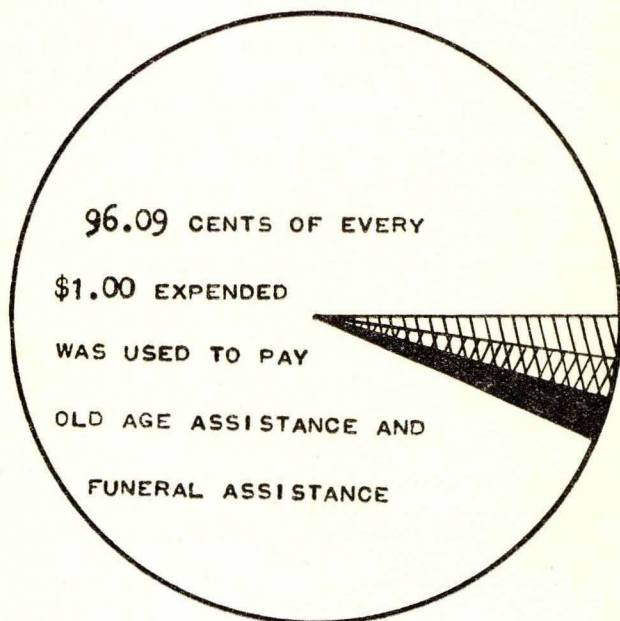
While many things have been accomplished through old age assistance in Iowa, it is not to be imagined that all the problems have been solved and all the techniques for meeting them perfected. The administrators are continually learning new things about the needy aged and better ways of dealing with them and their difficulties. No system has yet been devised for caring for the aged that is free from all objections. The policy of the division is to seek the facts and modify procedures in the light of them. During the year the division hopes to make more progress in speeding up the process of investigation and decision. It is hoped that refinements can be made which will result in more adequate grants to applicants and that a program of services to applicants, heretofore handicapped by the press of routine, can be extended and improved. The work of improving organization, state-county relationship, interpreting the program to the applicants and the community and adjusting the situations is never done, but will continue to go forward. The joint responsibility to the older Iowans and to the taxpayers of Iowa in connection with administering a program of old age assistance is not an insignificant one, but one which the division and its employees believe they must keep ever before them.







FIGURE VI

HOW THE OLD AGE ASSISTANCE TAX DOLLAR IS SPENT

(JULY 1, 1937-JUNE 30, 1938)



	ASSISTANCE TO AGED	94.23¢
	FUNERALS FOR AGED	1.86¢
	COUNTY ADMINISTRATION	1.95¢
	STATE ADMINISTRATION	1.96¢
		<hr/>
		\$ 1.00

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**Statistical and Financial  
Report**

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TABLE I  
STATEMENT OF APPLICATIONS

County	Applica- tions Pending July 1, 1937	Transfer In	Additions		Deductions						Transfer Out	Applica- tions Pending June 30, 1938
			New Applica- tions	Reapplica- tions	Rejec- tions	With- drawals	Deaths	Dupli- cations	New Ap- provals	Rein- state- ments		
Adair.....	31	2	95	20	12	18	3	6	71	5	2	31
Adams.....	41	1	55	12	19	6	3	1	71	1		8
Allamakee.....	69		65	16	15	11	3	3	41		1	76
Appanoose.....	140	2	464	64	38	74	31	6	361	4	4	152
Audubon.....	45	1	71	14	18	18	13		40		1	41
Benton.....	78	5	123	35	32	25	8	5	116	4	3	48
Black Hawk.....	166	1	299	71	54	53	13	16	309	8	6	78
Boone.....	117	5	128	25	28	27	9	2	164	3	4	38
Bremer.....	37		48	11	11	7	1		52	1	2	22
Buchanan.....	27		92	14	14	2	2		89	3	1	22
Buena Vista.....	38	2	82	16	11	9	4	1	79	1		33
Butler.....	38		99	31	21	31	6	3	73	3		31
Calhoun.....	61	2	79	14	20	9	5	2	100		2	18
Carroll.....	20		60	29	13	22	2	1	41	2	5	23
Cass.....	53	4	134	26	12	19	3	6	138	1	2	36
Cedar.....	20		39	5	14	9	2	3	26		1	9
Cerro Gordo.....	158	6	240	45	99	45	13	3	198	2	2	87
Cherokee.....	71	4	72	15	23	13	3	4	92	2	1	24
Chickasaw.....	30	1	57	16	2	5	3		70	2		22
Clarke.....	35	1	95	12	10	13	4	5	80		2	29
Clay.....	52	3	68	11	11	10	2	1	77	1	3	29
Clayton.....	51	1	112	24	13	10	5	2	107	1	2	48
Clinton.....	177	1	172	73	73	35	14	5	222	7	1	70
Crawford.....	43	1	178	26	36	48	26	2	109		4	23
Dallas.....	99	4	202	41	45	35	15		193	5	3	50
Davis.....	91	2	113	17	24	32	8		127	1	4	27
Decatur.....	88	2	124	18	16	17	4	2	159	2	3	29
Delaware.....	51		112	14	11	16	6	2	113			29
Des Moines.....	67		124	24	26	9	5	3	141	3	2	26
Dickinson.....	50	3	40	22	24	17	4	1	43			26

Dubuque	98		473	163	104	122	15	30	314	6	6	137
Emmet	46		40	26	32	16	1		47		1	15
Fayette	94		117	36	31	12	4	2	165	2		31
Floyd	43	4	115	32	11	43	4	2	85	2	1	46
Franklin	23		54	11	14	7	1		48		3	15
Fremont	55		95	30	16	13	2	2	94	3	2	48
Greene	30	1	93	26	14	12		7	95	1	1	20
Grundy	23	2	38	16	15	8	6	1	40	1	1	12
Guthrie	39	3	295	38	44	38	14	4	188	4	5	78
Hamilton	56	1	81	26	27	29	5	3	66	1		33
Hancock	43	1	48	9	10	9	4	3	58	1	1	15
Hardin	54		123	45	37	28	5	5	97	4	1	45
Harrison	196	6	129	55	47	81	10	7	206	2	2	31
Henry	55	2	143	13	24	21	8	3	134	1		22
Howard	11		69	13	11	5		1	47	1	1	27
Humboldt	58		67	9	15	22	2	2	60		5	28
Ida	23		47	14	8	7	2	1	54			12
Iowa	57	2	85	18	28	12	5	3	81	2	3	28
Jackson	56		117	29	38	12	12	2	101	2		35
Jasper	93	9	190	54	33	24	12	6	193	11	4	63
Jefferson	43	4	93	22	22	18		1	99	4		18
Johnson	66	2	94	40	31	27	4	4	100	4	2	30
Jones	55	3	100	26	17	16	2	1	116	2	1	29
Keokuk	56	2	66	34	25	12	3	1	97	4	2	14
Kossuth	27	1	69	30	13	12	1	2	70	1	1	27
Lee	102	2	241	43	29	27	2	4	268	2	1	55
Linn	211	6	451	102	96	111	15	10	397	3	1	137
Louisa	61	1	96	18	14	28	7	1	84	2	2	38
Lucas	33	1	97	24	15	9	1	2	102	4	1	21
Lyon	33		74	4	12	18	12	4	48			17
Madison	52	2	122	24	26	12	1	2	108	2	1	48
Mahaska	102		189	53	63	34	2	9	198	5	2	31
Marion	102	5	167	26	17	23	11	5	196	1	2	45
Marshall	100		153	29	44	28	10	4	153		1	42
Mills	44	2	57	19	14	17	2	3	67	1	3	15
Mitchell	18	2	48	16	4	9		2	52	2		15
Monona	76	1	81	41	21	19	5	2	116	2	3	31
Monroe	83	3	196	43	12	36	6	2	228	5		36
Montgomery	70		107	17	34	13	5	2	113	2	1	24
Muscatine	79	3	423	66	38	138	58	15	234	5	2	81



