

STATE DEPARTMENT OF SOCIAL WELFARE

DES MOINES, IOWA

JUNE 30, 1955



Des Moines, Iowa
July 19, 1956

Honorable Chet B. Akers
Auditor of State
Des Moines, Iowa

Dear Sir:

In accordance with provisions of Chapter 11, Section 2, 1954 Code of Iowa, we have audited the books and records of the

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA

for the fiscal year ended June 30, 1955, and submit herewith our report as contained in the Exhibits and Schedules listed in the Index and our Comments thereon.

This department embraces the programs of Old Age Assistance, Aid to the Blind, Child Welfare, Emergency Relief and Aid to Dependent Children. It sets general standards and through a field staff, keeps in touch with and helps the County Welfare Departments which give direct service to needy people living in the counties. Emphasis is placed on services which will prevent personal or family breakdowns and an attempt is made to restore those who have had serious difficulties to normal life as soon as possible.

OLD AGE ASSISTANCE PROGRAM

The original Old Age Assistance Act became effective March 16, 1934, and the first assistance grants paid were for the month of November 1934. All assistance payments were financed entirely from State funds until February 1, 1936, when grants were matched by the Federal Government on a fifty - fifty basis to and including \$40.00 grants.

The various rates of Federal participation in the three assistance programs, Old Age Assistance, Aid to the Blind, and Aid to Dependent Children, applicable to the period under review, are given in our comments covering "Federal Grants Earned" later in this report.

The State appropriation for Old Age Assistance for the year under review amounted to \$14,400,000.00. This amount together with grants earned from the Federal Government totaling \$16,721,861.57, recoveries of assistance paid, per Capita tax and penalty collections and other miscellaneous receipts produced a total revenue of \$32,564,894.01. Expenditures totaled \$31,439,611.09, so that at the end of the year, available funds amounted to \$3,855,117.10 compared with \$2,729,834.18 a year earlier, or an increase of \$1,125,282.92.

AID TO THE BLIND PROGRAM Federal Grants for participation in both assistance payments and administrative costs are also received in the Aid to Blind Program. Payments for funeral benefits and eye treatment expenses are not subject to Federal participation.

Chapter 241, Section 20, 1954 Code of Iowa, provides that each county in the State shall participate in Aid to the Blind to the extent of one-fourth of all monthly assistance payments, funeral benefits, eye treatment expenses and administrative costs within the county.

In addition to the State appropriation of \$410,000.00 and Federal grants earned of \$606,087.08 the various counties of the State participated in the amount of \$330,343.61. Other receipts consisted of refunds from recipients \$14,264.41 and miscellaneous \$49.24, for a grand total of \$1,360,744.34.

Expenditures totaled \$1,384,380.60 of which sum \$1,286,636.75 was for assistance and \$84,825.49 for administration. Available funds at the close of the year was \$119,203.05 a reduction of \$23,636.26 compared with a year ago.

CHILD WELFARE PROGRAM

This program consists primarily of services and has no funds for direct financial assistance. The revenues consisted of a State appropriation of \$300,000.00, Federal participation in administrative costs \$112,198.10 and other income of \$347.12 for a total of \$412,545.22. Disbursements consisted entirely of administrative costs and amounted to \$426,745.15. Available funds at June 30, 1955 were \$171,441.10 compared with \$185,641.03 a year ago, a reduction of \$14,199.93.

EMERGENCY RELIEF

This program consists for the most part of administrative costs at the State office and in the 64 counties whose relief programs are integrated with the County Boards of Social Welfare. In counties which operates their relief programs under the "Overseer of the Poor", but have a Child Welfare program, the clerical expense is included under Emergency Relief.

During the Fall of 1954 the State Department of Social Welfare agreed to participate in the distribution of Surplus Commodities throughout the State. A Director was appointed and the responsibility for the distribution was assigned to the various County Boards of Social Welfare. Funds for the expense of distributions was advanced from the Emergency Relief appropriation and later charged back to the counties participating in the program.

For the period under review, revenues consisted of a State appropriation of \$10,000.00, County reimbursements amounting to \$237,995.76 and

Other receipts of \$131.25, for a total of \$248,127.01. There is no Federal participation in this program. Disbursements totaled \$257,908.92, consisting of \$247,483.34 for administration and \$10,425.58 covering trucking charges on Surplus Commodities. Available funds at June 30, 1955 amounted to \$66,138.39, a reduction of \$9,781.91 compared with a year earlier.

AID TO DEPENDENT CHILDREN
PROGRAM

Federal grants for participation in both monthly assistance and Administrative costs are also received in the Aid to Dependent Children Program. As in the Old Age and Aid to the Blind programs, funeral benefits are not subject to such participation.

Chapter 239, Section 11, 1954 Code of Iowa, provides for County participation as follows: after giving effect to the amount of Federal participation, each county to pay one-half of the remaining balance of assistance payments chargeable to the county. There is no provision for county participation in administrative expenses.

Revenues for the period consisted of a State Appropriation of \$2,200,000.00, Federal participation in both assistance grants and administrative costs totaling \$4,690,013.65, County participation \$2,142,200.86, refunds from Recipients \$70,298.39 and other receipts of \$88.42 for a grand total of \$9,102,601.32.

Disbursements for the year were \$9,254,833.86 of which sum \$8,660,491.37 was for assistance payments and \$525,756.72 for administrative expense. Available funds at the close of the fiscal year amounted to \$212,641.08 compared with \$364,873.62 a year ago, a reduction of \$152,232.54.

BALANCE SHEET COMMENTS BY PROGRAMS

A consolidated balance sheet showing the financial condition of the combined funds under the administration of the State Board of Social Welfare as of June 30, 1955, may be found in Exhibit "A". A condensed tabulation of this statement follows:

<u>Assets</u>		
Cash		8,539,672.84
Accounts Receivable		54,702.00
Other Assets-		
Suspended and Stop Payment Warrants	38,378.50	
Suspense Account -Outstanding Checks	2,649.83	
Advance to Merit System Council	9,036.48	
Prepaid Metered Postage	3,436.26	
Prepaid Automobile Expense	3,262.44	
Revolving Fund Advances	218,085.56	
Assigned Assets - Held in Trust	493,694.00	
Real Estate Liens-		
Assessed Value	8,298,965.58	
Less-		
Encumbrances	<u>1,950,711.36</u>	6,348,254.22
General Administrative		
Fund Advance	<u>113,915.77</u>	7,230,713.06
Fixed Assets - At Cost		<u>122,506.57</u>
Total Assets		<u>15,947,594.47</u>
 <u>Liabilities and Funds</u> 		
Accounts Payable		10,495.11
Other Liabilities-		
Federal Aid Unearned	1,966,232.77	
Trust Account Credits	2,107,400.13	
General Administrative		
Fund Advances	<u>113,915.77</u>	
Total Other Liabilities		4,187,548.67
Reserves-		
Suspended and Stop Payment Warrants	38,378.50	
Assigned Assets and Real		
Estate Liens-Net	6,841,948.22	
Outstanding Checks	2,649.83	
Revolving Fund	<u>319,526.85</u>	
Total Reserves		7,202,503.40
Investment in Fixed Assets		122,506.57
Available Funds		<u>4,424,540.72</u>
Total Liabilities and Funds		<u>15,947,594.47</u>

OLD AGE ASSISTANCE

A Balance sheet of the Old Age Assistance

Program Funds at June 30, 1955 is presented in

Exhibit "A-1", and compares with June 30, 1954 as follows:

<u>Assets</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Cash	7,377,290.86	6,346,193.49	1,031,097.37
Other Assets-			
Suspended & Stop			
Payment of Warrants	14,838.00	17,501.50	-2,663.50
Revolving Fund Advances	218,085.56	128,686.83	89,398.73
Assigned Assets -			
Held in Trust	493,694.00	491,877.25	1,816.75
Real Estate Liens-			
Assessed Value	8,298,965.58	8,383,041.92	-84,076.34
Less Encumbrances	-1,950,711.36	-1,983,709.04	32,997.68
General Administrative			
Fund Advance	98,670.36	95,153.11	3,517.25
Total Assets	<u>14,550,833.00</u>	<u>13,478,745.06</u>	<u>1,072,087.94</u>
 <u>Liabilities And Funds</u>			
Other Liabilities-			
Trust Account Credits	2,107,400.13	2,006,535.81	100,864.32
Federal Aid Unearned	1,412,002.70	1,514,136.59	-102,133.89
Reserves-			
Suspended & Stop			
Payment of Warrants	14,838.00	17,501.50	-2,663.50
Revolving Fund	319,526.85	319,526.85	-
Assigned Assets & Real			
Estate Liens - Net	6,841,948.22	6,891,210.13	-49,261.91
Available Funds	<u>3,855,117.10</u>	<u>2,729,834.18</u>	<u>1,125,282.92</u>
Total Liabilities			
and Funds	<u>14,550,833.00</u>	<u>13,478,745.06</u>	<u>1,072,087.94</u>

The accounts of the Old Age Assistance program are segregated under the following funds:

- (1) Old Age Assistance Fund
- (2) Revolving Fund

The Old Age Assistance Fund is the principal fund of the program, and all payments for monthly assistance and funeral benefits are made therefrom and all revenue deposited therein. Transfers from this fund to the General Administrative Fund are made each month to meet the Program's proportionate share of the Administrative costs.

The Revolving Fund is used to reflect all financial transactions in connection with assigned assets received from recipients of Old Age Assistance.

The Trust Section is responsible for all property assigned to the Department by Old Age Assistance recipients in qualifying for assistance. The property is held in Trust until the death of the recipient, or in the event the recipient is removed from the assistance rolls and full reimbursement is received by the Department. If it is considered expedient by the Trust Section, notes, stocks, bonds and other normally liquid assets may be liquidated sooner. The assessed value of real estate covered by assistance liens, less encumbrances, is also reflected in the Revolving Fund.

Cash receipts from income or liquidation of assigned assets, from the release of liens and deposits made by the recipients, are credited to individual recipients accounts and are reflected in the Revolving Fund under Trust account credits. Cash disbursements are made from the Revolving Fund for the payment of taxes, abstract expenses, insurance premiums, interest, property repairs and other expenditures considered necessary to protect the interests of both the recipient and the State. If there is a sufficient amount to the credit of the recipient involved the disbursement is charged to his Trust account, if not, it is considered as an advance made from State Funds and is charged to the recipient under the account of Revolving Fund advances.

Cash receipts for Federal participation are not segregated, but are deposited direct to the cash account for State Funds of the respective programs. We have, however, provided a separate heading for Federal Aid in the various exhibits and balance sheet of each program.

AID TO THE BLIND

A balance sheet of Aid to the Blind Funds at June 30, 1955 is presented in Exhibit "A-2", which compares with June 30, 1954 as follows:

<u>Assets</u>	<u>Period Ending</u>		<u>Increase</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	<u>-Decrease</u>
Cash	172,655.17	191,522.91	-18,867.74
Other Assets-			
Suspended & Stop			
Payment Warrants	1,379.50	1,145.50	234.00
General Administrative Fund			
Advance	<u>5,912.90</u>	<u>7,809.13</u>	<u>-1,896.23</u>
Total Assets	<u>179,947.57</u>	<u>200,477.54</u>	<u>-20,529.97</u>
 <u>Liabilities and Funds</u>			
Federal Aid Unearned	59,365.02	56,492.73	2,872.29
Reserve for Suspended			
and Stop Payment Warrants	1,379.50	1,145.50	234.00
Available Funds	<u>119,203.05</u>	<u>142,839.31</u>	<u>-23,636.26</u>
Total Liabilities			
and Funds	<u>179,947.57</u>	<u>200,477.54</u>	<u>-20,529.97</u>

All payments for monthly assistance, funeral benefits and eye treatment expense are made from the Blind Assistance Fund. Since the Federal Government does not participate in funeral benefits and eye treatment expenses of the Blind program, these two types of assistance are paid one-fourth by the counties and three-fourths by the State.

Eye treatment expenses are provided for in Chapter 241, Section 14, 1954 Code of Iowa. Ophthalmological fees are paid from the general administrative fund, and are included when computing Federal participation in Administrative expenses.

CHILD WELFARE

In Exhibit "A-3", there is presented a balance sheet of Child Welfare program funds. A comparison of these funds at June 30, 1955 and June 30, 1954 follows:

<u>Assets</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Cash	162,295.17	187,490.56	-25,195.39
Federal Aid Receivable	54,702.00	-	54,702.00
General Administrative Fund Advance	<u>8,445.77</u>	<u>8,758.41</u>	<u>-312.64</u>
Total Assets	<u>225,442.94</u>	<u>196,248.97</u>	<u>29,193.97</u>
<u>Liabilities and Funds</u>			
Federal Aid Unearned	54,001.84	10,607.94	43,393.90
Available Funds	<u>171,441.10</u>	<u>185,641.03</u>	<u>-14,199.93</u>
Total Liabilities and Funds	<u>225,442.94</u>	<u>196,248.97</u>	<u>29,193.97</u>

The duties of the "Division of Child Welfare" as set out in Chapter 235.3, Code of Iowa 1954 are: Plan and Supervise all public Child Welfare services within the state. The Federal Government participates in these activities.

An Emergency Relief Fund balance sheet for June 30, 1955, is presented in Exhibit "A-4", and compares with June 30, 1954 as follows:

<u>Assets</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Cash	60,586.68	65,610.05	-5,023.37
Other Assets-			
Suspense Account and Outstanding Checks	2,649.83	2,649.83	-
General Administrative Fund Advance	<u>5,551.71</u>	<u>10,310.25</u>	<u>-4,758.54</u>
Total Assets	<u>68,788.22</u>	<u>78,570.13</u>	<u>-9,781.91</u>
<u>Liabilities and Funds</u>			
Reserve for Outstanding Checks	2,649.83	2,649.83	-
Available Funds	<u>66,138.39</u>	<u>75,920.30</u>	<u>-9,781.91</u>
Total Liabilities and Funds	<u>68,788.22</u>	<u>78,570.13</u>	<u>-9,781.91</u>

There are no Federal grants received under this program. The service performed is administrative in connection with the Emergency Relief program and Surplus Commodities distribution in the various counties of the State.

AID TO DEPENDENT CHILDREN

A balance sheet of Aid to Dependent Children program funds at June 30, 1955 is presented in Exhibit "A-5" and compares with June 30, 1954 as follows:

<u>Assets</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Cash	658,169.26	786,406.61	-128,237.35
Other Assets-			
Suspended and Stop Payment Warrants	22,161.00	19,704.00	2,457.00
General Administrative Fund Advance	<u>-4,664.97</u>	<u>5,687.52</u>	<u>-10,352.49</u>
Total Assets	<u>675,665.29</u>	<u>811,798.13</u>	<u>-136,132.84</u>
 <u>Liabilities and Funds</u>			
Federal Aid Unearned	440,863.21	427,220.51	13,642.70
Reserve for Suspended & Stop Payment Warrants	22,161.00	19,704.00	2,457.00
Available Funds	<u>212,641.08</u>	<u>364,873.62</u>	<u>-152,232.54</u>
Total Liabilities and Funds	<u>675,665.29</u>	<u>811,798.13</u>	<u>-136,132.84</u>

All monthly assistance and funeral benefit payments are made from this fund. Since the Federal Government does not participate in funeral benefits, these expenses are shared equally by the State and County.

GENERAL ADMINISTRATIVE FUND

A General Administrative Fund balance sheet at June 30, 1955 is presented in Exhibit "A-6", and compares with June 30, 1954 as follows:

<u>Assets</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Cash	108,675.70	118,291.84	-9,616.14
Other Assets-			
Advance to Merit System Council	9,036.48	8,432.78	603.70
Prepaid Metered Postage	3,436.26	3,791.65	-355.39
Prepaid Automobile Expense	3,262.44	2,116.22	1,146.22
Fixed Assets at Cost	<u>122,506.57</u>	<u>118,689.95</u>	<u>3,816.62</u>
Total Assets	<u>246,917.45</u>	<u>251,322.44</u>	<u>-4,404.99</u>
 <u>Liabilities and Investment</u>			
Accounts Payable	10,495.11	4,914.07	5,581.04
Administrative Advances	113,915.77	127,718.42	-13,802.65
Investment in Fixed Assets	<u>122,506.57</u>	<u>118,689.95</u>	<u>3,816.62</u>
Total Liabilities and Investment	<u>246,917.45</u>	<u>251,322.44</u>	<u>-4,404.99</u>

The General Administrative Fund is operated as an "Imprest Fund" from which administrative expenses of all programs under the State Department of Social Welfare are paid, each program reimbursing the fund at the end of each month for its proportionate share of the expenses.

BALANCE SHEET COMMENTS BY ITEMS

CASH ON DEPOSIT The cash on deposit with the State Treasurer at June 30, 1955, consisted of the following:

<u>Program</u>	<u>State Funds</u>	<u>Federal Funds</u>	<u>Total</u>
Old Age Assistance	5,965,288.16	1,412,002.70	7,377,290.86
Aid to the Blind	113,290.15	59,365.02	172,655.17
Child Welfare	162,995.33	-700.16	162,295.17
Emergency Relief	60,586.68	-	60,586.68
Aid to Dependent Children	217,306.05	440,863.21	658,169.26
General Administrative Fund	<u>108,625.70</u>	<u>-</u>	<u>108,625.70</u>
Totals	<u>6,628,092.07</u>	<u>1,911,530.77</u>	<u>8,539,622.84</u>

These balances were verified as of June 30, 1955, by reference to the records of the State Comptroller. Reconciliation of the balances shown by his books with the records of the State Department is set forth in Exhibit "B", Schedule No. 1. In addition to the above total for State Funds, there was on deposit with the State Comptroller \$2,649.83 held in suspense for outstanding checks. Verification by count made of the Petty Cash account in the amount of \$50.00, which is in addition to the General Administrative total of \$108,625.70.

