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State of Iowa

1875

Report of the

Board of Education

for the year ending June 30, 1875

Wm. H. Smith, President

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State of Iowa
1938

REPORT OF THE
Iowa State Board of Education

FOR THE
Biennial Period Ending June 30, 1938

State University of Iowa
Iowa State College of Agriculture and Meehanic Arts
Iowa State Teachers College
School for the Blind
School for the Deaf

FIFTEENTH BIENNIAL REPORT

STATE LIBRARY COMMISSION OF IOWA
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1936/38

LETTER OF TRANSMITTAL

HONORABLE NELSON G. KRASCHEL, *Governor.*

SIR: As provided by law, I herewith submit to you and to the members of the Forty-eighth General Assembly the Fifteenth Biennial Report of the Iowa State Board of Education for the period July 1, 1936, to June 30, 1938. This report contains the observations and conclusions of the Board respecting the State University of Iowa, the Iowa State College of Agriculture and Mechanic Arts, the Iowa State Teachers College, the Iowa School for the Blind and the Iowa School for the Deaf. It also contains the statistical reports of the executives of these five educational institutions.

GEO. T. BAKER, *President.*

Des Moines, Iowa, December 3, 1938.

many faculty members, whose places are most difficult to fill, have been lost to us. These losses will continue to be sustained unless the Board can meet the ever-increasing competition for men and women of outstanding ability among institutions of higher learning—both private and state-supported.

3. More time and more care was exercised in the preparation of the several budgets submitted to the Comptroller and the Governor this year than ever before. It was the desire of the Board not to make one unreasonable request.

As finally worked out, these budgets represent the very minimum commensurate with the needs of the several institutions, for the biennium beginning July 1, 1939. Looking into the future, we can see no prospect that there will be any reduction in prices of the things we have to buy—including service. We earnestly request that you keep these statements in mind when we take up our legislative askings in detail.

LEGISLATIVE ASKINGS FOR THE IOWA STATE BOARD OF EDUCATION

	Biennium 1935-37		Biennium 1937-39		Biennium
	Askings	Appropriation	Askings	Appropriation	1939-41 Askings
I. STATE UNIVERSITY					
General Operating Fund.....	\$ 2,788,500	\$ 1,960,000	\$ 2,788,500	\$ 2,102,500	\$ 2,603,000
Repairs, Improvements, and Replacements..	.....	.....	.....	.....	185,000
Capital Items	400,000	60,000*	400,000	62,500*	300,000
PUBLIC SERVICES					
Indigent Service, University Hospital..	1,250,000	940,994	1,100,994	965,000	1,100,000
Psychopathic Hospital	108,000	100,000	118,000	104,000	118,000
Bacteriology Laboratory	14,555	12,226	14,555	40,000	60,000
II. IOWA STATE COLLEGE					
General Operating Fund.....	2,606,000	1,940,000	2,640,000	2,040,000	2,590,000
Repairs, Improvements and Replacements..	.....	.....	.....	.....	210,000
Capital Items	367,000	60,000*	310,000	110,000*	150,000
III. IOWA STATE TEACHERS COLLEGE					
General Operating Fund.....	679,800	570,000	680,000	623,500	680,000
Repairs, Improvements and Replacements..	.....	.....	.....	.....	10,000
Capital Items	92,000	30,000*	90,000	50,000*	70,000
IV. SCHOOL FOR THE DEAF					
General Operating Fund.....	222,250	207,000	230,000	217,000	230,000
Repairs, Improvements and Replacements..	.....	.....	8,000	8,000	4,000
Capital Items	102,500	15,750	.....	.....	37,500
V. SCHOOL FOR THE BLIND					
General Operating Fund.....	105,000	105,000	114,740	112,000	130,000
Repairs, Improvements and Replacements..	.....	.....	.....	.....	15,000
Capital Items	40,000	21,000	27,500	27,500	27,500
TOTAL.....	\$ 8,775,605	\$ 6,021,970	\$ 8,522,289	\$ 6,462,000	\$ 8,520,000

*In part for replacements and repairs.

BRIEF STATEMENTS IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE
STATE UNIVERSITY OF IOWA

The askings submitted in the detailed statement annexed are based upon the following factors:

- (1) Enrollment
- (2) Non-classroom and General Activities
- (3) Research
- (4) Keeping and Developing a Competent Educational and Administrative Staff
- (5) Adequate Funds for Books, Periodicals, Laboratory Equipment and Educational Supplies
- (6) Assuming Support of Activities Previously Carried by Other Funds
- (7) The Physical Plant—Repairs, Replacements, Alterations
First Unit Central Library Building

(1) *Enrollment.* The direct teaching load of the University is measured approximately by its numerical enrollment. With respect to such enrollment, as bearing upon future needs, *trends* in enrollment rather than the enrollment in a single year should be taken as the test.

From 1931 to 1935 the average number of persons enrolling as students annually was 9,149; from 1935 to 1939, the average is 10,440.

This means that during the four years just mentioned the direct teaching load has been about 1,300 students more annually than during the period from 1931 to 1935.

Notwithstanding this, there was a cut of \$655,000 in the support appropriation made in the 1931-1935 period. With the large increase in the direct teaching load due to the increased enrollment, the University is operating on an appropriation that is still \$355,000 annually less than was previously granted. As a result, the classes have been too large; too many graduate assistants and low-priced instructors are being used.

The enrollment trend is still upward, although there is variation from year to year. All indications point to a continuing rise. Nearly 27,000 graduated from the high schools in June, 1938.

But there are other important considerations besides numerical enrollment.

(2) *Non-classroom and General Service Activities.* The University is not merely a classroom teaching institution. That is one of its greatest responsibilities.

The University is not something apart from the intellectual, social, economic and recreational life of the people of Iowa. Its non-classroom activities affect the entire state. Thousands of Iowans look to the University for service and leadership in fields of activity of much concern to them or to the entire state.

This extracurricular responsibility is difficult to visualize and evaluate. But it is none the less real. It must be effectively carried if the University is to serve as a great University.

Looking at figures merely, approximately 15,000 Iowans came to the campus during the last twelve months for various conferences, short courses, contests, festivals and educational meetings, lasting from one to five days, on matters of interest to them and on which they sought advice and leadership. For example, the organization and guidance of a three-day conference of 900 parents and others on the problems of Parent Education and Child Development is an important and vital part of the University's job. It is of great significance to all present and future Iowans.

The same is true of the short course for Law Enforcement Officers, the Waterworks Conference, the Public Welfare Administrators Conference, the Management Conference, the musical, dramatic and forensic contests and festivals, the medical, dental, pharmaceutical clinics, on and off the campus, and twenty or more other similar conferences.

Likewise, responsibility for the use of the radio is a definite and increasing responsibility of the University. The effectiveness of the radio in education is an accomplished fact. It is no longer a mere play time instrument. It has become a potent and much used educational agency, not only on the campus but far beyond. It contributes in a great variety of ways to the intellectual, social and recreational life of the state.

All of the foregoing general activities serve to carry the thought and ideals of the University to every section of the state and add to the betterment and enrichment of the life of the people of Iowa.

(3) *Research.* In addition to its responsibility for direct teaching and for leadership in general services, the University is an institution of advanced learning, charged with the responsibility of conserving accumulated knowledge, analyzing and interpreting it, and extending the boundaries of such knowledge. This is usually

called research. But the name is immaterial. The activity is indispensable. No university can claim high rank which does not have on the staff an adequate number of original, creative and productive scholars. Out of the research laboratories of the universities have come results which have profoundly affected or revolutionized the social, economic and industrial life of the nation. Fundamental research, regardless of its immediate practical value, comes eventually to be the source of the knowledge with which all advances in civilization are made.

No university can hope to have all the scholars, but every good university must have some. In proportion as the number is large, the university is great, not only in the field of teaching, but in general activities and in research.

To carry effectively the responsibility for teaching, for leadership in the great range and variety of extracurricular services, and for research and creative scholarship requires a competent educational and administrative staff composed of persons with a high order of ability.

The most important consideration, therefore, in determining the needs of the next biennium is the

(4) *Keeping and Developing a Competent Educational and Administrative Staff.* The quality of this staff is the controlling factor that will determine what kind of an institution the University of Iowa will be, not only during the ensuing biennium, but during many bienniums beyond.

The University during the past eight years has not been making progress commensurate with its past achievements nor with its growing responsibilities.

Stated bluntly, the University, due to the retrenchments of the past seven years, is slipping. Our financial support has fallen behind; our educational responsibility has increased. Many of the surrounding states have already moved forward.

With an inadequate salary schedule, with an increasing deficiency in library, laboratory and all kinds of educational equipment, totally lacking all provisions for retirement annuities or for sabbatical leaves, the University has two courses open:

(a) To establish a salary schedule and to provide the essential educational equipment and facilities comparable with high grade institutions with which it has been proud to be classed; or

(b) To slip down rather rapidly to join the dull, uninspiring and mediocre institutions, already too numerous, whose graduates

are sorely handicapped in the competition for jobs by the mediocrity of their training and from whose staffs comes little or nothing of significance. Will Iowans, when they understand the factors weighing heavily upon the welfare of their own children and of the state, be content to see their University make this slide down the academic scale?

A number of the surrounding states, even during the current biennium of 1937-1939, have already granted large increases in operating funds:

University of Illinois, an increase of \$1,480,300

University of Michigan, \$1,221,777

University of Wisconsin, \$1,386,646

University of Minnesota, \$928,546

Purdue University, \$1,040,000

Indiana University, \$960,000

University of Missouri, \$1,232,274

In addition to these large increases in operating funds, there have also been large appropriations for capital purposes.

Moreover, in all of these institutions the salaries have been restored to predepression levels or have been substantially increased.

Contrast the foregoing with the situation at the University. Most of the salary cuts of from 15 to 30 per cent made in 1932-1933 in the instructional and administrative staff still remain. By June, 1939, we will have operated for eight years on a greatly reduced appropriation. Positions have been left unfilled or have been filled with cheaper men. Educational activities and services have been greatly restricted. We have reduced our expenditures for books and library equipment 50 per cent; for educational and laboratory equipment and apparatus, 58 per cent; for maintenance, replacement and repair of physical plant, 25 per cent in relation to the value of the plant.

In this connection, the following pertinent and disturbing facts must be noted:

Since July 1, 1934, following the "great cut" of \$655,000, approximately 300 persons engaged in instructional work have left the University. This is not in itself alarming because there is always a turnover of personnel.

But this fact is alarming: approximately two-thirds of those who left did so because of better educational and professional opportunities and higher salaries elsewhere.

A further disturbing fact: The vacancies must be filled. The

University is finding increasing difficulty in filling these vacancies with high grade men; not merely men with great reputations, but competent and promising younger men who hesitate to join an organization that is slipping. Our key men are growing older. Competent younger men are not coming in.

Still another disturbing fact: While many have left for better opportunities elsewhere, some of our most promising younger men and some of our key men have had during the past five years attractive offers from other schools, but they are remaining here because of loyalty to the University, but more because of an expectation that the University will not slide down the academic scale and that it *will* be able to get back its former support and make further progress on a high level of achievement. The morale of the faculty has been excellent, but it *can* be broken. When once broken, it is extremely difficult and expensive to restore.

The dilemma is not of the University's making. If the people of Illinois, Wisconsin, Minnesota, Michigan, Indiana, Missouri and other states can afford to spend, and are willing to spend, for the operation of their universities from \$800,000 to \$1,500,000 more each biennium than are the people of Iowa, then those other states will get the best men for their faculties and the best educational facilities for their children. Their educational program will proceed on a higher level.

Salary schedules are competitive things quite beyond the power of any one state or institution to control.

Inevitably and eventually, in the numerous groups and professions which constitute the staff of a great university, the best minds and the most capable persons will tend to gather in those institutions which provide freedom of teaching and research, adequate library, laboratory, and educational facilities, adequate salary schedules and reasonable provisions for retirement.

It is the provision of these things that makes the difference between a first-rate and a second-rate university.

But why a first-rate university for Iowa? Is it merely a matter of pride? Not at all. It is a matter of good business sense. It *pays* to have a good university. It pays inherently for the young people who spend from four to seven years in it, but it also pays materially in vocational and professional opportunities when they graduate. There is no trouble in placing the students trained by Steindler, Rietz, Stewart, Mabie, Clapp, Plass, Bodine and others of their kind. It is in the presence of these men and others like

them that we have the heart and strength of the University. If we lose them, we lose something of great value not only to the students but to the parents and the state. If we fail to recruit younger men capable of taking their places eventually, we fail in a matter of tremendous importance to the people of Iowa.

It is cheaper for parents to provide a good university within the state than to send their children to other states.

A second-rate university is misleading, expensive and unsatisfying. Discriminating parents and students will avoid it.

Furthermore, high grade men of recognized standing bring to the University and to the state not only prestige; they bring annually substantial grants from foundations and private donors for research and various other essential activities. Often the gifts more than equal the salaries they receive.

But an educational staff, to have morale and efficiency, must have

(5) *Adequate Funds for Books, Periodicals, Laboratory Equipment and Educational Supplies.* As will appear in the more detailed statement annexed, the University for the past seven years has made drastic retrenchments in expenditures for these items. There has been accumulated, as a result of this long continued retrenchment, a very substantial lag. To overcome this lag will require a special appropriation for each specific item and an increase in the operating budget sufficient to take care of normal annual needs from year to year.

(6) *Assuming Support of Activities Previously Carried by Other Funds.* A university is not static. The scope and pattern of its activities are constantly changing.

Some changes are from within, due to the progress in the arts and sciences. Cellular biology, nuclear physics, biochemistry, biophysics, geophysics, psychology and psychiatry are the inevitable results of the widening of fundamental knowledge. Likewise, teaching and educational methods change.

Other changes come from the outside; from the pressure of constituents and patrons. The Child Welfare Research Station, the program for the care of crippled children, the Psychopathic Hospital, the Iowa Institute of Hydraulic Research and the Iowa Coal Institute are examples of such changes.

With respect to the activities which result from outside interests, the original support funds came in whole or in part from outside sources or special appropriations. For example, the Child Welfare

Research Station started with a small legislative support fund supplemented by annual grants from the W. C. T. U. and substantial grants from the Laura Spelman Rockefeller Foundation.

During the next biennium the problem is definitely presented of maintaining, substantially curtailing or discontinuing these activities. The principal ones include the Child Welfare Research Station, the training course for those engaged in public welfare administration and relief work, the Iowa Institute of Hydraulic Research and the Iowa Coal Institute. The Psychopathic Hospital and a part of the crippled children program will doubtless continue to be carried by separate appropriations.

There are other activities which are the inevitable results of internal expansion in the various fields of the arts and sciences. An on-going university should make provision in its instructional and research staff for these activities.

In addition to a competent staff with adequate educational equipment and supplies, there is

(7) *The Physical Plant: Repairs, Replacements, Alterations.* The expenditures for building repairs in 1937-1938, in relation to the value of the buildings, was the lowest in fourteen years. During the years since 1931-1932 there has accumulated a large and substantial *lag* in maintenance. As a result, many things that could have been handled as routine repairs have become renewals or replacements. There are also certain alterations and enlargements that must be made each year to keep the plant up to required efficiency.

First Unit Central Library Building. During the past ten years only three major buildings have been constructed: (1) the Botanical Laboratory; (2) Fine Arts building; (3) Dramatic Arts building. There have also been small additions to existing buildings, such as to the Mechanical Engineering Laboratory, Music Building classrooms, and Hydraulic Testing Laboratory. A small addition to the Engineering Building for radio instruction and classrooms is now under construction.

The money for these buildings has come very largely from gifts and from PWA grants. A small amount for the additions to existing buildings came from legislative funds.

The two dormitories that have been built the last four years and the two additions to existing dormitories now under construction are self-sustaining and self-liquidating projects. No tax money has

been spent for them. They will eventually pay for themselves out of dormitory income.

The most pressing need for the next biennium is for the first unit of a Central Library Building.

There are other buildings which are also much needed and which should be built at an early date. In view, however, of the needs of the Board of Control for additional buildings, not more than the first unit of the Central Library is requested at this time.

For the next biennium the following appropriations are requested:

For Operating Items, an increase of \$501,000 annually. This will make the total for support and operating \$2,603,500 annually.

For Repairs, Replacements and Alterations of the Physical Plant, \$185,000 annually.

For the first unit of the Central University Library, \$300,000 annually.

For the University Hospital, an increase of \$135,000 annually, making the total \$1,100,000. This is the same amount asked two years ago.

For the Psychopathic Hospital, an increase of \$12,000 annually, making a total of \$116,000. The amount asked two years ago was \$118,000.

For the Bacteriological Laboratory, \$40,000 annually, which is the same amount which was appropriated for the present biennium.

For the Soldiers' Tuition, \$1,000 annually.

These askings are all summarized and totaled in the comparative table which follows.

THE STATE UNIVERSITY OF IOWA
APPROPRIATIONS REQUESTED OF 48th GENERAL ASSEMBLY

Summary—Annual Basis

	Appropriated 43rd G. A. 1929-1931	Appropriated 45th G. A. 1933-1935	Requested of 47th G. A. 1937-1939	Appropriated 47th G. A. 1937-1939	Requested of 48th G. A. 1939-1941
I. University					
A. Operating					
Salaries, Support, Maintenance and Equipment	\$ 2,338,000	\$ 1,800,000	\$ 2,788,500	\$ 2,102,500	\$ 2,003,500
B. Repairs, Replacements, Alterations			200,000	62,500	185,000
Sub-totals	\$ 2,338,000	\$ 1,800,000	\$ 2,988,500	\$ 2,165,000	\$ 2,188,500
H. Capital Improvements	\$ 300,000		\$ 300,000		\$ 300,000
III. Public Services					
Indigent Service—General Hospital	\$ 1,000,000	\$ 900,000	\$ 1,100,000	\$ 965,000	\$ 1,100,000
Psychopathic Hospital	108,000	100,000	118,000	104,000	116,000
Bacteriology Laboratory	14,555	12,225	14,555	40,000	40,000
Total Public Services	\$ 1,122,555	\$ 1,012,225	\$ 1,233,555	\$ 1,109,000	\$ 1,256,000
IV. Soldiers' Tuition	\$5,000	\$3,000	\$2,000	\$1,000	\$1,000

¹NOTE: The sum of \$300,000 annually is requested for the first unit of a Central Library and will be recommended by the State Comptroller in a separate report for capital improvements.

THE STATE UNIVERSITY OF IOWA

SUMMARY OF INCREASES REQUESTED OF THE 48th GENERAL
ASSEMBLY FOR THE BIENNIUM 1939-1941

Annually

Increases
Requested
Annually

A. OPERATING ITEMS

1. For Keeping and Developing a Competent Educational and Administrative Staff	\$ 190,000
2. Library Books, Periodicals, Book Binding, Repairs and Replacements	55,000
3. Laboratory, Experimental and General Equipment.....	70,000
4. Educational and General Supplies.....	25,000
5. Fuel Technology	8,000
6. Extension Division: Conferences and Radio Activities....	12,000
7. Institute of Hydraulic Research.....	9,000
8. Public Welfare Administration—Training Course.....	12,000
9. Child Welfare Research Station.....	90,000
10. Special Research Projects and Activities.....	30,000
Total	\$ 501,000

B. REPAIRS, REPLACEMENTS, ALTERATIONS\$ 185,000

NEW ACADEMIC BUILDING

First Unit Central Library.....\$ 300,000

The details and explanations for each of the foregoing items are set forth in the pages immediately following.

DETAILS AND EXPLANATIONS CONCERNING ITEMS IN SUMMARY

A. OPERATING ITEMS

1. For Keeping and Developing a Competent Educational and Administrative Staff	\$ 190,000
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During the years 1935-1939 the average annual enrollment has increased 1,300 students over the period 1931-1935. This means a large increase in the direct teaching load that must be carried. There has likewise been a very large increase in the non-classroom and general service activities of the University.

In addition to the persons enrolled as students, there are approximately 15,000 persons who come each year to the University for various conferences, short courses, contests, festivals and educational meetings, lasting from one to five days.

This increase in direct teaching load and in general activities requires the maintenance and development of a competent educational and administrative staff. The University is still operating under a reduction of approximately \$355,000 annually in its educational budget. Salary adjustments are necessary to keep and recruit a competent educational and administrative staff. The University must make further provision for types of educational service and activities not now adequately provided for and which must be taken care of during the next biennium in order to keep the University in its present standing.

Increases
Requested
Annually

2. **Library Books, Periodicals, Book Binding, Repairs and Replacements**\$ 55,000

Along with an adequate educational staff must go an adequate library. A library is not a static thing. It is not made up solely of encyclopedias, dictionaries and standard textbooks. It must grow and expand, or it will become obsolete. Every library contains numerous sets of periodicals and books which must be added to annually. Otherwise, these sets lose their value.

Moreover, a library wears out. It is in constant use by thousands of students. There must be a minimum of expenditure for repairs, binding and replacement.

The University Library contains approximately 500,000 volumes. During the period of retrenchment, the amount expended for its maintenance and development has been reduced 50 per cent from the expenditures in 1930-1931. The University during the past few years has been spending from \$50,000 to \$75,000 less annually for its library than has been spent by other first class universities.

3. **Laboratory, Experimental and General Equipment**\$ 70,000

By this is meant scientific apparatus used throughout the University for teaching and research, such as microscopes, experimental apparatus, classroom furniture, maps and similar articles. For such equipment expenditures have been reduced 58 per cent under the expenditures of 1930-1931. The total accumulated reduction since 1931 amounts to \$621,398. Our educational equipment has become much depleted or worn out. There is great need for replacement and additions.

A workman must have tools if he is to do his job well. What tools are to the workman, equipment is to the teacher. With the revolutionary changes that are taking place in the field of science, the laboratory and its equipment with modern apparatus are indispensable.

4. **Educational and General Supplies**\$ 25,000

This relates to consumable supplies and articles used in carrying on educational work. For example, chemicals, pharmaceutical supplies, zoological and botanical materials, test tubes, beakers, retorts, et cetera, paper and stationery; also the general expense for printing and for repairs of educational and administrative equipment. It does not include salaries or new equipment.

5. **Fuel Technology**\$ 8,000

For the past twelve years the University has been carrying on an investigation and study of the utilization of coal as fuel. Since 1927 this work has been done in cooperation with the Iowa Coal Institute, organized to promote and stimulate the coal industry of Iowa and to increase the use of Iowa coal. In order to be of greater assistance to the Iowa coal industry, the work which the University has been doing should be enlarged and developed. To this end, the special amount above mentioned is requested.

6. **Extension Division: Conferences and Radio Activities**\$ 12,000

The Extension Division carries on four major activities: (a) an organized curriculum of courses by correspondence for persons unable to be at the University; preparation and direc-

Increases
Requested
Annually

tion of film and slide libraries for use by public schools and civic organizations; (b) in cooperation with the various colleges, schools and departments of the University, arranging for and directing the numerous conferences, short courses, contests, festivals and academic meetings; (c) coordinating and directing, with the aid of various departments of the University, the educational and other programs sent out over WSUI, the University radio station; (d) supervising and promoting relations of the alumni with the University.

All of the above activities have greatly increased during the past few years. The requested \$12,000 annually is necessary if the Extension Division is to be able to discharge effectively its responsibility in regard to the entire University program.

7. **Institute of Hydraulic Research**.....\$ 9,000

The work in hydraulic research began in 1919 with the construction of the first unit of the Hydraulics Laboratory. By additions in 1924 and again in 1932 the present laboratory was produced. Since 1931 the work has been carried on under the title Institute of Hydraulic Research. The program deals with stream flow and control, stream gaging, currents, erosion, sedimentation and the use of water for all kinds of industrial purposes. For several years the research work was carried on under a cooperative agreement with the U. S. Department of Agriculture. Later and down to the present time, much of the work has been done in cooperation with the Engineering Corps of the United States Army in connection with river and stream control, dams and other river structures. A large part of the money to sustain the work has come from grants made from time to time by the United States Army Engineering Corps and also from rentals paid by the Army Engineering Corps for space used by the Federal Government. Due to the fact that many of the federal projects have been completed and the new ones are being undertaken at other locations, the support funds have been greatly reduced. In order, therefore, to carry on the program unimpaired, it will be necessary to provide annually the amount of money requested in this item.

The Institute of Hydraulic Research at the University of Iowa has attained nation-wide distinction and is recognized as one of the best institutions of its kind in the country. Iowa, bounded on the east and the west by two great rivers, and with many rivers and streams of its own, has a special need for well trained men as water engineers.

8. **Public Welfare Administration—Training Course**.....\$ 12,000

Since 1933 the Federal Government and the State of Iowa have been spending large sums of money for relief and also for the development of various forms of public welfare. Old age pensions, unemployment insurance, special care of crippled and handicapped children are examples of these public welfare activities that have come into existence in recent years.

As a result, there has been a great demand for training of persons for administration in public relief, charity and various forms of social and public welfare. The Legislature, at its last session, passed a law requiring that persons employed in this work should be residents of Iowa instead of being brought in from other states. To meet the emergency of the depression, the University set up temporarily, in cooperation with the Iowa Emergency Relief Administration and the Federal

Increases
Requested
Annually

Government, various special courses for the training of persons for this kind of work.

The time has now arrived when this training course must be put on a definite and permanent basis so that Iowa young people can qualify for the various types of jobs that have been made necessary by this enlarged field of public welfare. The amount of \$12,000 annually requested is necessary for this purpose.

9. **Child Welfare Research Station**.....\$ 90,000

This Station was established in 1917 by a special act of Legislature which provided that:

“The State Board of Education is hereby authorized to establish and maintain at Iowa City as an integral part of the State University, the Iowa Child Welfare Research Station, having as its objects:

(1) The investigation of the best scientific methods of conserving and developing the normal child; (2) the dissemination of the information acquired by such investigation; and (3) the training of students for work in such fields.”

The financial support for the work of the Station has come from two sources: (a) appropriations by the Legislature, either separate or as a part of the University operating fund; (b) gifts from the W. C. T. U., the General Education Board and the Laura Spelman Rockefeller Foundation. In 1928 the last named Foundation made a grant of approximately \$1,000,000 to supplement the state appropriation. This grant was to be expended over a period of years on a gradually diminishing per annum amount. The grant has now expired. In order to maintain the work of the Station unimpaired and to replace the private grants above mentioned there will be needed each year of the next biennium \$90,000.

10. **Special Research Projects and Activities**.....\$ 30,000

In addition to its responsibility for direct teaching and leadership in general activities, the University is expected to carry on a program of research. Out of the research laboratories of universities have come results which have profoundly affected or revolutionized the social, economic and industrial life of the nation. Fundamental research, regardless of its immediate practical value, comes eventually to be the source of knowledge with which all advances in civilization are made. For example, the Babcock milk test which came from the research of Professor Babcock of the University of Wisconsin, changed the whole course of the dairy industry. Insulin, which is saving the lives of thousands of diabetics, radium and X-ray, which have revolutionized medical treatment, came from university laboratories. All our knowledge concerning immunization from disease goes back to fundamental research in university laboratories. Radio communication was made possible because of the fundamental knowledge of the Hertzian waves derived from laboratory studies. Many other instances can be cited.

The University of Iowa has for years carried on a program of research and has attained high distinction for its achievements. Fundamental investigations are now being carried on with respect to medical and dental treatment and surgery, mental disease and hygiene, crippled children, cellular biology, biochemistry, nutrition, nuclear physics. Gifts for the mainte-

nance of this work have been received from time to time from private individuals and from foundations. These will continue if the University is able to provide some funds of its own. Due to the retrenchments made necessary by the depression, the University's research program has been curtailed.

For the next biennium, therefore, at least \$30,000 annually should be provided for the support of fundamental research.

B. PHYSICAL PLANT—REPAIRS, REPLACEMENTS, ALTERATIONS\$ 185,000

The Physical Plant (exclusive of dormitories, grounds and equipment) cost approximately \$10,300,000.

There are 57 buildings in academic service. Twenty of these buildings are now over 25 years of age, including 7 over 40 years of age.

On a group of buildings of this size and age, engineers advise that an average of 2 per cent annually on the building costs is necessary to provide first class maintenance.

Since the big cut of \$655,000 in the 1933-1935 biennium, the average annual expenditures for maintenance and repairs have been just a trifle over 1 per cent on building costs.

The result, therefore, has been an accumulated lag. Many items of normal maintenance have been deferred. In many cases what might have been handled as routine repair now calls for replacements and renewals.

The items and the amount for each are as follows:

1. Painting and Glazing\$ 10,000

There are approximately 100 acres of walls and ceilings to be kept patched, cleaned and painted. During the past seven years, expenditures for this have been kept to a minimum. We are a long ways behind in normal interior painting. We are also behind in exterior painting. A number of buildings, Old Capitol, for example, need paint. There is also a great deal of exposed woodwork around doors and windows, as well as outside doors, that are deteriorating for want of paint.

There are 17 acres of windows which must be kept glazed and tight if economies in heating are realized.

To catch up with the slack in the painting and glazing, there should be spent during the next biennium \$10,000 each year.

2. Electric Services—Rewiring—Transformers\$ 7,500

There are several buildings 30 to 40 years old. The electric wiring, insulation and transformers are badly worn and inadequate. They constitute a fire hazard. Many of the cables, outlets and wires will not carry the additional current load made necessary by enlarged demands for electrical power for educational activities and for effective lighting. Some of the buildings, for example, Schaeffer Hall, the Law Building, the old Medical Laboratories (now used by Zoology), were wired 30 to 40 years ago. An annual expenditure of \$7,500 should be made in the interest of safety and efficiency.

3. Electrical Equipment—Fixtures\$ 5,500

As a necessary part of Item 2 above, there are hundreds of switchboards, switches, conduits and connections that should be replaced. There are 25,000 electrical fixtures alone. During the past five years this replacement has not been kept up adequately. We need \$5,500 annually for this.

	Annually
4. Plumbing and Steam Fixtures	\$ 6,000

There are 13 miles of steam lines and 600,000 feet of direct radiation. There are 1,000 closet bowls, 2,000 lavatories and 1,500 sinks. Plumbing fixtures and even steam radiators wear out. After a long period of retrenchment, it is not a question of "repair." Replacement is necessary. During the next biennium, we face the reality of extensive replacements. An annual amount of \$6,000 should be provided if this part of the physical plant is to be kept up to the standard of reasonable efficiency.

5. Roofs—Gutters—Copings—Repointing Stone Work	\$ 7,000
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There are approximately 40 separate roofs and aggregating 20 acres of surface.

A roof goes through three stages: (1) the guarantee period of from 10 to 15 years, given at the time the roof is placed on new; (2) after the expiration of the guarantee, several years of patching as a matter of roofing repair; (3) when patching ceases to be economical, replacement by new roof.

During the biennium 1937-1939 with the money made available by the Interim Committee, we replaced 8 roofs on which the guarantees had expired and which could no longer be patched. This took care of the roofs that had reached the stage when replacement was necessary. But deterioration of roofs is continuous. With over 40 roofs, it is inevitable that two or three each biennium will reach the stage when they must be replaced.

Gutters and copings are an essential part of the roofs. Likewise, keeping stone work pointed up. Deterioration here is also continuous. During the next biennium there should be set up annually at least \$7,000 for the above items.

6. Replacing Floors in Old Buildings	\$ 5,000
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There are 56 acres of floors. In some buildings, replacement of part or all of a given floor area is the only economical treatment. For example, Schaeffer Hall (40 years old) and the Engineering Building (30 years old) will need substantial replacements during the biennium. An annual amount of \$5,000 should be provided.

7. Elevators	\$ 4,000
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The elevators in the Dental Building and in East Hall should be replaced. They were put in almost 25 years ago and have been in constant use. They are too old for further repair. Moreover, they are not adequate for present needs. Before the end of 1941 they should both be replaced, and for this purpose \$4,000 annually should be provided.

8. Water Plant Alterations—annually	\$ 47,500
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The present water plant was built in 1931 and cost approximately \$100,000. It takes raw water from the Iowa River, treats it and prepares it for use throughout the campus and physical plant. It handles approximately 1,250,000 gallons daily.

This plant is maintained for two purposes:

(1) To supply the University with an adequate and safe supply of water. It is cheaper to supply our own water than to buy it from the local water company. Moreover, the local water company has reached its capacity and is not likely to enlarge its plant so as to take care of the University's needs.

Annually

(2) As a laboratory for the training of water engineers. Much of the work in the water plant is done by engineering students. There are 550 water plants in Iowa and the number is increasing. Many of our graduates are finding jobs in Iowa and adjoining states as water plant engineers. In order to train them properly, we need a water plant with up-to-date equipment. The existing plant has reached its full capacity and at times is unable to meet its peak loads. It will be necessary to put in two more settling basins and three filters and equip them for softening. This will give us a modern, well equipped water plant, adequate to meet our own water needs and to give proper training for students who want to prepare for jobs as water works engineers.

9. **Electrical Generator and Turbine—annually.....\$** 32,500
 The University now generates a large part of its electrical current for lighting and for power. This is much more economical than buying current from local companies.
 The capacity of the present plant is inadequate to carry the peak loads. While we have been able to buy from local companies for these peak loads, we have no assurance that this arrangement can be continued. Therefore, we ought to put in an additional generator and turbine in order to take care of our own peaks and thus be independent of local companies. This will be the most economical arrangement in the long run.
10. **Upper East Side Electric Cable—annually.....\$** 6,250
 This will extend north from the Mechanical Engineering Laboratory to Currier Hall. The conduits for the cable were built a year ago. The purpose of the cable is to take off the excess load from the existing cables which feed Old Capitol, Law Building, Dental Building and Chemistry Building. These existing cables are now heavily overloaded. Blowouts and interruption of service are occurring.
11. **Lower East Side Electric Cable—annually.....\$** 8,250
 This cable will go from the power plant north to the Memorial Union, across the Union bridge and to the Law Commons. At the Law Commons it will have a switch tie with the hospital cable line and also a switch with Westlawn. It will thus serve the Memorial Union, Botanical Laboratory, Fine Arts Building, Dramatic Arts Building, and Law Commons, and take these buildings off the hospital line. It will also provide a second service line which can be resorted to for the General Hospital in case of emergency.
 The conduits for this cable were all built three years ago with WPA relief labor.
12. **Steam Service Lines, North Capitol Street and Returns—annually.....\$** 6,250
 These lines are designed to supplement existing lines running north along Capitol Street, and especially lines from the Chemistry Building north. They are also designed to provide adequate returns from all the University buildings lying northward along Capitol Street.
13. **Steam Service—Additional Tunnel at Power Plant—annually.\$** 4,500
 The bottleneck of our present steam distribution system is at the point where the main lines leave the plant at Burlington Street. This should be enlarged and an exhaust line carried across to the north side of the bridge. In the interest of safety, efficiency and economy, the existing tunnel should be enlarged.

	Annually
14. Electrical Service—Transformer Rooms—Transformers— annually\$	3,500
At the Field House and Macbride Hall there should be constructed during the next biennium adequate transformer rooms and provision made for the wiring and connections for additional transformers.	
15. Law Library—Additional Stacks— annually.....\$	2,500
The growth of the Law Library has already greatly exceeded the capacity of the stacks. This past year it was necessary to convert two rooms into stack space and install some additional stacks. During the next biennium the remainder of these stacks must be installed in order to take care of the proper shelving of books.	
16. Medical Laboratories—Constant Temperature Room— annually\$	3,250
In connection with the research and experimental work in bacteriology, pharmacology, physiology and other subjects, it is necessary to have a room especially prepared so that the temperatures remain constant at all times. It was the original intention to have such a room when the Medical Laboratories was built. The time has come now when it should be provided for if the medical school is to do the kind of work it is expected to do.	
17. University Demonstration Schools—Additional Office Space— annually\$	3,000
The University Demonstration School is an integral part of the College of Education and the teacher training program. For some years there has been a great need for additional space for offices and classrooms. The most economical time to provide such additional space is in connection with the installation of the new roof which will be necessary during the next biennium. Under the head of Roofs in Subdivision A of this memorandum, request is made for funds for the roof.	
18. Hydraulics Laboratory—Flume—Permanent Stairs and Floors— annually\$	4,500
In connection with the experimental work of the Hydraulics Laboratory it is necessary to construct a flume for the study of stream flow, currents and sedimentation. When the present Hydraulics Laboratory was built, a part of the floors and stairs were temporary. They should now be replaced by concrete.	
19. Campus Alterations: Roads, Sidewalks, Lighting, Sewers, Grading— annually\$	18,000
We have 386 acres in the University campus. During the past five years a great deal of work has been done with relief labor. To continue to take advantage of this labor, an annual expenditure of \$18,000 is needed.	
CAPITAL—FIRST UNIT CENTRAL LIBRARY.....\$	300,000
For years the University has been asking for a new library. This is the only university of comparable size and standing that has no library building. Library books are now stored in seventeen different places on the campus. Eighty-five thousand volumes are housed in the old gymnasium on the river bank and are exposed to hazards from fire and water. In the interest of safety alone, to say nothing of educational efficiency, a central library building is the most pressing building need on the program of physical plant development.	

PUBLIC SERVICES—UNIVERSITY HOSPITAL

To maintain the hospital as an up-to-date, efficient service institution for indigent patients and for medical educational purposes, an annual increase is asked of.....\$ 135,000

The developments in medical science continuously demand new devices, practices and methods. For example, developments in the fields of roentgenology, hydrotherapy, and in other areas call for additional equipment. During the current biennium it was necessary to purchase two "iron lungs" to take care of infantile paralysis cases. Moreover, the hospital is now ten years old. This means that during the next biennium it will be necessary to provide for an increasing amount of repair, replacement and renewal of existing equipment. Also, due to a higher wage and salary scale for hospital employees, established during the current biennium, and due to increased prices of certain much used supplies, the operating costs have been increased.

PUBLIC SERVICES—PSYCHOPATHIC HOSPITAL

To improve and extend the service and to meet increased costs of operation, an annual increase is asked of.....\$ 12,000

The Psychopathic Hospital was established eighteen years ago by special act of the Legislature for the purpose of providing specially trained and experienced persons in psychiatric work; also to study incipient cases of mental disease, especially among the young, with a view of preventing chronic insanity and the consequent necessity of permanent commitment in state asylums. The demand for the services of this special type of scientific institution has increased very greatly in recent years. When the hospital was first established, the Legislature appropriated \$108,000 annually for its maintenance. This was cut in 1933 to \$100,000. For the biennium 1937-1939, the amount appropriated was \$104,000 annually. This should be raised to \$116,000 annually if the hospital is to accomplish efficiently and adequately the work for which it was established.

PUBLIC SERVICES—BACTERIOLOGICAL LABORATORY

For maintenance of the work as on the present level, annually....\$ 40,000

By Sections 3952-3953, Iowa Code, 1935, this laboratory was established and its duties prescribed. The statute provides that it shall be a permanent part of the medical college of the State University of Iowa, but that it shall perform certain services for the State Department of Health. For many years the amount appropriated for this laboratory was \$14,555 annually. In 1933 this was cut to \$12,226. For the current biennium, \$40,000 annually was appropriated in order to take care of an enlarged program in connection with the State Department of Health and the Federal Government. This amount should be continued for each year of the next biennium.

SOLDIERS' TUITION

This appropriation to be continued.....No Increase

Since the close of the World War in 1918, the State of Iowa has generously provided a fund to pay part of the tuition of honorably discharged soldiers and sailors of the World War, who were attending the State University of Iowa or the Iowa State College of Agriculture and Mechanic Arts. Last year the sum provided for both institutions was \$1,000 annually. It is recommended that this appropriation be continued.

BRIEF STATEMENTS IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR IOWA
STATE COLLEGE OF AGRICULTURE
AND MECHANIC ARTS

GENERAL STATEMENT

It is hoped that the General Assembly will take into consideration the following facts in passing upon the requests of the Iowa State College for appropriations for the biennium 1939-1941:

1. Total resident enrollment has increased from 4,337 students in 1933-1934 to 7,600 in 1938-1939, a gain of 75 per cent.

2. Resident enrollment is expected to exceed 8,000 in 1939-1940.

3. The number of high school graduates entering college continues to increase and the demands upon the Iowa State College will unquestionably be greater as a result.

4. The number of *freshmen* entering the Iowa State College has increased from 866 in 1933-1934 to 2,008 in 1938-1939.

5. Annual enrollment in short courses has increased from 6,955 to 15,600 in the past five years.

6. The Iowa State College now has the largest enrollment in its history. The increase has been at the rate of more than 600 students a year since 1933.

7. The College has had extreme difficulty in holding the outstanding members of its staff, in attracting able younger scholars, and replacing the men whose distinguished achievements have made the College a leader in its field, but who have been lost because of resignations or retirements.

8. In 1933 the state funds for support and maintenance were cut from \$2,430,000 to \$1,780,000, a decrease of \$650,000, or 27 per cent; resident enrollment fell 27 per cent from the figures for 1930-1931. The College cooperated fully in adjusting its program to this decrease in support.

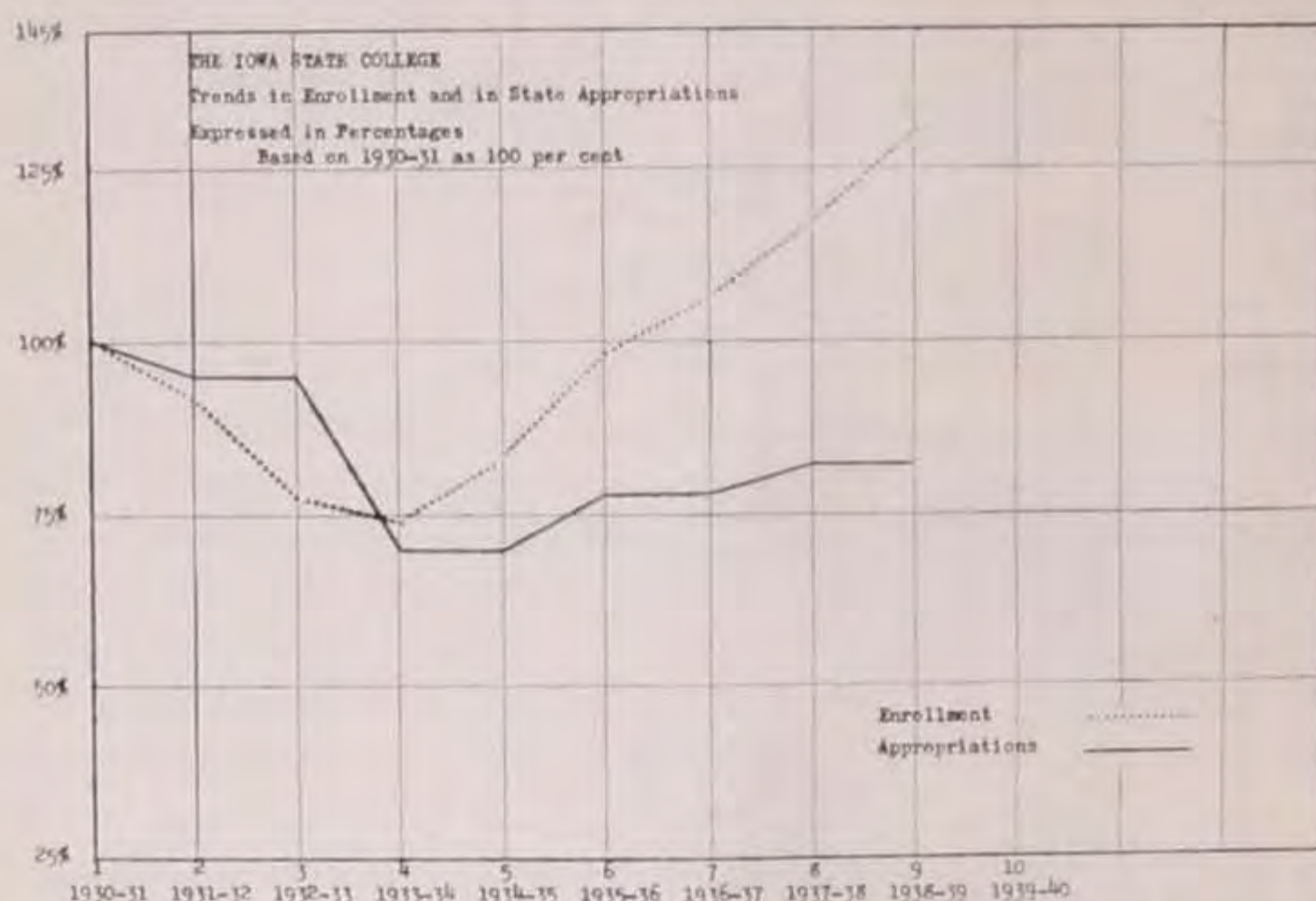
9. Since 1933, resident enrollment has increased 75 per cent; short course enrollment has increased 125 per cent; but state appropriations for all purposes have increased in that time only \$260,000, or 14.5 per cent.

10. The increasing demands upon the Extension Services of the College, from individuals, from agricultural organizations and from industrial groups, have taxed the resources of the Extension staff to the utmost. It is important that additional funds be provided to meet adequately the expanding needs in these fields.

THE IOWA STATE COLLEGE
APPROPRIATIONS REQUESTED OF 48th GENERAL ASSEMBLY

Summary—Annual Basis

	Appropriated 43rd G. A. 1929-1931	Appropriated 45th G. A. 1933-1935	Requested of 47th G. A. 1937-1939	Appropriated 47th G. A. 1937-1939	Requested of 48th G. A. 1939-1941	Increase Over 47th G. A.
I. OPERATING—Salaries, support, maintenance and equipment						
College—General.....	\$ 2,486,000	\$ 1,780,000	\$ 2,640,000	\$ 2,040,000	\$ 2,590,000	\$ 550,000
Soldier Tuition.....	5,000	3,000	2,000	1,000	1,000	
Total Operating.....	\$ 2,491,000	\$ 1,783,000	\$ 2,642,000	\$ 2,041,000	\$ 2,591,000	\$ 550,000
II. REPAIRS, REPLACEMENT AND ALTERATIONS.....	75,000		110,000	110,000	210,000	100,000
III. CAPITAL						
A. New Buildings, Women's Gymnasium.....			200,000		150,000	150,000



11. The research activities of the College, carried on through the Agricultural Experiment Station, the Engineering Experiment Station, the Veterinary Research Institute and the Industrial Science Research Institute, have resulted in many discoveries and improvements of major value to the agricultural and industrial agencies of the state. The importance of this program was never greater than at present, and new problems are constantly arising which demand solution. No better investment can be made for the future welfare of the economic life of Iowa than a reasonable increase in the funds devoted to research.

12. If the requests of the Iowa State College for increased state support and maintenance are allowed, the funds will be used:

- (a) to hold competent instructors, and to employ additional ones to care for the rapidly increasing enrollment;
- (b) to adjust the salaries of the clerical and labor staffs;
- (c) to provide additional supplies and equipment and to meet the additional expenses made necessary by increased personnel, a much larger student body and increased prices;
- (d) to maintain the physical plant in reasonable repair and operating condition;
- (e) to expand the services to the state of the agencies engaged in research and extension activities;
- (f) and otherwise to insure that the instructional service to

the student body, and the many other services to the people of the State of Iowa, are placed on a normal and satisfactory basis.

13. Especial attention is called to the fact that the annual state appropriation for the biennium 1937-1939, \$2,040,000, covers not only the instructional and general program, but also the research and extension activities in agriculture, engineering, home economics and veterinary medicine. The distribution of the appropriation to these three activities was as follows:

Instructional and General.....	\$ 1,473,500
Research	347,300
Extension	219,200
Total	\$ 2,040,000

THE IOWA STATE COLLEGE

Financial Needs for the Biennium 1939-1941

	Operating Salaries, Sup- port Mainte- nance and Equipment	Repairs, Replace- ments and Alterations	Capital (New Buildings)
Annual Appropriation, 1937-1939.	\$ 2,040,000.00	\$110,000.00	
I. Necessary increases for operating salaries, support, maintenance and equipment			
Necessary increases in cost of educational service	\$ 195,000.00		
Adjustments in working hours and wages for labor and clerical staff	\$ 50,000.00		
Additional supplies and current expenses	\$ 95,000.00		
Educational equipment	\$ 85,000.00		
Additional research	\$ 75,000.00		
Necessary expansions of extension activities	\$ 50,000.00		
II. Repairs, replacements and alterations		\$100,000.00	
III. Capital—new buildings			\$150,000.00
Total Annual Requests.....	\$ 2,590,000.00	\$210,000.00	\$150,000.00

NOTE: Items II and III are detailed on the following pages.

IOWA STATE COLLEGE

Requests for Repairs, Replacements, Alterations and Capital
For the Biennium 1939-1941

II. Repairs, Replacements and Alterations:

	1939-1940	1940-1941
One new steam generator.....	\$125,000.00	
One new turbine.....		\$110,000.00
Renovate greenhouses	\$ 20,000.00	\$ 18,000.00
Remodel space vacated by Veterinary Clinic..		\$ 20,000.00
Install temperature controls in buildings....		\$ 10,000.00
Complete Agronomy Laboratory.....	\$ 8,000.00	
Install sprinkler systems in Morrill Hall and Botany Building	\$ 7,000.00	
Build Cheese-curing Room.....		\$ 2,000.00
Deferred Plant Maintenance.....	\$ 50,000.00	\$ 50,000.00
	\$210,000.00	\$210,000.00

III. Capital:

New buildings—Women's Gymnasium.....	\$150,000.00	\$150,000.00
	\$150,000.00	\$150,000.00

EXPLANATION OF REQUESTS
FOR
REPAIRS, REPLACEMENTS AND ALTERATIONS

New Steam Generator.....\$ 125,000

The present steam plant was erected in 1909. The 47th General Assembly appropriated funds to replace two boilers, 28 years old, which had been completely out of commission for several years. Two other boilers, now 25 years old, are in such condition that they must be replaced. The demands upon the steam plant are constantly increasing and the plant is being used to the limit of its capacity. The purchase of another generator is the second step in the program by which it is hoped to put the steam plant in reasonable operating condition over a period of three or four years.

New Turbine\$ 110,000

The new turbine is requested as a necessary supplement to the two electrical generating units now in use. Both of these units are old and are now inadequate to carry the constantly increasing load. Further, it is necessary to provide for continuous electric power in connection with the important and comprehensive program of research and experimentation. By the addition of a third generator provision will be made not only for the increasing electric load, but for releasing one of the old turbines as a stand-by machine in cases of emergency or breakdown.

Renovate Greenhouses\$ 38,000

Extensive greenhouse facilities are essential for the teaching and research programs of the Departments of Agronomy, Horticulture, Botany, Genetics and Entomology. All of the present greenhouses are in poor physical condition. The sum of \$38,000 is requested to provide new heating facilities, repair rotted woodwork, replace glass, and enlarge the oldest greenhouse, which is 35 years old. By this repair program we will be able to get many additional years of service from important buildings which otherwise will soon be beyond repair.

Remodel Space Vacated by the Veterinary Clinic.....\$ 20,000

With the construction of the new Veterinary Clinic, the space originally occupied by the Clinic has been assigned to two other departments in the Division of Veterinary Medicine, which are in need of additional facilities. However, the space must be remodeled in order to be of use. If this is done, we will have a complete and convenient plant for the program in Veterinary Medicine. It is proposed to spend this sum in the construction of new classrooms, a lecture room and to provide essential teaching and research equipment for the Departments of Veterinary Anatomy and Veterinary Pathology.

Install Temperature Controls.....\$ 10,000

Only a few of the College buildings have temperature controls. While janitors in buildings without heat controls are instructed to turn down the heat at night and to turn it on in the morning, there is constant danger in cold weather of closing valves too much, thereby allowing steam pipes and plumbing to freeze; there is equal danger of leaving valves open too much, thereby overheating the buildings when heat is not needed. There is no question about the economy of controlling the temperature of buildings through automatic equip-

ment; on the basis of experience, it is believed that the cost of such controls could easily be saved in four or five heating seasons.

Complete Agronomy Laboratory.....\$ 8,000

The completion of the Agronomy laboratory will enable us to provide facilities for studies in the storage and drying of grain, and space for the housing of machinery used on the Agronomy farm. The studies in storage and drying of grain are being carried on by the Agricultural Experiment Station in cooperation with the U. S. Department of Agriculture, and the work is especially important at this time because of the grain storage program of the Federal Government.

Install Sprinkler Systems in Botany Hall and Morrill Hall \$ 7,000

Botany Hall and Morrill Hall are two of the oldest buildings on the campus. They are not fireproof. While not of great value in themselves, they house two of the important departments of the College. Botany is located in Botany Hall and the Agricultural Extension Service is located in Morrill Hall. In both buildings there are valuable records and much scientific equipment. The College would be seriously handicapped in case of the loss of either of these buildings by fire. It is believed that the installation of sprinkler systems would be a wise investment for the state.

Build Cheese Curing Room.....\$ 2,000

For many years the Iowa State College has taken the lead in the development of the cheese industry in Iowa. New processes are being perfected and new and important types of cheese are being produced. This expenditure involves the insulation of additional cooler and storage space for the development and curing of cheeses.

Deferred Plant Maintenance—each year.....\$ 50,000

The physical plant, exclusive of grounds and equipment, is valued at more than \$10,000,000. There are 70 buildings in service, ranging in age from 2 to 60 years. Due to restricted budgets since 1933 many items of normal maintenance have been deferred. These items include such work as painting and glazing, repair and renewal of electrical services and equipment, repair and replacement of plumbing and heating fixtures, repair of roofs, gutters and coping, pointing stone work, replacing floors in old buildings and renovating and remodeling classrooms and laboratories. For this essential work an additional appropriation of \$50,000 is requested.

NEW BUILDING

Women's Gymnasium.....\$ 300,000

The destruction of Margaret Hall by fire in the early Spring of 1938 left the College without facilities for the program of Physical Education for women. Even before the fire, the facilities were inadequate at best, and requests were presented to the last four General Assemblies to remedy the situation.

Since 1933 the enrollment of women has increased from 770 to 1,800. With so many girls on the Campus adequate provision for their health and systematic exercise is certainly of paramount importance.

The problem has now become so urgent that all other building requests have been postponed in order that the need for the Women's Gymnasium may be properly emphasized.

To erect a suitable building for this purpose, the sum of \$150,000 for each year of the biennium 1939-1941 is requested.

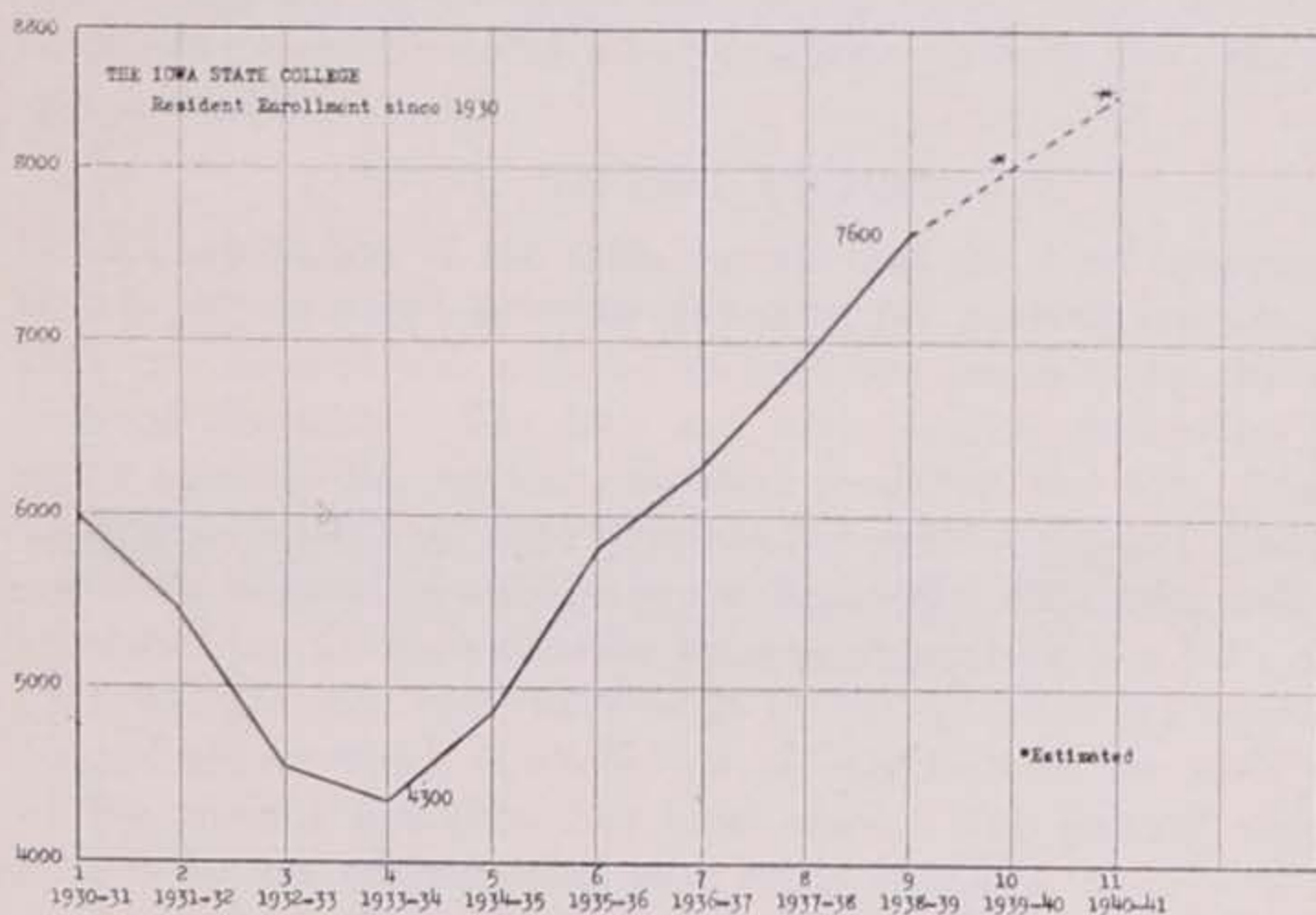
LEGISLATIVE APPROPRIATIONS

Year	Current Support	Resident Enrollment	Short Courses
1930-1931	\$2,486,000	5,897	7,856
1931-1932	2,433,000	5,427	5,614
1932-1933	2,433,000	4,532	3,978
1933-1934	1,780,000	4,337	6,955
1934-1935	1,780,000	4,865	6,559
1935-1936	1,940,000	5,788	4,877
1936-1937	1,940,000	6,266	11,817
1937-1938	2,040,000	6,907	15,644
1938-1939	2,040,000	7,600	16,000
*1939-1940 .....	.....	8,000	16,500
*1940-1941 .....	.....	8,500	17,000

NOTES: 1. In 1933, current support was cut 27 per cent; resident enrollment fell 27 per cent from the figures for 1930-1931. The Board and College authorities cooperated fully in adjusting the program of the College to this drastic decrease in support.

2. Since 1933, resident enrollment has increased 75 per cent; short course enrollment has increased 125 per cent; but state current support has increased in that time only 14.5 per cent.

*Enrollment estimate.



BRIEF STATEMENTS IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE IOWA STATE TEACHERS COLLEGE

The askings of the Iowa State Board of Education for the use and benefit of the Iowa State Teachers College for each year of the biennium that will begin July 1, 1939, are as follows:

I. General Support, which includes salaries, support, maintenance and equipment.....	\$ 680,000
II. Repairs, replacements and alterations.....	10,000
III. Capital Outlay—New buildings, a new hospital and health service building.....	70,000
Grand total for all purposes.....	\$ 760,000

The table on the following page shows the appropriations that were made by the 43rd and the 45th General Assemblies; the amount requested of the 47th General Assembly; the amount appropriated by the 47th General Assembly; the recommended appropriations which the Iowa State Board of Education is submitting to the Governor, the Comptroller, and the 48th General Assembly for the support, maintenance, and upbuilding of the Iowa State Teachers College for each year of the coming biennial period; and the amount by which the askings for each year of the coming biennium exceed the actual appropriations made by the 47th General Assembly.

I. GENERAL SUPPORT

An examination of the table reveals that the 43rd General Assembly appropriated \$659,000 annually for general support, and that this amount was reduced to \$480,000 annually by the 45th General Assembly. The 46th and 47th General Assemblies partially restored the radical reduction made by the 45th General Assembly, the annual appropriation for general support voted by the 47th General Assembly being \$623,500. This sum and the receipts from tuition and other sources, amounting to a little more than \$200,000 per year, have made up the total annual income of the college on which the schedule of expenditures for each year of the current biennium has been based. The general support budget for the current fiscal year totals \$825,000.

This budget, however, does not constitute sufficient financial resources with which to operate the college in an effective manner and the State Board of Education is requesting an additional amount of \$56,500 per year from the General Assembly—or a total

THE IOWA STATE TEACHERS COLLEGE
Program of Legislative Askings for the 1939-1941 Biennium

	Amount Appropriated Annually by the 43rd General Assembly	Amount Appropriated Annually by the 45th General Assembly	Amount Requested Annually of the 47th General Assembly	Amount Appropriated Annually by the 47th General Assembly	Amount Requested Annually by the 48th General Assembly	Amount of Increase Over That Appropriated by the Last Legislature
General Support.....	\$ 659,000	\$ 480,000	\$ 680,000	\$ 623,500	\$ 680,000	\$ 56,500
Repairs, Replacements and Alterations.....	15,000				10,000	10,000
Capital Outlay—New Buildings.....	85,000		90,000	50,000	70,000*	20,000
Total.....	\$ 759,000	\$ 480,000	\$ 770,000	\$ 673,500	\$ 760,000	\$ 86,500

*New hospital and health service building.

of \$680,000 annually—for general support. This would constitute an increase of \$21,000 annually over the amount appropriated by the 43rd General Assembly and yet would be \$21,750 less per year than was appropriated by the 41st General Assembly for the 1925-1927 biennial period. The chief reason for requesting this increase in current support funds is the necessity for making salary and wage adjustments.

Below is given a classified list of the employees of the Iowa State Teachers College, who are paid from the General Support Fund, grouped according to types of service. It also shows the average annual salary or wage paid to the workers of each classification.

Types of Service	Number of Staff Members	Average Annual Salary or Wage
Administrative Officers	12	\$3,690 (See Note 1)
Instructional Service (Faculty).....	97	2,369 (See Note 2)
Supervising Critics	42	2,013 (See Note 2)
Librarians	9	2,067
Extension Service	5	2,190 (See Note 2)
Clerical and Stenographic Service....	54	1,132
Maintenance Staff	28	1,556
Heating and Power Plant.....	9	1,514
Janitorial Service	18	1,082
Total	274	

(1) The salary of the President is not included in this average.

(2) The average salaries given for these three groups are salaries for the academic year of nine months. About two-thirds of the members of these three groups (the faculty, supervising critics, and extension workers) are needed each year for summer session instruction. Each individual who serves in the summer session of 12 weeks receives as pay one-third of his salary for the previous academic year of 36 weeks. As a general rule, faculty members serve, and hence are paid, two summers out of three, but such a statement does not give an entirely accurate picture of the situation. Because of the peculiar demands of the summer session, the services of some faculty members are needed every summer whereas the services of others are seldom needed. Besides, the summer session enrollment is gradually decreasing and fewer instructors will be needed with each passing year for this phase of the institution's program. Consequently the typical instructor must become more and more dependent upon his salary for the academic year as his sole source of support.

While there are individual cases in the personnel of each group which merit and necessitate salary and wage adjustments, there are three groups in particular in connection with which salary adjustments need to be made for a large majority of the members. These groups are the teaching faculty, the supervising critics, and the maintenance staff. The teaching faculty is composed of 97 members receiving an average salary for the current academic year of \$2,369; the supervising critics are 42 in number and are being paid

an average salary of \$2,013 for the academic year; the maintenance staff is made up of 28 members, most of whom are skilled workmen or mechanics, receiving an average wage of \$1,556 for the calendar year.

Beginning with the 1933-1934 fiscal year, the salaries of all officers of administration and instruction were reduced twenty per cent and the size of the faculty was decreased by 27 members. Since that time there has been no adjustment of these salary reductions for many staff members. For others there has been a restoration varying in amount from twenty to seventy-five per cent of the original reduction. For the entire teaching staff the percentage would probably average about forty per cent.

In the meantime the cost of living has risen appreciably and new and unexpected demands, such as sales and income taxes, have been made upon an already insufficient income. In spite of the situation in which they have found themselves, members of the faculty have exhibited the finest type of loyalty and devotion to their duties and responsibilities during the entire six-year period.

It should be clearly evident to any thinking individual that an efficient college faculty cannot long be recruited, supported, and retained on an average academic-year salary of \$2,400. Were that the highest professional reward in prospect, able young men and women would not spend seven years of their lives and acquire an indebtedness of several thousand dollars in college and graduate study in preparation for it. It takes very little figuring to demonstrate beyond a shadow of a doubt that with such an income they cannot liquidate college indebtedness, acquire a modest home, maintain a frugal household, raise and educate a son or daughter, enjoy professional contacts, establish a competence, or regard old age with any degree of confidence. The result is that service in a college with such a level of professional existence is viewed only as a stepping stone to other institutions of higher education where rewards are greater and the professional outlook is brighter. The education of teachers, however, is a state obligation and function which deserves far better treatment. The young men and women of Iowa who choose to attend the Iowa State Teachers College to prepare for the teaching profession are entitled to just as efficient and inspiring instruction and to just as fine supplementary facilities as are provided for the young men and women who desire to prepare for the profession of engineering, law, medicine, agriculture, dentistry, nursing or pharmacy. Such a statement is fundamental

and must be accepted by anyone having to do with the allocation and administration of whatever funds Iowa can afford for the support of its program of higher education. Acceptance of this statement of policy means that teaching service in the Iowa State Teachers College must be maintained on a level that will attract competent instructors and make it possible for them to look forward to a life-time service at the institution with a high degree of satisfaction. Only by following such a policy can a professorship at that college be made a position of significance and distinction. Such a policy dictates that the Iowa State Teachers College is entitled to the same generous support as that which is afforded to other state functions. In order to enable such a policy to start functioning, an additional \$30,000 annually is needed in the General Support Fund of the Iowa State Teachers College. This would make possible a reasonable number of salary adjustments for the 97 members of the teaching faculty and the 42 supervising critics.

The other group for which a salary or wage adjustment is needed is what is known as the maintenance staff. This does not include the heating and power plant staff of 9 men nor the janitorial staff of 18 workers. It is composed of 4 electricians, 2 plumbers, 4 steamfitters, 3 carpenters, 3 painters, 4 bus and truck drivers, 3 campus and greenhouse gardeners, and 5 general workers with more than the average amount of skill and experience. Besides the foremen, who receive somewhat better pay, these men are working 50 to 54 hours per week for wages ranging from 45 cents to 60 cents per hour. With the exception of the foremen, they receive no vacations with pay. Most of them have been connected with the college for years and are highly efficient and dependable. Were they to work for contractors on PWA projects they would receive from 90 cents to \$1.25 per hour. And were they to leave the employ of the Iowa State Teachers College it would be an irreparable blow to the efficient and economic maintenance and upkeep of the physical plant. The large majority of these men should be placed on a 44-hour per week basis and their wage rate increased from 5 to 15 cents per hour depending on the technical nature of their trades. It will require an increase of approximately \$3,000 annually in the General Support Fund of the Iowa State Teachers College in order to make this adjustment.

It has been stated heretofore that 27 members of the staff were released at the beginning of the 1933-1934 academic year. While the decreased enrollment at that time made such a move

possible, the enrollment has now practically resumed the pre-depression level with the result that some of these displaced teaching positions must be re-established. One additional teacher is now needed in each of the following departments of instruction: Arts, Commercial Education, Psychology, English, Music, Science and Teaching—a total of seven. At an average salary of \$2,000, these seven replacements will require an increase of \$14,000 in the General Support Fund of the college.