TABLE I—Continued

County	Applica- tions Pending July 1, 1937	Transfer In	Additions		Deductions						Transfer Out	Applica- tions Pending June 30, 1938
			New Applica- tions	Reapplica- tions	Rejec- tions	With- drawals	Deaths	Dupli- cations	New Ap- provals	Rein- state- ments		
O'Brien.....	44	2	75	21	25	17	4	3	62	2	2	27
Osceola.....	11	1	44	15	14	11	1	3	29			13
Page.....	73		191	34	62	19	4	6	164	4	2	37
Palo Alto.....	38	2	112	13	15	27	7	6	95	1		14
Plymouth.....	34	1	110	19	25	26	4	2	74		1	32
Pocahontas.....	24		72	19	14	22	1	3	60	1	1	13
Polk.....	938	13	1,652	283	283	574	157	31	1,450	15	16	360
Pottawattamie.....	170	4	558	72	99	140	33	5	410	7	2	108
Poweshiek.....	57	8	133	21	18	10	6	5	126	3	4	47
Ringgold.....	57	1	120	23	22	15		1	128	2	3	30
Sac.....	35	1	53	23	19	11	5		49	2	9	17
Scott.....	194	5	303	95	86	69	7	15	331	8	2	79
Shelby.....	45	4	46	29	21	16	3	1	55	1	1	26
Sioux.....	38	9	59	14	14	19	4		64		2	17
Story.....	94	4	138	25	34	22	11	7	146	6	2	33
Tama.....	72		99	19	31	34	24	4	65	3	1	28
Taylor.....	68	1	118	20	29	10	7		124	2		35
Union.....	61	3	153	37	39	34		1	131	3	2	44
Van Buren.....	67	1	173	36	38	49	13	4	145		3	25
Wapello.....	131	4	471	83	71	110	15	5	372	2	4	110
Warren.....	91		120	27	23	23	9	1	120	3	3	56
Washington.....	63	1	121	27	18	26	5	2	114	2	3	42
Wayne.....	46		109	28	24	17	3	1	117	3		18
Webster.....	108		208	68	42	35	9	3	199	3	1	92
Winnebago.....	25		30	11	5	5	3	1	30	5	2	15
Winneshiek.....	40	1	192	9	25	10	4	3	158			42
Woodbury.....	610	7	1,029	258	571	173	78	23	687	8	6	358
Worth.....	8		26	6	2	3		1	31	1		2
Wright.....	79	1	83	23	18	18	9	3	93	1	4	40
Indians.....		1							1			
Totals.....	7,936	200	15,583	3,463	3,538	3,318	905	385	14,151	245	200	4,440

**TABLE II**  
**STATEMENT OF CHANGES IN ASSISTANCE ROLLS**

County	Persons Receiving Assistance at July 1, 1937		New Applications Approved		Reinstatements		Deaths		Cancellations		Increases in Grants	Persons Receiving Assistance at June 30, 1938	
	No.	Monthly Amount	No.	Monthly Amount	No.	Monthly Amount	No.	Monthly Amount	No.	Monthly Amount		No.	Monthly Amount
Adair.....	196	\$ 2,861	71	\$ 1,310	5	\$ 105	24	\$ 457	2	\$ 35	\$ 1,073	246	\$ 4,857
Adams.....	191	2,841	71	1,221	1	23	12	235	6	116	1,054	245	4,708
Allamakee.....	256	3,710	41	646			22	410	8	142	1,468	267	5,272
Appanoose.....	587	9,271	361	7,067	4	91	53	1,111	10	209	3,586	889	18,695
Audubon.....	114	1,616	40	701			10	216	1	13	622	143	2,710
Benton.....	398	5,820	116	2,024	4	85	37	699	13	228	1,950	468	8,952
Black Hawk.....	969	14,887	309	5,247	8	150	83	1,645	31	477	4,779	1,172	22,941
Boone.....	492	7,388	164	2,926	3	54	43	810	10	181	2,490	606	11,867
Bremer.....	220	3,114	52	901	1	20	19	381	6	111	1,120	248	4,663
Buchanan.....	303	4,280	89	1,527	3	67	22	406	8	128	1,446	365	6,786
Buena Vista.....	224	3,303	79	1,409	1	19	21	433	8	151	1,004	275	5,151
Butler.....	251	3,590	73	1,195	3	62	18	305	10	136	1,181	299	5,587
Calhoun.....	256	3,734	100	1,608			19	354	3	42	1,234	334	6,180
Carroll.....	211	3,028	41	753	2	31	18	337	4	68	1,036	232	4,443
Cass.....	296	4,369	138	2,591	1	25	26	494	5	85	1,821	404	8,227
Cedar.....	238	3,357	26	496			22	430	6	110	1,230	236	4,543
Cerro Gordo.....	547	8,166	198	3,160	2	28	55	1,065	19	350	2,557	673	12,496
Cherokee.....	216	3,212	92	1,636	2	47	23	433	8	133	1,292	279	5,621
Chickasaw.....	248	3,592	70	1,340	2	43	18	359	9	139	1,195	293	5,672
Clarke.....	305	4,663	80	1,481			26	504	3	57	1,733	356	7,316
Clay.....	184	2,700	77	1,226	1	15	18	383	2	8	977	242	4,547
Clayton.....	321	4,629	107	1,842	1	23	27	532	6	114	1,687	396	7,535
Clinton.....	729	10,888	222	3,938	7	123	69	1,367	23	380	3,595	866	16,857
Crawford.....	190	2,890	109	1,974			19	417	6	106	1,196	274	5,537
Dallas.....	437	6,434	193	3,229	5	92	35	641	13	238	2,288	537	11,164
Davis.....	233	3,583	127	2,301	1	24	26	499	6	125	1,295	329	6,579
Decatur.....	547	8,289	169	2,895	2	44	53	1,046	4	61	3,007	651	13,128
Delaware.....	261	3,879	113	1,916			22	411	7	118	1,136	345	6,402
Des Moines.....	764	11,804	141	2,812	3	68	57	1,117	24	469	4,402	827	17,500
Dickinson.....	159	2,312	43	680			16	300	3	41	819	133	3,470