A comparison of cash balances at June 30th this year and a year ago follows:

<u>Particulars</u>	<u>State Funds</u>	<u>Federal Funds</u>	<u>Total</u>
June 30, 1955	6,628,092.07	1,911,530.77	8,539,622.84
June 30, 1954	<u>5,687,007.69</u>	<u>2,008,457.77</u>	<u>7,695,465.46</u>
Increase or Decrease	<u>941,084.38</u>	<u>-96,927.00</u>	<u>844,157.38</u>

The greater share of increase in cash was in the Old Age Assistance program where there was a reduction of 1919 Old Age Recipients during the period under review.

ACCOUNTS RECEIVABLE There were accounts receivable representing unpaid charges to the various counties of the programs, wherein county participation is provided by law for their share of assistance and administrative costs. Due to the Department's books being on a cash receipt and disbursement basis, these unpaid amounts do not appear as an asset in the balance sheet. For collection and control purposes, however, an account is maintained with each county, for each program in which it participates, and at June 30, 1955 the total unpaid balances were as follows:

<u>Program</u>	<u>Total</u>	<u>June</u>	<u>May</u>	<u>April 1955 And Prior</u>
Aid to the Blind	33,827.46	25,824.56	5,226.64	2,776.26
Emergency Relief	17,316.98	16,869.74	167.88	279.36
Aid to Dependent Children	<u>225,216.72</u>	<u>172,361.26</u>	<u>30,876.23</u>	<u>21,979.23</u>
Totals	<u>276,361.16</u>	<u>215,055.56</u>	<u>36,270.75</u>	<u>25,034.85</u>

A further breakdown of amounts due from counties prior to May 1, 1955 follows:

<u>County</u>	<u>Year Due</u>	<u>Aid To The Blind</u>	<u>Emergency Relief</u>	<u>Aid To Dependent Children</u>	<u>Total</u>
Monroe	1949	448.23	-	5,130.46	5,578.69
	1950	1,589.01	-	12,139.24	13,728.25
	1951	-	-	4,226.63	4,226.63
	1954	641.42	-	-	641.42
Total Monroe County		<u>2,678.66</u>	<u>-</u>	<u>21,496.33</u>	<u>24,174.99</u>
Benton	1955	<u>-</u>	<u>.26</u>	<u>-</u>	<u>.26</u>
Fremont	1955	<u>-</u>	<u>-</u>	<u>.40</u>	<u>.40</u>
Osceola	1955	<u>97.60</u>	<u>278.26</u>	<u>482.50</u>	<u>858.36</u>
Palo Alto	1955	<u>-</u>	<u>.84</u>	<u>-</u>	<u>.84</u>
Grand Total		<u>2,776.26</u>	<u>279.36</u>	<u>21,979.23</u>	<u>25,034.85</u>

The amounts due from Benton, Fremont and Palo Alto counties were paid during the month of July and from Osceola during September 1955, leaving unpaid the \$24,174.99 due from Monroe County.

During October 1954 a District Court Judge for Southern Iowa, denied the petition filed by the State Board against the Supervisors of Monroe County, for a writ of Mandamus ordering the Board of Supervisors of Monroe County to issue funding bonds, if necessary, to pay the old claims. A new attempt to collect the amounts due from Monroe County was made during December 1955 when the State Executive Council authorized the Attorney General for Iowa to employ a Special Assistant to file a civil suit against Monroe County and the Board of Supervisors.

Federal Aid Receivable in the amount of \$54,702.00 in the Child Welfare program, represents funds which had been allotted to the Program by the Federal Government, but which had not been received from them at June 30, 1955.

OTHER ASSETS

Suspended and Stop Payment warrants in the amount of \$38,378.50 represents monthly assistance warrants in the three assistance programs against which suspension or stop-payment orders had been issued. A reserve for the full amount was established and the balance in the three accounts is constantly changing as suspensions and stop orders are lifted and new ones issued.

Suspense Account - Outstanding Checks in the amount of \$2,649.83 represents \$2,584.56 applicable to the Emergency Relief Fund and \$65.27 from the Clearance Fund. The Emergency Relief portion is comprised of outstanding checks drawn during the years 1934 to 1937 on a bank account carried at that time with the Iowa Des Moines National Bank. The bank account was closed June 30, 1941, and the funds deposited with the State Treasurer to the credit of the Program's funds. Some 568 checks were involved, with a large majority of them being for amount under \$5.00. During the intervening period only four of these checks have been redeemed.

The \$65.27 from the Clearance Fund, represents 95 unpaid checks drawn between February 1942 and March 1951, a good share of the checks ranging in small amounts. Only one check in the amount of .44 cents has been redeemed from these funds. The Clearance Fund is a separate bank account carried by the State Board and is used to make refunds to employees and others, as well as making distribution of receipts to two or more programs. A reserve has been established covering the above amount of outstanding checks.

Advance to Merit System Council in the amount of \$9,036.48 represents the excess of cash paid to the Council over the actual expenses totaling \$15,464.57, charged to the State Department of Social Welfare.

Prepaid Metered Postage totaling \$3,436.26 represents the value of unused meter impressions remaining in the postage meter machine on June 30, 1955.

Prepaid Automobile Expense in the amount of \$3,262.44 is on deposit with the State Car Dispatcher, and represents the balance accumulated from the payment of depreciation and proceeds from the sale of automobiles. The funds will be used in the future to replace or purchase new automobiles.

Revolving Fund Advances totaling \$218,085.56 represents disbursements made in the current and prior years from the Old Age Assistance Revolving Fund for Insurance Premiums, Special and Real Estate Taxes, as well as other expenses deemed necessary to protect and maintain the properties on which assistance liens have been filed, and the assets assigned and held in Trust for the recipients.

During the audit period there was an increase of \$89,398.73 in advances from the Revolving Fund, most of which consisted of Special Assessment taxes on real estate owned by Old Age Recipients. Prior to December 1954 an allowance had been made for Special Assessment taxes on real estate and included in the monthly grants. In a large number of such cases the recipient neglected to pay the taxes and used the money for living expenses. Later after the recipient's death when his estate was probated, it was necessary to pay these taxes again in order to give clear title to the property.

According to statistics furnished by the Accounting Department, total advances for Special Assessment taxes as of June 30, 1955 was \$81,432.76.

Assigned Assets - Held in Trust with a book value of \$493,694.00 at June 30, 1955, are summarized in the following statement, which also shows the changes made during the year:

<u>Classifi- cation</u>	<u>Balance July 1 1954</u>	<u>Assign- ments</u>	<u>Releases</u>	<u>Cash Applied</u>	<u>Balance June 30 1955</u>
Stocks	1,307.82	685.00	750.00	312.00	930.82
Bonds	1,250.00	-	-	-	1,250.00
Secured Notes	23,536.44	151.00	197.17	681.01	22,809.26
Unsecured Notes	34,815.10	5,051.89	13,299.26	1,781.00	24,786.73
Judgements	18,444.95	-	419.15	1,500.00	16,525.80
Closed Bank Claims	416.00	-	-	-	416.00
Trust Certif- icates	574.45	-	-	11.08	563.37
Life Insurance Policies	152,908.53	1,000.00	3,282.38	15,910.62	134,715.53
Bank Deposits	1.00	-	-	-	1.00
Interest in Estates	2,041.00	21.00	2.00	12.00	2,048.00
Deeded Real Estate	134,915.85	29,720.00	6,563.83	22,490.17	135,581.85
Contracts	103,835.07	58,422.26	454.64	31,185.43	130,617.26
Miscellaneous	4,884.30	1.00	-	1.00	4,884.30
R.E. Lien Agreements	<u>12,946.74</u>	<u>15,071.50</u>	<u>965.24</u>	<u>8,488.92</u>	<u>18,564.08</u>
Totals	<u>491,877.25</u>	<u>110,123.65</u>	<u>25,933.67</u>	<u>82,373.23</u>	<u>493,694.00</u>

The assigned assets on June 30, 1955 were verified by examination of the securities and assignments on file with the Trust Section of the Department. There no doubt are items among the assigned assets, such as notes, judgements and stocks, where the recovery that will eventually be realized is very uncertain.

Real Estate Liens in the amount of \$6,348,254.22 represents the assessed value, less encumbrances, of real estate owned by Old Age Recipients at June 30, 1955. The liens are set up from information contained in investigation reports which are a part of each recipient's file.

The following summary shows the changes recorded for real estate liens and encumbrances during the year:

<u>Particulars</u>	<u>Real Estate Liens</u>	<u>Encumbrances</u>	<u>Real Estate Liens - Net</u>
Balance July 1, 1954	8,383,041.92	1,983,709.04	6,399,332.88
New Liens	<u>667,683.00</u>	<u>157,313.00</u>	<u>510,370.00</u>
Total to Account For	9,050,724.92	2,141,022.04	6,909,702.88
Liens Released	<u>751,759.34</u>	<u>190,310.68</u>	<u>561,448.66</u>
Balance June 30, 1955	<u>8,298,965.58</u>	<u>1,950,711.36</u>	<u>6,348,254.22</u>

A statement of assigned Assets and Real Estate Liens, by counties, is shown in Exhibit "A-1", Schedule No. 1.

General Administrative Fund Advances amounting to \$113,915.77 represents the excess of cash advances from the various program funds for administrative purposes, over the expenditures made from the General Administrative Fund for the programs. A summary of the advances follows:

<u>Fund</u>	<u>Amount</u>
Old Age Assistance	98,670.36
Aid to the Blind	5,912.90
Child Welfare	8,445.77
Emergency Relief	5,551.71
Aid to Dependent Children	<u>-4,664.97</u>
Total	<u>113,915.77</u>

FIXED ASSETS

The investment of the five programs in fixed assets, which for accounting purposes is included in the General Administrative Fund Balance sheet, is shown as follows:

<u>Fund</u>	<u>Amount</u>
Old Age Assistance	73,131.69
Aid to the Blind	4,340.93
Child Welfare	24,264.26
Emergency Relief	14,602.28
Aid to Dependent Children	<u>6,167.41</u>
Total	<u>122,506.57</u>

The assets consist of six automobiles and all types of furniture and equipment at the main office. Since all such items are charged to expense at the time of purchase the account carried on the books is in reality a memorandum account for control purposes.

The following summary sets forth the changes recorded in the fixed asset account during the year:

Balance July 1, 1954		118,689.95
Additions-		
By Purchase		<u>8,399.61</u>
Total		127,089.56
Deductions-		
Sales	1,763.50	
Trade-ins	<u>2,819.49</u>	<u>4,582.99</u>
Balance June 30, 1955		<u>122,506.57</u>

Additions by purchase during the fiscal year are included at cost as evidenced by purchase invoices, without any deductions for trade-in allowances. A summary of the items purchased and further remarks concerning fixed assets will be found in the comments of this report pertaining to administrative expenses.

ACCOUNTS PAYABLE

There were accounts payable at June 30, 1955 in the amount of \$10,495.11 all in the General Administrative Fund. The entire sum was due the various counties as their share of recoveries in the Aid to the Blind and Aid to Dependent Children programs for the last quarter of the fiscal year.

OTHER LIABILITIES

Federal Aid Unearned in the amount of \$1,966,232.77 is made up of an amount from each of the four programs in which the Federal Government participates. A detail of this figure by programs follows:

<u>Fund</u>	<u>Amount</u>
Old Age Assistance	1,412,002.70
Aid to Blind	59,365.02
Child Welfare	54,001.84
Aid to Dependent Children	<u>440,863.21</u>
Total	<u>1,966,232.77</u>

The various amounts represent in their respective Programs the excess receipts over the amounts earned during the fiscal year, as the Federal's share of assistance payments and administrative expenses.

Trust Account Credits with a balance of \$2,107,400.13 in the Old Age Assistance Revolving Funds, represents the amount held in trust for Old Age Recipients and has been derived from various sources, such as, cash deposits, liquidation of assigned assets and recoveries from estates.

General Administrative Fund Advances amounting to \$113,915.77 is the liability of the administrative fund for cash advances from the various program funds.

RESERVES

The following are balances of contra-accounts to the various asset items at June 30, 1955:

<u>Particulars</u>		<u>Amount</u>
Suspended and Stop Payment Warrants		38,378.50
Assigned Assets -Held in Trust	493,694.00	
Real Estate Liens -Net	<u>6,348,254.22</u>	6,841,948.22
Outstanding Checks		2,649.83
Revolving Fund		<u>319,526.85</u>
Total Reserves		<u>7,202,503.40</u>

We have previously commented on the

INVESTMENT IN FIXED ASSETS

Fixed Assets amounting to \$122,506.57.

This account serves as a contr-account therefor.

AVAILABLE FUNDS

The available funds aggregating \$4,424,540.72

for all programs represents the net amount of funds at June 30, 1955, available for expenditure in future periods. Changes in available funds during the current year are shown by programs in Exhibit "C-1".

CASH RECEIPTS AND DISBURSEMENTS

In Exhibit "B", Consolidated Statement of Cash Receipts and Disbursements, there is presented a statement of cash transactions, by programs, for the fiscal year ended June 30, 1955, from which the following summary reflecting combined totals is taken:

Balance on Deposit with the State Treasurer-		
July 1, 1954-		
State Funds	5,687,007.69	
Federal Funds	<u>2,008,457.77</u>	7,695,465.46
Receipts-		
State Appropriation	17,320,000.00	
Federal Grants Received	21,357,866.09	
Per Capita Tax and Penalty	75,026.30	
Reimbursement from Counties	2,710,540.23	
Refunds and Recoveries-		
Revolving Fund Advances	26,464.42	
Assistance	1,067,597.20	
Administrative Expense	2,260.13	1,096,321.75

Continued on Following Page

CASH RECEIPTS AND DISBURSEMENTS -Continued:

Trust Account Credits		522,971.79	
Miscellaneous Receipts		<u>515.00</u>	<u>43,083,241.16</u>
Total to Account For			50,778,706.62
Disbursements-			
Monthly Assistance		38,780,075.10	
Funeral Benefits		273,752.57	
Eye Treatment Benefits		51,400.25	
Revolving Fund Advances		117,325.61	
Refunds to-			
Other State Departments	11,518.24		
Counties	112,257.11		
Recipients and Estates	2,306.95		
Trust Account Credits	<u>22,671.74</u>	148,754.04	
Expenses Applicable to Recoveries		13,863.00	
Administrative Expenses		<u>2,853,913.21</u>	<u>42,239,083.78</u>
Balance June 30, 1955 on Deposit with the State Treasurer-			
State Funds		6,628,092.07	
Federal Funds		<u>1,911,530.77</u>	<u>8,539,622.84</u>

Exhibit "B", Schedule No. 1, reflects a reconciliation of the various fund balances as shown by the records of the State Comptroller at June 30, 1955, with balances shown by the State Department of Social Welfare.

A detail of Receipts and Disbursements, by funds carried within each program, is shown in Exhibits "B-1" through "B-6".

OPERATING REVENUES AND EXPENDITURES

In Exhibit "C" there is presented a comparative statement of consolidated Revenues and Expenditures, for the years ended June 30, 1955 and June 30, 1954 from which the following summary is taken:

<u>Particulars</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Total Revenues	43,688,911.90	44,201,654.09	-512,742.19
Total Expenditures	<u>42,763,479.62</u>	<u>43,565,952.83</u>	<u>-802,473.21</u>
Excess of Revenues Over Expenditures	<u>925,432.28</u>	<u>635,701.26</u>	<u>289,731.02</u>

A detail of the decrease in Revenues totaling \$512,742.19 over a year ago follows:

Decreases-		
Federal Grants Earned	545,057.46	
Recoveries	33,668.59	
County Reimbursements	5,234.93	
Miscellaneous Revenue	<u>1,462.00</u>	585,422.98
Increases-		
County Reimbursements	36,649.69	
Refunds From Recipients	32,506.39	
Per Capita Tax	<u>3,524.71</u>	<u>72,680.79</u>
Total Decrease in Revenues		<u>512,742.19</u>

A detail of the decrease in Expenditures amounting to \$802,473.21 follows:

Decreases-		
Monthly Assistance	898,067.55	
Funeral Benefits	10,516.43	
Refunds to Federal Government	1,681.51	
Refunds to Counties -Administrative	858.96	
Refunds to Other State Departments	<u>458.29</u>	911,582.74
Increases-		
Administrative Expenses	83,398.62	
Refunds to Counties - Recoveries and Refunds	11,528.98	
Eye Treatment Benefits	10,309.63	
Refunds to Federal Government	2,645.55	
Refunds to Recipients and Estates	<u>1,226.75</u>	<u>109,109.53</u>
Total Decrease in Expenditures		<u>802,473.21</u>

The statement of operating Revenues and Expenditures, by funds, Exhibit "C-1", differs from the Consolidated statement of Cash Receipts and Disbursements, Exhibit "B", due to the various transactions between funds, also the Old Age Assistance Fund includes the Revolving Fund transactions.

STATE APPROPRIATIONS

The State Appropriations for the fiscal year under review was the same as a year ago.