In addition to the salary and wage adjustments and staff replacements described above, the annual cost of which totals \$47,000, increased allowances in the amount indicated are needed for the items listed below:

Salary adjustments for members of the clerical staff and increased stenographic assistance.....	\$ 1,500
Maintenance supplies	2,000
Minor repairs and up-keep.....	6,000
Total	\$ 9,500

In summary, the Iowa State Board of Education is asking for an annual increase of \$56,500 in the appropriations for the general support of the Iowa State Teachers College. This amount is needed for the following purposes:

1. Salary adjustments for the teaching faculty and supervising critics	\$ 30,000
2. Wage increases and shorter hours for members of the maintenance staff	3,000
3. Re-establishment of seven teaching positions displaced by the reduction in legislative appropriations by the 45th General Assembly.....	14,000
4. Salary adjustments for members of the clerical staff and increased stenographic assistance.....	1,500
5. Increased requirements for maintenance supplies.....	2,000
6. Additional funds for physical plant up-keep.....	6,000
Total	\$ 56,500

II. REPAIRS, REPLACEMENTS AND ALTERATIONS

For repairs, replacements and alterations for the coming biennial period, the Iowa State Board of Education is asking \$10,000 annually for the Iowa State Teachers College. This amount is needed for the following projects:

1. General building repairs including removal of skylights and the installation of a new 20-year bonded roof on the Vocational Building, the remodeling of two rooms in the Men's Gymnasium, the remodeling of eight toilet rooms in the Auditorium Building, and the installation of new floors on certain stairs and corridors in the Auditorium and Administration Buildings and in Gilchrist and Central Halls.....	\$ 9,600
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2. Boiler combustion control system for the heating plant to economize on fuel consumption.....	4,800
3. Installation of a primary electric cable from the Heating and Power Plant to the Men's Gymnasium and thence to The Commons Building to complete the electrical service loop, the construction of a new transformer vault at the Men's Gymnasium, and the purchase of new transformers and necessary equipment..	5,600
Total	\$ 20,000

In addition to the above there are visible repair jobs of lesser proportions about the campus which need to be done and which would cost approximately \$13,000. In order to make the program of legislative askings as small as possible, it has been decided that this list of minor repair projects will have to await the consideration of the Governor and the Comptroller prior to the convening of the 49th General Assembly.

The physical plant of the Iowa State Teachers College now has an evaluation of approximately \$3,500,000 of which approximately \$2,300,000 is in buildings and equipment constructed and purchased with appropriated funds. It is considered advisable in most engineering and building circles for a college or university to spend each year about two per cent of the value of its physical plant for repairs and replacements. If this principle is a valid one, it would seem advisable to spend an average of about \$46,000 per year at the Iowa State Teachers College to keep the physical plant in first class order. During the past several years about \$18,000 per year has been spent in general up-keep of a routine nature but major repairs and general improvements have been neglected. It appears therefore that a request for \$10,000 annually at this time is entirely warranted and needs no justification. The 41st and 42nd General Assemblies each appropriated \$10,000 annually for major repairs. The 43rd General Assembly appropriated \$15,000 annually and the 44th General Assembly set aside \$10,000 for each year of the biennium. The 45th General Assembly made no appropriation for this purpose but the 46th General Assembly allocated \$30,000 annually. The 47th General Assembly appropriated \$50,000 annually for "Repairs, Improvements, and Betterments." Thirty thousand dollars of the total of \$100,000 was used for the construction of a new greenhouse laboratory and the remaining \$70,000 is being expended for the remodeling and rehabilitation of the Women's Gymnasium.

III. CAPITAL OUTLAY—NEW BUILDINGS

For the coming biennial period the Board of Education is requesting an annual appropriation for Capital Outlay of \$70,000 in order to construct a new hospital and health service building at the State Teachers College. One of the most important activities which institutions of higher education are sponsoring at the present time is a high type of health service to the student body. Such an activity is especially important and significant in a college dedicated and devoted to the education of teachers. The present facilities for this type of student service are entirely inadequate from the standpoints of size, equipment, and public sanitation.

No institution of higher education at the present time can escape the responsibility for the physical and mental health of its students. In its health program a college should act in loco parentis in a manner more special than in its other activities to insure the better achievements of the purposes for which parents send their children to college. If it is argued this emphasis is unnecessary in the case of those who have passed the year of their minority, the health service is still necessary for attaining the purposes of the institution.

An adequate program of student health service in any college should include the following:

1. **Annual physical examination for all students administered by the institution's health officers.** Colleges long ago discovered that health certificates from the students' family physicians are oftentimes meaningless and unreliable from the standpoint of either thoroughness or accuracy. Careful and accurate records of these physical examinations should be made, filed, studied, and used. These examinations should include laboratory tests such as urinalysis, hemoglobin determinations, tuberculin tests, and Wassermann tests, and also rigid examinations of eyes, ears, nose, throat and teeth. Posture photographs should also be made. In order to administer 3,500 physical examinations per year in an efficient and economical manner the following facilities are needed: dressing rooms, an examining room, a room for making silhouettographs, a large laboratory, and ample space for the handling and filing of records. Physical examinations at the Iowa State Teachers College are now given only to entering students and limited facilities cause these examinations to be more or less perfunctory in nature.
2. **Competent medical advice.** This advice should be based largely upon the results of the annual physical examinations to the end that the student can be relieved of his removable physical shortcomings and imperfections during his college life. Without a comprehensive follow-up program of remedial and corrective therapy, physical examinations are largely futile. Lack of adequate facilities make it impossible to carry on a satisfactory program of remedial health work at the Iowa State Teachers College at the present time.
3. **Adequate facilities should exist for the hospitalization of students, for emergency service, and for major or minor operations.** The hospital should include both general and isolation wards. The present general hospital at the Iowa State Teachers College is an old, brick-veneered

frame building, remodeled for hospital purposes. It houses ten beds, a small X-ray room, an operating room, a kitchen, and dining room. Isolation cases are handled in an old residence located near the general hospital. While the general hospital is not entirely unsatisfactory from the standpoint of size, it is unsanitary, inconvenient as to service, and rates as a fire hazard. The isolation hospital is too small, unsanitary, and depressing.

4. **A comprehensive program of public health touching every part of the campus and the college community.** The student health service should be constructive and preventive as well as corrective. It should inspect the physical condition and natural cleanliness of living quarters in the college residence halls, off-campus rooming houses, of employees who handle food or otherwise come into close contact with students, and of all dining halls, and boarding houses patronized by students. In addition, it should be in a position to inaugurate and carry out general vaccination and inoculation programs in the case of epidemics.

The health service office at the Iowa State Teachers College is located at the present on the first floor of an old residence. It is in no way adequate as the center of a satisfactory program of public health for the institution. No self-respecting community of two thousand people would countenance such a situation as its sole center of public health.

Tentative plans and specifications for this project have been prepared by a competent architect and it has been estimated that a building adequate to house the program of student health service outlined above will cost \$140,000. The building includes:

1. An office, examining room, laboratory and drug room, and extensive filing space for the Health Director, a man.
2. An office, and examining room for the Assistant Health Director, a woman.
3. A dental office and adjoining laboratory.
4. An operating room, surgeon's wash-up room, nurses' work room, and sterilizing room.
5. A room for emergency cases.
6. A large X-ray room with accompanying dark room and film storage room.
7. A living suite for the hospital supervisor and living rooms for three resident nurses, the cook, and the housekeeper.
8. Fourteen private rooms for general hospitalization.
9. Eight private rooms for cases of communicable diseases.
10. Kitchen, dining room, and necessary service and storage rooms.

The careful and serious consideration of the Governor, the Comptroller, and the members of the General Assembly is respectfully requested for this program of legislative askings.

BRIEF STATEMENTS IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE IOWA SCHOOL FOR THE BLIND

	Askings 46th G. A. Annually	Appropriation 46th G. A. Annually	Askings 47th G. A. Annually	Appropriation 47th G. A. Annually	Askings 48th G. A. Annually
I. Salaries, Support and Maintenance.....	\$ 105,000	\$ 105,000	\$ 114,740	\$ 112,000	\$ 130,000
II. Repairs, Replacements and Alterations.....					15,000*
III. Capital Improvements.....	40,000	21,000	31,500	27,500	27,500**

*New boiler and stoker.

**Remodeling and enlargement of gymnasium.

I. Salaries, Support and Maintenance.

The Iowa State Board of Education is asking for \$130,000.00, an increase of \$18,000.00 over the appropriation made by the 47th General Assembly. The increases are intended for the following purposes:

Salaries.

1. Addition to the administrative staff to assist the superintendent in plant and power house maintenance, purchasing and disbursing of supplies, accounting, etc.
2. Adjustment of salaries, particularly in the classification of instructors. Up to this time there has not been enough money to make more than a meager start towards adjusting salaries from the low schedule made necessary by the cut in 1933.

Fuel. Real effort is being made to use more Iowa coal. Experience in burning Iowa coal at this institution has shown it to be a good deal more expensive. Allowance for a sum of between \$4,000 and \$5,000 should be made to cover this additional cost.

Repairs to buildings. A larger sum is needed to overtake the lag in general repairs to buildings and painting. This sum is estimated around \$38,000.00.

Educational supplies. New equipment for the schools dormitories, infirmary and kitchen is needed. Approximately \$4,000.00 has been estimated for that purpose.

- II. The heating equipment at the school for the blind is very unsatisfactory. One of the boilers still in use is of the old hand-fired type that was transferred from the State University several years ago. \$15,000.00 for each year of the biennium is requested for the purpose of replacement with a new boiler and stoker.
- III. A very large proportion of the students of the Iowa School for the Blind have some sight. These and many of the totally blind students find much use for the gymnasium facilities and swimming pool. The old gymnasium used by both the boys and the girls is very small. Request for \$27,500.00 for each year of the biennium to remodel and enlarge that building is made by the Board of Education.

BRIEF STATEMENTS IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE IOWA SCHOOL FOR THE DEAF

	Askings 46th G. A. Annually	Appropriation 46th G. A. Annually	Askings 47th G. A. Annually	Appropriation 47th G. A. Annually	Askings 48th G. A. Annually
I. Salaries, Support and Maintenance.....	\$ 222,250	\$ 207,000	\$ 230,000	\$ 217,000	\$ 230,000
II. Repairs, Replacements and Alterations.....			5,000	8,000	4,000
III. Capital Improvements.....	102,500	15,750			37,500*

*Vocational Instruction Building.

A. SALARIES, SUPPORT, MAINTENANCE AND EQUIPMENT

The school is asking for an increase of \$13,000.00 which amounts to six per cent of its total expenses for operation. The need for this increase lies generally in five directions, namely:

1. Maintenance of Plant.....\$ 2,000.00

There are ten buildings on the campus. It has always been the policy of the school to keep the interior and exterior of these buildings in good condition, and it is to maintain this plan that the proposed sum is set aside.

2. Maintenance of Campus.....1,000.00

During the several years of drought ending in 1938, the grass of the school grounds had practically disappeared. To develop the close-in areas of the campus by way of building good lawns this additional sum should be provided. In addition to improved appearance, there is a very definite health aspect in the matter. Due to a lack of grass in areas near the buildings during the past few years, a great deal of dust arises. We believe this is unhealthful for the pupils and should be remedied.

3. Capital Outlay2,000.00

In an institution as large as the Iowa School for the Deaf, contingencies of an emergency nature infrequently arise. It is from this sum that unforeseen emergencies involving expense for maintenance of equipment would be properly taken care of.

There is need of replacing and adding to our moving picture equipment. The deaf obtain most of their education and pleasure through visual means.

The school possesses two group hearing aids. These amplifiers are used in the class-rooms in the educational process, by children who have sufficient hearing to use them. There is a real need for additional equipment of this character.

The toilet and bathing facilities in the Main Dormitory which houses three hundred students is inadequate. There is urgent need of modernization in this direction. This is not a large item but should be taken care of without delay and the allocation in this division, if made, would make possible the meeting of this requirement.

4. **Placement Service** 2,000.00

There is a definite problem of finding work or employment for the deaf and hard of hearing boys and girls who leave the school. It is believed the school can best provide an employment and follow-up service. The work should be started on a small scale and developed from a careful beginning.

5. **Salaries** 6,000.00

This sum represents a little less than half of the total increase asked for, and is four per cent of the total pay roll of the school. The problem here is three-fold:

- I. To maintain a progressive salary schedule for the faculty in order to keep on the staff teachers of ability and energy.
- II. To raise the minimum paid to domestic and household workers.
- III. To operate a satisfactory salary schedule that will properly encourage and keep on the staff workers of ability and integrity, who have the best interests of the pupils and of the school at heart. The allocation in this area is important and is submitted for your considered judgment.

B. REPAIRS, REPLACEMENTS AND ALTERATIONS\$ 4,000.00

1. **Painting Interior of School Building**

This building is seven years old and the interior has never been painted.

2. **Repairing Approach at Steps of School Building**

Considerable pointing is necessary to preserve the stone work. The steps are in a dangerous condition and should be replaced.

3. **Redecorating School Auditorium**

It has been about fourteen years since this room was decorated. The room gets very hard usage and is used every day for lectures, recreation and for meetings of a general nature, by the whole school.

C. CAPITAL—NEW BUILDING\$ 37,500.00

The school is the only leading school of its kind in the country that has no vocational school building. The learning of a trade is especially important to the deaf. At present about two hundred boys and girls attend vocational classes in the basement of the dormitory, where the light and space are inadequate.

Also, in the event a vocational building is provided, much needed space for recreation will be available to three hundred boys and girls in the rooms now used by the vocational classes. This is also an important need.

STATE UNIVERSITY OF IOWA—SUMMARY OF ATTENDANCE

The following table shows the enrollment in the different colleges and schools of the State University of Iowa for the years indicated:

Academic Year (September-June)	1920- 1921	1921- 1922	1922- 1923	1923- 1924	1924- 1925	1925- 1926	1926- 1927	1927- 1928	1928- 1929	1929- 1930	1930- 1931	1931- 1932	1932- 1933	1933- 1934	1934- 1935	1935- 1936	1936- 1937	1937- 1938
Campus Students—																		
College of Liberal Arts.....	2,886	3,120	3,275	3,397	3,347	3,247	3,320	3,344	3,331	3,186	3,159	2,822	2,586	2,920	3,556	3,653	3,582	3,475
Graduate College.....	265	359	440	493	554	518	600	713	769	743	896	1,056	1,064	990	1,063	1,270	1,405	1,348
College of Engineering.....	415	398	395	352	334	271	296	296	349	409	443	441	379	337	388	415	434	471
College of Law.....	168	205	225	199	207	226	215	216	233	235	229	221	246	230	251	248	243	247
College of Medicine.....	273	313	317	381	413	403	448	465	485	515	403	383	378	355	374	406	404	384
School of Nursing.....	169	157	199	205	266	275	345	357	373	361	319	257	214	210	219	231	254	256
College of Dentistry.....	303	254	286	219	221	249	230	216	194	201	186	178	154	153	149	178	195	151
College of Pharmacy.....	73	84	106	130	123	85	74	100	123	129	114	107	80	83	90	105	101	104
School of Music.....	273	250	227	205	215	213	206	173	154	141	145	123	157	200	242	272	291	260
College of Commerce.....			248	244	236	247	269	275	302	366	413	417	315	307	355	403	471	485
Total without duplicates.....	4,556	4,915	5,445	5,564	5,638	5,454	5,699	5,894	6,094	6,045	6,069	5,772	5,277	5,465	6,310	6,783	6,959	6,771
Non-Campus Students— (Correspondence and projected enrollment)—																		
Graduate College.....	28	25	92	92	111	131	190	299	354	413	496	530	513	554	599	745	819	876
College of Liberal Arts.....	280	243	354	539	848	1,198	1,077	1,105	1,052	1,197	1,211	1,239	1,036	887	760	753	798	811
Total without duplicates.....	308	368	443	629	954	1,315	1,257	1,394	1,389	1,594	1,609	1,758	1,549	1,441	1,359	1,498	1,617	1,687
Total enrollment, academic year without duplicates.....	4,864	5,283	5,856	6,151	6,550	6,707	6,912	7,232	7,427	7,562	7,725	7,470	6,775	6,863	7,624	8,237	8,497	8,361

Summer Session:																		
Campus Students—																		
College of Liberal Arts.....	659	773	1,113	1,162	1,320	1,292	1,199	1,323	1,312	1,082	997	989	809	576	649	703	774	548
Graduate College.....	392	587	599	861	994	1,057	1,138	1,311	1,530	1,651	1,868	2,052	1,847	1,362	1,644	1,968	2,364	1,925
College of Engineering.....		19				4	3	9	17	17	35	52	46	38	32	45	40	39
College of Law.....				37	31	50	64	57	55	51	58	102	102	82	114	116	101	92
College of Medicine.....	27	33	25	25	68	11	29	50	45	69	15	7	6	7	7	5	4	5
School of Nursing.....	126	111	125	175	256	202	190	260	248	240	228	204	173	151	149	156	162	176
College of Dentistry.....	15	26	8	11	18	7	10	17	8	3	12	7	8	8	14	21	7	5
College of Pharmacy.....		1	1					3		8	14	9	18	9	12	17	18	8
College of Commerce.....										54	123	113	120	108	47	51	71	33
School of Music.....	60	60	72	102	110	118	119	115	110	141	51	96	80	47	135	163	201	170
†Library Training.....	27	38	35	42	44	47	57	58	60	52	39	27	35				43	
†Lakeside Laboratory.....	21	20	8	14	10	7	6	3	5	12	18	21	17	14	7	28	29	25
Total without duplicates.....	1,306	1,575	1,898	2,267	2,632	2,671	2,694	3,078	3,263	3,211	3,322	3,499	3,053	2,255	2,649	3,072	3,532	2,844
Non-Campus Students— (Correspondence and projected enrollment)—																		
Graduate College.....	26	6	31	31	103	52	74	118	203	193	268	365	397	427	446	496	527	628
College of Liberal Arts.....	190	205	244	426	655	899	1,012	1,119	1,235	1,110	1,198	1,271	1,108	987	752	755	767	875
Total without duplicates.....	216	211	275	457	755	949	1,083	1,235	1,429	1,299	1,466	1,634	1,505	1,414	1,198	1,251	1,294	1,503
Total enrollment, Summer Session without duplicates.....	1,420	1,747	2,075	2,619	3,185	3,434	3,637	4,085	4,473	4,326	4,629	4,926	4,367	3,535	3,718	4,186	4,683	4,156
Total enrollment for entire year without duplicates.....	5,345	5,973	*6,837	7,423	8,011	8,300	8,679	9,249	9,685	9,703	9,900	9,902	8,877	8,415	9,402	10,208	10,886	10,249

The above table is rearranged from that appearing in previous reports so as to distinguish campus from non-campus students for each session.

*These totals represent a correction of totals printed in previous reports. The remaining totals agree with previous reports.

†Library Training and Lakeside Laboratory enrollment are also regularly included in the Colleges of Liberal Arts and Graduate figures.

IOWA STATE COLLEGE—SUMMARY OF ATTENDANCE

Table I shows the enrollment in each of the divisions of the Iowa State College of Agriculture and Mechanic Arts and the attendance in Summer Schools and Winter Short Courses, for each year since July 1, 1920.

TABLE I

	1920- 1921	1921- 1922	1922- 1923	1923- 1924	1924- 1925	1925- 1926	1926- 1927	1927- 1928	1928- 1929	1929- 1930	1930- 1931	1931- 1932	1932- 1933	1933- 1934	1934- 1935	1935- 1936	1936- 1937	1937- 1938
Division:																		
Agriculture.....	1,468	1,353	1,413	1,293	1,290	1,357	1,343	1,277	1,248	1,285	1,312	1,054	871	903	1,169	1,517	1,635	1,773
Engineering.....	1,243	1,224	1,211	1,266	1,268	1,324	1,384	1,511	1,522	1,633	1,753	1,617	1,279	1,204	1,201	1,351	1,461	1,712
Industrial Science.....	302	345	400	471	549	647	713	732	660	649	628	661	665	745	829	973	937	1,008
Home Economics.....	797	922	1,052	1,070	1,153	1,066	1,272	1,210	1,115	1,147	1,060	981	827	830	918	1,078	1,251	1,468
Veterinary Medicine.....	98	90	89	95	94	99	115	125	160	200	251	188	163	154	158	205	210	230
School of Music.....	228	167	124	147	155	97	149	80	151	162	126	110	77	64	90	154	201	191
Total, academic year including duplicates.....	4,136	4,101	4,289	4,342	4,509	4,590	4,976	4,935	4,856	5,076	5,130	4,611	3,882	3,900	4,365	5,278	5,695	6,382
Duplicates.....	291	231	211	195	177	130	145	95	129	176	127	113	76	63	95	146	165	175
Total, academic year excluding duplicates.....	3,845	3,870	4,078	4,147	4,332	4,460	4,831	4,840	4,727	4,900	5,003	4,498	3,806	3,837	4,270	5,132	5,530	6,207
Short courses.....	1,232	2,005	2,494	2,946	3,351	5,423	5,908	6,756	2,808	4,310	7,856	5,614	3,978	6,955	6,559	4,877	11,817	15,644
Summer session.....	1,088	2,112	2,154	2,144	2,119	1,985	1,894	2,285	2,323	2,119	2,288	2,272	1,891	1,308	1,435	1,733	1,878	1,821
Total for entire year in- cluding duplicates.....	6,165	7,987	8,726	9,237	9,802	11,818	12,633	13,881	9,858	11,329	15,147	12,384	9,675	12,100	12,264	11,742	19,225	23,672
Duplicates.....	596	1,710	1,608	1,642	1,507	1,274	1,419	1,356	1,393	1,284	1,394	1,343	1,165	808	840	1,077	1,142	1,121
Net total for entire year.....	5,569	6,277	7,118	7,595	8,295	10,544	11,214	12,525	8,465	10,045	13,753	11,041	8,510	11,292	11,424	10,665	18,083	22,551

The above figures do not include world war veterans whose instruction was paid for by the federal government. See Table III.

Table II is another distribution of enrollment showing the number of graduate students, collegiate students, unclassified students and non-collegiate students for the same years.

TABLE II

	1920- 1921	1921- 1922	1922- 1923	1923- 1924	1924- 1925	1925- 1926	1926- 1927	1927- 1928	1928- 1929	1929- 1930	1930- 1931	1931- 1932	1932- 1933	1933- 1934	1934- 1935	1935- 1936	1936- 1937	1937- 1938
Graduate Students.....	200	390	370	331	398	387	465	450	392	478	523	552	532	436	429	530	514	578
Collegiate (regular).....	3,220	3,232	3,432	3,493	3,513	3,644	3,862	3,963	3,981	4,130	4,267	3,819	3,121	3,215	3,622	4,300	4,642	5,229
Special, irregular.....	105	138	115	58	86	24	43	52	81	74	59	56	51	53	49	65	74	122
Non-collegiate.....	383	165	248	313	357	438	458	402	251	232	155	74	50	80	96	148	158	142
Total.....	3,908	3,934	4,165	4,195	4,354	4,493	4,828	4,867	4,705	4,914	5,004	4,501	3,754	3,784	4,196	5,043	5,388	6,071
Music Students.....	228	167	124	147	155	97	149	80	151	162	126	110	77	64	90	154	201	191
Short Courses.....	1,232	2,005	2,494	2,946	3,351	5,423	5,908	6,756	2,808	4,310	7,856	5,614	3,978	6,955	6,559	4,877	11,817	15,644
Summer School Students.....	1,088	2,112	2,154	2,144	2,119	1,935	1,894	2,285	2,323	2,119	2,288	2,272	1,891	1,308	1,435	1,733	1,878	1,821
Total, including dupli- cates.....	6,456	8,218	8,937	9,432	9,979	11,948	12,779	13,988	9,987	11,505	15,274	12,497	9,700	12,111	12,280	11,807	19,284	23,727
Total less duplicates.....	5,569	6,277	7,118	7,595	8,295	10,544	11,214	12,525	8,465	10,045	13,753	11,041	8,510	11,292	11,424	10,665	18,083	22,551

The above figures do not include world war veterans whose instruction was paid for by the federal government. See Table III.

TABLE III

	1920-1921	1921-1922	1922-1923	1923-1924	1924-1925	1925-1926	1926-1927	1927-1928
Total, without Veterans' Bureau Students.....	5,569	6,277	7,118	7,595	8,295	10,544	11,214	12,525
Veterans' Bureau Students.....	634	819	648	424	180	27	1	1
Grand Total, net.....	6,203	7,096	7,766	8,019	8,475	10,571	11,215	12,526

IOWA STATE TEACHERS COLLEGE—SUMMARY OF ATTENDANCE

The following table shows the enrollment in the different courses of the Iowa State Teachers College and the attendance in Summer Schools for the years indicated.

	1922- 1923	1923- 1924	1924- 1925	1925- 1926	1926- 1927	1927- 1928	1928- 1929	1929- 1930	1930- 1931	1931- 1932	1932- 1933	1933- 1934	1934- 1935	1935- 1936	1936- 1937	1937- 1938
College graduates.....	14	21	28	17	21	15	17	22	36	37	24	20	21	22	22	27
College courses.....	2,231	2,729	2,902	2,941	2,797	2,618	2,387	2,481	2,446	2,366	1,823	1,741	1,789	2,003	2,095	2,103
Special students, past 21 years of age (non-collegiate).....	10	35	58	36	38	20	13	8	8	4	8	8	4	3	16	6
Special music students, past 16 years of age (non-collegiate).....											2	3	4	17	6	13
Normal courses (not high school graduates).....	257	148	90	53	32	21	31	30	6							
Total fall, winter, and spring terms, not including duplicates.....	2,512	2,933	3,078	3,047	2,888	2,674	2,448	2,551	2,496	2,407	1,857	1,772	1,818	2,045	2,139	2,149
Summer school including extension summer schools.....	5,027	4,582	4,987	4,884	3,923	3,619	3,697	3,219	2,973	2,614	1,954	1,190	1,513	1,741	1,913	1,886
Non-resident credit work.....	643	632	643	704	522	641	510	325	261	324	256	146	138	126	204	192
Grand total enrollment without duplicates.....	7,472	7,337	7,797	7,636	6,571	6,187	5,939	5,422	5,123	4,764	3,624	2,804	3,183	3,560	3,886	3,870
Training School Department:																
Campus training school.....	552	449	462	426	401	395	327	326	402	374	351	357	395	415	459	439
East Waterloo, West Waterloo, Cherokee, Jesup, Shenandoah, Hud- son, Mason City—lower and inter- mediate grades.....	282	475	695	561	1,033	847	853	625	1,064	1,420	1,525	1,334	1,083	999	997	818
Cedar Heights—Kindergarten.....										9	8					
Cherokee—kindergarten.....														68	70	65
Hudson—high school.....														60	76	79
East Waterloo, West Waterloo— junior high school.....																
Rural demonstration schools (affiliated).....	62	80	33	50	106	133	125	120					222	361	312	354
Consolidated schools (two) (affiliated).....	610	634	599	612	656	662	650	654	92	71	79	18	16	16	12	15

STATE UNIVERSITY OF IOWA—SUMMARY OF ATTENDANCE

This table shows the enrollment in each of the colleges and schools of the State University of Iowa on November 1st, and the attendance in Summer Schools, for the years 1920, 1922, 1924, 1926, 1928, 1930, 1932, 1934, 1936, and 1938.

	Nov. 1, 1920	Nov. 1, 1922	Nov. 1, 1924	Nov. 1, 1926	Nov. 1, 1928	Nov. 1, 1930	Nov. 1, 1932	Nov. 1, 1934	Nov. 1, 1936	Nov. 1, 1938
First semester:										
Campus students—										
College of Liberal Arts.....	2,793	3,117	3,165	3,109	3,122	2,937	2,433	3,312	3,387	3,302
Graduate College.....	186	384	470	498	664	778	952	864	1,270	1,292
College of Engineering.....	412	389	324	285	329	420	360	360	404	460
College of Law.....	162	222	203	213	225	223	238	245	239	242
College of Medicine.....	262	304	398	428	472	391	374	370	397	326
School of Nursing.....	146	174	230	286	354	306	198	211	252	231
College of Dentistry.....	303	282	219	229	192	181	149	147	191	123
College of Pharmacy.....	70	104	119	75	119	110	75	87	96	117
School of Music.....		132	184	173	131	125	133	189	240	*
College of Commerce.....		234	214	254	279	370	289	307	438	467
Total without duplicates.....	4,334	5,212	5,341	5,730	5,752	5,720	5,015	5,866	6,645	6,504
Off-Campus students (Correspondence and projected enrollment)—										
Graduate College.....	25	82	92	104	244	206	373	395	562	775
College of Liberal Arts.....	129	182	423	818	725	858	813	555	589	888
Total without duplicates.....	154	264	514	921	967	1,064	1,185	950	1,151	1,663
Total enrollment first semester without duplicates.....	4,488	5,475	5,854	6,291	6,711	6,742	6,197	6,816	7,796	8,201
Summer Session:										
Campus students.....	1,306	1,898	2,632	2,694	3,263	3,322	3,053	2,650	3,533	2,983
Off-Campus students.....	216	275	755	1,089	1,429	1,466	1,505	1,191	1,287	1,561
Total enrollment summer session without duplicates.....	1,420	2,075	3,185	3,637	4,473	4,629	4,367	3,715	4,677	4,350
Total enrollment to Nov. 1 without duplicates.....	5,235	6,528	7,530	8,215	9,163	9,274	8,431	8,743	10,289	9,973
Total enrollment for entire year without duplicates.....	5,345	6,837	8,011	8,600	9,705	9,900	8,877	9,402	10,249	
Estimated enrollment for the year 1938-1939.....										10,400

*Students enrolled for music courses as a part of their regular college work counted in the college in which they are enrolled. Additional music students of non-collegiate grade distributed as follows:

Summer Session 1938.....	270
First semester 1938-1939.....	38
Total without duplicates.....	292

IOWA STATE COLLEGE—SUMMARY OF ATTENDANCE

The following table shows the enrollment in the different divisions of the Iowa State College on November 1st, and attendance in Summer Schools for the years 1920, 1922, 1924, 1926, 1928, 1930, 1932, 1934, 1936, and 1938.

	Nov. 1, 1920	Nov. 1, 1922	Nov. 1, 1924	Nov. 1, 1926	Nov. 1, 1928	Nov. 1, 1930	Nov. 1, 1932	Nov. 1, 1934	Nov. 1, 1936	Nov. 1, 1938
Division:										
Agriculture.....	1,074	1,050	998	990	939	995	774	935	1,369	1,532
Engineering.....	1,042	1,130	1,173	1,256	1,370	1,608	1,200	1,109	1,367	1,849
Home Economics.....	760	950	1,015	1,063	1,050	1,024	790	837	1,186	1,579
Industrial Science.....	232	338	449	565	564	524	544	733	782	926
Veterinary Medicine.....	94	84	89	106	146	240	157	147	211	239
School of Music.....	110	94	98	80	103	74	52	87	124	91
Total, academic year to November, including duplicates.....	3,312	3,646	3,822	4,060	4,172	4,465	3,517	3,848	5,039	6,216
Duplicates.....	208	154	122	100	97	95	49	53	92	99
Total, academic year to November, not including duplicates.....	3,104	3,492	3,700	3,960	4,075	4,370	3,468	3,795	4,947	6,117
Summer session.....	1,088	2,154	2,119	1,894	2,323	2,288	1,891	1,435	1,901	2,129
Total enrollment for entire year, not including duplicates.....	5,017	5,313	5,219	5,431	5,657	5,897	4,532	4,865	6,266	
Enrollment to November 1, 1938.....										7,002
Estimated enrollment for 1938-1939.....										7,500
Graduate Students.....	110	269	296	317	304	422	441	346	409	496
Collegiate (Regular).....	3,548	3,161	3,238	3,469	3,553	3,828	2,926	2,303	4,336	5,460
Special, Irregular.....	44	61	58	24	76	34	30	22	36	51
Non-Collegiate.....	22	61	132	170	84	34	30	48	72	19
	3,724	3,552	3,724	3,980	4,017	4,318	3,427	3,719	4,853	6,026
Music students.....	110	94	98	80	103	74	52	87	124	91
Short courses.....	498	2,005	2,946	5,423	6,756	4,310	5,614	6,955	4,877	15,644
Summer school students.....	1,088	2,154	2,119	1,894	2,323	2,288	1,891	1,435	1,901	2,129

The above figures do not include World War veterans whose instruction was paid for by the federal government.

IOWA STATE TEACHERS COLLEGE—SUMMARY OF ATTENDANCE

The following tables shows the enrollment in the different courses of the Iowa State Teachers College on November 1st, and attendance in Summer Schools for the years 1922, 1924, 1926, 1928, 1930, 1932, 1934, 1936, and 1938.

	Nov. 1, 1922	Nov. 1, 1924	Nov. 1, 1926	Nov. 1, 1928	Nov. 1, 1930	Nov. 1, 1932	Nov. 1, 1934	Nov. 1, 1936	Nov. 1, 1938
*College graduates.....	8	6	9	6	16	13	10	11	11
College courses.....	1,862	2,524	2,373	2,049	2,144	1,539	1,525	1,852	1,900
Special and unclassified students.....	15	24	31	12	5	8	7	8	15
Normal courses (not high school graduates).....	197	72	27	15					
Total academic year, Sept. 1 to Nov. 1, not including duplicates.....	2,082	2,626	2,440	2,082	2,165	1,560	1,542	1,871	1,926
Summer school, including extension summer schools.....	5,028	5,013	3,924	3,696	2,973	1,954	1,507	1,913	1,724
Non-resident credit work.....	500	394	327	289	133	172	87	214	171
Total academic year, June 1 to Nov. 1, excluding duplicates.....	†6,610	†7,378	†5,839	†5,315	†4,711	†3,303	2,893	3,652	3,465
Estimated enrollment for the year 1938-1939, not including non-resident credit work.....									3,700
Training School Department:									
Campus Training School.....	415	424	322	389	399	378	395	459	420
Waterloo and Cherokee—lower grades.....	†195	†492							
East Waterloo, West Waterloo, Cherokee, Jesup, Shenandoah, Hudson, Mason City, Cedar Heights.....			786	906	1,181	1,512	1,305	1,413	1,082
Rural Demonstration Schools.....	75	33	67	120	95	83	16	12	10
Consolidated Schools.....	596	634	621	705	88	Included Above	Included Above	Included Above	

*This shows the number of students in attendance who have college degrees.

†Exclusive of credit extension enrollment after September 1.

‡Each of these schools has been affiliated with the Teacher Training Department at some time during the years covered by this report.

IOWA SCHOOL FOR THE BLIND—ENROLLMENT

The following table shows the enrollment of students in the Iowa School for the Blind for the years indicated:

1918-1919	109
1919-1920	110
1920-1921	107
1921-1922	114
1922-1923	116
1923-1924	113
1924-1925	124
1925-1926	135
1926-1927	136
1927-1928	144
1928-1929	142
1929-1930	140
1930-1931	153
1931-1932	160
1932-1933	173
1933-1934	179
1934-1935	182
1935-1936	189
1936-1937	193
1937-1938	190

ENROLLMENT

November 1, 1918	98
November 1, 1920	99
November 1, 1922	107
November 1, 1924	119
November 1, 1926	130
November 1, 1928	131
November 1, 1930	144
November 1, 1932	167
November 1, 1934	181
November 1, 1936	186
November 1, 1938	185

IOWA SCHOOL FOR THE DEAF—ENROLLMENT

The following table shows the enrollment of students in the Iowa School for the Deaf for the years indicated:

1918-1919	181
1919-1920	212
1920-1921	211
1921-1922	231
1922-1923	252
1923-1924	292
1924-1925	312
1925-1926	302
1926-1927	309
1927-1928	321
1928-1929	321
1929-1930	343
1930-1931	348
1931-1932	373
1932-1933	391
1933-1934	393
1934-1935	390
1935-1936	392
1936-1937	396
1937-1938	385

ENROLLMENT

November 1, 1918.....	164
November 1, 1920.....	185
November 1, 1922.....	237
November 1, 1924.....	294
November 1, 1926.....	295
November 1, 1928.....	310
November 1, 1930.....	335
November 1, 1932.....	370
November 1, 1934.....	374
November 1, 1936.....	380
November 1, 1938.....	375

STATISTICAL REPORT

CENTRAL OFFICE

Iowa State Board of Education

Des Moines

For Period Ending June 30, 1938

PERMANENT ENDOWMENT FUND OF THE STATE UNIVERSITY OF IOWA

A complete report regarding loans which the Finance Committee has made out of the Permanent Endowment Fund of the State University of Iowa and investments in United States Government Bonds, Iowa Primary Road Bonds, and other bonds, is given in the report of the Treasurer of that institution published in this report. (See pages 160 and 268.)

PERMANENT ENDOWMENT FUND OF THE IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

The Permanent Endowment Fund of the Iowa State College of Agriculture and Mechanic Arts, as reported at the close of the preceding biennial period, stood as follows:

Loans in force, June 30, 1936.....	\$685,194.52
Cash in hands of State Treasurer, June 30, 1936.....	10,134.90
Cemetery Fund	49.30
Total Endowment Fund, June 30, 1936.....	\$695,378.72

During the biennial period that ended June 30, 1938, the movement of this fund has been as follows:

Loans in force, June 30, 1936.....	\$685,194.52
Loans paid during biennium that ended June 30, 1938..	83,602.72
	\$601,591.80
Investments in farm loans and Primary Road Bonds during the biennium that ended June 30, 1938.....	73,315.95
Cash in hands of State Treasurer, June 30, 1938....	20,470.97
Total Endowment Fund, June 30, 1938.....	\$695,378.72

The farms indicated by loan numbers have come into the possession of the Iowa State Board of Education by foreclosures and deeds, and are carried in the Endowment Fund in the amount of the loan:

Loan Number	Amount
1103	\$ 5,500.00
1159	18,000.00
1167-1168	28,000.00
1160	6,500.00
1188	14,800.00
1178	16,900.00
1185	13,000.00
1190	25,000.00
1199	14,000.00
1204	13,000.00
1208	5,000.00
1152	15,000.00
1197	14,000.00

The deeds are filed in the Land Department of the State House.

SECURITIES BELONGING TO THE IOWA STATE COLLEGE

The following is a report of the trust funds and investments belonging to the Iowa State College of Agriculture and Mechanic Arts:

Name of Fund	Amount
Geo. W. Catt Fund.....	\$100,010.00
Maria M. Roberts Fund.....	10,000.00
Stanton Estate Fund.....	19,000.00
Auxiliary Enterprises	26,000.00
College Book Store Fund.....	20,000.00

Frances A. Sheldon Fund.....	2,000.00
Marston Memorial Prize Fund.....	1,000.00
Contingency Fund	1,200.00
George I. Miller Student Loan Fund.....	10,000.00
Student Organization Funds.....	18,600.00
Temporary Investments	24,000.00

Total trust funds and investments, June 30, 1938.....\$231,810.00

SECURITIES BELONGING TO THE IOWA STATE TEACHERS COLLEGE

The following is a report of the securities belonging to the Iowa State Teachers College on June 30, 1938:

U. S. Treasury Bonds.....	\$ 3,600.00
U. S. Treasury Bonds.....	900.00
Wapello County Primary Road Bonds.....	5,000.00
Appanoose County Primary Road Bonds.....	5,000.00
Buchanan County Primary Road Bonds.....	5,000.00
Fremont County Primary Road Bonds.....	5,000.00
Henry County Primary Road Bonds.....	15,000.00
Elmer E. Bartlett Scholarship Debate Fund.....	100.00

Total Securities, June 30, 1938.....\$ 39,600.00

SECURITIES BELONGING TO THE IOWA SCHOOL FOR THE BLIND

The following is a report of the securities belonging to the Iowa School for the Blind on June 30, 1938:

Cass County Primary Road Bond, Student Work Fund.....	\$ 1,000.00
Cass County Primary Road Bond, Allbright Memorial Fund.....	1,000.00
Lee County Primary Road Bond, Chas. E. Wilkey Memorial Fund...	2,000.00
Story County Refunding Bond, Lucy Hempstead Fund.....	1,000.00

Total Securities, June 30, 1938.....\$ 5,000.00

OFFICE OF THE IOWA STATE BOARD OF EDUCATION

The per diem, salaries, traveling and miscellaneous expenses of the Iowa State Board of Education and the employees for the biennial period that ended June 30, 1938, were as follows:

Board Members, Per Diem and Expenses

To Whom Paid	President's Office Expense	Per Diem	Traveling Expenses	Total
George T. Baker, President.....	\$ 600.00	\$ 930.00	\$ 516.42	\$ 2,106.42
Anna B. Lawther.....		740.00	344.20	1,084.20
Thos. W. Keenan.....		900.00	958.72	1,858.72
J. H. Anderson.....		570.00	505.90	1,075.90
Henry C. Shull.....		550.00	645.98	1,195.98
Harry M. Neas.....		530.00	356.33	886.33
S. J. Galvin.....		1,060.00	1,145.16	2,205.16
Cora E. Simpson.....		1,200.00	742.77	1,942.77
John P. Wallace.....		1,150.00	744.31	1,894.31
W. Earl Hall.....		140.00	173.11	313.11
Richard H. Plock.....		370.00	400.95	770.95
Totals.....	\$ 600.00	\$ 8,140.00	\$ 6,533.85	\$ 15,333.85

Finance Committee, Salaries and Expenses

To Whom Paid	Salaries	Traveling Expenses	Total
W. R. Boyd, Chairman.....	\$ 5,800.00	\$ 2,358.10	\$ 8,158.10
W. H. Gemmill, Secretary.....	1,650.00	459.48	2,109.48
M. R. Pierson, Secretary.....	4,050.00	1,373.02	6,023.02
W. G. Noth.....	5,800.00	1,442.11	7,242.11
W. G. Noth, recording fees for releases of mortgages, Permanent Endowment Fund.....	6.20		6.20
Totals.....	\$ 17,000.20	\$ 5,632.71	\$ 23,538.91

Office Employees, Salaries and Expenses

To Whom Paid	Salaries	Expenses	Total
Helen M. Lenihan, Chief Clerk and Secretary.....	\$ 3,425.00	\$ 22.35	\$ 3,447.35
Mildred Grabill, Statistical Clerk.....	2,600.00	3.61	2,603.61
Alice Fitzgerald, Stenographer.....	2,570.00		2,570.00
Lucy M. Coyne, Stenographer.....	2,322.58		2,322.58
Jean Park, Stenographer.....	37.50		37.50
Totals.....	\$ 10,955.08	\$ 25.96	\$ 10,981.04

Compulsory Education, Salary and Expenses

To Whom Paid	Salary	Traveling Expenses	Total
Mrs. E. C. Evans, State Agent.....	\$ 2,000.00	\$ 3,510.07	\$ 6,410.07

Miscellaneous Office Expenses

	Paid by Executive Council	Paid by Printing Board	Paid by Board of Education	Total
Postage.....	\$ 1,348.46			\$ 1,348.46
Paper and general office supplies.....	429.51			429.51
Sundries.....	13.06			13.06
Express and freight.....	44.87			44.87
Telegrams.....	17.11			17.11
Telephone toll service.....	1,013.30			1,013.30
Furniture, typewriters and special supplies.....	425.90		\$ 515.93	941.83
Printing, binding, etc.....		\$ 3,201.44		3,201.44
Totals.....	\$ 3,292.21	\$ 3,201.44	\$ 515.92	\$ 7,009.57

AID FOR DEAF

Day Schools

The 37th General Assembly that convened in January, 1917, enacted a law authorizing school corporations to provide education for deaf children. Section 3 of that act is as follows:

"State board of education to supervise. That when any school corporation shall elect to proceed under the provisions of this act it shall, through its proper officers, communicate that fact to the state board of education, and the state board of education shall have general supervision of all matters arising under this act, and no instructor shall be appointed hereunder and no courses or methods of instruction shall be installed hereunder without the approval of such state board of education."

That section has been in effect continuously since July 1, 1917.

The measure provided that any school corporation that would comply with the provisions of the act should be given state aid for each deaf child between certain ages. A part of section 4349 of the Code, 1935, is as follows:

"State aid—amount. To any school corporation providing such instruction and complying with all of the provisions of this chapter there shall be granted and paid as hereinafter provided state aid in an amount to be computed at twenty dollars for each month that each child not more than sixteen years of age is instructed under the provisions of this chapter."

The following report contains the names of the cities that maintained day schools for deaf children during the school years 1936-1937 and 1937-1938, respectively, the number of children enrolled in each and the amount of state aid:

Names of cities	Number of deaf pupils enrolled	Number of teachers employed	Amount of state aid
School Year 1936-1937			
Davenport	25	3	\$ 2,996.00
Des Moines*	23	3	3,670.00
Sioux City	12	1	1,623.00
Webster City*†	15	1	1,005.00
Fort Madison*	26	1	434.00
	101	9	\$ 9,728.00
School Year 1937-1938			
Davenport	22	3	\$ 3,480.00
Des Moines*	24	3	4,390.00
Sioux City	12	1	1,061.26
Fort Madison*	29	1	1,130.96
	87	8	\$ 10,062.22

*Some of the pupils attended only part time.

†Webster City did not maintain a day school for deaf pupils during the year 1937-1938.

SCHOLARSHIP AID

1937-1938\$ 59.00

AID FOR BLIND

The 41st General Assembly made an appropriation "for the purpose of aiding students who are blind and who are regularly enrolled students taking any course of study, profession, art or science in any university, college, conservatory of music, normal, professional or vocational school, approved by the State Board of Education, and who are residents of the State of Iowa, and to assist them in defraying their necessary expenses including the expenses of a reader or assistant," with the understanding that the money "shall be granted only to worthy students who are not able, or whose parents are not able to provide the means for continuing their study in any of the institutions above mentioned."

During the biennium that ended June 30, 1938, scholarship aid has been approved as follows:

Year	Number of Students	Amount of State Aid
1936-1937	28	\$ 7,540.65
1937-1938	22	5,384.82

MAINTENANCE OF ROADS

During the biennium that ended June 30, 1938, the following amounts were expended for the maintenance of roads at the state educational institutions:

State University, Iowa City.....	\$ 7,126.73
Iowa State College, Ames	8,708.12
Iowa State Teachers College, Cedar Falls.....	21.38
Iowa School for the Deaf, Council Bluffs.....	1,958.83
	\$ 17,815.06

State University of Iowa
Iowa City

Biennial Report
Period Ending June 30, 1938

REPORT OF THE REGISTRAR, STATE UNIVERSITY OF IOWA

H. C. DORCAS, REGISTRAR SUMMARY OF ATTENDANCE 1936-1937 GRADUATE COLLEGE

Campus (September-June)			
	Men	Women	Total
Non-professional	557	314	871
Professional	55	1	56
Post Doctorate	3	1	4
Saturday Class	333	146	479
	948	462	1,410
Duplicates	2	3	5
	946	459	1,405
Campus (Summer Session)			
Non-professional	1,369	936	2,305
Professional	19	..	19
Post Doctorate	7	1	8
Library Training	1	16	17
Lakeside Laboratory	18	2	20
Field Geology	6	..	6
	1,420	955	2,375
Duplicates	8	3	11
	1,412	952	2,364
Total Campus since June	2,358	1,411	3,769
Duplicates	311	103	414
Graduate students on campus since June...	2,047	1,308	3,355
Non-Campus (September-June)			
Correspondence	345	364	709
Projected	84	31	115
	429	395	824
Duplicates	3	2	5
	426	393	819
Non-Campus (Summer Session)			
Correspondence	217	267	484
Projected	37	6	43
	254	273	527
Duplicates	..	..	..
	254	273	527
Intersession	10	7	17
	264	280	544
Total non-campus since June	690	673	1,363
Duplicates	164	213	377
Total different non-campus since June	526	460	986
Total campus and non-campus since June	2,573	1,768	4,341
Duplicates	225	117	342
Total different Graduate students since June...	2,348	1,651	3,999

COLLEGE OF LIBERAL ARTS

Campus (September-June)			
	Men	Women	Total
Fourth year	225	273	498
Third year	438	347	785
Second year	582	317	899
First year	751	366	1,117
Unclassified	37	37	74
Saturday Class	47	162	209
	2,080	1,502	3,582
Duplicates	..	..	..
	2,080	1,502	3,582

SUMMARY OF ATTENDANCE 1936-1937—Continued

Campus (Summer Session)			
Resident	268	466	734
Library Training	..	26	26
Lakeside Laboratory	5	4	9
Field Geology	8	1	9
	281	497	778
Duplicates	2	2	4
	279	495	774
Total campus since June.....	2,359	1,997	4,356
Duplicates	124	153	277
Total different Liberal Arts students on campus since June.....	2,235	1,844	4,079
Non-campus			
September-June	299	499	798
Summer Session	312	455	767
Intersession	6	1	7
	617	955	1,572
Duplicates	186	293	479
Total Liberal Arts non-campus since June..	431	662	1,093
Total campus and non-campus since June.....	2,666	2,506	5,172
Duplicates	74	151	225
Total different Liberal Arts students since June.	2,592	2,355	4,947

COLLEGE OF COMMERCE

	Men	Women	Total
Campus (September-June)			
Fourth year	141	35	176
Third year	204	64	268
Unclassified	26	1	27
	371	100	471
Summer Session	52	19	71
Total campus since June.....	423	119	542
Duplicates	27	8	35
Total different Commerce students since June...	396	111	507

COLLEGE OF LAW

	Men	Women	Total
Campus (September-June)			
Third year	71	1	72
Second year	76	2	78
First year	88	4	92
Unclassified	1	..	1
	236	7	243
Summer Session	99	2	101
Total campus since June.....	335	9	344
Duplicates	67	..	67
Total different Law students since June.....	268	9	277

COLLEGE OF MEDICINE

	Men	Women	Total
Campus (September-June)			
Graduate	15	1	16
Fourth year	74	6	80
Third year	84	2	86
Second year	107	2	109
First year	107	6	113
	387	17	404
Summer Session, undergraduate.....	3	..	3
graduate	1	..	1
	391	17	408
Duplicates	4	..	4
Total different Medical students since June.....	387	17	404

SUMMARY OF ATTENDANCE 1936-1937—Continued

COLLEGE OF DENTISTRY

	Men	Women	Total
Campus (September-June)			
Graduate	4	..	4
Fourth year	46	..	46
Third year	42	..	42
Second year	52	..	52
First year	48	..	48
Unclassified	3	..	3
	195	..	195
Summer Session, graduate.....	5	..	5
undergraduate	2	..	2
Total Dental students since June.....	202	..	202
Duplicates	4	..	4
Total different Dental students since June.....	198	..	198

COLLEGE OF PHARMACY

	Men	Women	Total
Campus (September-June)			
Fourth year	17	1	18
Third year	23	6	29
Second year	23	5	28
First year	18	3	21
Unclassified	4	1	5
	85	16	101
Summer Session	17	1	18
	102	17	119
Duplicates	13	1	14
Total different Pharmacy students since June..	89	16	105

COLLEGE OF ENGINEERING

	Men	Women	Total
Campus (September-June)			
Graduate	36	..	36
Fourth year	85	..	85
Third year	71	..	71
Second year	108	1	109
First year	126	1	127
Unclassified	8	..	8
	434	2	436
Duplicates	2	..	2
	432	2	434
Summer Session, graduate.....	13	..	13
undergraduate	27	..	27
Total Engineering students since June.....	472	2	474
Duplicates	28	..	28
Total different Engineering students since June.	444	2	446

SCHOOL OF NURSING

	Men	Women	Total
Campus (September-June)			
Third year	..	110	110
Second year	..	44	44
First year	..	99	99
Unclassified	..	1	1
	..	254	254
Summer Session, in training.....	..	162	162
Total Nurses since June.....	..	416	416
Duplicates	..	151	151
Total different Nurses since June.....	..	265	265

SUMMARY OF ATTENDANCE 1936-1937—Continued

SCHOOL OF MUSIC

	Men	Women	Total
Campus (September-June)			
Taking college work.....	126	140	266
Practical music only.....	8	17	25
	134	157	291
Campus (Summer Session)			
Taking college work.....	81	92	173
Practical music only.....	8	20	28
	89	112	201
Total Music students since June.....	223	269	492
Duplicates	21	15	36
Total different Music students since June.....	202	254	456

NON-HIGH SCHOOL GRADUATES

	Boys	Girls	Total
Summer Session			
All-State Speech	8	16	24
All-State Music	37	30	67
Child Practical Music.....	24	19	43
Junior Music	60	44	104
	129	109	238
Duplicates	9	3	12
	120	106	226
September-June			
Child Practical Music.....	17	17	34
	137	123	260
Duplicates	8	9	17
	129	114	243

UNIVERSITY ELEMENTARY SCHOOL

	Boys	Girls	Total
Registered September to June.....	114	101	215
Registered 1936 Summer Session.....	85	85	170
Grand total	199	186	385
Duplicated between September to June and Summer Session.....	49	50	99
Net total for year 1936-1937.....	150	136	286

UNIVERSITY HIGH SCHOOL

	Boys	Girls	Total
Registered September to June.....	134	129	263
Registered 1936 Summer Session.....	28	27	55
Grand total	162	156	318
Duplicated in Summer, 1936.....	11	14	25
Net total for year 1936-1937.....	151	142	293

RECAPITULATION
Annual Report 1936-1937

70

REPORT OF IOWA STATE BOARD OF EDUCATION

	Summer Session			September-June			Summer Session and September-June Without Duplicates		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Campus									
Graduate College	1,412	952	2,364	946	459	1,405	2,047	1,308	3,355
College of Liberal Arts	279	495	774	2,080	1,502	3,582	2,235	1,844	4,079
College of Commerce	52	19	71	371	100	471	396	111	507
College of Law	99	2	101	236	7	243	268	9	277
College of Medicine	4		4	387	17	404	387	17	404
College of Dentistry	7		7	195		195	198		198
College of Pharmacy	17	1	18	85	16	101	89	16	105
College of Engineering	40		40	432	2	434	444	2	446
School of Nursing		162	162		254	254		265	265
School of Music	89	112	201	134	157	291	202	254	456
Duplicates	1,999	1,743	3,742	4,866	2,514	7,380	6,266	3,826	10,092
Total Campus	111	99	210	255	166	421	400	271	671
	1,888	1,644	3,532	4,611	2,348	6,959	5,866	3,555	9,421
Non-Campus									
Graduate Correspondence	217	267	484	345	364	709	403	418	821
Graduate Projected	37	6	43	84	31	115	117	37	154
Graduate Intersession							10	7	17
Duplicates	254	273	527	429	395	824	530	462	992
				3	2	5	4	2	6
	254	273	527	426	393	819	526	460	986
Liberal Arts Correspondence	312	455	767	299	499	798	425	661	1,086
Liberal Arts Intersession							6	1	7
Total Non-Campus	312	455	767	299	499	798	431	662	1,093
	566	728	1,294	725	892	1,617	957	1,122	2,079
Total Campus and Non-Campus	2,454	2,372	4,826	5,336	3,240	8,576	6,823	4,677	11,500
Duplicates	67	76	143	54	25	79	337	277	614
Total different students	2,387	2,296	4,683	5,282	3,215	8,497	6,486	4,400	10,886

GEOGRAPHICAL DISTRIBUTION FOR THE YEAR 1936-1937

Iowa Counties	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Adair	7	3	5	6	1		1				1									15	8	23
Adams	1	3	7	6	2		3		1						1		2	1	1	15	11	26
Allamakee	5	9	10	10		1			3	1	3						9	4		21	29	50
Appanoose	14	6	13	9	2	1	2		1		1		1					1		32	16	48
Audubon	5	1	2	6											1		1			8	8	16
Benton	16	11	30	14	7	2	2		2		2		1		6		5	3		64	32	96
Black Hawk	39	31	38	33	12	3	5	3	8		3		2		7		6	5	5	108	71	179
Boone	14	6	24	16	3		2		2		2		3		1		9		3	51	31	82
Bremer	7	4	14	3	3	1	2		3		2		2		1		5	2		33	13	46
Buchanan	15	13	6	13	3		4		4		2						1	2	1	31	27	58
Buena Vista	16	6	14	11	4	2	2		2		1		1		2		4	1	2	40	23	63
Butler	16	8	11	9	2	2											1	1	3	29	20	49
Calhoun	5	6	20	7	3	2	1		1		3		1		1		1	2		31	14	45
Carroll	5	4	11	10	1	2			3		1				1		1			19	16	35
Cass	6	5	17	11	3				3		2		2		1		1		1	33	18	51
Cedar	11	11	15	29	3	1	1				1		1		9		5	1		41	46	87
Cerro Gordo	10	7	27	25	4		3		6		1				5		5	1		54	37	91
Cherokee	6	9	18	20			2		3								2		1	29	30	59
Chickasaw	9	4	8	6	4	1	1				1				3		4	3	1	23	15	38
Clarke	3	2	7	5	1				1		2								2	14	8	22
Clay	7	4	21	12	1		4		1						1					34	16	50
Clayton	20	7	13	9	2	2	3		2		3		2	1	3		2	1	1	46	22	68
Clinton	13	15	31	48	3		9		6		1		1		8		1	1	4	70	62	132
Crawford	7	2	8	10		2			2		1							1	1	16	14	30
Dallas	5	8	26	18	2	1	1		3		1		2	1	2					40	28	68
Davis	4	3	10	12	5										2		1			21	16	37
Decatur	9	7	12	7	3		2		2		1				1			1	3	28	14	42
Delaware	15	6	6	6	2		3		1		1				1		1			28	13	41
Des Moines	17	19	39	38	10	2	10		4		2		3		1		3	3	3	81	62	143
Dickinson	8	2	5	4	3								2				2		1	16	8	24
Dubuque	21	17	14	26	2	1	4		9		11						2	1	4	61	46	107
Emmet	3	6	10	6	4		1				3				1		1			20	13	33
Fayette	19	18	17	16	6		1		3		3		1		1		3	4	2	47	37	84
Floyd	2	4	10	4	4						1		1					1		18	8	26
Franklin	11	3	3	6	3	2	1		1						1		1	1		19	12	31

GEOGRAPHICAL DISTRIBUTION FOR THE YEAR 1936-1937—Continued

72

REPORT OF IOWA STATE BOARD OF EDUCATION

Iowa Counties	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Fremont	7	5	6	6	2	1	1		1						1					17	12	29
Greene	6	2	9	14	2	1	2		3		2		1				2	1	2	23	19	42
Grundy	8	6	12	7	1		1			1	1						5		2	23	19	42
Guthrie	6	7	8	15	5		1		1		1				1		3	1	1	23	25	48
Hamilton	6	9	13	16	4	3	1		3								1		2	24	29	53
Hancock	8	4	7	9		2					1				1		1		1	17	16	33
Hardin	8	12	24	15	5	1	3		4				2				2	2	1	42	30	72
Harrison	8	2	15	16	3		2		1				2		1		1		2	31	19	50
Henry	21	12	21	17	4	1	2		3		4				1			1	1	56	30	86
Howard	4	4	8	7		1	1			1								1	1	14	12	26
Humboldt	3	2	16	9	3	1	4		3		1				2		3			30	15	45
Ida	3	6	12	5	2		4				1						1	1	2	20	12	32
Iowa	14	9	32	17	4		2	1									1	1	2	56	30	86
Jackson	8	7	10	8	1		6		3		1				6		4	1	1	28	15	43
Jasper	13	12	30	17	2	2			4		2		1		2			1	1	52	33	85
Jefferson	16	15	12	8	2				1	1	1				3		3	2	3	34	26	60
Johnson	174	137	242	301	38	19	24	1	52	5	23		10	2	82		9	34	47	614	478	1,092
Jones	6	9	21	23	2		3		3				1		2		2	1	3	37	33	70
Keokuk	13	10	28	24	2	1	1	1	4		2				3		4	2	3	58	40	98
Kossuth	8	4	23	12	5				1		1			1			4			37	20	57
Lee	18	12	48	35	5		1		8	1	2				11			3	2	91	48	139
Linn	64	51	126	96	18	5	12		19	2	2		4	1	35		11	14	5	268	159	427
Louisa	5	8	13	9	1				1		1				3		1	3		22	18	40
Lucas	4	6	9	11			2		3						1		1		1	17	18	35
Lyon	4	4	4	3	2				3		1				1					13	7	20
Madison	5	5	5	13							1		1		1					13	18	31
Mahaska	15	20	14	35	4	1	1		4				1		1					37	56	93
Marion	12	10	10	8	1		4		3		1				2		1	1	4	32	18	50
Marshall	17	9	31	33	7	3	5		9						3		1	1	3	70	45	115
Mills	1	3	11	6	4	1	2			1	1				1					20	10	30
Mitchell	5	2	4	5	3	1	2		2						2		7			18	15	33
Monona	1		12	8	2				3		1								1	19	8	27
Monroe	4	11	5	2					3				3		1					16	14	30
Montgomery	2	9	10	13	2	1	1				1				1			1		17	24	41
Muscatine	13	16	38	56	6		4		3	1	5		3		11		1	11		77	76	153

O'Brien	10	4	21	11	3		2		9		3		1		4		11	1		43	26	69
Osceola	3		5	8					2				1		1		1		1	11	4	15
Page	14	7	12	10	1	1	3		6		3		2		1		2	1	4	41	21	62
Palo Alto	8	6	10	5	6	1			1				1		1			1		26	12	38
Plymouth	5	2	6	6	1		1		2		1			1						16	9	25
Pocahontas	6	10	13	11	2	1	3		1						3		4	1	2	27	25	52
Polk	40	41	169	105	22	4	12	1	32	1	7				17		10	8	7	294	162	456
Pottawattamie	20	9	33	30	4	1	6		10		2		1		7		3	3	5	81	43	124
Poweshiek	15	18	8	11	1	1			1		1				5				1	31	31	62
Ringgold	6	5	4	12	1		1		3		1				1				1	17	17	34
Sac	7	3	13	10			3		4		3		1					1	3	30	13	43
Scott	21	27	60	80	12		14		14		2		2	2	17	1	6	1	5	136	115	251
Shelby	1	1	12	5	1		2		1				1		1		1	1	1	16	8	24
Sioux	10	7	13	9	1		5		7		1						3		2	37	20	57
Story	25	14	25	26	1	2	4		5	1					1		3	2	1	61	44	105
Tama	16	8	13	18	2		1		3						1		5	1	2	35	31	66
Taylor	5	2	7	4			2								1		1	1	1	15	7	22
Union	7	8	22	13	2				2		2		1	1	1		1	3	2	37	24	61
Van Buren	7	8	16	19					1		1				1		1		1	24	28	52
Wapello	14	13	33	44	9	4	3		5		1				2			1		67	58	125
Warren	6	13	6	8	1				4						2		1		1	18	22	40
Washington	21	15	30	36	10	3	1		6		3		5		11		9	3	3	83	62	145
Wayne	6	4	13	10	2	2	4	1	1		2			1	2		1			27	17	44
Webster	11	8	34	16	12	2	6		10		1		2		2		7	1	2	75	32	107
Winnebago	6	5	5	6	2		2		5						4		3	2		24	13	37
Winneshiek	10	7	8	7	2	1			1		1		1		2		1	1		25	16	41
Woodbury	14	19	58	35	7	1	9		12		4		2		9		3	1	2	111	57	168
Worth	3	3	8	5	2		1								1				2	14	8	22
Wright	11	5	21	14	8		1		5		2				1		4	2	4	45	23	68
Totals	1,214	982	2,089	1,919	365	97	248	8	368	16	155		74	12	340	1	234	149	194	4,669	3,239	7,908

GEOGRAPHICAL DISTRIBUTION FOR THE YEAR 1936-1937—Continued

71

REPORT OF IOWA STATE BOARD OF EDUCATION

Other States	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Alabama	5	3	2																			
Arizona	1	2	1	1																6	3	9
Arkansas	11	5	3	5																2	3	5
California	8	11	8	3	1	1			1						2			1		16	10	26
Colorado	11	8	3	4	1				1						1		1	1		16	16	32
Connecticut	5	1	7		1				1		2				1	1	2		3	16	14	30
Delaware															1	1				14	2	16
District of Columbia	2	4	1	1																		
Florida	5	5		5					1						2		1		1	3	5	8
Georgia	3	4		1											2		1			8	11	19
Idaho	2	2	2	5														1		3	5	8
Illinois	374	196	148	185	13	4	11	1	1		5		5	1	12		10	22	21	5	7	12
Indiana	27	17	13	14	1						2		1		1			3	4	565	396	961
IOWA (See preceding report)																				44	31	75
Kansas	62	46	9	9	2	1									5		5		2	74	60	134
Kentucky	4	6	4	5	1										1					9	11	20
Louisiana	3	3	2												1					6	3	9
Maine	2	1													1					3	1	4
Maryland	2	1	2	2											1					4	2	6
Massachusetts	3	1	13	4					1		2				2					19	5	24
Michigan	15	14	4	13																19	27	46
Minnesota	64	23	28	14							2				1		2	1		94	39	133
Missouri	90	79	42	32	2		1		1				2	1	8		1	6	4	144	113	257
Mississippi	7	6		2																7	8	15
Montana	9	7	2	8					2		2				1					16	15	31
Nebraska	46	45	15	23		4	1								3			1	4	64	73	137
Nevada	1			1																1	1	2
New Hampshire	2	4																		2	4	6
New Jersey	6	3	25	2									1		5					45	5	50
New Mexico	6	2		3							10							1		6	4	10
New York	22	7	66	13	2				3	1	10		1		13			2		108	21	129
North Carolina	6	2		1																6	3	9
North Dakota	20	8	9	3		1	4				1		1	1						34	13	47
Ohio	29	14	13	13					1		2				2			1	1	44	27	71
Oklahoma	28	17	1	3											1			2	3	30	19	49

Oregon	6	1	1					1										7	1	8
Pennsylvania	21	4	14	8	1			1		1				1		1	1	39	13	52
Rhode Island																		2		2
South Carolina	1													1				2		
South Dakota	34	36	26	21	3	2		1		2		1		9		7		3	73	66
Tennessee	4	4	1											2				1	7	4
Texas	26	13	6	10														1	32	23
Utah	5	3												1				1	6	4
Vermont	1		2	1														3	3	1
Virginia	1	4						1										2	2	4
Washington	4	3	3	2						1								8	8	5
West Virginia	12	4	2	2														14	14	6
Wisconsin	98	38	14	16	3	1	1	1				1		1		1	2	1	118	55
Wyoming	3	1	4	4														7	7	5
Total	1,097	658	496	439	31	14	18	1	17	1	42	13	3	81	1	31	49	52	1,751	1,146

Foreign Countries	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Alaska			1												2					2		2
British Isles		1	1																	1		1
Canada	4	2	3												2			1		8	2	10
Central America	1			2											3					4	2	6
China	11	1					1						1	1	12					15	2	17
Germany			1																	1		1
Hawaii	1												1							2		2
Hungary	1								1											2		2
India	1																			2		2
Korea	1																			1		1
Philippines	2						1													1		1
South America	1		2												1					3		3
Spain	1																			3		3
Turkey	2		1																	1		1
West Indies			1												2					3		3
Others	2								1											1		1
Total	28	4	10	2			2		2				2	1	22			1		50	7	57
Total from Iowa	1,214	982	2,089	1,919	365	97	248	8	368	16	155		74	12	340	1	234	149	194	4,669	3,239	7,908
Total from other states	1,097	658	496	439	31	14	18	1	17	1	42		13	3	81	1	31	49	52	1,751	1,146	2,897
Grand total	2,339	1,644	2,595	2,360	396	111	268	9	387	17	197		89	16	443	2	265	199	246	6,470	4,392	10,862