TABLE II—Continued

County	Persons Receiving Assistance at July 1, 1937		New Applications Approved		Reinstatements		Deaths		Cancellations		Increases in Grants	Persons Receiving Assistance at June 30, 1938	
	No.	Monthly Amount	No.	Monthly Amount	No.	Monthly Amount	No.	Monthly Amount	No.	Monthly Amount		No.	Monthly Amount
Dubuque.....	767	11,779	314	6,154	6	131	77	1,544	22	371	4,189	988	20,338
Emmet.....	139	1,954	47	714			5	71	5	74	621	176	3,144
Fayette.....	449	6,494	165	2,707	2	19	50	946	19	290	2,218	547	10,202
Floyd.....	287	4,159	85	1,475	2	31	29	519	10	159	1,288	355	6,275
Franklin.....	254	3,607	48	888			21	389	4	73	1,266	277	5,299
Fremont.....	292	4,402	94	1,808	3	67	20	417	1	14	1,797	368	7,643
Greene.....	249	3,651	95	1,553	1	5	20	370	5	68	1,200	320	5,971
Grundy.....	129	1,863	40	612	1	19	10	198	5	69	642	155	2,869
Guthrie.....	208	2,969	188	3,514	4	75	27	557	10	169	1,884	363	7,216
Hamilton.....	237	3,477	66	1,040	1	22	17	323	11	169	1,202	276	5,249
Hancock.....	165	2,399	58	947	1	23	12	227	2	42	869	210	3,969
Hardin.....	304	4,302	97	1,676	4	86	36	722	4	57	1,662	365	6,947
Harrison.....	385	5,882	206	3,771	2	49	45	884	12	210	2,103	536	10,711
Henry.....	345	5,026	134	2,281	1	24	30	519	7	100	1,949	443	8,661
Howard.....	178	2,446	47	888	1	11	24	431	6	95	803	196	3,622
Humboldt.....	162	2,313	60	1,034			12	213	7	109	778	203	3,803
Ida.....	151	2,253	54	960			14	264	2	36	813	189	3,726
Iowa.....	257	3,712	81	1,439	2	41	21	376	6	107	1,278	313	5,987
Jackson.....	320	4,600	101	1,725	2	37	36	673	9	169	1,602	378	7,122
Jasper.....	473	6,794	193	3,521	10	161	35	656	12	226	2,789	629	12,383
Jefferson.....	339	5,126	99	1,860	4	53	39	817	7	124	1,809	396	7,907
Johnson.....	355	5,188	100	1,672	4	84	22	396	15	263	1,517	422	7,422
Jones.....	321	4,590	116	1,843	2	22	27	509	5	55	1,504	407	7,395
Keokuk.....	369	5,411	97	1,749	4	75	38	723	12	213	1,936	420	8,235
Kossuth.....	288	4,117	70	1,251	1	23	19	315	6	102	1,277	354	6,251
Lee.....	902	13,700	268	5,209	2	46	75	1,467	26	477	4,672	1,071	21,683
Linn.....	1,346	20,719	397	6,976	3	66	115	2,302	44	809	6,894	1,587	31,544
Louisa.....	240	3,554	84	1,558	2	47	22	402	6	107	1,306	298	5,656
Lucas.....	383	5,807	102	1,878	4	81	30	586	8	169	2,213	451	9,224
Lyon.....	140	2,092	48	844			14	259	3	59	732	171	3,350



Madison.....	329	4,948	108	1,951	2	45	26	474	8	161	1,756	405	8,065
Mahaska.....	653	9,955	198	3,569	5	112	52	1,042	19	349	3,747	785	15,992
Marion.....	586	8,714	196	3,363	1	18	21	424	9	175	3,196	753	14,692
Marshall.....	475	7,216	153	2,529			44	792	12	219	2,405	572	11,139
Mills.....	241	5,636	67	1,236			22	432	7	126	1,156	279	5,470
Mitchell.....	200	2,820	52	935	2	35	23	405	5	75	984	226	4,294
Monona.....	282	4,181	116	2,097	2	45	27	534	8	153	1,603	365	7,239
Monroe.....	353	6,228	228	4,448	5	116	42	881	4	87	1,993	570	11,817
Montgomery.....	291	4,284	113	2,199	2	46	33	654	8	156	1,714	365	7,433
Muscatine.....	498	7,730	234	4,649	5	115	44	840	9	153	2,680	684	14,181
O'Brien.....	161	2,241	62	1,047	2	31	15	280	5	75	845	205	3,809
Osceola.....	90	1,334	29	483			5	97	1	17	361	113	2,064
Page.....	499	7,655	164	2,836	4	76	49	1,051	14	261	2,691	604	11,946
Palo Alto.....	227	3,279	95	1,650	1	23	23	440	5	69	1,094	295	5,537
Plymouth.....	293	4,389	74	1,452			27	528	5	152	1,557	335	6,718
Pocahontas.....	164	2,360	60	1,000	1	21	7	107	3	54	774	215	3,994
Polk.....	2,690	43,442	1,450	27,352	14	297	244	4,955	89	1,722	13,638	3,821	78,052
Pottawattamie.....	1,266	20,133	410	7,739	7	150	115	2,355	33	631	7,016	1,535	32,052
Poweshiek.....	371	5,360	126	2,262	3	49	39	748	5	69	1,929	456	8,783
Ringgold.....	299	4,438	128	2,258	2	46	31	605	4	67	1,711	394	7,781
Sac.....	236	3,432	49	872	2	33	25	485	4	65	1,287	258	5,074
Scott.....	926	14,155	331	6,273	8	174	75	1,441	47	814	4,762	1,143	23,109
Shelby.....	191	2,735	55	1,039	1	23	14	267	4	73	1,251	229	4,708
Sioux.....	226	3,306	64	1,304			18	383	2	34	1,273	270	5,466
Story.....	450	6,743	146	2,556	5	100	38	753	17	319	2,339	546	10,666
Tama.....	265	3,586	65	1,052	3	53	19	304	14	255	1,231	300	5,363
Taylor.....	379	5,710	124	2,314	2	45	34	689	8	147	2,134	463	9,367
Union.....	362	5,553	131	2,555	3	49	39	782	5	95	1,945	452	9,255
Van Buren.....	303	4,653	145	2,777			22	454	8	140	1,637	413	8,473
Wapello.....	801	12,672	372	7,094	2	50	94	1,934	17	315	4,284	1,064	21,851
Warren.....	360	5,585	120	2,174	3	70	36	745	3	65	2,063	444	9,082
Washington.....	262	3,790	114	2,174	2	39	13	333	14	240	1,526	346	6,956
Wayne.....	528	8,132	117	2,206	3	69	35	729	12	217	2,888	601	12,349
Webster.....	627	9,480	199	3,369	2	42	58	1,149	22	369	3,095	748	14,408
Winnebago.....	163	2,338	30	512	5	96	16	302	7	85	816	175	3,375
Winneshiek.....	142	2,090	158	2,782			22	422	5	81	770	273	5,139
Woodbury.....	859	13,373	687	13,873	8	131	87	1,796	20	347	5,014	1,447	30,248
Worth.....	82	1,161	31	520	1	23	5	90	4	65	345	105	1,894
Wright.....	262	3,779	93	1,461	1	10	22	435	4	87	1,200	330	5,928
Indians.....	4	56	1	19							20	5	95
Totals.....	38,203	\$ 575,268	14,151	\$ 257,670	240	\$ 4,769	3,421	\$ 66,989	1,025	\$ 18,140	\$ 201,296	48,148	\$ 953,874