Section No. 2 of Chapter 10 of the 55th General Assembly reads in part as follows: "No more than the amount herein appropriated to each fund, plus the unexpended balance in each fund on June 30, 1953 shall be expended from State Funds for the purposes of each said fund during the biennium beginning July 1, 1953 and ending June 30, 1955."

A detail of the State Appropriations follows:

<u>Particulars</u>	<u>Amount</u>
Old Age Assistance	14,400,000.00
Aid to Dependent Children	2,200,000.00
Aid to the Blind	410,000.00
Child Welfare	300,000.00
Emergency Relief	10,000.00
Total	<u>17,320,000.00</u>

PER CAPITA TAX These revenues are derived from a head tax of \$1.00 levied for the calendar year 1934 and \$2.00 for each of the years 1935 and 1936, together with penalty at the rate of one per cent per month for delinquent payment of the tax. The taxes and penalties are collected by the various County Treasurers, and remittances are made monthly to the State Treasurer.

Collections during the current and preceding year are compared in the following statement:

<u>Particulars</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Per Capita Tax	22,908.36	22,647.16	261.20
Penalty	<u>52,117.94</u>	<u>48,854.43</u>	<u>3,263.51</u>
Totals	<u>75,026.30</u>	<u>71,501.59</u>	<u>3,524.71</u>

Penalty collections for the year ended June 30, 1955 accounted for 69.46 percent of total receipts.

Below we show a statement of estimated tax due, collections to date, and the unpaid balance at June 30, 1955:

Estimated tax due, based on the 1930 Federal census		7,371,900.00
Collections, Tax only to June 30, 1954	6,354,074.24	
Receipts for year ended June 30, 1955	<u>22,908.36</u>	<u>6,376,982.60</u>
Estimated uncollected tax as of June 30, 1955		994,917.40
Department estimated unpaid tax on same date		<u>242,789.00</u>
Estimated amount of Uncollectible Tax		<u><u>752,128.40</u></u>

A tax section is maintained for the purpose of stimulating Per Capita tax collections, and expenditures for the fiscal year amounted to \$3,350.47 of which sum \$1,289.05 was for salaries and \$2,061.42 for postage and supplies.

Delinquent tax statements are mailed twice a year to persons of record who still owe this tax. The names of people whose letters are returned unclaimed are removed from the mailing list.

The difference of \$752,128.40 shown above would represent the estimated uncollectible tax at June 30, 1955. Department records also show an estimated amount of penalty to be \$569,457.60 on the same date.

FEDERAL GRANTS EARNED Federal Funds are received on an advancement basis from the United States Treasury, and become grants earned upon expenditure in conformity with Federal standards and regulations.

Federal grants earned during the period for assistance amounted to \$20,820,025.65 and for administration \$1,310,134.75. The following summary, by programs, shows a comparison with amounts earned this year and a year ago:

<u>Program</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Old Age Assistance- Monthly Assistance	15,858,628.85	16,684,775.85	-826,147.00
Administrative	<u>863,232.72</u>	<u>897,047.04</u>	<u>-33,814.32</u>
Totals	<u>16,721,861.57</u>	<u>17,581,822.89</u>	<u>-859,961.32</u>
Aid to Blind- Monthly Assistance	561,609.00	540,327.30	21,281.70
Administrative	<u>44,478.08</u>	<u>35,888.09</u>	<u>8,589.99</u>
Totals	<u>606,087.08</u>	<u>576,215.39</u>	<u>29,871.69</u>
Child Welfare- Administrative	<u>112,198.10</u>	<u>165,638.99</u>	<u>-53,440.89</u>
Aid to Dependent Children- Monthly Assistance	4,399,787.80	4,103,543.50	296,244.30
Administrative	<u>290,225.85</u>	<u>247,997.07</u>	<u>42,228.76</u>
Totals	<u>4,690,013.65</u>	<u>4,351,540.57</u>	<u>338,473.06</u>
Assistance Totals	20,820,025.65	21,328,646.65	-508,621.00
Administrative Totals	<u>1,310,134.75</u>	<u>1,346,571.21</u>	<u>-36,436.46</u>
Grand Totals	<u>22,130,160.40</u>	<u>22,675,217.86</u>	<u>-545,057.46</u>

The rate or basis of Federal participation in the various programs is as follows:

OLD AGE ASSISTANCE -

AID TO THE BLIND :

Effective October 1, 1952:

Assistance-

One-half of each monthly grant up to a maximum of \$55.00, plus \$7.50 for each recipient on the monthly roll.

Administrative-

One-half of administrative expenses.

CHILD WELFARE:

Administrative only-

Consisting principally of the payment of salaries to Child Welfare Consultants, educational leave and travel expenses. Also salaries and travel expenses for Child Welfare workers in rural areas.

AID TO DEPENDENT CHILDREN:

Effective October 1, 1950:

Assistance-

The warrant payee if meeting certain requirements, considered as one of the eligible group, and also subject to participation of one-half of the monthly grant.

Effective October 1, 1952:

One-half of each monthly grant up to a maximum of \$30.00 for the first child and \$21.00 for each additional child. Plus \$4.50 for each child on the monthly assistance roll.

Administrative-

One-half of administrative expenses.

RECOVERIES

During the period under review there were recoveries totaling \$1,367,144.67 from the assets of recipients, as well as from excess assistance payments. The recoveries were allocated to Federal and State share on the same basis as their participation had been in the assistance payments.

This allocation resulted in the following distribution:

State Share	715,963.46
Federal Share	<u>651,181.21</u>
Total	<u>1,367,144.67</u>

The Federal share of \$651,181.21 appears both as a revenue and as an expenditure in Exhibit "C" and "C-1".

COUNTY PARTICIPATION There is County participation, either or both assistance and administration expenses, in the Aid to Blind, Emergency Relief and Aid to Dependent Children programs.

For the year ended June 30, 1955 county participation may be summarized as follows:

<u>Particulars</u>	<u>Aid To The Blind</u>	<u>Emergency Relief</u>	<u>Aid To Dependent Children</u>	<u>Total</u>
Monthly Assistance	305,364.96	-	2,140,495.03	2,445,859.99
Funeral Benefits	1,092.38	-	769.58	1,861.96
Ophthalmological Fees	676.12	-	-	676.12
Eye Treatment Expense	13,379.56	-	-	13,379.56
Ineligible Payments	-	-	936.25	936.25
Administrative Expense	<u>9,830.59</u>	<u>237,995.76</u>	<u>-</u>	<u>247,826.35</u>
Totals	<u>330,343.61</u>	<u>237,995.76</u>	<u>2,142,200.86</u>	<u>2,710,540.23</u>

A further summary showing the charges to Counties and Receipts, as well as, beginning and closing balances follow:

<u>Particulars</u>	<u>Balance July 1 1954</u>	<u>Charges</u>	<u>Receipts</u>	<u>Balance June 30 1955</u>
Aid to the Blind	31,094.44	333,091.63	330,358.61	33,827.46
Emergency Relief	16,929.09	238,383.65	237,995.76	17,316.98
Aid to Dependent Children	<u>237,658.68</u>	<u>2,129,758.90</u>	<u>2,142,200.86</u>	<u>225,216.72</u>
Totals	<u>285,682.21</u>	<u>2,701,234.18</u>	<u>2,710,555.23</u>	<u>276,361.16</u>

Included in the Aid to the Blind Receipts of \$330,358.61 is a \$15.00 credit for Webster County, which was written off as uncollectible during June 1955.

Refund from recipients or their estates were received during
REFUNDS
the year as follows:

<u>Program</u>	<u>Amount</u>
Aid to the Blind	14,264.41
Aid to Dependent Children	<u>70,298.39</u>
Total	<u>84,562.80</u>

MISCELLANEOUS REVENUE Miscellaneous revenue for the current year amounted to \$1,477.50 which sum consisted of \$545.00 cash receipts, and \$932.50 trade-in allowance on new equipment. The receipts were distributed to the several programs according to their interest or investment therein.

ASSISTANCE PAYMENTS Total Assistance payments for all programs aggregated \$39,105,227.92 for the current year, as compared with \$40,003,502.27 for a year ago. A comparative summary of assistance payments for the two periods, by programs, is set out below:

<u>Program</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Old Age Assistance-			
Monthly Assistance	28,890,485.40	30,021,019.30	-1,130,533.90
Funeral Benefits	<u>267,614.40</u>	<u>277,701.61</u>	<u>-10,087.21</u>
Totals	<u>29,158,099.80</u>	<u>30,298,720.91</u>	<u>-1,140,621.11</u>
Aid to the Blind-			
Monthly Assistance	1,230,629.50	1,179,490.60	51,138.90
Funeral Benefits	4,607.00	4,662.39	-55.39
Eye Treatment Expense	<u>51,400.25</u>	<u>41,090.62</u>	<u>10,309.63</u>
Totals	<u>1,286,636.75</u>	<u>1,225,243.61</u>	<u>61,393.14</u>

Continued on Following Page

<u>ASSISTANCE PAYMENTS-Continued</u> <u>Program</u>	<u>Period Ending</u>		<u>Increase</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	<u>-Decrease</u>
Aid to Dependent Children- Monthly Assistance	8,658,960.20	8,477,632.75	181,327.45
Funeral Benefits	<u>1,531.17</u>	<u>1,905.00</u>	<u>-373.83</u>
Totals	<u>8,660,491.37</u>	<u>8,479,537.75</u>	<u>180,953.62</u>
Grand Totals- Assistance	38,780,075.10	39,678,142.65	-898,067.55
Funeral Benefits	273,752.57	284,269.00	-10,516.43
Eye Treatment	<u>51,400.25</u>	<u>41,090.62</u>	<u>10,309.63</u>
Totals	<u>39,105,227.92</u>	<u>40,003,502.27</u>	<u>-898,274.35</u>

In the summary set out below we show the share of participation of Federal, State and County Funds in the assistance payments:

<u>Program</u>	<u>Federal</u>	<u>State</u>	<u>County</u>	<u>Total</u>
Old Age Assistance- Monthly Assistance	15,858,628.85	13,031,856.55	-	28,890,485.40
Funeral Benefits	-	<u>267,614.40</u>	-	<u>267,614.40</u>
Totals	<u>15,858,628.85</u>	<u>13,299,470.95</u>	-	<u>29,158,099.80</u>
Aid to the Blind- Monthly Assistance	561,609.00	363,655.54	305,364.96	1,230,629.50
Funeral Benefits	-	3,514.62	1,092.38	4,607.00
Eye Treatment	-	<u>38,020.69</u>	<u>13,379.56</u>	<u>51,400.25</u>
Totals	<u>561,609.00</u>	<u>405,190.85</u>	<u>319,836.90</u>	<u>1,286,636.75</u>
Aid to Dependent Children- Monthly Assistance	4,399,787.80	2,118,677.37	2,140,495.03	8,658,960.20
Funeral Benefits	-	<u>761.59</u>	<u>769.58</u>	<u>1,531.17</u>
Totals	<u>4,399,787.80</u>	<u>2,119,438.96</u>	<u>2,141,264.61</u>	<u>8,660,491.37</u>
Grand Totals	<u>20,820,025.65</u>	<u>15,824,100.76</u>	<u>2,461,101.51</u>	<u>39,105,227.92</u>

OLD AGE ASSISTANCE

The Federal share of assistance payments, exceeded the State share by \$2,826,772.30. On a percentage basis the rate of Federal participation for the current year was 54.89 compared with 55.58 a year ago. The number of Old Age recipients as of July 1, 1955 was 41,231, compared with 43,150 a year earlier, a reduction of 1,919 cases.

As a result the total assistance payments show a reduction of \$1,130,533.90 for the year ended June 30, 1955.

In Exhibit "C-1", Schedule No. 1, there is shown by counties a comparative summary of Old Age Assistance payments for the current period and a year ago.

Attention is also directed to Exhibit "H", which shows by counties the number of grants, the total amount of the grants and the average per grant, for each of the three assistance programs as of July 1, 1955.

Below we show a summary of the fifteen counties having the highest averages, and the fifteen having the lowest, for Old Age Assistance monthly payments:

<u>High Average</u>		<u>Low Average</u>	
Carroll	66.05	Worth	49.55
Clarke	64.44	Winnebago	49.86
Poweshiek	63.57	Plymouth	50.20
Madison	62.98	Louisa	50.33
Calhoun	62.28	Osceola	51.10
Union	62.11	Iowa	51.57
Emmet	61.79	Lee	52.22
Shelby	61.68	Clayton	52.54
Ringgold	61.56	Des Moines	52.75
Guthrie	61.29	Mitchell	52.89
Henry	61.10	Wayne	53.08
Jackson	60.78	Benton	53.33
Cherokee	60.53	Ida	53.51
Mahaska	60.05	Appanoose	54.02
Crawford	60.04	Audubon	54.02

The over-all state average on July 1, 1955 was \$57.71 as compared with \$57.18 a year ago. It will be noted there is a spread of \$16.50 between Carroll county having the highest average and Worth county, having the lowest average assistance payments.

Monthly Old Age Assistance grants ranged all the way from a low of \$5.00 per month to a high of \$209.50. A check of the case folders of

the five highest grants, revealed the information that special allowances in three grants were for \$100.00 each and covered Hearing aids, and the other two cases were for dentures, one for \$108.00 and another for \$121.00.

According to statistics furnished by the Department, there were 5,714. Old Age Recipients receiving nursing care during September 1955 at an average cost of \$83.10 per month as food, shelter and nursing service.

A detailed analysis of the number of Old Age Assistance grants, by dollar amounts, in effect July 1st for the last five years, is shown in Exhibit "E", and the following tabulation is taken therefrom:

<u>Date</u>	<u>Total Number Of Grants</u>	<u>Monthly Assistance</u>	<u>Average Grant</u>
July 1, 1955	41,231	2,379,303.50	57.71
July 1, 1954	43,150	2,467,205.00	57.18
July 1, 1953	45,291	2,572,599.50	56.80
July 1, 1952	47,695	2,471,637.00	51.82
July 1, 1951	48,920	2,448,242.00	50.05

The reduction of 7,689 Old Age recipient cases during the last five years is partly due to the efforts of the State Board to shift cases to responsible relatives, as well as, the increasing number who receive aid through the Federal Social Security pension system.

The amounts expended for Old Age Assistance during each of the last five fiscal years are as follows:

<u>Year Ended</u>	<u>Monthly Assistance</u>	<u>Funeral Benefits</u>	<u>Total</u>
June 30, 1951	29,022,689.50	311,339.46	29,334,028.96
June 30, 1952	29,416,388.80	321,215.67	29,737,604.47
June 30, 1953	30,949,600.60	304,286.49	31,253,887.09
June 30, 1954	30,021,019.30	277,701.61	30,298,720.91
June 30, 1955	28,890,485.40	267,614.40	29,158,099.80

A cumulative statement of the disposition of all applications received from the inception of the program to July 1, 1955, is shown in the following tabulation:

New applications received to July 1, 1955	162,428	
Reapplications	<u>36,622</u>	199,050
Applications Rejected	50,451	
Pending Applications	<u>540</u>	<u>50,991</u>
Total Applications Approved to July 1, 1955		148,059
Recipients Deceased	81,547	
Cancelled Recipients	<u>25,458</u>	<u>107,005</u>
Net Total		41,054
Add-		
Approvals July 1st to 14th 1955 which are included in July 1, 1955 Assistance roll		<u>177</u>
Assistance Roll July 1, 1955		<u><u>41,231</u></u>

Applications for Old Age Assistance pending July 1, 1955, are compared with those at July 1, 1954, in the following summary:

<u>Particulars</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>July 1 1955</u>	<u>July 1 1954</u>	
Applications			
Pending July 1st	599	624	-25
Add-			
New Applications	3,599	3,726	-127
Reapplications	<u>1,451</u>	<u>1,429</u>	<u>22</u>
Total to Account for	<u>5,649</u>	<u>5,779</u>	<u>-130</u>
Deduct-			
New Approvals	3,085	3,187	-102
Rejections	1,513	1,455	58
Reinstatements	<u>511</u>	<u>538</u>	<u>-27</u>
Total Deductions	<u>5,109</u>	<u>5,180</u>	<u>-71</u>
Applications Pending June 30, 1955	<u>540</u>	<u>599</u>	<u>-59</u>

A summary according to months in which the pending applications were made is as follows:

June 1955	298	
May	131	
April	62	
March	16	
February	8	
January	<u>5</u>	520
Prior to January 1, 1955		<u>20</u>
Total		<u>540</u>

At the time this report is being written all pending applications on January 1, 1955 had been cleared.

The funeral benefits under the Old Age Assistance program are as follows:

Up to a maximum of \$150.00 as funeral expenses for a deceased Old Age Recipient, provided the total expense of such funeral does not exceed \$300.00 and -- that he did not have an estate or insurance benefits of that amount.

The 56th General Assembly amended section 249.18, 1950 Code of Iowa as follows: However, if the County Board directs that a burial lot, grave opening, or clothing be furnished for the decedent, the expense thereof shall be paid by the State in a total amount not to exceed \$50.00, to such person or persons as the County Board directs, and such expense shall be allowed in addition to the \$150.00 limit provided in this section.

During the year, funeral benefits for Old Age Recipients amounted to \$267,614.40, and represented 1,847 claims. There were 4,098 cases closed by death, thus making a ratio of 45 percent between the number of funeral claims paid and the number of deaths.