RELIGIOUS CENSUS OF STUDENT BODY FOR YEAR 1936-1937

Denomination	Graduate		Liberal Arts		Com-merce		Law		Medi-cine		Den-tistry		Phar-macy		Engi-neer-ing		Nurs-ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Adventist—																						
Membership	1	1		1																1	2	3
Preference																						
Baptist—																						
Membership	101	83	73	76	8	2	6		13	2	4		1		15		9	6	10	211	169	380
Preference	10	7	10	19	1	2					1				1				5	23	29	52
Catholic—																						
Membership	122	174	311	330	46	23	35	1	58	3	31		11	6	46		22	11	14	629	544	1,173
Preference	5	4	21	9	2		1						1		9		1			37	13	50
Christian—																						
Membership	112	82	90	90	11	5	6		9	1	6		6		17		12	7	7	246	190	436
Preference	9	7	24	12	1	1			3		1		1		5		1	2	1	43	20	63
Christian Science—																						
Membership	7	9	16	15	3	1									1			2	2	26	25	51
Preference	4	8	11	12	3	1	1				1				2				1	21	21	42
Congregational—																						
Membership	102	109	118	144	26	5	20	1	25	1	5		2	2	19		22	10	10	304	282	586
Preference	20	15	33	31	5	1	5		5		2		1		6		4		1	73	50	123
Disciples of Christ—																						
Membership	7	6	20	13					1				2		1		1	1		31	20	51
Preference			1	1	1														1	2	1	3
Dunkard—																						
Membership																						
Preference				1		1															1	1
Evangelical—																						
Membership	23	8	14	17	4		1		2		1				3		6	3	3	48	31	79
Preference			1	3											1		1			2	4	6
Friends—																						
Membership	12	7	7	12	1		1											1		20	19	39
Preference			1																	1		1
Jewish—																						
Membership	8	4	80	33	6		3		25		12		2	1	3			4	2	133	37	170
Preference	4	2	19	5		1	4		2	1	4				4			1		37	9	46
Latter Day Saints—																						
Membership	9	10	13	8	1		1		2		1				3			2	1	29	18	46
Preference	1	1		1											1					2	2	4

RELIGIOUS CENSUS OF STUDENT BODY FOR YEAR 1936-1937—Continued

Denomination	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Lutheran—																						
Membership	177	91	178	137	41	4	12		19		13		4		30	1	37	17	16	463	268	731
Preference	12	3	21	15	2	1	2		2		2			1	3			1		42	20	62
Mennonite—																						
Membership	9	3	4	3	1				1						2		1	1		17	7	24
Preference			1																	1		1
Methodist—																						
Membership	597	401	479	500	83	24	37	1	73	1	27		24	3	81		63	62	66	1,367	987	2,354
Preference	106	25	141	96	11	3	11		8	1	10		3		27		18	6	8	310	143	453
Presbyterian—																						
Membership	265	257	227	304	49	16	35	2	56	3	26		11	1	36		30	14	37	681	606	1,287
Preference	32	28	57	50	8	7	3		7	1	4		3		10		5	2	5	119	91	210
Episcopal—																						
Membership	43	45	79	85	5	2	5	1	6				1		9		3	6	6	143	134	277
Preference		7		11																	18	18
Reformed Church—																						
Membership	10	14	8	17	2		1		1						2		4		7	21	35	56
Preference	19		6		3		3		4		2				1		1	2		38	1	39
Spiritualists—																						
Membership			3																	3		3
Preference																						
United Brethren—																						
Membership	23	7	15	15	1				1		3				3		2	1	1	44	25	69
Preference		2	1			1							1							2	2	4
Unitarian—																						
Membership	7	6	3	7																10	13	23
Preference	11	5	4	7	1				1											17	12	29
Universalists—																						
Membership	2	1		4																2	5	7
Preference	1	1		1																1	2	3
Protestant Miscellaneous—																						
Membership	25	9	30	16	3		4		2		3				5		3		2	69	28	97
Preference	20	23	28	19	2	1	4		7	1	1				7		1			66	43	109
Non-Christian				1																	1	1
No information	423	183	447	235	65	9	67	3	54	2	37		15	2	90	1	18	37	39	1,136	464	1,600
Total	2,339	1,644	2,595	2,360	396	111	268	9	387	17	197		89	16	443	2	265	199	246	6,470	4,392	10,862

OCCUPATIONS OF STUDENT'S PARENTS FOR YEAR 1936-1937

Occupation	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Agents, office workers and salesmen	126	91	225	172	45	7	17	1	36	---	6	---	4	---	35	---	15	7	14	477	286	763
Agriculturists	705	493	465	590	71	28	36	2	59	1	23	---	10	1	84	---	84	37	52	1,411	1,182	2,593
Bankers, financial agents	61	61	105	98	29	13	15	1	20	---	5	---	4	---	8	---	12	6	8	237	184	421
Contractors and building trades	115	82	124	110	20	3	16	---	10	---	6	---	2	---	48	---	13	7	12	329	207	536
Government and public service	71	49	79	83	11	7	11	1	11	1	7	---	3	1	22	---	9	7	9	212	149	361
Manufacturers, public utilities, common carriers	117	83	185	165	30	9	8	---	16	---	15	---	4	---	36	1	18	12	7	397	270	667
Merchants, dealers, proprietors	250	212	434	351	82	15	42	1	74	3	35	---	18	5	46	1	32	35	40	942	609	1,551
Professions	368	278	438	361	43	15	77	2	123	8	56	---	18	5	63	---	31	40	52	1,125	695	1,820
Trades, other than building	90	44	130	71	13	3	6	1	11	2	7	---	5	---	29	---	7	14	5	281	125	406
Laborers	52	20	98	67	9	3	7	---	4	1	5	---	7	2	24	---	9	7	6	203	100	303
Miscellaneous	41	12	67	28	4	---	1	---	3	---	3	---	2	---	11	---	7	5	2	128	47	175
No information	343	219	245	264	39	8	32	---	20	1	29	---	12	2	37	---	28	22	39	728	538	1,266
Total	2,339	1,644	2,595	2,360	396	111	268	9	387	17	197	---	89	16	443	2	265	199	246	6,470	4,392	10,862

AGE OF STUDENT BODY FOR YEAR 1936-1937

80

REPORT OF IOWA STATE BOARD OF EDUCATION

Age	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
15																						
16			9	10	1													1			1	1
17	1		144	114											5			1	2	15	10	25
18	1		422	279	7	4			1		2		6	1	23	1		9	12	174	117	291
19	5	1	494	317	55	25	4		17		12		4	3	57		17	13	26	492	303	795
20	25	19	445	346	104	37	21	1	37	1	28		12	4	68		54	16	20	642	393	1,035
21	76	57	334	241	89	20	52	1	58	4	30		13	4	76		57	20	37	714	451	1,165
22	111	102	208	151	57	10	54	3	77	2	33		12	1	61		53	17	17	681	370	1,051
23	170	87	147	89	35	1	45	1	61	2	22		12	2	47	1	44	6	18	562	312	874
24	179	104	88	67	27	2	28		43	2	18		16		22		19	17	10	494	200	694
25	173	84	61	55	8	1	17		31	1	15		4	1	24		6	14	15	389	182	571
26	168	88	49	45	6	2	12		20		8		4		16		3	11	9	313	145	458
27	168	89	35	51	1		13		13	1	5		3		9		3	7	11	267	138	405
28	150	79	24	51	3	2	7		7		3				6		2	13	3	233	140	373
29	140	76	14	39	3	1	4		4	1	4				8		5	4	4	196	137	333
30	149	95	17	40			5	1	7						6			7	6	169	117	286
31	95	68	11	37					3		2				4		1	6	6	177	137	314
32	113	61	13	24		2	2		2	1	1				2			2	4	109	104	213
33	87	67	9	23				1	2	1	1		1		3			2	4	132	88	220
34	76	70	7	27		1			1				1		2			1	5	97	93	190
35 and over	435	486	57	335		3	4		1	2	2		1		3			5	2	84	96	180
No information	17	11	7	19					2		2		1		1		1	24	24	499	820	1,319
Total	2,339	1,644	2,595	2,260	396	111	268	9	387	17	197		89	16	443	2	265	199	246	6,470	4,392	10,862

ANALYSIS OF DEGREES AND CERTIFICATES CONFERRED

1936-1937

	Men	Women	Total
Advanced Degrees			
Master of Arts.....	239	121	360
Master of Science.....	92	17	109
Doctor of Philosophy.....	78	7	85
	409	145	554
Professional Degrees			
Electrical Engineer	1	..	1
Mechanical Engineer	1	..	1
	2	..	2
First Degrees			
Bachelor of Arts.....	291	289	580
* Bachelor of Music	..	3	3
Bachelor of Science (combined course in Lib- eral Arts and Medicine).....	24	..	24
Bachelor of Science (combined course in Lib- eral Arts and Nursing).....	..	7	7
Bachelor of Science in Home Economics....	..	5	5
Bachelor of Science in Physical Education..	8	12	20
Bachelor of Science in Commerce.....	141	29	170
Bachelor of Laws.....	1	..	1
Juris Doctor	68	1	69
Doctor of Medicine.....	76	4	80
Doctor of Dental Surgery.....	44	..	44
Bachelor of Science in Pharmacy.....	12	1	13
Bachelor of Science (College of Engineering)	2	..	2
Bachelor of Science in Chemical Engineering	13	..	13
Bachelor of Science in Civil Engineering....	12	..	12
Bachelor of Science in Electrical Engineering	17	..	17
Bachelor of Science in Mechanical Engineer- ing	20	..	20
Total first degrees.....	729	351	1,080
Certificates			
Graduate Nurse	..	63	63
Journalism	15	10	25
Orthodontia	4	..	4
	19	73	92
Total degrees and certificates conferred.....	1,159	569	1,728
Students receiving more than one degree or certificate	27	17	44
Total different students receiving degrees or certificates	1,132	552	1,684

REPORT OF THE REGISTRAR, STATE UNIVERSITY
OF IOWAH. C. DORCAS, REGISTRAR
SUMMARY OF ATTENDANCE 1937-1938

GRADUATE COLLEGE

	Men	Women	Total
Campus (September-June)			
Non-professional	553	302	855
Post-doctorate	4	..	4
Professional	48	1	49
Resident Engineers	23	..	23
Saturday Class	263	155	418
	891	458	1,349
Duplicates	1	..	1
	890	458	1,348
Campus (Summer Session)			
Non-professional	1,164	711	1,875
Professional	17	..	17
Post-doctorate	5	..	5

SUMMARY OF ATTENDANCE 1937-1938—Continued

Lakeside Laboratory	20	3	23
Field Geology	6	..	6
	<u>1,212</u>	<u>714</u>	<u>1,926</u>
Duplicates	1	..	1
	<u>1,211</u>	<u>714</u>	<u>1,925</u>
Total Campus since June	2,101	1,172	3,273
Duplicates	258	91	349
	<u>1,843</u>	<u>1,081</u>	<u>2,924</u>
Graduate students on campus since June	1,843	1,081	2,924
Non-Campus (September-June)			
Correspondence	386	377	763
Projected	91	29	120
	<u>477</u>	<u>406</u>	<u>883</u>
Duplicates	5	2	7
	<u>472</u>	<u>404</u>	<u>876</u>
Non-Campus (Summer Session)			
Correspondence	255	311	566
Projected	44	18	62
	<u>299</u>	<u>329</u>	<u>628</u>
Duplicates	..	..	..
	<u>299</u>	<u>329</u>	<u>628</u>
Non-Campus (Interession)	1	..	1
Total non-campus since June	772	733	1,505
Duplicates	198	241	439
	<u>574</u>	<u>492</u>	<u>1,066</u>
Total different non-campus students since June ..	574	492	1,066
Total campus and non-campus since June	2,417	1,573	3,990
Duplicates	247	116	363
	<u>2,170</u>	<u>1,457</u>	<u>3,627</u>
Total different Graduate students since June	2,170	1,457	3,627

COLLEGE OF LIBERAL ARTS

	Men	Women	Total
Campus (September-June)			
Fourth year	242	263	505
Third year	364	322	686
Second year	625	330	955
First year	679	375	1,054
Unclassified	33	33	66
Saturday Class	48	161	209
	<u>1,991</u>	<u>1,484</u>	<u>3,475</u>
Campus (Summer Session)			
Resident	186	352	538
Lakeside Laboratory	2	..	2
Field Geology	8	..	8
	<u>196</u>	<u>352</u>	<u>548</u>
Total campus since June	2,187	1,836	4,023
Duplicates	86	116	202
	<u>2,101</u>	<u>1,720</u>	<u>3,821</u>
Total different Liberal Arts students on campus since June	2,101	1,720	3,821
Non-Campus			
September-June	317	494	811
Summer Session	381	494	875
Interession	1	1	2
	<u>699</u>	<u>989</u>	<u>1,688</u>
Duplicates	219	300	519
	<u>480</u>	<u>689</u>	<u>1,169</u>
Total Liberal Arts non-campus since June	480	689	1,169
Total campus and non-campus since June	2,581	2,409	4,990
Duplicates	91	158	249
	<u>2,490</u>	<u>2,251</u>	<u>4,741</u>
Total different Liberal Arts students since June ..	2,490	2,251	4,741

SUMMARY OF ATTENDANCE 1937-1938—Continued

COLLEGE OF COMMERCE

	Men	Women	Total
Campus (September-June)			
Fourth year	155	35	190
Third year	210	63	273
Unclassified	21	1	22
	386	99	485
Summer Session	21	12	33
Total campus since June	407	111	518
Duplicates	10	2	12
Total different Commerce students since June...	397	109	506

COLLEGE OF LAW

	Men	Women	Total
Campus (September-June)			
Third year	71	2	73
Second year	71	1	72
First year	95	3	98
Unclassified	4	..	4
	241	6	247
Summer Session	89	3	92
Total campus since June	330	9	339
Duplicates	58	1	59
Total different Law students since June	272	8	280

COLLEGE OF MEDICINE

	Men	Women	Total
Campus (September-June)			
Graduate	13	1	14
Fourth year	82	2	84
Third year	89	..	89
Second year	89	4	93
First year	96	8	104
	369	15	384
Summer Session, undergraduate	5	..	5
	374	15	389
Duplicates	3	..	3
Total different Medical students since June	371	15	386

COLLEGE OF DENTISTRY

	Men	Women	Total
Campus (September-June)			
Graduate	3	..	3
Fourth year	46	..	46
Third year	46	1	47
Second year	41	..	41
First year	14	..	14
	150	1	151
Summer Session, graduate	5	..	5
Total Dental students since June	155	1	156
Duplicates	3	..	3
Total different Dental students since June	152	1	153

SUMMARY OF ATTENDANCE 1937-1938—Continued

COLLEGE OF PHARMACY

	Men	Women	Total
Campus (September-June)			
Graduate	2	..	2
Fourth year	29	6	35
Third year	16	5	21
Second year	20	2	22
First year	20	1	21
Unclassified	3	..	3
	90	14	104
Summer Session	7	1	8
	97	15	112
Duplicates	6	1	7
	91	14	105
Total different Pharmacy students since June...			

COLLEGE OF ENGINEERING

	Men	Women	Total
Campus (September-June)			
Graduate	30	..	30
Resident			
Graduate	23	..	23
Undergraduate	6	..	6
Fourth year	74	..	74
Third year	81	1	82
Second year	109	..	109
First year	137	1	138
Unclassified	9	..	9
	469	2	471
Summer Session, graduate.....	12	..	12
Summer Session, undergraduate.....	26	1	27
	38	1	39
Total Engineering students since June.....	507	3	510
Duplicates	22	1	23
	485	2	487
Total different Engineering students since June..			

SCHOOL OF NURSING

	Men	Women	Total
Campus (September-June)			
Third year	..	102	102
Second year	..	58	58
First year	..	96	96
	..	256	256
Summer Session	..	176	176
	..	432	432
Total Nurses since June.....	..	156	156
Duplicates	..	..	..
	..	276	276
Total different Nurses since June.....			

DEPARTMENT OF MUSIC

	Men	Women	Total
Campus (September-June)			
Taking college work.....	111	129	240
Practical music only.....	4	16	20
	115	145	260
Campus (Summer Session)			
Taking college work.....	75	64	139
Practical music only.....	8	23	31
	83	87	170
Total music students since June.....	198	232	430
Duplicates	19	12	31
	179	220	399
Total different Music students since June.....			

SUB-COLLEGIATE ENROLLMENT
MUSIC

	Boys	Girls	Total
Summer Session			
All State Music.....	44	27	71
Junior Music	44	53	97
Child Practical Music.....	43	30	73
	<u>131</u>	<u>110</u>	<u>241</u>
Duplicates	19	9	28
	<u>112</u>	<u>101</u>	<u>213</u>
September-June			
Child Practical Music.....	12	16	28
	<u>124</u>	<u>117</u>	<u>241</u>
Duplicates	4	4	8
Total Music	<u>120</u>	<u>113</u>	<u>233</u>

UNIVERSITY ELEMENTARY SCHOOL

	Boys	Girls	Total
Registered September-June	119	91	210
Registered 1937 Summer Session.....	98	74	172
	<u>217</u>	<u>165</u>	<u>382</u>
Grand Total			
Duplicated between September-June and Summer Session	57	40	97
	<u>160</u>	<u>125</u>	<u>285</u>
Net Total for Year 1937-1938.....			

UNIVERSITY HIGH SCHOOL

	Grades						
	7	8	9	10	11	12	Total
Boys	14	16	23	28	35	26	142
Girls	18	16	30	27	23	30	144
	<u>32</u>	<u>32</u>	<u>53</u>	<u>55</u>	<u>58</u>	<u>56</u>	<u>286</u>

	Boys	Girls	Total
Registered September-June	142	144	286
Registered 1937 Summer Session.....	45	40	85
	<u>187</u>	<u>184</u>	<u>371</u>
Grand Total			
Duplicated between September-June and Summer Session	10	9	19
	<u>177</u>	<u>175</u>	<u>352</u>
Net Total for Year.....			

SUMMER SESSION 1937

Boys	45
Girls	40
	<u>85</u>

RECAPITULATION.

	Summer Session			September-June			Summer Session and September-June Without Duplicates		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Campus									
Graduate College	1,211	714	1,925	890	458	1,348	1,843	1,081	2,924
College of Liberal Arts	196	352	548	1,991	1,484	3,475	2,101	1,720	3,821
College of Commerce	21	12	33	386	99	485	397	100	506
College of Law	89	3	92	241	6	247	272	8	280
College of Medicine	5		5	369	15	384	371	15	386
College of Dentistry	5		5	150	1	151	152	1	153
College of Pharmacy	7	1	8	90	14	104	91	14	105
College of Engineering	38	1	39	469	2	471	485	2	487
School of Nursing		176	176		256	256		276	276
School of Music	83	87	170	115	145	260	179	220	399
Duplicates	1,055	1,346	3,001	4,701	2,480	7,181	5,891	3,446	9,337
Total Campus	93	64	157	262	148	410	379	228	607
Non-Campus	1,562	1,282	2,844	4,439	2,332	6,771	5,512	3,218	8,730
Graduate Correspondence	255	311	566	386	377	763	448	448	896
Graduate Projected	44	18	62	91	29	120	135	47	182
Graduate Intersession							1		1
Duplicates	209	329	628	477	406	883	584	495	1,079
Liberal Arts Correspondence				5	2	7	10	3	13
Liberal Arts Intersession	209	329	628	472	404	876	574	492	1,066
Total Non-Campus	381	494	875	317	494	811	480	689	1,169
Total Campus and Non-Campus							1	1	2
Duplicates	680	823	1,503	789	898	1,687	1,055	1,182	2,237
Total different students	2,242	2,105	4,347	5,228	3,230	8,458	6,567	4,400	10,967
	96	95	191	53	44	97	412	306	718
	2,146	2,010	4,156	5,175	3,186	8,361	6,155	4,094	10,249

GEOGRAPHICAL DISTRIBUTION FOR THE YEAR 1937-1938

Iowa Counties	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Adair	2	5	2	4	3	1	1				1				1					9	10	19
Adams	1	2	2	1		1	2		2								2			7	6	13
Allamakee	13	10	12	13	3	1	1		2	1	3						11	3	3	32	35	67
Appanoose	13	7	10	19	4		2		2		1							1	1	30	26	56
Audubon	5	2	2	7											1					8	9	17
Benton	17	6	29	10	6	2	3		2		2		1		3		10	2	2	62	27	89
Black Hawk	27	27	44	24	13	3	6	1	11		2		2		8		9	2	4	106	63	169
Boone	15	3	24	10	5		2		1		2		3		2		4		2	51	17	68
Bremer	11	2	14	6	3	1	3		1		1		1		2		4			35	13	48
Buchanan	9	8	11	11	2	2	3		3		2						3			29	23	52
Buena Vista	16	7	13	8	5				2				1		2		4			39	19	58
Butler	13	5	9	9	2	1	2		1						1		3			27	18	45
Calhoun	3	4	12	6	1				2		1				3					22	10	32
Carroll	5	5	3	11		2			2						3		1	1		13	18	31
Cass	3	6	9	12	3				3	1	2		2		1					22	19	41
Cedar	13	9	20	27	4	3	2						2		5		4	3	2	45	42	87
Cerro Gordo	10	4	24	18	6		3		6		1				4		1	2		51	23	74
Cherokee	6	4	20	16		2	4		3								1	1		32	21	53
Chickasaw	6	3	7	10	3						1				3		5	1	2	17	18	35
Clarke	1	2	6	4	1	1			1		2							1		10	7	17
Clay	4	3	7	16	1		7		1						2		1			22	20	42
Clayton	15	6	13	7	6	3	2				2		2	1	3		2		1	42	19	61
Clinton	11	12	35	41	4		8		2		1				9		1		4	66	54	120
Crawford	6	5	14	10		1			1		2						1		1	22	16	38
Dallas	4	11	18	17	4				2				1						2	28	28	56
Davis	3	3	7	5	5	1							1		1		2			17	11	28
Decatur	8	5	16	13			4		1		1				1			1	5	28	19	47
Delaware	10	5	5	5	1		3		1						2		2			21	12	33
Des Moines	17	13	33	39	8	1	8		5				3		2		5	3	5	75	58	133
Dickinson	4	2	8	6	1				1				1				1			15	9	24
Dubuque	17	12	16	28	3		2		7		7		2		3		1	1	5	56	42	98
Emmet	7	2	6	5	2		4				2				1		1			21	8	29
Fayette	17	10	13	12	4		2		3	1	3		1				3	3	2	42	26	68
Floyd	4	2	12	4	3	1			1				1		2		1	2		21	8	29
Franklin	6	3	7	7	1	1	1		1								2			16	13	29
Fremont	3	3	4	6	1	1	2		2						1					13	10	23

GEOGRAPHICAL DISTRIBUTION FOR THE YEAR 1937-1938—Continued

88

REPORT OF IOWA STATE BOARD OF EDUCATION

Iowa Counties	Graduate		Liberal Arts		Com-merce		Law		Medi-cine		Den-tistry		Phar-macy		Engi-neer-ing		Nurs-ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Greene	3	2	7	11	1	1	1		2		1		1				2	1		16	16	32
Grundy	8	2	14	8	4		1		1	1	1		1				2			29	13	42
Guthrie	3	4	7	13	5		2		1		2						4	1		18	21	39
Hamilton	4	7	17	11	2	3	1		3		1				1		3	1	3	29	25	54
Hancock	11	1	10	6	2				1		1		2				2		2	26	9	35
Hardin	13	6	30	20	6	2	1		3				2		2		1			54	27	81
Harrison	8	3	20	14	2		8		2				3		2		1	3	2	40	18	58
Henry	15	13	21	12	3	1			4		3				2			8	3	48	27	75
Howard	4	4	12	6		1	3			1					2			8	3	19	13	32
Humboldt	5		20	5	1	2	2		3				1		2		1	1	1	34	9	43
Ida	5	2	10	6	2		4		1								2			21	9	30
Iowa	11	9	33	17	3		3		3						11		1	1	2	60	33	93
Jackson	5	4	9	7	2	1	6		3		1		2		2		7		1	30	12	42
Jasper	11	9	20	15	4				2		2				1			1		38	28	66
Jefferson	17	13	10	6	1		1		1		1				2		4			33	20	53
Johnson	157	133	236	284	34	19	18	1	56	4	19		12	2	82		13	36	46	574	446	1,020
Jones	5	9	17	22	5	2	3						1		2		1	2	1	33	33	66
Keokuk	15	10	19	23	2		2	1	6		1				2		4	2	3	48	38	86
Kossuth	7		20	10	4		2		2		1		1				3		1	34	14	48
Lee	16	11	45	27	8	1	3		5	1	2				11			2	2	87	39	126
Linn	58	61	120	87	18	5	10		15	1	1		2	1	40		9	9	7	246	161	407
Louisa	8	2	7	8	2		1								3		2	1	1	20	12	32
Lucas		3	9	6	1		2		1		2		1				1			16	10	26
Lyon	6	2	4	1	1		1		2						1		1			13	3	16
Madison	3	5	2	13		1							1		1					7	19	26
Mahaska	19	15	21	17	3	1			4	1	1						1	1	1	46	34	80
Marion	9	3	9	8	1		3		3						2			2	1	26	11	37
Marshall	16	14	31	15	3	2	4		8						4		1		4	64	31	95
Mills		2	11	8	2		4			1	1									18	10	28
Mitchell	1	1	5	9	2		1		3						1		4			13	13	26
Monona	3	1	13	11	2	1	2		3		1		1						1	25	13	38
Monroe	2	8	3	4	1				3	1			2		1		2		1	12	15	27
Montgomery	5	6	10	18	1	1	1				1				1		2			19	27	46
Muscatine	20	17	43	43	7	1	2	1	4		2		3		10			2	8	88	63	151
O'Brien	10	3	17	8	3	1	2		3		3				5		11		2	41	22	63
Osceola	4	1	4	2									1		1		2			10	4	14

Page	9	8	7	8	2	2	2	8	3	1	5	1	1	2	36	20	56
Palo Alto	3	5	14	6	5	1	2	2	1	1	1	1	1	1	24	11	35
Plymouth	4	4	6	11	1	2	5	3	1	1	1	2	1	1	21	18	39
Pocahontas	6	1	15	7	1	1	1	1	1	1	4	3	1	1	26	11	37
Polk	56	33	187	107	20	5	13	30	5	1	2	17	8	5	318	150	468
Pottawattamie	23	6	39	27	5	3	3	4	2	1	5	3	4	2	77	37	114
Poweshiek	17	6	17	11	2	1	2	1	1	1	5	2	2	1	44	18	62
Ringgold	4	4	4	10	1	1	1	1	1	1	1	1	1	1	11	14	25
Sac	4	2	12	11	3	2	2	6	2	2	1	1	1	1	31	14	45
Scott	36	25	81	101	8	16	1	11	2	2	28	1	6	7	170	135	305
Shelby	2	10	6	2	1	1	1	1	1	2	2	2	2	1	17	11	28
Sioux	6	6	8	4	2	5	5	7	1	1	1	3	2	2	29	13	42
Story	17	9	26	26	2	3	5	4	1	1	2	3	2	2	56	40	96
Tama	13	6	19	15	3	2	2	1	1	1	1	4	1	1	39	25	64
Taylor	8	3	12	12	2	1	1	1	1	1	1	1	1	3	24	17	41
Union	10	4	13	11	1	1	1	2	2	1	3	1	1	2	30	17	47
Van Buren	5	7	10	12	1	2	1	1	1	1	4	1	1	1	23	21	44
Wapello	10	17	27	39	9	1	1	2	1	1	2	2	2	2	50	56	106
Warren	11	11	3	9	1	1	1	3	1	1	2	1	1	1	19	21	40
Washington	30	18	39	35	10	1	1	6	1	1	3	11	6	3	88	65	153
Wayne	13	2	13	10	2	1	1	2	3	1	2	1	1	1	33	14	47
Webster	8	4	30	25	15	3	8	9	1	2	3	9	2	3	70	40	110
Winnebago	4	3	8	7	1	1	1	2	1	1	3	1	1	1	18	11	29
Winneshiek	7	5	8	6	2	2	2	1	1	1	2	2	2	1	23	13	36
Woodbury	20	20	56	45	9	1	3	17	2	3	11	4	2	6	120	71	191
Worth	3	3	4	1	1	1	1	1	1	1	1	1	1	1	9	4	13
Wright	10	4	21	9	3	2	2	5	2	1	1	3	1	1	41	16	57
Totals	1,151	820	2,062	1,799	357	97	245	7	349	15	117	1	80	10	4,534	2,958	7,492

GEOGRAPHICAL DISTRIBUTION FOR THE YEAR 1937-1938—Continued

Other States	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Dent- istry		Phar- macy		Engl- neer- ing		Nurs- ing		Music		Total Without Duplicates	
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	Men	Women	Total	
Alabama	9	4	1	1															10	5	15	
Arizona	4	1		2			1												5	3	8	
Arkansas	7	7	5	3	1														13	10	23	
California	12	7	5	4					3						1			1	17	12	29	
Colorado	7	15	4	4			1								2		1	1	13	20	33	
Connecticut	7	4	2	1	2						1								10	6	16	
Delaware		1																		1	1	2
District of Columbia	2	1	1	2					1										3	3	6	
Florida	3	6	1	6					1						1			1	6	13	19	
Georgia																			2	5	7	
Idaho	1	3	3	4							1				2				6	8	14	
Illinois	315	177	120	157	14	2	7		3		3		3	1	24		10		400	345	745	
Indiana	26	17	17	12							2		1		1				46	20	66	
IOWA (See preceding report)																						
Kansas	66	46	7	9		3									4		6		74	64	138	
Kentucky	6	3		6							1				1				8	0	8	
Louisiana	4	4	1		1								1		1				8	4	12	
Maine	4	2	3												1				7	2	9	
Maryland			1	4											1				2	4	6	
Massachusetts	3	2	12	4	2				1		2				3				21	6	27	
Michigan	20	15	12	13	1														32	28	60	
Minnesota	50	34	21	24	1	1	1				1				1		2		74	61	135	
Missouri	80	90	28	39	3	1	1				1		1	1	9		2		121	132	253	
Mississippi	6	4		1															6	5	11	
Montana	5	5	4	5					1						1				12	10	22	
Nebraska	31	33	16	27	1	1	6										2		54	62	116	
Nevada	2	1		1															2	2	4	
New Hampshire	1	3	1																2	3	5	
New Jersey	7	2	22	4					1					1	4				35	6	41	
New Mexico	3	1		4							5								8	5	13	
New York	26	8	53	22	6		4		2		11		1		21				119	31	150	
North Carolina	5	2	1	1															6	3	9	
North Dakota	16	4	4	1							1		1		1				23	6	29	
Ohio	36	18	8	15			3				1				3		1		49	34	83	

Oklahoma	21	15	6	5										1			1	2	28	20	48
Oregon	5	2	3																8	2	10
Pennsylvania	20	5	9	4		1					1			3		1	1		33	11	44
Rhode Island																					
South Carolina	5																		5		5
South Dakota	37	29	25	24	5	1	1		2		2		1	8		5	1	2	75	58	133
Tennessee	6	3	1											1					8	3	11
Texas	22	9	7	14					1										29	23	52
Utah	4	2	1											1					6	2	8
Vermont	1			1															1	1	2
Virginia	3	2							1										4	2	6
Washington	4	3	1	2					2		1								7	5	12
West Virginia	9	5	1	1															10	6	16
Wisconsin	82	32	10	19	3	1			1					2		1	2	5	95	52	147
Wyoming	1	2	2	2															3	4	7
Total	986	632	419	450	40	12	25	1	20		35		10	3	99	1	31	38	1,570	1,126	2,696

Foreign Countries	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Alaska	1														1					2		2
British Isles			2																	2		2
Canada	6	1	2												1					8	1	9
Central America	1		2	1											3					6	1	7
China	14		1				2						1	1	9					17	3	20
France		2																			2	2
Hawaii	1			1																1	1	2
Hungary	1								1						1					2		2
India									1											1		1
Korea	1																			1		1
Mexico	1														1					1		1
Philippines	2														1					3		3
South America			1																	1		1
Spain	1																			1		1
Turkey	3	1													1					3	1	4
West Indies	1		1																	2		2
Others		1																			1	1
Total	33	5	9	2			2		2				1	1	18					51	10	61
Total from Iowa	1,151	820	2,062	1,799	357	97	245	7	349	15	117	1	80	10	368	1	245	141	176	4,534	2,958	7,492
Total from other states	986	632	419	450	40	12	25	1	20		35		10	3	99	1	31	38	44	1,570	1,126	2,696
Grand total	2,170	1,457	2,490	2,251	397	109	272	8	371	15	152	1	91	14	485	2	276	179	220	6,155	4,094	10,249

RELIGIOUS CENSUS OF STUDENT BODY FOR YEAR 1937-1938

Denomination	Graduate		Liberal Arts		Com-merce		Law		Medi-cine		Den-tistry		Phar-macy		Engi-neer-ing		Nurs-ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Adventist—																						
Membership		1		1																	2	2
Preference		1																			1	1
Baptist—																						
Membership	95	68	78	70	8	4	7		16	2	2		2		14		9	7	8	211	153	364
Preference	13	2	18	18	1	1			1						3		1		1	35	22	57
Catholic—																						
Membership	106	144	273	324	58	16	42	1	54	2	27		9	3	59		16	8	16	612	496	1,108
Preference	7	4	24	17	1	1	3						1		7		1	1	1	40	22	62
Christian—																						
Membership	82	65	77	85	15	3	4		12		7		7	1	12		19	11	7	210	171	381
Preference	14	12	25	10	5	1	2								1		3	3	1	46	25	71
Christian Science—																						
Membership	4	9	15	17	1	1													3	20	26	46
Preference	3	9	19	17	4		1				1				2				1	29	26	55
Congregational—																						
Membership	98	85	134	144	23	7	26	1	24		7		2	3	20		22	9	8	318	257	575
Preference	20	14	42	31	10	1	4	1	3		1		3		6		3		1	86	50	136
Disciples of Christ—																						
Membership	14	9	16	21	1	1			1				1		1		1	3		33	32	65
Preference			1	1															1	1	2	3
Dunkard—																						
Membership																						
Preference			1																	1		1
Evangelical—																						
Membership	23	10	22	28	3		4		2				1		3		7	1	2	56	44	100
Preference		1	1		1						1				1		1			4	2	6
Friends—																						
Membership	13	9	13	12	3		1								1					28	21	49
Preference	1		1	1																1	1	2
Jewish—																						
Membership	10	4	67	33	14		7		23		11		5		7			3	4	136	37	173
Preference	11	3	34	17	2		2		4	1	3			1	6			1	4	58	21	79
Latter Day Saints—																						
Membership	11	9	16	13	2	1	1		1		1				2			2	5	32	25	57
Preference	3	1	1	5														2	2	4	6	10

RELIGIOUS CENSUS OF STUDENT BODY FOR YEAR 1937-1938—Continued

94

Denomination	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Lutheran—																						
Membership	156	92	177	109	35	11	12		22		8		6		41	1	40	11	13	447	311	758
Preference	23	6	29	19	7	2	1				1		1		4		2	3		63	30	93
Mennonite—																						
Membership	5	2	5	2					1	1					2			2	1	13	6	19
Preference			1																	1		1
Methodist—																						
Membership	508	329	475	467	72	22	35	1	67	3	19		26	1	78		65	53	59	1,247	886	2,133
Preference	96	46	152	100	22	17	9		10		10		1		31		14	9	4	320	166	486
Presbyterian—																						
Membership	242	216	239	267	45	11	30	1	52	3	21		9	2	35		34	11	27	651	530	1,181
Preference	39	27	65	66	11	9	4		11	2	7		3		14		7	2	2	144	109	253
Episcopal—																						
Membership	36	45	65	67	9		7	1	7				3		8	1	2	1	8	125	115	240
Preference	9	11	22	13	4	1			3						4				3	39	25	64
Reformed Church—																						
Membership	12	7	10	3	2		2		6		2				2		3	3	1	35	13	48
Preference			3	2																3	2	5
United Brethren—																						
Membership	18	5	12	10	2		1		1		1				4		1	2	1	36	16	52
Preference			2	1															1	2	1	3
Unitarian—																						
Membership	4	10	4	13											1				1	9	19	28
Preference	5	4	9	11	1										2				1	17	14	31
Universalists—																						
Membership	3	2	1	2																4	4	8
Preference		1		2																	3	3
Protestant Miscellaneous—																						
Membership	24	6	28	15	4		2		5		2		1		5		3	2		78	24	102
Preference	77	12	35	24	3	1	4		4	1					9		1			78	37	115
No information	405	175	39	136	28	8	60	2	41		20	1	11	2	100		21	31	33	881	340	1,221
Total	2,170	1,457	2,490	2,251	397	109	272	8	371	15	152	1	91	14	485	2	276	179	220	6,155	4,004	10,249

OCCUPATION OF STUDENTS' PARENTS FOR YEAR 1937-1938

Occupation	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
Agents, office workers, and salesmen.....	116	89	218	168	47	4	23	---	29	1	10	---	5	---	44	---	18	4	15	470	277	747
Agriculturists.....	624	450	492	587	69	25	41	1	71	3	22	---	14	2	97	---	94	30	34	1,376	1,150	2,526
Bankers, financial agents.....	44	50	125	114	30	16	20	1	16	---	3	---	5	---	10	---	11	4	7	236	186	422
Contractors and building trades.....	131	74	125	108	23	3	9	---	10	---	3	---	3	---	57	---	9	14	5	345	194	539
Government and public service.....	57	37	73	87	11	3	8	---	3	1	7	---	2	---	16	---	7	10	9	176	134	310
Manufacturers, public utilities, common carriers.....	108	79	132	140	33	7	11	1	16	---	10	---	2	---	40	1	11	13	13	338	237	575
Merchants, dealers, proprietors.....	250	184	421	316	81	16	46	2	64	2	24	---	21	6	43	1	37	30	40	974	560	1,534
Professions.....	317	226	388	341	34	22	69	1	110	6	43	1	19	3	61	---	33	33	51	1,000	639	1,639
Trades, other than building.....	101	31	139	82	19	1	6	1	18	2	9	---	4	---	39	---	12	9	7	325	129	454
Laborers.....	63	31	105	73	22	5	5	---	8	---	2	---	3	1	23	---	11	6	5	221	119	340
Miscellaneous.....	38	8	68	38	5	1	1	---	3	---	5	---	5	---	16	---	5	4	2	136	51	187
No information.....	321	198	204	197	23	6	33	1	23	---	14	---	8	2	39	---	28	22	32	558	418	976
Total.....	2,170	1,457	2,490	2,251	397	109	272	8	371	15	152	1	91	14	485	2	276	179	220	6,155	4,094	10,249

AGES OF STUDENT BODY FOR YEAR 1937-1938

Age	Graduate		Liberal Arts		Com- merce		Law		Medi- cine		Den- tistry		Phar- macy		Engi- neer- ing		Nurs- ing	Music		Total Without Duplicates		
	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	M.	W.	W.	M.	W.	Men	Women	Total
15.....																		1		1		1
16.....			6	6											2			2	2	8	6	14
17.....			139	126									1		25			6	12	163	127	290
18.....			374	274	6								11	2	65	1	7	15	19	451	284	735
19.....	5	3	520	312	47	24	2		4		5		12	2	91		61	17	23	666	393	1,059
20.....	15	22	360	278	116	36	21		21	1	10		13	3	57		46	13	26	594	382	976
21.....	59	51	332	246	94	21	48	2	43	3	23		18	4	63		62	17	29	648	380	1,028
22.....	122	88	195	154	53	11	72		72	4	34		10		49		52	10	21	565	299	864
23.....	132	84	130	84	32	3	43	2	43	1	24		8	1	36	1	22	15	15	443	196	639
24.....	157	84	89	71	20	3	30		29	1	18		7		15		10	5	9	369	168	537
25.....	163	74	68	48	14		14		15	1	9		4	1	18		3	11	10	279	127	406
26.....	157	79	49	48	3	3	7		11	1	8		2		18		2	6	5	259	134	393
27.....	136	67	36	51	6	1	5		6	1	5		3		6		1	6	6	188	121	309
28.....	148	71	28	26	1		4		5	1	3	1			7		3	5	4	193	102	295
29.....	136	71	21	38	2	1	4		10		4				6		2	7	1	170	112	282
30.....	118	68	16	37		1	4	1	4		2		1		2			3	1	143	107	250
31.....	110	72	5	30			1		2		2				5			4	4	123	102	225
32.....	98	56	8	28					1		1				4			7	2	109	85	194
33.....	87	51	16	30		1	2		4	1	1				2			3		108	82	190
34.....	81	42	8	29			1	1	1						1				1	90	72	162
35 and over.....	373	422	54	292	1	3	5	2	7		3		1		7			20	15	439	717	1,156
No information.....	74	52	6	42	2	1	9		10				1		6		5	6	15	148	98	244
Total.....	2,170	1,457	2,490	2,251	397	109	272	8	371	15	152	1	91	14	485	2	276	179	220	6,155	4,094	10,249

ANALYSIS OF DEGREES AND CERTIFICATES CONFERRED

1937-1938

	Men	Women	Total
Advanced Degrees			
Master of Arts.....	236	123	359
Master of Science.....	77	25	102
Doctor of Philosophy.....	80	17	97
	393	165	558
Professional Degrees			
Civil Engineer	3	..	3
First Degrees			
Bachelor of Arts.....	277	297	574
Bachelor of Science (combined course in Lib- eral Arts and Medicine).....	22	2	24
Bachelor of Science (combined course in Lib- eral Arts and Nursing).....	..	11	11
Bachelor of Science in Home Economics.....	..	4	4
Bachelor of Science in Physical Education ..	7	8	15
Bachelor of Science in School Supervision...	1	2	3
Bachelor of Music.....	2	2	4
Juris Doctor	76	1	77
Doctor of Medicine	81	2	83
Doctor of Dental Surgery	46	..	46
Bachelor of Science in Pharmacy	27	4	31
Bachelor of Science (College of Engineering)	1	..	1
Bachelor of Science in Chemical Engineering	10	..	10
Bachelor of Science in Civil Engineering...	18	..	18
Bachelor of Science in Electrical Engineer- ing	15	..	15
Bachelor of Science in Mechanical Engineer- ing	17	..	17
Bachelor of Science in Commerce	155	38	193
	755	371	1,126
Certificates			
Graduate Nurse	..	57	57
Journalism	32	23	55
Orthodontia	5	..	5
	37	80	117
Total degrees and certificates conferred.....	1,188	616	1,804
Students receiving more than one degree or certificate	45	32	77
	1,143	584	1,727
Total different students receiving degrees or cer- tificates	1,143	584	1,727

FINANCES OF THE STATE UNIVERSITY

REPORTS OF THE SECRETARY AND THE TREASURER

Receipts and Disbursements of All Funds from July 1, 1936 to June 30, 1937

W. H. BATES, Secretary
F. L. HAMBORG, Treasurer

EXHIBIT A

BALANCE SHEET

As of June 30, 1937

ASSETS

I. Current Funds			
A. General Educational Funds			
Operating Fund Cash (See Exhibit F).....	\$	250,005.46	
Accounts Receivable, Educational Departments.....		4,650.88	
Deferred Expense 1937 Summer Session.....		2,085.00	
Total General Educational Funds.....			\$ 256,741.34
B. Stores, Service, Auxiliary and Revolving Funds (See Schedule B-3)			
Cash Balance	\$	96,747.21*	
Revolving Advanced Fund.....		204,095.00	\$ 107,347.79
Inventories			265,455.78
Accounts Receivable State Comptroller (See Sched- ule F-1)	\$	95,608.71	
General		29,861.24	125,469.95
Total Stores, Service, Auxilli- ary and Revolving Funds (See Schedule B-3).....			498,273.52
C. Restricted Funds (See Schedule B-4)			
Cash Balance	\$	113,910.86	
Accounts Receivable		17,530.33	
Total Restricted Funds.....			131,441.19
Total Current Funds.....			\$ 886,456.05
II. Student Loan Funds (See Exhibit C)			
Cash Balance	\$	28,197.72	
Notes Receivable		17,701.37	
Total Student Loan Funds.....			45,899.09
III. Agency Funds			
A. General (See Schedule B-4)			
Cash Balance	\$	37,280.51	
Accounts Receivable		974.95	\$ 38,255.46
B. United States Crippled Children's Fund (See Schedule B-4c).....			5,449.32
Total Agency Funds.....			43,704.78
IV. Endowment and Other Non-Expendable Funds (See Exhibit D)			
Cash Balance (See Schedule D-2).....	\$	9,392.59	
Investments (See Schedule D-1).....		809,588.68	
Total Endowment and Other Non-Expend- able Funds			818,981.27
V. Plant Funds (See Exhibit F)			
A. Cash Balance	\$	48,869.22	
Total			48,869.22

B. Public Works Funds

Project No. 1236-D Steam, Water
and Power Lines

Cash Balance (See Exhibit F)	\$ 2,157.93	
Receivable from Federal Government	13,000.00	\$ 15,157.93

Project No. 1239-D Botanical
Laboratory

Cash Balance (See Exhibit F)	\$ 32,267.02	
Receivable from Federal Government	12,400.00	44,667.02

Total Public Works Funds..

59,824.95

C. Property and Equipment (See Exhibit E-2)

Buildings (See Schedule E-2a)	\$11,770,671.32
Departmental Equipment (See Schedule E-2b) ..	4,914,698.88
Real Estate (See Schedule E-2c)	1,725,767.65
Improvements Other Than Buildings (See Schedule E-2d)	1,714,645.96
Construction in Progress (See Schedule E-2e) ..	71,007.08

Total Property and Equipment.....

20,196,790.89

Total Plant Funds.....

\$20,305,485.06

Grand Total

\$22,100,526.25

LIABILITIES AND FUNDS

I. Current Funds

A. General Educational Funds

Reserve for Orders Outstanding and Commitments in Process—Educational Departments (See Schedule B-2e4)	\$ 132,676.52
Reserve for Accounts Receivable—Educational Departments	4,650.88
Deferred Credits to Income (1937 Summer Session Tuition)	119,413.94

Total General Educational Funds.....

\$ 256,741.34

B. Reserve for Stores, Service, Auxiliary and Revolving Funds (See Schedule B-3)

Commitments in Process.....	\$ 109,553.70
Deposit, Meal Ticket and Sales Tax Liability....	2,447.52
Deferred Credits	20,258.92

Net Cash Balance

Organized Educational Activities	\$ 44,018.55
Auxiliary Enterprises	110,094.97

\$ 154,113.52

Other Balances, Inventories and Receivables	211,899.86	366,013.38
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Total Stores, Service, Auxiliary
and Revolving Funds
(See Schedule B-3).....

498,273.52

C. Reserve for Restricted Funds (See Schedule B-4)

Educational Purposes	\$ 114,749.55
Non-Educational Purposes	16,691.64

Total Restricted Funds.....

131,441.19

Total Current Funds.....

\$ 886,456.05

D. Commitments Chargeable to Future Income

(See Schedule B-2e5)..... (\$68,365.89)

II. Student Loan Funds (See Exhibit C)

Loan Fund Principal.....	\$ 45,899.09
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Total Student Loan Funds.....

45,899.09

III. Agency Funds (See Schedule B-4)

A. Reserve for General Agency Funds.....	\$ 38,255.46
B. Reserve for Cash Balance in United States Crippled Children's Fund (See Schedule B-4c) ..	5,449.32

Total Agency Funds.....	43,704.78
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IV. Endowment and Other Non-Expendable Funds

	Group Investment	Non-Group Investment	Total
Income Available for			
General Purposes. \$	300,749.49		\$ 300,749.49
Special Purposes. \$	310,039.93	\$ 100,371.85	\$ 410,411.78
Student Aid	78,070.00	29,750.00	107,820.00
	\$ 688,859.42	\$ 130,121.85	\$ 818,981.27

Total Endowment and Other Non-Expendable Funds...	818,981.27
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V. Plant Funds

A. Reserve for

1. Work in Process—General Improvement Fund \$	13,338.91
2. Work in Process—Special Improvement Fund	33,636.56
3. Work in Process—Dormitory on the Bluff...	1,893.75

Total	48,869.22
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B. Reserve for Public Works Funds

1. Work in Process	
Project No. 1236-D.....	\$ 15,157.93
2. Work in Process	
Project No. 1239-D.....	44,667.02

Total Public Works Funds.....	59,824.95
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C. Property and Equipment

Invested in Plant and Equipment

From Gifts	\$ 3,071,347.92	
From Earnings	3,590,283.34	
From State	13,466,659.63	20,128,290.89

Dormitory Bonds Payable (See Schedule B-3e1)	48,500.00
Notes Payable—Dormitory on the Bluff	20,000.00

Total Property and Equipment.....	20,196,790.89
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Total Plant Funds.....	\$20,305,485.06
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Grand Total	\$22,100,526.25
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EXHIBIT B
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1937
SUMMARY OF CURRENT FUND BALANCES

	Total	General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non-Educational Restricted Fund
Income (See Schedule B-1)						
State Appropriations (See also Exhibit F and Schedule F-1)	\$ 3,005,501.24	\$1,961,130.00		\$1,044,371.24		
Student Fees (Net) (See also Schedule B-1a)	734,626.94	734,626.94				
Sales and Services—Educational Departments	59,214.96	59,214.96		447,433.21	\$ 419,240.41	
Other Income	900,685.67	34,012.05				\$ 22,595.64
Gifts and Restricted Income	225,576.82		\$ 202,981.18			
Total Combined Income	\$ 4,925,605.63	\$2,788,983.95	\$ 202,981.18	\$1,491,804.45	\$ 419,240.41	\$ 22,595.64
Expenditures (See Schedule B-2)						
Educational	2,925,551.01	2,735,823.07	189,727.94	1,549,615.07	360,241.68	
Organized Activities	1,909,856.75					14,212.59
Non-Educational	14,212.59					
Total Combined Expenditures	\$ 4,849,620.35	\$2,735,823.07	\$ 189,727.94	\$1,549,615.07	\$ 360,241.68	\$ 14,212.59
Net Income in Process of Expenditure or Debit Balance June 30, 1937	\$ 75,985.28	\$ 53,160.88	\$ 13,253.24	\$ 57,810.62*	\$ 58,998.73	\$ 8,383.05
Balances July 1, 1936						
University Account	\$ 322,428.26	\$ 108,702.90	\$ 93,635.76	\$ 24,703.77	\$ 86,440.32	\$ 8,945.51
Transferred from Agency Funds to Organized Educational Activities as of July 1, 1936 (Schedule B-4)	686.71*			686.71*		
State Comptroller—Hospital Funds	207,311.90			207,311.90		

Exhibit B—Continued

	Total	General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non-Educational Restricted Fund
Add: Net Income in Process of Expenditure or Debit						
Balance June 30, 1937	75,985.28	53,160.88	13,253.24	57,810.62*	58,998.73	8,383.65
Transferred from P.W.A. Project No. 1540 (Exhibit E)	4,500.00	4,500.00				
Transferred from Current Funds	328.54*	3,423.79*		3,005.25		
Excess of Net Cash Receipts Over Net Income	11,006.81			254.64	11,712.17	
Total	\$ 621,177.00	\$ 102,939.09	\$ 106,889.00	\$ 170,808.23	\$ 157,151.22	\$ 17,328.56
Deduct: Transferred to Capital Funds (Exhibit E)						
Transferred from Restricted to Other Funds (Schedule B-4)	\$ 36,157.92	30,263.47			5,893.75	
Applied on Law Dormitory Bonds and Interest (Schedule B-3e1)	10,306.70		5,491.09			4,815.61
Applied on Capital and Special Improvements (Schedules B-3a and B-3f)	27,637.50				27,637.50	
Purchase of Land (Schedule B-3h)	39,240.97			37,240.97	2,000.00	
	11,525.00				11,525.00	
Total Deductions	\$ 124,867.39	\$ 30,263.47	\$ 5,491.09	\$ 37,240.97	\$ 47,056.25	\$ 4,815.61
Balances June 30, 1937 (Exhibit A)						
University Account in Process of Expenditure	\$ 400,700.00	\$ 132,670.32	\$ 101,397.91	\$ 44,018.55	\$ 110,094.97	\$ 12,513.95
State Comptroller—Hospital Funds—June Bills in Process	95,608.71			95,608.71		

*Indicates Deduction.

Schedule B-1

STATEMENT OF CURRENT INCOME BY SOURCE

For Year Ended June 30, 1937

I. Educational and General Income

1. State Appropriations (See Exhibit F-1)

General Operation	\$ 1,960,000.00		
Soldiers' Tuition	1,130.00	\$ 1,961,130.00	

2. Students' Fees (See Schedule B-1a).....

734,626.94

3. Sales and Services of Educational Departments

Dental Infirmary	\$ 22,523.29		
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Learned Publications

Publication Department	\$ 980.96		
Graduate College	2,240.34	3,221.30	

Student Health Fees.....	1,044.64		
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Telephone and Telegraph.....	398.29		
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Transcript Fees	1,179.00		
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Departmental Receipts

Administration	\$ 449.80		
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General Departments	286.50		
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Student Service	257.85		
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Physical Plant	3,406.16		
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Library and Museum.....	1,158.20		
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Liberal Arts	5,697.34		
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Medicine	1,390.75		
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Engineering	2,206.70		
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Law	4,354.30		
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Summer Session	58.79		
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Dentistry	235.73		
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Pharmacy	6.70		
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Education	544.47		
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Graduate College	703.30		
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Commerce	834.61		
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Extension	3,246.27		
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Epidemiology and Bacteriol-			
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ogy	262.61		
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Child Welfare	1,376.47		
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Bureau of Dental Hygiene			
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Publications	1,058.34		
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Printing Service Earnings			
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Redistributed	2,586.90		
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Sundry	726.65	30,848.44	59,214.96
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4. Other Sources

Interest on Daily Balances.....	\$ 681.43		
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Interest on Permanent Land Fund (Schedule			
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D-11)	10,584.22		
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Transferred from Locker Fees to Physical			
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Education	5,500.00		
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Transferred from Scientific Fund College of			
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Medicine, Current Restricted Funds (Ex-			
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hibit B-4)	2,740.00		
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Library Fines

Transferred from Invested			
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Funds (See Exhibit D)	\$ 10,986.55		
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Endowment Fund Earnings			
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(See Schedule D-11).....	153.06		
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Current Collections	1,355.29	12,494.90	
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Gift for Ophthalmology Re-

search	1,000.00		
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Subscriptions to Theatre Fund	1,011.50		34,012.05
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Total General Income (To Exhibit B)		\$ 2,788,983.95	
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II. Income for Special Restricted Educational Pur-

poses (See Schedule B-4)	\$ 10,530.25		
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Endowment Income	126,443.92		
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Gifts	66,007.01		
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Other Income			
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Total Special Restricted Educational Income			
(To Exhibit B)		\$ 202,981.18	

III. Organized Educational Activities.....	\$ 1,286,781.93	
Psychopathic Hospital (Schedule B-3b).....	120,226.57	
Serology Laboratory (Schedule B-3c).....	20,239.13	
Extension Activities (Schedule B-3j).....	33,920.94	
Educational Tests (Schedule B-3j1).....	24,809.11	
University Theatre (Schedule B-3m).....	5,278.77	
Summer Session Theatre (Schedule B-3m)...	548.00	
Total Organized Educational Activities (To Exhibit B)		\$ 1,491,804.45
IV. Auxiliary Enterprises		
Dormitory House Operation (Schedule B-3e) ..\$	140,850.46	
Dining Service (Schedule B-3e).....	246,148.43	
Iowa Memorial Union Lounge Room (Schedule B-3g)	20,429.14	
Tenant Property (Schedule B-3h).....	10,886.88	
Summer Session Camp (Schedule B-3).....	925.50	
Total Auxiliary Enterprises (To Exhibit B)		\$ 419,240.41
V. Non-Educational Restricted Income		
For Scholarships, Prizes, Student Aid and Miscellaneous (See Schedule B-4)		
A. Endowment Income	\$ 16,268.69	
B. Gifts	6,326.95	
Total Non-Educational Restricted Income (To Exhibit B).....		\$ 22,595.64

Schedule B-1a

TUITION AND FEES

For Year Ended June 30, 1937

	Collections (Gross)	Tuition Refunded and Deductions from Income	Net Income
College of Liberal Arts.....	\$ 313,410.81	\$ 4,805.85	\$ 308,604.96
College of Music.....	8,426.00	176.08	8,249.92
College of Engineering.....	38,069.36	990.00	37,079.36
College of Law.....	35,982.10	495.90	35,486.20
College of Medicine.....	76,388.93	1,566.10	74,822.83
College of Dentistry.....	38,819.06	694.10	38,124.96
College of Pharmacy.....	11,749.40	134.80	11,614.60
Graduate College	146,924.22	1,867.64	145,056.58
College of Commerce.....	39,907.20	365.46	39,541.74
High School	15,019.72	938.76	14,080.96
Elementary School	4,613.00	6.00	4,607.00
Teachers' Appointment Bureau....	4,125.00	7.00	4,118.00
Preschool	2,212.50	2.50	2,210.00
High School Orchestra and Chorus..	3,744.00	85.00	3,659.00
High School Speech.....	1,585.50		1,585.50
Liberal Arts Saturday Class.....	3,191.00	43.20	3,147.80
Graduate Saturday Class.....	7,100.00	158.40	6,941.60
Receipts and Refunds Applicable to Previous Years	2,605.64	256.80	2,348.84
Sub-total	(753,873.44)	(12,593.59)	(741,279.85)
Departmental Locker Fees.....	737.50	19.50	718.00
Gymnasium Fees	5,720.50	5,749.50	29.00*
Graduation Fees	27,748.00	1,046.00	26,702.00
Laboratory Deposits Forfeited for Breakage and Loss.....	6,000.00		6,000.00
Total	\$ 794,079.44	\$ 19,408.59	\$ 774,670.85
Deduct Tuition Receipts Allocated			
To Iowa Lakeside Laboratory.....		\$ 195.00	
To Memorial Union, \$1.00 for Each Student Registered		16,990.00	
To Senior Class Memorial Fund from Graduation Fee, \$1.00 per Graduate.....		1,672.00	
To Law Students' Association, \$1.00 per Law Student Registered		232.00	
To Iowa Law Review, \$1.00 per Law Student Registered		232.00	
To University Cap and Gown Service, \$1.00 per Graduate		1,729.00	

To High School Activity Fund.....	1,562.71	
To Convocation and Public Events Fund.....	11,194.00	
To Iowa Transit \$1.00 per Engineering Student Registered	361.00	
To Associated Students of Engineering \$1.00 per Engineering Student Registered.....	361.00	
To Student Hospitalization Fund.....	2,500.00	
To Dormitories and Dining Service for High School Music Group.....	3,015.20	40,043.91
Net Tuition and Fees Available for Gen- eral Budget Purposes (To Schedule B-1)		<u>\$ 734,626.94</u>
For Correspondence Fees \$14,407.43 (See Schedule B-3j)		

Schedule B-1b

SUMMARY OF SCHOLARSHIPS

For Year Ended June 30, 1937

	Value	Liberal Arts	Com- merce	Engi- neering	Total
First Summer Session 1936					
General Scholarships...	\$ 10.00	15	3		18
Second Summer Session 1936					
General Scholarships...	10.00	6	1		7
First Semester 1936-1937					
Carr Scholarships	30.00	30	4	4	38
General Scholarships...	30.00	941	116	129	1,186
Sub-total		(971)	(120)	(133)	(1,224)
Second Semester 1936-1937					
Carr Scholarships	30.00	29	4	4	37
General Scholarships...	30.00	956	117	128	1,201
Sub-total		(985)	(121)	(132)	(1,238)
Total		<u>1,977</u>	<u>245</u>	<u>265</u>	<u>2,487</u>

SUMMARY OF SCHOLARSHIP VALUES

	Carr	General	Total
First Summer Session 1936.....		\$ 180.00	\$ 180.00
Second Summer Session 1936.....		70.00	70.00
First Semester 1936-1937.....	\$ 1,140.00	35,580.00	36,720.00
Second Semester 1936-1937.....	1,110.00	36,030.00	37,140.00
	<u>\$ 2,250.00</u>	<u>\$ 71,860.00</u>	<u>\$ 74,110.00</u>

NOTE: The above scholarships include the Carr Scholarship which is financed from the interest earned on the investment of the A. Whitney Carr Fund. The General Scholarships are reductions in tuition. For other scholarships see Schedule B-4a.