**TABLE III**  
**STATEMENT OF DISTRIBUTION OF ASSISTANCE PAYMENTS**

County	Monthly assistance warrants issued	Funeral claims paid	Total assistance paid	Percentage of total assistance paid in each county	Total population by counties	Number of people 65 years of age or over by counties	Percentage of total population 65 years of age or over	Percentage of total aged population residing in each county	Number of aged receiving assistance at June 30, 1938	Percentage of recipients to total aged population
Adair.....	\$ 48,394.00	\$ 1,692.00	\$ 50,086.00	.5056	13,891	1,105	7.9548	.5998	246	22.2624
Adams.....	49,059.00	700.00	49,759.00	.5033	10,437	791	7.5788	.4293	245	30.9734
Allamakee.....	56,187.00	1,300.00	57,487.00	.5803	16,328	1,562	9.5664	.8478	267	17.0935
Appanoose.....	172,334.00	2,800.00	175,134.00	1.7679	24,835	2,084	8.3914	1.1311	889	42.6583
Audubon.....	28,814.00	900.00	29,714.00	.3000	12,264	773	6.3030	.4196	143	18.4994
Benton.....	95,690.00	2,080.00	97,770.00	.9970	22,851	1,788	7.8246	.9705	468	36.1745
Black Hawk.....	242,863.00	3,071.00	245,934.00	2.5930	69,146	4,310	6.2332	2.3394	1,172	27.1926
Boone.....	120,316.00	2,400.00	122,716.00	1.2388	29,271	2,288	7.8166	1.2419	606	26.4860
Bremer.....	50,479.00	1,200.00	51,679.00	.5217	17,046	1,373	8.0547	.7452	248	18.0626
Buchanan.....	70,169.00	1,300.00	71,469.00	.7315	19,550	1,927	9.8568	1.0459	365	18.9414
Buena Vista.....	54,850.00	800.00	55,650.00	.5728	18,667	1,342	7.1892	.7284	275	20.4918
Butler.....	58,707.00	1,490.00	60,197.00	.6177	17,617	1,343	7.6233	.7289	299	22.2636
Calhoun.....	63,940.00	1,100.00	65,040.00	.6576	17,665	1,316	7.4751	.7143	334	25.3799
Carroll.....	46,214.00	700.00	46,914.00	.4746	22,326	1,473	6.5977	.7995	232	15.7502
Cass.....	78,107.00	1,640.00	79,747.00	.8060	19,422	1,596	8.2175	.8663	404	25.3133
Cedar.....	50,455.00	1,681.13	52,136.13	.5273	16,760	1,455	8.6814	.7897	236	16.2199
Cerro Gordo.....	135,006.00	2,965.00	137,971.00	1.3929	38,476	2,337	6.0739	1.2385	673	23.7976
Cherokee.....	56,621.00	1,100.00	57,721.00	.5847	18,737	1,432	7.5359	.7664	279	19.7592
Chickasaw.....	58,061.00	1,153.00	59,214.00	.5983	14,637	1,238	8.4580	.6720	293	23.6672
Clarke.....	77,976.00	2,100.00	80,076.00	.8184	10,334	901	8.6708	.4890	356	39.5117
Clay.....	46,284.00	1,537.00	47,821.00	.4847	16,107	1,016	6.3078	.5515	242	23.8189
Clayton.....	75,258.00	1,975.00	77,233.00	.7907	24,559	2,080	8.4694	1.1290	396	19.0835
Clinton.....	177,251.00	2,720.91	179,971.91	1.8379	44,377	3,696	8.3286	2.0061	866	23.4307
Crawford.....	53,893.00	900.00	54,793.00	.5531	21,028	1,406	6.6863	.7631	274	19.4879
Dallas.....	111,225.00	1,485.82	112,710.82	1.1379	25,493	2,044	8.0179	1.1094	587	28.7132

Davis	63,688.00	1,500.00	65,188.00	.6692	11,150	1,159	10.3946	.6291	329	28.8865
Decatur	137,351.00	3,900.00	141,251.00	1.5260	14,903	1,463	9.8168	.7941	651	44.4976
Delaware	64,410.00	1,592.07	66,002.07	.6863	18,122	1,400	7.7254	.7599	345	24.6429
Des Moines	183,923.00	3,222.00	187,145.00	1.8992	38,162	3,490	9.1452	1.8943	827	23.6963
Dickinson	36,739.00	1,100.00	37,839.00	.8830	10,982	736	6.7019	.3995	183	24.8641
Dubuque	198,496.00	3,239.00	201,735.00	2.0366	61,214	4,740	7.7433	2.5727	988	20.8439
Emmet	32,010.00	100.00	32,110.00	.3341	12,856	724	5.6316	.3930	176	24.3094
Fayette	108,948.00	3,185.00	112,133.00	1.1330	29,145	2,336	8.0151	1.2679	547	23.4161
Floyd	67,188.00	1,385.00	68,573.00	.6923	19,524	1,523	7.8007	.8266	335	21.9961
Franklin	56,762.00	1,150.00	57,912.00	.6046	16,382	966	5.8967	.5243	277	28.6749
Fremont	76,646.00	1,930.41	78,576.41	.8143	15,533	1,173	7.5517	.6367	368	31.3725
Greene	59,850.00	1,287.40	61,137.40	.6172	16,528	1,246	7.5387	.6763	320	25.6822
Grundy	29,704.00	700.00	30,404.00	.9069	14,133	826	5.8445	.4483	155	18.7651
Guthrie	66,334.00	2,299.00	68,633.00	.7988	17,324	1,489	8.5800	.8082	363	24.3788
Hamilton	56,619.00	900.00	57,519.00	.5906	20,978	1,417	6.7547	.7691	276	19.4778
Hancock	40,691.00	858.75	41,549.75	.4194	14,802	863	5.8908	.4684	210	24.3337
Hardin	72,178.00	1,685.00	73,863.00	.7457	22,947	1,839	8.0141	.9982	365	19.8477
Harrison	106,600.00	3,000.00	109,600.00	1.1064	24,897	1,752	7.0870	.9509	536	30.5936
Henry	84,827.00	1,650.00	86,477.00	.8730	17,660	1,973	11.1721	1.0709	443	22.4531
Howard	38,018.00	1,500.00	39,518.00	.4000	13,082	1,124	8.5920	.6101	196	17.4377
Humboldt	39,023.00	500.00	39,523.00	.4000	13,202	881	6.6732	.4782	203	23.0420
Ida	37,788.00	1,100.00	38,888.00	.3937	11,933	769	6.4443	.4174	189	24.5774
Iowa	60,660.00	1,050.00	61,710.00	.6230	17,332	1,349	7.7833	.7322	313	23.2024
Jackson	74,439.00	1,900.00	76,339.00	.7806	18,481	1,696	9.1770	.9205	378	22.2877
Jasper	113,998.00	2,000.00	115,998.00	1.1730	32,986	2,182	6.6250	1.1843	629	28.8268
Jefferson	83,291.00	2,175.00	85,466.00	.8639	16,241	1,434	8.8295	.7783	396	27.6151
Johnson	81,143.00	1,200.00	82,343.00	.8312	30,276	2,254	7.4448	1.2234	422	18.7223
Jones	76,598.00	2,000.00	78,598.00	.7934	19,206	1,510	7.8621	.8196	407	26.9536
Keokuk	89,535.00	2,845.00	92,380.00	.9436	19,148	1,913	9.9906	1.0383	420	21.9550
Kossuth	64,653.00	1,255.00	65,908.00	.6757	25,452	1,466	5.7599	.7957	334	22.7831
Lee	226,321.00	3,022.00	229,343.00	2.3162	41,268	3,430	8.3115	1.8617	1,071	31.2245
Linn	340,338.00	4,497.00	344,835.00	3.4821	82,336	6,196	7.5253	3.3630	1,587	25.6133
Louisa	59,043.00	1,700.00	60,743.00	.6132	11,575	1,079	9.3218	.5857	298	27.6182
Lucas	94,035.00	1,500.00	95,535.00	.9654	15,114	1,308	8.6542	.7099	451	34.4801
Lyon	35,082.00	1,085.00	36,167.00	.3656	15,293	900	5.8850	.4885	171	19.0000
Madison	82,007.00	1,200.00	83,207.00	.8500	14,331	1,344	9.3783	.7295	405	30.1339
Mahaska	168,786.00	2,900.00	171,686.00	1.7341	25,804	2,352	9.1149	1.2766	785	33.3759
Marion	149,636.00	1,460.00	151,096.00	1.6253	25,727	2,096	8.1471	1.1377	753	35.9256
Marshall	117,069.00	2,597.50	119,666.50	1.2080	33,727	2,757	8.1745	1.4964	572	20.7472
Mills	56,676.00	1,340.00	58,016.00	.5867	15,866	1,056	6.6557	.5732	279	26.4205