AID TO THE BLIND

In Exhibit "C-1", Schedule No. 2, there is shown by Counties the total Aid to Blind Assistance paid for the fiscal years ending June 30, 1955 and June 30, 1954. A comparative summary showing payments for the two periods follow:

<u>Particulars</u>	Period Ending		Increase -Decrease
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Monthly Assistance	1,230,629.50	1,179,490.60	51,138.90
Eye Treatment	51,400.25	41,090.62	10,309.63
Funeral Benefits	<u>4,607.00</u>	<u>4,662.39</u>	<u>-55.39</u>
Totals	<u>1,286,636.75</u>	<u>1,225,243.61</u>	<u>61,393.14</u>

Section 241.14 Code of Iowa, providing for Eye Treatment expenses, reads in part as follows: "Remedial services may be provided by the State Board to any person who is in need of treatment either to prevent blindness or to restore eyesight, whether or not he is an applicant for or recipient of Old Age or Blind Assistance, or whether or not he is eighteen years of age or over -- the remedial services may include necessary traveling and other expenses to receive treatment from a hospital or clinic designated by the State Board".

Attention is again directed to Exhibit "H", which shows Blind Assistance payments by counties, the number of monthly grants, the total amount of grants and the average per grant as of July 1, 1955. The following tabulation shows fifteen counties having the highest averages, and the fifteen having the lowest:

<u>High Average</u>		<u>Low Average</u>	
Adair	111.75	Ida	34.50
Poweshiek	104.31	Worth	43.00
Green	96.88	Osceola	49.50
Hancock	94.75	Plymouth	50.50
Grundy	93.75	Van Buren	52.93
Hamilton	91.50	Wright	53.33
Mitchell	88.14	Floyd	56.64
Crawford	85.40	Allamakee	56.83
Jefferson	84.30	Tama	57.38
Scott	83.80	Chickasaw	58.57
Franklin	83.08	Jones	59.11
Washington	82.25	Audubon	59.25
Decatur	82.04	Boone	59.68
Pocahontas	81.50	O'Brien	59.75
Muscatine	81.41	Bremer	60.00

The over-all average on July 1, 1955 was \$73.64 as compared with \$73.06 a year ago.

Monthly Blind Assistance grants ranged all the way from a low of \$2.00 per month to a high of \$207.50. A check of the case folders of the five highest grants revealed the information that a good share of each grant consisted of special allowances for such items as dentures and nursing care.

A detailed analysis of the number of Aid to the Blind grants, by dollar amounts, in effect at July 1st each year from 1951 to 1955 is shown in Exhibit "F", from which the following information is taken:

<u>Date</u>	<u>Total Number Of Grants</u>	<u>Monthly Assistance</u>	<u>Average Per Grant</u>
1955	1428	105,159.00	73.64
1954	1393	101,774.00	73.06
1953	1324	90,048.00	68.01
1952	1291	80,064.00	62.02
1951	1258	73,247.60	58.22

The total Aid to Blind Assistance expenditures during each of the last five years follows:

<u>Year Ended</u>	<u>Monthly Assistance</u>	<u>Funeral Benefits</u>	<u>Eye Treatment</u>	<u>Total</u>
June 30 1951	882,785.70	3,852.40	30,559.77	927,197.87
June 30 1952	946,839.30	6,161.15	37,243.53	990,243.98
June 30 1953	1,069,947.08	4,650.00	37,584.72	1,112,181.80
June 30 1954	1,179,490.60	4,662.39	41,090.62	1,225,243.61
June 30 1955	1,230,629.50	4,607.00	51,400.25	1,286,636.75

In Exhibit "C-1", Schedule No. 3,

AID TO DEPENDENT CHILDREN there is shown by counties the Monthly Assistance paid as Aid to Dependent Children for the current period and a year ago. Net Assistance paid for the year ended June 30, 1955 was \$8,660,491.37 compared with \$8,479,537.75 a year ago, an increase of \$180,953.62. Below we show a comparative summary of the case load during the two periods:

<u>Particulars</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Number of Cases	6,500	6,459	41
Number of Recipients	23,611	23,062	549

Effective August 1, 1954 the State Board reduced the Aid to Dependent Children grants \$3.00 per month per person. This reduction became necessary due to the rapid increase in the case load and also to the provision made by the 55th General Assembly, limiting the expenditure of State Funds each fiscal year to that year's appropriation, plus the balance at the beginning of the period.

In the Aid to Dependent Children portion of Exhibit "H" there is presented by counties the number of grants, the number of eligible recipients, the total amount of grants, the average per grant and per recipient as of July 1, 1955.

The following tabulation shows the fifteen counties having the highest and the fifteen having the lowest average per grant:

County	High	Average	County	Low	Average
	Per Grant	Per Recipient		Per Grant	Per Recipient
Carroll	160.83	37.84	Ida	71.29	25.16
Jackson	135.81	38.80	Taylor	75.72	23.30
Dickenson	135.07	34.70	Marshall	90.39	26.84
Adams	134.20	37.95	Jefferson	90.42	29.77
Union	133.37	36.19	Lucas	92.11	28.83
Story	133.02	35.21	Lyon	92.14	26.51
Dallas	131.97	34.28	Montgomery	93.94	27.07
Warren	131.64	33.20	Mahaska	94.00	29.33
Decatur	131.40	35.51	Appanoose	95.50	29.07
Cass	129.79	34.76	Grundy	95.89	26.97
Hancock	128.57	34.44	Bremer	95.95	25.74
Benton	128.46	27.02	Franklin	100.08	29.43
Harrison	128.11	33.42	Cerro Gordo	100.96	28.46
Poweshiek	127.16	36.02	Mills	101.45	30.08
Cherokee	127.01	34.20	Wapello	101.55	29.38

A comparison of the over-all State average assistance payments for the Aid to Dependent Children at July 1st this year and a year ago follows:

July 1, 1955	Per Grant	116.29	Per Recipient	32.01
July 1, 1954	Per Grant	<u>120.41</u>	Per Recipient	<u>33.72</u>
	Decrease	-4.12		-1.71

Monthly Aid to Dependent Children grants ranged all the way from a low of \$1.50 per case to a high of \$468.00. Information regarding five of the highest assistance grants follow:

Number of Recipients	Amount	Special Allowances
12	468.00	Dental Allowance \$93.00
10	466.50	Extra Help in the Home
10	415.00	Allowance for Dentures \$90.00
11	413.50	Special Allowance \$122.00
7	402.00	Dental Allowance and Layette \$169.40

A detailed analysis of the number of Aid to Dependent Children grants and the number of recipients, by dollar amounts, in effect July 1, 1955 is shown in Exhibit "G". A summary covering the last five years appears below:

<u>Date</u>	<u>Total Number Of Grants</u>	<u>Total Number Of Recipients</u>	<u>Monthly Assistance</u>	<u>Average Per Grant</u>	<u>Average Per Recipient</u>
July 1, 1955	6,500	23,611	755,882.00	116.29	32.01
July 1, 1954	6,459	23,062	777,751.00	120.41	33.72
July 1, 1953	5,796	20,631	685,774.00	118.32	33.24
July 1, 1952	5,407	19,006	570,696.50	105.55	30.03
July 1, 1951	5,171	18,052	503,978.30	97.46	27.92
Five Year Increase	1,329	5,559	251,903.70	18.83	4.09

On October 1, 1950 the warrant payee, when meeting certain requirements, became a member of the eligible group and subject to participation in Federal Assistance the same as other recipients. At June 30, 1955 there were 6,500 grants of which 5,960 qualified under the "Eligible Payee" provision.

The amounts expended as assistance for Aid to Dependent Children during each of the last five fiscal years follows:

<u>Year Ended</u>	<u>Monthly Assistance</u>	<u>Funeral Benefits</u>	<u>Total</u>
June 30, 1951	5,417,654.07	484.00	5,418,138.07
June 30, 1952	6,334,538.75	983.75	6,335,522.50
June 30, 1953	7,739,567.80	1,265.51	7,740,833.31
June 30, 1954	8,477,632.75	1,905.00	8,479,537.75
June 30, 1955	8,658,960.20	1,531.17	8,660,491.37

REFUNDS TO FEDERAL GOVERNMENT

Refunds to the Federal Government
for the period under review may be sum-

marized as follows:

<u>Particulars</u>	<u>Old Age Assistance</u>	<u>Aid To The Blind</u>	<u>Aid To Dependent Children</u>	<u>Total</u>
Recoveries	651,181.21	4,723.54	15,390.07	671,294.82
Fiscal Exceptions	451.55	51.20	687.91	1,190.66
Ineligibles	1,341.00	65.50	1,054.25	2,460.75
Miscellaneous	<u>352.25</u>	<u>24.62</u>	<u>44.21</u>	<u>421.08</u>
Totals	<u>653,326.01</u>	<u>4,864.86</u>	<u>17,176.44</u>	<u>675,367.31</u>

The Federal share of recoveries from the three assistance programs totaled \$671,294.82, and consisted of the proceeds from the liquidation of assigned assets and recoveries from estates of assistance paid, as well as, refunds of excess assistance payments. The distribution of such recoveries is made to the Federal Government on the same basis that their participation had been in the assistance payments.

Under fiscal exceptions the refund of \$1,190.66 consists of exceptions taken by the Federal auditor to participation in certain expenditures during the year ended June 30, 1952.

The Federal's share of ineligible payments amounted to \$2,460.75 and consisted of improper payments due to the recipient receiving pensions, changes in living conditions and not removing special allowances on time.

When such refunds are made in the Old Age Assistance program, the assistance becomes financed entirely from State Funds, in the Aid to Blind program, three-fourths from State and one-fourth from County funds, and in the Aid to Dependent Children, one-half each from State and County funds.

The responsibility for the greater share of the improper assistance payments rests with the County Welfare Departments, and constant care is required to keep these payments to the minimum.

Refunds to the Federal Government from miscellaneous income consisted of its share of proceeds from the sale of and trade-in allowances for fixed assets.

REFUNDS TO COUNTIES Refunds to counties for the year ended June 30, 1955, may be summarized as follows:

<u>Particulars</u>	<u>Old Age Assistance</u>	<u>Aid To The Blind</u>	<u>Aid To Dependent Children</u>	<u>Total</u>
Recoveries and Refunds	-	2,989.42	27,444.15	30,433.57
Administrative	<u>63,005.19</u>	<u>2,195.66</u>	<u>22,203.73</u>	<u>87,404.58</u>
Totals	<u>63,005.19</u>	<u>5,185.08</u>	<u>49,647.88</u>	<u>117,838.15</u>

The greater share of recoveries and refunds amounting to \$30,433.57 consists of the County share of recoveries from recipients due to excess assistance payments.

The payment of \$87,404.58 consists entirely of Federal Aid and covers one-half the administrative costs paid locally by the various counties for the operation of their welfare offices.

REFUNDS TO OTHER STATE DEPARTMENTS The following tabulation sets forth the refunds to Other State Departments for the period under review:

<u>Particulars</u>	<u>Old Age Assistance</u>	<u>Aid To The Blind</u>	<u>Aid To Dependent Children</u>	<u>Total</u>
State Comptroller	5,320.12	167.87	870.73	6,358.72
Executive Council	<u>3,875.20</u>	<u>393.60</u>	<u>890.72</u>	<u>5,159.52</u>
Totals	<u>9,195.32</u>	<u>561.47</u>	<u>1,761.45</u>	<u>11,518.24</u>

These refunds were made entirely from Federal Funds. The portion going to the State Comptroller represents one-half the actual expense of writing all assistance warrants, such as salaries, I.B.M. machine rental and the cost of warrants, and is the Federal participation of 50-percent of the total cost.

The amount of \$5,159.52 was due the State Executive Council as reimbursement to them of Federal participation in that portion of the operating expenses for heat, light and power for the State Office building, allocated to the three assistance programs.

In addition to participating in the operation of the State Office Building, the Federal Government also participates in amortization of the building, and amount of such participation is retained by the Welfare Department. The computation of amortization follows:

Total Cost of Building	6,000,000.00
Amortization per year (15 year period)	400,000.00
Department share based on space occupied (16.245%)	64,981.60
Yearly amortization applicable to three Assistance programs (66.98%)	43,524.72
Federal Participation One-half	21,762.36

REFUNDS TO RECIPIENTS
AND ESTATES

Two refunds were made in the amount of

\$2,306.93 and were for the Aid to Blind Program.

\$2,302.00 was paid to an Aid to Blind recipient who had sold her property and reimbursed the State in full for the assistance received. There is no provision for

the repayment of Blind assistance while the recipient is living, so the refund was made. The monthly assistance for this recipient was cancelled as of December 1, 1954.

A payment of \$4.93 was made covering revenue stamps on a deed for real estate sold under contract.

Exhibit "D" in this report consists of a consolidated statement of administrative expenses by programs for the year ended June 30, 1955. A comparative summary for this year and a year ago follows:

<u>Particulars</u>	<u>Period Ending</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
Salaries	2,419,905.67	2,359,632.38	60,273.29
Travel	165,005.84	157,867.83	7,138.01
Printing and Stationery	16,770.83	15,572.57	1,198.26
Postage	28,018.66	26,233.68	1,784.98
Telephone and Telegraph	5,837.36	4,913.83	923.53
Repairs and Maintenance	1,732.74	1,844.26	-111.52
Equipment Rental	16,869.01	17,233.41	-364.40
Express, Freight & Cartage	10,900.51	456.12	10,444.39
Clipping Service	206.31	199.11	7.20
Office Supplies & Expense	13,135.45	10,812.90	2,322.55
Miscellaneous Expense	1,951.18	2,527.24	-576.06
Examination Fees	3,292.13	3,247.25	44.88
Purchase of Fixed Assets	8,399.61	15,985.19	-7,585.58
Surety Bond Premiums	801.15	52.00	749.15
Psychological Testing Material	17.78	220.19	-202.41
Purchase of Books	1,635.16	942.50	692.66
District Conference Expense	11,337.33	12,224.84	-887.51
Building Maintenance	224.11	23.70	200.41
I.P.E.R.S.	82,586.09	81,289.73	1,296.36
F.I.C.A.	47,129.56	40,795.10	6,334.46
Merit System Council Expense	15,464.57	15,748.60	-284.03
Totals	<u>2,851,221.05</u>	<u>2,767,822.43</u>	<u>83,398.62</u>

The percentage relationship between administrative costs and assistance expenditures for the three programs follow:

<u>Particulars</u>	<u>Old Age Assistance</u>	<u>Aid To The Blind</u>	<u>Aid To Dependent Children</u>	<u>Total</u>
Monthly Assistance	28,890,485.40	1,230,629.50	8,658,960.20	38,780,075.10
Funeral Benefits	267,614.40	4,607.00	1,531.17	273,752.57
Eye Treatment	-	51,400.25	-	51,400.25
Totals	<u>29,158,099.80</u>	<u>1,286,636.75</u>	<u>8,660,491.37</u>	<u>39,105,227.92</u>
Administration Costs	<u>1,555,984.77</u>	<u>84,825.49</u>	<u>525,756.72</u>	<u>2,166,566.98</u>
Percent of Administrative Costs to Assistance Payments	<u>5.34</u>	<u>6.59</u>	<u>6.07</u>	<u>5.54</u>

Payrolls, purchase invoices and claims supporting administrative expenditures were examined in sufficient number to indicate the authorizations, approvals and distribution thereof appeared to be correct.

Salaries and Travel Expenses \$2,584,911.51-

The above items represent 90.66 percent of all administrative costs. Salaries at the State Office show a reduction of \$15,351.34 compared with a year ago, while County salaries show an increase of \$75,624.63.

Exhibit "D", Schedule No. 1, sets forth both State Office and County salaries and travel expense, by programs, for the year ended June 30, 1955 and a year ago. A comparative summary of this schedule follows:

Particulars	Period Ending		Increase -Decrease
	June 30 1955	June 30 1954	
State-			
Salaries	725,466.71	740,818.05	-15,351.34
Travel	<u>89,299.23</u>	<u>82,152.67</u>	<u>7,146.56</u>
State Totals	<u>814,765.94</u>	<u>822,970.72</u>	<u>- 8,204.78</u>
County-			
Salaries	1,694,438.96	1,618,814.33	75,624.63
Travel	<u>75,706.61</u>	<u>75,715.16</u>	<u>-8.55</u>
County Totals	<u>1,770,145.57</u>	<u>1,694,529.49</u>	<u>75,616.08</u>
Total Salaries and Travel	<u>2,584,911.51</u>	<u>2,517,500.21</u>	<u>67,411.30</u>

In Exhibit "D", Schedule No. 2, we show a comparative statement of County salaries and travel expense, by counties, for June 30, 1955 and 1954. Also shown is the number of employees in each county at the year end.

A tabulation of the total number of employees at June 30th for each of the last five years is as follows:

Particulars	1955	1954	1953	1952	1951	Increase or
						-Decrease
						1951 thru 1955
State Office	221	228	257	265	272	-51
Counties	<u>613</u>	<u>607</u>	<u>607</u>	<u>598</u>	<u>580</u>	<u>33</u>
Totals	<u>834</u>	<u>835</u>	<u>864</u>	<u>863</u>	<u>852</u>	<u>-18</u>

The reduction of personnel at the State office and the increase in the Counties, can be attributed to the change made during 1953, when the Review Section in the State Office was abolished and the responsibility for passing on applicants for assistance was transferred to the County offices.