Schedule
SUMMARY STATEMENT OF
For Year Ended

	See Schedule	Total	Salaries	Wages
I. General Fund Expenditures				
1. Administration and General				
Administrative Offices.....	B-2a	\$ 104,049.30	\$ 70,136.46	\$ 12,131.12
General Expenditures.....	B-2a	75,112.72	10,637.80	9,532.01
Student Service.....	B-2a	39,990.94	31,656.22	3,262.23
Total Administration and General.....		(219,152.96)	(121,430.48)	(24,925.36)
2. Instructional and Departmental Research				
College of Liberal Arts.....	B-2b	685,717.86	588,414.07	17,254.35
College of Engineering.....	B-2d1	94,633.81	85,447.16	1,101.05
College of Education.....	B-2d	110,455.13	95,921.43	1,862.44
College of Commerce.....		96,399.97	84,738.28	4,040.88
College of Law.....		62,611.05	53,696.80	1,472.37
College of Medicine.....	B-2c	268,067.59	247,270.69	1,122.71
Medicine Research.....	B-2c	25,991.14	19,611.93	880.20
College of Dentistry.....		100,345.97	83,994.82	155.90
College of Pharmacy.....		14,658.28	12,441.13	465.36
Graduate College.....	B-2d	79,041.30	56,064.62	4,027.43
Summer Session.....		169,020.03	146,481.95	4,606.77
Bureau of Business Research.....		13,576.11	11,613.48	14.22
Character Education Research.....		1,287.14	1,131.29	50.32
Total Instructional and Departmental Research.....		(1,721,805.38)	(1,486,836.65)	(37,054.00)
3. Special Organized Research De- partments				
Child Welfare.....		42,085.91	32,305.28	2,917.01
Hygiene and Preventive Medicine.....		18,888.01	16,517.00	45.56
Total Special Organized Re- search.....		(60,973.92)	(48,822.28)	(2,962.57)
4. University Extension				
Extension Division.....		46,864.75	27,800.70	3,339.13
Maternal and Infant Hygiene Medical Unit.....		1,213.94		212.30
Dental Unit.....		6,678.95	2,702.00	720.00
Total University Extension.....		(54,757.64)	(30,502.70)	(4,271.43)
5. University Libraries and Museum				
	B-2d1	160,317.91	70,018.92	21,767.86
6. Operation and Maintenance of Physical Plant				
	B-2e	518,815.26	14,978.65	232,084.41
Total General Fund Expendi- tures (To Exhibit B).....		\$2,735,823.07	\$1,772,589.68	\$ 323,065.63
II. Special Educational Restricted Fund Expenditures (To Exhibit B)				
	B-4a	\$ 189,727.94	\$ 115,189.22	\$ 14,580.11
III. Organized Educational Activities				
General Hospital.....	B-3a1	\$1,337,465.19	\$ 461,028.37	\$ 5,301.85
Psychopathic Hospital.....	B-3b	121,372.82	72,394.84	188.25
Serology Laboratory.....	B-3c	21,277.85	12,326.75	706.92
Extension Activities.....	B-3j	39,825.39	1,772.43	13,424.68
Educational Tests.....	B-3j1	21,891.69		2,533.59
University Theatre.....	B-3m	6,538.88	25.50	1,437.66
Summer Session Theatre.....	B-3m	1,243.25		273.36
Total Organized Educational Activities (To Exhibit B).....		\$1,549,615.07	\$ 547,547.89	\$ 23,926.31

B-2

CURRENT EXPENDITURES

June 30, 1937

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expendi- tures	Equipment
\$ 2,705.64	\$ 4,508.85	\$ 1,137.33	\$ 2,380.26	\$ 582.48	\$ 128.58	\$ 1,338.58
17,948.40	14,500.32	751.26	7,686.08	1,451.14	7,653.86	4,942.85
512.44	750.14	197.71	1,750.89	331.39	1,126.00	394.92
(21,163.48)	(19,768.31)	(2,086.30)	(11,826.23)	(2,365.01)	(8,908.44)	(6,676.35)
9,027.84	3,474.11	2,102.01	31,842.78	4,522.48	1,330.24	27,749.98
895.33	2,024.54	394.57	2,353.17	436.80	264.47	1,716.72
4,482.82	1,908.07	476.11	2,856.84	375.46	470.00	2,041.96
1,228.82	928.44	671.11	497.27	113.00	1,402.20	2,779.37
1,083.70	4,097.99	554.83	589.80	68.35	121.10	326.11
2,170.84	322.01	707.04	12,652.61	686.22	133.35	2,903.12
239.45	91.41	14.68	3,084.07	467.59	1,002.13	590.68
633.94	977.96	229.25	12,633.14	422.14	779.78	519.04
192.85	334.90	114.97	853.18	194.65		61.24
755.76	6,642.17	1,546.29	3,791.27	116.36	2,185.29	3,912.11
888.26	3,763.03	170.69	11,333.88	1,474.01	181.74	119.70
208.98	583.27	50.30	72.62	74.76	675.00	283.48
7.53	1.88	19.75	21.27			55.10
(21,816.12)	(25,809.78)	(7,051.00)	(82,581.90)	(8,952.42)	(8,545.30)	(43,157.61)
781.08	2,590.51	4.45	1,637.98	387.75	1,272.23	189.62
153.97	10.40		1,960.39	138.19		62.50
(935.05)	(2,600.91)	(4.45)	(3,598.37)	(525.94)	(1,272.23)	(252.12)
3,191.13	3,922.51	1,570.24	1,805.16	711.97	2,408.07	2,115.84
567.89	198.40		110.95			124.40
241.55	1,394.35	1,300.91	238.14		52.00	30.00
(4,000.57)	(5,515.26)	(2,871.15)	(2,154.25)	(711.97)	(2,460.07)	(2,270.24)
2,639.41	2,384.13	154.46	18,980.88	492.66	116.31	43,763.28
14,701.22	1,061.44	356.03	114,907.24	41,817.75	6,423.19	92,485.33
\$ 65,258.85	\$ 57,139.83	\$ 12,523.99	\$ 234,048.87	\$ 54,865.75	\$ 27,725.54	\$ 188,004.93
\$ 3,136.62	\$ 4,428.69	\$ 9,667.43	\$ 24,902.56	\$ 3,018.66	\$ 6,110.81	\$ 8,694.44
\$ 31,279.15	\$ 8,898.16	\$ 72,299.72	\$ 665,763.90	\$ 22,188.89	\$ 47,026.72	\$ 23,678.43
1,720.62	823.18	2,698.58	32,292.05	5,430.27	4,538.02	1,287.61
1,531.78	798.19	271.20	5,116.17	347.96	36.00	82.88
3,500.59	11,779.50	383.49	4,133.01	1,333.17	2,876.02	532.50
2,368.77	3,319.49	250.25	11,116.33	16.30	2,180.59	106.37
1,194.84	189.20		2,264.39	309.18	1,118.11	
180.41			594.41	85.07	110.00	
\$ 41,866.16	\$ 25,807.72	\$ 75,903.24	\$ 721,280.26	\$ 29,710.84	\$ 57,885.46	\$ 25,687.19

Schedule B-2

	See Schedule	Total	Salaries	Wages
IV. Auxillary Enterprises Expenditures				
Dormitory House Operation.....	B-3e	\$ 99,217.43	\$ 25,438.78	\$ 4,281.86
Dining Service.....	B-3e	229,931.81	22,362.54	31,159.90
Iowa Memorial Union Lounge Room.....	B-3g	21,051.97	300.00	404.57
Tenant Property.....	B-3h	9,021.39	500.00	15.00
Summer Session Camp.....	B-3	1,019.08	559.00	19.04
Total Auxillary Enterprises Expenditures (To Exhibit B).....		\$ 360,241.68	\$ 49,160.32	\$ 35,880.37
V. Special Non-Educational Restricted Fund Expenditures (To Exhibit B).....	B-4a	\$ 14,212.59	\$ 9,185.11	\$ 11.01

—Continued

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expendi- tures	Equipment
\$ 47.33	\$ 67.33		\$ 46,710.68	\$ 15,304.74	\$ 7,456.50	\$ 89.79*
198.74	148.94	\$ 13.00	160,781.47	9,272.62	1,547.98	4,446.62
53.55	24.99	79.35	543.25	4,717.96	13,459.53	1,468.77
.79		14.88	2,879.86	4,855.52	755.34	
15.05			350.68	46.51	28.80	
\$ 315.46	\$ 241.26	\$ 107.23	\$ 211,265.94	\$ 34,197.35	\$ 23,248.15	\$ 5,825.60
	\$ 12.54	\$ 13.35	\$ 1,582.91	\$ 1,943.73	\$ 1,651.84	\$ 187.90*

REPORT OF IOWA STATE BOARD OF EDUCATION

Schedule B-2a

EXPENDITURES FOR ADMINISTRATIVE DEPARTMENTS
GENERAL UNIVERSITY EXPENSE AND STUDENT SERVICE

For Year Ended June 30, 1937

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Administrative Offices				
President's Office	\$ 17,028.30	\$ 14,972.30	\$ 2,471.40	\$ 184.60
Business Service	31,983.27	31,983.27		
Registrar's Office	37,783.90	19,494.89	17,519.35	769.72
Dean of Men	10,948.91	7,422.00	3,217.65	309.26
Dean of Women	5,704.86	5,264.00	365.86	75.00
Total (To Schedule B-2)	\$104,049.30	\$ 79,136.46	\$ 23,574.26	\$ 1,338.58
General Expense				
Association Dues and Expenses	\$ 1,005.00		\$ 1,005.00	
Commencement	6,267.74		5,752.34	\$ 515.40
General Lectures	3,897.01		3,696.64	230.37
Incidentals	26,981.98	\$ 212.50	23,015.76	3,753.72
Stamps and Postage	9,126.69	918.00	8,208.69	
University Publications	13,304.23	9,507.30	3,353.57	443.36
Catalogues, Bulletins and General Printing	13,490.00		13,490.00	
News Service	1,039.98		1,039.98	
Total General Expenditures (To Schedule B-2)	\$ 75,112.72	\$ 10,637.80	\$ 50,532.07	\$ 4,942.83
Student Service				
Student Health Service	\$ 19,722.03	\$ 16,702.75	\$ 2,030.30	\$ 88.89
General Supervision	10,888.67	8,945.47	1,943.20	
River Patrol Service	465.04		408.13	56.91
Alumni Service	3,601.94	1,790.00	1,586.44	225.50
Employment Bureau	3,490.83	2,618.00	872.83	
Housing Service	1,822.43	1,000.00	198.81	23.62
Total Student Service (To Schedule B-2)	\$ 39,990.94	\$ 31,656.22	\$ 7,939.80	\$ 394.92

Schedule B-2b

EXPENDITURES FOR COLLEGE OF LIBERAL ARTS

For Year Ended June 30, 1937

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Administration and General	\$ 7,113.74	\$ 5,976.21	\$ 1,085.47	\$ 52.06
Botany	20,226.75	16,315.00	2,489.27	1,422.48
Chemistry	88,656.19	61,027.02	18,955.90	8,673.27
Geology	22,098.38	18,805.00	1,356.97	1,936.41
History	28,585.37	28,254.65	250.88	79.84
Home Economics	17,706.38	16,206.75	1,035.63	465.00
Journalism	13,885.05	12,375.60	964.47	544.98
Mathematics and Astronomy	32,300.85	31,573.30	350.88	376.67
Military Science	5,972.31	3,900.00	1,238.56	833.75
Philosophy	13,272.18	12,832.50	338.45	101.23
Psychology	24,964.92	21,462.80	3,033.45	468.67
Physical Training—Men	44,771.07	32,784.30	11,325.11	611.57
Physical Training—Women	23,606.28	19,362.91	4,233.91	59.46

Schedule B-2b—Continued

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Physics.....	26,666.00	24,477.91	1,717.33	470.85
Political Science.....	26,858.62	25,869.50	989.12	
Speech and Debate Encouragement.....	24,208.93	21,133.69	3,035.24	40.00
Zoology.....	41,666.72	36,848.00	3,232.40	1,585.72
Total.....	(462,559.83)	(389,204.83)	(55,633.04)	(17,721.96)
School of Fine Arts				
Administration.....	4,276.04	2,230.52	2,045.52	
Graphic and Plastic Arts.....	22,279.39	20,467.47	1,811.92	
Music.....	32,603.85	24,483.14	2,764.02	5,356.69
Dramatic Art.....	16,909.15	13,469.00	1,902.39	1,537.76
History and Appreciation of Fine Arts.....	1,526.87	934.28	480.00	112.59
University Band.....	4,803.87	4,475.00	328.87	
General Expense.....	5,315.63		2,489.82	2,825.81
Total Fine Arts.....	(87,714.80)	(66,059.41)	(11,822.63)	(9,832.76)
School of Letters				
Administration.....	899.79	814.36	27.27	58.16
English.....	71,230.33	69,864.07	1,366.26	
German.....	13,691.16	13,512.50	178.66	
Classical Languages.....	13,356.81	13,052.70	243.00	61.11
Romance Languages.....	36,265.14	35,906.20	282.95	75.99
Total School of Letters.....	(135,443.23)	(133,149.83)	(2,098.14)	(195.26)
Total College of Liberal Arts (To Schedule B-2).....	\$685,717.86	\$588,414.07	\$ 69,553.81	\$ 27,749.98

Schedule B-2c

EXPENDITURES FOR COLLEGE OF MEDICINE

For Year Ended June 30, 1937

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Administration.....	\$ 10,003.28	\$ 8,468.00	\$ 1,495.28	\$ 40.00
Anatomy and Histology.....	23,763.04	21,807.50	1,506.30	449.24
Biochemistry.....	7,265.16	6,580.00	362.83	322.33
Dermatology.....	519.40	519.40		
Dissecting Material.....	3,404.74		3,404.74	
Gynecology and Obstetrics.....	21,558.57	20,470.00	837.33	251.24
Pharmacology.....	17,947.41	15,365.00	1,426.27	256.14
Neurology.....	7,677.30	7,250.00	295.00	132.30
Ophthalmology.....	16,284.96	15,359.96	855.00	70.00
Pathology.....	23,770.04	20,455.00	3,004.95	310.09
Otolaryngology.....	16,837.09	15,594.67	991.56	250.86
Pediatrics.....	16,001.43	15,702.92	298.51	
Physiology.....	20,126.47	18,407.07	1,499.23	220.17
Radiology.....	3,477.00	3,477.00		
General Surgery.....	29,503.67	28,728.05	775.62	
Genito Urinary Surgery*.....	13,267.29	12,330.00	375.84	561.45
Orthopedic Surgery.....	9,662.29	9,306.60	325.69	30.00
Theory and Practice.....	27,613.45	27,173.52	340.63	99.30
Medical Economics.....	285.00	285.00		
Total College of Medicine (To Sched- ule B-2).....	\$268,067.59	\$247,279.69	\$ 17,794.78	\$ 2,993.12

REPORT OF IOWA STATE BOARD OF EDUCATION

EXPENDITURES FOR MEDICAL RESEARCH

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Anatomy and Histology.....	\$ 1,956.19	\$ 1,363.55	\$ 530.67	\$ 61.97
Dermatology and Syphilology.....	4,864.84	4,320.60	292.90	251.34
Pharmacology.....	3,608.36	3,370.00	212.72	25.64
Pathology.....	694.51		694.51	
Pediatrics.....	7,000.20	5,247.78	1,681.03	80.39
General Surgery.....	1,225.77	935.00	290.77	
Ophthalmology.....	1,390.40		1,272.31	118.09
Neurology Research.....	1,060.00	1,060.00		
Orthopedic Surgery.....	2,644.64	2,295.00	327.54	22.10
Theory and Practice.....	1,537.23	1,020.00	477.08	40.15
Total Medical Research (To Schedule B-2).....	\$ 25,991.14	\$ 19,611.93	\$ 5,779.53	\$ 509.68

Schedule B-2d

EXPENDITURES FOR COLLEGE OF EDUCATION

For Year Ended June 30, 1937

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
General Expense.....	\$ 49,151.01	\$ 43,008.50	\$ 5,526.57	\$ 525.94
Appointment Committee.....	8,958.13	5,647.02	2,728.11	583.00
High School.....	32,958.11	29,610.88	2,482.41	864.82
Elementary School.....	18,786.87	17,565.03	1,153.64	68.20
Conference on Supervision.....	601.01		601.01	
Total College of Education (To Schedule B-2).....	\$110,455.13	\$ 95,921.43	\$ 12,491.74	\$ 2,041.96

EXPENDITURES FOR GRADUATE COLLEGE

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Administration and General.....	\$ 8,592.95	\$ 2,024.99	\$ 5,870.03	\$ 697.93
Fellowships and Scholarships.....	6,905.13	6,905.13		
Research Service and Equipment.....	50,664.06	45,184.50	2,325.38	3,154.18
Honoraria.....	1,000.00	1,000.00		
Field Work.....	1,519.24		1,519.24	
Lectures and Conferences.....	1,730.31		1,730.31	
Learned Publications.....	6,479.99		6,479.99	
American Prefaces.....	981.79		981.79	
Lakeside Laboratory.....	1,167.83	950.00	157.83	60.00
Total Graduate College (To Schedule B-2).....	\$ 79,041.30	\$ 56,064.62	\$ 19,064.57	\$ 3,912.11

Schedule B-2d1

EXPENDITURES FOR UNIVERSITY LIBRARIES AND MUSEUM

For Year Ended June 30, 1937

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
General Library Operation.....	\$ 96,617.88	\$ 65,707.92	\$ 28,526.89	\$ 2,413.07
General Library Books.....	50,039.48		17,497.48	32,542.00
Law Library Books.....	8,754.42		25.35	8,729.07
University Museum.....	4,876.13	4,311.00	485.99	79.14
Total Libraries and Museum (To Schedule B-2).....	\$160,317.91	\$ 70,018.92	\$ 46,535.71	\$ 43,763.28

EXPENDITURES FOR COLLEGE OF ENGINEERING

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Administration.....	\$ 9,557.94	\$ 8,306.00	\$ 995.32	\$ 196.62
Civil Engineering.....	17,589.34	17,045.00	433.22	111.12
Engineering Drawing.....	10,540.61	8,640.00	1,747.37	153.24
Electrical Engineering.....	13,185.79	11,877.00	598.26	710.53
Mechanical Engineering.....	23,446.66	21,236.50	1,868.33	341.83
Mechanics and Hydraulics.....	19,093.89	18,282.56	607.85	203.38
Transit Board.....	1,219.58		1,219.58	
Total College of Engineering (To Schedule B-2).....	\$ 94,633.81	\$ 85,447.16	\$ 7,469.93	\$ 1,716.72

Schedule B-2e

EXPENDITURES FOR PHYSICAL PLANT

OPERATION AND MAINTENANCE

For Year Ended June 30, 1937

	Total	Salaries	Supplies, Repairs and Other Expendi- tures	Equip- ment
Administration.....	\$29,651.33	\$13,627.65	\$15,514.96	\$ 508.72
Building Operation (See Schedule B-2e1).....	113,856.10		113,289.25	566.85
Telephone and Telegraph.....	11,754.62		11,754.62	
Truck Operation.....	1,844.66		1,844.66	
Repair of Buildings (See Schedule B-2e1).....	83,281.48		82,226.67	1,054.81
Care of Public Grounds.....	40,280.00		35,491.26	4,788.74
Fuel.....	160,968.87		160,968.87	
Stoker Contract—American Engineering Co.....	75,894.98			75,894.98
Steam Cost at Steam Header.....	52,307.65		46,518.09	5,789.56
Electric Cost at Switchboard.....	9,114.53		9,114.53	
Water Cost at Pump Header.....	11,925.36		11,925.36	
Distribution Cost of Heat, Electricity and Water.....	10,922.33		10,911.13	11.20
Underground System.....	9,651.53		6,304.59	3,346.94
Iowa Coal Committee.....	2,329.61	1,351.00	455.68	522.93
Sub-Total.....	(622,783.65)	(14,978.65)	(515,319.67)	(92,485.33)
Deduct: Heat, Electricity and Water Charged to Other Departments (See Schedule B- 2e3).....	103,968.39		103,968.39	
Net Total Physical Plant (To Schedule B-2).....	\$518,815.26	\$ 14,978.65	\$411,351.28	\$ 92,485.33

Schedule B-2e1

EXPENDITURES FOR PHYSICAL PLANT
OPERATION AND MAINTENANCE CLASSIFIED BY OBJECT

For Year Ended June 30, 1937

I. EXPENDITURES FOR BUILDING OPERATION

(See Schedule B-2e1a)

	Amount
Janitors' Wages	\$ 86,780.07
Moving Expense	810.17
Janitors' Supplies	12,767.38
Gas and Electricity	3,586.97
Water and Ice	2,422.57
Sewage Disposal	2,726.75
Sundry Expense	580.66
Salt for Water Softeners	279.31
Equipment	679.91
Insurance	1,219.52
Laundry	271.59
Swimming Pools	1,731.20
Total (To Schedule B-2e)	\$ 113,856.10

II. EXPENDITURES FOR BUILDING REPAIRS AND MAINTENANCE

(See Schedule B-2e1b)

	Amount
Plumbing	\$ 8,794.94
Heating	5,793.60
General Building Repairs	26,249.82
Painting and Glazing	7,399.61
Machine Shop	686.39
Carpenter Shop	1,119.83
Equipment	1,681.70
Roofs	3,603.66
Elevators	3,062.76
Window Shades, Keys, and Fire Equipment	4,056.04
Electrical Service	9,328.72
Plasterer and Helper	1,377.26
Overhead (Shop Wages)	9,923.15
House Mechanic	204.00
Total (To Schedule B-2e)	\$ 83,281.48

Schedule B-2e1a

DISTRIBUTION OF BUILDING OPERATION EXPENDITURES

For Year Ended June 30, 1937

Building	Amount
Old Capitol	\$ 2,674.71
Schaeffer Hall	6,474.68
Chemistry Building	9,551.27
University Hall	4,308.36
Journalism Building	1,915.17
Home Economics Building	1,426.97
Geology Building	2,416.75
Macbride Hall	4,184.34
Botany Greenhouse	213.11
Botany Annex	525.74
East Hall	9,658.54
Fine Arts Studio	524.10
Observatory Building	94.22
Library Annex	3,165.52
Women's Gymnasium	2,857.23
Theatre Storeroom	54.62
Zoology Building	3,517.42
Zoology Laboratory	116.10
Music Classroom Building	2,018.25
Fine Arts Building	2,065.35
Hall of Engineering	3,081.34
Hall of Physics	4,101.85

Hydraulic Testing Laboratory.....	881.45
Mechanical Engineering Laboratory.....	633.25
Electrical Engineering Laboratory.....	1,543.60
Children's Hospital	128.46
Medical Laboratory	10,952.30
General Hospital	687.73
Dental Building	3,747.56
Observational School	4,434.03
Old Dental Building.....	1,308.12
Preschool Building	20.20
Law Building	2,522.03
University Residence	1,746.87
Field House	8,326.51
Armory	537.08
Memorial Union Unit No. 1.....	6,983.83
Dramatic Arts Building.....	2,580.75
Physical Plant Shops.....	132.70
Power Plant	364.74
Water Filter Plant.....	213.42
DeHaan Building	183.80
Plumbing Shop	162.52
Chesley House	561.57
Music Rehearsal Building.....	35.91
Kane House	143.46
Tower House	78.57
Total (To Schedule B-2e).....	\$ 113,856.10

Schedule B-2e1b

DISTRIBUTION OF BUILDING REPAIR EXPENDITURES

For Year Ended June 30, 1937

Building	Amount
Old Capitol Building.....	\$ 829.81
Schaeffer Hall	980.22
Chemistry Building	6,799.26
University Hall	3,304.63
Journalism Building	714.53
Home Economics Building.....	208.92
Geology Building	989.15
Macbride Hall	3,867.26
Botany Greenhouse	136.84
Botany Annex	9.47
East Hall	9,338.10
Fine Arts Studio.....	25.14
Observatory Building	166.05
Library Annex	3,078.38
Women's Gymnasium	1,044.40
Women's Gymnasium Annex.....	.49
Zoology Building	586.32
Zoology Laboratory	45.97
Music Classroom Building.....	651.56
Fine Arts Building.....	358.48
Hall of Engineering.....	873.62
Hall of Physics.....	635.23
Hydraulic Testing Laboratory.....	359.49
Radio Experiment Station.....	20.28
Mechanical Engineering Laboratory.....	112.07
Electrical Engineering Laboratory.....	238.55
Medical Laboratory	4,671.52
Dental Building	1,323.33
Children's Hospital	2,769.82
General Hospital	12,543.00
Nurses' Home—Westlawn	773.25
Psychopathic Hospital	76.66
Observational School	1,353.53
Old Dental Building.....	585.62
Preschool Building	99.64
Law Building	3,062.54
University Residence	1,733.02
Field House	11,710.91
Armory	244.59
Stadium	8.77
Memorial Union Unit No. 1.....	2,027.95
Locker House at Finkbine Field.....	4.91
Dramatic Arts Building.....	1,099.77

Physical Plant Shops.....	2,891.08
Power Plant	135.13
Water Filter Plant.....	83.24
DeHaan Building	52.12
Plumbing Shop	204.51
Materials Testing Laboratory.....	20.77
Chesley House	202.51
Music Rehearsal Building.....	10.84
Tower House	131.40
Yeager House	86.83
Total (To Schedule B-2e).....	\$ 83,281.48

Schedule B-2e2

POWER PLANT COSTS

TABLE A—STEAM

Total Pounds—Generated—605,590,000

	Cost	Unit Cost per Thousand Pounds of Steam
Coal Cost—46,815.16 Tons at \$3.5992.....	\$ 168,499.18	
Other Direct Operating Costs.....	52,959.10	
	\$ 221,458.28	
Add: Inventory Adjustment of Lime and Soda.....	194.67	
Electricity Used in Steam Production (47.42 per cent of 2,053,534 KWH at .01).....	9,737.86	
Stoker Payments (Equal to Savings Realized).....	26,895.00	
Total Cost at Power Plant.....	\$ 258,285.81	\$.4265/M
Expenditures for Steam Distribution.....	6,642.36	
Total Cost of Steam at Buildings.....	\$ 264,928.17	.4374/M

The meter readings shown in this report were taken from June 1st to June 1st. The total expenditures, being taken for a corresponding period, and being increased to include materials used but not paid for during this period will therefore vary slightly from those shown in Schedule B-2e for the year 1936-1937.

TABLE A-1—COAL

	Tons	Cost F. O. B. Iowa City	Total Cost
Inventory June 1, 1936.....	1,700	\$ 4,2450	\$ 7,216.50
Purchased 1936-1937†	58,518.45	3.7054	216,831.53
Total	60,218.45	3.7206	224,048.03
Deduct: Inventory May 31, 1937....	13,403.29	4.1444	55,548.85
Net Total Consumed 1936-1937.....	46,815.16	\$ 3.5992	\$ 168,499.18

†Does not include coal purchased for dormitories.

TABLE B—ELECTRICITY

Total Generated—8,123,900 KWH

	Cost	Unit Cost per Kilowatt Hour of Electricity
Electric Cost at Switchboard.....	\$ 8,959.65	
Cost at Switchboard of Electricity Used in the Pro- duction of Electricity (11.29 per cent of 2,053,534 KWH at .01).....	2,318.44	
Cost of Steam Used by Turbines in Making Electric- ity, 225,413 M lbs. at .427 per M.....	96,251.35	
	\$ 107,529.44	

Less:

Credit for Bled Steam (See Note 1 under Table D) 78,530 M lbs. at .256 per M (60 per cent of .427)	20,103.68	.0108
Total Cost of Electricity at Switchboard.....	\$ 87,425.76	
Expenditures for Electric Distribution.....	2,841.68	
Total Cost of Electricity at Buildings.....	\$ 90,267.44	.0111

TABLE C—WATER

Total Pumped—338,827,000 Gallons

	Cost	Unit Cost per Thousand Gallons
Water Cost at Pump Header.....	\$ 9,372.67	
Cost of Electricity Used in Pumping Water (41.29 per cent of 2,053,534 KWH at .01).....	8,479.04	
	\$ 17,851.71	
Add: Inventory Adjustment of Water Plant Supplies	38.03	
Total Cost of Water at Pump Header.....	\$ 17,889.74	.0528
Expenditures for Water Distribution.....	1,039.49	
Total Cost of Water at Building.....	\$ 18,929.23	.0559

TABLE D—TOTAL POWER PLANT PRODUCTION

Steam Generated†	605,590,000 Pounds
Electricity Generated†	8,123,900 KWH
Total Gallons Water Pumped.....	338,827,000 Gallons

NOTE: †Steam generated includes a gross total of 605,590,000 pounds consumed by generation of which 78,529,500 pounds were returned through the exhaust line back to the heating mains (bled steam). This resulted in a saving of \$20,103.55 for the year. (78,529,500 pounds at .256 per M, the rate being 40 per cent less for exhaust steam.)

‡This includes 2,053,534 KWH used in power plant production distributed as follows:

To Steam Production	47.42 per cent
To Electricity Production	11.29 per cent
To Water Production	41.29 per cent

Schedule B-2e3

PHYSICAL PLANT OPERATIONS

Schedule of Charges to Stores and Auxiliary Departments
for Steam, Electricity and Water

For Year Ended June 30, 1937

Department	Meter Reading	Rate	Cost
General Hospital			
Steam	43,947,204 Lbs.	.437-M	\$ 19,204.93
Electricity	1,393,300 KWH	.0111	15,465.63
Water Soft—Hot	11,713,900 Gal.	.005-M	1,112.82
Water Hard—Cold	53,726,200 Gal.	.056-M	3,008.67
Sub-Total General Hospital			(38,792.05)
Convalescent Home (U. S. Crippled Children)			
Steam	946 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	(248.04)
Children's Hospital			
Steam	17,619,800 Lbs.	.437-M	7,437.65
Electricity	255,540 KWH	.0111	2,836.49
Water Soft—Hot	1,985,500 Gal.	.005-M	188.62
Water Hard—Cold	13,094,500 Gal.	.056-M	733.29
Sub-Total Children's Hospital			(11,196.05)
Westlawn			
Steam	11,443,800 Lbs.	.437-M	5,000.94
Electricity	133,720 KWH	.0111	1,484.29
Water Soft—Hot	1,985,500 Gal.	.005-M	188.62
Water Hard—Cold	3,929,000 Gal.	.056-M	220.02
Sub-Total Westlawn			(6,893.87)
Total General Hospital System			(57,130.01)
Psychopathic Hospital			
Steam	8,679,900 Lbs.	.437-M	3,793.12
Electricity	74,400 KWH	.0111	825.84
Water	4,889,300 Gal.	.056-M	273.80
Total Psychopathic Hospital			(4,892.76)
Quadrangle			
Steam	28,885,800 Lbs.	.437-M	12,623.09
Electricity	255,458 KWH	.0111	2,835.58
Water Soft	4,040,100 Gal.	.005-M	383.81
Water Hard	8,233,700 Gal.	.056-M	461.08
Total Quadrangle			(16,303.56)
Currier Hall Dormitory			
Steam	10,580,700 Lbs.	.437-M	4,623.77
Electricity	134,308 KWH	.0111	1,490.82
Water Soft—Hot	1,656,100 Gal.	.005-M	157.33
Total Currier Hall Dormitory			(6,271.92)
Eastlawn Dormitory			
Steam	2,513,100 Lbs.	.437-M	1,098.22
Electricity	26,187 KWH	.0111	290.68
Water	1,136,500 Gal.	.056-M	63.64
Total Eastlawn Dormitory			(1,452.54)
Law Commons			
Steam	4,404,100 Lbs.	.437-M	1,924.59
Electricity	136,000 KWH	.0111	1,509.59
Water	3,895,600 Gal.	.056-M	218.15
Total Law Commons			(3,652.33)
Wilson House Dormitory			
Steam	597 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	(156.53)
Jefferson House Dormitory			
Steam	6 Tons Coal	7.00 T.	\$ 42.00)

Schedule B-2e3—Continued

Department	Meter Reading	Rate	Cost
Tudor House (Currier Annex)			
Steam	1,000 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	262.20
Electricity	4,352 KWH	.0111	48.31
Total Tudor House			(310.51)
Breene House Dormitory			
Steam	695 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	182.23
Water	123,000 Gal.	.056-M	6.89
Total Breene House Dormitory			(189.12)
Presbyterian Manse Dormitory			
Steam	1,139 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	(298.65)
Russell House Dormitory			
Steam	809 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	(212.12)
The Gables Dormitory			
Electricity	4,488 KWH	.0111	49.81
Steam	784 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	205.56
Water (Estimated)	232,000 Gal.	.056-M	12.99
Total The Gables Dormitory			(268.36)
Kellogg House Dormitory			
Steam	24 Tons Coal	6.84 T.	164.25
Water	1,702,100 Gal.	.056-M	95.31
Total Kellogg House Dormitory			(259.56)
Whetstone House Dormitory			
Steam	1,280 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	(335.62)
Water (Estimated)	\$2.50 per Mo. for 10 Mos.	\$2.50 x 10	25.00
Total Whetstone House Dormitory			(360.62)
Iowa Union Dining Service			
Steam—For Heat	811 Sq. Ft. x 600 Lbs. per Sq. Ft.	.437-M	212.64
For Kitchen (Estimated)	.60 per day	365 x \$.60	219.00
Electricity (Estimated)	91,980 KWH	.0111	1,020.98
Water (Estimated)	.60 per day	365 x \$.60	219.00
Total Iowa Union Dining Service			(1,671.62)
High School Cafeteria			
Steam (Estimated)			30.00
Electricity (Estimated)	750 KWH	.0111	8.33
Gas (Estimated)			10.00
Total High School Cafeteria			(48.33)
Athletic Department			
Coal (Golf)	4 Tons	10.25 T.	41.00
Water (Golf)	1,741,900 Gal.	.0559-M	97.37
Electricity (Stadium)	3,310 KWH	.0111	36.74
Total Athletic Department			(175.11)
Summer Session Camp			
Water (Estimated)	1,078,000 Gal.	.056-M	(60.37)
General Stores			
Steam	959,200 Lbs.	.437-M	419.17
Electricity	49,766 KWH	.0111	552.40
Water	4,621,560 Gal.	.056-M	258.81
Total General Stores			(1,230.38)

Schedule B-2e3—Continued

Department	Meter Reading	Rate	Cost
Laundry			
Steam	8,388,000 Lbs.	.424-M	3,556.51
Electricity	95,921 KWH	.0107	1,026.35
Water			
Hard—Cold	777,800 Gal.	.053-M	41.22
Soft—Cold	4,416,565 Gal.	.099-M	437.24
Soft—Cold Zero Hardness	5,808,800 Gal.	.106-M	615.73
Total Laundry			(5,677.05)
Student Publications, Inc.			
Electricity	64,085 KWH	.0111	(711.34)
University Printing Service			
Electricity	56,128 KWH	.0111	(623.02)
Dey Brothers Residence			
Steam from 7-1-36 to 6-30-37 at rates charged in Cedar Rapids, 192,700 Lbs. at \$1.20 (Average Rate) less 5 per cent cash discount.			(220.50)

Schedule B-2e3—Continued

Tenant Properties (Rate is based on .424 per 1,000 pounds of steam and 600 pounds per square foot condensate per year on radiation)	Sq. Ft. of Radiation	Lbs. of Condensate	Rate	Cost
Ball	1,280	x 600	x .437-M	\$ 335.62
Currier House	917	x 600	x .437-M	240.44
Horack	812	x 600	x .437-M	212.93
406 Iowa Avenue	577	x 600	x .437-M	151.29
406 Iowa Avenue—Water (Estimated)	\$2.50 per mo.		12 x \$2.50	30.00
Kuever—Water (Estimated)	1.50 per mo.		12 x 1.50	18.00
Lambert (Fairchild Street)	1,123	x 600	x .437-M	294.45
McChesney	901	x 600	x .437-M	236.24
Sparks—Water	1.50 per mo.		12 x 1.50	18.00
Watson	898	x 600	x .437-M	235.46
Welch (Culbertson)	954	x 600	x .437-M	250.14
Grover—Coal	2 Tons Coal		\$7.00 T.	14.00
Grover—Electricity	2,847 KWH		.0111	31.60
Grover (Steam and Hot Water) (Estimated)	2.50 per mo.		12 x 2.50	30.00
Lambert (West Side)				
Coal	4 Tons Coal		\$7.00 T.	28.00
Electricity	3,660 KWH		.0111	40.62
Hot Water (Estimated)	2.50 per mo.		12 x 2.50	30.00
Howard House	1,014	x 600	x .437-M	265.87
Howard Garage—Steam (Partially Estimated)	33,400 Lbs.		.437-M	14.60
Front Street Garage				
Steam (Estimated)	@ \$10.00 per stall		12 x 10.00	120.00
Electricity (Estimated)	@ 1.20 per stall		12 x 1.20	14.40
Water (Estimated)	@ 6.00 per stall		12 x 6.00	72.00
Total Tenant Properties				(2,683.66)
Deduct 1935-1936 Adjustment made July, 1936				713.08*
Grand Total Charges for Steam, Electricity and Water				\$104,188.89
Deduct: Receipts on Accounts Receivable (Dey Brothers)				220.50
Total Invoiced to Departments (Schedule B-2e)				\$103,968.39

Schedule B-2e4

ORDERS OUTSTANDING AND COMMITMENTS IN PROCESS
EDUCATIONAL DEPARTMENTS

As of June 30, 1937

Department	Orders and Contracts Outstanding	Special Appropriation	Total
President's Office	\$ 1.00		\$ 1.00
Dean of Men	176.00		176.00
Dean of Women	83.44		83.44
Printing and Bulletins	594.00		594.00
President's Office Printing	440.82		440.82
Business Office Printing	96.18		96.18
Commencement Expense	1,620.35		1,620.35
Incidentals	333.43	\$ 50.00	383.43
Publications	10.00		10.00
University Archives		165.00	165.00
Grounds and Buildings Office	2.00		2.00
Building Operation	2,200.00		2,200.00
Truck Operation	.75		.75
Building Repair	10,468.15	9,400.00	19,868.15
Campus	22,584.53	23,500.00	46,084.53
Power Plant	1,002.00		1,002.00
Underground System	564.62		564.62
Coal Committee	184.51		184.51
Plant Repair		17,967.01	17,967.01
Civil Engineering	5.00		5.00
Engineering Drawing	10.00		10.00
Electrical Engineering	25.00		25.00
Mechanical Engineering	1,612.73		1,612.73
Mechanics and Hydraulics	220.23		220.23
Transit Board	30.00		30.00
Chemistry	7,080.36		7,080.36
Home Economics	62.50		62.50
Journalism	100.00		100.00
Physical Education—Men	706.97	235.82	942.79
Physical Education—Women	87.53		87.53
Physics	960.38		960.38
Zoology	321.50		321.50
Fine Arts	35.00		35.00
History and Appreciation of Fine Arts		170.00	170.00
Music	48.00		48.00
Fine Arts Equipment		5,000.00	5,000.00
Dramatic Art Special	5.00		5.00
English	4.00		4.00
German	62.27		62.27
Medicine Administration	495.60	130.00	625.60
Anatomy and Histology	274.30		274.30
Biochemistry	213.00	70.00	283.00
Gynecology and Obstetrics	558.55		558.55
Neurology	203.88		203.88
Otolaryngology	291.80	89.94	381.74
Pathology	1,654.97		1,654.97
Pediatrics	479.94		479.94
Pharmacology	567.90		567.90
Physiology	331.42		331.42
G. U. Surgery	477.00		477.00
Dermatology Research	55.40		55.40
Pathology Research	65.26		65.26
Pediatrics Research	154.23		154.23
Theory and Practice Research	1.00		1.00
Dentistry	244.30		244.30
Pharmacy	433.54		433.54
Law General Expense	39.48		39.48
Law Library Books	738.25		738.25
Iowa Law Review	1,156.27		1,156.27
Law School Directory		437.30	437.30
High School	696.00		696.00
Elementary School	7.00		7.00
Commerce	207.70		207.70
Journal of Business	6.00		6.00
Reserve for Social Welfare		2,103.76	2,103.76
Bureau of Business Research	2,002.15		2,002.15
Graduate College	12.00		12.00
Graduate Research Service	712.60		712.60
Graduate Field Work		500.00	500.00
Graduate Publications	1,390.00	75.00	1,465.00

Department	Orders and Contracts Outstanding	Special Appropriation	Total
Graduate Incidentals	60.75		60.75
Lakeside Laboratory	25.00	109.67	134.67
American Prefaces	75.00		75.00
Character Education	290.00		290.00
Library Supplies	351.77		351.77
Library Equipment	1,193.30		1,193.30
Summer Session	306.88		306.88
Extension General	936.35		936.35
Radio Broadcasting	121.25		121.25
Parent Training	13.90		13.90
Hygiene, Preventive Medicine and Bacteriology	820.14		820.14
Child Welfare	651.67		651.67
Maternal and Infant Hygiene	36.00	628.70	664.70
Bureau of Dental Hygiene	85.00		85.00
Fine Arts Equipment	1,488.21		1,488.21
Special Music Equipment		381.31	381.31
Total	\$ 71,663.01	\$ 61,013.51	\$ 132,676.52

Schedule B-2e5

COMMITMENTS CHARGEABLE TO FUTURE INCOME

As of June 30, 1937

Operating Fund	Amount	
Registrar's Office	\$ 475.73	
I. M. U. Student Service	15.41	
River Patrol	5.75	
Grounds and Buildings Administration	127.50	
Building Operation	321.50	
Truck Operation	4.10	
Building Repair	1,762.96	
Campus	529.86	
Fuel	3,600.00	
Steam Costs	2,660.20	
Underground System	405.40	
Coal Testing	45.49	
Mechanical Engineering	8.53	
Mechanics and Hydraulics	35.65	
Botany	111.90	
Chemistry	10,065.22	
Geology	40.52	
History	30.00	
Journalism	28.25	
Military Science	3.00	
Psychology	29.06	
Speech	46.00	
Romance Languages	.50	
Dentistry	297.40	
Pharmacy	37.50	
Iowa Law Review	43.73	
Education General	42.00	
Appointment Committee	141.59	
High School	637.07	
Elementary School	7.37	
Commerce	40.00	
Summer Session	571.36	
Child Welfare	310.86	
Bureau Business Research	40.00	
Library Books	6,449.79	\$ 28,971.20
Service Departments		
Physical Plant Job System		3,000.46
Auxiliary Enterprises		
Dormitory Improvements		35,565.64
Restricted Funds		
McCabe Farm Operation	\$ 19.18	
Sex Research	38.50	
Physiology of the Normal Cell	232.68	
Entertainment of Crippled Children	24.23	
Convocation and Public Events	514.00	828.59
Total		\$ 68,365.89

Schedule B-3
STATEMENT OF STORES, SERVICE, AUXILIARY
AND REVOLVING FUNDS
For Year Ended June 30, 1937

Account	Cash Balance July 1, 1936	Cash Receipts	Intramural Credits	Total Credits	Disbursements	Cash Balance June 30, 1937
A. Stores Departments						
General Stores	\$ 3,020.97	\$ 3,727.23	\$ 244,127.74	\$ 250,875.94	\$ 257,912.14	\$ 7,036.20*
Physical Plant Stores	16,381.72	48.37	19,944.43	36,374.52	70,442.86	34,068.34*
Postal Stores	5,152.37*	.12	22,729.26	17,577.01	20,466.62	2,889.61*
Drug Stores	3,990.94*	8,689.37	48,963.18	53,661.61	57,872.00	4,210.39*
Sub-total Stores (A)	(10,259.38)	(12,465.09)	(335,764.61)	(358,489.08)	(406,693.62)	(48,204.54*)
B. Service Departments						
Animal Account	2,421.23		1,310.83	3,732.06	1,191.13	2,540.93
Drafting Bureau	63.98*	723.10	436.91	1,096.03	938.83	157.20
Physical Plant Job System	24,186.58*	2,421.37	137,458.90	115,693.69	150,708.29	35,014.60*
Jobs Overhead	6,925.10	103.65	6,197.93	13,226.68	5,442.79	7,783.89
Laundry Service	4,591.32	183.81	52,586.96	57,362.09	54,328.76	3,033.33
Printing Service	4,286.16	8,516.52	50,063.38	62,866.06	56,233.99	6,632.07
Statistical Service	865.29	1,443.03	23,961.61	26,269.93	22,544.94	3,724.99
Physiology-Pharmacology Shop	24.40	267.84	2,053.52	2,345.76	1,234.08	1,111.68
Photographic Service			16.25	16.25	488.52	472.27*
Sub-total Service Department (B)	(5,137.06*)	(13,659.32)	(274,086.29)	(282,608.55)	(293,111.33)	(10,502.78*)
C. Miscellaneous Revolving Accounts						
Pay Roll Distribution	10,334.95		308,688.66	319,023.61	306,339.98	12,683.63
Materials Testing Laboratory	41.00	56.00		97.00	44.80	52.20
Freight Claim Adjustment Account	39.75			39.75	39.75	
Revolving Advanced Funds	153,570.00*	10.00		153,580.00*	50,535.00	204,095.00*
Accounts Receivable Advances	561.77*	14,887.44	677.37	15,003.04	15,433.93	430.89*
Iowa Annotations on the Conflict of Laws					363.35	363.35*
Sub-total Miscellaneous Revolving Accounts (C)	(143,716.07*)	(14,953.44)	(309,366.03)	(180,603.40)	(372,756.81)	(192,153.41*)
D. Organized Educational Activities						
General Hospital	17,574.85	1,383,074.26	7,192.73	1,407,841.84	1,374,497.52	33,344.32
Psychopathic Hospital	5,533.98*	128,511.53	48.37	123,025.92	121,372.82	1,653.10
Serology General Expense	608.17	25,735.85	414.51	26,758.53	26,758.53	

*Debit balance.

Schedule B-3—Continued

Account	July 1, 1936 Cash Balance	Receipts Cash	Credits Intramural	Credits Total	Disbursements	Cash Balance June 30, 1937
Serology Special Exams.....	430.55	709.16	45.99	1,185.70	1,185.70	
Correspondence Study.....	6,023.92	14,407.43		20,431.35	13,185.62	7,245.73
Educational Tests.....	3,996.64*	24,199.73	609.38	20,812.47	25,504.85	4,692.38*
High School Contests.....		1,828.38	1,451.09	3,279.47	3,279.47	
Music Festival.....		1,586.39	5,777.73	7,364.12	7,364.12	
Academic Meet.....	9,596.90	13,960.78	2,135.46	25,693.14	19,609.34	6,083.80
University Theatre.....		5,113.55	1,878.51	6,992.06	6,538.88	453.18
Summer Session Theatre.....		424.00	706.62	1,130.62	1,199.82	69.20*
Sub-total Organized Educational Activities (D).....	(24,703.77)	(1,599,551.06)	(20,260.39)	(1,644,515.22)	(1,600,496.67)	(44,018.55)
E. Auxilliary Enterprises						
1. Dormitory House Operation						
Quadrangle.....	3,625.52	73,213.41	24,691.66*	52,147.27	46,818.09	5,329.18
Quadrangle Student Laundry.....		3,847.57	808.92*	3,038.65	3,038.65	
Law Commons Student Laundry.....		534.85	112.10*	422.75	422.75	
Quadrangle Barber Shop.....		293.38	291.76*	1.62	1.62	
Currier Hall.....	2,132.94	35,867.23	9,294.74*	28,705.43	25,342.63	3,362.80
Eastlawn.....	142.00	7,108.03	887.68*	6,362.55	6,522.37	159.82*
Field House Dormitory.....	20.00*	67.50	6.74*	40.76	40.76	
Law Commons.....	242.19	12,334.41	1,320.87*	11,255.73	10,883.04	372.69
Kellogg House.....	4.20*	2,918.14	251.32*	2,662.62	2,662.62	
Jefferson House.....		1,317.47	481.84*	835.63	835.63	
Whetstone House.....		1,328.54	495.43*	833.11	833.11	
Feeney House.....	72.75*	373.20	123.97	424.42	424.42	
Wilson House.....	8.00*	927.40	105.68*	813.72	813.72	
Tudor House.....		1,087.60	414.29*	673.31	673.31	
Breene House.....		551.92	45.08*	506.84	506.84	
The Manse.....	32.10*	1,397.20	320.87*	1,044.33	1,044.33	
Chesley House.....			61.67	61.67	61.67	
Russell House.....		1,326.13	379.56*	946.57	946.57	
The Gables.....		1,428.25	619.93*	808.32	808.32	
Dormitory Improvement Account.....	2,000.00		13,472.36	15,472.36	2,000.00	13,472.36
Law Commons Bonds—F. L. Hamborg, Trustee.....	35,385.21		44,377.29	79,762.50	27,637.50	52,125.00
Iowa Union House Operation.....	23,288.02	715.40	19,879.35	43,882.77	20,407.62	23,475.15
Sub-total Dormitory House Operation.....	(66,679.03)	(146,637.73)	(37,386.17)	(250,702.93)	(152,725.57)	(97,977.36)

*Debit balance.

2. Dining Service Operation						
Quadrangle Cafeteria	2,495.53	68,723.30	4,064.60*	67,154.23	65,511.43	1,642.80
Currier Hall	4,299.80	53,863.90	14,005.80*	44,157.84	37,929.92	6,227.92
Eastlawn	499.90	9,125.48	1,565.64*	8,059.74	8,598.31	538.57*
Law Commons	214.26	19,290.77	1,045.69	20,550.72	20,696.99	146.27*
Iowa Union Dining Service	407.15*	82,733.14	18,670.97	100,996.96	98,971.09	2,025.87
High School Cafeteria		1,236.25	90.14	1,326.39	1,326.39	
Sub-total Dining Service Operation	(7,102.34)	(234,972.84)	(170.70)	(242,245.88)	(233,034.13)	(9,211.75)
3. Other Accounts						
Tenant Properties	9,659.51	12,020.02	4,760.61	26,440.14	26,440.14	
Summer Session Camp	2,999.44	925.50		3,924.94	1,019.08	2,905.86
Sub-total Other Accounts	(12,658.95)	(12,945.52)	(4,760.61)	(30,365.08)	(27,459.22)	(2,905.86)
Sub-total Auxillary Enterprises (E)	(86,440.32)	(394,556.09)	(42,317.48)	(523,313.89)	(413,218.92)	(110,094.97)
Total Stores, Service and Auxillary Funds (A-E, Inclusive)	\$ 27,449.66*	\$2,035,185.00	\$ 981,794.80	\$2,989,530.14	\$3,086,277.35	\$ 96,747.21*
Revolving Advanced Fund	153,570.00	50,535.00		204,105.00	10.00	204,095.00
Law Book Inventory						
Grand Total	\$ 126,120.34	\$2,085,720.00	\$ 981,794.80	\$3,193,635.14	\$3,086,287.35	\$ 107,847.79

Account	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Liability	Unearned Income	Net Total
A. Stores Departments							
General Stores	\$ 427.09	\$ 48,759.74	\$ 42,150.63				\$ 42,150.63
Physical Plant Stores		80,290.98	46,222.64				46,222.64
Postal Stores		2,898.36	8.75				8.75
Drug Stores	18.75	27,528.52	23,336.28				23,336.28
Sub-total Stores (A)	(445.24)	(159,477.60)	(111,718.30)				(111,718.30)
B. Service Departments							
Animal Account		142.04	2,682.97	\$ 96.30			2,656.67
Drafting Bureau	47.45	60.80	265.45	15.02			250.43
Physical Plant Job System	370.63	34,640.92	3.05*	3.05*			
Jobs Overhead	10.01		7,793.90				7,793.90
Laundry Service	25.49		3,058.82	220.75			2,838.07
Printing Service	445.05	5,216.69	12,293.81	1,349.23			10,944.58
Statistical Service	2.12*	1,826.22	5,549.09	1,737.66			3,811.43
Physiology-Pharmacology Shop			1,111.68	2.50			1,109.18
Photographic Service			472.27*				472.27*
Sub-total Service Department (B)	(895.51)	(41,886.67)	(32,280.40)	(3,338.41)			(28,931.99)

*Debit balance.

Schedule B-3—Continued

Account	Accounts Receivable	Inventories	Totals	Reserve for Commit- ments	Deposit Liability	Unearned Income	Net Total
C. Miscellaneous Revolving Accounts							
Pay Roll Distribution			12,683.63				12,683.63
Materials Testing Laboratory	12.00		64.20				64.20
Freight Claim Adjustment Account	.69		.69				.69
Revolving Advanced Funds			204,095.00*				204,095.00*
Accounts Receivable Advances	430.89						
Iowa Annotations on the Conflict of Laws		363.35					
Sub-total Miscellaneous Revolving Accounts (C)	(443.58)	(363.35)	(191,346.48*)				(191,346.48*)
D. Organized Educational Activities							
General Hospital	104,175.76	46,591.20	184,111.28	28,254.42	\$ 1,293.57	\$ 692.99	153,870.30
Psychopathic Hospital	8,758.03		10,411.13	577.34	257.34		
Serology General Expense							
Serology Special Exams							
Correspondence Study			7,245.73				7,245.73
Educational Tests	1,086.77	10,065.26	6,459.65	842.41			5,617.24
High School Contests							
Music Festival							
Academic Meet	1,680.57		7,764.37	33.70			7,730.67
University Theatre			453.18	83.90			369.28
Summer Session Theatre			60.20*	115.61			184.81*
Sub-total Organized Educational Activities (D)	(115,701.13)	(56,656.46)	(216,376.14)	(29,907.38)	(1,550.91)	(692.99)	(184,224.86)
E. Auxillary Enterprises							
1. Dormitory House Operation							
Quadrangle	1,208.00		6,537.18			6,537.18	
Quadrangle Student Laundry							
Law Commons Student Laundry							
Quadrangle Barber Shop							
Currier Hall	149.60		3,512.40			3,512.40	
Eastlawn	480.00		320.18			320.18	
Field House Dormitory							
Law Commons	72.50		445.19			445.19	
Kellogg House							
Jefferson House							
Whetstone House							
Feeney House							

*Debit balance.

Wilson House							
Tudor House							
Breene House							
The Mansc							
Chesley House							
Russell House							
The Gables							
Dormitory Improvement Account			13,472.36	13,472.36			
Law Commons Bonds—F. L. Hamborg, Trustee			52,125.00	52,125.00			
Iowa Union House Operation	25.95		23,501.10	4,564.35			18,936.75
Sub-total Dormitory House Operation	(1,936.05)		(99,913.41)	(70,161.71)		(10,814.95)	(18,936.75)
2. Dining Service Operation							
Quadrangle Cafeteria		670.88	2,313.68	1,253.22	321.55	738.91	
Currier Hall	262.00	439.82	6,929.74	1,005.18		5,924.56	
Eastlawn	1,350.00	275.39	1,086.82	158.70		928.12	
Law Commons		157.99	11.72	11.72			
Iowa Union Dining Service	767.20	1,760.76	4,553.83	2,819.38	575.06	1,159.39	
High School Cafeteria							
Sub-total Dining Service Operation	(2,379.20)	(3,304.84)	(14,895.79)	(5,248.20)	(896.61)	(8,750.98)	
3. Other Accounts							
Tenant Properties	3,668.24		3,668.24	888.00			2,780.24
Summer Session Camp			2,905.86				2,905.86
Sub-total Other Accounts	(3,668.24)		(6,574.10)	(888.00)			(5,686.10)
Sub-total Auxiliary Enterprises (E)	(7,983.49)	(3,304.84)	(121,383.30)	(76,297.91)	(896.61)	(19,565.93)	(24,622.85)
Total Stores, Service and Auxiliary Funds (A-E, Inclusive)	\$ 125,469.95	\$ 261,688.92	\$ 290,411.66	\$ 109,553.70	\$ 2,447.52	\$ 20,258.92	\$ 158,151.52
Revolving Advanced Fund			204,095.00				204,095.00
Law Book Inventory		3,766.86	3,766.86				3,766.86
Grand Total	\$ 125,469.95	\$ 265,455.78	\$ 498,273.52	\$ 109,553.70	\$ 2,447.52	\$ 20,258.92	\$ 366,013.38

Schedule B-3a

UNIVERSITY HOSPITAL
BALANCE SHEET

As of June 30, 1937

ASSETS

Cash		
Current Checking Account.....	\$ 33,344.32	
Due from State Comptroller		
For Indigent Patients within Quota.....	78,605.82	
For Excess Quota Indigent Patients.....	8,669.55	\$ 120,619.69
Cash Working Advance from University Treasurer..		3,500.00
Accounts Receivable		
From Private and Cost Patients.....	\$ 14,772.17	
From Departments	2,128.22	16,900.39
Inventory of Stores.....		46,591.20
Total		<u>\$ 187,611.28</u>

LIABILITIES AND WORKING RESERVE

Due University Treasurer for Cash Working Advance		\$ 3,500.00
Liability for Unused Meal Book Coupons.....		692.99
Reserve for Working Balance		
Orders Outstanding	\$ 28,254.42	
Patients' Deposits	1,084.93	
Sales Tax Collections for Transmittal to State Treasurer	208.64	
	\$ 29,547.99	
Working Balance	46,901.90	76,449.89
Reserve for Special Repair and Improvement		
Orders Outstanding	\$ 13,900.10	
Orders in Process.....	3,296.31	
Subject to Allocation.....	26,280.40	43,476.81
Reserve for Accounts Receivable.....		16,900.39
Reserve for Inventory of Stores.....		46,591.20
Total		<u>\$ 187,611.28</u>

SUMMARY OF WORKING BALANCE

Working Balance Forward July 1, 1936.....	\$ 126,924.51
Excess of Expenditures Over Income During 1936-1937 (See Schedule B-3a1).....	50,474.62
Working Balance June 30, 1937.....	<u>\$ 76,449.89</u>

Schedule B-3a1

UNIVERSITY HOSPITAL
STATEMENT OF RECEIPTS AND EXPENDITURES

For Year Ended June 30, 1937

Medical and Surgical Treatment of Indigent Patients.....	\$ 944,371.24
Treatment of Over-Quota Indigent Patients	
Paid by Counties.....	18,016.13
Paid by Federal Government under F. E. R. A.....	3,214.75
Income from Private and Cost Patients.....	273,641.35
Student Nurses' Maintenance Fees.....	8,950.00
Income from U. S. Crippled Children's Fund.....	5,625.00
Income from Cafeteria Operation and Miscellaneous Sources.....	22,276.07
Income from Convalescent Home U. S. C. C. Fund.....	10,287.63
Sales Tax Collected.....	399.76
Total Income (To Schedule B-1).....	<u>\$ 1,286,781.93</u>

EXPENDITURES

	Salaries	Other Expense	Total
Administration			
Salaries	\$ 51,969.12		\$ 51,969.12
Supplies		\$ 7,296.83	7,296.83
Equipment		2,618.14	2,618.14
Printing		8,898.16	8,898.16
Employees' Travel Expense.....		123.31	123.31
Postage		3,624.41	3,624.41
Telephone		11,753.69	11,753.69
Telegraph		4,397.50	4,397.50
Sub-total	(51,969.12)	(38,712.04)	(90,681.16)
Professional Care of Patients			
School of Nursing.....	172,918.53		172,918.53
Equipment and Replacement—			
Professional		2,379.37	2,379.37
Pathology, Bacteriology and			
Hygiene	9,300.01	776.28	10,076.29
Pathology, Bacteriology and			
Hygiene Equipment		114.00	114.00
Anaesthesia	8,161.68	4,565.26	12,726.94
Serology Laboratory	3,817.92		3,817.92
Physical Therapy	5,552.88	404.00	5,956.88
Social Service	17,459.34	28.77	17,488.11
Psychological Tests	531.93		531.93
Interns	10,260.36	808.55	11,068.91
X-Ray	23,988.89	26,399.74	50,388.63
X-Ray Equipment		324.87	324.87
Laboratory Assistants	178.44		178.44
Intravenous Laboratory	1,074.63		1,074.63
Pathological Chemistry	4,963.29		4,963.29
Sub-total	(258,207.90)	(35,800.84)	(294,008.74)
Departmental			
Nutrition	46,369.11	17,764.90	64,134.01
Nutrition Equipment		337.10	337.10
Nutrition Foods		260,182.91	260,182.91
Pasteurizing Plant	2,289.58	2,094.51	4,384.09
Housekeeping	41,444.74	9,762.13	51,206.87
Housekeeping Equipment		1,048.18	1,048.18
Bedding		4,976.63	4,976.63
Textiles, Muslins, etc.....		15,248.42	15,248.42
Cleaning Supplies		5,186.45	5,186.45
Miscellaneous Supplies		232.90	232.90
Perkins School	1,458.22	121.20	1,579.42
Maintenance and Repair.....	6,206.71		6,206.71
Occupational Therapy	1,035.00	53.99	1,088.99
Extension Service	2,184.10		2,184.10
Library	1,223.70		1,223.70
Traffic Department	2,646.60		2,646.60
Building Supplies		5,202.88	5,202.88
Building Equipment		405.22	405.22
Building Repairs		15,606.38	15,606.38
Brace Shop	11,572.26	5,992.14	17,564.40
Storeroom	4,116.56		4,116.56
Bandage Room	1,505.88		1,505.88
Barbers	2,907.00		2,907.00
Drugs and Biologicals.....		43,172.24	43,172.24
Pharmacology	600.00		600.00
Ophthalmology	391.77		391.77
Blood Donors		26,236.75	26,236.75
Surgical and Nursing Supplies...		71,965.68	71,965.68
Surgical and Nursing Repairs...		2,623.62	2,623.62
Ascheim Zondek Test Supplies...		292.10	292.10
Sub-total	(125,951.23)	(488,506.33)	(614,457.56)
General Operating Expense			
Ambulance and Truck.....		244.69	244.69
Laundry		45,390.73	45,390.73
Freight		1,609.88	1,609.88
Express		617.99	617.99
Gas		3,170.77	3,170.77
Electricity		19,786.41	19,786.41
Heat		31,643.52	31,643.52
Water		5,453.84	5,453.84
Sewer Rental		2,734.93	2,734.93
Statistical Service		7,296.60	7,296.60
Corrective Apparatus Orthopedics		5,030.74	5,030.74
Corrective Apparatus General....		3,246.41	3,246.41
Corrective Apparatus Optical....		7,608.31	7,608.31
Patients' Wearing Apparel.....		5,080.23	5,080.23

REPORT OF STATE BOARD OF EDUCATION

Employees' Wearing Apparel.....		1,288.07	1,288.07
Interns' Wearing Apparel.....		1,843.34	1,843.34
Photos		709.65	709.65
Auto Maintenance—Executive Secretary		252.48	252.48
Travel Expense—Executive Secretary		606.77	606.77
Sub-total		(143,615.36)	(143,615.36)
Transportation Expense			
Railroad Fare, Taxi, Escorts.....	813.00	72,176.41	72,989.41
Auto Equipment—New		12,788.76	12,788.76
Auto Maintenance and Operation.....	3,388.19	40,907.77	44,295.96
Drivers' Salaries	20,698.93		20,698.93
Sub-total	(24,900.12)	(125,872.94)	(150,773.06)
Total Expense	\$ 461,028.37	\$ 832,507.51	\$ 1,293,535.88
Add: Refunds to Patients.....		13,117.61	13,117.61
Doctors' Examination Fees...		25,207.50	25,207.50
Sales Tax Transmitted to State Treasurer		265.40	265.40
Sales Tax Reserved for Transmittal to State Treasurer...		208.64	208.64
Convalescent Home Repairs...		1,467.37	1,467.37
Convalescent Home Equipment		3,662.79	3,662.79
Grand Total Expenditures (To Schedule B-2).....	\$ 461,028.37	\$ 876,436.82	†\$1,337,465.19
Excess of Expenditures Over Income			\$ 50,683.26*

*Debit.

†Includes Equipment Carried to Schedule B-2:

Administrative Equipment	\$ 1,247.24
Office Equipment	1,370.90
X-Ray Equipment	324.87
Nutrition Equipment	337.10
Housekeeping Equipment	1,048.18
Building Equipment	405.22
Operating Room Equipment.....	313.40
Nursing Equipment	2,065.97
Ambulance Equipment—New	12,788.76
Convalescent Home Equipment.....	3,662.79
Bacteriology and Preventive Medicine Equipment.....	114.00
	\$ 23,678.43

Does Not Include the Following Capital Disbursements from Balances Carried Forward:

Special Repairs	\$ 3,646.81
Special Equipment	19,851.79
Special Improvements	
General Hospital (Schedule E-2a).....	\$ 893.78
Westlawn (Schedule E-2a).....	11,485.64
Paving and Sidewalks (Schedule E-2d)....	1,362.95
	\$ 37,240.97

Schedule B-3b

PSYCHOPATHIC HOSPITAL
STATEMENT OF INCOME AND EXPENDITURES

For Year Ended June 30, 1937

RECEIPTS

Balance Forward July 1, 1936.....	\$ 10,599.59
Receipts 1936-1937	
State Appropriation 46th General Assembly.....	\$ 100,000.00
Hospital Collections	20,226.57
Total Receipts (To Schedule B-1).....	120,226.57
Total Available	\$ 130,826.16

EXPENDITURES

	Salaries	Other Expense	Total
Administration Expense			
Clerical Salaries	\$ 6,869.34		\$ 6,869.34
Telephone and Telegraph		\$ 670.73	670.73
Postage		341.25	341.25
Printing		833.28	833.28
Office Expense		769.85	769.85
Sub-total	(6,869.34)	(2,615.11)	(9,484.45)
Laboratory			
Salaries	2,318.70		2,318.70
Supplies		534.66	534.66
Sub-total	(2,318.70)	(534.66)	(2,853.36)
Professional Care of Patients			
Medical Salaries	29,006.80		29,006.80
Medical and Nursing Supplies....		314.39	314.39
Nursing Salaries	17,773.94		17,773.94
Social Service Salaries.....	5,150.20		5,150.20
Social Service Travel Expense....		325.87	325.87
Occupational Therapy Salaries...	1,666.50		1,666.50
Occupational Therapy Supplies...		492.32	492.32
Care of Patients at General Hos- pital		266.02	266.02
Employees' Travel Expense.....		353.77	353.77
Sub-total	(53,597.44)	(1,752.37)	(55,349.81)
Departmental Expense			
Nutrition Department Salaries...	3,752.34		3,752.34
Housekeeping Salaries	5,869.02		5,869.02
Housekeeping Supplies and Re- pairs.....		3,423.55	3,423.55
Foodstuffs		20,019.11	20,019.11
Sub-total	(9,621.36)	(23,442.66)	(33,064.02)
Other Expense			
Drugs		844.81	844.81
Freight and Express		131.05	131.05
Laundry		1,479.37	1,479.37
Heat		3,793.12	3,793.12
Electricity		825.84	825.84
Water		278.27	278.27
Sewer Rental		173.87	173.87
Gas		307.17	307.17
Rent		2,350.00	2,350.00
Care of Grounds and Buildings..		5,444.15	5,444.15
Equipment		1,287.01	1,287.01
Transportation of Patients.....		2,092.87	2,092.87
Sub-total		(19,007.53)	(19,007.53)
Total Operating Expense...\$	72,406.84	\$ 47,352.33	\$ 119,759.17
Add: Refunds to Patients.....		1,613.65	1,613.65
Grand Total Expenditures (To Schedule B-2).....\$	72,406.84	\$ 48,965.98	\$ 121,372.82
Reserve for Maintenance.....			9,453.34
Total			\$ 130,826.16

Schedule B-3c

DEPARTMENT OF SEROLOGY
SUMMARY OF INCOME AND EXPENDITURES

For Year Ended June 30, 1937

Balance Forward July 1, 1936.....		\$ 1,038.72
Receipts		
Serology Laboratory	\$ 26,150.36	
Water Laboratory	755.15	
Less Balance Transferred to Medical Fees.....	6,666.38*	
Net Receipts (To Schedule B-1).....		20,239.13
Net Total Available.....		\$ 21,277.85
Expenditures		
Salaries	\$ 12,326.75	
Wages	766.92	
Postage and Office Expense.....	1,531.78	
Printing	798.19	

General Supplies	5,116.17	
Repairs	347.96	
Sundry	307.20	
Equipment	82.88	
Total Expenditures (To Schedule B-2).....		\$ 21,277.85

Schedule B-3d

ASSOCIATED ACTIVITIES

Supplementary Statements—Not Included in Balance Sheet Totals
For Year Ended June 30, 1937

BACTERIOLOGY LABORATORY

(Sections 3952 and 3953 of 1931 Code)

This department is operated as a part of the College of Medicine. All funds are handled and invoices paid through the State Comptroller's Office upon the approval of the University Comptroller. A complete set of accounts is kept in the University Business Office which are in agreement with the accounts in the State Comptroller's Office.

Appropriation 1936-1937		\$ 12,226.00
Expenditures		
Office Expense	\$ 618.20	
Departmental Supplies	460.05	
Salaries	11,079.00	
Equipment	68.75	\$ 12,226.00

NATIONAL YOUTH ADMINISTRATION

Federal funds for student aid expended under direction of the National Youth Administration, Washington, D. C.

	Average Number of Students on Pay Rolls	Total	Amount Paid Average Monthly Payment Per Student
Graduate Students	147	\$ 33,409.44	\$ 25.25
Undergraduate Students	789	97,967.58	13.80
	936	\$ 131,377.02	\$ 15.60

Schedule B-3e

UNIVERSITY DORMITORY HOUSE AND DINING SERVICE
OPERATION

SUMMARY OF INCOME AND EXPENDITURES

For Year Ended June 30, 1937

DORMITORY HOUSE OPERATION

Income	
Room Rent	\$ 139,550.18
Law Commons Garage Rent	87.50
Student Laundry (Net)	921.02
Quadrangle Barber Shop (Net)	291.76
Total Income (To Schedule B-1)	\$ 140,850.46
Expenditures	
Office Expense	\$ 114.66
Salaries	25,438.78
Wages	4,281.86
General Supplies	6,848.35
Repairs	15,304.74
Heat, Electricity, Water and Gas	29,563.39
Telephones	8,039.42
House Laundry	2,259.52
Equipment Replacements	89.79*
Miscellaneous	4,143.04
Room Rent Refunded	3,313.46
Total Expenditures (To Schedule B-2)	\$ 99,217.43
Net Income from House Operation	\$ 41,633.03

DINING SERVICE OPERATION

Income (To Schedule B-1).....	\$	246,148.43
Expenditures		
Foodstuffs	\$	140,259.83
Office Expense		360.68
Salaries		22,362.54
Wages		31,159.90
General Supplies		9,464.11
Repairs		9,272.62
Heat, Electricity, Water and Gas.....		9,435.14
Telephones		132.96
Laundry		1,489.43
Equipment Replacements		4,446.62
Miscellaneous		1,063.60
Board Payments Refunded.....		484.38
Total Expenditures (To Schedule B-2).....	\$	229,931.81
Net Income from Dining Service Operation.....	\$	16,216.62
Total Net Income from Dormitory House and Dining Service Operation	\$	57,849.65
Deduct:		
Transferred to Bond Trustee Account in Accordance with Dormitory Bond Indenture (See Schedule B-3e1)	\$	44,377.29
Transferred to Dormitory Improvement Account (See Schedule B-3f).....	13,472.36	\$ 57,849.65

RECONCILIATION OF SUBSIDIARY ACCOUNTS TO GENERAL BOOKS

DORMITORY HOUSE OPERATION

Deferred Income	\$	10,814.95
Deduct:		
Accounts Receivable		1,910.10
Cash Balance June 30, 1937.....	\$	8,904.85

DINING SERVICE OPERATION

Deferred Income	\$	6,852.68
Meal Book Liability		1,898.30
Sales Tax Liability.....		896.61
Accounts Payable		5,248.20
	\$	14,895.79
Deduct:		
Inventory	\$	3,304.84
Accounts Receivable		2,379.20
	\$	5,684.04
Cash Balance June 30, 1937.....	\$	9,211.75

Schedule B-3e1

LAW DORMITORY BOND ACCOUNT

F. L. HAMBORG, Trustee

For Year Ended June 30, 1937

Income		
Balance Forward July 1, 1936.....	\$	35,385.21
Transfer of Net Income from Dormitory House and Dining Service Operation for 1936-1937 (See Schedule B-3e)	44,377.29	\$ 79,762.50
Expenditures		
Principal of Bonds Matured March 1, 1937.....	\$	24,000.00
Interest Coupon No. 3 Matured September 1, 1935.....		12.50
Interest Coupon No. 4 Matured March 1, 1936.....		25.00
Interest Coupon No. 5 Matured September 1, 1936.....		1,812.50
Interest Coupon No. 6 Matured March 1, 1937.....		1,787.50
Total (To Exhibit B).....		27,637.50
Cash Balance	\$	52,125.00

Deduct:			
Bonds Outstanding	\$	48,500.00	
Interest to Maturity		3,625.00	\$ 52,125.00

SUMMARY OF OUTSTANDING BONDS

Balance Outstanding July 1, 1936	\$	72,500.00
Deduct:		
Bonds Matured March 1, 1937		24,000.00
Balance Outstanding June 30, 1937 (To Exhibit A)	\$	48,500.00

Schedule B-3f

STATEMENT OF DORMITORY IMPROVEMENT ACCOUNT

For Year Ended June 30, 1937

Balance Forward July 1, 1936	\$	2,000.00
Transferred from Dormitory Earnings (See Schedule B-3e)		13,472.36
	\$	15,472.36
Deduct:		
Expended for Law Commons Steam Line (To Schedule E-2 and Exhibit B)	\$	2,000.00
Encumbered by Improvement Items in Process (See List Below)	13,472.36	\$ 15,472.36

ALLOCATIONS FOR DORMITORY IMPROVEMENTS

Currier Hall			
Recreation Room	\$	4,800.00	
Basement Painting and Plumbing		3,200.00	
Remodeling Bathrooms		3,000.00	
Refinish Floors		500.00	
Refrigerator Repair		1,300.00	\$ 12,800.00
Quadrangle			
Painting and Varnishing	\$	4,242.00	
Plan Study		500.00	
Lighting Lavatories and Closets		1,500.00	
Weatherstripping		3,600.00	
Roof Replacement		8,996.00	
Flooring		17,400.00	36,238.00
Total Improvements in Process			\$ †49,038.00

†35,565.64 chargeable to future income.