TABLE III—Continued

County	Monthly assistance warrants issued	Funeral claims paid	Total assistance paid	Percentage of total assistance paid in each county	Total population by counties	Number of people 65 years of age or over by counties	Percentage of total population 65 years of age or over	Percentage of total aged population residing in each county	Number of aged receiving assistance at June 30, 1988	Percentage of recipients to total aged population
Mitchell.....	45,412.00	1,534.75	46,946.75	.4750	14,065	1,213	8.6242	.6584	226	18.6315
Monona.....	73,854.00	1,900.00	75,754.00	.7648	18,213	1,127	6.1879	.6117	365	32.3869
Monroe.....	115,723.00	2,200.00	117,923.00	1.1914	15,010	1,406	9.3671	.7631	570	40.5405
Montgomery.....	74,843.00	1,833.43	76,676.43	.7840	16,752	1,452	8.6676	.7881	365	25.1377
Muscatine.....	132,374.00	2,200.00	134,574.00	1.3586	29,385	2,726	9.2768	1.4796	684	25.0917
O'Brien.....	39,777.00	837.00	40,614.00	.4200	18,409	1,375	7.4692	.7463	205	14.9091
Osceola.....	21,248.00	500.00	21,748.00	.2196	10,182	574	5.6374	.3116	113	19.6864
Page.....	126,579.00	2,836.06	129,415.06	1.3074	25,904	2,375	9.1685	1.2891	604	25.4316
Palo Alto.....	55,831.00	1,153.01	56,984.01	.5853	15,398	922	5.9878	.5004	295	31.9957
Plymouth.....	70,910.00	1,463.00	72,373.00	.7307	24,159	1,611	6.6683	.8744	335	20.7945
Pocahontas.....	39,591.00	300.00	39,891.00	.4039	15,687	948	6.0432	.5145	215	22.6793
Polk.....	778,983.00	10,941.44	789,924.44	8.9752	172,837	10,317	5.9692	5.5998	3,821	37.0360
Pottawattamie.....	328,472.00	6,412.00	334,884.00	3.3807	69,888	4,360	6.2386	2.3665	1,535	35.2064
Poweshiek.....	88,742.00	2,160.00	90,902.00	.9276	18,727	1,587	8.4744	.8614	456	28.7335
Ringgold.....	78,415.00	2,362.00	80,777.00	.8154	11,966	1,016	8.4907	.5515	394	38.7795
Sac.....	53,379.00	1,800.00	55,179.00	.5670	17,641	1,229	6.9667	.6671	258	20.9927
Scott.....	237,049.00	2,868.00	239,917.00	2.4219	77,332	5,383	6.9609	2.9217	1,143	21.2335
Shelby.....	47,676.00	400.00	48,076.00	.4863	17,131	1,061	6.1935	.5759	219	21.5834
Sioux.....	56,554.00	1,300.00	57,854.00	.5841	26,806	1,518	5.6629	.8239	270	17.7866
Story.....	112,382.00	2,400.00	114,782.00	1.1587	31,141	2,278	7.3151	1.2364	546	23.9684
Tama.....	57,732.00	400.00	58,132.00	.5968	21,987	1,691	7.6909	.9178	300	17.7410
Taylor.....	97,854.00	2,300.00	100,154.00	1.0110	14,859	1,401	9.4286	.7604	463	33.0478
Union.....	93,078.00	3,032.00	96,110.00	.9702	17,435	1,513	8.6779	.8212	452	29.8744
Van Buren.....	79,988.00	1,600.00	81,588.00	.8236	12,603	1,480	11.7432	.8033	418	29.2432
Wapello.....	223,723.00	4,028.30	227,751.30	2.3011	40,450	3,173	7.8384	1.7222	1,064	33.5329

Warren-----	96,348.00	2,280.00	98,628.00	.9056	17,700	1,625	9.1808	.8820	444	27.3231
Washington-----	65,119.00	1,200.00	66,319.00	.6705	19,822	1,857	9.3684	1.0079	346	18.6322
Wayne-----	129,918.00	1,876.00	131,794.00	1.3304	13,787	1,302	9.4437	.7067	601	46.1598
Webster-----	151,047.00	3,300.00	154,347.00	1.5591	40,425	2,409	5.9592	1.3075	748	31.0502
Winnnebago-----	36,499.00	1,000.00	37,499.00	.3896	13,143	909	6.9162	.4934	175	19.2519
Winneshiek-----	42,479.00	2,200.00	44,679.00	.4510	21,630	1,880	8.6916	1.0204	273	14.5213
Woodbury-----	271,488.00	4,843.34	276,331.34	2.7996	101,669	5,555	5.4638	3.0151	1,447	26.0486
Worth-----	19,474.00	500.00	19,974.00	.2116	11,164	717	6.4224	.3892	105	14.6444
Wright-----	61,762.00	1,400.00	63,162.00	.6386	20,216	1,382	6.8362	.7501	330	23.8784
Indians-----	890.00		890.00	.0091					5	
Total or average-----	\$9,714,449.00	\$ 191,641.32	\$9,906,090.32	100.0000	2,470,939	184,239	7.4562	100.0000	48,148	26.1334



**TABLE IV**  
**State of Iowa**  
**Division of Old Age Assistance**  
**CASH RECEIPTS AND DISBURSEMENTS FOR THE FISCAL YEAR**  
**ENDED JUNE 30, 1938**

	Assistance Fund	Federal Grant Fund	Funeral Claim Fund	Revolving Fund Fund	State Administrative Fund	Tax Fund	County Administrative Fund	Total
<b>BALANCE:</b>								
On deposit with state treasurer— July 1, 1937-----	\$ 2,774,368.56*	\$ 439,736.98	\$ 19,066.87	\$ 83,203.01	\$ 19,813.12	-----	\$ 18,671.21	\$ 3,354,859.75*
<b>RECEIPTS:</b>								
Taxes and penalties-----						\$ 369,699.31		\$ 369,699.31
Refunds of assistance-----	\$ 21.00							21.00
Cancellation of warrants-----	11,993.00			\$ 74,233.00				86,226.00
Receipts held in trust-----				146,815.38				146,815.38
Miscellaneous income and receipts-----	1.00				\$ 955.09		\$ 77.75	1,033.84
State appropriation-----	2,750,000.00							2,750,000.00
Federal funds-----		\$4,981,098.16						4,981,098.16
<b>Total receipts-----</b>	<b>\$ 2,762,015.00</b>	<b>\$4,981,098.16</b>		<b>\$ 221,048.38</b>	<b>\$ 955.09</b>	<b>\$ 369,699.31</b>	<b>\$ 77.75</b>	<b>\$ 8,334,893.69</b>
<b>TRANSFERS:</b>								
From federal fund-----	\$ 4,898,759.20	\$4,898,759.20						
From pension fund-----	618,278.99		\$ 187,000.00		\$ 231,278.99		\$ 200,000.00	
Head tax and penalties collected by Tax Section-----	369,699.31					\$ 369,699.31		
Tax Section expense-----					47,848.54	47,848.54		
Refunds on taxes and penalty-----	871.53				728.99	1,600.52		
<b>Total transfers-----</b>	<b>\$ 4,649,307.99</b>	<b>\$4,898,759.20</b>	<b>\$ 187,000.00</b>		<b>\$ 182,701.46</b>	<b>\$ 320,250.25</b>	<b>\$ 200,000.00</b>	
<b>Total accountability-----</b>	<b>\$10,185,691.55</b>	<b>\$ 522,075.94</b>	<b>\$ 206,066.87</b>	<b>\$ 304,251.39</b>	<b>\$ 203,469.67</b>	<b>\$ 49,449.06</b>	<b>\$ 218,748.96</b>	<b>\$11,689,753.44</b>