During the five year period July 1, 1951 through 1955, the total case load handled by the counties decreased by 6,190 cases as per schedule below:

<u>Particulars</u>	<u>Number of Cases</u>	<u>Old Age Assistance</u>	<u>Aid to Blind</u>	<u>Aid To Dependent Children</u>
July 1, 1955	49,159	41,231	1,428	6,500
July 1, 1951	<u>55,349</u>	<u>48,920</u>	<u>1,258</u>	<u>5,171</u>
Increase or Decrease	<u>-6,190</u>	<u>7,689</u>	<u>170</u>	<u>1,329</u>

In Exhibit "H-1", the counties are classified by employee groups, as well as case loads. Below we show some interesting comparisons:

<u>County</u>	<u>Comparisons</u>		<u>Average Case Load</u>
	<u>Number Of Employees</u>	<u>Number Of Cases</u>	
Osceola	2	136	68
Worth	2	136	68
Louisa	2	246	123
Plymouth	3	193	64.3
Fremont	3	405	135
Wright	4	232	58
Page	4	588	147
Calhoun	5	320	64
Harrison	5	623	124.6
Hamilton	6	364	60.6
Boone	6	708	118

Variations between counties are set out in the following schedule:

Continued on Following Page

<u>County</u>	<u>Number Of Employees</u>	<u>Case Load</u>	<u>Variation</u>
Fremont	3	405	
Calhoun	5	320	85 Less Cases
Hamilton	6	364	41 Less Cases
Page	4	588	
Johnson	9	432	156 Less Cases
Des Moines	9	434	154 Less Cases
Black Hawk	13	1,409	
Pottawattamie	20	1,273	136 Less Cases

The average case load for the 613 county employees was 80.19 per employee.

The term "Integrated County" as used by the State Department of Social Welfare, refers to any county wherein the county Director also serves as "Overseer of the Poor", and the work in connection therewith is integrated with the work of the three assistance programs. At June 30, 1955 there were 64 integrated counties:

Adair	Davis	Jasper	Pocahontas
Allamakee	Decatur	Jefferson	Polk
Appanoose	Delaware	Johnson	Pottawattamie
Audubon	Des Moines	Keokuk	Ringgold
Boone	Dubuque	Lee	Shelby
Bremer	Franklin	Louisa	Sioux
Buena Vista	Green	Lucas	Taylor
Calhoun	Grundy	Lyon	Union
Cass	Guthrie	Madison	Van Buren
Cherokee	Hamilton	Marion	Wapello
Clarke	Hancock	Marshall	Warren
Clay	Hardin	Mills	Washington
Clayton	Henry	Monona	Wayne
Clinton	Howard	O'Brien	Winnebago
Crawford	Ida	Osceola	Worth
Dallas	Jackson	Plymouth	Wright

The six State owned cars traveled 70,632 miles during the 1954-55 fiscal year at an average cost of 4 cents per mile. Omitting the mail and messenger car which traveled 4,326 miles, the average cost per mile was 3.52 cents. Below we show by division, Department personnel who traveled more than ten thousand miles during the period under review, which also includes the mileage of State owned cars:

<u>Particulars</u>	<u>Official Station</u>	<u>Private Car</u>	<u>State Car</u>	<u>Total</u>
<u>FIELD REPRESENTATIVE-</u>				
Helen Bray	Cedar Rapids	13,357	-	13,357
Everett Daggett	Fairfield	9,125	2,144	11,269
Margaret Fannin	Keokuk	15,590	662	16,252
W. J. Freeman	Sioux City	15,297	3,125	18,422
P. T. Hockett	Des Moines	9,408	4,512	13,920
James Matters	Spencer	11,950	3,192	15,142
Jane Mitchell	Des Moines	8,592	1,762	10,354
Lowell Olson	Iowa Falls	-	14,800	14,800
Dorothy Runcie	Clear Lake	10,859	-	10,859
George Scofield	Elkader	11,904	2,382	14,286
George W. Shove	Des Moines	11,855	-	11,855
Mildred Whipple	Davenport	15,180	-	15,180
Total Field Representatives		<u>133,117</u>	<u>32,579</u>	<u>165,696</u>
<u>PROPERTY COUNSELORS-</u>				
A. J. Ehrhardt	Elkader	9,415	2,975	12,390
P. W. Grummon	Mason City	12,550	-	12,550
L. A. Osborn	Centerville	16,810	-	16,810
W. G. Van Nostrand	Iowa City	-	13,113	13,113
Total Property Counselors		<u>38,775</u>	<u>16,088</u>	<u>54,863</u>
<u>CHILD WELFARE CONSULTANTS-</u>				
Maurice Beale	Buckingham	2,709	11,229	13,938
Mary Reistoffer	Clinton	14,566	-	14,566
Total Child Welfare Consultants		<u>17,275</u>	<u>11,229</u>	<u>28,504</u>
<u>ADMINISTRATIVE REVIEW-</u>				
Gerald Evans	Lamoni	13,079	-	13,079
Deloris Iltis	Atlantic	10,075	-	10,075
Total Administrative Review		<u>23,154</u>	<u>-</u>	<u>23,154</u>
<u>PSYCHOLOGIST-</u>				
Richard Lowenberg	Des Moines	12,581	-	12,581
Grand Total Mileage		<u>224,902</u>	<u>59,896</u>	<u>284,798</u>

Travel by State owned cars accounted for 59,896 of the 284,798 miles traveled by Department personnel who spend a greater share of their time in the field. At present six State owned cars are operated, one of which is used entirely for mail and messenger service, the other five are assigned to personnel who travel more than ten thousand miles a year. The savings to the Department in operating the five State owned cars was about 3.5cents per mile and for the current year was in excess of \$2,000.00.

It will be noted from the above schedule, there were 13 persons traveling more than ten thousand miles in personal cars, for a total in excess of 45,000 miles. In order for the Board to furnish State owned cars to hold the personal mileage to 10,000 for each person a year, it would be necessary to purchase three additional cars. The savings to the Department in operating three additional State cars would be sufficient to pay for their entire cost over a three year period.

Only a few of the large number of travel claims examined had excess charges. During the period from June 26th to the 29th, 1955, eight persons attended a meeting of the Central States Regional conference of the American Public Welfare Association held at Milwaukee, Wisconsin. It was noted the averagedaily charge for meals at Conference for one employee was \$8.43, while for the three others in his group the average daily charge was \$5.50, a difference of \$2.93 a day.

PRINTING AND STATIONERY \$16,770.83

The above total represents an increase of \$1,198.26 compared with a year ago. Contributing to this increase was the cost of printing and supplies in connection with the State wide distribution of Surplus Commodities.

Payment to the Centralized Printing division totaled \$4,925.90 of which sum \$2,357.11 was for paper stock and \$2,568.79 for labor.

PURCHASE OF FIXED ASSETS \$8,399.61

The following schedule sets forth the equipment purchased during the year, charged to expense and classified as fixed assets:

<u>Equipment</u>	<u>Quantity</u>	<u>Cost</u>
Typewriters (5 electric)	16	3,535.00
Dictating Machines (6 carrying cases)	4	1,458.00
Postage Meter Machine	1	1,227.09
Chairs,-Office 12, Folding Chairs 50	62	762.95
Adding Machines - Electric	2	675.00
Steel Files	3	478.84
Sectional Davenport (3 pieces)	1	190.00
Machine Stands	2	60.48
Klear a Desk	1	12.25
Total Purchases		<u><u>8,399.61</u></u>

Equipment disposed of during the year was as follows:

<u>Particulars</u>	<u>Quantity</u>	<u>Sales</u>	<u>Trade-ins</u>	<u>Total</u>
Typewriters	24	1,089.23	1,823.79	2,913.02
Postage Meter	1	-	532.65	532.65
Sound Scriber	2	530.05	-	530.05
Adding Machine	2	-	463.05	463.05
Electric Fans	7	144.22	-	144.22
Totals		<u><u>1,763.50</u></u>	<u><u>2,819.49</u></u>	<u><u>4,582.99</u></u>

In addition to the above equipment purchases, the following items were paid from Federal Funds, Child Welfare Division:

1 Sound Projector and Screen	466.34
1 Beseler -Nu Lyte Opaque Projector	<u>247.00</u>
Total	<u><u>713.34</u></u>

DISTRICT CONFERENCE EXPENSE \$11,337.33

A breakdown of the above total follows:

Iowa Welfare Association -Spring Institute Iowa City		4,708.96
Iowa Welfare Conference, Des Moines		3,105.53
Child Welfare Institutes and Work Shops		145.27
Out of State Travel-		
Child Welfare Division	2,721.31	
Other Departments	<u>656.26</u>	<u>3,377.57</u>
Total		<u>11,337.33</u>

Personnel from the State Office, as well as County Welfare workers, are in attendance at the Spring Institute and Fall Conference. Only hotel and travel expenses are paid for the County workers, while all expenses are paid for State Office personnel.

Out of State travel totaling \$3,377.57 covers hotel and travel expenses at "Workshops, Summer Institutes and Seminars" as well as attendance at Regional and National Conferences conducted by the American Welfare Association. Included in the above out of State travel figure was a charge of \$1,587.50 covering the expenses of five State Office employees attending a National Conference of Social Work held at San Francisco, California, during the period May 26th to June 6, 1955.

EXPRESS, FREIGHT AND CARTAGE \$10,900.51

The above figure represents an increase of \$10,444.39 compared with a year ago, and covers the distribution cost of Surplus Commodities in 49 counties of the State. The trucking and storage charges are equalized and charged back to the participating counties. In this way the delivered cost of the Surplus Commodities is the same for all counties.

MISCELLANEOUS EXPENSE \$1,951.18

Some of the larger items making up the above total are:

Dues-			
	American Public Welfare Association	300.00	
	Child Welfare League of America	200.00	
	National Conference of Social Work	50.00	
	Adult Education Association	<u>5.00</u>	555.00
	Institutes and Work Shops		406.90
	Serving Subpoenas and Court Costs		393.82
	Temporary Help		150.00
	Psychological Services		50.00
	Money Orders and Bank Drafts		35.42
	Other Expenses		<u>360.04</u>
	Total		<u>1,951.18</u>

MERIT SYSTEM COUNCIL \$15,464.57

There are five State agencies sharing in the expenses of the Merit System Council, their names and percentages for the year follows:

<u>Particulars</u>	<u>Percent</u>
Social Welfare	55.59
Employment Security	26.32
Health Department	15.20
Services for Crippled Children	2.63
Iowa Mental Authority	<u>.26</u>
Total	<u>100 %</u>

Based on their percentages of the total, the Board's share of the Merit System Council expenses was as follows:

Personal Services	10,914.19
Rent	2,110.75
Supplies	570.70
Communications Services	527.05
Travel Expense	437.55
Equipment	401.13
Printing and Binding	310.12
Heat, Light and Water	54.29
Repairs	6.64
Other	<u>132.15</u>
Total	<u>15,464.57</u>

SURETY BONDS \$801.15

All employees of the State Board of Social Welfare are bonded under a Public Employees Blanket position bond in the amount of \$2,500.00 each. In addition 18 employees have additional coverage ranging from \$500.00 to \$17,500.00 each, depending on their position responsibility.

This Surety bond was issued by the Lumberman's Mutual Casualty Company for a period of three years from July 1, 1954, and the entire premium in the amount of \$771.15 was paid in advance.

Surety bonds for the three Board Members in the amount of \$1,000.00 each, was on file in the office of Secretary of State.

GENERAL COMMENTS

BOARD MINUTES

In previous audit reports we have called attention to the Board Minutes, in that there is no information regarding policy changes or subjects that come up for discussion. It would appear the present minutes, for the most part, record only the daily conferences with various personnel and reports of any affirmative action taken.

It would seem that scheduled weekly Board meetings with definite agenda would be desirable.

ADMINISTRATIVE CHANGES

On March 1, 1955 eight Child Welfare Consultants under the Child Welfare Division were transferred to the Field Staff and given the title of Case Work Supervisors. Three Child Welfare Consultants were assigned to the

Standards and Procedures division with the responsibility of staff development. One employee was transferred from the Iowa City office and assigned to this division.

The transfer of Child Welfare Workers to the Field Staff section was due to a Federal request to integrate their work with that of the three assistance programs, especially Aid to Dependent Children. The change should also eliminate to a certain extent duplication of visits from State Office personnel.

Three of the employees who were transferred to the State Office and assigned to Staff Development work, continued their official station away from Des Moines, and were paid subsistence while at the State Office and travel expense home over the week ends. A review of the travel claims of these employees for the period from March 1st to October 15, 1955 revealed the information the average number of days spent at the State Office was 84 and in the field 34 days.

In this connection we wish to call attention of the Board to Official rule number six, issued by the State Comptroller which reads in part as follows: "Officers and employees whose residence is elsewhere than the official domicile, will not be allowed any expense at such residence or for traveling between residence and official domicile."

SURPLUS COMMODITIES The distribution of Surplus Commodities to public assistance recipients, the unemployed and other low income groups continued to increase during the 1954-1955 fiscal year. According to information furnished by the Department, the number of counties participating in the program increased from 49 on July 1, 1955 to 59 on December 31st and to 66 as of March 1, 1956.

A summary of Surplus Commodities distributed during the period from February 1st to June 30, 1955 in 49 participating counties, as well as 84 non-profit institutions in the State, were as follows:

Dry Milk	411,428 lbs
Butter	403,088 "
Cheese	346,353 "
Shortening	339,086 "
Lima Beans	231,000 "
Rice	<u>95,425 "</u>
Total	<u>1,826,380 lbs</u>

AID TO DEPENDENT CHILDREN

The 56th General Assembly placed a ceiling of \$175.00 a month on aid to families receiving assistance under the Aid to Dependent Children program. According to information furnished by the Department, there were 1,027 families as of August 1, 1955 receiving monthly assistance in excess of this limitation.

The average grant per case for July 1955 was \$116.29, and after the \$175.00 ceiling was put into effect during August, the average grant per family was reduced to \$108.68. While the difference in average grant was only \$7.61 per case, the average for the 1,027 larger families would be closer to \$50.00 a family per month.

TRUST SECTION

Some of the major phases of work in administering the Old Age Assistance law is in connection with estates of Old Age Recipients. A summary prepared by the Trust Section covering its activities for the fiscal year ending June 30, 1955, reveals the following information:

Estates Pending July 1, 1954	1,317
New Estates Opened	<u>752</u>
..... Total	2,069
Number of Estates Closed	<u>731</u>
Estates Pending June 30, 1955	<u>1,338</u>

Included in the June 30, 1955 pending total are a number of estates in which the suspended real estate and special assessment taxes equal the appraised or market value of the properties. Also a number of estates in which the administrators have remitted all the cash the Department will receive, but the Attorney for the estate has never filed a final report with the Probate Court of his county.

The Trust Section now has an opinion by the Ass't. Attorney General in regard to the disposition of such estates which reads in part as follows:

"It is my opinion that when the Board has, after proper investigation, found that an estate in which it has a claim on file, is clearly not possessed of sufficient assets to make a payment, or any further payment on the Board claim ---the Board might properly abandon its claim and close its file in the matter, in order to forego further expense. This would also apply to pending guardianship matters where the Ward has died and the guardianship remains open under similar circumstances."

If by chance, other assets should subsequently be discovered in the estate, the Board, its claim still being on file, would by laws, participate in the distribution of these assets through the estate.

Also included in the above total are quite a number of estates where the surviving spouse or relative continues to occupy the property and for that reason the Department is unable to foreclose on its lien

until the death of the survivor.

In our report a year ago, reference was made to 36 pending estates as of December 31, 1954. These same estates were checked as of December 31, 1955, a year later and it was found 16 of these estates were closed, while 20 were still pending. In seven of the pending estates the real estate had been sold and the final report was held up for various reasons. A detail of these seven estates follows:

<u>Estate Number</u>	<u>Date Real Estate Sold</u>	<u>Amount</u>
7 - 2141	May 21, 1952	2,125.00
15 - 424	November 10, 1950	3,280.00
20 - 228	June 2, 1953	3,389.45
56 - 1791	November 5, 1951	2,850.00
56 - 1226	July 31, 1951	1,111.69
82 - 2622	July 1, 1953	1,071.54
97 - 2138	June 27, 1952	950.00

Real Estate taxes, Court and Administrations costs would be deducted from the proceeds shown above.

An audit of all pending estates as of December 31, 1955 revealed the following information:

Number of Estates Current and Pending from One to Three Years	931
Spouse and Relative Living	211
Estates Pending from Four to Seventeen Years	<u>196</u>
Total	<u>1,338</u>

A further breakdown of estates pending for more than 9 years and included in the 196 pending figure follows:

<u>Period</u>	<u>Number</u>
10 Years	6
11 "	6
12 "	5
13 "	5
14 "	3
15 "	2
16 "	2
17 "	1
	<u>30</u>

On a percentage basis 85.4 of all Trust Section estates opened are closed within three years or for some valid reason cannot be closed. The remaining 14.6 percent represents the estates pending for 4 to 17 years.

Below we show a summary of the counties having four or more estates pending for more than four years as of December 31, 1955:

<u>County</u>	<u>Number</u>	<u>County</u>	<u>Number</u>
Woodbury	16	Mahaska	5
Polk	15	Poweshiek	5
Pottawattamie	15	Bremer	4
Lee	13	Hardin	4
Wapello	9	Lucas	4
Monroe	6	Scott	4
Decatur	5		

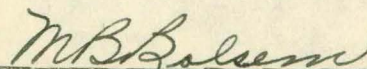
The hiring of temporary Assistant Attorney General on a trial basis was authorized by the State Executive Council under date of December 19, 1955. The special aids would not serve full time, but would be available to appear in court at hearings or otherwise represent the Board in connection with specific cases they were assigned.