Schedule B-3g

IOWA MEMORIAL UNION
LOUNGE ROOM AND MAINTENANCE FUND

For Year Ended June 30, 1937

	Lounge Room	Maintenance Fund	Total
Income			
Rentals	\$ 3,439.14		\$ 3,439.14
Allocation from Tuition (See Schedule B-1a)		\$ 16,990.00	16,990.00
Total Income (To Schedule B-1)	\$ 3,439.14	\$ 16,990.00	\$ 20,429.14
Balance Forward July 1, 1936	1,691.47	17,868.11	19,559.58
Total Available	\$ 5,130.61	\$ 34,858.11	\$ 39,988.72
Expenditures			
Salaries	\$ 300.00		\$ 300.00
Labor	326.81	\$ 77.76	404.57
Supplies	1,421.99	563.68	1,985.67
Equipment	33.49	1,435.28	1,468.77
Insurance	175.00		175.00
Repairs	336.29	4,381.67	4,717.96

Rent of Basement and First Floor, 2nd Unit		12,000.00	12,000.00
Total Expenditures (To Sched- ule B-2)	\$ 2,593.58	\$ 18,458.39	\$ 21,051.97
Balance	\$ 2,537.03	\$ 16,399.72	\$ 18,936.75

RECONCILIATION OF SUBSIDIARY ACCOUNTS WITH GENERAL ACCOUNTS

Balance (above)		\$ 18,936.75
Deduct: Accounts Receivable.....		25.95
		<u>\$ 18,910.80</u>
Add: Accounts Payable		
Rent	\$ 3,660.00	
Other	904.35	4,564.35
		<u>\$ 23,475.15</u>
Cash Balance (See Schedule B-3).....		

Schedule B-3h

RENTAL OF UNIVERSITY HOUSES

For Year Ended June 30, 1937

Balance Forward July 1, 1936.....		\$ 9,659.51
Cash Receipts	\$ 16,780.63	
Less: Transferred to Dormitory on the Bluff Fund (See Exhibit E).....	5,893.75*	10,886.88
Total		<u>\$ 20,546.39</u>
Expenditures		
Salaries	\$ 500.00	
Repairs	4,876.71	
Fire and Tornado Insurance Premiums.....	445.70	
Heat Service	2,877.65	
Sundry Expenditures	321.33	
		<u>9,021.39</u>
Total Expenditures (To Schedule B-2).....		
Net Balance Available for Capital Purposes.....		<u>\$ 11,525.00</u>
Land Purchased (To Exhibit E-2 and Exhibit B)...		<u>\$ 11,525.00</u>

Schedule B-3j

UNIVERSITY EXTENSION DEPARTMENTS
OPERATING STATEMENT

(See Also Schedule B-3)

For Year Ended June 30, 1937

	Total	Corre- spondence Study	High School Contests	Music Festival	Academic Meet
Cash Balance July 1, 1936.....	\$ 15,629.82	\$ 6,023.92			\$ 9,526.90
Income (To Schedule B-1).....	33,929.94	14,407.43	\$ 1,830.88	\$ 1,586.39	16,096.24
Transfers.....	7,226.32		1,448.59	5,777.73	
Total Available.....	\$ 56,786.08	\$ 20,431.35	\$ 3,279.47	\$ 7,364.12	\$ 25,623.14
Expended (To Schedule B-2).....	\$ 39,825.39	\$ 9,572.46	\$ 3,279.47	\$ 7,364.12	\$ 19,609.34
Transferred to High School Contests and Music Festival.....	3,613.16	3,613.16			
Total Disbursements.....	\$ 43,438.55	\$ 13,185.62	\$ 3,279.47	\$ 7,364.12	\$ 19,609.34
Cash Balance June 30, 1936.....	\$ 13,329.53	\$ 7,245.73			\$ 6,083.80
Expenditures Classified					
Office Expense.....	\$ 3,590.59	\$ 10.00	\$ 134.39	\$ 409.97	\$ 3,036.23
Printing.....	11,779.50		275.70	309.18	11,194.56
Salaries.....	1,772.43				1,772.43
Part Time Wages.....	13,424.68	8,321.79	821.00	2,935.60	1,346.29
Supplies.....	6,990.75	1,230.67	2,631.91	2,305.39	1,422.78
Repairs.....	1,333.17		16.41	1,253.40	63.36
Equipment.....	532.50				532.50
Sundry.....	461.77	10.00		150.58	341.19
Total.....	\$ 39,825.39	\$ 9,572.46	\$ 3,279.47	\$ 7,364.12	\$ 19,609.34

Schedule B-3j1

EDUCATIONAL TESTS
OPERATING STATEMENT

Income (To Schedule B-1).....			\$ 24,809.11
Expenditures			
Inventory June 30, 1936.....	\$ 12,194.24		
Tests Purchased.....	14,435.82	\$ 26,630.06	
Less Inventory June 30, 1937.....		10,309.62	
Net Cost of Tests Sold.....		\$ 16,320.44	
Wages.....	\$ 2,533.59		
Equipment.....	106.37		
Other Expense.....	4,815.91	7,455.87	23,776.31
Net Operating Income.....			\$ 1,032.80

COMPARATIVE BALANCE SHEET

(See Also Schedule B-3)

	June 30, 1936	June 30, 1937
Cash.....	\$ 3,996.64*	\$ 4,692.38*
Inventory at Cost.....	11,242.06	10,065.26
Accounts Receivable.....	1,673.33	1,086.77
Total.....	\$ 8,918.75	\$ 6,459.65
Accounts Payable.....	\$ 721.15	\$ 842.41
Net Worth.....	8,197.60	5,617.24†
Total.....	\$ 8,918.75	\$ 6,459.65

†Reduced by \$3,613.16 transferred to Extension Activities, Schedule B-3j.

*Debit balance.

Schedule B-3k

SUMMARY OF STORES DEPARTMENT OPERATIONS

For Year Ended June 30, 1937

(For Statement of Cash Transactions See Schedule B-3)

	Total	General Stores	Physical Plant Stores	Postal Stores	Drug Stores
	Total	General Stores	Physical Plant Stores	Postal Stores	Drug Stores
Inventory July 1, 1936.....	\$ 95,065.38	\$ 36,290.14	\$ 28,631.64	\$ 5,161.00	\$ 24,982.60
Purchases and Expense.....	406,693.62	257,912.14	70,442.86	20,466.62	57,872.00
Adjustment to Balance to In- ventory June 30, 1937.....	6,393.54	2,839.52	1,209.28	.12	2,344.62
Total.....	\$508,152.54	\$297,041.80	\$100,283.78	\$ 25,627.74	\$ 85,199.22
Less Stock Issued to Depart- ments.....	348,229.70	247,854.97	19,992.80	22,729.38	57,652.55 ¹
Inventory June 30, 1937.....	\$159,922.84	\$ 49,185.83	\$ 80,290.98	\$ 2,898.36	\$ 27,546.67
Analysis of Expenditures					
Salaries.....	\$ 15,310.82	\$ 9,889.82			\$ 5,421.00
Wages.....	2,389.36	807.16			1,582.20
Office Expense.....	4,173.90	3,417.22			756.68
Supplies.....	380,331.18	239,601.82	\$ 70,442.86	\$ 20,466.62	49,819.88
Repairs.....	575.38	546.46			28.92
Heat, Light and Water.....	1,230.38	1,230.33			
Sundry.....	711.18	523.89			187.29 ²
	(404,722.20)	(256,016.75)	(70,442.86)	(20,466.62)	(57,795.97)
Equipment (To Schedule E-2).....	1,971.42	1,895.39			76.03
	\$406,693.62	\$257,912.14	\$ 70,442.86	\$ 20,466.62	\$ 57,872.00

¹Includes Sales Tax Collected, \$176.06²Includes Sales Tax Transmitted to State Treasurer, \$164.19.

SUMMARY OF BALANCES

June 30, 1936					
Cash.....	\$ 10,259.38	\$ 3,020.97	\$ 16,381.72	\$ 5,152.37*	\$ 3,990.94*
Inventory.....	95,065.38	36,290.14	28,631.64	5,161.00	24,982.60
Total.....	\$105,324.76	\$ 39,311.11	\$ 45,013.36	\$ 8.63	\$ 20,991.66
June 30, 1937					
Cash.....	\$ 48,204.54*	\$ 7,036.20*	\$ 34,068.34*	\$ 2,889.61*	\$ 4,210.39*
Inventory.....	159,922.84	49,186.83	80,290.98	2,898.36	27,546.67
Total.....	\$111,718.30	\$ 42,150.63	\$ 46,222.64	\$ 8.75	\$ 23,336.28
Net Income After Equipment Deduction.....	\$ 4,422.12	\$ 944.13	\$ 1,209.28	\$.12	\$ 2,268.59
Equipment Purchased.....	1,971.42	1,895.39			76.03
Net Increase in Stores Accounts.....	\$ 6,393.54	\$ 2,839.52	\$ 1,209.28	\$.12	\$ 2,344.62

*Debit balance.

Schedule B-3L
SUMMARY OF SERVICE DEPARTMENT OPERATIONS
For Year Ended June 30, 1937
(For Statement of Cash Transactions See Schedule B-3)

	Total	Animal Account	Drafting Bureau	Laundry Service	Printing Service	Plant Jobs	Statistical Service	Physi- ology- Pharma- cology Shop	Photo- graphic Service
Jobs in Process or Credit Balance July 1, 1936.....	\$ 5,137.06*	\$ 2,421.23	\$ 63.98*	\$ 4,591.32	\$ 4,286.16	\$ 17,261.48*	\$ 865.29	\$ 24.40	
Jobs Closed or Service Rendered.....	287,745.61	1,310.83	1,160.01	52,770.77	58,579.90	146,181.85	25,404.64	2,321.36	\$ 16.25
Expenditures.....	(282,608.55)	(3,732.06)	(1,096.03)	(57,362.09)	(62,866.06)	(128,920.37)	(26,269.93)	(2,345.76)	(16.25)
	\$293,111.33	\$ 1,191.13	\$ 938.83	\$ 54,328.76	\$ 56,233.99	156,151.08	22,544.94	1,234.08	488.52
Jobs in Process or Credit Balance June 30, 1937.....	\$ 10,502.78*	\$ 2,540.93	\$ 157.20	\$ 3,033.33	\$ 6,632.07	27,230.71*	3,724.99	1,111.68	472.27*
Inventory and Other Assets.....	41,886.67	142.04	60.80		5,216.69	34,640.92	1,826.22		
Accounts Receivable.....	896.51		47.45	25.49	445.05	380.64	2.12*		
Commitments in Process.....	3,348.41*	26.30*	15.02*	220.75*	1,349.23*	3.05	1,737.06*	2.50*	
Total Working Balance (See Sched- ule B-3).....	\$ 28,931.99	\$ 2,656.67	\$ 250.43	\$ 2,838.07	\$ 10,944.58	\$ 7,793.90	\$ 3,811.43	\$ 1,109.18	\$ 472.27*

ANALYSIS OF EXPENDITURES

Salaries.....	\$ 12,264.74	\$ 85.00		\$ 2,963.07	\$ 2,434.50	2,533.00	2,899.17	900.00	450.00
Wages.....	132,694.30		\$ 547.13	27,278.76	18,156.15	76,252.86	10,459.40		
Office Expense.....	12,620.26	200.80	38.22	300.90	1,962.82	2,668.76	7,442.92	5.84	
Supplies.....	112,722.56	824.20	343.23	8,394.92	27,039.64	74,644.49	1,179.71	294.25	2.12
Repairs.....	4,467.35	63.85	10.25	3,747.69	393.19	14.57	226.98	10.82	
Heat, Light, Water and Gas.....	5,635.91			5,012.89	623.02				
Other Expense.....	1,173.25			322.63	844.69		5.88		
Sub-Total.....	(281,578.37)	(1,173.85)	(938.83)	(48,020.91)	(51,454.01)	(156,113.68)	(22,214.06)	(1,210.91)	(452.12)
Balance Redistributed to Departments.....	4,500.00				4,500.00				
Equipment (To Schedule E-2).....	7,032.96	17.28		6,307.85	279.98	37.40	330.88	23.17	36.40
Total Expenditures.....	\$293,111.33	\$ 1,191.13	\$ 938.83	\$ 54,328.76	\$ 56,233.99	\$156,151.08	\$ 22,544.94	\$ 1,234.08	\$ 488.52

*Deduction or Debit Balance.

Schedule B-3L1

LAUNDRY OPERATION SUMMARY

(From Subsidiary Records)

Total Invoiced to Departments (See above).....		\$	52,770.77
Expense			
Salaries and Wages.....	\$	30,241.83	
Other Expense		22,528.94	\$ 52,770.77
Total Volume in Pounds.....		3,583,593	
Average Cost per Pound.....	\$	.01473	

Schedule B-3M

UNIVERSITY THEATRE
STATEMENT OF INCOME AND EXPENDITURES

For Year Ended June 30, 1937

I. ACADEMIC YEAR

Balance Forward July 1, 1936.....		\$	*686.71
Add:			
Transferred from Current Funds.....	\$	2,400.00	
Theatre Income (To Schedule B-1)			
Ticket Sales	\$	4,466.10	
Globe Players		608.00	
Rental		125.00	
Other Income		79.67	5,278.77
Total Available			\$ 6,992.06
Expenditures			
Salaries	\$	25.50	
Royalties		259.92	
Scenery and Properties.....		1,948.22	
Costumes		779.52	
Clerical and Technical Help.....		1,428.62	
Publicity		1,111.84	
Programs, Tickets, Postage and Books.....		522.86	
Globe Players		462.40	
Total Expenditures (To Schedule B-2).....			6,538.88
Balance June 30, 1937.....		\$	453.18
Less Orders in Process.....			83.90
Net Free Balance June 30, 1937.....		\$	369.28

II. SUMMER SESSION 1936

Income (To Schedule B-1).....	\$	548.00	
Transferred from Current Funds.....		695.25	\$ 1,243.25
Expenditures			
Royalties	\$	110.00	
Scenery and Properties.....		273.88	
Costumes		433.79	
Clerical and Technical Help.....		245.17	
Publicity		74.77	
Programs, Tickets and Postage.....		105.64	
Total Expenditures (To Schedule B-2).....			\$ 1,243.25

*Debit balance.

Schedule
STATEMENT OF CURRENT
For Year Ended

	Cash Balance July 1, 1936	Cash Additions		Intra- mural Credits
		Gifts	Income	
A. Endowment Income				
1. For Educational and General Purposes				
Mark Ranney Memorial Fund	\$ 640.50			\$ 3,009.84
Library Fine Fund	.50		\$.50*	
Rockefeller and General Education Board Medical Research Fund	3,775.79			7,430.41
Total Educational and General (A-1)	(4,416.79)		(.50*)	(10,530.25)
2. For Non-Educational Purposes				
a. Scholarships, Fellowships and Prizes				
John P. Laffey Scholarship	345.79		600.00	
A. Whitney Carr Scholarship	720.81		289.01	1,857.60
John F. Dillon Scholarship	22.33		365.90	
William Jennings Bryan Prize	53.83			9.29
Johnson Memorial Prizes	45.25		80.00	15.60
Samuel Lefevre Memorial Prize	13.40			18.58
Belle and David Wyland Scholarship	184.97			33.44
Theodore Sanxay Fellowship	522.76			557.28
F. O. Lowden Oratorical Prize			203.00	
F. O. Lowden Oratorical Prize Re- serve				39.23
W. T. Proudfoot Prize	223.15		60.00	37.15
F. C. Denkmann Law Scholarship	277.15			185.76
F. O. Lowden Special Scholastic Prizes in Liberal Arts			210.00	
Paul R. Rockwood Medical Research Lectureship				152.32
Sub-Total (A-2a)	(2,409.44)		(1,807.91)	(2,906.25)
b. Miscellaneous Non-Educational				
Donated (Clay and Calhoun County)				
Land	2,919.97		1,205.00	
Interest on Endowment Funds			25,917.02	16,721.40*
Maher Farm Operation			260.00	260.00*
Beard Farm Operation			503.11	503.11*
Donahoe Farm Operation			806.93	806.93*
Loney Farm Operation			400.00	400.00*
Skay Farm Operation			450.00	450.00*
McCabe Farm Operation			275.00	275.00*
Farnsworth Farm Operation			1,248.81	1,248.81*
Grizel Farm Operation			1,353.51	1,353.51*
Mueller Farm Operation			280.64	280.64*
Borschel Farm Operation			527.60	527.60*
Elliott Farm Operation			2,146.95	2,146.95*
Sub-Total Farm Operation	(2,919.97)		(35,374.57)	(24,973.95*)
Waite Lowry Gifford Memorial	717.09		140.00	614.41
W. O. Finkbine Fund for Annual University Dinner for Men	364.36		199.75	
W. O. Finkbine Fund for Annual Goodwill Dinner for Women	219.32		199.75	
Sub-Total (A-2b)	(4,220.74)		(35,914.07)	(24,359.54*)
Total Non-Educational (A-2)	(6,630.18)		(37,721.98)	(21,453.29*)
Total Endowment Income (A)	(11,046.97)		(37,721.48)	(10,923.04*)
B. Other Current Restricted Funds				
1. For Educational and General Purposes				
a. Medical Fees				
Hygiene and Preventive Medicine Fees				6,666.38
Gynecology and Obstetrics Fees	3,404.13		8,442.88	
Pediatrics Fees	4,170.70		2,313.41	
Psychiatry Fees	6,291.72		2,620.06	
Theory and Practice Fees	1,000.93		4,357.00	
Ophthalmology Fees	10,637.30		6,323.27	

*Deduction or debit balance.

B-4

RESTRICTED FUNDS

June 30, 1937

Total Balance and Additions	Expendi- tures	Trans- ferred to Other Funds	Cash Balance June 30, 1937	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
\$ 3,740.34	\$ 1,741.64		\$ 1,998.70		\$ 1,998.70		\$ 1,998.70
11,206.20		\$ 2,740.00	8,466.20		8,466.20		8,466.20
(14,946.54)	(1,741.64)	(2,740.00)	(10,464.90)		(10,464.90)		(10,464.90)
945.79	650.00		295.79		295.79		295.79
2,867.42	2,293.75		573.67		573.67		573.67
388.23	160.87	28.70	198.66		198.66		198.66
63.12	10.00		53.12		53.12		53.12
140.85	115.00	15.89	9.96		9.96		9.96
31.98	20.00		11.98		11.98		11.98
218.41			218.41		218.41		218.41
1,080.04	500.00		580.04		580.04		580.04
203.00	150.00	25.00	28.00		28.00		28.00
39.23		39.23					
320.30	48.00		272.30		272.30		272.30
462.91	300.00		162.91		162.91		162.91
210.00	150.00	35.00	25.00		25.00		25.00
152.32			152.32		152.32		152.32
(7,123.60)	(4,397.62)	(143.82)	(2,582.16)		(2,582.16)		(2,582.16)
4,124.97	19.60		4,105.37	\$ 550.00	4,655.37		4,655.37
9,195.62	4,523.83	4,671.79					
				260.00	260.00		260.00
				556.96	556.96		556.96
				301.05	301.05		301.05
				730.68	730.68		730.68
				50.00	50.00		50.00
				1,200.00	1,200.00		1,200.00
				125.00	125.00		125.00
				35.00	35.00		35.00
				200.00	200.00		200.00
				170.00	170.00		170.00
(13,320.59)	(4,543.43)	(4,671.79)	(4,105.37)	(4,178.69)	(8,284.06)		(8,284.06)
1,471.50	659.35		812.15		812.15		812.15
564.11	113.96		450.15		450.15		450.15
419.07	89.34		329.73		329.73		329.73
(15,775.27)	(5,406.08)	(4,671.79)	(5,697.40)	(4,178.69)	(9,876.09)		(9,876.09)
(22,898.87)	(9,803.70)	(4,815.61)	(8,279.56)	(4,178.69)	(12,458.25)		(12,458.25)
(37,845.41)	(11,545.34)	(7,555.61)	(18,744.46)	(4,178.69)	(22,923.15)		(22,923.15)
6,666.38			6,666.38	869.40	7,535.78	230.00	7,305.78
11,847.01	6,317.12		5,529.89	1,157.62	6,687.51	3.55	6,683.96
6,484.11	2,661.11		3,823.00	237.82	4,060.82		4,060.82
8,911.78	11.98		8,899.80	158.01	9,057.81		9,057.81
5,357.93	2,648.38		2,709.55	218.70	2,928.25		2,928.25
16,360.57	8,654.33		7,706.24	137.25	7,843.49	14.20	7,829.29

Schedule

	Cash Balance July 1, 1936	Cash Additions		Intra- mural Credits
		Gifts	Income	
Radiology Fees -----	4,938.40		3,609.50	13.70
Pathology Fees -----	296.63		1,462.15	
Surgery Fees -----	1,242.28		1,154.00	
Otolaryngology Fees -----	191.18		330.00	
Sub-Total (B-1a) -----	(31,573.27)		(30,612.27)	(6,680.08)
b. Research Gifts				
United Fruit Company Gift for Study in the Dietetic Value of Bananas -----	512.30			
Carnegie Corporation Gift for Re- search in Art -----	5,003.12			
Carnegie Corporation Gift for Iowa High School Educational Research -----	3,554.90			
Carnegie Foundation Gift for the Advancement of Teaching-College Level -----	1,132.48			
Carnegie Corporation Gift for Re- search in Library Usage -----	1,487.43	\$ 1,500.00		1,147.49
Carnegie Corporation Gift for Re- search in Music -----	5,000.00			
Carnegie Corporation Gift for Re- search in Factor Analysis -----		1,000.00		
Rockefeller Foundation Grant for Research in Physiology of the Brain -----	402.73		10.50	6.50
Rockefeller Foundation Grant for Research in Physiology of the Nor- mal Cell -----	135.76	10,500.00	3.30	
Rockefeller Foundation Grant for Dramatic Art Research -----	3,145.91	7,500.00		
National Research Council Grant for Research in Problems of Sex -----	64.68	7,000.00	.10	
Mead Johnson Company Gift for Research in Infant Metabolism -----	1,619.98	3,000.00		
National Live Stock and Meat Board Gift for Study of Liver Proteins -----	466.65			
American Council on Education Co- operative Test Service -----	200.00			
Lever Brothers Company Gift for Anti-Oxygen Research -----	972.63	2,750.00	.70	
Gifts for Vitamin "E" Research -----	520.86	300.00		3.00
American Medical Association Gift for Research in Trachoma and Dis- eases of the Genito Urinary Tract -----	135.60			
American Medical Association Gift for Studies in Blood Clotting -----		500.00		
National Academy of Science Gift for Research in Meteors -----	11.69			
National Oil Products Company Gift for Research in Infant Metabolism -----	526.67	4,000.00		
S. M. A. Corporation Gift for Re- search in Vitamin "A" -----	998.69	2,116.00		
Josiah Macy Foundation Gift for Research in Child Welfare -----	1,057.57			
Gift from Emergency Committee in Aid of Displaced Foreign Physicians -----	500.00			
General Education Board Gift for Research in Child Psychology -----		6,400.00		
Eli Lilly and Company Gift for Re- search in Diabetes -----		600.00		
Master Plumbers Association Gift for Research in Plumbing -----		2,000.00		
Markle Foundation Gift for Research in Inflammatory Conditions of the Eye -----		3,200.00		
F. O. Thompson Fund in Paleontol- ogy -----		800.00		
Sub-Total (B-1b) -----	(27,449.65)	(53,166.00)	(14.60)	(1,156.99)

B-4—Continued

Total Balance and Additions	Expendi- tures	Trans- ferred to Other Funds	Cash Balance June 30, 1937	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
8,561.60	3,084.29		5,477.31	476.10	5,953.41	9.00	5,944.41
1,758.78	1,508.22		250.56	171.50	422.06		422.06
2,396.28	184.98		2,211.30	135.00	2,346.30		2,346.30
521.18	292.73		228.45		228.45		228.45
(68,865.62)	(25,363.14)		(43,502.48)	(3,561.43)	(47,063.91)	(256.75)	(46,807.16)
512.30	512.30						
5,003.12	4,011.52		991.60		991.60	4.25	987.35
3,554.90	3,196.31		358.59		358.59		358.59
1,132.48	15.01*	1,147.49					
4,134.92	2,475.12		1,659.80		1,659.80		1,659.80
5,000.00	5,000.00						
1,000.00			1,000.00		1,000.00		1,000.00
419.73	419.73						
10,639.06	10,372.64		266.42		266.42	266.42	
10,645.91	7,684.03		2,961.88		2,961.88		2,961.88
7,064.78	7,268.24		203.46*		203.46*		203.46*
4,619.98	4,476.81		143.17		143.17		143.17
466.65	37.60		429.05		429.05		429.05
200.00			200.00		200.00		200.00
3,723.33	2,922.05		801.28		801.28	2.50	798.78
823.86	510.65		313.21		313.21		313.21
135.60	135.60						
500.00	498.35		1.65		1.65		1.65
11.69	6.60		5.09		5.09	5.09	
4,526.67	4,437.83		88.84		88.84		88.84
3,114.69	2,131.90		982.79		982.79		982.79
1,057.57	979.94		77.63		77.63	77.63	
500.00	500.00						
6,400.00	6,222.73		177.27		177.27	1.30	175.97
600.00	506.93		93.07		93.07		93.07
2,000.00	365.75		1,634.25		1,634.25		1,634.25
3,200.00	1,566.20		1,633.80		1,633.80		1,633.80
800.00	657.61		142.39		142.39		142.39
(81,787.24)	(66,881.43)	(1,147.49)	(13,758.32)		(13,758.32)	(357.19)	(13,401.13)

Schedule

	Cash Balance July 1, 1936	Cash Additions		Intra- mural Credits
		Gifts	Income	
c. School of Religion				
Rockefeller Fund	2,764.52	6,000.00	11.75	1,603.70
Protestant Fund	76.65	2,970.00	12.34	
Jewish Fund	63.64	3,510.00		
Sub-Total (B-1c)	(2,904.81)	(12,480.00)	(24.09)	(1,603.70)
d. Laura Spelman Rockefeller Memorial Fund	(12,546.34)	(41,827.23)	(2,189.51)	(104.52)
e. Miscellaneous Educational				
Convocations and Public Events	1,319.54		2,145.08	12,948.06
Homecoming Committee	2,081.34		2,125.00	
Romance Languages Experimental Fund	463.43		280.60	297.37
Classical Languages	441.01		10.00	
E. O. Dieterich Memorial Fund		162.00		
Theatre Building Fund		25.00		
Institute of Hydraulic Research	8,624.82	9,323.54	223.29	
Special Stream Gaging Fund	368.40	1,856.45		
Clara Wilson Hale Gift to Children's Hospital	446.36		.50	
Anna Thompson Gift to Children's Hospital	1,000.00			
Carnegie Corporation Gift for Fine Arts Library		1,000.00		
Student Hospitalization Fund				2,500.00
Student Infirmary Receipts				1,102.41
Fraternity and Sorority Business Service			3,593.14	
Fine Arts Building Fund Anonymous Gift		5,000.00		
Sub-Total (B-1e)	(14,744.90)	(17,366.99)	(8,377.61)	(16,847.84)
Total Educational and General Other Restricted Funds (B-1)	(60,218.97)	(124,840.22)	(41,218.08)	(26,396.13)
2. For Non-Educational Purposes				
a. Fellowships, Scholarships and Prizes				
George Eastman Scholarship	1,024.66			
Francis Garwin Scholarship	20.00			
King's Daughters and Sons Scholar- ship in Social Work	57.14	100.00		
Robert T. Swaine Scholarship in Harvard University	350.00	350.00		
Jesse A. Miller Law Scholarship	100.00	200.00		
Iowa Colonial Dames Prize in School of Letters		50.00		
Phi Epsilon Pi Scholarship		245.00		
George Davis Bivin Foundation Psy- chology Prize Fund		85.00		
Chicago Alumni Club Scholarships		1,600.00		
La Verne Noyes Scholarship		1,488.60		
Sub-Total (B-2a)	(1,551.80)	(4,118.60)		
b. Other Non-Educational Purposes				
Gifts for Entertainment of Crippled Children at University Hospitals	115.17			
President's Birthday Ball Fund—Gift for Hydrotherapy Pool	648.36	571.28		1,637.07
Sub-Total (B-2b)	(763.53)	(571.28)		(1,637.07)
Total Non-Educational Purposes (B-2)	(2,315.33)	(4,689.88)		(1,637.07)
Total Other Current Restricted Funds (b)	(91,534.30)	(129,530.10)	(41,218.08)	(28,030.20)
Total Endowment Income and Other Current Restricted Funds (a and b)	\$102,581.27	\$129,530.10	\$ 78,939.56	\$17,107.16

¹Includes 1937-1938 Leases totaling \$2,130.00 on farms operated, majority of which are due after June 30, 1937 (See Schedule D-8).

B-4—Continued

Total Balance and Additions	Expendi- tures	Trans- ferred to Other Funds	Cash Balance June 30, 1937	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
10,379.97	8,300.98	1.19	2,077.80	-----	2,077.80	12.00	2,065.80
3,058.99	3,000.00	-----	58.99	-----	58.99	-----	58.99
3,573.64	3,251.20	-----	322.44	-----	322.44	-----	322.44
(17,012.60)	(14,552.18)	(1.19)	(2,459.23)	-----	(2,459.23)	(12.00)	(2,447.23)
(56,667.60)	(48,232.88)	-----	(8,434.72)	(9,757.21)	(18,191.93)	(162.49)	(18,029.44)
16,412.68	16,727.52	-----	314.84*	-----	314.84*	-----	314.84*
4,206.34	1,969.37	500.00	1,736.97	-----	1,736.97	-----	1,736.97
1,041.40	246.22	-----	795.18	-----	795.18	-----	795.18
451.01	329.25	-----	121.76	-----	121.76	-----	121.76
162.00	-----	-----	162.00	-----	162.00	-----	162.00
25.00	-----	-----	25.00	-----	25.00	-----	25.00
18,171.65	8,835.41	-----	9,336.24	33.00	9,369.24	1,105.25	8,263.99
2,224.85	1,660.67	-----	564.18	-----	564.18	-----	564.18
446.86	101.34	-----	345.52	-----	345.52	-----	345.52
1,000.00	12.35	-----	987.65	-----	987.65	-----	987.65
1,000.00	-----	-----	1,000.00	-----	1,000.00	771.09	228.91
2,500.00	1,397.59	1,102.41	-----	-----	-----	-----	-----
1,102.41	-----	-----	1,102.41	-----	1,102.41	-----	1,102.41
3,503.14	1,676.95	-----	1,916.19	-----	1,916.19	-----	1,916.19
5,000.00	-----	-----	5,000.00	-----	5,000.00	-----	5,000.00
(57,637.34)	(32,956.67)	(1,602.41)	(22,778.26)	(33.00)	(22,811.26)	(1,876.34)	(20,934.92)
(281,670.40)	(187,986.30)	(2,751.09)	(90,933.01)	(13,351.64)	(104,284.65)	(2,664.77)	(101,619.88)
1,024.66	999.95	-----	24.71	-----	24.71	-----	24.71
20.00	-----	-----	20.00	-----	20.00	-----	20.00
157.14	57.14	-----	100.00	-----	100.00	-----	100.00
700.00	350.00	-----	350.00	-----	350.00	-----	350.00
300.00	114.00	-----	186.00	-----	186.00	-----	186.00
50.00	50.00	-----	-----	-----	-----	-----	-----
245.00	106.40	-----	138.60	-----	138.60	-----	138.60
85.00	10.00	-----	75.00	-----	75.00	-----	75.00
1,000.00	1,000.00	-----	-----	-----	-----	-----	-----
1,488.60	1,040.00	-----	448.60	-----	448.60	-----	448.60
(5,670.40)	(4,327.49)	-----	(1,342.91)	-----	(1,342.91)	-----	(1,342.91)
115.17	81.40	-----	33.77	-----	33.77	33.77	-----
2,856.71	-----	-----	2,856.71	-----	2,856.71	-----	2,856.71
(2,971.88)	(81.40)	-----	(2,890.48)	-----	(2,890.48)	(33.77)	(2,856.71)
(8,642.28)	(4,408.89)	-----	(4,233.39)	-----	(4,233.39)	(33.77)	(4,199.62)
(290,312.68)	(192,395.19)	(2,751.09)	(95,106.40)	(13,351.64)	(108,518.04)	(2,698.54)	(105,819.50)
\$328,158.09	\$203,940.53	\$ 10,306.70	\$113,919.86	\$ 17,530.33	\$131,441.19	\$ 2,698.54	\$128,742.65

	Cash Balance July 1, 1936	Cash Additions		Intra- mural Credits
		Gifts	Income	
C. Agency Funds				
1. General Agency Fund				
U. S. Government Uniform Commu- tation Account	140.32	14,148.00	14.25	60.55
Military Band Uniforms	3.13		725.00	500.00
Alumni Association General Fund	711.13		496.20	34.92
Alumni Association Auto Account	19.33			49.72
Alumni Association Plate Fund	716.14		451.75	
Alumni Association Life Membership Fund	1,435.59		1,869.90	
Alumni Association Records			13.00	
Medical Aptitude Tests	1.00		109.00	
Finkbine Memorial Fund	46.80			
Federal Emergency Relief Administra- tion Instruction Program in So- ciology	526.81*	6,009.72		
Old Age Pension Collections Year 1937			4,702.00	
Iowa High School State Music Fes- tival Fees			1,744.00	
Sub-Total (C-1)	(2,546.63)	(20,157.72)	(10,125.10)	(645.19)
2. Student Deposits				
Military Uniform Deposits	77.34		9,753.00	
Laboratory Deposits	1,230.00		19,273.00	
High School Locker Deposits	29.00		238.50	
High School Shop Deposits			106.58	
High School Book Deposits	114.00		768.00	
Gymnasium Locker Deposits	523.50		3,481.00	
Departmental Desk Deposits	81.00		42.00	
Dormitory House Deposits	7,347.41		14,576.18	
Summer Session Camp Deposits	220.20		35.00	
Building Key Deposits			144.00	
Student Deposit Account	4,903.26		29,012.73	
Sub-Total (C-2)	(14,525.71)		(78,328.99)	
3. Student Publications	(6,328.79)		(63,153.88)	
4. Board in Control of Athletics	(9,124.69)		(197,708.69)	
5. Student and Other Organizations	(15,440.96)		(70,634.39)	(18,322.62)
Sub-Total Agency Funds (C)	(47,966.78)	(20,157.72)	(419,951.05)	(18,967.81)
Grand Total (A-B-C)	\$150,548.05	\$149,687.82	\$498,890.61	\$36,074.97
Summary				
1. Educational Purposes				
Endowment	\$ 4,416.79		\$.50*	\$10,530.25
Other	89,218.97	\$124,840.22	41,218.08	26,393.13
Sub-Total	(93,635.76)	(124,840.22)	(41,217.58)	(36,923.38)
2. Non-Educational Purposes				
Endowment	6,630.18		37,721.98	21,453.29*
Other	2,315.33	4,689.88		1,637.07 ¹
Sub-Total	(8,945.51)	(4,689.88)	(37,721.98)	(19,816.22*)
3. Agency	47,966.78	20,157.72	419,951.05	18,967.81
Grand Total	\$150,548.05	\$149,687.82	\$498,890.61	\$36,074.97

¹Gifts.

*Deduction or debit balance.

B-4—Continued

Total Balance and Additions	Expendi- tures	Trans- ferred to Other Funds	Cash Balance June 30, 1937	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
\$14,363.12	\$13,916.65		\$ 446.47		\$ 446.47		\$ 446.47
1,228.13	4,350.51		3,122.38*		3,122.38*		3,122.38*
1,242.25	1,026.79	49.72	165.74		165.74		165.74
69.05	69.05						
1,167.89	270.79		897.10		897.10		897.10
3,305.49		2,600.00	705.49		705.49		705.49
13.00	2.00		11.00		11.00		11.00
110.00	109.00		1.00		1.00		1.00
46.80			46.80		46.80		46.80
5,482.91	5,482.91						
4,702.00	4,702.00						
1,744.00	1,744.00						
(33,474.64)	(31,673.70)	(2,649.72)	(848.78*)		(848.78*)		(848.78*)
9,830.34	9,663.49	88.55	78.30		78.30		78.30
20,503.00	14,455.23	6,000.00	47.77		47.77		47.77
267.50	227.50		40.00		40.00		40.00
105.58	33.20		72.38		72.38		72.38
882.00	709.90		172.10		172.10		172.10
4,004.50	3,616.00		388.50		388.50		388.50
123.00	42.00		81.00		81.00		81.00
21,923.59	13,670.66		8,252.93		8,252.93		8,252.93
255.20	171.30		83.90		83.90		83.90
144.00	8.00		136.00		136.00		136.00
34,815.99	32,104.72		2,711.27		2,711.27		2,711.27
(92,854.70)	(74,702.00)	(6,088.55)	(12,064.15)		(12,064.15)		(12,064.15)
(69,482.67)	(60,995.75)		(8,486.92)		(8,486.92)	(1,751.43)	(6,735.49)
(206,833.38)	(201,768.31)		(5,065.07)		(5,065.07)	(10,168.65)	(5,103.58*)
(104,397.97)	(84,234.32)	(7,650.50)	(12,513.15)	(974.95)	(13,488.10)	(2,811.62)	(10,676.48)
(507,043.36)	(453,374.08)	(16,388.77)	(37,280.51)	(974.95)	(38,255.46)	(14,731.70)	(23,523.76)
\$835,201.45	\$657,314.61	\$ 26,695.47	\$151,191.37	\$ 18,505.28	\$169,696.65	\$ 17,430.24	\$152,266.41
\$ 14,946.54	\$ 1,741.64	\$ 2,740.00	\$ 10,464.90		\$ 10,464.90		\$ 10,464.90
281,670.40	187,986.30	2,751.09	90,933.01	\$ 13,351.64	104,284.65	\$ 2,664.77	101,619.88
(296,616.94)	(189,727.94)	(5,491.09)	(101,397.91)	(13,351.64)	(114,749.55)	(2,664.77)	(112,084.78)
22,898.87	9,803.70	4,815.61	8,279.56	4,178.69	12,458.25		12,458.25
8,642.28	4,408.89		4,233.39		4,233.39	33.77	4,199.62
(31,541.15)	(14,212.59)	(4,815.61)	(12,512.95)	(4,178.69)	(16,691.64)	(33.77)	(16,657.87)
507,043.36	453,374.08	16,388.77	37,280.51	974.95	38,255.46	14,731.70	23,523.76
\$835,201.45	\$657,314.61	\$ 26,695.47	\$151,191.37	\$ 18,505.28	\$169,696.65	\$ 17,430.24	\$152,266.41

Schedule B-4a

SPECIAL RESTRICTED FUNDS
ANALYSIS OF EXPENDITURES

For Year Ended June 30, 1937

	Total Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equipment
I. For Educational and General Purposes				
A. Medical Fees				
Gynecology and Obstetrics Fees.....	\$ 6,317.12	\$ 4,018.00	\$ 1,569.81	\$ 729.31
Pediatrics Fees.....	2,661.11	589.00	2,042.47	29.64
Psychiatry Fees.....	11.98		11.98	
Theory and Practice Fees.....	2,648.38	1,168.15	1,480.23	
Ophthalmology Fees.....	8,654.33	6,386.06	1,792.88	475.39
Radiology Fees.....	3,084.29	83.37*	890.71	2,276.95
Pathology Fees.....	1,508.22		497.26	1,010.96
Surgery Fees.....	184.98		184.98	
Otolaryngology Fees.....	292.73		292.73	
B. Special Research				
Liberal Arts				
Rockefeller Foundation Grant for Dramatic Art Research.....	7,684.03	6,215.00	1,469.03	
Carnegie Corporation Gift for Research in Art.....	4,011.52	3,100.00	853.66	57.86
National Research Council Grant for Research in Problems of Sex.....	7,268.24	3,540.00	2,707.59	1,020.65
National Academy of Science Gift for Research in Meteors.....	6.00		6.00	
Rockefeller Foundation Grant for Research in Physiology of the Normal Cell.....	10,372.64	8,302.48	1,249.96	820.20
Carnegie Corporation Grant for Research in Music.....	5,000.00	5,000.00		
Thompson Fund for Research in Paleontology.....	657.61		657.61	
Medicine				
United Fruit Company Gift for Study in the Dietetic Value of Bananas.....	512.30	512.30		
S. M. A. Corporation Gift for Re- search in Vitamin "A".....	2,131.90	1,530.70	581.01	20.19
Rockefeller Foundation Gift for Research in Physiology of the Brain.....	419.73		181.30	238.43
Gift from Committee in Aid of Foreign Physicians.....	500.00	500.00		
Mead Johnson Company Gift for Research in Infant Metabolism.....	4,476.81	3,799.51	677.30	
National Live Stock and Meat Board Gift for Study in Liver Proteins.....	37.60		37.60	
Gift for Vitamin "E" Research.....	510.65		510.65	
Lever Brothers Company Gift for Anti-Oxygen Research.....	2,922.05	2,450.00	421.80	50.25
American Medical Association Gift for Research in Trachoma and Diseases of the G. U. Tract.....	135.60		135.60	
National Oil Products Company Gift for Research in Infant Metabolism.....	4,437.83	3,006.82	1,431.01	
Eli Lilly and Company Gift for Research in Diabetes.....	506.93	474.68	32.25	
American Medical Association Grant for Research in Blood Clotting.....	498.35		498.35	
Markle Foundation Gift for Re- search in Inflammatory Condi- tions of the Eye.....	1,566.20	1,500.00	66.20	
Engineering				
Master Plumbing Association Grant for Research in Plumbing.....	365.75	200.00	165.75	

Schedule B-4a—Continued

	Total Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equipment
Institute of Hydraulic Research—	8,835.41	3,812.35	4,933.59	89.47
Special Stream Gaging Fund—	1,660.67		1,616.97	43.70
Education				
Carnegie Corporation Gift for Iowa High School Educational Research—	3,196.31	1,695.00	1,501.31	
Advancement of Teaching—College Level—	15.01*		15.01*	
Library Usage—	2,475.12	1,245.00	1,230.12	
Child Welfare				
Josiah Macy Foundation Gift for Research in Child Welfare—	979.94	850.00	129.94	
General Education Board Research in Child Psychology—	6,222.73	5,500.00	722.73	
Laura Spelman Memorial Fund—	48,232.88	34,398.89	13,570.68	263.31
C. School of Religion				
Rockefeller Fund—	8,300.98	7,060.00	1,240.98	
Protestant Fund—	3,000.00	3,000.00		
Jewish Fund—	3,251.20	3,250.00	1.20	
D. Miscellaneous Purposes				
Convocations and Public Events—	16,727.52	600.00	16,127.52	
Homecoming Committee—	1,969.37		1,969.37	
Romance Languages Experimental Fund—	246.22		102.77	143.45
Classical Languages—	329.25		329.25	
Mark Ranney Memorial Fund—	1,741.64	300.00	81.64	1,360.00
Student Hospitalization Fund—	1,397.59		1,397.59	
Fraternity and Sorority Business Service—	1,676.95	1,268.65	408.30	
Clara Wilson Hale Gift to Children's Hospital—	101.34		36.66	64.68
Anna Thompson Gift to Children's Hospital—	12.35		12.35	
Total Expenditures Educational Purposes—	(189,727.94)	(115,189.22)	(65,844.28)	(8,694.44)
II. For Non-Educational Purposes				
A. Scholarships and Fellowships				
John P. Laffey Scholarships— (Awarded 1936-1937 to Leo Fitz- gibbons, Maurice TePaske, Erwin Buck, George Heidelbaugh, Wm. Bartley)	650.00	650.00		
Robert T. Swaine Scholarship in Harvard University— (Awarded 1936-1937 to Edwin Albright)	350.00	350.00		
Phi Epsilon Pi Scholarship— (Awarded 1936-1937 to Robert Rosenfeld, Gerhard Kalish)	106.40	106.40		
A. Whitney Carr Scholarship—	2,293.75	2,293.75		
John F. Dillon Scholarship in Law— (Awarded 1936-1937 to Raymond Levy, Lowell Kindig, Ray Bailey)	160.87	160.87		
George Eastman Scholarship— (Awarded 1936-1937 to Noble Kelley, Joseph Saetveit)	999.95	999.95		
Theodore Sanxay Fellowship— (Awarded 1936-1937 to Robert Adams)	500.00	500.00		
King's Daughters Scholarship— (Awarded 1936-1937 to Ruth Wol- lenweber)	57.14	57.14		

Schedule B-4a—Continued

	Total Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equipment
Jesse A. Miller Law Scholarship (Awarded 1936-1937 to Amos Belknap)	114.00	114.00		
F. C. Denkmann Law Scholarship (Awarded 1936-1937 to Benjamin Galer, Lloyd Schwiebert)	300.00	300.00		
Chicago Alumni Club Scholarship (Awarded 1936-1937 to Walter Berns, Edwin McLain, John Call- ings, Erwin Prasse)	1,600.00	1,600.00		
La Verne Noyes Scholarships	1,040.00	1,040.00		
George Davis Bivin Foundation Psy- chology Prize (Awarded 1936-1937 to Ruth Woods)	10.00	10.00		
B. Prizes				
William Jennings Bryan Prize Fund (Awarded 1936-1937 to Staten Browning)	10.00	10.00		
Samuel Lefevre Memorial Prize (Awarded 1936-1937 to Nona Seberg)	20.00	20.00		
F. O. Lowden Oratorical Prize (Awarded 1936-1937 to Albert Alde- man, George Holmes)	150.00	150.00		
W. T. Proudfoot Prize (Awarded 1936-1937 to Ruth Adair)	48.00	48.00		
F. O. Lowden Special Scholastic Prize Fund in Liberal Arts (Awarded 1936-1937 to Stewart Folk, Arnold Hoffman, Gordon Conchman, Frederic Smith, Shir- ley Briggs, Robert Blakely, Addi- son Hickman, Wm. Creasey, Mal- vin Hansen)	150.00	150.00		
Johnson Memorial Prizes (Awarded 1936-1937 to Mary Burke, Robert Hogan, Ruth Blanchard, Elmina Hawk, Laura Knight)	115.00	115.00		
Iowa Colonial Dames Club Prize in School of Letters (Awarded 1936-1937 to Dorothy Stronks)	50.00	50.00		
C. Miscellaneous Purposes				
W. O. Finkbine Fund for Annual University Dinner for Men	113.96		113.96	
W. O. Finkbine Fund for Goodwill Dinner for Women	89.34		89.34	
Interest on Endowment Funds (In- cludes farm operation)	4,523.83	460.00	4,261.48	197.65*
Donated (Clay and Calhoun Coun- ty) Land	19.60		19.60	
Walter Lowry Gifford Memorial Fund	659.35		659.35	
Entertainment of Crippled Children at University Hospital	81.40		71.65	9.75
Total Expenditures Non-Educa- tional Purposes	(14,212.59)	(9,185.11)	(5,215.38)	(187.90*)
Total Special Restricted Funds	\$203,940.53	\$124,374.33	\$71,059.66	\$8,506.54

Schedule B-4b

BOARD IN CONTROL OF ATHLETICS
BALANCE SHEET

As of June 30, 1937

ASSETS

Current Assets			
Cash (See Schedule B-4).....	\$	5,065.07	
Petty Cash in Cash Register.....		60.00	
Accounts Receivable		5.00	
Inventory of Competition Supplies.....		866.58	
Inventory of Competition Equipment.....		11,505.16	
Inventory of Supplies for Resale.....		76.53	\$ 17,578.34
Miscellaneous Assets			
Deposits in the Closed First National Bank			
General Cash Account.....	\$	3,468.81	
Less: Reserve for the Payment of University of Indiana Warrant		1,712.63	\$ 1,756.18
Less: Reserve for the Non-Payment of Funds in the First National Bank			1,756.18
Deposit in the First Capital National Bank:			
Savings Account	\$	5,500.00	
Iowa-Des Moines National Bank and Trust Company; Trustee			
For the Payment of Stadium Bond Coupons	\$	75.00	
For the Payment of Field House Coupons		5.00	80.00 5,580.00
Working Capital Deficit (Schedule B-4b2)			100,423.97
			\$ 123,582.31
Fixed Assets at Cost			
Field House	\$	483,919.25	
Stadium		481,087.18	
Improvements to Finkbine Field.....		18,848.70	
Office Equipment		2,434.00	
Equipment—Medical Supervisor's Office.....		1,801.40	
General Plant Equipment.....		14,585.89	1,002,676.42
Total Assets			
			\$ 1,126,258.73

LIABILITIES

Current Liabilities			
Interest Payable			
Stadium Bonds			
Matured Interest	\$	5,687.50	
Accrued Interest		96,450.00	\$ 102,137.50
Accounts Payable		121.97	\$ 102,259.47
Miscellaneous Liabilities			
Special Contingent Liability.....	\$	4,232.07	
Reserve for the Payment of Field House Bond Coupons		5.00	
Reserve for the Payment of Stadium Bond Coupons		75.00	
Athletes' Equipment Deposits.....		54.00	
Contingent Liability on Funded Indebtedness.....		16,956.77	21,322.84
Total Current Liabilities.....			
			\$ 123,582.31
Funded Obligations†			
Stadium Serial Gold Bonds; 5 per cent, Due 1932-1944			
Matured	\$	90,000.00	
Not Matured		390,000.00	480,000.00

Net Worth	
Net Investment in Fixed Assets (Schedule B-4b3).	522,676.42
Total Liabilities	<u>\$ 1,126,258.73</u>

†By express provisions of the indenture, these obligations are self-liquidating and do not constitute debts.

Schedule B-4b1

BOARD IN CONTROL OF ATHLETICS
STATEMENT OF INCOME AND EXPENSE

For Year Ended June 30, 1937

Income from Sports		
Football	\$ 120,196.63	
Basketball	4,992.66	
Baseball	1,524.35	
Track and Cross Country	878.02	
Swimming	29.25	
Wrestling	49.60	
Golf	5,823.02	
Tennis	10.00*	
Gymnastics	137.35	
Non-Varsity Sports	196.00	\$ 133,758.38
Other Income		
Year Book Sales	\$ 18,470.00	
Radio Broadcasting Concession	3,000.00	
Refreshment Concession	642.42	
Miscellaneous	1,351.12	23,463.54
Total Income		<u>\$ 157,221.92</u>
Sports Expense		
Football	\$ 31,690.70	
Basketball	8,082.89	
Baseball	4,433.27	
Track and Cross Country	3,732.20	
Swimming	1,357.67	
Wrestling	842.60	
Golf	7,461.21	
Tennis	401.46	
Gymnastics	1,096.40	
Total Sports Expense	\$ 59,098.40	
General Expense	43,661.24	102,759.64
Net Profit Before Financial Expense Is De- ducted		<u>\$ 54,462.28</u>
Other Expense		
Interest		
Field House Bonds	\$ 625.00	
Stadium Bonds	28,967.19	29,592.19
Final Net Profit for the Year 1936-1937 (To Schedule B-4b2)		<u>\$ 24,870.09</u>

*Excess of guarantees and shares to opponents over actual receipts.

Schedule B-4b2

BOARD IN CONTROL OF ATHLETICS
STATEMENT OF WORKING CAPITAL

For Year Ended June 30, 1937

Working Capital Deficit as of July 1, 1936	\$ 101,160.64
Field House Bonds Paid December 21, 1936	25,000.00
	<u>\$ 126,160.64</u>
Less Competitive Supplies Inventory Set Up June 30, 1937	866.58
	<u>\$ 125,294.06</u>
Deduct:	
Net Profit on 1936-1937 Operations (Schedule B-4c)	24,870.09
Working Capital Deficit as of June 30, 1937 (To Schedule B-4b1)	<u>\$ 100,423.97</u>

Schedule B-4b3

BOARD IN CONTROL OF ATHLETICS
STATEMENT OF NET INVESTMENT IN FIXED ASSETS

As of June 30, 1937

Value of Fixed Assets July 1, 1936.....	\$ 1,002,474.47
Funded Obligations, July 1, 1936.....	505,000.00
Net Investment in Fixed Assets, July 1, 1936.....	\$ 497,474.47
Field House Bonds Paid December 21, 1936.....	25,000.00
Investment in Fixed Assets, June 30, 1937.....	\$ 522,474.47
Add: Net Plant Equipment Inventory Adjustment June 30, 1937..	201.95
Net Investment in Fixed Assets June 30, 1937 (To Schedule B-4b) ..	<u>\$ 522,676.42</u>

Schedule B-4c

UNITED STATES CRIPPLED CHILDREN'S FUND
STATEMENT OF RECEIPTS AND EXPENDITURES

For Year Ended June 30, 1937

RECEIPTS

Federal Allotment	
First Quarter	\$ 14,446.97
Second Quarter	11,526.94
Third Quarter	18,790.00
Fourth Quarter	14,013.03
Cash Refunds	(58,776.94)
	9.99
Total Cash Receipts.....	<u>\$ 58,786.93</u>

EXPENDITURES

	Cash Expenditures	Encumbrances June 30, 1937	Total Expenditures
Hospital Care and Medical Treatment	\$ 12,518.26	\$ 192.25	\$ 12,710.51
Convalescent Care and Foster Homes	13,123.44	484.46	13,607.90
Appliances	2,300.05		2,300.05
Office Supplies	302.80	143.69	446.49
Office Equipment	809.64	182.05	991.69
Scientific Supplies	2,305.86	150.21	2,456.07
Scientific Equipment	923.01	200.29	1,123.30
Communication	218.40	43.58	261.98
Publications for Free Distribution	422.37	70.00	492.37
Transportation	4,104.98	1,036.14	5,141.12
Advisory Committee	98.86	151.14	250.00
Maintenance of Card File	89.22	106.50	195.72
Printing and Binding		100.00	100.00
Reports of Birth Deformities	500.00		500.00
Prevention of Crippling	500.00		500.00
Salaries	12,345.12	200.00	12,545.12
Diagnostic Clinics	1,838.22	61.78	1,900.00
Laboratory Service, X-Ray, etc.	937.38	230.71	1,168.09
	<u>\$ 53,337.61</u>	<u>\$ 3,352.80</u>	<u>\$ 56,690.41</u>
Net Free Balance			\$ 2,096.52
Add: Encumbrances			3,352.80
Cash Balance June 30, 1937.....			<u>\$ 5,449.32</u>

EXHIBIT C
STATEMENT OF STUDENT LOAN FUNDS
For Year Ended June 30, 1937

Fund	Date Estab- lished	Principal June 30, 1936		Additions		Inactive Loans Paid	Deductions	Principal June 30, 1937	
		Cash	Notes	Gifts	Income			Loanable Cash	Notes
Undergraduate Student Loan.....	1900	\$ 6,807.54	\$ 6,262.90		\$ 818.83	\$ 563.48 ²	\$ 340.81*	\$ 9,097.09	\$ 5,014.85
A. Whitney Carr Graduate Loan.....	1900	1,891.65	3,108.35					2,149.86	2,850.14
Law Consolidated Loan.....	1926	4,035.83	6,757.77		460.59		41.00*	5,059.95	6,153.24
International Student Council Loan.....	1930	131.33	77.30		5.37			214.00	
F. C. Denkmann Loan in Liberal Arts.....	1928	1,003.30	320.75		190.41 ¹		7.50*	1,128.93	378.03
W. O. Finkbine Loan for Men.....	1926	518.27	254.55		13.79			573.61	213.00
Dorothy Finkbine Souers Deserving Student Loan for Women	1927	562.20	151.14		28.99			366.22	376.11
Keokuk Rotary Club Loan.....	1929	624.17	449.00		23.80			787.97	309.00
Robert T. Swaine Graduate Loan.....	1925	1,176.06	246.00		17.57		13.34*	536.29	890.00
College of Medicine Loan.....	1930	78.07	130.00		35.55			146.11	97.51
Student Nurses Association Loan.....	1930	102.60						102.60	
Women's Association Loan.....	1932	265.89						265.89	
Home Economics Club Loan.....	1932	214.01						145.01	69.00
Alumni Association Loan.....	1932	561.80	438.20	2,600.00	13.23		13.23* ³	3,220.00	380.00
Mortar Board Loan.....	1933	2.54	100.00					72.54	30.00
Phi Beta Kappa Loan.....	1934	160.63	50.00					135.63	75.00
Marie Graham Stapp Loan.....	1934	306.64	161.44		9.33			308.97	168.44
Emilie Blackmore Stapp Loan.....	1934	368.00	100.00					268.00	200.00
1932 Class Memorial Loan.....	1934	414.35	397.50		29.15			811.00	30.00
Wm. H. Symons Loan.....	1935	2,705.37	348.54	162.62	58.57			2,808.05	467.05
		\$21,930.25	\$19,353.44	\$ 2,762.62	\$ 1,705.18	\$ 563.48 ²	\$ 415.88*	\$28,197.72	\$17,701.37

¹Includes interest \$185.76 transferred from endowment fund.

²This represents amount collected on loans which were charged off in previous years.

³Interest transferred to Alumni Association.

Schedule C-1
OPERATION OF STUDENT LOAN FUNDS
For Year Ended June 30, 1937

Fund	Loans Outstanding June 30, 1937	Loans Made	Loans Paid	(Loans Outstanding—June 30, 1937)				Interest Collected
				Total	Not Due	Past Due Less Than One Year	Past Due One Year or More	
Undergraduate Student Loan	\$ 6,262.90	\$ 17,933.31	\$ 19,181.36	\$ 5,014.85	\$ 2,508.84	\$ 781.07	\$ 1,724.94	\$ 818.83
A. Whitney Carr Graduate Loan	3,108.35	4,989.46	5,247.67	2,850.14	1,284.00	91.00	1,475.14	
Law Consolidated Loan	6,757.77	4,078.70	4,683.23	6,153.24	1,091.02	827.34	4,234.88	460.59
International Student Council Loan	77.30	126.70	204.00					5.37
F. C. Denkmann Loan in Liberal Arts	320.75	308.00	250.72	378.03	102.00	49.03	227.00	190.41 ¹
W. O. Finkbine Loan for Men	254.55	202.00	243.55	213.00	113.00		100.00	13.79
Dorothy Finkbine Souers Deserving Student Loan for Women	151.14	290.00	65.03	376.11	278.00		98.11	28.99
Keokuk Rotary Club Loan	449.00		140.00	309.00		309.00		23.80
Robert T. Swaine Graduate Loan	246.00	895.00	251.00	890.00	750.00	75.00	65.00	17.57
College of Medicine Loan	130.00	145.00	177.49	97.51		97.51		35.55
Home Economics Club Loan		69.00		69.00	69.00			
Mortar Board Loan	100.00		70.00	30.00		30.00		
Alumni Association Loan	438.20	315.00	373.20	380.00	280.00		100.00	13.23
Phi Beta Kappa Loan	50.00	25.00		75.00	75.00			
Marie Graham Stapp Loan	161.44	200.00	193.00	168.44	50.00	100.00	18.44	9.33
Emilie Blackmore Stapp Loan	100.00	100.00		200.00	100.00		100.00	
1932 Class Memorial Loan	397.50		367.50	30.00			30.00	29.15
Wm. H. Symons Loan	348.54	1,990.90	1,872.39	467.05	373.60	74.45	19.00	58.57
	\$ 19,353.44	\$ 31,668.07	\$ 33,320.14	\$ 17,701.37	\$ 7,074.46	\$ 2,434.40	\$ 8,192.51	\$ 1,705.18

¹Includes interest \$185.76 transferred from endowment fund.

EXHIBIT D
SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
For Year Ended June 30, 1937

	Date Estab- lished	Principal July 1, 1936	Cash Additions ¹		Non-Cash Additions	Principal June 30, 1937
			Earnings	Other		
Funds Under Group Investment Plan						
Permanent Land Fund..... (Accrued from sale of land from federal grant. Income used for general University purposes)	1840	\$ 284,889.36				\$ 284,889.36
Reserve for Contingencies of Invested Funds ² (Expendable to protect investments)	1932	12,960.23	\$ 3,309.88		\$ 409.98*	15,860.13
Mark Ranney Memorial Fund..... (Established by Martha W. Ranney. Interest used for establishing and maintaining Mark Ranney Memorial Institute for the founda- of a college of fine arts)	1908	83,436.67				83,436.67
A. Whitney Carr Scholarship..... (Established by A. Whitney Carr. Interest used for scholarships worth \$60.00 a year in College of Liberal Arts and Applied Science, also loans to graduate students)	1900	50,000.00				50,000.00
Wait Lowrey Gifford Memorial..... (Established by Helen J. Gifford. Interest to be used in equipping and maintaining a room in the University Hospital for free medical treatment of needy patients)	1908	16,537.67				16,537.67
William Jennings Bryan Prize Fund..... (For students' essays on "Government")	1903	250.00				250.00
Johnson Memorial Prizes..... (Established in 1923 by Mr. and Mrs. John H. Johnson and increased in 1935. See Johnson Memorial Prizes under non-group investment. Interest used for Ernest R. Johnson Memorial Prizes of \$25.00 and \$15.00 to students with highest scholastic standings for four years in College of Liberal Arts; and for John Hamilton Johnson Me- morial Prizes of \$20.00, \$15.00, and \$10.00 to students majoring in Journalism who write the best stories for the Daily Iowan during the academic year)	1923	420.00				420.00

Samuel Lefevre Memorial Prize (Established by Annie Lefevre. Interest to be used for freshman oratorical prize)	1923	500.00				500.00
Belle and David Wyland Scholarship (Established by will of Belle Wyland. Interest available for scholarships)	1930	900.00				900.00
F. O. Lowden Oratorical Prize Insurance (In accordance with terms of the gift all interest in excess of the oratorical prize is to be accumulated to \$3,000 and held as an insurance against possible loss in principal)	1931	1,056.06	64.23			1,120.29
W. T. Proudfoot Prize (Established by W. T. Proudfoot. Interest used for scholarships in Art Department to students preferably from Warren County. Also \$1,000 in non-group investment)	1926	1,000.00				1,000.00
Theodore Sanxay Fellowship Interest Fund (Established by Theodore Sanxay. Interest to be used for fellowships for Liberal Arts students)	1926	15,000.00				15,000.00
Library Fine Fund (Transferred to operating fund November 16, 1936)	1929	10,986.55		10,986.55*		
F. C. Denkmann Loan Fund (Interest used for loans to students in College of Liberal Arts)	1928	5,000.00				5,000.00
F. C. Denkmann Law Scholarship Fund	1928	5,000.00				5,000.00
Rockefeller and General Education Board Medical Research Fund (Established from interest accumulations on Rockefeller gift for new medical building)	1929	200,000.00				200,000.00
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research (Established by Alan C. Rockwood, executor of estate of E. W. Rockwood. Interest to be used to pay honoraria to one or more visiting lecturers in the College of Medicine)	1937			316.51	8,628.79	8,945.30
Sub-total Funds Under Group Investment Plan		(687,936.54)	(3,374.11)	(10,670.04*)	(8,218.81)	(688,859.42)
Funds Not Under Group Investment Plan						
Donated (Clay and Calhoun County) Land Fund (Transferred from real estate inventory 1934-1935. Represents appraised value of Clay and Calhoun County farms donated in 1865. Rents and proceeds if sold are expendable)	1935	17,224.85				17,224.85

EXHIBIT D—Continued

	Date Estab- lished	Principal July 1, 1936	Cash Additions ¹		Non-Cash Additions	Principal June 30, 1937
			Earnings	Other		
F. O. Lowden Oratorical Prize (Established by Frank O. Lowden. Interest used as prizes for winners of Northern Oratorical League contest)	1900	2,500.00				2,500.00
W. T. Proudfoot Prize (Established by W. T. Proudfoot. Interest used for scholarships in Art Department to students preferably from Warren County. Also \$1,000 in group investment)	1923	1,000.00				1,000.00
W. O. Finkbine Fund for Annual University Dinner for Men (Established by W. O. Finkbine. Interest to be used for students who have achieved marks of distinction in various scholastic activities. Surplus funds may be transferred to student loan fund)	1926	4,000.00				4,000.00
W. O. Finkbine Fund for Goodwill Dinner for Women and Dorothy Finkbine Souers Deserving Student Loan Fund (Established by W. O. Finkbine)	1927	4,000.00				4,000.00
John F. Dillon Scholarship (Established by John F. Dillon. Interest used for law prizes and scholarships)	1914	12,000.00				12,000.00
John P. Laffey Gift for Law Loan Fund (Established by John P. Laffey. Interest to be used as loans to law students)	1927	10,000.00				10,000.00
Laura Spelman Endowment Fund for Child Welfare (Gift of 150 shares of stock in Parents Publishing Association)	1929	75,075.00				75,075.00
Clara W. Wilson Hale Gift for Crippled Children	1934	2.00				2.00
F. O. Lowden Prize Fund in Liberal Arts (Established by Frank O. Lowden. Interest to be used for prizes in Botany, Geology, Greek, Latin and Mathematics, \$25.00 each; and for Debate, \$50.00. Excess of interest over prizes to be accumulated in cash until at least \$2,000 is accumulated against possible loss to principal)	1935	3,000.00				3,000.00

Johnson Memorial Prizes ----- (See also Johnson Memorial Prizes above \$420.00)	1935	1,000.00			250.00	1,250.00
F. O. Lowden Liberal Arts Prize Reserve Fund ----- (In accordance with terms of the gift all interest in excess of the prize is to be accumulated in cash to \$2,000 and held as reserve against possible loss in principal)	1936	35.00	35.00			70.00
Sub-total Funds Not Under Group Investment -----		(129,836.85)	(35.00)		(250.00)	(130,121.85)
Total Endowment and Expendable Funds (To Exhibit A) -----		\$ 817,773.39	\$ 3,409.11	\$ 10,670.04*	\$ 8,468.81	\$ 818,981.27

*Indicates deduction.