DISBURSEMENTS:								
Administrative					\$ 207,804.10		\$ 201,379.11	\$ 409,183.21
Tax Section expense						\$ 47,848.54		47,848.54
Refunds on tax and penalty						1,600.52		1,600.52
Assistance	\$ 9,800,376.00		\$ 192,505.71					9,992,881.71
Refund to federal government				\$ 14,944.22				14,944.22
Advances to recipients				21,429.34				21,429.34
<b>Total disbursements</b>	<b>\$ 9,800,376.00</b>		<b>\$ 192,505.71</b>	<b>\$ 36,373.56</b>	<b>\$ 207,804.10</b>	<b>\$ 49,449.06</b>	<b>\$ 201,379.11</b>	<b>\$10,487,887.54</b>
Disbursements due from other divisions					\$ 3,880.90		\$ 11,939.98	\$ 15,820.88
<b>Total</b>	<b>\$ 9,800,376.00</b>		<b>\$ 192,505.71</b>	<b>\$ 36,373.56</b>	<b>\$ 211,685.00</b>	<b>\$ 49,449.06</b>	<b>\$ 213,319.09</b>	<b>\$10,503,708.42</b>
BALANCE—On deposit with state treasurer June 30, 1938	\$ 385,315.55	\$522,075.94**	\$ 13,561.16	\$ 267,877.83	\$ 8,215.33		\$ 5,429.87	\$ 1,186,045.02

NOTE: Figures in italics represent deductions.

\*Includes allocation of \$2,750,000.00 from "the special tax fund," which represents revenue from sales, corporation and income taxes, prior to July 1, 1937.

\*\*Of this balance of \$522,075.94, the amount of \$471,874.65 was earned at June 30, 1938. Transfer made to assistance fund in August, 1938.

**TABLE V**  
**Division of Old Age Assistance**  
**STATE ADMINISTRATIVE EXPENDITURES**  
**FISCAL YEAR ENDED JUNE 30, 1938**

	Amount
Salaries .....	\$ 153,599.66
Traveling .....	19,564.77
Printing and Stationery .....	11,486.91
Postage .....	5,558.12
Telephone and Telegraph .....	1,979.10
Repairs and Maintenance .....	395.52
Equipment Rentals .....	3,444.29
Express, Freight and Cartage .....	427.46
Office Supplies and Expense .....	4,420.59
Misc. Expenditures .....	2,138.64
Depreciation on Fixed Assets.....	2,876.02
	205,891.08
Total .....	\$ 205,891.08
Salary and Travel Paid by Division for Time and Travel Chargeable to Other Divisions.....	3,880.90
	202,010.18
Net State Administrative Expense.....	\$ 202,010.18

**TAX SECTION EXPENDITURES**  
**FISCAL YEAR ENDED JUNE 30, 1938**

Tax Section Salaries .....	\$ 28,613.53
Tax Section Traveling .....	2,238.73
Tax Section Printing and Stationery.....	5,393.99
Tax Section Postage .....	11,602.29
	\$ 47,848.54



**COUNTY ADMINISTRATIVE EXPENDITURES**  
**FISCAL YEAR ENDED JUNE 30, 1938**

Salaries .....	\$ 173,083.21
Travel .....	40,491.32
Postage .....	.51
Telephone and Telegraph .....	.80
	_____
Total.....	\$ 213,575.84
Salary and Travel Paid by Division for Time and Travel Chargeable to Other Divisions.....	11,939.98
	_____
Net County Administrative Expense.....	\$ 201,635.86

**TABLE VI**  
**Division of Old Age Assistance**  
**SUMMARY OF ASSISTANCE AND ADMINISTRATIVE**  
**EXPENDITURES**  
**FISCAL YEAR ENDED JUNE 30, 1938**

Expenditures	Amount	Percentage To Total
Monthly Assistance .....	\$ 9,714,449.00	94.23
Funeral Benefits .....	191,641.32	1.86
	_____	
Total.....	\$ 9,906,090.32	96.09
State Administrative .....	\$ 202,010.18	1.96
County Administrative .....	201,635.86	1.95
	_____	
Total.....	\$ 403,646.04	3.91
Grand Total.....	\$10,309,736.36*	100.00

\* Of This Total:

\$5,100,085.72 was contributed from Federal Funds.

5,209,650.64 was contributed from State Funds.

**TABLE VII**  
**RECORD OF PER CAPITA TAX COLLECTIONS**

County	Amount <sup>a</sup> Collectible	Amount <sup>b</sup> Collected to July 1, 1938	Amount Delinquent July 1, 1938	Percentage Delinquent July 1, 1938
Adair.....	\$ 41,515.00	\$ 29,008.00	\$ 12,507.00	30.1%
Adams.....	30,770.00	20,480.00	10,290.00	33.4%
Allamakee.....	48,370.00	33,726.00	14,644.00	30.3%
Appanoose.....	70,560.00	45,938.16	24,621.84	34.8%
Audubon.....	33,695.00	25,834.00	7,861.00	23.3%
Benton.....	67,040.00	55,243.00	11,797.00	17.5%
Black Hawk.....	210,830.00	175,115.00	35,715.00	16.9%
Boone.....	88,175.00	65,165.70	23,009.30	20.0%
Bremer.....	50,190.00	45,362.00	4,828.00	9.6%
Buchanan.....	60,255.00	43,973.00	16,282.00	27.0%
Buena Vista.....	54,875.00	42,241.00	12,634.00	23.0%
Butler.....	49,140.00	42,500.00	6,580.00	13.3%
Calhoun.....	51,745.00	35,087.00	16,658.00	32.1%
Carroll.....	61,595.00	48,305.00	13,290.00	21.5%
Cass.....	59,155.00	42,752.00	16,403.00	27.7%
Cedar.....	51,325.00	44,106.00	7,219.00	14.0%
Cerro Gordo.....	110,600.00	77,642.00	32,958.00	29.7%
Cherokee.....	54,895.00	35,718.00	19,177.00	34.9%
Chickasaw.....	42,790.00	34,530.00	8,260.00	19.3%
Clarke.....	31,485.00	20,789.00	10,696.00	33.9%
Clay.....	46,800.00	36,420.00	10,380.00	22.1%
Clayton.....	73,540.00	55,585.00	17,955.00	24.4%
Clinton.....	138,935.00	93,646.00	45,289.00	32.5%
Crawford.....	59,605.00	40,601.00	19,004.00	31.8%
Dallas.....	75,185.00	56,449.00	18,736.00	24.9%
Davis.....	33,815.00	25,331.00	8,484.00	25.0%
Decatur.....	43,590.00	27,473.00	16,117.00	36.9%
Delaware.....	52,070.00	39,697.00	12,373.00	23.7%
Des Moines.....	123,425.00	86,279.00	37,146.00	30.0%
Dickinson.....	31,585.00	24,076.00	7,509.00	23.7%
Dubuque.....	183,475.00	119,079.63	64,395.97	35.0%
Emmet.....	36,200.00	22,924.00	13,276.00	36.6%
Fayette.....	84,765.00	63,600.00	21,165.00	24.9%
Floyd.....	59,000.00	44,665.00	14,335.00	24.2%
Franklin.....	46,410.00	36,720.00	9,690.00	20.8%
Fremont.....	44,700.00	25,342.00	19,358.00	43.3%
Greene.....	48,595.00	33,474.00	15,121.00	31.1%
Grundy.....	39,190.00	32,623.00	6,567.00	16.7%
Guthrie.....	50,805.00	31,924.00	18,881.00	37.1%
Hamilton.....	59,695.00	39,780.00	19,915.00	33.3%
Hancock.....	40,240.00	28,602.80	11,637.20	28.9%
Hardin.....	67,095.00	49,875.00	17,220.00	25.6%
Harrison.....	71,815.00	37,723.00	34,092.00	47.4%
Henry.....	57,450.00	37,131.00	20,319.00	35.3%
Howard.....	38,185.00	28,998.00	9,187.00	24.0%
Humboldt.....	36,600.00	25,294.00	11,306.00	30.8%
Ida.....	33,925.00	26,422.80	7,502.20	22.1%
Iowa.....	51,070.00	39,763.00	11,307.00	22.1%
Jackson.....	56,735.00	41,675.00	15,060.00	26.5%
Jasper.....	96,780.00	72,960.00	23,820.00	24.6%
Jefferson.....	50,265.00	34,719.00	15,546.00	30.9%
Johnson.....	96,380.00	74,078.00	22,302.00	23.1%
Jones.....	58,715.00	41,915.00	16,800.00	28.6%
Keokuk.....	58,870.00	41,997.00	16,873.00	28.6%
Kossuth.....	68,380.00	57,521.00	10,859.00	15.8%