At the time this report is written the State Executive Council had approved the hiring of eight Special Assistants who were assigned 35 pending cases needing attention.

Considerable space has been given in our previous audit reports to excessive fees allowed in certain Probate Courts of our State. In fairness to the large majority of Administrators and their Attorneys who charge reasonable fees, we wish to give them credit for doing a good job for the State Department.

We wish to express our appreciation to the members of the Board and employees for their assistance during the progress of this examination.

Respectfully submitted


 M. B. Bolsem
 Superintendent of State Audits

STATE DEPARTMENT OF SOCIAL WELFAREDES MOINES, IOWAAID TO THE BLINDFUND BALANCE SHEETJUNE 30, 1955

<u>Assets</u>	<u>Total</u>	<u>State Assistance Fund</u>	<u>Federal Aid Fund</u>
<u>CASH:</u>			
On Deposit With State Treasurer	<u>172,655.17</u>	<u>113,290.15</u>	<u>59,365.02</u>
<u>OTHER ASSETS:</u>			
Suspended Payment Warrants	1,379.50	1,379.50	
General Administrative Fund Advance	<u>5,912.90</u>	<u>5,912.90</u>	
Total Other Assets	<u>7,292.40</u>	<u>7,292.40</u>	-
Total Assets	<u>179,947.57</u>	<u>120,582.55</u>	<u>59,365.02</u>
<u>Liabilities and Funds</u>			
<u>OTHER LIABILITIES:</u>			
Federal Aid Unearned	<u>59,365.02</u>	-	<u>59,365.02</u>
<u>RESERVES:</u>			
Suspended Payment Warrants	<u>1,379.50</u>	<u>1,379.50</u>	-
<u>AVAILABLE FUNDS:</u>			
Balance July 1, 1954	142,839.31	142,839.31	
Excess of Revenues Over Expenditures for Current Period	<u>-23,636.26</u>	<u>-23,636.26</u>	
Balance - June 30, 1955	<u>119,203.05</u>	<u>119,203.05</u>	-
Total Liabilities and Funds	<u>179,947.57</u>	<u>120,582.55</u>	<u>59,365.02</u>

STATE DEPARTMENT OF SOCIAL WELFAREDES MOINES, IOWACHILD WELFAREFUND BALANCE SHEETJUNE 30, 1955

<u>Assets</u>	<u>Total</u>	<u>State Child Welfare Fund</u>	<u>Federal Aid Fund</u>
<u>CASH:</u>			
On Deposit With State Treasurer	162,295.17	162,995.33	-700.16
<u>ACCOUNTS RECEIVABLE:</u>			
Federal Aid Receivable	54,702.00	-	54,702.00
<u>OTHER ASSETS:</u>			
General Administrative Fund Advance	<u>8,445.77</u>	<u>8,445.77</u>	<u>-</u>
Total Assets	<u>225,442.94</u>	<u>171,441.10</u>	<u>54,001.84</u>
<u>Liabilities and Funds</u>			
<u>OTHER LIABILITIES:</u>			
Federal Aid Unearned	<u>54,001.84</u>	<u>-</u>	<u>54,001.84</u>
<u>AVAILABLE FUNDS:</u>			
Balance - July 1, 1954	185,641.03	185,641.03	
Excess of Revenues over Expenditures for Current Year	<u>-14,199.93</u>	<u>-14,199.93</u>	
Balance - June 30, 1955	<u>171,441.10</u>	<u>171,441.10</u>	<u>-</u>
Total Liabilities and Funds	<u>225,442.94</u>	<u>171,441.10</u>	<u>54,001.84</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
EMERGENCY RELIEF FUND
BALANCE SHEET
JUNE 30, 1955

Assets

CASH:

On Deposit with State Treasurer		60,586.68
---------------------------------	--	-----------

OTHER ASSETS:

Suspense Account - Outstanding Checks	2,649.83	
General Administrative Fund Advance	<u>5,551.71</u>	
Total Other Assets		<u>8,201.54</u>
Total Assets		<u><u>68,788.22</u></u>

Liabilities and Funds

RESERVES:

Suspense Account - Outstanding Checks		2,649.83
---------------------------------------	--	----------

AVAILABLE FUNDS:

Balance - July 1, 1954	75,920.30	
Excess of Revenues Over Expenditures For Current Year	<u>-9,781.91</u>	
Balance - June 30, 1955		<u>66,138.39</u>
Total Liabilities and Funds		<u><u>68,788.22</u></u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
AID TO DEPENDENT CHILDREN
FUND BALANCE SHEET
JUNE 30, 1955

<u>Assets</u>	<u>Total</u>	<u>State Assistance Fund</u>	<u>Federal Aid Fund</u>
<u>CASH:</u>			
On Deposit with State Treasurer	658,169.26	217,306.05	440,863.21
<u>OTHER ASSETS:</u>			
Stop Payment Warrants	115.50	115.50	
Suspended Payment Warrants	22,045.50	22,045.50	
General Administrative Fund Advance	-4,664.97	-4,664.97	
Total Other Assets	<u>17,496.03</u>	<u>17,496.03</u>	-
Total Assets	<u>675,665.29</u>	<u>234,802.08</u>	<u>440,863.21</u>
<u>Liabilities and Funds</u>			
<u>OTHER LIABILITIES:</u>			
Federal Aid Unearned	440,863.21	-	440,863.21
<u>RESERVES:</u>			
Stop Payment Warrants	115.50	115.50	
Suspended Payment Warrants	22,045.50	22,045.50	
Total Reserves	<u>22,161.00</u>	<u>22,161.00</u>	-
<u>AVAILABLE FUNDS:</u>			
Balance -July 1, 1954	364,873.62	364,873.62	
Excess of Revenues over Expenditures for Current Period	<u>-152,232.54</u>	<u>-152,232.54</u>	
Balance-June 30,1955	<u>212,641.08</u>	<u>212,641.08</u>	-
Total Liabilities and Funds	<u>675,665.29</u>	<u>234,802.08</u>	<u>440,863.21</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
AID TO THE BLIND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1955

<u>Particulars</u>	<u>Total</u>	<u>State Assistance Fund</u>	<u>Federal Aid Fund</u>
<u>BALANCE ON DEPOSIT WITH</u>			
<u>STATE TREASURER-</u>			
<u>JULY 1, 1954</u>	<u>191,522.91</u>	<u>135,030.18</u>	<u>56,492.73</u>
<u>RECEIPTS:</u>			
State Appropriation	410,000.00	410,000.00	
Federal Grants Received	604,094.51		604,094.51
Reimbursements from Counties	330,343.61	330,343.61	
Recoveries of Assistance Paid	14,264.41	14,264.41	
Miscellaneous Receipts	<u>19.15</u>	<u>19.15</u>	
Total Receipts	<u>1,358,721.68</u>	<u>754,627.17</u>	<u>604,094.51</u>
<u>INTERFUND TRANSFER</u>	<u>-</u>	<u>601,222.22</u>	<u>-601,222.22</u>
<u>ADVANCES TO GENERAL</u>			
<u>ADMINISTRATIVE FUND AS</u>			
<u>REIMBURSEMENT FOR</u>			
<u>EXPENDITURES</u>			
	<u>-90,952.67</u>	<u>-90,952.67</u>	<u>-</u>
<u>TOTAL TO BE ACCOUNTED FOR</u>	<u>1,459,291.92</u>	<u>1,399,926.90</u>	<u>59,365.02</u>
<u>DISBURSEMENTS:</u>			
Monthly Assistance	1,230,629.50	1,230,629.50	
Funeral Benefits	4,607.00	4,607.00	
Eye Treatment Expense	<u>51,400.25</u>	<u>51,400.25</u>	
Total Disbursements-	<u>1,286,636.75</u>	<u>1,286,636.75</u>	<u>-</u>
<u>BALANCE ON DEPOSIT WITH</u>			
<u>STATE TREASURER -</u>			
<u>JUNE 30, 1955</u>	<u>172,655.17</u>	<u>113,290.15</u>	<u>59,365.02</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
CHILD WELFARE
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1955

<u>Particulars</u>	<u>Total</u>	<u>State Child Welfare Fund</u>	<u>Federal Aid Fund</u>
<u>BALANCE ON DEPOSIT WITH</u>			
<u>STATE TREASURER -</u>			
<u>JULY 1, 1954</u>	<u>187,490.56</u>	<u>176,882.62</u>	<u>10,607.94</u>
<u>RECEIPTS:</u>			
State Appropriation	300,000.00	300,000.00	
Federal Grants Received	100,890.00		100,890.00
Miscellaneous Receipts	<u>127.63</u>	<u>127.63</u>	
Total Receipts	<u>401,017.63</u>	<u>300,127.63</u>	<u>100,890.00</u>
<u>INTERFUND TRANSFER</u>	<u>-</u>	<u>112,198.10</u>	<u>-112,198.10</u>
<u>ADVANCES TO GENERAL</u>			
<u>ADMINISTRATIVE FUND AS</u>			
<u>REIMBURSEMENT FOR</u>			
<u>EXPENDITURES</u>	<u>-426,213.02</u>	<u>-426,213.02</u>	<u>-</u>
<u>DISBURSEMENTS</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>BALANCE ON DEPOSIT WITH</u>			
<u>STATE TREASURER -</u>			
<u>JUNE 30, 1955</u>	<u>162,295.17</u>	<u>162,995.33</u>	<u>-700.16</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
EMERGENCY RELIEF FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1955

BALANCE ON DEPOSIT WITH STATE

TREASURER - JULY 1, 1954

65,610.05

RECEIPTS:

State Appropriation
 County Participation
 Miscellaneous Receipts

10,000.00
 237,995.76
18.92

Total Receipts

248,014.68

ADVANCES TO GENERAL ADMINISTRATIVE

FUND AS REIMBURSEMENT FOR EXPENDITURES

-253,038.05

DISBURSEMENTS

-

BALANCE ON DEPOSIT WITH STATE

TREASURER - JUNE 30, 1955

60,586.68

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
AID TO DEPENDENT CHILDREN
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - BY FUNDS
FISCAL YEAR ENDED JUNE 30, 1955

<u>Particulars</u>	<u>Total</u>	<u>State Assistance Fund</u>	<u>Federal Aid Fund</u>
<u>BALANCE ON DEPOSIT WITH</u> <u>STATE TREASURER-JULY 1, 1954</u>	786,406.61	359,186.10	427,220.51
<u>RECEIPTS:</u>			
State Appropriation	2,200,000.00	2,200,000.00	
Federal Grants Received	4,686,479.91		4,686,479.91
Reimbursements from Counties	2,142,200.86	2,142,200.86	
Recoveries of Assist- ance Paid	70,298.39	70,298.39	
Miscellaneous Receipts	36.39	36.39	
Total Receipts	<u>9,099,015.55</u>	<u>4,412,535.64</u>	<u>4,686,479.91</u>
<u>INTERFUND TRANSFERS</u>	<u>-</u>	<u>4,672,837.21</u>	<u>-4,672,837.21</u>
<u>ADVANCES TO GENERAL</u> <u>ADMINISTRATIVE FUND AS</u> <u>REIMBURSEMENT FOR</u> <u>EXPENDITURES</u>	<u>-566,761.53</u>	<u>-566,761.53</u>	<u>-</u>
Total to be Accounted For	<u>9,318,660.63</u>	<u>8,877,797.42</u>	<u>440,863.21</u>
<u>DISBURSEMENTS:</u>			
Monthly Assistance	8,658,960.20	8,658,960.20	
Funeral Benefits	1,531.17	1,531.17	
Total Disbursements	<u>8,660,491.37</u>	<u>8,660,491.37</u>	<u>-</u>
<u>BALANCE ON DEPOSIT WITH</u> <u>STATE TREASURER-</u> <u>JUNE 30, 1955</u>	<u>658,169.26</u>	<u>217,306.05</u>	<u>440,863.21</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
GENERAL ADMINISTRATIVE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1955

<u>BALANCE ON DEPOSIT WITH</u>		
<u>STATE TREASURER-JULY 1, 1954</u>		118,241.84
 <u>RECEIPTS:</u>		
Refunds on Administrative Expenses	2,260.13	
 <u>ADVANCES FROM PROGRAM FUNDS AS</u>		
<u>REIMBURSEMENT FOR EXPENDITURES:</u>		
Old Age Assistance	1,631,153.97	
Aid to the Blind	90,952.67	
Child Welfare	426,213.02	
Emergency Relief	253,038.05	
Aid to Dependent Children	<u>566,761.53</u>	
Total Advances	<u>2,968,119.24</u>	<u>2,970,379.37</u>
 <u>TOTAL TO BE ACCOUNTED FOR</u>		 3,088,621.21
 <u>DISBURSEMENTS:</u>		
Administrative Expense	2,809,611.81	
Prepaid Expenses	44,214.49	
Refunds -To Other State Dept's.-		
State Comptroller	6,358.72	
Executive Council	<u>5,159.52</u>	11,518.24
To Counties		112,257.11
To Recipients and Estates	<u>2,306.95</u>	126,082.30
Travel Expense-		
Emergency Relief		<u>86.91</u>
Total Disbursements		<u>2,979,995.51</u>
 <u>BALANCE ON DEPOSIT WITH STATE</u>		
<u>TREASURER -JUNE 30, 1955</u>		<u>108,625.70</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
COMPARATIVE CONSOLIDATED STATEMENT
OF REVENUES AND EXPENDITURES

<u>Particulars</u>	<u>Fiscal Year Ended</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
<u>REVENUES:</u>			
State Appropriations	17,320,000.00	17,320,000.00	-
Per Capita Income-			
Tax	22,908.36	22,647.16	261.20
Penalty	52,117.94	48,854.43	3,263.51
Federal Grants Earned-			
Assistance	20,820,025.65	21,328,646.65	-508,621.00
Administrative	1,310,134.75	1,346,571.21	-36,436.46
Recoveries-			
State Share	715,963.46	743,103.81	-27,140.35
Federal Share	651,181.21	657,709.45	-6,528.24
County Reimbursements-			
Assistance	2,445,859.99	2,450,227.88	-4,367.89
Funeral Benefits	1,861.96	2,046.96	-185.00
Ophthalmological Fees	676.12	712.32	-36.20
Eye Treatment Benefits	13,379.56	9,926.15	3,453.41
Ineligible Payments	936.25	1,582.09	-645.84
Administrative	247,826.35	214,630.07	33,196.28
Refunds from Recipients	84,562.80	52,056.41	32,506.39
Miscellaneous Revenue	1,477.50	2,939.50	-1,462.00
Total Revenues	43,688,911.90	44,201,654.09	-512,742.19
<u>EXPENDITURES:</u>			
Monthly Assistance	38,780,075.10	39,678,142.65	-898,067.55
Funeral Benefits	273,752.57	284,269.00	-10,516.43
Eye Treatment Benefits	51,400.25	41,090.62	10,309.63
Refunds to Federal Gov't.			
Recoveries & Refunds	671,294.82	669,839.93	1,454.89
Ineligibles	2,460.75	3,838.78	-1,378.03
Fiscal Exceptions	1,190.66	-	1,190.66
Miscellaneous	421.08	724.56	-303.48
Refunds to Counties-			
Recoveries & Refunds	30,433.57	18,904.59	11,528.98
Administrative	87,404.58	88,263.54	-858.96
Refunds to Other State Departments	11,518.24	11,976.53	-458.29
Refunds to Recipients and Estates	2,306.95	1,080.20	1,226.75
Administrative Expenses	2,851,221.05	2,767,822.43	83,398.62
Total Expenditures	42,763,479.62	43,565,952.83	-802,473.21
Excess of Revenues Over Expenditures	<u>925,432.28</u>	<u>635,701.26</u>	<u>289,731.02</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
OLD AGE ASSISTANCE
COMPARATIVE STATEMENT OF ASSISTANCE
AND FUNERAL BENEFITS - BY COUNTIES