¹Carried to Schedule D-2:

Total Cash Additions ----- \$ 3,725.62
Total Cash Deductions ----- 10,986.55*

²See Finance Committee minutes of December 14, 1932 and June 19, 1934. Net profits from bonds sold, and 10 per cent of annual interest on Endowment Fund are to be set aside each year until fund reaches \$30,000.00

Schedule D-1

SUMMARY OF ENDOWMENT AND NON-EXPENDABLE FUND INVESTMENTS

In Joint Custody of University Treasurer and Finance Committee
of the Iowa State Board of Education
As of June 30, 1937

	Non-Group Investments	Group Investments	Total
Cash (See Schedule D-2).....\$	156.50	\$ 9,236.09	\$ 9,392.59
Investments			
U. S. and Municipal Bonds (Sched- ules D-7, D-3).....	11,913.50	251,009.33	262,922.83
Other Bonds (Schedule D-7)....	9,000.00		9,000.00
First Mortgage Real Estate Notes (Schedule D-4)		300,639.00	300,639.00
Preferred Stock (Schedule D-7) ..	6,502.00		6,502.00
Management and Founders Stock (Schedule D-7)	75,075.00		75,075.00
Common Stock (Schedule D-7)....	10,250.00		10,250.00
Real Estate Owned (Schedules D-7, D-6)	17,224.85	93,925.00	111,149.85
Real Estate in Foreclosure (Sched- ule D-5)		34,050.00	34,050.00
Sub-total Investments	(129,965.35)	(679,623.33)	(809,588.68)
Total (To Exhibit A).....\$	<u>130,121.85</u>	<u>\$ 688,859.42</u>	<u>\$ 818,981.27</u>

Schedule D-2

SUMMARY OF ENDOWMENT AND NON-EXPENDABLE FUND CASH

For Year Ended June 30, 1937

	Non-Group In- vestments (Dillon Fund)	Non-Group In- vestments (Lowden Reserve)	Group In- vestments	Total
Cash Balance July 1, 1936.....	\$ 57.80	\$ 35.00	\$ 7,863.29	\$ 7,956.00
Receipts				
Bonds Sold (See Schedule D-3).....			47,890.30	47,890.30
Mortgage Loan Payments (See Schedule D-4)			12,062.75	12,062.75
Cash Additions to Fund (See Exhibit D) ..		35.00	3,690.62	3,725.62
Bond Premium Amortization 1936-37 (See Schedules D-3 and D-7).....	28.70		1,361.91	1,390.61
Total Receipts	\$ 28.70	\$ 35.00	\$ 65,005.58	\$ 65,069.28
Total Balance and Receipts.....	\$ 86.50	\$ 70.00	\$ 72,868.87	\$ 73,025.37
Disbursements				
Bonds Purchased (See Schedule D-3).....			\$ 14,209.28	\$ 14,209.28
New Mortgage Loans (See Schedule D-4) ..			38,000.00	38,000.00
Library Fine Fund Transferred to Oper- ating Fund (Schedule B-1) (See Ex- hibit B)			10,986.55	10,986.55
Accrued Interest on Bonds at Date of Sale (See Schedule D-3).....			436.95	436.95
Total Disbursements			\$ 63,632.78	\$ 63,632.78
Cash Balances June 30, 1937 (To Schedule D-1)	\$ 86.50	\$ 70.00	\$ 9,236.09	\$ 9,392.59

Schedule

SUMMARY OF UNITED STATES AND

For Year Ended

Description	In- terest Rate	Book Value July 1, 1936	Add Bonds Acquired	Deduct Bonds Sold 1936-37 (Schedule D-2)	Add (Deduct)* Profit (Loss* on Bonds Sold 1936-37
United States of America Treasury	2.875		\$ 4,067.51		
Appanoose County Funding	4.75	\$ 3,285.60			
Appanoose County Refunding	4.25	14,913.56			
Blackhawk County Funding ¹	5	5,976.30			
Cass County Funding	5	9,237.13			
Cass County Primary Road Re- funding	1.75	18,821.70		\$ 18,771.72	\$ 80.43*
Cerro Gordo County Funding	5	10,235.40			
Correctionville Independent School District Building	4.25		1,009.15 ¹		
Fremont County Funding	5	15,452.46			
Johnson County Funding	3	10,105.77			
Lenox (Town of) Funding	4.75		523.40 ¹		
Mahaska County Primary Road	4.25	2,000.00		2,079.56	20.30
Marion County Refunding	3		10,787.99	10,507.50	328.82*
Marshalltown Independent School District Building	4.25		1,013.22 ¹		
Milford Consolidated School Dis- trict Building	4.75		1,014.28 ¹		
Mitchell County Primary Road	4.75	6,080.59			
Page County Funding	5	5,102.27			
Page County Primary Road Re- funding	3.75		2,292.83	2,251.88	55.43*
Pocahontas County Funding	5	5,109.70			
Polk County Funding	4.5	14,331.87			
Polk County Primary Road Re- funding	4.5	5,322.87			
Pottawattamie County Funding	5	17,814.48			
Pottawattamie County Funding	3.75	2,192.51		2,241.88	40.61
Ringgold County Courthouse	4.25	13,752.01		6,826.38	46.17*
Scott County Funding	5	26,394.51			
Scott County Funding	5	6,035.98			
Scott County Funding	4.75	3,370.95			
Van Buren County Funding	4.75	8,860.35			
Washington County Primary Road Refunding	3.75		1,128.46		
Webster County Funding	5	15,544.11			
Webster County Funding	5	13,230.83			
Winnebago County Funding	4.25		1,001.22 ¹		
Wright County Primary Road	4.5	2,010.83			
Wright County Primary Road	4.5	17,079.47		5,211.38	39.96
Wright County Primary Road	4.5	25,135.25			
Total		\$277,396.50	\$22,838.07	\$ 47,890.30	\$ 409.98*

¹Gift from Rockwood Estate \$ 8,628.79

Cash Expenditures (Schedule D-2) 14,209.28

Total Bonds Acquired \$ 22,838.07

²Total Par Value \$7,000. See also Dillon Fund (Schedule D-7) for Share Owned by Dillon Fund.

D-3

MUNICIPAL BONDS—GROUP INVESTMENT

June 30, 1937

Add (Deduct*) Accrued Interest at Date of Sale Purchase*) (Schedule D-2)	Deduct (Add*) Bond Premium (Discount*) Amortized 1936-1937 (Schedules D-2 and D-9)	Book Value June 30, 1937			Market Value June 30, 1937	Interest Received 1936-37 (Schedule D-9)
		Par Value	Premium (Discount*)	Total (Schedule D-1)		
	1.64	\$ 4,000.00	\$ 65.88	\$ 4,065.88	\$ 4,013.75	\$ 57.52
	60.74	3,000.00	224.86	3,224.86	3,229.50	71.25 ²
	7.32*	15,000.00	79.12*	14,920.88	16,875.00	637.50
	17.54	5,750.00	208.76	5,958.76	6,658.50	292.50
	24.96	9,000.00	212.17	9,212.17	10,234.00	450.00
\$ 29.22	1.23*					
	63.70	10,000.00	171.70	10,171.70	10,760.00	195.47
	1.92	1,000.00	7.23	1,007.23	1,054.00	21.25
	39.07	15,000.00	413.39	15,413.39	17,255.50	750.00
	10.04	10,000.00	95.73	10,095.73	10,524.30	300.00
	1.91	500.00	21.49	521.49	549.00	11.88
59.26						59.26
48.33						48.33
		1,000.00	13.22	1,013.22	1,076.00	
	7.28	1,000.00	7.00	1,007.00	1,007.50	23.75
	25.74	6,000.00	54.85	6,054.85	6,291.00	285.00
	15.14	5,000.00	87.13	5,087.13	5,561.00	250.00
25.63	11.15					25.63
	14.84	5,000.00	94.86	5,094.86	5,640.00	250.00
	38.27	14,000.00	293.60	14,293.60	15,575.00	630.00
	89.38	4,650.00	583.49	5,233.49	5,170.80	216.60
	89.07	17,000.00	725.41	17,725.41	19,329.20	850.00
26.88	18.12					64.38
91.38	210.29	6,000.00	760.55	6,760.55	6,624.00	473.88
	117.76	25,000.00	1,276.75	26,276.75	28,752.90	1,250.00
	69.44	5,000.00	966.54	5,966.54	5,850.00	250.00
	41.69	3,000.00	329.26	3,329.26	3,369.00	142.50
	159.47	8,000.00	700.88	8,700.88	8,629.00	380.00
.63*	6.90	1,000.00	120.93	1,120.93	1,090.00	18.12
	89.42	15,000.00	454.69	15,454.69	16,683.00	750.00
	40.50	13,000.00	190.33	13,190.33	14,400.00	650.00
	1.22	1,000.00		1,000.00	1,040.00	21.25
	5.29	2,000.00	5.54	2,005.54	2,056.00	90.00
156.88	31.77	12,000.00	33.16	12,033.16	12,336.00	696.88
	66.20	25,000.00	69.05	25,069.05	25,700.00	1,125.00
\$ 436.95	\$ 1,361.91	\$ 242,900.00	\$ 8,109.33	\$ 251,009.33	\$ 267,402.95	\$ 11,837.95

²\$71.25 interest due 11-1-36 collected 1935-1936 and included in totals for that year.

Schedule
SUMMARY OF FIRST MORTGAGE
For Year Ended

Loan No.	To Whom	Date Made	Date Due	Interest Rate	Balance July 1, 1936	Additions 1936-37 (Schedule D-2)
6	Carmichael, J. G.	1-1-34	1-1-39	5.5	\$ 376.75	
7	Curry, James	1-1-34	1-1-39	5	6,500.00	
9	Cahill, Wm.	1-1-33	1-1-38	5	8,000.00	
13	Erusha, Paul	1-1-33	1-1-38	5	3,000.00	
14	Floerschinger, Frank ⁵	1-1-25	1-1-30	6	8,000.00	
17	Gerlits, George J.	1-1-37	1-1-42	5	5,000.00	
22 ^a	Lindemann, E. M. L.	1-1-37	1-1-42	5	4,000.00	
23	Lindemann, E. M. L.	1-1-37	1-1-42	5	9,000.00	
25	Murphy, James J.	3-1-37	1-1-42	5	16,000.00	
28	Phillips, Thos. O'Malley	1-1-37	1-1-42	5	3,000.00	
29	Smith, August A. ³	1-1-32	1-1-37	5	13,000.00	
32	Wagner, Matilda ⁷	1-1-23	1-1-29	5	6,000.00	
34	Gardner, Mary C.	1-1-34	1-1-39	5	17,000.00	
35	Brophy, Leo ⁴	1-1-29	1-1-34	5	9,000.00	
36	Oberman, Anna	1-1-34	1-1-39	5	6,000.00	
37	Anthony, Roy (Guardian)	1-1-34	1-1-39	5	6,000.00	
38	Cozine, Sidney C.	1-1-34	1-1-39	5	10,000.00	
41	Worrell, Joseph E.	1-1-34	1-1-39	5	6,500.00	
42	Sibel, Anthony	1-1-34	1-1-39	5	425.00	
43	Gerlitz, Frank A. (Est.)	1-1-36	1-1-41	5	4,550.00	
45	Mather, Ellen K.	1-1-34	1-1-39	5	2,500.00	
46	Nolan, Thomas ⁶	3-21-29	1-1-37	5	2,750.00	
47	Sheets, Lela Wood	1-1-36	1-1-41	4.5	6,000.00	
48	White, Matt ⁵	2-2-29	1-1-34	5	5,000.00	
49	Armbruster, Frank	1-1-33	1-1-38	5	14,000.00	
50	McCann, George	1-1-35	1-1-40	5	6,000.00	
53	Wentz, Elizabeth ¹	1-1-30	1-1-35	5	5,000.00	\$ 5,000.00 ^{*1}
57	Ruppert, Chas. W.	1-1-35	1-1-40	5	4,500.00	
58	Oswald, Chris	1-1-35	1-1-40	5	3,400.00	
59	Baker, Jacob W.	1-1-35	1-1-40	5	6,500.00	
60	Bridenstine, B. V. (Guardian) ⁸	5-3-30	1-1-36	5	7,500.00	
62	Foffel, James	9-22-30	1-1-36	5.5	4,000.00	
63	Sheppard, R. T.	1-1-36	1-1-41	5	2,000.00	
64	Hrdlicka, Jos. A.	1-1-36	1-1-41	5	9,000.00	
65	Tomash, Chas. F. ⁵	1-1-30	1-1-35	5	6,000.00	
87	Craig, Carl	1-1-31	1-1-36	5	2,600.00	
88	Hall, Clarence W.	1-1-36	1-1-41	5	6,000.00	
89	Mahoney, Robert D. ⁴	7-23-31	1-1-36	5	14,000.00	
90	Wolz, John A.	1-1-36	1-1-41	5	1,600.00	
91	Snyder, Josie Allen, and Allen, George	5-17-35	1-1-40	5	2,500.00	
92	Hamilton, E. F.; Ries, Bernice M., and Herbert J.	4-2-36	1-1-41	4	15,000.00	
93	Holscher, Emma (Guardian)	6-27-36	1-1-41	4.5	7,500.00	
94	Petty, Clarence H.	9-22-36	1-1-41	4		5,000.00
95	Knickerbocker, Charles J.	12-14-36	1-1-42	4		7,000.00
96	Mercer, Anita E.	3-15-37	1-1-42	4		6,000.00
97	Walker, Philip S.	3-15-37	1-1-42	4 ²		5,000.00
98	Wentz, Fred C., et al.	3-15-37	1-1-42	4 ²		9,000.00 ¹
99	Knight, Florence B.	3-27-37	1-1-42	4		9,000.00
100	Hatfield, Grace, Lois and S. Ward	6-3-37	1-1-42			2,000.00
					\$ 274,701.75	\$ 38,000.00

¹Loan No. 53 Renewed and Increased \$4,000 to Total \$9,000. Now Loan No. 98.

²Interest Rate 4½% after January 1, 1939.

³Deceased. Renewal Pending Settlement of Estate.

⁴Time Extended 1935-36 at request of Local Debt Advisory Board and continued pending attempt to refinance.

⁵Deed to us in process.

⁶Deceased. Renewal to heirs in process.

⁷Foreclosure proceeding started and later dropped. Renewal held up by unpaid attorney fees.

⁸Continuation of Mortgage in process pending approval by court order.

D-4
LOANS—GROUP INVESTMENT
June 30, 1937

Deductions 1936-37 (Schedule D-2)	Balance June 30, 1937 (Schedule D-1)	Appraised Value of Land	No. of Acres	Value of Loan Per Acre	Interest			
					Past Due July 1, 1936	Due January 1, 1937	Cash Receipts 1936-1937 (Schedule D-9)	Past Due June 30, 1937
\$ 376.75						\$ 13.87	\$ 13.87	
6,500.00						373.95	373.95	
3,000.00	\$ 5,000.00	\$ 60,000.00	397	\$ 12.59		400.00	400.00	
	3,000.00	13,125.00	105	28.57		150.00	150.00	
	8,000.00	16,000.00	80	100.00	\$ 2,710.42	856.00	500.00	\$ 3,006.42 ³
	5,000.00	12,000.00	60	83.33		250.00	250.00	
500.00	3,500.00	12,000.00	80	43.75		200.00	200.00	
500.00	8,500.00	16,000.00	100	85.00		450.00	450.00	
	16,000.00	31,400.00	157	101.91		800.00	800.00	
1,000.00	2,000.00	16,000.00	80	25.00		150.00	150.00	
	13,000.00	50,000.00	200	65.00		650.00	650.00	
	6,000.00	28,050.00	187	32.09		300.00	300.00	
	17,000.00	34,000.00	194	87.63	859.20	911.39	815.51	955.08
	9,000.00	18,000.00	120	75.00	1,628.69	853.56	300.00	2,182.25 ⁴
	6,000.00	16,200.00	162	37.04		300.00	300.00	
	6,000.00	15,000.00	181.25	33.10		300.00	300.00	
	10,000.00	22,500.00	150	66.67		510.91	743.53	
	6,500.00	24,000.00	160	40.63	232.62	325.00	325.00	
	425.00	24,000.00	160	2.66		21.25	21.25	
	4,550.00	16,000.00	81.5	55.83		227.50	227.50	
	2,500.00	28,000.00	140	17.86		125.00	125.00	
	2,750.00	10,600.00	74	37.16		138.93	138.93	
	6,000.00	10,000.00	98	61.22	36.69*	331.19	235.30	59.20
	5,000.00	10,000.00	80	62.50	1,123.60	489.89		1,613.49 ⁵
	14,000.00	34,000.00	200	70.00		700.00	700.00	
	6,000.00	9,500.00	80	75.00		300.00	300.00	
	4,500.00	42,000.00	120	37.50	150.00	155.54	305.54	
	3,400.00	8,400.00	140	24.29		236.15	236.15	
	6,500.00	16,000.00	80	81.25		170.00	170.00	
						325.00	325.00	
	7,500.00	14,250.00	190	39.47	900.06	434.28	1,300.00	34.34
	4,000.00	11,200.00	140	28.57	368.83	349.51		718.34
	2,000.00	22,950.00	153	13.07		100.00	100.00	
186.00	8,814.00	33,400.00	165.45	53.27	59.99	462.98	359.89	163.08
	6,000.00	10,000.00	80	75.00	1,202.37	576.19		1,778.56 ⁵
	2,600.00	10,000.00	101	25.74		130.00	130.00	
	6,000.00	14,000.00	80	75.00		300.00	300.00	
	14,000.00	20,000.00	200	70.00	1,813.53	1,239.86	800.00	2,253.39 ⁴
	1,600.00	11,600.00	116	13.79		80.38	80.38	
	2,500.00	6,740.00	162.74	15.36		125.00	125.00	
	15,000.00	36,000.00	592	25.34		446.67	446.67	
	7,500.00	16,150.00	160	46.88		320.00	320.00	
	5,000.00	11,700.00	180	27.78		56.11	56.11	
	7,000.00	14,323.00	143.23	48.87		14.00		14.00
	6,000.00	11,687.50	93.5	64.17				
	5,000.00	15,360.00	256.36	19.50				
	9,000.00	20,000.00	200	100.00				
	9,000.00	18,000.00	306	29.41				
	2,000.00	6,300.00	140	14.29				
\$ 12,062.75	\$300,639.00	\$896,435.50	7,126.06		\$ 11,012.62	\$ 15,650.11	\$ 13,824.58	\$ 12,838.15

Average Loan per Acre.....\$ 42.19
Average Appraisal per Acre.....125.80

Schedule

SUMMARY OF REAL ESTATE IN

For Year Ended

Pre- vious Loan No.	Mortgagor	Tenant	Book Value July 1, 1936	Transfers from Mortgage Loans 1936-1937
2	Butler, Elizabeth		\$ 800.00	
3	Butler, Elizabeth		3,500.00	
39	Mueller, Wm.		3,500.00	
5	Borschel, Edward F.	Hawkins	10,750.00	
12	Elliott, Chas.	Bontrager (Sale of Grain)	9,000.00	
31	Swartzendruber, Jos. L.	Cox (Sale of Grain)	8,000.00	
51	Kahler, John		2,000.00	
			\$ 37,550.00	

Schedule

SUMMARY OF REAL ESTATE

For Year Ended

Farm No.	Acquired from	Tenant	Date Acquired	Book Value July 1, 1936	Additions 1936- 1937
2	Beard, J. F.	Beard	2-27-32	\$ 10,000.00	
4	Farnsworth, Helen I.	Brenneman			
5	Skay, John F., Jr.	Kapp	8-9-33	12,000.00	
6	Donohoe, Patrick	Skay	10-17-33	12,000.00	
7	Loney, Wm.	Donohoe	11-17-33	15,925.00	
8	Maher, Philip A.	Floerschinger	1-18-34	10,000.00	
9	McCabe, Edward F.	Maher	8-20-34	7,500.00	
10	Grizel, Bohumil	McCabe	9-14-34	19,000.00	
11	Mueller, Wm.	Grizel	3-23-35	4,000.00	
		Hawkins	7-1-36		\$ 3,500.00 ²
				\$ 90,425.00	\$ 3,500.00

D-5

FORECLOSURE—GROUP INVESTMENT

June 30, 1937

Transfers to Real Estate Owned 1936-1937	Book Value June 30, 1937 (Schedule D-1)	Appraisal Value of Land	No. of Acres	Interest or Rent				Expenses 1936-1937
				Past Due July 1, 1936	Due Jan. 1, 1937 ¹	Credits 1936-1937	Past Due June 30, 1937	
	\$ 800.00	\$ 32,000.00	80		\$ 40.00	\$ 40.00 ¹		
	3,500.00	10,526.10	161.94		175.00	175.00 ¹		
\$ 3,500.00 ²				\$ 738.24		738.24 ²		
				80.64		80.64 ²		
	10,750.00	18,000.00	118	1,853.52			\$1,853.52	
	9,000.00	30,000.00	200	2,515.00	527.00 ³	527.00	2,515.00	\$ 676.88
	8,000.00	14,000.00	80	2,776.36	2,146.95 ³	2,146.95	2,776.36	536.72
	2,000.00	5,580.00	46.5	596.97			596.97	24.90
\$ 3,500.00	\$ 34,050.00	\$110,706.10	686.44	\$8,560.82	\$2,889.55	\$3,708.43	\$7,741.94	\$1,405.63

Cash (Schedule D-9).....\$2,889.55
 Transfers 818.88

\$3,708.43

¹Interest accepted at request of State's Attorney.

²Transferred to Real Estate Owned.

³Includes crop share or other income only if sold and cash received.

D-6

OWNED—GROUP INVESTMENT

June 30, 1937

Deductions 1936- 1937	Book Value June 30, 1937 (Schedule D-1)	Appraisal Value of Land	No. of Acres	Rent				Expenses 1936-1937
				Past Due July 1, 1936	Due on Leases Expiring March 1, 1937	Cash Receipts 1936-1937 (Schedule D-9)	Past Due June 30, 1937	
	\$ 10,000.00	\$ 18,000.00	100	\$ 436.96			\$ 436.96	\$ 365.07
	12,000.00	43,875.00	311.36	125.00	\$ 503.11 ²	\$ 503.11	125.00	362.28
	12,000.00	21,000.00	120	50.00	1,248.81 ²	1,248.81	50.00	228.34
	15,925.00	63,000.00	251.9	203.75	450.00	450.00	301.05	396.12
	10,000.00	51,000.00	160	180.68	800.00	702.70	230.68	143.17
	7,500.00	16,000.00	80		450.00	400.00		93.08
	19,000.00	50,000.00	200	75.00	260.00	260.00	500.00	314.85
	4,000.00	10,000.00	92		700.00	275.00		416.76
	3,500.00	10,000.00	100		728.51 ³	728.51		54.31
					280.64 ¹	280.64		
	\$ 93,925.00	\$282,875.00	1,415.26	\$1,071.39	\$5,421.07	\$4,848.77	\$1,643.69	\$2,373.48

¹\$80.64 transferred from Real Estate in Foreclosure.

²Transferred from Real Estate in Foreclosure.

³Includes crop share or other income only if sold and cash received.

Schedule
SUMMARY OF NON-
For Year Ended

Name		Balance July 1, 1936	Additions 1936-1937 (Ex- hibit D)	Deductions 1936-1937 (Schedule D-2)	Balance June 30, 1937 (Schedule D-1)
National Biscuit Co.	17% Preferred Stock.....	\$ 2,500.00			\$ 2,500.00
German External Bonds.....	17% Bonds Due 10-15-49.....	4,000.00			4,000.00
German External Bonds.....	17% Bonds Due 10-15-49.....	4,000.00			4,000.00
E. I. DuPont De Nemours.....	6% Debenture Stock.....	10,000.00			10,000.00
Parents' Institute, Inc.....	1 No-Par Management & Founders Stock.....	50,030.00			50,030.00
Parents' Institute, Inc.....	1 No-Par Management & Founders Stock.....	25,025.00			25,025.00
Hotel Ft. Des Moines Building Company.....	6% Cum. Preferred Stock.....	1,000.00			1,000.00
Black Hawk County Bonds.....	5% Funding Bond (To yield 4.0%).....	1,250.00			1,250.00
Polk County Bonds.....	4.5% Refunding Bond (To Yield 2.4%).....	250.00			250.00
Calhoun County Bonds.....	3% Funding Bond (To Yield 2.6%).....	10,342.30		\$ 28.70 ^a	10,313.50
The Hedges Co.....	6% Cum. Div. Pref. Stock.....	1.00			1.00
Utilities Holding Co.....	7% Cum. Div. Pref. Stock.....	1.00			1.00
Clay County (Pow- ell) Farm.....	338.19 acres.....	15,224.85			15,224.85
Calhoun County (Davis) Farm.....	40 acres.....	2,000.00			2,000.00
International Har- vester Co.....	17% Cum. Preferred Stock.....	3,000.00			3,000.00
Northwestern Bell Telephone Co.....	6.5% Cum. Pref. Stock.....	1,000.00	\$ 1,000.00 ^b		
The Cleveland Union Terminal Co.....	5.5% First Mtg. S. F. Gold Bond.....		1,000.00 ^c		1,000.00
Southern Calif. Edi- son Co., Ltd.....	1 Common Capital Stock.....		250.00 ^d		250.00
		\$129,744.05	\$ 250.00	\$ 28.70	\$129,965.35

D-7

GROUP INVESTMENTS

June 30, 1937

Market Value June 30, 1937	Fund	Interest, Rent or Dividend Income				Expenses 1936-1937
		Past Due July 1, 1936	Due 1936-1937	Credited 1936- 1937	Past Due June 30, 1937	
\$ 3,700.00	F. O. Lowden Oratorical		\$ 175.00	\$ 175.00		
1,360.00	W. O. Finkbine—Men		280.00	199.75 80.25 ²		
1,360.00	W. O. Finkbine—Women		280.00	199.75 80.25 ²		
13,025.00	J. P. Laffey Law Scholarship		600.00	600.00		
Not Listed	Laura Spelman		Not Stated			
Not Listed	Laura Spelman		Not Stated			
800.00	W. T. Proudfoot	\$ 50.00	60.00	60.00	\$ 50.00	
1,447.50	John F. Dillon		57.50	57.50		
389.20	John F. Dillon		8.40	8.40		
10,528.00	John F. Dillon		300.00	300.00		\$ 28.70 ³
Not Listed	Clara W. Wilson Hale		.50	.50		
Not Listed	Clara W. Wilson Hale		Not Stated			
	Donated (Clay and Calhoun County) Lands	825.00	750.00	1,025.00	550.00	
		180.00 ⁴	180.00	180.00	180.00 ⁴	19.00
4,410.00	F. O. Lowden Liberal Arts Prizes		210.00	210.00		
	John Hamilton Johnson Memorial Prize		48.75	48.75		
1,087.50	Ernest R. and John Hamilton Johnson Prizes		27.50	27.50		
240.00	Ernest R. and John Hamilton Johnson Prizes		3.75	3.75		
		\$ 695.00	\$2,981.40	\$3,256.40	\$ 420.00	\$ 48.30

¹Original gift of donor.²Loss charged off on coupons sold at discount. Brokers fees deducted from income and included in charge off.³Bond Premium Amortization.⁴Telephone Company stock exchanged for Union Terminal Bonds and Edison Company stock by agreement between Board of Education and Donor because Telephone Company stock was called.

Schedule D-8

SCHEDULE OF FARM LEASES

For Year March 1, 1937 to March 1, 1938

(Not Taken Up in 1936-1937 Farm Operation Reports Because Majority of Payments Not Due Until After June 30, 1937)

Name of Tenant	Farm No.	Acquired from	Status of Farm	Fund	Date Due	Cash Rent	
						Amount	Total
Peterson, J. C.	2	Davis	Owned	Donated Land	March 1, 1937		\$ 180.00
Brenneman, Omar	3	Beard	Owned	Group Investment	Nov. 1, 1937 Feb. 1, 1938	\$ 60.00 60.00	120.00 ¹
Floerschinger, W. G.	7	Loney	Owned	Group Investment	Dec. 1, 1937 Feb. 15, 1938	200.00 300.00	500.00
Maher, Philip	8	Maher	Owned	Group Investment	Jan. 1, 1938 March 1, 1938	130.00 130.00	260.00
McCabe, Edward F.	9	McCabe	Owned	Group Investment	Jan. 1, 1938 March 1, 1938	350.00 350.00	700.00
Bontrager, C. P.		Borschel	In Foreclosure	Group Investment	Dec. 1, 1937 March 1, 1938	100.00 100.00	200.00 ¹
Volk, Wm. V.		Elliott	In Foreclosure	Group Investment	Dec. 1, 1937 Feb. 1, 1938	85.00 85.00	170.00 ¹
Total							\$ 2,130.00

No 1937-1938 leases as of June 30, 1937, on Farnsworth, Skay, Donohoe, Grizel, Powell, Mueller, Kahler, or Swartzendruber farms.

¹Crop share in addition to cash rental shown.

Schedule D-9

SUMMARY OF RECEIPTS AND EXPENDITURES
GROUP INVESTMENTS INTEREST

For Year Ended June 30, 1937

Receipts

Interest on Bank Balances.....	\$	15.49
Interest on County Bonds (See Schedule D-3).....		11,837.95
Interest on First Mortgage Loans (See Schedule D-4).....		13,824.58
Income from Real Estate in Foreclosure (See Schedule D-5)....		2,889.55
Rental on Real Estate Owned (See Schedule D-6).....		4,848.77
Proceeds of Insurance Claims—See Expenditures Below.....		729.23
Reimbursement of Abstracting and Sundry Fees.....		24.00
Total Receipts	\$	34,169.57

Expenditures

Farm Operating Expense (See Schedule D-10).....	\$	3,779.11
Insurance Proceeds Expended on Barn—Grizel Farm.....		625.00
Insurance Proceeds Expended on Roof—Donohoe Farm.....		104.23
Abstracting and Sundry Fees.....		15.49
Amortization of Bond Premiums (See Schedule D-3).....		1,361.91
Total Expenditures	\$	5,885.74

Net Receipts	\$	28,283.83
Less 10 Per Cent Transfer to Reserve for Contingent Expense..		2,828.38
Net Balance Available to Be Prorated (See Schedule D-11).....	\$	25,455.45

Schedule D-10

SUMMARY OF EXPENDITURES FOR MAINTENANCE OF FARMS
OWNED OR HELD IN FORECLOSURE BY ENDOWMENT
FUND GROUP INVESTMENTS

For Year Ended June 30, 1937

Name of Farm	Insur- ance	Abstract Fees, Court Costs, Etc.	Seeding	Repairs and Improve- ments	General Adminis- tration	Total (Schedule D-9)
Maher.....		\$ 4.00	\$ 45.60	\$ 22.50	\$ 20.98	\$ 93.08
Beard.....	\$ 71.40		62.50	207.65	23.52	365.07
Donohoe.....			32.40	281.20 ¹	82.52	396.12
Loney.....			6.00	69.92	67.25	143.17
Skay.....			69.50	131.38	27.46	228.34
McCabe.....	78.75	33.50	100.00	36.64	65.46	314.35
Farnsworth.....	28.82	6.15		269.86	57.45	362.28
Grizel.....			34.00	369.70 ²	13.06	416.76
Mueller.....				41.25	13.00	54.31
Borschel.....			83.85	568.65	24.38	676.88
Elliott.....	139.80		98.37	259.27	39.28	536.72
Swartzendruber.....		6.68			18.31	24.99
Kahler.....		126.12	30.40	3.25	7.27	167.04
Total.....	\$ 318.77	\$ 176.45	\$ 562.62	\$ 2,261.27	\$ 460.00	\$3,779.11

¹Does not include \$104.23 from insurance receipts applied on roof repairs.²Does not include \$625.00 from insurance receipts applied on replacement of barn destroyed. Total expended \$950.00; \$325 included in repairs and improvements.

Schedule D-11

PRORATING OF RECEIPTS OF GROUP INVESTMENTS

For Year Ended June 30, 1937

	Principal 1936-1937	Ratio to Total	Receipts All- cated (From Schedule D-9)	Disposition of Allocations		
				Operating (Schedule B-1)	Current Funds	Endowment Reserve
Permanent Land Fund.....	\$ 284,889.36	.4157938	\$ 10,584.22	\$ 10,584.22		
Mark Ranney Memorial.....	83,436.67	.1217752	3,099.84		\$ 3,099.84	
A. Whitney Carr Scholarship.....	50,000.00	.0729746	1,857.60		1,857.60	
Waite Lowrey Gifford Memorial.....	16,537.67	.0241366	614.41		614.41	
Wm. Jennings Bryan Prize.....	250.00	.0003649	9.29		9.29	
Ernest R. and John Hamilton Johnson Memorial.....	420.00	.0006130	15.00		15.60	
Samuel Lefevre Memorial.....	500.00	.0007297	18.58		18.58	
Belle and David Wyland Scholarship.....	900.00	.0013135	33.44		33.44	
W. T. Proudfoot Scholarship.....	1,000.00	.0014595	37.15		37.15	
Theodore Sanxay Fellowship and Loan.....	15,000.00	.0218924	557.28		557.28	
Library Fine (4½ months).....	10,986.55	.0060130	153.06	153.06		
F. C. Denkmann Loan.....	5,000.00	.0072975	185.76		185.76	
F. C. Denkmann Scholarship.....	5,000.00	.0072975	185.76		185.76	
Rockefeller and General Education Board Medical Research Fund.....	200,000.00	.2918984	7,430.41		7,430.41	
Frank O. Lowden Oratorical Prize Reserve.....	1,056.06	.0015413	39.23		39.23 ¹	
Paul Reed Rockwood Fund (5½ months).....	8,945.30	.0059838	152.32		152.32	
Reserve for Contingent Expense.....	12,960.23	.0189153	481.50			\$ 481.50
Principal and Receipts Prorated.....	\$ 696,881.84	1.0000000	\$ 25,455.45	\$ 10,737.28	\$ 14,236.67	\$ 481.50
Add: 10 per cent of net receipts transferred to reserve for contingent expense.....			2,828.38			2,828.38
Principal and Total Receipts.....	\$ 696,881.84		\$ 28,283.83	\$ 10,737.28	\$ 14,236.67	\$ 3,309.88

¹Transferred to Endowment Fund Principal Account.

EXHIBIT E
SUMMARY STATEMENT OF CAPITAL FUNDS
FOR ADDITIONS AND IMPROVEMENTS TO PLANT
For Year Ended June 30, 1937

	Total	General Im- provement Fund	Special Im- provement Fund 46th G. A.	Public Works Project No. 1540	Public Works Project No. 9130	Public Works Project No. 1236d	Public Works Project No. 1239d	Rockefeller Gift for Dramatic Arts Building Equipment	Dormitory on the Bluff Fund
I. Balances July 1, 1936.....	\$78,579.60	\$27,318.60	\$39,753.03	\$ 6,454.36	\$ 56.84			\$ 4,996.77	
Add: Transfers from Current Funds (See Exhibit B).....	30,263.47	26,675.09					\$ 3,588.38		
Transfers from 46th G. A. Special Improvement Fund (See below).....	69,850.00					\$35,750.00	34,100.00		
Transfers from Auxiliary Enterprises (See Schedule B-3h).....	5,893.75								\$ 5,893.75
Refunds Received.....	32.30	32.30							
	(184,619.12)	(54,025.99)	(39,753.03)	(6,454.36)	(56.84)	(35,750.00)	(37,688.38)	(4,996.77)	(5,893.75)
II. Receipts									
From Federal Government.....	41,546.22			3,445.64 ¹	6,350.58	16,250.00	15,500.00		
Notes Payable—Dormitory on the Bluff.....	20,000.00								20,000.00
Special Appropriation 46th G. A.	80,000.00		80,000.00						
Gift—Rockefeller Foundation.....	20,000.00							20,000.00	
Total Receipts 1936-1937.....	(161,546.22)		(80,000.00)	(3,445.64)	(6,350.58)	(16,250.00)	(15,500.00)	(20,000.00)	(20,000.00)
Total.....	\$346,165.34	\$54,025.99	\$119,753.03	\$ 9,900.00	\$ 6,407.42	\$52,000.00	\$53,188.38	\$24,996.77	\$25,893.75
III. Disbursements									
Construction and Land									
Buildings.....	59,804.63	8,486.50		5,400.00			20,921.36	24,996.77	
Equipment.....	3,573.91		3,573.91						
Sewers and Drains.....	975.93	975.93							
Heating Service and Mains.....	54,625.78	4,783.71				49,842.07			
Campus Lighting System.....	2,007.74	2,007.74							
Land.....	24,000.00								24,000.00
Sub-total Construction and Land.....	(144,987.99)	(16,253.88)	(3,573.91)	(5,400.00)		(49,842.07)	(20,921.36)	(24,996.77)	(24,000.00)

Exhibit E—Continued

	Total	General Im- provement Fund	Special Im- provement Fund 46th G. A.	Public Works Project No. 1540	Public Works Project No. 9130	Public Works Project No. 1236d	Public Works Project No. 1239d	Rockefeller Gift for Dramatic Arts Building Equipment	Dormitory on the Bluff Fund
Remodeling, Grading, Etc., not capitalized.....	37,125.76	24,433.20	12,692.56						
Total Expenditures (Schedule E-1).....	\$182,113.75	\$40,687.08	\$16,266.47	\$ 5,400.00		\$49,842.07	\$20,921.36	\$24,996.77	\$24,000.00
Add:									
Transfers to P.W.A. Funds (See above).....	69,850.00		69,850.00						
Transfer to Current Funds (See Exhibit B).....	4,500.00			4,500.00 ¹					
Reimbursement of Advance from Current Funds.....	6,407.42				\$ 6,407.42				
Total Disbursements.....	\$262,871.17	\$40,687.08	\$86,116.47	\$ 9,900.00	\$ 6,407.42	\$49,842.07	\$20,921.36	\$24,996.77	\$24,000.00
Balance June 30, 1937 (See Exhibit F).....	\$83,294.17	\$13,338.91	\$33,636.56			\$ 2,157.93	\$32,267.02		\$ 1,893.75

¹Final payment from Federal Government, \$3,445.64 deposited direct to General Operating Funds in completion of \$4,500 transfer for grading job finished by Physical Plant Department.

Schedule E-1
STATEMENT OF PLANT FUND EXPENDITURES AND GRANTS
For Year Ended June 30, 1937

Funds and Accounts	Total	Non-Capital Items	Buildings	Equipment	Land	Sewers and Drains	Heating Service and Mains	Campus Lighting System	Buildings and Improvements Uncompleted
I. General Improvement Fund									
East Side Tunnel	\$ 1,191.09						\$ 1,191.09		
Theatre Seating	2,954.75		\$ 2,954.75						
Sanitary Sewer Theatre Building	975.93					\$ 975.93			
East Entrance Fine Arts	1,205.32	\$ 1,205.32							
Electric Cables to Fine Arts and Theatre Building	2,007.74							\$ 2,007.74	
Wiring Theatre Stage	2,004.46		2,004.46						
Theatre Plumbing and Heating	1,039.50		1,039.50						
Field House Roof Repairs and Improvement	6,164.52	6,164.52							
Steam Line to Law Commons	1,184.80						1,184.80		
Theatre Lighting	2,487.79		2,487.79						
Remove Bleachers and Concrete Wall—Iowa Field	888.12	888.12							
Baseball Diamond Improvement	300.00	300.00							
Ventilation of Six Tunnel Openings	985.33	985.33							
Grading West of Fine Arts Building	247.82	247.82							
Grading North of Law Commons	43.17	43.17							
Grading Around Westlawn	1,665.54	1,665.54							
Water Line from Union to Burlington Street	1,829.10	1,829.10							
Conduit Line—Union to Tunnel	1,908.28	1,908.28							
Grading Around Fine Arts Building	7,805.16	7,805.16							
Return Line to East Side Tunnel	2,407.82						2,407.82		
High School Gymnasium Floor	1,390.84	1,390.84							
Sub-total General Improvement Fund	(40,687.08)	(24,433.20)	(8,486.50)			(975.93)	(4,783.71)	(2,007.74)	
II. Special Improvement Fund—46th G. A.									
Physics Building Repair and Improvement	12,509.38	12,509.38							
Physics Building Equipment	3,757.09	183.18		\$ 3,573.91					
Sub-total Special Improvement Fund	(16,266.47)	(12,692.56)		(3,573.91)					

Schedule E-1—Continued

Funds and Accounts	Total	Non-Capital Items	Buildings	Equipment	Land	Sewers and Drains	Heating Service and Mains	Campus Lighting System	Buildings and Improvements Un-completed
III. Rockefeller Gift for Dramatic Arts Building Equipment Built in Stage and Seating Fixtures.....	(24,996.77)		(24,996.77)						
IV. Dormitory on the Bluff.....	(24,000.00)				(24,000.00)				
V. Public Works Fund No. 1540 Theatre Building.....	(5,400.00)		(5,400.00)						
VI. Public Works Fund No. 1236-D Steam, Water, and Power Lines.....	(49,842.07)								(49,842.07)
VII. Public Works Fund No. 1239-D Botanical Laboratory.....	(20,921.36)								(20,921.36)
Sub-total Public Works Funds.....	(76,163.43)		(5,400.00)						(76,163.43)
Total (To Exhibit E).....	\$182,113.75	\$37,125.76	\$38,883.27	\$ 3,573.91	\$24,000.00	\$ 975.93	\$ 4,783.71	\$ 2,007.74	\$70,763.43
Add: Expended from Government Works Progress Administration									
Levee on East Bank of Iowa River.....	\$20,543.00	\$20,543.00							
Removal of Bleachers—Iowa Field.....	12,152.00	12,152.00							
West Side River Grading and Filling—North of Fine Arts Building.....	10,400.00	10,400.00							
Sub-total Works Progress Grants.....	(43,095.00)	(43,095.00)							
Total Expenditures and Grants.....	\$225,208.75	\$80,220.76	\$38,883.27	\$ 3,573.91	\$24,000.00	\$ 975.93	\$ 4,783.71	\$ 2,007.74	\$70,763.43
Deduct Non-Capital Items.....	80,220.76	80,220.76							
Net Total Expenditures and Grants Capitalized (To Schedule E-2).....	\$144,987.99		\$38,883.27	\$ 3,573.91	\$24,000.00	\$ 975.93	\$ 4,783.71	\$ 2,007.74	\$70,763.43

Schedule E-2
INVESTMENT IN PLANT
For Year Ended June 30, 1937

	See Schedule	Total	Buildings (Schedule E-2a)	Equipment (Schedule E-2b)	Land (Schedule E-2c)	Improve- ments Other Than Buildings (Schedule E-2d)	Construction in Progress (Schedule E-2e)
Value of Plant June 30, 1936.....		\$19,832,805.55	\$11,638,094.99	\$4,683,724.00	\$1,690,236.65	\$1,699,381.67	\$ 121,368.24
Additions 1936-1937							
1. Expended from Plant Funds, Government Emergency Relief and P.W.A.....	E-1	144,987.99	38,883.27	3,573.91	24,000.00	7,767.38	70,763.43
2. Educational and General Departments.....	B-2	188,604.93		188,604.93			
3. Organized Educational Activities.....	B-3a1, B-2	59,281.35	12,379.42	45,538.98		1,362.95	
4. Auxiliary Enterprises.....	B-2, B-3h, B-3f	19,350.60		5,825.60	11,525.00	2,000.00	
5. Special Restricted Funds.....	B-4a	8,506.54		8,506.54			
6. Agency Funds.....		9,990.31		9,990.31			
7. Stores Departments.....	B-3k	1,971.42		1,971.42			
8. Service Departments.....	B-3l	7,032.96		7,032.96			
Total Cash Additions 1936-1937.....		(439,726.10)	(51,262.69)	(271,044.65)	(35,525.00)	(11,130.33)	(70,763.43)
Add:							
Nominal Value of Land and Easements Acquired.....	E-2c	6.00			6.00		
Transferred from Uncompleted Improvements.....	E-2c	121,124.59	116,990.63			4,133.96	
		(20,393,662.24)	(11,806,348.31)	(4,954,768.65)	(1,725,767.65)	(1,714,645.96)	(192,131.67)
Deduct:							
Equipment Adjustments.....	E-2b	40,069.77*		40,069.77*			
Transferred to Buildings.....	E-2a	116,990.63*					116,990.63*
Transferred to Other Improvements.....	E-2d	4,133.96*					4,133.96*
Building Valuation Adjustments.....		35,676.99*	35,676.99*				
Value of Plant and Equipment June 30, 1937 (To Exhibit A).....		\$20,196,790.89	\$11,770,671.32	\$4,914,698.88	\$1,725,767.65	\$1,714,645.96	\$ 71,007.08

Schedule E-2a
INVENTORY OF BUILDINGS
As of June 30, 1937

	Year Erected or Acquired	Total Cost to June 30, 1936	Additions 1936-1937 See Schedules E-1, E-2c B-3A ¹	Adjustments	Total Cost to June 30, 1937
Administration Building Old Capitol Building	1847	\$ 248,626.65			\$ 248,626.65
Liberal Arts Group					
Schaeffer Hall	1899	282,692.40			282,692.40
Chemistry Building	1923, 1927	659,649.39			659,649.39
University Hall	1924	471,152.85			471,152.85
Journalism Building	1924	16,034.40			16,034.40
Home Economics Building	1865	39,932.04			39,932.04
Botany Greenhouse	1907, 1924	11,389.99			11,389.99
Macbride Hall	1904, 1907	300,854.16			300,854.16
Geology Building	1884	132,728.09			132,728.09
Botany	1924	3,099.66			3,099.66
East Hall	1897, 1930	435,967.33			435,967.33
Fine Arts Studio (East)	1922	8,524.36			8,524.36
Observatory Building	1923	5,395.74			5,395.74
Library Annex	1904, 1915, 1928	109,028.19			109,028.19
Women's Gymnasium	1915	74,811.96			74,811.96
Women's Gymnasium Annex	1923	7,856.57			7,856.57
Theatre Storeroom	1923	2,079.00			2,079.00
Zoology Building	1902, 1928	146,862.85			146,862.85
Zoology Laboratory	1902	49,259.00			49,259.00
Music Building	1916, 1931	84,815.59			84,815.59
Fine Arts Building	1925	187,668.77			187,668.77
Fine Arts Studios (West Side)	1936	31,183.41			31,183.41
Engineering					
Hall of Engineering	1905	127,701.04			127,701.04
Hall of Physics	1912	225,000.00			225,000.00
Hydraulic Testing Laboratory	1918	110,282.55			110,282.55
Radio Experiment Station	1925	1,866.93			1,866.93
Electrical Engineering Laboratory	1890	96,940.86			96,940.86
Mechanical Engineering Laboratory	1932	88,484.58			88,484.58
Materials Testing Laboratory (Old Steam Laboratory)	1907	10,701.09			10,701.09

Medicine, Dentistry, Pharmacy and Hospital Group					
Medical Laboratory	1927	691,720.14			691,720.14
Dental Building	1916	174,089.01			174,089.01
Children's Hospital	1917, 1923	399,261.47			399,261.47
General Hospital	1929	2,067,898.07	\$ 1,137.11		2,069,035.18
Film Storage Vault, Children's Hospital	1929	7,188.13			7,188.13
Nurses' Home Westlawn	1919, 1928	400,210.41	15,286.57		415,496.98
Psychopathic Hospital	1919, 1934	246,366.31		\$ 6,941.99 ²	239,424.32
Other Buildings					
Observational School	1925	263,865.53			263,865.53
Physical Plant Administration Building	1894	25,000.00			25,000.00
Pre-School Building	1925	3,493.81			3,493.81
Law Building	1910	119,687.86			119,687.86
University Residence	1908	30,641.76			30,641.76
Field House	1927	647,270.23		28,735.00 ²	618,535.23
Armory	1916	183,805.47			183,805.47
Stadium	1930	497,104.86			497,104.86
Men's Dormitory	1919	507,082.23			507,082.23
Currier Hall Dormitory for Women	1912	261,218.95			261,218.95
Eastlawn Dormitory for Women	1915	59,531.51			59,531.51
Memorial Union Unit No. 1	1927	229,727.00			229,727.00
Locker House at Finkbine Field	1931	1,345.97			1,345.97
Kellogg-Folsom Building	1924, 1934	37,546.58			37,546.58
Law Commons	1935	178,444.42			178,444.42
Dramatic Arts (Theatre) Building	1936		151,829.64		151,829.64
Service Buildings					
Power Plant	1928, 1934	395,809.44			395,809.44
Water Filtration Plant	1930	101,796.56			101,796.56
Laundry	1913	42,097.66			42,097.66
Central Garage	1932	7,438.64			7,438.64
DeHaan Building, 7 E. Market Street	1924	9,291.82			9,291.82
Plumbing Shop (L. A. Annex)	1923	11,224.46			11,224.46
Physical Plant Shop (Old Engineering Shop)	1910	39,418.18			39,418.18
Warehouse (General Stores)	1930	27,406.31			27,406.31
Law Commons Garages	1935	522.75			522.75
Total Building Inventory (To Schedule E-2)		\$11,638,094.99	\$ 168,253.32 ¹	\$ 35,676.99 ²	\$11,770,671.32
¹ Cash Additions					
Transferred from Inventory of Uncompleted Improvements			51,262.69		
			116,990.63		
			\$ 168,253.32		

²To write off value of Old Roof replaced with improved type during 1935-1936.

Schedule E-2b

INVENTORY OF DEPARTMENT EQUIPMENT

As of June 30, 1937

	Total June 30, 1936	Cash Additions 1936-1937	Inter- Departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1937
Administrative and General				
President's Office	\$ 6,742.50	\$ 184.60	\$ 814.00*	\$ 6,113.10
Registrar's Office	10,952.51	874.72	394.00*	11,433.23
Dean of Men	2,216.03	309.26		2,525.29
Dean of Women	1,815.85	75.00	200.50	2,091.35
Business Office	32,833.15	3,949.60	1,044.11*	35,738.64
Publications	7,646.80	484.76	95.00*	8,036.56
Sub-Total	(62,206.84)	(5,877.94)	(2,146.61*)	(65,938.17)
Student Service				
Administration	4,233.22		1,071.50*	3,161.72
Employment Bureau	960.43		185.18*	775.25
Housing Service	292.43	23.62	80.12	396.17
Alumni Service	1,134.26	255.50	200.36*	1,189.40
Sub-Total	(6,620.34)	(279.12)	(1,376.92*)	(5,522.54)
Physical Plant				
Administration	9,323.58	509.07	2,480.51*	7,352.14
Electric Shop and Sub- Station	2,355.60	198.28	83.25*	2,470.63
Plumbing Shop	2,500.12		27.85	2,527.97
Machine Shop	4,866.86	41.68		4,908.54
Carpenter Shop	7,676.02	189.63	270.00	8,135.65
Paint Shop	138.85	22.10	58.31*	102.64
Tin Shop	511.25		318.00	829.25
Steam Shop	616.92		321.84	938.76
Shade and Key Shop	47.04	26.91		73.95
Campus Tools	34,637.55	4,814.34	9,273.35*	30,178.54
General Equipment	15,203.14	3,345.88	947.16*	17,001.86
Janitor's Tools	730.62	196.21	7.92	934.75
Central Heating and Power Plant	360,028.75	81,538.54	866.04*	440,701.25
Water Plant	1,810.74		774.00*	1,036.74
Medical Machine Shop	693.84	248.11		941.95
Sub-Total	(441,140.88)	(91,130.75)	(13,537.01*)	(518,734.62)
College of Engineering				
Administration	6,110.44	196.62	4,013.90*	2,293.16
Civil Engineering	11,843.37	111.12	655.74	12,610.23
Engineering Drawing	4,931.28	153.24	70.00*	5,014.52
Electrical Engineering	53,970.50	745.99	175.50	54,891.99
Mechanical Engineering	68,524.28	341.83	1,254.62	70,120.73
Mechanics and Hydraulics	31,614.40	203.38	34.04	31,851.82
Hydraulic Research	2,381.31	133.17	270.00	2,784.48
Sub-Total	(179,375.58)	(1,885.35)	(1,694.00*)	(179,566.93)
College of Liberal Arts				
Administration	981.40	52.06	114.56	1,148.02
Botany	42,730.50	2,410.65	114.73*	45,026.42
Chemistry	188,428.94	9,495.56	40.50*	197,884.00
Geology	71,202.42	2,575.92	221.90*	73,556.44
History	4,483.42	79.84	63.04*	4,500.22
Home Economics	17,719.01	465.00	124.50*	18,059.51
Journalism	5,394.54	544.98	614.50*	5,325.02
Mathematics and Astronomy	12,742.14	176.67	306.00*	12,612.81
Military	11,128.48	1,852.61	2,003.90	14,984.99
Philosophy	1,515.51	101.23	30.00*	1,586.74
Physical Education—Men	12,551.26	667.12	833.19	14,051.57
Physical Education—Women	13,290.14	97.83	353.85*	13,034.12
Physics	76,210.86	4,068.91	223.28	80,503.05
Political Science	5,545.45			5,545.45
Psychology	31,568.82	798.03	1,676.01	34,042.86
Speech	18,790.14	120.00	4,783.71*	14,126.43
Zoology	65,539.05	4,300.25	571.20*	69,268.10
Sub-Total	(579,822.08)	(27,806.66)	(2,372.99*)	(605,255.75)

Schedule E-2b—Continued

	Total June 30, 1936	Cash Additions 1936-1937	Inter- Departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1937
School of Fine Arts				
Administration	54,942.25	2,323.02	1,544.61*	55,720.66
Music	46,292.03	5,356.69	31.51*	51,617.21
Graphic and Plastic Arts	14,549.40	1,631.44	35,552.46	51,733.30
University Theatre		1,412.23	16,353.79	17,766.02
Sub-Total	(115,783.68)	(10,723.38)	(50,330.13)	(176,837.19)
School of Letters				
English	6,200.49	58.16	70.00	6,337.65
German	1,456.32			1,456.32
Classical Languages	4,595.00	61.11	30.00*	4,626.20
Romance Languages	3,357.49	651.35	5.50	4,014.34
Sub-Total	(15,618.39)	(770.62)	(45.50)	(16,434.51)
College of Medicine and Hospital				
Medicine Administration	1,625.12	40.00	30.00*	1,635.12
Physiology and Pharmacol- ogy Shop	9,654.89			9,654.89
Biochemistry	1,232.83		7,037.01	8,269.84
Dermatology	275.06	596.85	1,624.80	2,496.71
Genito Urinary Surgery	19,955.21	199.07	657.99*	19,496.29
Gynecology and Obstetrics	24,428.93	1,771.02	5,072.15*	21,127.80
Anatomy and Histology	20,900.82	511.21		21,412.03
Neurology	5,467.08	168.46	388.03	6,023.57
Ophthalmology	17,659.79	291.83	2,072.57	20,024.19
Orthopedic Surgery	15,513.61	888.81	4,963.61	21,366.03
Otolaryngology	17,810.50	540.13	4,000.34	22,440.97
Pathology	10,589.62	1,474.05	80.00*	11,983.67
Pediatrics	11,029.99	281.35	1,947.58*	9,363.76
Pharmacology	17,705.80	269.78	30.00*	17,945.58
Physiology	31,304.16	170.17		31,474.33
Radiology	114,063.03	1,773.68	15,306.55*	100,440.16
General Surgery	31,555.69	9.20	7,030.43*	24,534.46
Theory and Practice	24,654.57	2,304.56	5,670.42*	21,288.71
Hospital Administration	39,095.14	2,319.26	5,796.36*	35,618.04
Hospital General Equipment	79,431.76	22,211.34	15,171.29	116,814.39
Housekeeping	112,434.89	2,390.99	86,320.87*	28,505.01
Nutrition	85,253.15	3,807.40	9,958.21*	79,102.34
Nursing	58,584.47	4,222.97	67,209.16	130,016.60
Convalescent Home		2,118.36	702.88	2,821.24
Anaesthesia	5,488.75		5,488.75*	
Out-Patient	2,331.49	38.94	1,358.02	3,728.45
Westlawn Home	37,425.48	2,995.74	15,087.88*	25,333.34
Sub-Total	(795,471.83)	(51,395.17)	(53,949.48*)	(792,917.52)
Psychopathic Hospital	31,633.44	1,548.61	1,621.98*	31,560.07
College of Dentistry				
Administration	79,641.25	53.00	35.00*	79,659.25
Library and Museum	2,850.58	44.10		2,894.68
Clinical Crown and Bridge	2,443.53	19.11	36.00	2,498.64
Clinical Prosthetic Dentistry	3,248.78	13.87		3,262.65
Oral Pathology	3,242.50	61.50	127.34	3,431.43
Operative and Dental An- atomy	12,089.98	13.88		12,103.86
Children's Operative Clinic	1,000.11	205.06	127.34*	1,168.43
Oral Surgery	1,936.72		66.00*	1,870.72
Orthodontia	3,012.29	107.92	1,423.39*	1,696.82
Prosthetic Crown and Bridge	3,577.00			3,577.00
Radiology and Economics	6,083.69			6,083.69
Sub-Total	(119,216.52)	(519.04)	(1,488.39*)	(118,247.17)
College of Education				
Administration and General	41,646.48	1,681.10	747.61*	42,579.97
High School	39,445.14	737.66	1,002.90*	39,179.90
Elementary School	8,535.73	85.70	117.50*	8,503.93
Manual Arts	5,334.14		30.00*	5,304.14
Sub-Total	(94,961.49)	(2,504.46)	(1,898.01*)	(95,567.94)

Schedule E-2b—Continued

	Total June 30, 1936	Cash Additions 1936-1937	Inter- Departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1937
Libraries and Museum				
General Library.....	895,576.76	34,626.42	2,137.86	932,341.04
Law Library.....	287,159.93	8,889.82	3,949.57	299,999.32
Ranney Memorial Library.....	10,941.00	365.00	177.00	11,483.00
Leigh Hunt Book Collection.....	21,300.00	5.68	244.31	21,549.99
Archives Department.....	730.33		15.21	745.54
Museum.....	87,824.94	79.14		87,904.08
Sub-Total.....	(1,303,532.95)	(43,966.06)	(6,523.95)	(1,354,022.97)
Extension Division				
General.....	33,641.16	2,385.61	430.50*	35,596.27
Radio Broadcasting.....	34,055.10	136.97	114.33*	34,077.74
Sub-Total.....	(67,696.26)	(2,522.58)	(544.83*)	(69,674.01)
College of Pharmacy.....*	36,474.26	137.27	762.50*	35,849.03
College of Law.....	17,904.26	165.36	73.04*	17,996.58
College of Commerce.....	18,457.78	2,779.37	727.50*	20,509.65
Bureau of Business Research.....	4,165.20	283.48		4,448.68
Graduate College.....	5,752.46	845.43	4,278.36*	2,319.53
Summer Session.....	11,751.48	7.12		11,758.60
Epidemiology.....	5,506.54	202.93	25.75	5,735.22
Bacteriology.....	14,282.17	148.57	78.50	14,509.24
Serology.....	3,515.69	82.88	62.00*	3,536.57
Child Welfare.....	20,349.64	358.53	744.02*	19,964.15
Laura Spelman Memorial.....	14,017.82	149.50	273.00*	13,894.32
Maternal and Infant Hygiene.....	859.19	30.00	6.89	896.08
School of Religion.....	2,337.60		28.00	2,365.60
State Bacteriology Laboratory.....	3,742.87			3,742.87
University Residence.....	6,550.51	427.22	5.00*	6,972.73
Board in Control of Athletics.....	22,635.64	8,804.48	613.85*	30,826.27
Farm Property.....	151.88	197.65*	95.77	50.00
Iowa Memorial Union				
Administration.....	992.40	34.00	80.00*	946.40
General Furnishings.....	57,949.41	972.08	787.80*	58,133.69
Dining Service.....	36,489.86	6,140.43	3,001.89*	39,628.40
Sub-Total.....	(95,431.67)	(7,146.51)	(3,869.69*)	(98,708.49)
Dormitories				
Quadrangle House.....	53,130.83	319.31	25.00	53,475.14
Quadrangle Cafeteria.....	24,094.08	204.68	180.00*	24,118.76
Currier Hall House.....	28,705.19	1,776.38	4,246.50*	26,235.07
Currier Hall Dining Service.....	9,543.31	206.78	166.50*	9,583.59
Eastlawn House.....	8,408.55	219.46	239.00*	8,389.01
Eastlawn Dining Service.....	7,452.65	192.50	352.66*	7,292.49
Law Commons House.....	18,904.13	3,661.26*	63.96*	15,178.91
Law Commons Dining Service.....	7,211.85	42.22		7,254.07
Chesley House.....	597.26		109.00*	488.26
Field House Dormitory.....	2,461.46		459.97*	2,001.49
Kellogg-Folsom House.....	3,769.22	73.95	192.23*	3,594.94
Jefferson House.....	1,106.10	20.00	83.56	1,209.66
Whetstone House.....	1,268.71		433.63	1,702.34
Feeney House.....	1,652.63		1,209.69*	442.94
Russell House.....	1,276.32		176.68	1,509.00
Wilson House.....	770.97	4.00	235.08	1,010.05
Tudor House.....	1,149.71		87.01	1,236.72
Breene House.....	1,447.43	7.50	31.92*	1,423.01
Manse House.....	1,266.95	16.92	4.51*	1,279.36
Gables House.....			2,039.69	2,039.69
Sub-Total.....	(174,217.35)	(577.56*)	(4,175.29*)	(169,464.50)

*Deductions.

Schedule E-2b—Continued

	Total June 30, 1936	Cash Additions 1936-1937	Inter- Departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1937
General and Service Depart- ments				
Photographic Service.....		149.25	2,117.16	2,266.41
General Stores.....	10,687.18	1,895.39	305.50	12,888.07
Drafting Bureau.....	1,336.97			1,336.97
Printing Service.....	22,583.20	279.98	175.99*	22,687.19
Bakery.....	4,136.59			4,136.59
Laundry.....	56,919.83	6,307.85	3,385.88*	59,841.80
Sub-Total..... (	95,663.77)	(8,632.47)	(1,139.21*)	(103,157.03)
General Furniture.....	316,875.93	689.00	149.42	317,714.35
Total (See Schedule E-2).....	\$4,683,724.00	\$ 271,044.65	\$ 40,069.77*	\$4,914,698.88

*Deduction.

Schedule E-2c

INVENTORY OF REAL ESTATE

As of June 30, 1937

	Number of Acres	Cost
Total Inventory June 30, 1936.....	408.2856	\$ 1,690,236.65
Add:		
Correction of Land Acreages and Land Vacated by City of Iowa City Prior to June 30, 1936....	15.3726	
Corrected Average Inventory June 30, 1936.....	423.6582	
Add: (J. V. No. 162)		
Quit Claim Deeds to Land Along River in Varsity Heights—E. A. Rogers, David S. Welsh, and R. L. Dunlap, May 15, 1936.....		3.00
Purchase of Lots 2, 3, 10, and (P) 11 in Block 1, Parkside Addition from James A. Boarts No- vember 9, 1936.....	.6764	6,500.00
Purchase of Part of Lot 4, Block 60 from Anna Reed, January 21, 1937.....	.0735	5,000.00
Purchase from City of Iowa City of 10 feet strip of Capitol Street Adjoining Out Lot 30, April 8, 1937.....	.1102	25.00
Easements Across Parts of Out Lots 33 and 34 for River Retaining Wall from Fred L. Stevens, City of Iowa City, and Sigma Chi Fraternity..		3.00
Purchase of Part of Lot A, Byington Riverview Addition from George D. Koser.....	.4218	12,000.00
Purchase of Parts of Lots B and C, Byington Riverview Addition from Robert Jerome Pren- tiss.....	.5871	12,000.00
Total Additions 1936-1937.....	(1.8690)	(35,531.00)
Total June 30, 1937 (See Schedule E-2)....	425.5272	\$ 1,725,767.65

REPORT OF IOWA STATE BOARD OF EDUCATION

Schedule E-2d

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

As of June 30, 1937

	Total June 30, 1936	Additions 1936-1937 (See Schedules B-3a1, E-1, B-3f, E-2e)	Total June 30, 1937
Campus Lighting System.....	\$ 100,222.16	\$ 2,007.74	\$ 102,229.90
Heating Service and Mains.....	634,040.91	6,787.03	640,827.94
Sewers and Drains.....	131,851.98	975.93	132,827.91
Power Dam	111,377.74		111,377.74
Pavement and Sidewalks.....	278,894.55	5,493.59	284,388.14
Grading and Planting.....	314,584.04		314,584.04
Tennis Courts	7,711.46		7,711.46
Old Capitol Approach	44,118.28		44,118.28
Communicating Tunnels	40,608.30		40,608.30
Service Bridge	35,972.25		35,972.25
Total (See Schedule E-2)...	\$ 1,699,381.67	\$ 15,264.29	\$ 1,714,645.96

Schedule E-2e

INVENTORY OF UNCOMPLETED BUILDINGS AND IMPROVEMENTS
IN COURSE OF CONSTRUCTION

As of June 30, 1937

Account	Total June 30, 1936	Expended for Un- completed Con- struction 1936-1937 (Schedule E-1)	Trans- ferred to Inven- tories June 30, 1937	Total June 30, 1937
Theatre Plumbing and Heating.....	\$ 8,842.50		\$ 8,842.50	
Dramatic Art Laboratory P. W. A. No. 1540.....	104,100.64		104,100.64	
Steam, Water, and Power Lines P. W. A. No. 1236-D.....		\$ 49,842.07		\$ 49,842.07
Botanical Laboratory P. W. A. No. 1239-D.....		20,921.36		20,921.36
Improvement to West Side Athletic Field.....	243.65			243.65
Return Line to East Side Tunnel.....	3.32		3.32	
Hospital and Westlawn Improvements General Hospital.....	243.33		243.33	
Westlawn.....	3,800.93		3,800.93	
Pavements and Sidewalks.....	4,130.64		4,130.64	
Rockefeller Gift for Dramatic Arts Build- ing Equipment.....	3.23		3.23	
Total (To Schedule E-2).....	\$121,368.24	\$ 70,763.43	\$121,124.59	\$ 71,007.08

NOTE: For expenditures during current year on buildings and improvements in process July 1, 1936 and completed during 1936-1937 see Schedules E-1 B-3a.

EXHIBIT
SUMMARY OF FUND
UNIVERSITY BUSI
For Year Ended

	Balance July 1, 1936	Receipts		
		From State (See Sched- ule F-1)	Other Sources	Intramural Credits
1. For General Operation.....	\$ 137,379.00*	\$2,301,220.00	\$ 850,175.55	\$ 36,239.61
2. For General Improvement and Capital Purposes.....				
General Improvement.....	27,318.60		26,707.39	
Special Improvement—46th G. A.....	39,753.03	80,000.00		
Rockefeller Foundation Gift for Fine Arts Building Equipment	4,996.77		20,000.00	
Dormitory on the Bluff.....			20,000.00	5,893.75
Sub-Total Capital Fund.....	(72,068.40)	(80,000.00)	(66,707.39)	(5,893.75)
3. Income Funds.....	27,449.66*	1,177,305.31	857,879.69	981,794.80
4. Current Restricted Funds.....	150,548.05		648,578.43	36,074.97
5. Student Loan Funds.....	21,930.25		35,565.60	2,785.76
Total General Funds.....	\$ 79,718.04	\$3,558,525.31	\$2,458,906.72	\$1,062,788.89
6. Revolving Advanced Fund.....	153,570.00		50,535.00	
7. Endowment Funds.....	7,956.00		58,403.34	
8. Public Works Projects.....				
No. 1239-D Botanical Labora- tory.....			53,188.38	
No. 1540 Fine Arts Group.....	6,454.36			
No. 9130 Field House Roof and Other Improvements.....	56.84		6,350.58	
No. 1236-D Steam, Water, and Power Lines.....			52,000.00	
Sub-Total Public Works Projects.....	(6,511.20)		(111,538.96)	
9. U. S. Crippled Children's Fund.....			58,786.93	
Total—All Funds.....	\$ 247,755.33	\$3,558,525.31	\$2,738,170.95	\$1,062,788.89

Schedule
SUMMARY OF FUND TRANSACTIONS
For Year Ended

	General Operation
Balance Forwarded July 1, 1936.....	
1. Appropriated 1936-1937.....	\$1,960,000.00
2. State Warrants Cashied and Deposited to account of F. L. Hamborg, Treasurer.....	1,960,000.00
2a. Soldier Tuition Lapsed.....	
3. Balance Due University Treasurer.....	
4. Warrants Drawn on Comptroller but not cashed.....	
5. State Comptroller's Balance.....	
A. 1935-1936 Warrants Cashied in 1936-1937.....	340,000.00
B. 1935-1936 Bills in Process; Warrants not drawn (To Exhibit F).....	