TABLE VII—Continued

County	Amount <sup>a</sup> Collectible	Amount <sup>b</sup> Collected to July 1, 1938	Amount Delinquent July 1, 1938	Percentage Delinquent July 1, 1938
Lee.....	132,470.00	80,250.26	52,219.74	39.4%
Linn.....	263,205.00	179,309.00	83,896.00	31.8%
Louisa.....	34,570.00	24,567.00	10,003.00	28.9%
Lucas.....	43,720.00	28,949.00	14,771.00	33.7%
Lyon.....	38,470.00	29,212.00	9,258.00	24.0%
Madison.....	43,775.00	30,245.22	13,529.78	31.1%
Mahaska.....	79,555.00	56,865.00	22,690.00	28.5%
Marion.....	76,130.00	49,112.32	27,017.68	35.4%
Marshall.....	103,555.00	75,438.00	28,117.00	27.1%
Mills.....	46,760.00	25,578.00	21,182.00	45.2%
Mitchell.....	40,880.00	33,996.00	6,884.00	16.8%
Monona.....	50,260.00	27,043.00	23,217.00	46.1%
Monroe.....	43,170.00	29,079.00	14,091.00	32.6%
Montgomery.....	51,430.00	34,135.00	17,295.00	33.6%
Muscatine.....	92,370.00	73,649.00	18,721.00	20.2%
O'Brien.....	52,305.00	35,412.00	16,893.00	32.2%
Osceola.....	26,530.00	20,591.00	5,939.00	22.3%
Page.....	80,360.00	50,041.00	30,319.00	37.7%
Palo Alto.....	41,735.00	29,084.00	12,651.00	30.3%
Plymouth.....	67,515.00	50,437.81	17,077.19	25.2%
Pocahontas.....	43,555.00	29,402.00	14,153.00	32.4%
Polk.....	543,700.00	303,660.50	240,039.50	44.3%
Pottawattamie.....	206,525.00	119,646.50	86,878.50	42.0%
Poweshiek.....	57,185.00	44,506.53	12,678.47	22.3%
Ringgold.....	34,970.00	22,246.00	12,724.00	36.3%
Sac.....	51,060.00	35,501.00	15,559.00	30.4%
Scott.....	248,940.00	177,399.40	71,540.60	28.7%
Shelby.....	46,240.00	34,818.00	11,422.00	24.7%
Sioux.....	65,435.00	52,956.00	12,479.00	19.0%
Story.....	93,320.00	68,487.10	24,832.90	26.6%
Tama.....	65,415.00	51,698.74	13,716.26	20.9%
Taylor.....	45,680.00	29,916.00	15,764.00	34.5%
Union.....	54,550.00	33,089.00	21,461.00	39.3%
Van Buren.....	39,750.00	27,769.00	11,981.00	30.1%
Wapello.....	125,385.00	91,849.50	33,535.50	26.7%
Warren.....	52,465.00	31,325.00	21,140.00	40.2%
Washington.....	60,855.00	46,643.00	14,212.00	23.3%
Wayne.....	42,200.00	24,841.68	17,358.32	41.1%
Webster.....	117,560.00	78,171.00	39,389.00	33.5%
Winnebago.....	36,105.00	28,318.00	7,787.00	21.5%
Winneshiek.....	64,180.00	53,656.00	10,524.00	16.3%
Woodbury.....	296,720.00	181,767.00	114,953.00	38.7%
Worth.....	31,605.00	23,324.00	8,281.00	27.0%
Wright.....	56,840.00	41,939.00	14,901.00	26.2%
Totals and average.....	\$7,871,900.00	\$5,133,861.05	\$2,238,038.95	30.4%

<sup>a</sup>According to 1930 Federal Census.<sup>b</sup>Exclusive of penalties totaling \$103,711.61.



TABLE VIII

Division of Old Age Assistance

BALANCE OF TRUST SECTION SECURITIES AS OF JUNE 30, 1938

Particulars	Amount
Stock .....	\$ 120,371.33
Bonds .....	48,028.04
Secured Notes .....	78,753.53
Unsecured Notes .....	270,847.32
Judgments .....	34,014.07
Closed Bank Claims .....	168,591.24
Trust Certificates .....	81,253.92
Insurance .....	99,676.08
Bank Deposits .....	1,242.88
Estates .....	27,056.37
Real Estate .....	67,879.40
Miscellaneous .....	2,495.02
Total.....	<u>\$ 1,000,209.20</u>