County	Fiscal Year Ended June 30, 1955			June 30 1954	Increase -Decrease
	Monthly Assistance	Funeral Benefits	Total Assistance	Total Assistance	
Adair	163,065.60	1,050.00	164,115.60	165,838.00	-1,722.40
Adams	124,162.00	1,295.00	125,457.00	131,252.00	-5,795.00
Allamakee	177,599.00	900.00	178,499.00	172,356.50	6,142.50
Appanoose	575,261.00	3,375.00	578,636.00	597,252.36	-18,616.36
Audubon	87,621.00	300.00	87,921.00	89,814.50	-1,893.50
Benton	198,119.00	1,200.00	199,319.00	222,768.00	-23,449.00
Black Hawk	816,615.30	7,650.00	824,265.30	855,617.46	-31,352.16
Boone	414,947.50	4,932.20	419,879.70	447,012.57	-27,132.87
Bremer	140,799.50	1,050.00	141,849.50	151,494.00	-9,644.50
Buchanan	180,303.50	996.70	181,300.20	193,941.30	-12,641.10
Buena Vista	148,111.00	900.00	149,011.00	164,880.50	-15,869.50
Butler	188,787.00	1,500.00	190,287.00	202,338.50	-12,051.50
Calhoun	208,469.50	1,800.00	210,269.50	204,238.85	6,030.65
Carroll	216,129.50	1,000.00	217,129.50	211,952.70	5,176.80
Cass	284,432.00	1,750.00	286,182.00	293,947.06	-7,765.06
Cedar	114,577.50	1,100.00	115,677.50	125,177.50	-9,500.00
Cerro Gordo	542,992.50	6,070.55	549,063.05	558,221.05	-9,158.00
Cherokee	154,708.50	1,564.02	156,272.52	165,362.00	-9,089.48
Chickasaw	161,707.50	2,100.00	163,807.50	176,724.10	-12,916.60
Clarke	227,697.00	2,257.75	229,954.75	230,709.23	-754.48
Clay	147,304.50	1,950.00	149,254.50	156,188.50	-6,934.00
Clayton	202,463.50	2,700.00	205,163.50	224,952.00	-19,788.50
Clinton	328,300.50	2,221.96	330,522.46	358,746.30	-28,223.84
Crawford	258,692.00	2,109.00	260,801.00	266,811.00	-6,010.00
Dallas	295,288.50	4,421.85	299,710.35	306,360.25	-6,649.90
Davis	177,563.00	1,650.00	179,213.00	188,355.50	-9,142.50
Decatur	392,227.00	3,497.10	395,724.10	399,915.88	-4,191.78
Delaware	243,735.00	2,250.00	245,985.00	239,183.80	6,801.20
Des Moines	234,163.50	2,558.00	236,721.50	249,559.80	-12,838.30
Dickinson	123,961.00	1,383.90	125,344.90	136,446.00	-11,101.10
Dubuque	614,643.00	6,631.50	621,274.50	637,604.90	-16,330.40
Emmet	146,380.40	1,650.00	148,030.40	153,085.50	-5,055.10
Fayette	314,220.30	4,689.40	318,909.70	348,015.60	-29,105.90
Floyd	255,456.50	2,077.29	257,533.79	263,282.50	-5,748.71
Franklin	159,392.00	2,400.00	161,792.00	170,517.50	-8,725.50

Continued on Following Page

Exhibit "C-1"
Schedule No. 1
Continued

County	Fiscal Year Ended June 30, 1955			June 30 1954	Increase -Decrease
	Monthly Assistance	Funeral Benefits	Total Assistance	Total Assistance	
Fremont	238,902.50	3,318.00	242,220.50	246,860.00	-4,639.50
Greene	152,953.00	1,200.00	154,153.00	157,246.50	-3,093.50
Grundy	84,540.50	810.00	85,350.50	94,550.50	-9,200.00
Guthrie	233,957.50	2,331.75	236,289.25	252,272.32	-15,983.07
Hamilton	198,525.00	2,578.00	201,103.00	217,963.52	-16,860.52
Hancock	125,981.50	514.20	126,495.70	131,427.50	-4,931.80
Hardin	227,523.00	1,350.00	228,873.00	240,771.17	-11,898.17
Harrison	358,550.00	3,332.70	361,882.70	370,708.00	-8,825.30
Henry	303,805.00	2,466.30	306,271.30	320,694.50	-14,423.20
Howard	177,423.50	1,350.00	178,773.50	187,601.50	-8,828.00
Humboldt	111,132.50	2,100.00	113,232.50	122,268.00	-9,035.50
Ida	95,489.00	750.00	96,239.00	103,886.50	-7,647.50
Iowa	129,374.00	841.30	130,215.30	138,898.00	-8,682.70
Jackson	288,803.50	3,300.00	292,103.50	297,658.50	-5,555.00
Jasper	296,914.00	2,100.00	299,014.00	305,425.50	-6,411.50
Jefferson	189,378.00	1,120.00	190,498.00	198,246.30	-7,748.30
Johnson	259,290.00	2,907.35	262,197.35	280,583.60	-18,386.25
Jones	210,029.50	2,167.73	212,197.23	217,201.00	-5,003.77
Keokuk	245,899.50	1,587.63	247,487.13	251,076.80	-3,589.67
Kossuth	178,471.80	1,800.00	180,271.80	188,967.00	-8,695.20
Lee	405,424.50	3,153.05	408,577.55	433,850.50	-25,272.95
Linn	900,744.00	7,449.43	908,193.43	929,667.38	-21,473.95
Louisa	132,697.50	994.39	133,691.89	139,804.28	-6,112.39
Lucas	315,631.00	3,300.00	318,931.00	321,375.50	-2,444.50
Lyon	123,110.00	300.00	123,410.00	117,321.00	6,089.00
Madison	301,003.00	3,098.86	304,101.86	318,478.12	-14,376.26
Mahaska	450,590.50	4,273.50	454,864.00	481,958.30	-27,094.30
Marion	375,569.30	3,131.49	378,700.79	379,881.20	-1,180.41
Marshall	324,734.50	3,750.00	328,484.50	354,809.00	-26,324.50
Mills	187,316.00	1,262.55	188,578.55	192,144.89	-3,566.34
Mitchell	116,487.00	843.25	117,330.25	126,044.50	-8,714.25
Monona	232,851.50	1,800.00	234,651.50	237,660.10	-3,008.60
Monroe	307,880.10	2,250.00	310,130.10	327,102.50	-16,972.40
Montgomery	189,556.00	1,200.00	190,756.00	188,126.50	2,629.50
Muscatine	351,643.70	3,372.45	355,016.15	379,255.25	-24,239.10
O'Brien	151,061.00	1,771.18	152,832.18	151,089.50	1,742.68
Osceola	77,924.00	442.23	78,366.23	81,814.50	-3,448.27
Page	360,447.00	3,500.55	363,947.55	365,693.50	-1,745.95
Palo Alto	157,816.00	1,050.00	158,866.00	164,515.50	-5,649.50
Plymouth	109,862.00	1,050.00	110,912.00	113,199.00	-2,287.00
Pocahontas	111,183.50	860.00	112,043.50	126,676.00	-14,632.50
Polk	2,590,690.00	25,375.90	2,616,065.90	2,795,743.16	-179,677.26
Pottawattamie	754,039.50	8,481.40	762,520.90	792,038.78	-29,517.88
Poweshiek	232,424.00	2,019.30	234,443.30	238,869.46	-4,426.16
Ringgold	242,533.00	2,694.50	245,227.50	233,468.00	11,759.50

Continued on Following Page

Exhibit "C-1"
 Schedule No. 1
 Continued

County	Fiscal Year Ended June 30, 1955			June 30 1954	Increase -Decrease
	Monthly Assistance	Funeral Benefits	Total Assistance	Total Assistance	
Sac	179,262.60	750.00	180,012.60	185,809.67	-5,797.07
Scott	748,000.70	6,452.33	754,453.03	785,501.41	-31,048.38
Shelby	172,895.70	1,950.00	174,845.70	172,402.00	2,443.70
Sioux	262,744.00	1,950.00	264,694.00	276,120.50	-11,426.50
Story	353,938.00	2,634.50	356,572.50	362,820.80	-6,248.30
Tama	211,609.00	1,950.00	213,559.00	213,803.00	-244.00
Taylor	207,024.00	2,975.96	209,999.96	226,548.35	-16,548.39
Union	359,386.40	2,515.00	361,901.40	372,569.21	-10,667.81
Van Buren	224,858.00	2,640.00	227,498.00	238,613.00	-11,115.00
Wapello	632,851.50	5,800.00	638,651.50	651,554.60	-12,903.10
Warren	240,492.80	2,200.00	242,692.80	255,310.84	-12,618.04
Washington	200,634.50	2,115.00	202,749.50	205,242.50	-2,493.00
Wayne	338,995.00	2,700.00	341,695.00	354,149.50	-12,454.50
Webster	446,887.20	6,000.00	452,887.20	469,559.20	-16,672.00
Winnebago	85,395.00	450.00	85,845.00	88,413.00	-2,568.00
Winneshiek	192,111.50	2,550.00	194,661.50	197,437.99	-2,776.49
Woodbury	1,192,966.50	9,851.40	1,202,817.90	1,241,432.00	-38,614.10
Worth	62,908.00	600.00	63,508.00	68,951.50	-5,443.50
Wright	147,467.00	1,200.00	148,667.00	157,665.50	-8,998.50
Totals	<u>28,890,485.40</u>	<u>267,614.40</u>	<u>29,158,099.80</u>	<u>30,298,720.91</u>	<u>-1,140,621.11</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
AID TO DEPENDENT CHILDREN
COMPARATIVE STATEMENT OF ASSISTANCE AND FUNERAL BENEFITS
BY COUNTIES

County	Fiscal Year Ended June 30, 1955			June 30 1954	Increase -Decrease
	Monthly Assistance	Funeral Benefits	Total Assistance	Total Assistance	
Adair	20,988.50		20,988.50	23,266.50	-2,278.00
Adams	33,582.50	33.00	33,615.50	36,709.50	-3,094.00
Allamakee	46,188.50		46,188.50	51,678.50	-5,490.00
Appanoose	98,382.50		98,382.50	104,188.00	-5,805.50
Audubon	32,270.00		32,270.00	38,484.50	-6,214.50
Benton	23,974.50		23,974.50	29,676.00	-5,701.50
Black Hawk	339,230.50		339,230.50	305,800.60	33,429.90
Boone	105,520.50		105,520.50	109,462.00	-3,941.50
Bremer	25,748.50		25,748.50	31,420.50	-5,672.00
Buchanan	53,577.00		53,577.00	54,664.00	-1,087.00
Buena Vista	38,452.50		38,452.50	41,784.00	-3,331.50
Butler	39,669.00		39,669.00	41,080.00	-1,411.00
Calhoun	57,354.00		57,354.00	70,787.50	-13,433.50
Carroll	55,597.00		55,597.00	48,938.50	6,658.50
Cass	81,588.50	83.17	81,671.67	74,809.60	6,862.07
Cedar	37,500.50		37,500.50	39,021.00	-1,520.50
Cerro Gordo	125,579.50		125,579.50	118,676.50	6,903.00
Cherokee	46,270.50		46,270.50	47,304.00	-1,033.50
Chickasaw	51,989.50		51,989.50	61,046.00	-9,056.50
Clarke	32,806.50		32,806.50	21,519.00	11,287.50
Clay	52,560.80		52,560.80	55,759.00	-3,198.20
Clayton	47,797.50		47,797.50	51,370.50	-3,573.00
Clinton	79,755.50		79,755.50	73,700.00	6,055.50
Crawford	101,525.50		101,525.50	87,280.50	14,245.00
Dallas	121,142.00	150.00	121,292.00	112,654.50	8,637.50
Davis	36,845.50		36,845.50	32,910.50	3,935.00
Decatur	69,788.00		69,788.00	80,680.50	-10,892.50
Delaware	47,665.00		47,665.00	48,257.50	-592.50
Des Moines	60,310.50		60,310.50	63,637.00	-3,326.50
Dickinson	51,260.00		51,260.00	59,371.50	-8,111.50
Dubuque	184,718.50		184,718.50	168,041.30	16,677.20
Emmet	51,214.50		51,214.50	43,976.50	7,238.00
Fayette	99,024.50		99,024.50	109,186.50	-10,162.00
Floyd	104,028.50	450.00	104,478.50	113,622.00	-9,143.50
Franklin	22,293.00		22,293.00	19,662.00	2,631.00

Continued on Following Page

Exhibit "C-1"
 Schedule No. 3
 Continued

County	Fiscal Year Ended June 30, 1955			June 30 1954	Increase -Decrease
	Monthly Assistance	Funeral Benefits	Total Assistance	Total Assistance	
Fremont	77,359.50		77,359.50	79,210.00	-1,850.50
Green	52,033.50		52,033.50	58,442.50	-6,409.00
Grundy	20,339.50		20,339.50	20,796.50	-457.00
Guthrie	63,516.00		63,516.00	57,240.50	6,275.50
Hamilton	88,512.00		88,512.00	88,968.50	-456.50
Hancock	34,165.50		34,165.50	41,351.25	-7,185.75
Hardin	60,024.00		60,024.00	73,262.00	-13,238.00
Harrison	156,876.50		156,876.50	156,852.50	24.00
Henry	29,312.00		29,312.00	24,949.50	4,362.50
Howard	40,728.50		40,728.50	45,580.00	-4,851.50
Humboldt	38,105.00	150.00	38,255.00	31,841.50	6,413.50
Ida	14,551.50		14,551.50	11,461.00	3,090.50
Iowa	12,432.00		12,432.00	17,002.00	-4,570.00
Jackson	97,288.50	300.00	97,588.50	100,481.50	-2,893.00
Jasper	79,182.00		79,182.00	78,876.00	306.00
Jefferson	27,766.00		27,766.00	33,309.00	-5,543.00
Johnson	78,453.00		78,453.00	85,233.00	-6,780.00
Jones	82,828.00		82,828.00	93,336.50	-10,508.50
Keokuk	17,111.50		17,111.50	21,254.50	-4,143.00
Kossuth	61,805.00		61,805.00	59,510.00	2,295.00
Lee	92,047.50		92,047.50	93,932.20	-1,884.70
Linn	293,548.00	215.00	293,763.00	234,663.00	59,100.00
Louisa	35,371.00		35,371.00	34,845.00	526.00
Lucas	40,882.50		40,882.50	47,808.50	-6,926.00
Lyon	24,110.50		24,110.50	26,828.00	-2,717.50
Madison	34,581.50		34,581.50	38,402.00	-3,820.50
Mahaska	45,703.00		45,703.00	49,692.50	-3,989.50
Marion	84,205.00		84,205.00	99,343.50	-15,138.50
Marshall	66,409.60		66,409.60	61,243.00	5,166.60
Mills	34,369.00		34,369.00	36,663.50	-2,294.50
Mitchell	14,909.00		14,909.00	14,371.00	538.00
Monona	57,373.50		57,373.50	70,102.50	-12,729.00
Monroe	90,812.00		90,812.00	97,935.50	-7,123.50
Montgomery	21,891.00		21,891.00	21,123.00	768.00
Muscatine	119,753.00		119,753.00	116,981.50	2,771.50
O'Brien	37,478.50		37,478.50	32,892.00	4,586.50
Osceola	9,031.50		9,031.50	9,977.50	-946.00
Page	80,720.50		80,720.50	81,553.50	-833.00
Palo Alto	39,636.00		39,636.00	43,878.00	-4,242.00
Plymouth	27,482.00		27,482.00	30,693.50	-3,211.50

Continued on Following Page

Exhibit "C-1"
 Schedule No. 3
 Continued

County	Fiscal Year Ended June 30 1955			June 30 1954	Increase -Decrease
	Monthly Assistance	Funeral Benefits	Total Assistance	Total Assistance	
Pocahontas	41,542.00		41,542.00	46,490.50	-4,948.50
Polk	1,271,849.50		1,271,849.50	1,105,977.00	165,872.50
Pottawattamie	273,807.00		273,807.00	255,740.50	18,066.50
Poweshiek	66,065.50		66,065.50	62,970.00	3,095.50
Ringgold	36,665.50		36,665.50	35,954.00	711.50
Sac	56,343.50		56,343.50	60,592.00	-4,248.50
Scott	409,759.50		409,759.50	410,280.50	-521.00
Shelby	40,394.00		40,394.00	42,734.00	-2,340.00
Sioux	51,938.00		51,938.00	55,125.50	-3,187.50
Story	95,136.50		95,136.50	104,506.00	-9,369.50
Tama	35,480.00		35,480.00	40,856.00	-5,376.00
Taylor	13,593.50		13,593.50	12,860.50	733.00
Union	122,919.00		122,919.00	136,428.00	-13,509.00
Van Buren	24,969.50		24,969.50	19,367.00	5,602.50
Wapello	177,489.50		177,489.50	168,061.50	9,428.00
Warren	44,156.50		44,156.50	40,327.50	3,829.00
Washington	53,631.30		53,631.30	46,040.00	7,591.30
Wayne	52,704.50		52,704.50	49,007.70	3,696.80
Webster	207,192.00	150.00	207,342.00	188,966.50	18,375.50
Winnebago	11,451.00		11,451.00	15,818.50	-4,367.50
Winneshiek	32,483.50		32,483.50	50,446.00	-17,962.50
Woodbury	599,856.50		599,856.50	563,333.10	36,523.40
Worth	36,903.50		36,903.50	30,269.50	6,634.00
Wright	21,479.00		21,479.00	20,827.50	651.50
Tama Indians	22,246.00		22,246.00	24,245.00	-1,999.00
Totals-	<u>8,658,960.20</u>	<u>1,531.17</u>	<u>8,660,491.37</u>	<u>8,479,537.75</u>	<u>180,953.62</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
GENERAL ADMINISTRATIVE FUND
COMPARATIVE STATEMENT OF STATE AND COUNTY SALARIES AND
TRAVELING EXPENSES - BY PROGRAM