F

TRANSACTIONS
BUSINESS OFFICE

June 30, 1937

Total	Disbursed	Intramural Debits	Total	Business Office Balance (See Sched- ule F-3)	Warrants in Process (See Sched- ule F-1)	Total Balance
\$3,050,256.16	\$2,478,256.22	\$ 322,424.48	\$2,800,680.70	\$ 249,575.46	\$ 430.00	\$250,005.46
54,025.99	7,981.67	32,705.41	40,687.08	13,338.91	-----	13,338.91
119,753.03	73,486.33	12,630.14	86,116.47	33,636.56	-----	33,636.56
24,996.77	20,664.10	4,332.67	24,996.77	-----	-----	-----
25,893.75	24,000.00	-----	24,000.00	1,893.75	-----	1,893.75
(224,669.54)	(126,132.10)	(49,668.22)	(175,800.32)	(48,869.22)	-----	(48,869.22)
2,989,530.14	2,466,420.63	619,856.72	3,086,277.35	96,747.21*	95,008.71	1,138.50*
835,201.45	613,183.84	70,826.24	684,010.08	151,191.37	-----	151,191.37
60,281.67	32,070.72	13.23	32,083.95	28,197.72	-----	28,197.72
\$7,159,038.96	\$5,716,063.51	\$1,062,788.89	\$6,778,852.40	\$ 381,086.56	\$ 96,038.71	\$477,125.27
204,105.00	10.00	-----	10.00	204,095.00	-----	204,095.00
66,359.43	56,966.84	-----	56,966.84	9,392.59	-----	9,392.59
53,188.38	20,921.36	-----	20,921.36	32,267.02	-----	32,267.02
6,454.36	6,454.36	-----	6,454.36	-----	-----	-----
6,407.42	6,407.42	-----	6,407.42	-----	-----	-----
52,000.00	49,842.07	-----	49,842.07	2,157.93	-----	2,157.93
(118,050.16)	(83,625.21)	-----	(83,625.21)	(34,424.95)	-----	(34,424.95)
58,786.93	53,337.61	-----	53,337.61	5,449.32	-----	5,449.32
\$7,607,240.48	\$5,910,003.17	\$1,062,788.89	\$6,972,792.06	\$ 634,448.42	\$ 96,038.71	\$730,487.13

F-1

WITH STATE COMPTROLLER

June 30, 1937

Special Improve- ment 47th G. A.	Soldier Tuition	Sub-Total	General Hospital	Psycho- pathic Hospital	State Bacteri- ology Laboratory	General Hospital Over- Quota
\$ 20,000.00	-----	\$ 20,000.00	-----	-----	-----	-----
60,000.00	\$ 2,000.00	2,022,000.00	\$ 944,371.24	\$ 100,000.00	\$ 12,226.00	-----
80,000.00	700.00	2,040,700.00	865,765.42	91,666.66	12,226.00	\$ 12,582.63
-----	870.00*	870.00*	-----	-----	-----	-----
-----	\$ 430.00	\$ 430.00	\$ 78,605.82	\$ 8,333.34	-----	-----
-----	430.00	430.00	-----	-----	-----	-----
-----	-----	-----	\$ 78,605.82	\$ 8,333.34	-----	-----
-----	\$ 520.00	\$ 340,520.00	\$ 556,832.32	\$ 16,666.67	-----	\$ 33,791.61
-----	-----	-----	\$ 78,605.82	\$ 8,333.34	-----	8,669.55

Schedule F-2

TRANSACTIONS OF UNIVERSITY TREASURER WITH
DEPOSITORIES

For Year Ended June 30, 1937

Bank Balance July 1, 1936		
Iowa-Des Moines National Bank and Trust Company.....	\$	169,412.42
Add:		
Transit Items Credited by Business Office in June, 1936, by Iowa-Des Moines National Bank in July, 1936	\$	51,315.72
Bank Deposits 1936-1937 as Per Cash Book		
Iowa-Des Moines National Bank and Trust Company	5,817,432.03	
Iowa State Bank and Trust Company.....	200,000.00	6,068,747.75
Total Credits 1936-1937.....		\$ 6,238,160.17
Deduct:		
Warrants Paid by Banks 1936-1937		
Iowa-Des Moines National Bank.....	\$ 5,706,166.21	
Transit Items Credited by Business Office in June, 1937, by Iowa-Des Moines National Bank in July, 1937	21,212.73	5,727,378.94
Bank Balances June 30, 1937.....		\$ 510,781.23
Iowa-Des Moines National Bank and Trust Company Balance June 30, 1937.....		\$ 310,781.23
Iowa State Bank and Trust Company Balance June 30, 1937	\$ 192,847.73	
Add: Items in Transit in July, 1937.....	7,152.27	200,000.00
Total Bank Balances June 30, 1937.....		\$ 510,781.23

Schedule F-3

UNIVERSITY TREASURER
BANK RECONCILIATION SUMMARY
ALL FUNDS

	Bank Balance June 30, 1937	Deduct Warrants Out- standing and Reconciling Items	Add Cash on Hand or in Transit	Total Balances (See Exhibit F)
First Capital National Bank				
Revolving Advanced Fund—Business Office	\$190,318.03	\$ 17,781.15	\$ 27,463.12	\$200,000.00
Iowa State Bank and Trust Company.....	192,847.73		7,152.27	200,000.00
Iowa-Des Moines National Bank and Trust Company				
General Checking Account.....	310,781.23	150,907.40	21,212.73	181,086.56
Hospital Cash Fund.....	4,175.85	3,878.66	3,202.81	3,500.00
Sundry Petty Cash Fund.....	595.00			595.00
Add:				
A. Cash Balance Endowment Funds (See Exhibit D).....	9,392.59			9,392.59
B. Cash Balances Public Works Projects (See Exhibit E)				
Project No 1239-D Botanical Laboratory.....	32,631.40	364.38		32,267.02
Project No. 1236-D Steam Lines.....	2,157.93			2,157.93
C. Cash Balance U. S. Crippled Children's Fund (See Schedule B-4c).....	13,319.44	7,870.12		5,449.32
Total (To Exhibit F).....	\$756,219.20	\$180,801.71	\$ 59,030.93	634,448.42

Schedule F-3a

SCHEDULE OF BONDS PLACED IN ESCROW BY DEPOSITORY BANKS
AS SECURITY FOR UNIVERSITY LOANS

By First Capital National Bank		
United States Treasury Bonds 2½% Due December 5, 1953, Optional 1949.....		\$ 200,000.00
By Iowa State Bank and Trust Company		
United States Treasury Bonds 2⅞% Due March 15, 1960, Optional 1955.....	\$ 150,000.00	
United States Treasury Bonds 2¾% Due June 15, 1954, Optional 1951.....	50,000.00	200,000.00
By Iowa-Des Moines National Bank and Trust Co.		
United States Treasury Notes 1½% Due December 15, 1940	\$ 250,000.00	
United States Treasury Notes 1½% Due March 15, 1941	100,000.00	
United States Treasury Notes 1⅜% Due June 15, 1941	60,000.00	410,000.00
Total Security for Deposits.....		<u>\$ 810,000.00</u>

STATE UNIVERSITY OF IOWA

REPORT OF EMPLOYEES

For Year Ended June 30, 1937

	12 Months' Tenure	10 Months' Tenure
Instructional and Research Staff		
Professors	28	75
Associate Professors	19	54
Assistant Professors	32	47
Instructors and Demonstrators, Lecturers and Assistants in Instruction.....	71	98
Research Assistants	16	1
Library Staff	47	2
Administrative Staff	17	2
Administrative Assistants	26	
Technicians, Artists and Unclassified.....	126	10
Clerical and Stenographic Staff.....	132	5
Physical Plant and Laundry Staff.....	278	
General Hospital	608	
Psychopathic Hospital	58	
Total Full Time.....	1,458	294
Part Time Instructional Staff.....	18	72
Part Time Graduate Assistants.....	3	111
Part Time Research Assistants.....	21	78
Part Time Clerical Staff.....	32	7
Part Time Technicians and Student Janitors.	14	106
Total	1,546	668

SALARIES 1936-1937

ADMINISTRATION AND GENERAL ADMINISTRATION

		Expended
President's Office		
President	\$ 10,000.00	
All other employees (4)	4,972.30	
Total		\$ 14,972.30
Business Office		
1 Business Manager	\$ 4,700.00	
2 Secretary	2,500.00	
Purchasing Agent	3,600.00	
3 Treasurer	2,540.00	
4 Assistant to President.....	669.25	
All other employees (16)	17,974.02	
Total		31,983.27
Registrar's Office		
Registrar	\$ 3,370.00	
All other employees (22)	16,124.89	
Total		19,494.89
Dean of Men		
Dean of Men.....	\$ 3,780.00	
All other employees (3)	3,642.00	
Total		7,422.00
Dean of Women		
All employees (5)		5,264.00
Total, Administration		\$ 79,136.46

1. Total \$6,400; \$1,200 from Summer Session, \$500 from Laundry.

2. Total \$5,000; \$2,500 from Dormitories.

3. Total \$3,000; \$460 from Farm Administration.

4. Total \$7,330; \$5,400 from Law College, \$1,260.75 from Summer Session.

STATE UNIVERSITY—1937 SALARIES

191

Expended

GENERAL EXPENSE

5 University Editor	\$ 1,594.00	
All other employees (14)	9,043.80	
Total, General Expense		\$ 10,637.80

STUDENT SERVICE

Student Health		
6 Director	\$ 2,526.00	
Medical Examiner	3,000.00	
7 Medical Supervisor	860.00	
All other employees (12)	10,316.75	
Total		\$ 16,702.75
Iowa Memorial Union		
8 Director	\$ 3,323.16	
9 Assistant	1,000.00	
All other employees (5)	4,622.31	
Total		8,945.47
Employment Bureau		
All employees (2)		2,618.00
Housing Service		
All employees		1,600.00
Alumni Service		
10 Director	\$ 600.00	
All other employees (1)	1,190.00	
Total		1,790.00
Total, Student Service		\$ 31,656.22
Total, Administration, General Expense and Student Service		\$ 121,430.48

INSTRUCTIONAL AND DEPARTMENTAL RESEARCH
COLLEGE OF LIBERAL ARTS

Administration		
11 Dean	\$ 3,995.00	
All other employees (2)	1,981.21	
Total		\$ 5,976.21
Botany		
12 Professor and Head	\$ 3,780.00	
Professor	3,370.00	
13 Professor	3,370.00	
All other employees (9)	5,795.00	
Total		\$ 16,315.00
Chemistry		
Professor and Head	\$ 5,000.00	
14 Professor	3,584.84	
15 Professor	2,747.50	
16 Associate Professor	2,820.00	
17 Professor	2,500.00	
18 Professor	3,121.00	

5. Total \$5,400; \$1,253 from Journalism, \$1,253 from Summer Session, \$500 from Printing Service, \$800 from Student Publications.
6. Total \$3,370; \$844 from Summer Session.
7. Total \$3,200; \$2,340 from Athletics.
8. Total \$7,000; \$2,230.52 from Liberal Arts, \$1,446.32 from Summer Session.
9. Total \$3,037.96; \$2,037.96 from Iowa Union Dining Service.
10. Total \$5,000; \$4,190 from Extension, \$210 from Summer Session.
11. Total \$7,330; \$2,000 from Geology, \$1,335 from Summer Session.
12. Total \$4,261.95; \$481.95 from Summer Session.
13. Total \$4,157.74; \$787.74 from Summer Session.
14. Total \$3,799.68; \$214.84 from Summer Session.
15. Total \$3,097.81; \$350.31 from Summer Session.
16. Total \$3,089.88; \$269.88 from Summer Session.
17. Total \$5,000; \$2,500 from Medicine.
18. Total \$3,518.93; \$397.93 from Summer Session.

		Expended
19 Professor	3,370.00	
All other employees (48).....	37,883.68	
Total		61,027.02
Geology		
Professor and Head.....\$	4,547.50	
20 Professor	2,000.00	
21 Associate Professor	2,747.50	
22 Associate Professor	2,955.00	
All other employees (13).....	6,555.00	
Total		18,805.00
History		
23 Professor and Head.....\$	5,400.00	
24 Associate Professor	3,370.00	
25 Associate Professor	2,540.00	
26 Professor	3,370.00	
Professor	3,370.00	
27 Associate Professor	2,955.00	
All other employees (11).....	7,249.65	
Total		28,254.65
Home Economics		
28 Professor and Head.....\$	4,190.00	
29 Assistant Professor	2,747.50	
All other employees (6).....	9,268.25	
Total		16,205.75
Journalism		
30 Director and Professor.....\$	3,342.00	
31 Associate Professor	2,527.50	
32 Director of Publications.....	1,253.00	
All other employees (3).....	5,253.10	
Total		12,375.60
Mathematics		
Professor and Head.....\$	5,400.00	
33 Professor	4,392.50	
34 Professor	3,121.00	
35 Associate Professor	2,747.50	
36 Associate Professor	2,747.50	
All other employees (14).....	13,164.80	
Total		31,573.30
Military Science		
All employees (5).....		3,900.00
Philosophy		
37 Professor and Head.....\$	3,780.00	
38 Professor	3,780.00	
39 Associate Professor	2,747.50	
All other employees (2).....	2,525.00	
Total		12,832.50
19. Total \$3,799.68; \$429.68 from Summer Session.		
20. Total \$7,330; \$3,995 from Liberal Arts Administration, \$1,335 from Summer Session.		
21. Total \$3,097.81; \$350.31 from Summer Session.		
22. Total \$3,645.73; \$1,690.73 from Summer Session.		
23. Total \$6,662.25; \$1,262.25 from Summer Session.		
24. Total \$4,157.74; \$787.74 from Summer Session.		
25. Total \$3,133.73; \$593.73 from Summer Session.		
26. Total \$3,799.68; \$429.68 from Summer Session.		
27. Total \$3,645.73; \$690.73 from Summer Session.		
28. Total \$4,457.12; \$267.12 from Summer Session.		
29. Total \$3,097.81; \$350.31 from Summer Session.		
30. Total \$4,595; \$1,253 from Summer Session.		
31. Total \$3,370; \$842.50 from Summer Session.		
32. Total \$5,400; \$1,253 from Summer Session; \$500 from Printing Service, \$800 from Student Publications; \$1,594 from Publications.		
33. Total \$5,419.24; \$1,026.74 from Summer Session.		
34. Total \$3,518.93; \$397.93 from Summer Session.		
35. Total \$3,097.81; \$350.31 from Summer Session.		
36. Total \$3,039.42; \$291.92 from Summer Session.		
37. Total \$4,261.95; \$481.95 from Summer Session.		
38. Total \$6,000; \$2,220 from School of Religion.		
39. Total \$3,389.73; \$642.23 from Summer Session.		

STATE UNIVERSITY—1937 SALARIES

193

Expended

Physical Education—Men

40 Director and Professor.....	\$ 2,708.75
41 Assistant Professor	2,681.50
42 Assistant Professor	1,645.00
43 Golf Instructor	2,377.00
44 Research Professor	3,125.00
45 Director	1,416.61
46 Assistant Professor	1,306.00
47 Assistant Professor	1,500.00
All other employees (15).....	16,024.53

Total 32,784.39

Physical Education—Women

48 Professor and Head.....	\$ 4,190.00
All other employees (16).....	15,172.91

Total 19,362.91

Physics

49 Professor and Head.....	\$ 5,400.00
50 Professor	3,575.00
51 Professor	3,698.00
52 Associate Professor	2,955.00
53 Associate Professor	2,955.00
All other employees (15).....	5,894.91

Total \$ 24,477.91

Political Science

54 Professor and Head.....	\$ 3,370.00
55 Associate Professor	2,955.00
56 Professor	3,370.00
57 Associate Professor	2,955.00
58 Professor	3,121.00
59 Associate Professor	2,747.50
60 Professor	3,121.00
All other employees (5).....	4,230.00

Total 25,869.50

Psychology

61 Professor	\$ 4,000.00
62 Professor	2,700.00
63 Associate Professor	2,955.00
64 Professor	3,780.00
65 Professor	2,278.50
All other employees (6).....	5,749.30

Total 21,462.80

40. Total \$3,939.03; \$900.08 from Summer Session, \$330.20 from Athletics.
 41. Total \$3,284.93; \$603.43 from Summer Session.
 42. Total \$5,800; \$3,480 from Athletics, \$675 from Summer Session.
 43. Total \$4,190; \$1,338 from Athletics, \$475 from Summer Session.
 44. Total \$5,000; \$1,250 from Summer Session; \$625 from Spelman Fund.
 45. Total \$6,020.80; \$4,126.07 from Athletics, \$478.12 from Summer Session.
 46. Total \$4,514; \$500 from Summer Session, \$2,708 from Athletics.
 47. Total \$5,000; \$500 from Summer Session, \$3,000 from Athletics.
 48. Total \$4,724.23; \$534.23 from Summer Session.
 49. Total \$6,088.50; \$688.50 from Summer Session.
 50. Total \$4,079.85; \$504.85 from Summer Session.
 51. Total \$4,169.50; \$471.50 from Summer Session.
 52. Total \$3,331.76; \$376.76 from Summer Session.
 53. Total \$3,268.97; \$313.97 from Summer Session.
 54. Total \$4,869.13; \$1,499.13 from Summer Session.
 55. Total \$3,268.97; \$313.97 from Summer Session.
 56. Total \$3,799.68; \$429.68 from Summer Session.
 57. Total \$3,268.97; \$313.97 from Summer Session.
 58. Total \$3,518.93; \$397.93 from Summer Session.
 59. Total \$3,097.81; \$350.31 from Summer Session.
 60. Total \$3,452.61; \$321.61 from Summer Session.
 61. Total \$5,140; \$1,140 from Summer Session.
 62. Total \$6,088.50; \$2,700 from Education; \$688.50 from Summer Session.
 63. Total \$3,331.76; \$376.76 from Summer Session.
 64. Total \$4,261.95; \$481.95 from Summer Session.
 65. Total \$5,800; \$2,278.50 from Speech, \$1,243 from Summer Session.

		Expended
Speech		
66 Professor and Head	\$ 2,500.00	
67 Professor	3,575.00	
68 Associate Professor	2,750.00	
69 Professor	2,278.50	
All other employees (13)	10,030.19	
Total		21,133.69
Zoology		
70 Professor and Head	\$ 5,400.00	
71 Associate Professor	3,370.00	
72 Associate Professor	2,747.50	
73 Professor	5,000.00	
All other employees (21)	20,331.10	
Total		36,848.60
SCHOOL OF FINE ARTS		
Administration		
74 Director		2,230.52
Graphic and Plastic Arts		
75 Professor and Head	\$ 4,411.25	
76 Associate Professor	3,000.00	
All other employees (8)	13,056.22	
Total		20,467.47
History and Appreciation of Fine Arts		
All employees (2)		934.28
Music		
77 Professor and Head	\$ 5,400.00	
Associate Professor	3,500.00	
78 Associate Professor	3,184.40	
All other employees (18)	12,398.74	
Total		24,483.14
University Band		
All employees (61)		4,475.00
Dramatic Art		
79 Professor and Head	\$ 1,250.00	
All other employees (8)	12,219.00	
Total		13,469.00
SCHOOL OF LETTERS		
Administration		
80 Director		814.36
English		
81 Director	\$ 5,293.73	
82 Associate Professor	2,747.50	
83 Professor	3,985.00	
66. Total \$4,918.75; \$1,250 from Dramatic Art, \$1,168.75 from Summer Session.		
67. Total \$4,410.66; \$835.66 from Summer Session.		
68. Total \$3,334.38; \$584.38 from Summer Session.		
69. Total \$5,800; \$2,278.50 from Psychology; \$1,243 from Summer Session.		
70. Total \$6,580; \$1,180 from Summer Session.		
71. Total \$4,049.68; \$429.68 from Summer Session; \$250 from Summer Honorarium.		
72. Total \$3,469.10; \$721.60 from Summer Session.		
73. Total \$5,637.50; \$637.50 from Summer Session.		
74. Total \$7,000; \$3,323.16 from Student Service, \$1,446.32 from Summer Session.		
75. Total \$5,346.25; \$935 from Summer Session.		
76. Total \$3,600; \$600 from Summer Session.		
77. Total \$6,088.50; \$688.50 from Summer Session.		
78. Total \$4,190; \$1,005.60 from Summer Session.		
79. Total \$4,918.75; \$2,500 from Speech, \$1,168.75 from Summer Session.		
80. Total \$7,330; \$5,293.73 from English; \$1,221.91 from Summer Session.		
81. Total \$7,330; \$814.36 from School of Letters, \$1,221.91 from Summer Session.		
82. Total \$3,039.42; \$291.92 from Summer Session.		
83. Total \$4,408.40; \$423.40 from Summer Session.		

		Expended
84 Professor	4,190.00	
85 Professor	3,370.00	
Professor	3,575.00	
All other employees (35)	46,702.84	
Total		69,864.07
German		
86 Acting Head and Associate Professor.....\$	2,955.00	
All other employees (8)	10,557.50	
Total		13,512.50
Classical Languages		
87 Professor and Head.....\$	5,400.00	
88 Professor	3,121.00	
89 Assistant Professor	2,747.50	
All other employees (2)	1,784.20	
Total		13,052.70
Romance Languages		
Professor and Head.....\$	4,392.50	
90 Associate Professor	2,872.00	
91 Professor	4,190.00	
92 Associate Professor	2,955.00	
All other employees (19)	21,496.70	
Total		35,906.20
Total, College of Liberal Arts.....		\$ 588,414.07

COLLEGE OF ENGINEERING

Administration		
93 Dean and Professor.....\$	6,190.00	
All other employees (2)	2,176.00	
Total		\$ 8,366.00
Civil Engineering		
Professor and Head.....\$	4,595.00	
94 Professor	3,200.00	
Professor	3,370.00	
Professor	3,780.00	
All other employees (2)	2,100.00	
Total		17,045.00
Engineering Drawing		
95 Professor and Head.....\$	4,000.00	
All other employees (2)	4,640.00	
Total		8,640.00
Electrical Engineering		
Professor and Head.....\$	4,352.00	
All other employees (4)	7,525.00	
Total		11,877.00
Mechanical Engineering		
Professor and Head.....\$	4,026.00	
Professor	3,200.00	
All other employees (10)	14,010.50	
Total		21,236.50

84. Total \$4,724.23; \$534.23 from Summer Session.
 85. Total \$3,799.68; \$429.68 from Summer Session.
 86. Total \$3,645.73; \$690.73 from Summer Session.
 87. Total \$6,662.25; \$1,262.25 from Summer Session.
 88. Total \$3,607.35; \$486.35 from Summer Session.
 89. Total \$3,039.42; \$291.92 from Summer Session.
 90. Total \$3,238.18; \$366.18 from Summer Session.
 91. Total \$4,724.23; \$534.23 from Summer Session.
 92. Total \$3,268.97; \$313.97 from Summer Session.
 93. Total \$7,330; \$1,140 from Summer Session.
 94. Total \$3,608; \$408 from Summer Session.
 95. Total \$5,390; \$790 from Summer Session, \$600 from Alumni Service.

	Expended
Pharmacology Research	
Research Associate	3,370.00
Neurology Research	
All employees (1)	1,060.00
General Surgery Research	
All employees (1)	935.00
Orthopedic Surgery Research	
All employees (3)	2,295.00
Theory and Practice Research	
All employees (3)	1,020.00
Total, Medical Research	<u>\$ 19,611.93</u>

COLLEGE OF DENTISTRY

Clinical Crown and Bridge		
Professor and Head	\$ 4,190.00	
All other employees (1)	1,910.00	
Total		\$ 6,100.00
Clinical Prosthetic Dentistry		
Professor and Head	\$ 4,595.00	
All other employees (1)	1,500.00	
Total		6,095.00
Dental Pathology		
Dean and Professor	\$ 5,400.00	
All other employees (1)	2,955.00	
Total		8,355.00
Dental Surgery		
All employees (3)		4,672.50
Operative Dentistry		
Professor	\$ 3,780.00	
Assistant Professor	3,534.00	
All other employees (6)	11,396.00	
Total		18,710.00
Dental Anatomy		
Professor and Head	\$ 4,595.00	
Assistant Professor	3,370.00	
All other employees (1)	2,120.00	
Total		10,085.00
Orthodontia		
Associate Professor and Acting Head	\$ 3,718.50	
All other employees (4)	4,097.48	
Total		7,815.98
Prosthetic Crown and Bridge		
Professor and Head	\$ 4,595.00	
All other employees (2)	3,530.00	
Total		8,125.00
Radiology		
Professor and Head Director		4,595.00
Dean's Office		
All employees (2)		2,025.00
Dental Infirmary		
All employees (8)		7,416.34
Total, College of Dentistry		<u>\$ 83,994.82</u>

COLLEGE OF PHARMACY

		Expended
112 Professor and Dean.....	\$ 3,771.00	
Professor	3,121.00	
All other employees (7).....	5,549.13	
Total Pharmacy		\$ 12,441.13

COLLEGE OF LAW

113 Dean and Professor.....	\$ 6,955.00	
114 Professor	6,580.00	
115 Professor	4,800.00	
116 Professor	5,800.00	
117 Professor	5,000.00	
118 Professor	5,800.00	
119 Professor	4,797.50	
120 Professor	5,400.00	
121 Assistant Professor	2,800.00	
All other employees (9).....	5,764.30	
Total, Law		\$ 53,696.80

COLLEGE OF EDUCATION

General Administration		
122 Professor and Dean.....	\$ 5,600.00	
123 Professor	3,780.00	
124 Professor	1,476.00	
125 Professor	5,400.00	
Professor	4,392.50	
126 Professor	2,700.00	
127 Professor	3,870.00	
128 Professor	3,985.00	
129 Professor	3,121.00	
All other employees (16).....	8,624.00	
Total		42,948.50
Appointment Committee		
All employees (4).....		5,647.02
High School		
130 Principal and Associate Professor.....	\$ 3,200.00	
131 Assistant Professor	1,625.64	
132 Associate Professor	1,685.00	
All other employees (29).....	23,100.24	
Total		29,610.88
Elementary School		
133 Supervisor and Principal.....	\$ 3,000.00	
All other employees (20).....	14,565.03	
Total		17,565.03

112. Total \$4,190; \$419 from Drug Service.
 113. Total \$8,050; \$1,095 from Summer Session.
 114. Total \$7,830; \$1,250 from Summer Session.
 115. Total \$6,177; \$255 from Medicine; \$1,122 from Summer Session.
 116. Total \$6,477.88; \$677.88 from Summer Session.
 117. Total \$6,273.97; \$973.97 from Summer Session, \$300 from Dormitories.
 118. Total \$6,477.88; \$677.88 from Summer Session.
 119. Total \$5,358.21; \$560.71 from Summer Session.
 120. Total \$7,330; \$669.25 from Business Office, \$1,260.75 from Summer Session.
 121. Total \$3,103.88; \$303.88 from Summer Session.
 122. Total \$7,330; \$1,730 from Summer Session.
 123. Total \$4,462.77; \$682.77 from Summer Session.
 124. Total \$3,901.73; \$1,686.50 from Extension, \$739.23 from Summer Session.
 125. Total \$6,662.25; \$1,262.25 from Summer Session.
 126. Total \$6,088.50; \$2,700 from Psychology, \$688.50 from Summer Session.
 127. Total \$4,657.74; \$787.74 from Summer Session.
 128. Total \$4,916.49; \$931.49 from Summer Session.
 129. Total \$3,850.54; \$729.54 from Summer Session.
 130. Total \$3,960; \$760 from Summer Session.
 131. Total \$3,144.67; \$974.40 from History, \$544.63 from Summer Session.
 132. Total \$4,157.74; \$1,685 from Commerce, \$787.74 from Summer Session.
 133. Total \$3,749.55; \$749.55 from Summer Session.

General Expense

All employees (1).....	150.00
Total, Education	<u>\$ 95,921.43</u>

COLLEGE OF COMMERCE

134 Professor and Dean.....	\$ 6,190.00
135 Associate Professor	1,685.00
136 Assistant Professor	1,500.00
137 Associate Professor	3,575.00
Professor	4,190.00
138 Professor	2,685.00
139 Associate Professor	3,370.00
140 Associate Professor	3,370.00
141 Associate Professor	3,162.50
142 Professor	3,370.00
Professor	5,400.00
143 Professor and Director.....	2,000.00
Professor	3,985.00
144 Assistant Professor	2,850.00
145 Professor	3,780.00
146 Assistant Professor	1,700.00
All other employees (24).....	31,925.78
Total, College of Commerce.....	<u>\$ 84,738.28</u>

BUREAU OF BUSINESS RESEARCH

147 Professor and Director.....	\$ 2,500.00
148 Assistant Professor	1,662.50
149 Professor	1,300.00
150 Assistant Professor	1,338.00
All other employees (7).....	4,812.98
Total, Bureau of Business Research.....	<u>\$ 11,613.48</u>

GRADUATE COLLEGE

Administration	
151 Dean	\$ 750.00
All other employees (2).....	1,274.99
Total	<u>\$ 2,024.99</u>
Lakeside Laboratory	
152 Summer Honorarium	\$ 250.00
All other employees (4).....	700.00
Total	<u>950.00</u>
Fellowships and Scholarships (100).....	<u>\$ 6,905.13</u>
Research Service (100).....	45,184.50
Honoraria (8)	<u>1,000.00</u>
Total, Graduate College.....	<u>\$ 56,064.62</u>

134. Total \$6,656.37; \$466.37 from Summer Session.
 135. Total \$4,157.74; \$1,685 from Education, \$787.74 from Summer Session.
 136. Total \$3,162.50; \$1,662.50 from Bureau Business Research.
 137. Total \$3,859.89; \$284.89 from Summer Session.
 138. Total \$3,985; \$1,300 from Bureau Business Research.
 139. Total \$3,692.26; \$322.26 from Summer Session.
 140. Total \$3,978.71; \$608.71 from Summer Session.
 141. Total \$3,678.14; \$515.64 from Summer Session.
 142. Total \$4,157.74; \$787.74 from Summer Session.
 143. Total \$4,500; \$2,500 from Bureau Business Research.
 144. Total \$3,415.26; \$565.26 from Summer Session.
 145. Total \$4,020.98; \$240.98 from Summer Session.
 146. Total \$3,038; \$1,338 from Bureau Business Research.
 147. Total \$4,500; \$2,000 from Commerce.
 148. Total \$3,162.50; \$1,500 from Commerce.
 149. Total \$3,985; \$2,685 from Commerce.
 150. Total \$3,038; \$1,700 from Commerce.
 151. Total \$7,330; \$3,290 from Child Welfare, \$3,290 from Spelman Fund.
 152. Total \$4,049.68; \$3,370 from Zoology, \$429.68 from Summer Session.

STATE UNIVERSITY—1937 SALARIES

201

CHARACTER EDUCATION

All employees (3)	\$ 1,131.29
SUMMER SESSION	\$ 146,481.95
Total, Instructional and Departmental Research	\$ 1,486,836.65

SPECIAL ORGANIZED RESEARCH DEPARTMENTS

Child Welfare	
153 Director	\$ 3,290.00
154 Research Professor	2,500.00
155 Associate Professor	1,655.95
156 Research Associate Professor	1,685.64
All other employees (41)	23,173.69
Total	\$ 32,305.28
Hygiene and Preventive Medicine	
157 Professor and Head	\$ 4,127.00
Assistant Professor	3,200.00
All other employees (8)	9,190.00
Total	16,517.00
Total, Special Organized Research	\$ 48,822.28

UNIVERSITY EXTENSION

Extension Division	
158 Director	\$ 4,190.00
159 Professor	1,686.50
All other employees (25)	21,924.20
Total	\$ 27,800.70
Maternal and Infant Hygiene	
Dental Unit employees (2)	2,702.00
Total, University Extension	\$ 30,502.70

UNIVERSITY LIBRARIES AND MUSEUM

University Libraries	
Acting Director	\$ 3,000.00
All other employees (76)	62,707.92
Total	\$ 65,707.92
Museum	
160 Director	\$ 3,121.00
All other employees (1)	1,190.00
Total	4,311.00
Total, University Libraries and Museum	\$ 70,018.92

PHYSICAL PLANT OPERATION

Administration	
Acting Superintendent	\$ 4,000.00
Architect Engineer	3,040.00
All other employees (7)	6,587.65
Total	\$ 13,627.65
Iowa Coal Committee	
All employees (4)	1,351.00
Total, Physical Plant	\$ 14,978.65
GRAND TOTAL	\$ 1,772,589.68

153. Total \$7,330; \$3,290 from Spelman, \$750 from Graduate College.
 154. Total \$5,000; \$2,500 from Spelman.
 155. Total \$3,311.95; \$1,656 from Spelman.
 156. Total \$3,287; \$1,601.36 from Spelman.
 157. Total \$5,590; \$1,463 from Serology Laboratory.
 158. Total \$5,000; \$600 from Student Service, \$210 from Summer Session.
 159. Total \$3,901.73; \$1,476 from Education, \$739.23 from Summer Session.
 160. Total \$3,780; \$659 from Summer Session.

FINANCES OF THE STATE UNIVERSITY

REPORTS OF THE SECRETARY AND THE TREASURER

Receipts and Disbursements of All Funds, July 1, 1937, to June 30, 1938

W. H. BATES, Secretary
F. L. HAMBORG, Treasurer

EXHIBIT A

BALANCE SHEET AS OF JUNE 30, 1938

ASSETS

I. Current Funds			
A. General Educational Funds			
Operating Fund Cash (See Exhibit F).....	\$	321,139.80	
Accounts Receivable, Educational Departments.....		4,471.84	
Deferred Expense 1938 Summer Session.....		2,380.00	
Total General Educational Funds.....	\$		327,991.64
B. Stores, Service, Auxiliary and Revolving Funds (See Schedule B-3)			
Cash Balance (See Exhibit F)...	\$	155,256.49*	
Revolving Advanced Fund.....		204,120.00	48,863.51
Inventories			252,853.61
Accounts Receivable			
State Comptroller (See Schedule F-1)	\$	110,349.27	
General		37,399.73	147,749.00
Total Stores, Service, Auxiliary and Revolving Funds (See Schedule B-3).....			449,466.12
C. Restricted Funds (See Schedule B-4)			
Cash Balance	\$	123,977.13	
Accounts Receivable		12,364.21	
Parents' Institute, Inc., Notes Receivable.....		7,703.13	
Hale Gift Fund Securities.....		2.00	
Total Restricted Funds.....			144,046.47
Total Current Funds.....	\$		921,504.23
II. Student Loan Funds (See Exhibit C)			
Cash Balance (See Exhibit F).....	\$	31,336.96	
Notes Receivable		16,385.44	
Total Student Loan Funds.....			47,722.40
III. Agency Funds			
A. General (See Schedule B-4)			
Cash Balance	\$	56,006.29	
Accounts Receivable		107.75	56,114.04
B. United States Crippled Children's Fund (See Sched. B-4e)			
			12,596.35
Total Agency Funds.....			68,710.39
IV. Endowment and Other Non-Expended Funds (See Exhibit D)			
Cash Balance (See Schedule D-2).....	\$	294.91	
Investments (See Schedule D-1).....		1,027,924.61	
Total Endowment and Other Non-Expendable Funds			1,028,219.52
V. Plant Funds (See Exhibit F)			
A. Cash Balance			
Due from State Comptroller.....	\$	137,771.42	
		28,872.51	
Total			166,643.93

EXHIBIT A

BALANCE SHEET AS OF JUNE 30, 1938—Continued

B. Property and Equipment (See Exhibit E-2)	
Buildings (See Schedule E-2a).....	\$11,789,968.15
Departmental Equipment (See Schedule E-2b) ..	5,021,859.72
Real Estate (See Schedule E-2c).....	1,731,030.40
Improvements Other than Buildings (See Schedule E-2d)	1,811,830.74
Construction in Progress (See Schedule E-2e) ..	180,545.26
Total Property and Equipment.....	20,535,234.27
Total Plant Funds.....	\$20,701,878.20
Grand Total	\$22,768,034.74

LIABILITIES AND FUNDS

I. Current Funds	
A. General Education Funds	
Reserve for Orders Outstanding and Commitments in Process—Educational Departments (See Schedule B-2f).....	\$ 196,469.08
Reserve for Accounts Receivable—Educational Departments	4,471.84
Deferred Credits to Income (1938 Summer Session Tuition)	127,050.72
Total General Educational Funds.....	\$ 327,991.64
B. Reserve for Stores, Service, Auxiliary and Revolving Funds (See Schedule B-3)	
Commitments in Process.....	\$ 98,819.50
Deposit, Meal Ticket and Sales Tax Liability..	1,936.91
Deferred Credits	19,976.24
Net Cash Balance	
Organized Educational Activities	\$ 184.69
Auxiliary Enterprises	86,691.91
	\$ 86,507.22
Other Balances, Inventories and Receivables	\$ 242,226.25
	328,733.47
Total Stores, Service, Auxiliary and Revolving Funds (See Schedule B-3).....	449,466.12
C. Reserve for Restricted Funds (See Sched. B-4)	
Educational Purposes	\$ 113,144.63
Non-Educational Purposes	30,901.84
Total Restricted Funds.....	144,046.47
Total Current Funds.....	\$ 921,504.23
D. Commitments Chargeable to Future Income (See Schedule B-2g)	
	(46,641.47)
II. Student Loan Funds (See Exhibit C)	
Loan Fund Principal.....	\$ 47,722.40
Total Student Loan Funds.....	47,722.40
III. Agency Funds (See Schedule B-4)	
A. Reserve for General Agency Funds.....	\$ 56,114.04
B. Reserve for Cash Balance in United States Crippled Children's Fund (See Schedule B-4e) ..	12,596.35
Total Agency Funds.....	68,710.39

EXHIBIT A

BALANCE SHEET AS OF JUNE 30, 1938—Continued

IV. Endowment and Other Non-Expendable Funds			
	Group Investment	Non-Group Investment	Total
Income Available for			
General Purposes.....	\$304,181.57		\$304,181.57
Special Purposes.....	310,138.10	\$100,404.85	410,542.95
Student Aid	91,245.00	222,250.00	313,495.00
	<u>\$705,564.67</u>	<u>\$322,654.85</u>	<u>\$1,028,219.52</u>
Total Endowment and Other Non-Expendable Funds.....			1,028,219.52
V. Plant Funds			
A. Reserve for			
1. Work in Process—General Improvement Fund \$		4,000.00	
2. Work in Process—General Improvement Fund 46th G. A.....		1,749.21	
3. Work in Process—General Improvement Fund 47th G. A. Appropriated for Contracts...\$	12,923.86		
Reserved for Reallocation..	15,948.65	28,872.51	
4. Work in Process—Hillcrest Dormitory.....		132,022.21	
Total			166,643.93
B. Property and Equipment			
Invested in Plant and Equipment			
From Gifts	\$ 3,402,780.87		
From Earnings	3,287,605.41		
From State	13,500,347.99	\$20,190,734.27	
Law Dormitory Bonds Payable (See Schedule B-3g1).....		19,500.00	
Notes Payable—Hillcrest Dormi- tory		325,000.00	
Total Property and Equipment.....			20,535,234.27
Total Plant Funds.....			\$20,701,878.20
Grand Total			<u>\$22,768,034.74</u>

EXHIBIT B
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1938

	Total	General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non-Educational Restricted Fund
Income (See Schedule B-1)						
State Appropriations (See also Schedules B-1, B-3c1, B-3d1)	\$3,169,578.31	\$2,103,070.00		\$1,066,508.31		
I. E. R. A. Social Administration (Schedule B-1)	6,500.00	6,500.00				
Student Fees (Net) (See also Schedule B-1a)	723,655.30	723,655.30				
Sales and Services—Educational Departments	57,047.95	57,047.95				
Other Income	947,991.87	14,504.72		489,852.97	\$ 443,634.18	
Gifts and Restricted Income	224,483.02		\$ 192,960.64			\$ 31,522.98
Total Combined Income	\$5,129,256.45	\$2,904,777.97	\$ 192,960.64	\$1,556,361.28	\$ 443,634.18	\$ 31,522.98
Expenditures (See Schedule B-2)						
Educational	3,023,185.12	\$2,836,579.62	\$ 186,605.50			
Organized Activities	1,935,051.50			\$1,561,118.70	\$ 373,932.80	
Non-Educational	16,362.14					\$ 16,362.14
Total Combined Expenditures	\$4,974,598.76	\$2,836,579.62	\$ 186,605.50	\$1,561,118.70	\$ 373,932.80	\$ 16,362.14
Net Income in Process of Expenditure or Debit Balance June 30, 1938	\$ 154,657.69	\$ 68,198.35	\$ 6,354.54	\$ 4,757.42*	\$ 69,701.38	\$ 15,160.84

SUMMARY OF CURRENT FUND BALANCES

Balances July 1, 1937						
University Account	\$ 400,700.90	\$ 132,676.52	\$ 101,397.91	\$ 44,018.55	\$ 110,094.97	\$ 12,512.95
State Comptroller—Hospital Funds	95,608.71			95,608.71		
Transferred from Agency Funds to Educational Restricted Fund as of July 1, 1937 (Schedule B-4)	262.04		262.04			
Add: Net Income in Process of Expenditure or Debit Balance						
June 30, 1938	154,657.69	68,198.35	6,354.54	4,757.42*	69,701.38	15,160.84
Transferred from Other Funds	5,536.95	5,536.95				
Transferred from Current Funds (See Schedule B-3F)		1,000.00*		1,000.00		
Excess of Net Cash Receipts over Net Income	6,993.68			3,721.94*	10,715.62	
Total	\$ 663,759.97	\$ 205,411.82	\$ 108,014.49	\$ 132,147.90	\$ 190,511.97	\$ 27,673.79
Deduct: Transferred to Capital Funds (Schedule B-3J and Exhibit E)	\$ 11,014.32	\$ 4,334.40			\$ 6,679.92	
Transferred to Other Funds	4,608.34	4,608.34				
Transferred from Restricted to Other Funds (Schedule B-4)	11,711.15		\$ 6,164.38			\$ 5,546.77
Applied on Law Dormitory Bonds and Interest (Schedule B-3G 1)	31,604.02				31,604.02	
Applied on Hillcrest Note Interest (Schedule B-3G 1)	1,923.96				1,923.96	
Applied on Capital and Special Improvements (Schedules B-3G 1, B-3G2 and B-3J)	85,595.48			\$ 21,983.32	63,612.16	
Total Deductions	\$ 146,457.27	\$ 8,942.74	\$ 6,164.38	\$ 21,983.32	\$ 103,820.06	\$ 5,546.77
Balances June 30, 1938 (Exhibit A)						
University Account in Process of Expenditure	\$ 406,953.43	\$ 196,469.08	\$ 101,850.11	\$ 184.69*	\$ 86,691.91	\$ 22,127.02
State Comptroller—Hospital Funds—June Bills in Process	\$ 110,349.27			\$ 110,349.27		

For Income and Expenditures of Associated Funds handled in cooperation with various State and Federal Agencies see Schedule B-4e: State Hygienic Laboratory, State Board of Health, United States Crippled Children's Fund, National Youth Administration.
 *Indicates deduction.

Schedule B-1
STATEMENT OF CURRENT INCOME BY SOURCE
For Year Ended June 30, 1938

I. Educational and General Income			
1. State Appropriations (See Schedule F-1)			
General Operation	\$ 2,102,500.00		
Soldiers' Tuition	570.00	\$ 2,103,070.00	
2. I. E. R. A. Social Administration Appropriation		6,500.00	
3. Students' Fees (See Schedule B-1a)		723,655.30	
4. Sales and Services of Educational Departments			
Dental Infirmary	\$ 22,194.07		
Learned Publications	3,859.47		
Department of Health	621.75		
Telephone and Telegraph	361.29		
Transcript Fees	1,169.50		
Department Receipts			
Administration	\$ 373.11		
General Departments	1,154.77		
Student Service	77.41		
Physical Plant	2,031.43		
Library and Museum	358.98		
Liberal Arts	5,924.25		
Medicine	2,550.09		
Engineering	2,582.08		
Law	4,456.10		
Summer Session			
Gift for Peace Officers' School	300.00		
Other Receipts	191.81		
Dentistry	496.64		
Education	497.10		
Graduate College	352.32		
Commerce	1,203.88		
Extension	3,740.07		
Child Welfare	992.84		
Bureau of Dental Hygiene Publications	1,513.98		
Sundry	45.01	28,841.87	57,047.95
5. Other Sources			
Interest on Daily Balances	\$ 439.25		
Interest on Permanent Land Fund (Schedule D-11)	10,292.26		
Library Fines	1,971.51		
Subscriptions to Theatre Fund	559.89		
Dividends from Closed Banks	516.44		
Refunds and Miscellaneous	725.37	14,504.72	
Total General Income (To Exhibit B) ..		\$ 2,904,777.97	
II. Income for Special Restricted Educational Purposes (See Schedule B-4)			
Endowment Income	\$ 10,239.77		
Gifts	111,813.05		
Other Income	70,907.22		
Total Special Restricted Educational Income (To Exhibit B)		\$ 192,960.04	
III. Organized Educational Activities			
General Hospital (Schedule B-3c1)	\$ 1,360,257.41		
Psychopathic Hospital (Schedule B-3d1)	124,140.92		
Extension Activities (Schedule B-3e)	33,573.27		
Educational Tests (Schedule B-3e1)	30,519.73		
University Theatre (Schedule B-3f)	6,346.80		
Summer Session Theatre (Schedule B-3f)	1,523.15		
Total Organized Educational Activities (To Exhibit B)		\$ 1,556,361.28	
IV. Auxiliary Enterprises			
Dormitory House Operation (Schedule B-3g) ..	\$ 140,418.41		
Dining Service (Schedule B-3g)	267,463.31		
Iowa Memorial Union Lounge Room (Schedule B-3h)	17,815.33		
Tenant Property (Schedule B-3i)	17,853.23		
Summer Session Camp (Schedule B-3)	83.90		
Total Auxiliary Enterprises (To Exhibit B)		\$ 443,634.18	

V. Non-Educational Restricted Income

For Scholarships, Prizes, Student Aid and Miscellaneous (See Schedule B-4)

A. Endowment Income	\$ 18,063.54
B. Gifts	6,581.04
C. Other Income	6,878.40

Total Non-Educational Restricted Income (To Exhibit B)..... \$ 31,522.98

Schedule B-1a
TUITION AND FEES
For Year Ended June 30, 1938

	Collections (Gross)	Tuition Refunded and Deductions from Income	Net Income
College of Liberal Arts.....	\$ 310,191.08	\$ 4,588.51	\$ 305,602.57
College of Music.....	9,104.50	121.00	8,983.50
College of Engineering.....	41,768.17	815.00	40,953.17
College of Law.....	36,457.51	252.10	36,205.41
College of Medicine.....	74,204.40	726.14	73,478.26
College of Dentistry.....	30,207.80	186.80	30,021.00
College of Pharmacy.....	11,145.97	83.70	11,062.27
Graduate College.....	137,195.49	1,877.16	135,318.33
College of Commerce.....	41,017.40	353.20	40,664.20
High School.....	15,425.25	534.71	14,890.54
Elementary School.....	4,661.50	225.00	4,436.50
Teachers' Appointment Bureau.....	4,460.00	12.00	4,448.00
Preschool.....	2,085.00	10.00	2,075.00
High School Orchestra and Chorus.....	4,302.00	25.80	4,276.20
High School Speech.....	1,717.00	58.00	1,659.00
Liberal Arts Saturday Class.....	3,084.00	159.00	2,925.00
Graduate Saturday Class.....	6,037.00	172.80	5,864.20
Resident Engineering.....	385.33		385.33
Receipts and Refunds Applicable to Previous Year.....	678.22	137.50	540.72
Sub-total.....	(734,127.62)	(10,338.42)	(723,789.20)
Departmental Locker Fees.....	634.00	12.50	621.50
Gymnasium Fees.....	4,952.00	210.50	4,741.50
Graduation Fees.....	28,721.00	1,127.00	27,594.00
Laboratory Deposits Forfeited for Breakage and Loss.....	4,500.00		4,500.00
Total.....	\$ 772,934.62	\$ 11,688.42	\$ 761,246.20

Deduct: Tuition Receipts Allocated

To Iowa Lakeside Laboratory.....	\$ 157.50
To Memorial Union, \$1.00 for Each Student Reg- istration	14,303.00
To Senior Class Memorial Fund \$1.00 per Gradu- ate	1,723.00
To Law Students' Association, \$1.00 per Law Stu- dent Registered	235.60
To Iowa Law Review, \$1.00 per Law Student Registered	235.60
To University Cap and Gown Service, \$1.00 per Graduate	1,723.00
To High School Activity Fund.....	1,850.00
To Convocation and Public Events Fund.....	5,906.00
To Transit Board \$1.00 per Engineering Student Registered	377.10
To Associated Students of Engineering \$1.00 per Engineering Student Registered.....	377.10
To Student Hospitalization Fund.....	2,500.00
To Dormitories and Dining Service for High School Music Group.....	3,467.30
To University Women's Association.....	1,391.00
To Medical Students' Association.....	721.20
To Daily Iowan for 1937 Summer Session Student Subscriptions	1,248.50
To University Theatre for 1937 Summer Session Student Admissions	1,375.00
	37,590.90

Net Tuition and Fees Available for Gen-
eral Budget Purposes (To Schedule B-1) \$ 723,655.30

For Correspondence Fees \$16,047.98 (See Schedule B-3e)

Schedule
SUMMARY STATEMENT OF
For Year Ended

	See Schedule	Total	Salaries	Wages
I. General Fund Expenditures				
1. Administration and General				
Administrative Offices	B-2a	\$ 112,352.72	\$ 86,738.81	\$ 10,796.90
General Expenditures	B-2a	80,476.72	11,160.00	12,049.28
Student Service	B-2a	46,347.85	36,125.18	3,808.31
Total Administration and General		(239,177.29)	(134,023.99)	(26,654.49)
2. Instructional and Departmental Research				
College of Liberal Arts	B-2b	738,603.55	639,203.21	19,191.36
College of Engineering	B-2d3	100,273.12	90,034.66	1,258.45
College of Education	B-2d	121,420.55	105,215.19	2,280.36
College of Commerce		105,461.04	95,490.80	4,271.35
College of Law		63,204.26	53,109.74	1,740.94
College of Medicine	B-2c	316,431.82	281,058.01	2,047.86
Medicine Research	B-2C1	2,307.00		93.75
College of Dentistry		104,343.71	85,944.00	117.65
College of Pharmacy		15,835.37	12,679.00	591.57
Graduate College	B-2d1	74,051.98	54,248.07	3,801.67
Summer Session		169,050.02	145,020.27	5,223.90
Bureau of Business Research		15,177.52	11,249.27	285.85
Character Education Research		2,437.70	1,635.00	382.61
Child Welfare Research		29,260.56	24,165.99	565.47
Hygiene and Preventive Medicine Research		12,463.55	10,627.00	3.00
Total Instructional and Departmental Research		(1,870,321.75)	(1,609,680.21)	(41,855.79)
3. University Extension				
Extension Division		55,267.55	31,368.98	3,965.62
Maternal and Infant Hygiene				
Medical Unit		1,252.85	873.00	125.00
Dental Unit		8,294.79	4,074.00	90.57
Total University Extension		(64,815.19)	(36,315.98)	(4,181.19)
4. University Libraries and Museum	B-2d2	170,644.01	78,934.39	24,517.76
5. Operation and Maintenance of Physical Plant	B-2e	492,221.38	18,675.33	260,784.37
Total General Fund Expenditures (to Exhibit B)		\$2,836,579.62	\$1,877,029.90	\$ 357,993.60
II. Special Educational Restricted Fund Expenditures (to Exhibit B)				
	B-4a	\$ 186,605.50	\$ 117,811.16	\$ 16,692.64
III. Organized Educational Activities				
General Hospital	B-3e1	\$1,361,824.80	\$ 523,113.38	\$ 1,940.39
Psychopathic Hospital	B-3d1	121,981.52	75,872.76	39.40
Extension Activities	B-3e	37,736.60	1,820.00	15,677.17
Educational Tests	B-3e1	31,877.25		3,056.48
University Theatre	B-3f	6,405.90	255.00	1,870.25
Summer Session Theatre	B-3f	1,292.63		363.43
Total Organized Educational Activities (to Exhibit B)		\$1,561,118.70	\$ 601,061.14	\$ 22,947.12
IV. Auxiliary Enterprises Expenditures				
Dormitory House Operation	B-3g	\$ 102,397.73	\$ 29,010.67	\$ 5,017.75
Dining Service	B-3g	235,566.14	25,011.87	40,005.77
Iowa Memorial Union Lounge Room	B-3h	24,964.39	300.00	315.92
Tenant Property	B-3j	10,869.54	500.00	
Summer Session Camp	B-3	135.00	135.00	
Total Auxiliary Enterprises Expenditures (to Exhibit B)		\$ 373,932.80	\$ 54,957.54	\$ 45,339.44
V. Special Non-Educational Restricted Fund Expenditures (See Exhibit B)				
	B-4a	\$ 16,362.14	\$ 2,060.00	\$ 23.49

B-2

CURRENT EXPENDITURES

June 30, 1938

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expenditures	Equipment
\$ 3,654.72	\$ 5,080.95	\$ 1,470.07	\$ 3,432.96	300.43	\$ 233.75	\$ 644.13
21,084.24	13,761.06	388.29	10,803.58	1,381.50	7,410.24	2,438.53
639.83	542.32	232.15	2,510.73	128.73	1,313.98	1,046.62
(25,378.79)	(19,384.33)	(2,090.51)	(16,747.27)	(1,810.60)	(8,957.97)	(4,129.28)
9,447.55	4,053.13	2,867.70	37,528.43	4,626.46	2,689.66	18,996.05
932.10	2,163.29	335.80	2,825.25	268.27	88.28	2,367.02
5,221.15	1,702.53	1,293.19	3,172.82	513.81	636.50	1,385.00
1,530.36	956.02	789.74	970.18	61.20	918.79	472.60
1,088.47	5,588.11	399.02	358.11	296.98	91.05	531.84
2,372.46	412.82	1,083.32	18,735.87	2,534.39	348.50	7,838.59
64.96	13.14	11.48	1,643.20	302.56		177.91
726.63	563.90	152.20	14,312.27	354.83	925.80	1,246.43
224.38	387.59	117.20	805.06	89.83		940.74
421.57	5,830.42	775.83	3,071.82	19.87	2,447.72	3,435.01
1,116.58	4,078.34	385.23	10,914.78	1,184.01	987.89	139.02
297.96	626.32	12.80	101.84	27.08	675.00	1,901.40
10	246.32	15.05	158.62			
505.67	2,022.94	4.50	720.03	75.96	1,200.00	
104.62	159.16	46.60	1,050.87	284.04		188.26
(24,054.56)	(28,804.03)	(8,289.06)	(96,369.15)	(10,639.29)	(11,009.19)	(39,619.87)
3,345.65	5,098.77	2,047.40	2,525.58	381.73	2,468.38	4,065.44
56.70	23.56		97.25		16.94	60.40
305.72	1,457.24	1,381.95	950.31		35.00	
(3,708.07)	(6,579.57)	(3,429.35)	(3,573.14)	(381.73)	(2,520.32)	(4,125.84)
2,037.87	1,081.28	178.92	23,165.26	635.66	401.75	39,091.12
15,468.46	1,307.03	589.47	98,687.45	64,737.27	16,354.09	15,617.91
\$ 70,647.75	\$ 57,156.24	\$ 14,577.91	\$ 238,542.27	\$ 78,204.61	\$ 39,243.32	\$ 102,584.02
\$ 4,152.08	\$ 4,273.60	\$ 8,178.53	\$ 23,159.17	\$ 2,157.62	\$ 6,528.33	\$ 3,652.37
\$ 33,392.76	\$ 9,554.92	\$ 65,979.23	\$ 634,743.24	\$ 30,265.66	\$ 48,551.35	\$ 14,283.87
1,664.48	1,117.63	2,426.96	31,101.12	3,912.32	4,650.84	1,196.01
5,300.94	5,190.58	340.82	6,184.69	129.08	2,951.42	141.90
2,622.13	2,241.91	157.45	21,789.26	2.05	1,995.06	12.31
460.99	196.05	12.66	2,055.81	24.33	1,260.89	269.92
136.59			525.77	57.84	190.00	19.00
\$ 43,577.89	\$ 18,301.09	\$ 68,917.12	\$ 696,399.89	\$ 24,391.28	\$ 59,600.16	\$ 15,923.01
\$ 1,595.89	\$ 427.52	\$ 17.91	\$ 43,499.62	\$ 16,238.43	\$ 5,070.79	\$ 1,519.15
3,565.32	105.29	25.62	157,743.20	5,041.53	3,023.34	1,044.20
30.87			317.50	9.94	16,603.20	7,386.96
.60		17.45	3,558.54	5,868.37	924.58	
\$ 5,192.68	\$ 532.81	\$ 60.98	\$ 205,118.86	\$ 27,158.27	\$ 25,621.91	\$ 9,950.31
\$ 33.40	\$ 69.85	\$ 97.84	\$ 3,242.69	\$ 685.13	\$ 10,132.94	\$ 16.80

Schedule B-2a

EXPENDITURES FOR ADMINISTRATIVE DEPARTMENTS
GENERAL UNIVERSITY EXPENSE AND STUDENT SERVICE

For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Administrative Offices				
President's Office	\$ 17,703.07	\$ 15,265.00	\$ 2,393.07	\$ 45.00
Business Service	33,606.32	33,606.32		
Registrar's Office	43,064.20	23,944.29	18,936.95	182.96
Dean of Men	11,863.43	8,263.20	3,316.33	283.90
Dean of Women	6,115.70	5,660.00	323.43	132.27
Total (To Schedule B-2)	\$112,352.72	\$ 86,738.81	\$ 24,969.78	\$ 644.13
General Expense				
Association Dues and Expenses	\$ 845.99		\$ 845.99	
Commencement	8,405.22		8,405.22	
General Lectures	3,996.93		3,996.93	
Incidentals	23,942.61		22,390.26	\$ 1,552.35
Stamps and Postage	9,460.39	\$ 1,080.00	8,380.39	
University Publications	14,934.83	10,080.00	4,132.83	722.00
Catalogues, Bulletins and General Printing	17,794.90		17,794.90	
News Service	931.67		931.67	
University Archives	164.18			164.18
Total General Expenditures (To Schedule B-2)	\$ 80,476.72	\$ 11,160.00	\$ 66,878.19	\$ 2,438.53
Student Service				
Student Health Service	\$ 20,295.91	\$ 17,305.67	\$ 2,774.12	\$ 216.12
General Supervision	12,161.53	9,359.51	2,702.02	40.00
River Patrol Service	642.36		460.86	181.50
Alumni Service	4,601.21	1,860.00	2,172.21	569.00
Employment Bureau	3,992.93	3,080.00	872.93	40.00
Housing Service	1,800.00	1,800.00		
Campus Religious Activities	2,913.91	2,720.00	193.91	
Total Student Service (To Sched- ule B-2)	\$ 46,347.85	\$ 36,125.18	\$ 9,176.05	\$ 1,046.62

Schedule B-2b

EXPENDITURES FOR COLLEGE OF LIBERAL ARTS

For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Administration and General	\$ 7,886.85	\$ 6,235.08	\$ 1,651.77	
Botany	19,578.48	16,887.50	2,589.37	\$ 101.61
Chemistry	96,706.15	65,032.69	25,536.47	6,136.99
Geology	20,224.08	18,991.70	992.56	240.72
History	30,318.19	30,029.00	289.19	
Home Economics	19,209.95	17,109.50	1,546.00	554.45
Journalism	14,255.16	12,760.30	1,052.26	433.60
Mathematics and Astronomy	33,098.99	32,448.50	589.09	61.40
Military Science	6,022.14	5,278.08	727.66	16.40
Philosophy	13,046.89	12,628.00	418.89	
Psychology	29,306.15	26,298.30	2,826.80	181.65
Physical Training—Men	55,976.13	39,357.85	13,867.22	2,751.06
Physical Training—Women	24,814.58	20,605.54	4,119.43	89.61
Physics	29,619.06	26,057.40	3,125.26	436.40
Political Science	27,083.08	26,141.00	942.08	
Speech and Debate Encouragement	24,565.55	21,372.08	3,074.97	118.50
Zoology	43,332.58	39,997.50	1,495.20	1,839.88
Psychology Research	178.81		178.81	
Total	(495,223.72)	(417,239.02)	(65,023.03)	(12,961.67)
School of Fine Arts				
Administration	3,415.53	1,301.16	2,036.59	77.78
Graphic and Plastic Arts	25,998.06	23,380.15	2,501.20	116.71
Music	30,937.37	27,580.23	2,726.09	631.05
Dramatic Art	16,195.93	15,901.00	294.93	
History and Appreciation of Fine Arts	2,590.74	1,000.00	1,590.74	
University Band	7,419.57	4,519.82	1,895.44	1,004.31
Fine Arts Equipment	4,621.74		1,536.74	3,085.00
Total Fine Arts	(91,178.94)	(73,682.36)	(12,581.73)	(4,914.85)
School of Letters				
Administration	910.26	814.36	78.90	17.00
English	83,214.48	81,666.57	1,494.91	53.00
German	14,454.97	14,196.00	186.66	72.31
Classical Languages	13,584.74	13,322.70	262.04	
Romance Languages	40,036.44	38,282.20	777.02	977.22
Total School of Letters	(152,200.89)	(148,281.83)	(2,799.53)	(1,119.53)
Total College of Liberal Arts (To				
Schedule B-2)	\$738,603.55	\$639,203.21	\$ 80,404.29	\$ 18,996.05

Schedule B-2c

EXPENDITURES FOR COLLEGE OF MEDICINE

For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Administration	\$ 11,917.36	\$ 8,630.00	\$ 3,115.64	\$ 171.72
Anatomy and Histology	26,144.89	23,500.27	2,041.67	602.95
Biochemistry	7,582.06	6,718.46	497.66	365.94
Bacteriology	8,832.32	2,940.20	4,047.70	1,844.42
Dermatology	6,385.01	6,120.00	63.18	201.83
Dissecting Material	1,741.07		1,741.07	
Gynecology and Obstetrics	23,279.63	21,630.00	1,084.59	565.04
Pharmacology	22,291.28	20,250.00	1,844.70	196.58
Neurology	8,539.34	8,089.98	261.30	188.06
Ophthalmology	15,809.06	15,075.00	734.06	
Pathology	27,132.15	20,488.50	4,546.95	2,006.70
Otolaryngology	17,688.37	16,008.30	1,079.91	540.16
Pediatrics	24,305.15	21,572.00	2,286.40	446.75
Physiology	22,590.50	20,339.00	2,115.15	136.35
Radiology	3,477.00	3,477.00		
General Surgery	32,476.29	31,929.84	506.45	40.00
Genito Urinary Surgery	12,418.09	11,800.96	393.13	215.00
Orthopedic Surgery	13,292.62	12,616.00	491.60	185.02
Theory and Practice	29,094.63	29,268.50	684.06	42.07
Medical Economics	535.00	535.00		
Total College of Medicine (to Sched- ule B-2)	\$316,431.82	\$281,058.01	\$ 27,535.22	\$ 7,838.59

Schedule B-2c1

EXPENDITURES FOR MEDICAL RESEARCH

For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Anatomy and Histology	\$ 168.19		\$ 168.19	
Dermatology and Syphilology	16.48		16.48	
Pharmacology	144.59		144.59	
Pathology	731.72		731.72	
Ophthalmology	625.07		592.16	\$ 32.91
G. U. Surgery	65.15		65.15	
Orthopedic Surgery	555.80		410.80	145.00
Total Medical Research (to Schedule B-2)	\$ 2,307.00		\$ 2,129.09	\$ 177.91

Schedule B-2d
EXPENDITURES FOR COLLEGE OF EDUCATION
For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
General Expense	\$ 48,192.11	\$ 42,206.09	\$ 5,830.05	\$ 155.97
Appointment Committee	9,583.68	5,813.80	3,585.35	184.53
High School	42,597.23	38,040.30	3,726.82	830.16
Elementary School	20,363.10	19,155.00	993.76	214.34
Conference on Supervision	684.38		684.38	
Total College of Education (to Sched- ule B-2)	\$121,420.55	\$105,215.19	\$ 14,820.36	\$ 1,385.00

Schedule B-2d1
EXPENDITURES FOR GRADUATE COLLEGE
For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Administration and General	\$ 2,200.51	\$ 2,188.51	\$ 12.00	
Fellowships and Scholarships	7,091.23	7,091.23		
Research Service Equipment	46,820.55	42,443.33	1,851.07	\$ 2,526.15
Honoraria	1,375.00	1,375.00		
Field Work	1,211.31		1,211.31	
Lectures and Conferences	1,594.23		1,594.23	
Learned Publications	5,096.00		5,096.00	
Incidentals	6,322.38		5,413.52	908.86
American Prefaces	1,056.10		1,056.10	
Lakeside Laboratory	1,284.67	1,150.00	134.67	
Total Graduate College (to Schedule B-2)	\$ 74,051.98	\$ 54,248.07	\$ 16,368.90	\$ 3,435.01

Schedule B-2d2
EXPENDITURES FOR UNIVERSITY LIBRARIES AND MUSEUM
For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
General Library Operation	\$106,739.40	\$ 74,953.39	\$ 28,300.89	\$ 4,085.12
General Library Books	46,606.05		20,102.05	26,504.00
Law Library Books	11,506.97		3,054.97	8,452.00
University Museum	5,191.59	4,581.00	560.59	50.00
Total Libraries and Museum (to Schedule B-2)	\$170,044.01	\$ 78,934.39	\$ 52,018.50	\$ 39,091.12

REPORT OF IOWA STATE BOARD OF EDUCATION

Schedule B-2d3

EXPENDITURES FOR COLLEGE OF ENGINEERING

For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Administration	\$ 10,621.29	\$ 9,550.00	\$ 1,029.99	\$ 31.30
Civil Engineering	18,380.23	17,865.00	452.32	62.91
Engineering Drawing	11,040.85	9,030.00	2,003.35	7.50
Electrical Engineering	13,450.37	12,625.00	778.62	46.75
Mechanical Engineering	28,016.59	24,400.00	1,655.38	1,961.21
Mechanics and Hydraulics	17,400.45	16,564.66	578.44	257.35
Transit Board	1,363.34		1,363.34	
Total College of Engineering (to Schedule B-2)	\$100,273.12	\$ 90,034.66	\$ 7,871.44	\$ 2,367.02

Schedule B-2e

EXPENDITURES FOR PHYSICAL PLANT

OPERATION AND MAINTENANCE

For Year Ended June 30, 1938

	Total	Salaries	Supplies, Repairs and Other Ex- penditures	Equipment
Administration	\$ 28,653.72	\$ 16,647.31	\$ 11,620.51	\$ 385.90
Building Operation (See Schedule B-2E1)	123,082.61	508.02	122,056.28	518.31
Telephone and Telegraph	12,847.57		12,847.57	
Truck Operation	3,615.71		3,615.71	
Repair of Buildings (See Schedule B-2E1)	101,855.34		100,270.22	1,585.12
Care of Public Grounds	83,071.61		71,687.93	11,383.68
Fuel	163,035.15		163,035.15	
Steam Cost at Steam Header	45,244.36		43,906.17	1,338.19
Electric Cost at Switchboard	11,274.22		11,274.22	
Water Cost at Pump Header	15,027.03		15,027.03	
Distribution Cost of Heat, Electricity and water	14,018.00		13,730.66	287.34
Underground System	7,034.69		7,034.69	
Iowa Coal Committee	1,835.96	1,520.00	196.59	119.37
Sub-Total	(610,595.97)	(18,675.33)	(576,302.73)	(15,617.91)
Deduct: Heat, Electricity and Water charged to other Departments (See Schedule B- 2E3)	118,374.59*		118,374.59*	
Net Total Physical Plant (to Schedule B-2)	\$492,221.38	\$ 18,675.33	\$457,928.14	\$ 15,617.91

Schedule B-2e1

EXPENDITURES FOR PHYSICAL PLANT
OPERATION AND MAINTENANCE CLASSIFIED BY OBJECT

For Year Ended June 30, 1938

I. EXPENDITURES FOR BUILDING OPERATION
(See Schedule B-2e1a)

	Amount
Janitors' Wages	\$ 97,352.41
Moving Expense	1,179.62
Janitors' Supplies	13,067.97
Gas and Electricity	2,800.19
Water and Ice	1,569.62
Sewage Disposal	2,772.79
General Supplies	1,008.13
Maintenance of Cleaning Equipment	521.08
Insurance	1,203.95
Laundry	257.30
Swimming Pools	1,349.55
Total (To Schedule B-2e)	\$ 123,082.61

II. EXPENDITURES FOR BUILDING REPAIRS AND MAINTENANCE
(See Schedule B-2e1b)

	Amount
Plumbing	\$ 7,913.16
Heating	6,664.04
General Building Repairs	27,194.80
Painting and Glazing	10,760.77
Machine Shop	716.91
Carpenter Shop	1,825.68
Repairs and Replacement of Equipment	2,747.90
Roofs	3,694.80
Elevators	1,249.63
Window Shades, Keys, and Fire Equipment	4,944.79
Electrical Service	12,461.54
Plasterer and Helper	844.02
Overhead (Shop Wages)	12,245.78
Hospital Group	8,591.52
Total (To Schedule B-2e)	\$ 101,855.34

Schedule B-2e1a

DISTRIBUTION OF BUILDING OPERATION EXPENDITURES
For Year Ended June 30, 1938

Building	Amount
Old Capitol	\$ 2,537.31
Schaeffer Hall	7,009.10
Chemistry Building	10,513.99
University Hall	4,928.09
Journalism Building	2,002.95
Home Economics Building	1,056.35
Geology Building	2,445.94
Macbride Hall	6,232.79
Botanical Laboratory—West Side	953.70
Botany Greenhouse	211.85
Botany Annex	204.88
East Hall	9,152.29
Fine Arts Studio	573.23
Observatory Building	293.41
Library Annex	3,242.11
Women's Gymnasium	2,899.72
Women's Gymnasium Annex	1.46
Theatre Storeroom	5.52
Zoology Building	3,419.12
Zoology Laboratory	138.88
Music Classroom Building	2,220.19
Fine Arts Building	3,695.46
Hall of Engineering	3,471.96
Hall of Physics	4,407.04
Hydraulic Testing Laboratory	918.40

Mechanical Engineering Laboratory	899.72
Electrical Engineering Laboratory	1,723.96
Medical Laboratory	11,656.63
General Hospital	63.57
Dental Building	4,053.86
Observational School	5,563.58
Old Dental Building	1,414.13
Law Building	2,763.12
University Residence	2,042.76
Field House	8,949.00
Armory	1,458.35
Memorial Union Unit No. 1	6,549.75
Dramatic Arts Building	858.29
Physical Plant Shops	147.50
Power Plant	352.57
Water Filter Plant	137.71
DeHaan Building	31.43
Plumbing Shop	218.48
Chesley House	762.83
Music Rehearsal Building—404 Iowa Avenue	68.66
Locker House at Finkbine Field	582.55
Kellogg School Building	104.68
Tower House	89.98
Culbertson House	30.35
Reed House	19.60
Yaeger House	3.81
Total (To Schedule B-2e)	\$ 123,082.61

Schedule B-2elb

DISTRIBUTION OF BUILDING REPAIR EXPENDITURES

For Year Ended June 30, 1938

Building	Amount
Old Capitol Building	\$ 6,536.60
Schaeffer Hall	3,659.26
Chemistry Building	6,507.64
University Hall	2,117.69
Journalism Building	1,270.73
Home Economics Building	231.28
Geology Building	951.40
Macbride Hall	7,636.25
Botanical Laboratory—West Side	120.87
Botany Greenhouse	152.23
Botany Annex	82.65
East Hall	4,176.20
Fine Arts Studio	38.77
Observatory Building	183.86
Library Annex	1,770.17
Women's Gymnasium	880.19
Women's Gymnasium Annex	4.15
Theatre Storeroom	720.21
Zoology Building	1,198.22
Zoology Laboratory	130.47
Music Classroom Building	739.75
Fine Arts Building	587.72
Hall of Engineering	2,549.66
Hall of Physics	974.68
Hydraulic Testing Laboratory	340.59
Radio Experiment Station	1.04
Mechanical Engineering Laboratory	77.68
Electrical Engineering Laboratory	605.85
Medical Laboratory	5,926.06
Dental Building	1,224.10
Children's Hospital	4,173.01
General Hospital	15,718.48
Nurses' Home—Westlawn	1,502.91
Psychopathic Hospital	1.98
Observational School	5,407.96
Old Dental Building	1,818.78
Law Building	4,669.40
University Residence	4,642.88
Field House	3,592.02
Armory	483.97
Stadium	305.05
Memorial Union Unit No. 1	4,400.48
Locker House at Finkbine Field	29.42
Kellogg School Building	57.82

Dramatic Arts Building.....	421.52
Physical Plant Shops.....	2,594.75
Power Plant.....	356.61
Water Filter Plant.....	75.66
DeHaan Building.....	1.14
Plumbing Shop.....	99.13
Materials Testing Laboratory.....	1.14
Chesley House.....	55.92
Music Rehearsal Building—404 Iowa Avenue.....	29.70
Reed House.....	2.92
Tower House.....	8.89
Yeager House.....	7.83
Total (To Schedule B-2e).....	<u>\$ 101,855.34</u>

Schedule B-2e2

POWER PLANT COSTS

TABLE A—STEAM

Total Pounds Generated—597,792,000

	Cost	Unit Cost per Thousand Pounds of Steam
Coal Cost—48,846.17 tons at \$3.6692.....	\$ 179,227.62	
Other Direct Operating Cost.....	\$ 43,560.57	
Less: Inventory Adjustment of Lime and Soda.....	25.31	
	<u>43,535.26</u>	
Add: Electricity Used in Steam Production (47.42 per cent of 2,010,680 KWH at \$.01).....	\$ 222,762.88	
Charge for Proportionate Share (equal to sav- ings realized) of Balance of Stoker Contract Payment Made May 27, 1937.....	9,534.64	
	<u>25,412.96</u>	
Total Cost at Power Plant.....	\$ 257,710.48	\$.4311/M
Expenditures for Steam Distribution.....	8,175.72	
Total Cost of Steam at Buildings.....	<u>\$ 265,886.20</u>	<u>.4448/M</u>

The meter readings shown in this report were taken from June 1st to June 1st. The total expenditures, being taken for a corresponding period, and being increased to include materials used but not paid for during this period will therefore vary slightly from those shown in Schedule B-2e for the year 1937-1938.