**TABLE IX**  
**TRUST SECTION**  
**Division of Old Age Assistance**  
**SUMMARY OF REVOLVING FUND RECEIPTS**

Account Name	Eight Months Period Ended June 30, 1935	Fiscal Year Ended June 30, 1936	Fiscal Year Ended June 30, 1937	Fiscal Year Ended June 30, 1938	Total
<b>REVOLVING FUND RECEIPTS:</b>					
Classified as to the source or type of security. These receipts are applied to the advances made and assistance given to the recipients.					
Life insurance proceeds-----		\$ 280.54	\$ 1,227.12	\$ 1,995.09	\$ 3,502.75
Life insurance dividends-----		17.73	64.81	127.62	210.16
Bond principal-----			304.17	22.62	326.79
Bond interest-----			271.94	227.76	499.70
Stock principal-----			400.04	100.00	500.04
Stock dividends-----		61.50	1,312.18	2,014.12	3,387.80
Dividends on closed banks-----		652.39	11,788.94	10,991.70	23,433.03
Dividends on trustee certificate-----		40.90	3,227.99	3,850.79	7,119.68
Proceeds from assigned bank account-----			267.65		267.65
Proceeds from tax sale certificate-----			550.79		550.79
Proceeds from sale of real estate-----		508.91	64.71	532.49	1,106.11
Real property rentals-----				15.00	15.00
Fire insurance proceeds—real estate losses-----		789.60			789.60
Secured note principal-----		105.00	992.00	4,040.40	5,137.40
Secured note interest-----			305.83	937.66	1,243.49
Unsecured note principal-----		110.00	2,098.01	4,006.94	6,214.95
Unsecured note interest-----		64.25	453.56	936.93	1,454.74
Judgment principal-----			13.13		13.13
Judgment interest-----					
Cash deposit—Rule 12-1-----			1,000.00	11,427.18	12,427.18
Proceeds from interest in estates-----			1,671.67	2,132.05	3,803.72
Real estate contract principal-----		10.00	1,404.70	5,602.59	7,017.29
Real estate contract interest-----		2.84	108.14	643.60	754.58
Refund—over—payment life insurance premium-----		5.88		134.64	140.52
Refund—over—payment life insurance loan interest-----		29.74	14.06	17.07	60.87
Refund—over—payment real estate taxes-----		.30	4.41	61.74	66.45
Refund—over—payment tax sale certificate-----				175.55	175.55

TABLE IX—Continued

Account Name	Eight Months Period Ended June 30, 1935	Fiscal Year Ended June 30, 1936	Fiscal Year Ended June 30, 1937	Fiscal Year Ended June 30, 1938	Total
Refund—over-payment taxes—gift assets			.46		.46
Real property rentals—gift assets				5.51	5.51
Cash gifts		1.00			1.00
Proceeds from real estate liens	\$ 197.00	8,698.46	43,017.77	76,052.05	127,965.28
Lien fees		156.00	477.39	348.00	981.39
Interest under estate options				42.74	42.74
Interest on assistance	1.76	38.31	12.48	94.33	146.88
Penalties collected				284.27	284.27
Refund from current recipients—unassigned assets		724.00	1,419.17	3,418.84	5,562.01
Refund from cancelled and deceased recipients—unassigned assets	72.01	790.60	8,969.75	11,707.37	21,539.73
Refund on forged monthly assistance warrants	102.00	127.00	85.00	169.00	483.00
Refund on funeral claim			70.00	948.92	1,018.92
Legal expense recovered			10.48	7.40	17.88
Miscellaneous revenue—returned court costs				56.75	56.75
DUF OTHER FUNDS			46.00	514.00	560.00
	\$ 372.77	\$ 13,214.95	\$ 81,654.35	\$ 143,642.72	\$ 238,884.79
STATE APPROPRIATION		25,000.00			25,000.00
Total	\$ 372.77	\$ 38,214.95	\$ 81,654.35	\$ 143,642.72	\$ 263,884.79
DEPOSITS made with state treasurer but not honored by depositories				3,172.66	3,172.66
Total cash Receipts	\$ 372.77	\$ 38,214.95	\$ 81,654.35	\$ 146,815.38	\$ 267,057.45



**TABLE X**  
**TRUST SECTION**  
**Division of Old Age Assistance**  
**SUMMARY OF REVOLVING FUND DISBURSEMENTS**

Account Name	Eight Months Period Ended June 30, 1935	Fiscal Year Ended June 30, 1936	Fiscal Year Ended June 30, 1937	Fiscal Year Ended June 30, 1938	Total
DUE FROM OTHER FUNDS.....		\$ 2.00	\$ 182.00	\$ 299.00	\$ 483.00
REVOLVING FUND ADVANCES:					
The following disbursements represent money spent on various types of assets, which have been assigned to the State Board of Social Welfare, for the purpose of conserving and protecting both the State's and recipients' interests.					
Life insurance premium.....	\$ 205.01	1,477.56	1,992.66	3,619.37	7,294.60
Life insurance loans.....		2,116.99	8,676.40	4,345.39	15,138.78
Life insurance loan interest.....		85.50	142.53	260.29	488.32
Stock transfer fees.....		.70	4.01	3.13	7.84
Bond transfer fees.....		2.87	2.66	5.17	10.70
Real property repairs.....				150.38	150.38
Real estate mortgages.....		580.65	1,996.40	257.50	2,834.55
Real estate mortgage interest.....		106.21	8.50	40.19	154.90
Abstract and other fees.....		10.00	111.63	84.28	205.91
Property taxes.....		424.35	1,392.10	321.93	2,138.38
Fire insurance.....		18.95		9.60	28.55
Sales contract principal.....				535.37	535.37
Sales contract interest.....		289.60			289.60
Tax sale certificates.....			1,049.40	4,868.68	5,918.08
Refund—over—payment unsecured note interest.....		2.00			2.00
Real estate taxes (gift).....			71.20	46.92	118.12
Abstract and title expense.....			1.25	3.10	4.35
Exchange charges.....				.40	.40
Legal fees and expense.....				41.47	41.47
Refunds on forged assistance warrants.....				21.00	21.00

TABLE X—Continued

Account Name	Eight Months Period Ended June 30, 1935	Fiscal Year Ended June 30, 1936	Fiscal Year Ended June 30, 1937	Fiscal Year Ended June 30, 1938	Total
<b>REFUNDS TO RECIPIENTS AND ESTATES:</b>					
Showing refunds to recipients and estates of recoveries made on various types of assets, after the State's claim has been satisfied.					
Life insurance proceeds.....			189.88		189.88
Life insurance dividends.....		5.63			5.63
Bond interest.....				25.00	25.00
Stock dividends.....			46.82	13.25	60.07
Dividends on closed bank claim.....			172.94	2.63	175.57
Dividends on trustee certificate.....				156.92	156.92
Proceeds from sales of real estate.....		508.91			508.91
Insurance proceeds—real estate losses.....		500.00			500.00
Secured note principal.....				1,325.00	1,325.00
Secured note interest.....				50.00	50.00
Unsecured note interest.....		12.50	60.00		72.50
Cash deposit under Rule 12-1.....			135.00	1,495.09	1,630.09
Proceeds from interest in estates.....			77.00	9.60	86.60
Real estate contract principal.....			40.10	15.00	55.10
Proceeds from real estate liens.....		12.00	39.00	170.00	221.00
Lien fees.....			6.00		6.00
Interest under estate options.....				34.86	34.86
Interest on assistance.....		6.34	4.25		10.59
Penalties collected.....				18.00	18.00
Refund on current recipient—unassigned assets.....				10.16	10.16
Refund on cancelled and deceased recipient—unassigned assets.....				18.00	18.00
	\$ 205.01	\$ 6,162.76	\$ 16,401.73	\$ 18,256.68	\$ 41,026.18
<b>REFUNDS TO FEDERAL GOVERNMENT:</b>					
This represents the balance of recoveries due the federal government after the state's share of assistance and all advances and funeral claims have been deducted.					
Refunds to federal government on recoveries.....				14,944.22	14,944.22
Total.....	\$ 205.01	\$ 6,162.76	\$ 16,401.73	\$ 33,200.90	\$ 55,970.40
<b>WARRANTS issued state treasurer for unhonored deposits.....</b>					
				3,172.66	3,172.66
Total Cash Disbursements.....	\$ 205.01	\$ 6,162.76	\$ 16,401.73	\$ 36,373.56	\$ 59,143.06



STATE LIBRARY OF IOWA



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