<u>Program</u>	<u>Fiscal Year Ended</u>		<u>Increase -Decrease</u>
	<u>June 30 1955</u>	<u>June 30 1954</u>	
<u>STATE SALARIES:</u>			
Old Age Assistance	310,015.05	353,753.16	-43,738.11
Aid to the Blind	31,379.43	23,614.21	7,765.22
Child Welfare	301,833.44	299,368.04	2,465.40
Emergency Relief	11,282.48	8,769.69	2,512.79
Aid to Dependent Children	<u>70,956.31</u>	<u>55,312.95</u>	<u>15,643.36</u>
Total State Salaries	<u>725,466.71</u>	<u>740,818.05</u>	<u>-15,351.34</u>
<u>STATE TRAVELING EXPENSE:</u>			
Old Age Assistance	36,340.91	37,901.36	-1,560.45
Aid to the Blind	3,693.76	2,537.23	1,156.53
Child Welfare	39,497.15	34,828.70	4,668.45
Emergency Relief	1,414.99	942.25	472.74
Aid to Dependent Children	<u>8,352.42</u>	<u>5,943.13</u>	<u>2,409.29</u>
Total State Traveling Expense	<u>89,299.23</u>	<u>82,152.67</u>	<u>7,146.56</u>
Total State Salaries & Travel	<u>814,765.94</u>	<u>822,970.72</u>	<u>-8,204.78</u>
<u>COUNTY SALARIES:</u>			
Old Age Assistance	1,028,096.52	1,024,905.22	3,191.30
Aid to the Blind	35,381.97	35,863.60	-481.63
Child Welfare	29,701.88	26,378.49	3,323.39
Emergency Relief	211,919.98	194,756.02	17,163.96
Aid to Dependent Children	<u>389,338.61</u>	<u>336,911.00</u>	<u>52,427.61</u>
Total County Salaries	<u>1,694,438.96</u>	<u>1,618,814.33</u>	<u>75,624.63</u>
<u>COUNTY TRAVELING EXPENSE:</u>			
Old Age Assistance	42,562.90	44,532.16	-1,969.26
Aid to the Blind	2,351.64	2,152.15	199.49
Child Welfare	4,564.30	4,185.06	379.24
Emergency Relief	8,060.92	8,207.42	-146.50
Aid to Dependent Children	<u>18,166.85</u>	<u>16,638.37</u>	<u>1,528.48</u>
Total County Traveling Expense	<u>75,706.61</u>	<u>75,715.16</u>	<u>-8.55</u>
Total County Salaries and Travel	<u>1,770,145.57</u>	<u>1,694,529.49</u>	<u>75,616.08</u>
Total Salaries	<u>2,419,905.67</u>	<u>2,359,632.38</u>	<u>60,273.29</u>
Total Traveling Expense	<u>165,005.84</u>	<u>157,867.83</u>	<u>7,138.01</u>

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
OLD AGE ASSISTANCE
ANALYSIS OF ASSISTANCE ROLLS - BY DOLLAR AMOUNTS

Rate	Number of Grants at Each Rate				
	July 1, 1955	July 1, 1954	July 1, 1953	July 1, 1952	July 1, 1951
209.00-209.90	1				
207.00-207.90	1				
204.00-204.90	1				
199.00-199.90		1			
196.00-196.90	1	2			1
193.00-193.90			1		
188.00-188.90	1				
183.00-183.90	1				
182.00-182.90	1		1		
181.00-181.90	1				
180.00-180.90		1			
176.00-176.90			1		
175.00-175.90	2		1		1
174.00-174.90	1				
172.00-172.90			1		
171.00-171.90	1				
167.00-167.90	2	1			
164.00-164.90	1				
163.00-163.90	1				
162.00-162.90	1				
161.00-161.90	1				
160.00-160.90	1	1			
159.00-159.90	1				1
158.00-158.90	2				
157.00-157.90	1	1	1		
156.00-156.90	1	1			
153.00-153.90		1	1		
152.00-152.90	1	2			
151.00-151.90	4		1		1
150.00-150.90			1		
145.00-149.90	5	3	4		3
140.00-144.90	1	3	3		1
135.00-139.90	3	4	2		3
130.00-134.90	3	2	3		5
125.00-129.90	6	3	3	1	19
120.00-124.90	4	6	5	2	24
115.00-119.90	7	5	5	2	50
110.00-114.90	34	24	406	8	159
105.00-109.90	1433	1189	1160	331	444
100.00-104.90	1225	1109	544	1090	541
95.00- 99.90	481	440	529	392	422
90.00- 94.90	810	802	651	524	466
85.00- 89.90	493	508	547	619	469

Continued on Following Page

Rate	Number of Grants at Each Rate				
	July 1, 1955	July 1, 1954	July 1, 1953	July 1, 1952	July 1, 1951
80.00-84.90	1298	1316	1454	594	540
75.00-79.90	2356	2349	2075	1338	975
70.00-74.90	2621	1940	2065	1978	1498
65.00-69.90	2597	2900	3381	2150	2200
60.00-64.90	4256	4962	4990	3616	3458
55.10-59.90	3637	4144	4825	5484	4902
55.00-Even	397	482	660		
50.00-54.90	5146	5844	6205	6160	6348
49.00-49.90	1013	1168	1163	1400	1418
48.00-48.90	891	1004	1183	1362	1336
47.00-47.90	836	883	1011	1395	1438
46.00-46.90	761	901	907	1520	1491
45.00-45.90	643	701	887	1423	1467
44.00-44.90	541	642	741	1377	1467
43.00-43.90	532	603	673	1277	1326
42.00-42.90	476	595	567	1188	1343
41.00-41.90	507	545	568	1067	1406
40.00-40.90	416	488	523	1034	1312
39.00-39.90	396	424	534	907	1176
38.00-38.90	340	466	427	798	1023
37.00-37.90	397	454	451	721	904
36.00-36.90	399	501	428	665	871
35.00-35.90	449	472	406	553	723
34.00-34.90	295	315	321	533	636
33.00-33.90	282	302	385	474	560
32.00-32.90	308	333	287	471	533
31.00-31.90	295	271	240	395	487
30.00-30.90	248	280	275	385	424
29.00-29.90	247	260	248	334	403
28.00-28.90	264	242	228	374	352
27.00-27.90	267	277	261	277	313
26.00-26.90	241	269	246	307	388
25.00-25.90	249	266	246	246	247
24.00-24.90	246	227	223	252	241
23.00-23.90	210	202	218	234	223
22.00-22.90	235	162	192	226	222
21.00-21.90	206	172	161	175	216
20.00-20.90	199	140	183	196	217
19.00-19.90	204	174	147	151	205
18.00-18.90	197	146	153	168	187
17.00-17.90	212	176	147	169	190
16.00-16.90	159	149	145	147	192
15.00-15.90	119	107	125	147	151
14.00-14.90	148	97	103	157	146
13.00-13.90	115	96	111	125	107
12.00-12.90	135	95	94	97	125

Continued on Following Page

Rate	Number of Grants at Each Rate				
	July 1, 1955	July 1, 1954	July 1, 1953	July 1, 1952	July 1, 1951
11.00-11.90	99	64	95	156	157
10.00-10.90	106	78	133	94	110
9.00- 9.90	82	50	58	74	136
8.00- 8.90	83	64	46	81	99
7.00- 7.90	77	51	32	59	76
6.00- 6.90	54	51	36	65	79
5.00- 5.90	209	141	157	150	266
Totals	41231	43150	45291	47695	48920

Date	Total Number Of Grants	Monthly Assistance	Average Grant
July 1, 1951	48920	2,448,242.20	50.05
July 1, 1952	47695	2,471,637.00	51.82
July 1, 1953	45291	2,572,599.50	56.80
July 1, 1954	43150	2,467,205.40	57.18
July 1, 1955	41231	2,379,303.50	57.71

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
AID TO THE BLIND
ANALYSIS OF ASSISTANCE ROLLS - BY DOLLAR AMOUNTS

Rate	Number of Grants at Each Rate				
	July 1, 1955	July 1, 1954	July 1, 1953	July 1, 1952	July 1, 1951
221.00-221.90			1		
211.00-211.90				1	
207.00-207.90	1	1			
205.00-205.90	1				
195.00-195.90		1			
194.00-194.90			1		
193.00-193.90	1				
185.00-189.90			2		1
180.00-184.90	1				
175.00-179.90					1
165.00-169.90	1		1		
160.00-164.90	1	3	1		
155.00-159.90	1	2	1		
150.00-154.90		3		2	2
145.00-149.90	1	4	1		
140.00-144.90	5	3	1	1	1
135.00-139.90	4	5	3	1	3
130.00-134.90	18	9	2	3	1
125.00-129.90	5	9	5	3	1
120.00-124.90	12	8	13	4	3
115.00-119.90	16	16	6	8	6
110.00-114.90	96	71	21	4	9
105.00-109.90	54	57	66	18	11
100.00-104.90	45	42	42	49	29
95.00- 99.90	56	56	39	41	36
90.00- 94.90	65	52	56	37	27
85.00- 89.90	67	69	51	54	48
80.00- 84.90	83	74	69	51	38
75.00- 79.90	111	85	72	73	52
70.00- 74.90	78	115	96	71	70
65.00- 69.90	109	136	107	93	82
60.00- 64.90	118	113	120	109	97
55.10- 59.90	124	113	113	115	102
55.00- Even	14	8	9		
50.00- 54.90	107	118	124	123	112
45.00- 49.90	70	69	92	122	141
40.00- 44.90	48	61	73	118	138
35.00- 39.90	27	21	50	83	113
30.00- 34.90	25	17	20	32	56
29.00- 29.90	1	3	6	6	6
28.00- 28.90		2	8	5	3
27.00- 27.90	8	6	3	5	4

Continued on Following Page

Rate	Number of Grants at Each Rate				
	July 1, 1955	July 1, 1954	July 1, 1953	July 1, 1952	July 1, 1951
26.00-26.90	5	3	3	6	2
25.00-25.90	5	6	3	3	3
24.00-24.90	5	1	2	5	2
23.00-23.90	6	7	6	2	7
22.00-22.90	5	1	1	3	4
21.00-21.90		2	5	7	1
20.00-20.90	4	4	3	1	1
19.00-19.90	2	2	4		2
18.00-18.90	3	2	2	4	1
17.00-17.90	1			3	4
16.00-16.90	1	1	2	4	4
15.00-15.90	4	2	2	3	6
14.00-14.90	1	1	2	6	4
13.00-13.90	1	1	1	1	2
12.00-12.90	1	2	1	1	3
11.00-11.90	1	2	1	2	2
10.00-10.90	3	2	1	2	2
9.00- 9.90	2				
7.00- 7.90	1	1			
6.00- 6.90	1	1			
5.00- 5.90	1		8	6	12
3.00- 4.90			2		3
2.00- 2.90	1				
Totals	<u>1428</u>	<u>1393</u>	<u>1324</u>	<u>1291</u>	<u>1258</u>

<u>Date</u>	<u>Total Number Of Grants</u>	<u>Monthly Assistance</u>	<u>Average Grant</u>
July 1, 1951	1258	73,247.60	58.22
July 1, 1952	1291	80,064.00	62.02
July 1, 1953	1324	90,048.00	68.01
July 1, 1954	1393	101,887.50	73.06
July 1, 1955	1428	105,159.00	73.64

STATE DEPARTMENT OF SOCIAL WELFARE
DES MOINES, IOWA
 AID TO DEPENDENT CHILDREN
ANALYSIS OF ASSISTANCE ROLLS - BY DOLLAR AMOUNTS
JULY 1, 1955

<u>Rate</u>	<u>Number of Grants</u>	<u>Number Of Eligible Recipients</u>	<u>Rate</u>	<u>Number of Grants</u>	<u>Number Of Eligible Recipients</u>
468.00-468.90	1	12	180.00-184.90	93	460
466.00-466.90	1	10	175.00-179.90	117	556
415.00-415.90	1	10	170.00-174.90	124	587
413.00-413.90	1	11	165.00-169.90	96	460
402.00-402.90	1	7	160.00-164.90	136	578
389.00-389.90	1	2	155.00-159.90	174	722
376.00-376.90	2	16	150.00-154.90	145	579
375.00-375.90	1	10	145.00-149.90	176	700
359.00-559.90	1	11	140.00-144.90	169	670
350.00-354.90	4	34	135.00-139.90	175	676
345.00-349.90	1	10	130.00-134.90	182	673
340.00-344.90	1	9	125.00-129.90	185	651
330.00-334.90	2	15	120.00-124.90	217	711
325.00-329.90	4	28	115.00-119.90	197	643
320.00-324.90	2	18	110.00-114.90	199	586
315.00-319.90	5	37	105.00-109.90	206	625
310.00-314.90	6	52	100.00-104.90	252	781
305.00-309.90	4	32	95.00- 99.90	208	630
300.00-304.90	5	43	90.00- 94.90	213	627
295.00-299.90	6	50	85.00- 89.90	205	608
290.00-294.90	7	55	80.00- 84.90	201	578
285.00-289.90	11	92	75.00- 79.90	180	510
280.00-284.90	8	65	70.00- 74.90	178	525
275.00-279.90	10	78	65.00- 69.90	192	530
270.00-274.90	18	137	60.00- 64.90	205	586
265.00-269.90	13	92	55.00- 59.90	161	448
260.00-264.90	11	88	50.00- 54.90	154	378
255.00-259.90	21	149	45.00- 49.90	161	423
250.00-254.90	19	126	40.00- 44.90	149	367
245.00-249.90	27	183	35.00- 39.90	119	287
240.00-244.90	40	260	30.00- 34.90	135	297
235.00-239.90	25	160	25.00- 29.90	100	235
230.00-234.90	34	212	20.00- 24.90	67	153
225.00-229.90	37	225	15.00- 19.90	80	213
220.00-224.90	42	275	10.00- 14.90	46	125
215.00-219.90	48	290	5.00- 9.90	26	75
210.00-214.90	53	306	1.00- 4.90	12	32
205.00-209.90	60	339			
200.00-204.90	63	384			
195.00-199.90	85	466			
190.00-194.90	85	444			
185.00-189.90	98	483			
			Totals	<u>6500</u>	<u>23611</u>

Continued on Following Page

Number of Eligible Payees	59.60
Number of Children on Rolls	<u>176.51</u>

Number of Eligible Recipients	<u>236.11</u>
-------------------------------	---------------

<u>Date</u>	<u>Total Number Of Grants</u>	<u>Total Number Of Eligible Recipients</u>	<u>Monthly Assistance</u>	<u>Average Per Grant</u>	<u>Average Per Recipients</u>
July 1, 1951	5171	18052	503,978.30	97.46	27.92
July 1, 1952	5407	19006	570,696.50	105.55	30.03
July 1, 1953	5796	20631	685,774.00	118.32	33.24
July 1, 1954	6459	23062	777,751.00	120.41	33.72
July 1, 1955	6500	23611	755,882.00	116.29	32.01

<u>County</u>	<u>Old Age Assistance</u>		
	<u>Number Of Grants</u>	<u>Total Amount Of Grants</u>	<u>Average Per Grant</u>
Fremont	329	19,535.00	59.38
Greene	228	13,123.50	57.56
Grundy	128	6,924.50	54.10
Guthrie	319	19,552.00	61.29
Hamilton	291	16,292.50	55.99
Hancock	168	9,576.00	57.00
Hardin	333	19,373.50	58.18
Harrison	513	29,694.00	57.88
Henry	405	24,744.00	61.10
Howard	270	15,994.50	59.24
Humboldt	165	9,190.00	55.70
Ida	141	7,545.00	53.51
Iowa	195	10,056.50	51.57
Jackson	392	23,828.00	60.78
Jasper	422	23,946.50	56.74
Jefferson	266	15,577.50	58.56
Johnson	360	20,679.50	57.44
Jones	298	16,976.00	56.97
Keokuk	364	20,341.00	55.88
Kossuth	262	15,042.50	57.41
Lee	636	33,211.00	52.22
Linn	1,256	74,248.50	59.12
Louisa	206	10,367.50	50.33
Lucas	447	25,999.50	58.16
Lyon	180	10,044.50	55.80
Madison	390	24,564.50	62.98
Mahaska	613	36,811.50	60.05
Marion	575	31,489.00	54.76
Marshall	488	26,514.50	54.33
Mills	268	15,889.50	59.29
Mitchell	180	9,520.00	52.89
Monona	341	18,857.00	55.30
Monroe	453	25,824.50	57.01
Montgomery	288	16,302.00	56.60
Muscatine	498	28,376.00	56.98

Continued on Following Page

Old Age Assistance

<u>County</u>	<u>Number Of Grants</u>	<u>Total Amount Of Grants</u>	<u>Average Per Grant</u>
O'Brien	216	12,212.00	56.54
Osceola	126	6,439.00	51.10
Page	516	30,013.50	58.16
Palo Alto	235	13,227.50	56.29
Plymouth	177	8,885.50	50.20
Pocahontas	172	9,489.00	55.17
Polk	3,501	208,575.50	59.58
Pottawattamie	1,031	61,750.00	59.89
Poweshiek	308	19,580.00	63.57
Ringgold	321	19,762.00	61.56
Sac	265	15,267.50	57.61
Scott	1,055	61,304.50	58.11
Shelby	231	14,249.00	61.68
Sioux	360	21,481.50	59.67
Story	493	28,953.00	58.73
Tama	300	17,655.00	58.85
Taylor	316	17,411.50	55.10
Union	485	30,123.50	62.11
Van Buren	333	18,480.00	55.50
Wapello	916	53,705.50	58.63
Warren	337	20,005.00	59.36
Washington	288	16,442.00	57.09
Wayne	535	28,400.50	53.08
Webster	626	36,824.00	58.82
Winnebago	137	6,831.50	49.86
Winneshiek	290	15,695.00	54.12
Woodbury	1,729	98,958.00	57.23
Worth	103	5,103.50	49.55
Wright	210	12,058.50	57.42
Indians	-	-	-
Total	<u>41,231</u>	<u>2,379,303.50</u>	<u>57.71</u>

STATE LIBRARY OF IOWA



3 1723 02090 8794