TABLE A-1—COAL

	Tons	Cost F. O. B. Iowa City	Total Cost
Inventory June 1, 1927.....	13,403.29	\$ 4.1444	\$ 55,548.85
Purchased 1937-1938 (1).....	45,704.42	3.6899	168,646.49
Total.....	59,107.71	\$ 3.7930	\$ 224,195.34
Deduct Inventory May 31, 1938.....	10,261.54	4.3822	44,967.72
Net Total Consumed 1937-1938.....	48,846.17	\$ 3.6692	<u>\$ 179,227.62</u>

(1) Does not include coal purchased for dormitories.

TABLE B—ELECTRICITY

Total Generated—8,223,800 KWH

	Cost	Unit Cost per Kilowatt Hour of Electricity
Electric Cost at Switchboard.....	\$ 10,912.12	
Cost at Switchboard of Electricity Used in the Pro- duction of Electricity (11.29 per cent of 2,010,680 KWH at \$.01).....	2,270.06	
Cost of Steam Used by Turbines in Making Electric- ity, 229,508,340 lbs. at \$.4448 per M.....	102,085.31	
	<u>\$ 115,267.49</u>	

Less:

Credit for Bled Steam (See Note 1 under Table D)

72,647,500 lbs. at \$.2669 per M (60 per cent of
\$.4448)

19,389.62

Total Cost of Electricity at Switchboard.....	\$ 95,877.87	\$.0117
Expenditures for Electric Distribution.....	4,138.69	

Total Cost of Electricity at Buildings.....	\$ 100,016.56	.0122
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TABLE C—WATER

Total Pumped—369,238,000 Gallons

	Cost	Unit Cost per Thousand Gallons
Water Cost at Pump Header.....	\$ 12,530.13	
Cost of Electricity Used in Pumping Water (41.29 per cent of 2,010,680 KWH at \$.01).....	8,302.10	
	\$ 20,832.23	
Add: Inventory Adjustment of Water Plant Supplies.....	372.14	
Total Cost of Water at Pump Header.....	\$ 21,204.37	\$.0574
Expenditures for Water Distribution.....	1,114.16	
Total Cost of Water at Building.....	\$ 22,318.53	.0604

TABLE D—TOTAL POWER PLANT PRODUCTION

Steam Generated (1).....	597,792,000 Pounds
Electricity Generated (2).....	8,223,800 KWH
Total Gallons Water Pumped.....	369,238,000 Gallons

NOTE: (1) Steam generated includes a gross total of 597,792,000 pounds consumed by generation of which 72,647,500 pounds were returned through the exhaust line back to the heating mains (bled steam). This resulted in a saving of \$19,389.62 for the year. (72,647,500 pounds at \$.2669 per M, the rate being 40 per cent less for exhaust steam.)

(2) This includes 2,010,680 KWH used in power plant production distributed as follows:

To Steam Production	47.42 per cent.
To Electricity Production	11.29 per cent.
To Water Production	41.29 per cent.

Schedule B-2e3

(Note: Due to incorrect costs furnished by the department, charges to stores and auxiliary departments are shown at higher rates than cost Schedule B-2e2. Correction made July-August, 1938.)

Department	Meter Readings	Rate	Cost
General Hospital			
Steam	56,676,000 Lbs.	.4708-M	\$ 26,683.06
Electricity	1,381,300 KWH	.0124	17,128.12
Water Soft—Hot	13,318,900 Gal.	.1188-M	1,582.29
Water Hard—Cold	51,893,400 Gal.	.0631-M	3,274.47
Sub-Total General Hospital			(48,667.94)
Convalescent Home (U. S. Crippled Children)			
Steam	946 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	(267.23)
Children's Hospital			
Steam	16,295,150 Lbs.	.4708-M	7,671.76
Electricity	295,010 KWH	.0124	3,658.12
Water Soft—Hot	2,129,050 Gal.	.1188-M	252.93
Water Hard—Cold	10,759,900 Gal.	.0631	678.95
Sub-Total Children's Hospital			(12,261.76)
Westlawn			
Steam	10,932,150 Lbs.	.4708-M	5,146.86
Electricity	147,980 KWH	.0124	1,834.95
Water Soft—Hot	2,129,050 Gal.	.1188-M	252.93
Water Hard—Cold	3,657,600 Gal.	.0631-M	230.79
Sub-Total Westlawn			(7,465.53)
Total General Hospital System.....			(68,662.46)

Schedule B-2e3—Continued

Department	Meter Readings	Rate	Cost
Psychopathic Hospital			
Steam	8,603,700 Lbs.	.4708-M	4,050.62
Electricity	79,860 KWH	.0124	990.26
Water	4,917,200 Gal.	.0631-M	310.28
Total Psychopathic Hospital			(5,351.16)
Quadrangle			
Steam	21,992,900 Lbs.	.4708-M	10,354.26
Electricity	265,453 KWH	.0124	3,291.62
Water—Soft	4,844,100 Gal.	.1188-M	575.48
Water—Hard	5,892,377 Gal.	.0631-M	366.13
Total Quadrangle			(14,587.49)
Currier Hall Dormitory			
Steam	10,627,100 Lbs.	.4708-M	5,003.24
Electricity	164,065 KWH	.0124	2,034.41
Water Soft—Hot	1,475,800 Gal.	.1188-M	175.33
Water Hard—Cold	2,116,700 Gal.	.0631-M	133.57
Total Currier Hall Dormitory			(7,346.55)
Eastlawn Dormitory			
Steam	2,385,700 Lbs.	.4708-M	1,123.19
Electricity	29,396 KWH	.0124	364.51
Water	1,161,800 Gal.	.0631-M	73.31
Total Eastlawn Dormitory			(1,561.01)
Law Commons			
Steam	4,455,600 Lbs.	.4708-M	2,097.70
Electricity	141,300 KWH	.0124	1,752.12
Water	3,494,100 Gal.	.0631-M	220.48
Total Law Commons			(4,070.30)
Wilson House Dormitory			
Steam	597 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	168.64
Electricity	2,186 KWH	.0124	27.11
Total Wilson House Dormitory			(195.75)
Jefferson House Dormitory			
Steam	52.1 Tons Coal	5.1775-T	269.75
Electricity	4,045 KWH	.0124	50.16
Total Jefferson House Dormitory			(319.91)
Tudor House (Currier Annex)			
Steam	1,000 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	282.48
Electricity	5,374 KWH	.0124	66.61
Total Tudor House			(349.12)
Breene House Dormitory			
Steam	695 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	196.32
Electricity	2,011 KWH	.0124	24.94
Water	123,000 Gal.	.0631-M	7.76
Total Breene House Dormitory			(229.02)
Presbyterian Manse Dormitory			
Steam	1,139 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	(321.74)
Russell House Dormitory			
Steam	809 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	228.53
Electricity	2,717 KWH	.0124	33.69
Total Russell House Dormitory			(262.22)

Schedule B-2e3—Continued

Department	Meter Readings	Rate	Cost
The Gables Dormitory			
Steam -----	842 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	237.85
Electricity -----	3,838 KWH	.0124	47.59
Water (estimated) -----	334,954 Gal.	.0631-M	21.14
Total The Gables Dormitory -----			(306.58)
Whetstone House Dormitory			
Steam -----	1,208 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	341.24
Electricity -----	4,491 KWH	.0124	55.69
Water (estimated) -----	\$2.50 per mo. for 10 mos.	\$2.50 x 10	25.00
Total Whetstone House Dormitory -----			(421.93)
Iowa Union Dining Service			
Steam—for Heat -----	811 Sq. Ft. x 600 Lbs. per Sq. Ft.	.4708-M	229.09
Steam—for Kitchen (estimated) -----	.75 per day	365 x \$.75	273.75
Electricity (estimated) -----	252 days x 365 KWH	.0124	1,140.55
Water -----	\$.60 per day	365 x \$.60	219.00
Total Iowa Union Dining Service -----			(1,862.39)
High School Cafeteria			
Steam (estimated) -----			30.00
Electricity (estimated) -----	250 days x 3 KWH	.0124	9.30
Gas (estimated) -----			10.00
Total High School Cafeteria -----			(49.30)
Athletic Department			
Electricity (Stadium) -----	6,690 KWH	.0124	82.96
Water -----	8,279,400 Gal.	.0631-M	522.43
Total Athletic Department -----			(605.39)
General Stores			
Steam -----	1,364,300 Lbs.	.4708-M	642.31
Electricity -----	27,163 KWH	.0124	336.82
Water -----	640,370 Gal.	.0631-M	40.41
Total General Stores -----			(1,019.54)
Laundry			
Steam -----	7,995,000 Lbs.	.437-M	3,493.81
Electricity -----	106,371 KWH	.0111	1,180.72
Water -----			
Hard—Cold -----	109,700 Gal.	.056-M	6.15
Soft—Cold -----	3,536,000 Gal.	.095-M	335.98
Soft—Cold Zero Hardness -----	6,442,700 Gal.	.102-M	657.15
Total Laundry -----			(5,673.81)
Student Publications, Inc.			
Electricity -----	70,905 KWH	.0124	(879.22)
University Printing Service			
Heat -----	576 x 600 Lbs.	.4708-M	162.71
Electricity -----	55,392 KWH	.0124	686.86
Water -----	10,500 x 12 Gal.	.0631-M	7.95
Total University Printing Service -----			(857.52)
Dey Bothers Residence			
Steam from 7-1-37 to 6-30-38 at rates charged in Cedar Rapids, 193,100 lbs. at \$1.175 (av- erage rate) less 5 per cent cash discount -----			(227.03)

Schedule B-2e3—Continued
 PHYSICAL PLANT OPERATIONS
 SUMMARY OF CHARGES TO STORES AND AUXILIARY DEPART-
 MENTS FOR STEAM, ELECTRICITY AND WATER
 For Year Ended June 30, 1938

Tenant Properties (Rate is based on .424 per 1000 pounds of steam and 600 pounds per square foot condensate per year on radiation)	Sq. Ft. of Radiation	Lbs. Condensate	Rate	Cost
Bali	1,280	x 600	x .4708-M	\$ 361.57
Currier House	917	x 600	x .4708-M	259.03
Horack	812	x 600	x .4708-M	229.37
406 Iowa Avenue—Heat	577	x 600	x .437-M	151.29
Water (estimated)	\$2.50 per mo.		12 x \$2.50	30.00
Kuever—Water (estimated)	1.50 per mo.		12 x 1.50	18.00
Lambert (Fairchild Street)	1,123	x 600	x .4708-M	317.23
McChesney	901	x 600	x .4708-M	254.51
Sparks—Water	1.50 per mo.		12 x 1.50	18.00
Watson	898	x 600	x .4708-M	253.67
Welch (Culbertson)	954	x 600	x .4708-M	269.49
Grover—Coal	33.15 Tons Coal@	\$5.1668 T.		171.28
Electricity	3,659 KWH	.0124		45.37
Steam and Hot Water (estimated)	2.50 per mo.		12 x \$2.50	30.00
Lambert (West Side)	35.63 Tons Coal@	\$5.1650 T.		184.03
Coal	3,959 KWH	.0124		49.00
Electricity	2.50 per mo.		12 x \$2.50	30.00
Hot Water (estimated)	1,014	x 600	x .4708-M	286.43
Howard House	352,900 Lbs.	.4708-M		166.15
Howard Garage—Steam (partially estimated)	16-21 Stalls @	\$10 per Stall		168.33
Front Street Garage	8,536 KWH	.0124		105.85
Steam (estimated)	689,300 Gal.	.0631-M		43.49
Electricity				(3,442.18)
Water				
Total Tenant Properties				
Grand Total Charges for Steam, Elec- tricity and Water				118,601.62
Deduct: Receipts on Accounts Receivable (Dey Brothers)				227.03
Total Invoiced to Departments (Schedule B-2E)				\$118,374.59

Schedule B-2f
 ORDERS OUTSTANDING AND COMMITMENTS IN PROCESS
 EDUCATIONAL DEPARTMENTS
 As of June 30, 1938

Department	Orders and Contracts Outstanding	Special Appropriation	Total
President's Office	\$ 28.20		\$ 28.20
Registrar's Office	60.09		60.09
Dean of Men	30.77		30.77
Dean of Women	144.10		144.10
Printing and Bulletins	4,111.39		4,111.39
President's Office Printing	22.25		22.25
Business Office Printing	49.70		49.70
Commencement Expense	660.40		660.40
Incidentals	57.00		57.00
Publications	30.00		30.00
News Service	111.88		111.88
Student Health	33.72		33.72
Memorial Union Expense	5.20		5.20
Employment Bureau	4.02		4.02
River Patrol Service	2.60		2.60
Alumni Service	3.00		3.00
Building Operation Special	2,000.00		2,000.00
Underground System Special	1,400.00	\$ 5,000.00	6,400.00
Building Repair Special	9,439.45	25,167.00	34,606.45
Campus Special	19,078.40	24,301.56	43,379.96

Schedule B-2f—Continued

Department	Orders and Contracts Outstanding	Special Appropriation	Total
Plant Repair Special.....		32,719.27	32,719.27
Physical Plant Administration.....	654.10		654.10
Building Operation	20.00		20.00
Truck Operation	56.04		56.04
Repair of Buildings.....	1,586.06		1,586.06
Campus	2,439.84		2,439.84
Fuel	15,366.49		15,366.49
Steam, Electric, and Water Costs...	1,180.05		1,180.05
Underground System	796.23		796.23
Coal Committee	327.00	200.00	527.00
Engineering Administration	139.73		139.73
Civil Engineering	38.50		38.50
Engineering Drawing	54.00		54.00
Mechanical Engineering	99.42		99.42
Mechanics and Hydraulics.....	56.50		56.50
Liberal Arts Administration.....	16.85		16.85
Botany	380.11		380.11
Chemistry	8,892.01		8,892.01
Geology	43.65		43.65
History	40.81		40.81
Home Economics	22.50		22.50
Journalism	241.58		241.58
Mathematics	15.27		15.27
Military Science	8.53		8.53
Physical Education—Men	105.05		105.05
Physical Education—Women	130.75		130.75
Physics	102.84		102.84
Political Science	81.00		81.00
Psychology	41.05		41.05
Speech	18.70		18.70
Zoology	546.67	105.00	651.67
Fine Arts Administration.....	70.50		70.50
Graphic and Plastic Arts.....	56.90	218.19	275.09
Music	239.90		239.90
University Bands	888.88	333.37	1,222.25
Fine Arts Equipment.....	1,114.37	200.00	1,314.37
Dramatic Art	142.75		142.75
Dramatic Art Special.....	499.86		499.86
German	16.00		16.00
Romance Languages	448.48		448.48
Medical Administration	38.00	95.60	133.60
Anatomy and Histology.....	956.80		956.80
Biochemistry	8.00		8.00
Bacteriology	1,372.44		1,372.44
Dissecting Material	10.00		10.00
Gynecology and Obstetrics.....	225.76		225.76
Neurology	280.25		280.25
Ophthalmology	40.87		40.87
Orthopedic Surgery	5.00		5.00
Otolaryngology	50.66		50.66
Pathology	386.06		386.06
Pediatrics	217.52		217.52
Pharmacology	321.61		321.61
Physiology	123.00		123.00
Dermatology and Syphilology.....	23.00		23.00
G. U. Surgery.....	572.68		572.68
Theory and Practice.....	540.50		540.50
Anatomy and Histology Research...	283.50		283.50
Pathology Research	94.00		94.00
Pharmacology Research	147.00		147.00
G. U. Surgery Research.....	593.30		593.30
Orthopedic Surgery Research.....	45.09	71.49	116.58
Dentistry	753.82		753.82
Pharmacy	20.00		20.00
Law General	7.25		7.25
Law Library Books.....	347.49		347.49
Iowa Law Review.....	1,000.00		1,000.00
Law School Directory.....	600.00		600.00
Education General	4.50		4.50
Appointment Committee	1.00		1.00
High School	170.04		170.04
Elementary School	100.00		100.00
Commerce	20.00		20.00
Journal of Business.....	23.88		23.88
Reserve for Social Welfare.....	1,969.78		1,969.78

Department	Orders and Contracts Outstanding	Special Appropriation	Total
Social Administration	50.00		50.00
Bureau of Business Research.....	436.77		436.77
Research Service and Equipment....	1,428.27		1,428.27
Lectures and Conferences.....	20.00		20.00
Learned Publications	3,496.84		3,496.84
Graduate Incidentals	1,240.63		1,240.63
American Prefaces	131.14		131.14
Library Supplies	2,468.31		2,468.31
Library Assistants		1,300.00	1,300.00
Library Books	5,740.98		5,740.98
Museum	4.00		4.00
Summer Session General.....	2,949.48		2,949.48
Extension General	187.00		187.00
Radio	412.92	1,000.00	1,412.92
Parent Training	6.00		6.00
Hygiene and Preventive Medicine...	418.37		418.37
Child Welfare General.....	1,162.95		1,162.95
Total Operating Fund.....	\$ 105,757.60	\$ 90,711.48	\$ 196,469.08

Schedule B-2g

COMMITMENTS CHARGEABLE TO FUTURE INCOME

As of June 30, 1938

	Amount
Registrar's Office	\$ 814.71
Dean of Men.....	85.18
Dean of Women.....	32.76
Printing and Bulletins.....	5,538.49
Business Office Printing.....	26.16
Incidentals	151.30
Alumni Service	7.48
Fuel	9,803.03
Engineering Administration	151.23
Engineering Drawing	100.00
Chemistry	7,417.90
History	8.05
Physics	1.15
Dentistry	44.74
Law General	.60
Law Library Books.....	1,061.25
Education General	309.39
High School	117.10
Bureau of Business Research.....	16.19
Library Supplies	192.79
Library Books	11,924.72
Hygiene and Preventive Medicine.....	73.63
Child Welfare General.....	1,929.72
Physical Plant Jobs System.....	3,124.48
Laundry	1,783.54
University Hospital	1,305.62
Law Commons Dining Service.....	228.10
Music Festival	6.00
Summer Session Theatre.....	114.07
Elliot Farm Operation.....	31.20
Loney Farm Operation.....	18.00
Physiology of Normal Cell.....	186.04
Sex Research	36.85
Total Chargeable to Future Income.....	\$ 46,641.47

Schedule B-3
STATEMENT OF STORES, SERVICE, AUXILIARY AND REVOLVING FUNDS
For Year Ended June 30, 1938

Account	Cash Balance July 1, 1937	Cash Receipts	Intramural Credits	Total Credits	Disbursements	Cash Balance June 30, 1938
A. Stores Departments						
General Stores	\$ 7,000.30*	\$ 4,021.30	\$ 349,002.18	\$ 349,002.18	\$ 230,302.71	\$ 4,960.27*
Physical Plant Stores	24,008.34*	22.42	31,897.66	31,897.66	27,129.02	44,277.80*
Postal Stores	2,869.61*		32,714.34	32,714.34	22,623.81	2,829.08*
Drug Stores	4,210.30*	9,000.83	49,000.36	58,000.99	58,000.74	2,202.34*
Sub-total Stores (A)	(18,704.54*)	(15,032.41)	(343,547.54)	(308,606.41)	(304,302.86)	(10,106.27*)
B. Service Departments						
Bacteriology Service						
Animal Account	2,540.92	642.97	1,750.81	2,393.78	1,000.97	732.81
Drafting Bureau	137.50		1,117.98	1,255.48	1,249.08	2,316.82
Physical Plant Job System	35,014.00*		402.83	1,183.32	1,030.80	152.46
Jobs Overhead	7,783.89	4,045.66	147,114.04	158,943.59	127,287.90	21,142.87*
Laundry Service	3,002.32	100.35	6,625.38	14,549.33	12,343.11	2,506.41
Printing Service	6,032.07	277.45	57,019.49	63,328.91	32,252.81	8,176.40
Statistical Service	3,724.00	8,944.86	47,081.26	61,550.12	56,712.07	6,845.12
Physiology-Pharmacology Shop	1,111.05	1,517.40	30,510.37	33,138.82	32,691.04	2,001.72
Photographic Service	472.27*	365.06	4,772.12	5,509.45	4,489.64	1,529.15
Sub-total Service Departments (B)	(10,502.78*)	(16,677.86)	(327,727.21)	(303,912.30)	(300,432.54)	(3,400.15)
C. Miscellaneous Revolving Accounts						
Pay Roll Distribution	12,093.03			304,844.87	349,746.67	15,008.20
Materials Testing Laboratory	32.30	49.00		101.80	41.00	60.30
Revolving Advances Funds	304,005.00*	100,000.00		104,005.00*	100,115.00	304,130.00*
Accounts Receivable Advances	430.80*	27,586.47		27,600.77	28,272.40	412.63*
Iowa Annotations on the Conflict of Laws			704.10	343.30*		343.30*
Sub-total Miscellaneous Revolving Accounts (C)	(102,152.41*)	(177,746.03)	(322,905.43)	(289,428.06)	(478,173.67)	(189,717.30)
D. Organized Educational Activities						
General Hospital	31,544.32	1,341,107.60	4,872.56	1,379,415.50	1,382,728.55	4,213.05*
Hospital Stores		116.96	31,004.33	31,211.39	35,303.00	4,091.71*
Psychopathic Hospital	1,053.10	123,779.12	78.47	125,460.69	121,981.32	3,479.17
Correspondence Study	7,245.73	16,047.98		23,293.71	18,341.80	4,951.91
Educational Tests	4,002.38*	20,136.43	296.16	25,435.01	31,800.11	6,049.50*

High School Contests		728.30	1,951.06	2,679.36	2,679.36	
Music Festival		1,333.90	4,482.22	5,816.12	5,816.12	
Academic Meet	6,083.80	15,378.89	84.20	21,546.89	17,332.60	4,214.29
University Theatre	453.18	6,056.20	1,290.00	7,799.98	6,405.90	1,394.08
Summer Session Theatre	69.20*	148.15	1,375.00	1,453.95	1,223.43	230.52
Sub-total Organized Educational Activities (D)	(44,018.55)	(1,534,923.53)	(65,575.62)	(1,644,517.70)	(1,644,702.39)	(184.69*)
E. Auxiliary Enterprises						
1. Dormitory House Operation						
Quadrangle	5,329.18	70,525.36	21,929.55*	53,924.99	46,003.80	7,921.19
Quadrangle Student Laundry		4,089.85	777.43*	3,312.42	3,312.42	
Quadrangle Barber Shop		262.40	262.40*			
Currier Hall	3,362.80	36,619.14	7,242.80*	32,739.14	23,503.83	9,235.31
Eastlawn	159.82*	7,288.42	7.44	7,136.04	7,263.37	127.33*
Hillcrest					157.61	157.61*
Law Commons	372.69	12,519.20	3,229.70*	9,662.19	9,419.50	242.69
Law Commons Student Laundry		1,056.19	206.29*	849.90	849.90	
Kellogg House		131.50	533.70	665.20	665.20	
Jefferson House		1,263.67	367.03*	896.64	896.64	
Whetstone House		1,381.60	496.98*	884.62	884.62	
Wilson House		1,007.90	20.53*	987.37	987.37	
Tudor House		1,142.50	357.24*	785.26	785.26	
Breene House		490.00	183.14	673.14	673.14	
The Manse		1,221.25	107.66*	1,113.59	963.59	150.00
Russell House		1,166.25	249.04*	917.21	917.21	
The Gables		1,393.75	629.28*	764.47	764.47	
Dormitory Improvement Account	13,472.36	441.61	67,993.89	81,907.86	63,308.39	18,599.47
Law Commons Bonds—F. L. Hamborg, Trustee	52,125.00			52,125.00	31,604.02	20,520.98
Hillcrest Dormitory Notes Payable			1,923.96	1,923.96	1,923.96	
Sub-total Dormitory House Operation	(74,502.21)	(142,000.59)	(34,766.20)	(251,269.00)	(194,884.30)	(56,384.70)
2. Iowa Union House Operation						
Lounge Room		341.30	5,566.33	5,907.63	2,603.50	3,304.13
General Furnishings	23,475.15	15.00	11,763.47	35,253.62	19,324.94	15,928.68
Sub-total Iowa Union House Operation	(23,475.15)	(356.30)	(17,329.80)	(41,161.25)	(21,928.44)	(19,232.81)
3. Dining Service Operation						
Quadrangle Cafeteria	1,642.80	64,715.85	7,467.00*	58,891.56	57,197.64	1,693.92
Currier Hall	6,227.92	58,826.65	14,291.17*	50,763.40	45,473.45	5,289.95
Eastlawn	538.57*	9,446.21	813.68*	8,093.96	8,511.19	417.23*
Law Commons	146.27*	20,049.86	1,828.50*	18,075.09	18,184.95	109.86*
Iowa Union Dining Service	2,025.87	95,217.52	9,324.91	106,568.30	105,981.12	587.18
High School Cafeteria		1,375.71	32.86*	1,342.85	1,342.85	
Hillcrest Coffee Shop					206.36	206.36*
Sub-total Dining Service Operation	(9,211.75)	(249,631.80)	(15,108.39*)	(243,735.16)	(236,897.56)	(6,837.60)

Schedule B-3—Continued

Account	Cash Balance July 1, 1937	Cash Receipts	Intramural Credits	Total Credits	Disbursements	Cash Balance June 30, 1938
4. Other Accounts						
Tenant Properties		12,793.23	5,060.00	17,853.23	16,471.19	1,382.04
Summer Session Camp	2,905.86		83.90	2,989.76	135.00	2,854.76
Sub-total Other Accounts	(2,905.86)	(12,793.23)	(5,143.90)	(20,842.99)	(16,606.19)	(4,236.80)
Sub-total Auxiliary Enterprises (E)	(110,094.97)	(404,781.92)	(42,131.51)	(557,008.40)	(470,316.49)	(86,691.91)
Total Stores, Service and Auxiliary Funds (A-E, Inclusive)	\$ 96,747.21*	\$2,097,782.98	\$1,101,557.41	\$3,102,593.18	\$3,257,849.67	\$ 155,256.49*
Revolving Advanced Fund	204,095.00	100,115.00		304,210.00	100,090.00	204,120.00
Law Book Inventory						
Grand Total	\$ 107,347.79	\$2,197,897.98	\$1,101,557.41	\$3,406,803.18	\$3,357,939.67	\$ 48,863.51

Schedule B-3—Continued

Account	Accounts Receivable	Inventories	Totals	Reserve for Com- mitments	Deposit Liability	Unearned Income	Net Total
A. Stores Departments							
General Stores	\$ 147.95	\$ 48,295.53	\$ 43,578.11				\$ 43,578.11
Physical Plant Stores	1.67	88,127.39	43,851.18				43,851.18
Postal Stores		2,837.83	8.75				8.75
Drug Stores	43.42	26,956.89	23,466.37				23,466.37
Sub-total Stores (A)	(193.04)	(166,217.64)	(110,904.41)				(110,904.41)
B. Service Departments							
Bacteriology Service	222.50		955.31				955.31
Animal Account		86.83	2,397.66	\$ 4.20			2,393.46
Drafting Bureau	32.95	29.85	215.26	26.32			188.94
Physical Plant Job System	311.92	20,830.95					
Jobs Overhead	12.03		2,218.44				2,218.44
Laundry Service	29.75		8,206.21	8,206.21			
Printing Service	359.96	6,129.51	13,334.59	1,485.58			11,849.01
Statistical Service	27.80*	3,388.37	6,422.29	1,285.80			5,136.49
Physiology-Pharmacology Shop	9.17		1,838.32	407.92			1,430.40
Photographic Service			711.94*				711.94*
Sub-total Service Departments (B)	(950.48)	(30,465.51)	(34,876.14)	(11,416.03)			(23,460.11)
C. Miscellaneous Revolving Accounts							
Pay Roll Distribution			15,098.20				15,098.20
Materials Testing Laboratory			60.20				60.20
Revolving Advanced Funds			204,120.00*				204,120.00*
Accounts Receivable Advances	412.63						
Iowa Annotations on the Conflict of Laws		343.36					
Sub-total Miscellaneous Revolving Accounts (C)	(412.63)	(343.36)	(188,961.60*)				(188,961.60*)
D. Organized Educational Activities							
General Hospital	122,657.94		118,344.89	24,238.72	\$ 969.76	\$ 913.99	92,222.42
Hospital Stores		41,752.11	37,660.40	9,956.10			27,704.30
Psychopathic Hospital	8,918.95		12,398.12	3,792.85	149.50		8,455.77
Correspondence Study			4,951.91				4,951.91
Educational Tests	8,029.53	7,548.05	9,527.68	82.85			9,444.83
High School Contests							
Music Festival							
Academic Meet	674.18		4,888.47	55.14			4,833.33
University Theatre			1,394.08	69.18			1,324.90

Schedule B-3—Continued

Account	Accounts Receivable	Inventories	Totals	Reserve for Com- mitments	Deposit Liability	Unearned Income	Net Total
Summer Session Theatre			230.52				230.52
Sub-total Organized Educational Activities (D)	(140,280.60)	(49,300.16)	(189,396.07)	(38,194.84)	(1,119.26)	(913.99)	(149,167.98)
E. Auxiliary Enterprises							
1. Dormitory House Operation							
Quadrangle	1,742.60		9,663.79	2,341.03		7,322.76	
Quadrangle Student Laundry							
Quadrangle Barber Shop	250.00		9,485.31	6,168.50		3,316.81	
Currier Hall	344.00		216.67	10.00		206.67	
Eastlawn			157.61*	75.00			232.61*
Hillcrest	161.00		403.69	.20		403.49	
Law Commons							
Law Commons Student Laundry							
Kellogg House							
Jefferson House							
Whetstone House							
Wilson House							
Tudor House							
Breene House							
The Manse							
Russell House			150.00	150.00			
The Gables							
Dormitory Improvement Account			18,599.47	6,848.55			11,750.92
Law Commons Bonds—F. L. Hamborg, Trustee			20,520.98	20,475.00			45.98
Hillcrest Dormitory Notes Payable							
Sub-total Dormitory House Operation	(2,497.60)		(58,882.30)	(36,068.28)		(11,249.73)	(11,564.29)
2. Iowa Union House Operation							
Lounge Room	155.18		3,459.31	20.00			3,439.31
General Furnishings			15,928.68	7,580.30			8,348.38
Sub-total Iowa Union House Operation	(155.18)		(19,387.99)	(7,600.30)			(11,787.69)
3. Dining Service Operation							
Quadrangle Cafeteria		509.53	2,203.45	1,395.66	265.67	542.12	
Currier Hall	633.00	737.69	6,660.64	979.21		5,681.43	
Eastlawn	1,075.00	207.06	864.83	116.30		748.53	
Law Commons		109.86					

Iowa Union Dining Service	696.51	1,746.07	3,029.76	1,637.84	551.98	840.44	
High School Cafeteria							
Hillcrest Coffee Shop			206.36*	29.50			235.86*
Sub-total Dining Service Operation	(2,404.51)	(3,310.21)	(12,552.32)	(4,158.01)	(817.65)	(7,812.52)	(235.86*)
4. Other Accounts							
Tenant Properties	854.96		2,237.00	1,382.04			854.96
Summer Session Camp			2,854.76				2,854.76
Sub-total Other Accounts	(854.96)		(5,091.76)	(1,382.04)			(3,709.72)
Sub-total Auxiliary Enterprises (E)	(5,912.25)	(3,310.21)	(95,914.37)	(49,208.63)	(817.65)	(19,062.25)	(26,825.84)
Total Stores, Service and Auxiliary Funds (A-E, Inclusive)	\$147,749.00	\$249,636.88	\$242,129.39	\$ 98,819.50	\$ 1,936.91	\$ 19,976.24	\$121,396.74
Revolving Advanced Fund			204,120.00				204,120.00
Law Book Inventory		3,216.73	3,216.73				3,216.73
Grand Total	\$147,749.00	\$252,853.61	\$449,466.12	\$ 98,819.50	\$ 1,936.91	\$ 19,976.24	\$328,733.47

Schedule B-3a
SUMMARY OF SERVICE DEPARTMENT OPERATIONS
For Year Ended June 30, 1938
(For Statement of Cash Transactions see Schedule B-3)

	Total	Animal Account	Drafting Bureau	Laundry Service	Printing Service	Physical Plant Jobs	Statistical Service	Physi- ology- Pharma- cology Shop	Photo- graphic Service	Bacteri- ology Service
Jobs in Process or Credit Balance July 1, 1937	\$10,502.78	\$ 2,540.93	\$ 157.20	\$ 3,033.33	\$ 6,032.07	\$27,230.71*	\$ 3,724.99	\$ 1,111.68	\$ 472.27*	
Jobs Closed or Service Rendered	314,415.17	1,117.98	1,026.12	57,396.94	56,926.12	157,925.35	32,027.77	5,138.11	463.00	\$ 2,393.78
Expenditures	(303,912.39)	(3,658.91)	(1,183.32)	(60,430.27)	(63,558.19)	(130,694.64)	(35,752.76)	(6,249.79)	(9.27*)	(2,393.78)
	300,452.24	1,348.08	1,030.86	52,253.81	56,713.07	149,631.10	32,691.04	4,420.64	702.67	1,660.97
Jobs in Process or Credit Balance June 30, 1938	3,460.15	2,310.83	152.46	8,176.46	6,845.12	18,936.46	3,061.72	1,829.15	711.94*	732.81
Inventory and Other Assets	30,465.51	86.83	29.85		6,129.51	20,830.95	3,388.37			
Accounts Receivable	950.48		32.95	29.75	359.96	323.95	27.80*	9.17		222.50
Commitments in Process	11,416.03*	4.20*	26.32*	8,206.21*	1,435.58*		1,285.80*	407.92*		
Total Working Balance (See Schedule B-3)	\$23,460.11	\$ 2,393.46	\$ 188.94		\$11,849.01	\$ 2,218.44	\$ 5,136.49	\$ 1,430.40	\$ 711.94*	\$ 955.31

*Deduction or Debit Balance.

ANALYSIS OF EXPENDITURES

Salaries	\$16,769.04	\$ 99.96		\$ 3,600.00	\$ 2,514.98	\$ 3,220.00	\$ 4,235.00	\$ 2,400.00	\$ 700.00	
Wages	140,269.51	32.20	\$ 676.49	29,770.30	20,467.62	75,094.79	14,228.11			
Office Expense	15,866.53	139.78	59.18	856.75	1,122.49	3,085.02	10,486.48	52.28		\$ 64.55
Supplies	104,987.04	713.20	292.04	8,367.58	27,996.25	62,419.01	2,569.32	1,047.43		1,582.21
Repairs	3,510.51	64.67	3.15	2,885.45	385.03	15.82	108.73	30.78	2.67	14.21
Heat, Light, Water and Gas	6,557.78			5,700.26	857.52					
Other Expense	1,043.31			868.14	95.48					
Sub-total	(289,004.62)	(1,049.81)	(1,030.86)	(52,048.48)	(53,439.37)	(143,844.09)	(31,697.88)	(3,530.49)	(702.67)	(1,660.97)
Transferred (To Exhibit B)	1,048.53					1,048.53				
Transferred (To Exhibit E)	2,900.00					2,900.00				
Equipment (To Schedule E-2)	7,499.09	298.27		205.33	3,273.70	1,838.48	993.16	890.15		
Total Expenditures	\$300,452.24	\$ 1,348.08	\$ 1,030.86	\$52,253.81	\$56,713.07	\$149,631.10	\$32,691.04	\$ 4,420.64	\$ 702.67	\$ 1,660.97

Schedule B-3a1
LAUNDRY OPERATION SUMMARY
(From Subsidiary Records)

Total Invoiced to Departments (See Above).....		\$ 57,396.94
Expense		
Salaries and Wages.....	\$ 33,370.30	
Other Expense	24,026.64	\$ 57,396.94
Total Volume in Pounds.....	3,538,253	
Average Cost per Pound.....	\$.0162	

Schedule B-3b
SUMMARY OF STORES DEPARTMENT OPERATIONS
For Year Ended June 30, 1938
(For Statement of Cash Transactions see Schedule B-3)

	Total	General Stores	Physical Plant Stores	Postal Stores	Drug Stores
Inventory July 1, 1937.....	\$159,922.84	\$49,186.83	\$80,290.98	\$ 2,898.36	\$27,546.67
Purchases and Expense.....	359,115.13	249,197.25	29,629.62	22,653.81	57,634.45
Adjustment to Balance to Inventory June 30, 1938.....	4,273.86	3,112.94	128.54		1,032.38
Total.....	\$523,311.83	\$301,497.02	\$110,049.14	\$25,552.17	\$86,213.50
Less: Stock Issued to Depart- ments.....	356,901.15	253,053.54	21,920.08	22,714.34	59,213.19 ¹
Inventory June 30, 1938.....	\$166,410.68	\$48,443.48	\$88,129.06	\$ 2,837.83	\$27,000.31
Analysis of Expenditures					
Salaries.....	\$17,054.54	\$11,223.54			\$ 5,831.00
Wages.....	3,011.02	1,188.25			1,822.77
Office Expense.....	2,713.24	2,018.73	\$ 235.54		458.97
Supplies.....	334,288.36	232,919.10	29,394.08	\$22,653.81	49,321.37
Repairs.....	499.60	499.60			
Heat, Light and Water.....	1,019.54	1,019.54			
Sundry.....	528.83	328.49			200.34 ²
Equipment (To Schedule E-2).....	(359,115.13)	(249,197.25)	(29,629.62)	(22,653.81)	(57,634.45)
Transferred (To Exhibit E).....	2,087.75	1,685.46			402.29
	3,000.00		2,500.00		500.00
	\$364,202.88	\$250,882.71	\$32,129.62	\$22,653.81	\$58,536.74

SUMMARY OF BALANCES

June 30, 1937					
Cash.....	\$48,204.54*	\$ 7,036.20*	\$34,068.34*	\$ 2,889.61*	\$ 4,210.39*
Inventory.....	159,922.84	49,186.83	80,290.98	2,898.36	27,546.67
Total.....	\$111,718.30	\$42,150.63	\$46,222.61	\$ 8.75	\$23,336.28
June 30, 1938					
Cash.....	\$55,506.27*	\$ 4,865.37*	\$44,277.88*	\$ 2,829.08*	\$ 3,533.94*
Inventory.....	166,410.68	48,443.48	88,129.06	2,837.83	27,000.31
Total.....	\$110,904.41	\$43,578.11	\$43,851.18	\$ 8.75	\$23,466.37
Net Income after Capital Deductions.....	\$ 813.89*	\$ 1,427.48	\$ 2,371.46*		\$ 130.09
Capital Expenditures.....	5,087.75	1,685.46	2,500.00		902.29
Net Increase in Stores Accounts.....	\$ 4,273.86	\$ 3,112.94	\$ 128.54		\$ 1,032.38

¹Includes sales tax collected, \$184.24.

²Includes sales tax transmitted to state treasurer, \$180.34.

Schedule B-3c
UNIVERSITY HOSPITAL
BALANCE SHEET
As of June 30, 1938

ASSETS

Cash (See Schedule B-3)		
Current Checking Account.....	\$ 4,313.05*	
Stores Account Cash.....	4,091.71* \$	8,404.76*
Due from State Comptroller		
For Indigent Patients within Quota.....	80,416.67	
For Excess Quota Indigent Patients.....	21,265.93	\$ 93,277.84
Cash Working Advance from University Treasurer..		3,500.00
Accounts Receivable		
From Private and Cost Patients.....	\$ 20,276.72	
From Departments	698.62	20,975.34
Inventory of Stores.....		41,752.11
Total		\$ 159,505.29

LIABILITIES AND WORKING RESERVE

Due University Treasurer for Cash Working Advance		\$ 3,500.00
Liability for Unused Meal Book Coupons.....		913.99
Sales Tax Collections for Transmittal to State Treasurer		79.57
Reserve for Working Balance		
Orders Outstanding—General	\$ 18,823.99	
Orders Outstanding—Stores	9,956.10	
Patients' Deposits	890.19	
	\$ 29,670.28	
Working Balance	41,120.51	70,790.79
Reserve for Special Repair and Improvement		
Orders Outstanding	\$ 5,415.73	
Orders in Process.....	982.36	
Subject to Allocation.....	15,095.40	21,493.49
Reserve for Accounts Receivable.....		20,975.34
Reserve for Inventory of Stores.....		41,752.11
Total		\$ 159,505.29

SUMMARY OF WORKING BALANCE

Working Balance Forward July 1, 1937.....	\$ 76,449.89
Excess of Expenditures Over Income During 1937-1938 (See Schedule B-3c1).....	1,567.39
Working Balance June 30, 1938 Exclusive of Stores Overdraft	\$ 74,882.50
Excess of Stores Purchased Over Stores Charged to Expense 1937-1938	4,091.71
Working Balance June 30, 1938.....	\$ 70,790.79

Schedule B-3c1
UNIVERSITY HOSPITAL
STATEMENT OF RECEIPTS AND EXPENDITURES
For Year Ended June 30, 1938

RECEIPTS

Medical and Surgical Treatment of Indigent Patients.....	\$ 962,508.31
Treatment of Over-Quota Indigent Patients	
Paid by Counties.....	51,469.82
Paid by Federal Government Under F. E. R. A.	2,842.44
Income from Private and Cost Patients.....	293,765.70
Contingent Income from Patients.....	800.00
Student Nurses' Maintenance Fees.....	8,703.00
Income from U. S. Crippled Children's Fund.....	15,128.29
Income from Cafeteria Operation and Miscellaneous Sources.....	24,572.04
Sales Tax Collected.....	467.81
Total Income (To Schedule B-1).....	\$ 1,360,257.41

EXPENDITURES

	Salaries	Other Expense	Total
Administration			
Salaries	\$ 57,618.07		\$ 57,618.07
Supplies		\$ 6,784.50	6,784.50
Equipment		4,008.62	4,008.62
Printing		9,554.92	9,554.92
Employees' Travel Expense		352.77	352.77
Postage		4,249.54	4,249.54
Telephone	4,933.28	8,496.06	13,429.34
Telegraph		5,665.25	5,665.25
Sub-total	(62,551.35)	(39,111.66)	(101,663.01)
Professional Care of Patients			
School of Nursing	191,818.53	394.09	192,212.62
Pathology, Bacteriology and Hy- giene	12,221.34	212.61	12,433.95
Anaesthesia	7,245.29	4,621.41	11,866.70
Physical Therapy	5,333.07		5,333.07
Social Service	16,171.09	28.67	16,199.76
Psychological Tests	600.32		600.32
Interns	12,810.40		12,810.40
X-Ray	27,400.93	28,821.43	56,222.36
Laboratory Assistants	210.00		210.00
Intravenous Laboratory	1,175.51		1,175.51
Pathological Chemistry	6,107.84		6,107.84
Sub-total	(281,094.32)	(34,078.21)	(315,172.53)
Departmental			
Nutrition	56,189.48	14,230.24	70,419.72
Nutrition Foods		249,628.39	249,628.39
Pasteurizing Plant	2,749.69	1,877.64	4,627.33
Housekeeping	49,867.00	9,946.44	59,813.44
Household Furnishings		3,192.58	3,192.58
Bedding		4,656.39	4,656.39
Textiles, Muslins, etc.		7,249.81	7,249.81
Cleaning Supplies		6,021.77	6,021.77
Perkins School	1,692.67	92.77	1,785.44
Maintenance and Repair	5,510.05		5,510.05
Occupational Therapy	1,194.23	86.91	1,281.14
Extension Service	3,000.00		3,000.00
Library	1,385.65	63.91	1,449.56
Traffic Department	3,028.48		3,028.48
Building Repairs		13,653.01	13,653.01
Brace Shop	11,542.24	6,737.26	18,279.50
Storeroom	5,061.60		5,061.60
Bandage Room	1,798.55		1,798.55
Barbers	3,000.00		3,000.00
Drugs and Pharmaceuticals		43,260.01	43,260.01
Cancer Clinic	600.00		600.00
Ophthalmology	519.23		519.23
Blood Donors		28,747.20	28,747.20
Diagnostic and Therapeutic Ex- pense		29,437.18	29,437.18
Surgical Expense		20,697.41	20,697.41
Nursing Expense		17,657.77	17,657.77
Ascheim Zondek Test Supplies		237.87	237.87
Sub-total	(147,138.87)	(457,474.56)	(604,613.43)
General Operating Expense			
Laundry		48,517.78	48,517.78
Freight and Express		2,027.85	2,027.85
Gas		1,722.22	1,722.22
Electricity		22,622.11	22,622.11
Heat		39,501.68	39,501.68
Water		6,272.36	6,272.36
Sewer Rental		2,571.00	2,571.00
Statistical Service		8,184.57	8,184.57
Elevator Contract		3,516.94	3,516.94
Corrective Apparatus Orthopedics		5,569.90	5,569.90
Corrective Apparatus General		3,283.34	3,283.34
Corrective Apparatus Optical		7,211.65	7,211.65
Patients' Wearing Apparel		2,045.43	2,045.43
Employees' Wearing Apparel		2,806.19	2,806.19
Photos		1,059.25	1,059.25
Auto Maintenance—Executive Secretary		692.71	692.71
Travel Expense—Executive Secre- tary		675.97	675.97
Sub-total		(158,280.95)	(158,280.95)

Transportation Expense			
Railroad Fare, Taxi, Escorts,	1,229.99	64,719.05	65,949.04
Auto Equipment—New		6,137.02	6,137.02
Auto maintenance and operation	5,074.94	39,132.28	44,207.22
Drivers' salaries	26,023.91		26,023.91
Sub-total	(32,328.84)	(109,988.35)	(142,317.19)
Total Expense	\$ 523,113.38	\$ 798,933.73	\$ 1,322,047.11
Add: Refunds to Patients			
Doctors' Examination Fees		13,091.82	13,091.82
Sales Tax Transmitted to State Treasurer		26,153.47	26,153.47
Sales Tax Reserved for Transmittal to State Treasurer		283.81	283.81
Convalescent Home Repairs		79.57	79.57
		169.02	169.02
Grand Total Expenditures (To Schedule B-2)	\$ 523,113.38	\$ 838,711.42	†\$1,361,824.80
Excess of Expenditures Over Income			\$ 1,567.39*

†Includes Equipment Carried to Schedule E-2:

Office Equipment	\$ 3,472.05
Diagnostic Therapeutic Equipment	1,802.24
Anaesthesia Equipment	448.62
Nursing Equipment	408.17
Nutrition Equipment	196.69
Housekeeping Equipment	879.01
X-Ray Equipment	86.96
Brace Shop Equipment	179.05
Ambulance Equipment—New	6,137.02
Ambulance Shop Equipment	363.75
Executive Secretary—Car and Accessories	310.31
	\$ 14,283.87

Does not Include the Following Capital Disbursements from Balances Carried Forward (See Exhibit B):

Special Supplies	\$ 1,157.40
Special Repairs	8,991.21
Special Equipment	11,834.71
	\$ 21,983.32

Schedule B-3d

PSYCHOPATHIC HOSPITAL BALANCE SHEET

As of June 30, 1938

ASSETS

Cash	\$ 3,479.17	
Due from State Comptroller	8,666.67	
		\$ 12,145.84
Petty Cash Advance		175.00
Accounts Receivable		
Physical Therapy, Meals, and Miscellaneous	\$ 118.04	
From Counties—Transportation	134.24	252.28
		\$ 12,573.12

LIABILITIES

Due University Treasurer for Petty Cash Advance	\$ 175.00
Reserves:	
For Accounts Receivable	252.28
For Supplies and Maintenance:	
Orders Outstanding	\$ 3,792.85
Patients' Deposits	149.50
General	8,203.49
	12,145.84
	\$ 12,573.12

Schedule B-3d1
 PSYCHOPATHIC HOSPITAL
 STATEMENT OF RECEIPTS AND EXPENDITURES
 For Year Ended June 30, 1938

RECEIPTS

Balance Forward July 1, 1937.....		\$ 9,986.44
Receipts 1937-1938		
State Appropriation, 47th G. A.....	\$ 104,000.00	
Hospital Collections	20,140.92	
Total Receipts (To Schedule B-1).....		124,140.92
Total Available		\$ 134,127.36

EXPENDITURES

	Salaries	Other Expense	Total
Administration Expense			
Clerical Salaries	\$ 7,990.88		\$ 7,990.88
Telephone and Telegraph.....		\$ 680.67	680.67
Postage		329.98	329.98
Printing		1,177.02	1,177.02
Office Expense		662.67	662.67
Sub-total	(7,990.88)	(2,850.34)	(10,841.22)
Laboratory			
Salaries	1,672.80		1,672.80
Supplies		71.75	71.75
Sub-total	(1,672.80)	(71.75)	(1,744.55)
Professional Care of Patients			
Medical Salaries	29,533.75		29,533.75
Medical and Nursing Supplies...		482.35	482.35
Nursing Salaries	19,943.52		19,943.52
Social Service Salaries.....	4,571.16		4,571.16
Social Service Travel Expense...		294.48	294.48
Occupational Therapy Salaries...	1,647.69		1,647.69
Occupational Therapy Supplies...		553.44	553.44
Care of Patients at General Hos- pital		228.38	228.38
Employees' Travel Expense.....		395.73	395.73
Sub-total	(55,696.12)	(1,954.38)	(57,650.50)
Departmental Expense			
Nutrition Department Salaries...	4,353.51		4,353.51
Housekeeping Salaries	6,159.45		6,159.45
Housekeeping Supplies and Repairs		2,933.82	2,933.32
Foodstuffs		20,032.71	20,032.71
Sub-total	(10,512.96)	(22,966.53)	(33,479.49)
Other Expense			
Drugs		633.70	633.70
Freight and Express.....		69.93	69.93
Laundry		1,497.32	1,497.32
Heat		4,050.62	4,050.62
Electricity		990.26	990.26
Water		310.28	310.28
Sewer Rental		209.11	209.11
Gas		168.26	168.26
Rent		2,400.00	2,400.00
Care of Grounds and Buildings...		3,358.87	3,358.87
Equipment		1,196.01	1,196.01
Transportation of Patients.....		1,736.75	1,736.75
Sub-total		(16,621.11)	(16,621.11)
Total Operating Expense...\$	75,872.76	\$ 44,464.11	\$ 120,336.87
Add: Refunds to Patients.....		1,589.65	1,589.65
Other Refunds		55.00	55.00
Grand Total Expenditures (To Schedule B-2).....\$	75,872.76	\$ 46,108.76	\$ 121,981.52
Reserve for Maintenance.....			12,145.84
Total			\$ 134,127.36

Schedule B-3e
UNIVERSITY EXTENSION DEPARTMENTS
OPERATING STATEMENT
(See also Schedule B-3)
For Year Ended June 30, 1938

	Total	Core- spondence Study	High School Contests	Music Festival	Academic Meet
Cash Balance July 1, 1937.....	\$ 13,329.53	\$ 7,245.73			\$ 6,083.80
Income (To Schedule B-1).....	33,573.27	16,047.98	\$ 728.30	\$ 1,333.90	15,463.09
Transfers.....	6,433.28		1,951.06	4,482.22	
Total Available.....	\$ 53,336.08	\$ 23,293.71	\$ 2,679.36	\$ 5,816.12	\$ 21,546.89
Expended (To Schedule B-2).....	37,736.60	11,908.52	2,679.36	5,816.12	17,332.60
Transferred to High School Contests and Music Festival.....	6,433.28	6,433.28			
Total Disbursements.....	\$ 44,169.88	\$ 18,341.80	\$ 2,679.36	\$ 5,816.12	\$ 17,332.60
Cash Balance June 30, 1938.....	\$ 9,166.20	\$ 4,951.91			\$ 4,214.29
Expenditures Classified					
Office Expense.....	\$ 5,300.94	\$ 10.10	\$ 110.56	\$ 629.16	\$ 4,551.12
Printing.....	5,190.58		358.64	340.14	4,491.80
Salaries.....	1,820.00				1,820.00
Part Time Wages.....	17,545.65	11,263.80	1,054.73	3,912.73	1,314.39
Supplies.....	6,184.69	272.10	557.96	697.05	4,657.58
Repairs.....	129.08		4.75	67.00	57.33
Equipment.....	141.90		111.90		30.00
Sundry.....	1,423.76	362.52	480.82	170.04	410.38
Total.....	\$ 37,736.60	\$ 11,908.52	\$ 2,679.36	\$ 5,816.12	\$ 17,332.60

Schedule B-3e1
EDUCATIONAL TESTS
OPERATING STATEMENT

Income	\$	30,532.59
Less Transfer of Credit to Academic Meet for Materials Exchanged.....		12.86
Net Income (To Schedule B-1).....	\$	30,519.73
Expenditures		
Inventory June 30, 1937.....	\$	10,309.62
Tests Purchased		24,031.17
	\$	34,340.79
Less Inventory June 30, 1938.....		15,577.58
Net Cost of Tests Sold.....	\$	18,763.21
Royalties	\$	1,729.19
Wages		3,056.48
Equipment		12.31
Other Expense		3,048.10
		7,846.08
Net Operating Income.....	\$	3,910.44

COMPARATIVE BALANCE SHEET
(See also Schedule B-3)

	June 30, 1937	June 30, 1938
Cash	\$ 4,692.38*	\$ 6,049.90*
Inventory at Cost.....	10,065.26	9,072.79
Accounts Receivable	1,086.77	8,029.53
Total	\$ 6,459.65	\$ 11,052.42
Accounts Payable	\$ 842.41	\$ 1,524.74
Net Worth	5,617.24	9,527.68
Total	\$ 6,459.65	\$ 11,052.42

Schedule B-3f
UNIVERSITY THEATRE
STATEMENT OF INCOME AND EXPENDITURES
For Year Ended June 30, 1938

I. ACADEMIC YEAR

Balance Forward July 1, 1937.....			\$	453.18
Add:				
Transferred from Current Funds...	\$	1,000.00		
Theatre Income (To Schedule B-1)				
Ticket Sales	\$	6,316.60		
Other Income		30.20		
		6,346.80		7,346.80
Total Available			\$	7,799.98
Expenditures				
Salaries	\$	255.00		
Royalties		600.00		
Scenery and Properties.....		1,815.39		
Costumes		584.05		
Clerical and Technical Help.....		1,870.15		
Publicity		392.85		
Programs, Tickets, Postage and Books.....		225.47		
Equipment		269.92		
Tickets and Sales Commissions.....		393.07		
Total Expenditures (To Schedule B-2).....				6,405.90
Balance June 30, 1938.....			\$	1,394.08
Less Orders in Process.....				69.18
Net Free Balance June 30, 1938.....			\$	1,324.90

II. SUMMER SESSION 1937

Income—Ticket Sales	\$	148.15		
Allocation from Tuition for Student Admissions (See Schedule B-1a).....		1,375.00		
Total Income (To Schedule B-1).....			\$	1,523.15
Expenditures				
Royalties	\$	130.00		
Scenery and Properties.....		346.12		
Costumes		259.13		
Clerical and Technical Help.....		399.73		
Equipment		19.00		
Publicity		54.25		
Programs, Office Supplies, Tickets and Books.....		84.40		
Total Expenditures (To Schedule B-2).....				1,292.63
Net Free Balance June 30, 1938.....			\$	230.52

Schedule B-3g
UNIVERSITY DORMITORY HOUSE AND DINING SERVICE
OPERATION

SUMMARY OF INCOME AND EXPENDITURES
For Year Ended June 30, 1938

DORMITORY HOUSE OPERATION

Income				
Room Rent			\$	134,515.75
Telephone				2,571.85
Guest Fees and Other Income.....				2,084.69
Student Laundry (Net).....				983.72
Quadrangle Barber Shop (Net).....				262.40
Total Income (To Schedule B-1).....			\$	140,418.41
Expenditures				
Office Expense			\$	697.98
Salaries				29,010.67
Wages				5,017.75
General Supplies				6,390.25

Repairs	16,238.43
Heat, Electricity, Water and Gas	28,756.90
Telephones	8,396.72
House Laundry	2,231.79
Equipment Replacements	1,519.15
Miscellaneous	1,690.09
Room Rent Refunded	2,448.00

Total Expenditures (To Schedule B-2).....\$ 102,397.73

Net Income from House Operation.....\$ 38,020.68

DINING SERVICE OPERATION

Income (To Schedule B-1).....\$ 267,463.31

Expenditures

Foodstuffs	128,101.21
Office Expense	558.63
Salaries	25,011.87
Wages	40,021.79
General Supplies	21,384.21
Repairs	2,778.71
Heat, Electricity, Water and Gas	7,968.18
Telephones	87.29
Laundry	2,120.89
Equipment Replacements	1,044.20
Miscellaneous	2,099.00
Board Payments Refunded	1,419.17
Sales Tax Transmitted to State Treasurer	2,970.99

Total Expenditures (To Schedule B-2).....\$ 235,566.14

Net Income from Dining Service Operation.....\$ 31,897.17

Total Net Income from Dormitory House and Dining Service Operation.....\$ 69,917.85

Deduct:

Transferred to Hillcrest Notes and Interest Paid Account (See Schedule B-3g1).....\$ 1,923.96	
Transferred to Dormitory Improvement Account (See Schedule B-3g2).....67,993.89	\$ 69,917.85

RECONCILIATION OF SUBSIDIARY ACCOUNTS TO GENERAL BOOKS

DORMITORY HOUSE OPERATION

Deferred Income	\$ 11,249.73
Accounts Payable June 30, 1938	8,669.73
	\$ 19,919.46
Deduct:	
Accounts Receivable	2,497.60
Cash Balance June 30, 1938	\$ 17,421.86

DINING SERVICE OPERATION

Deferred Income	\$ 6,429.96
Meal Book Liability	1,382.56
Sales Tax Liability	817.65
Accounts Payable	4,128.51
	\$ 12,758.68
Deduct:	
Inventory	3,310.21
Accounts Receivable	2,404.51
	\$ 5,714.72
Cash Balance June 30, 1938	\$ 7,043.96

Schedule B-3g1

STATEMENT OF DORMITORY BONDS AND NOTES PAYABLE

F. L. Hamborg, Trustee

For Year Ended June 30, 1938

I. Law Dormitory Bond Account

Cash Balance July 1, 1937.....\$ 52,125.00

Expenditures		
Principal of Bonds Matured March 1, 1938..	\$ 25,000.00	
Principal of Bonds Maturing March 1, 1939	4,000.00	
Premium on Bonds Maturing March 1, 1939	170.70	
Interest	2,433.32	31,604.02
Cash Balance		\$ 20,520.98
Deduct:		
Bonds Outstanding June 30, 1938.....	\$ 19,500.00	
Interest to Maturity.....	975.00	20,475.00
Interest Saving on Bonds Called.....		\$ 45.98

II. Hillcrest Dormitory Notes Payable Account

Income

Transfer of Net Income from Dormitory House and Dining Service Operation for 1937-1938 (See Schedule B-3g).....	\$ 1,923.96
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Expenditures

Interest Paid	† 1,923.96
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Notes Outstanding June 30, 1938.....	\$ 325,000.00
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†Includes \$326.53 Applicable to 1938-1939.

Schedule B-3g2

STATEMENT OF DORMITORY IMPROVEMENT ACCOUNT

For Year Ended June 30, 1938

Balance Forward July 1, 1937.....	\$ 13,472.36
Cash Receipts	441.61
Transfer of Net Income from Dormitory House and Dining Service Operation for 1937-1938 (See Schedule B-3g)	67,993.89
	\$ 81,907.86

Expenditures

Quadrangle

Weatherstripping	\$ 2,536.40
Lighting Closets and Lavatories.....	1,424.39
Painting and Varnishing.....	10,008.72
Roof Replacement	9,167.00
Floor Covering	19,552.29
Fire Hose Cases.....	182.36
Remodelling Lobby	949.01
Plan Study	95.23
	(43,915.40)

Currier Hall

Sanding and Varnishing.....	855.71
Recreation Room	4,883.45
Flooring	1,435.90
Repairs to Bathrooms.....	4,863.59
Painting and Plumbing.....	1,741.27
Refrigerator Repairs	1,087.07
Drinking Fountains	479.92†
Furniture	2,250.07†
Rugs, Draperies and Lamps.....	1,681.43
Dishes	114.58
	(19,392.99)

Total Expenditures	63,308.39
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Cash Balance	\$ 18,599.47
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Encumbrance for Improvement in Process of Expenditure

Additional Dining Room Space.....	\$ 600.00
Furniture Replacements	6,248.55
	6,848.55

Net Balance	\$ 11,750.92
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†Carried to Equipment Inventory (See Schedule E-2b).

Schedule B-3h

IOWA MEMORIAL UNION
LOUNGE ROOM AND MAINTENANCE FUND

For Year Ended June 30, 1938

	Lounge Room	Maintenance Fund	Total
Income			
Rentals	\$ 3,497.33		\$ 3,497.33
Refunds		\$ 15.00	15.00
Allocation from Tuition (See Schedule B-1a)		14,303.00	14,303.00
Total Income (To Schedule B-1)	\$ 3,497.33	\$ 14,318.00	\$ 17,815.33
Balance Forward July 1, 1937	2,537.03	16,399.72	18,936.75
Total Available	\$ 6,034.36	\$ 30,717.72	\$ 36,752.08
Expenditures			
Salaries	300.00		300.00
Labor	293.59	22.33	315.92
Supplies	1,606.83		1,606.83
Equipment	54.00	7,332.96	7,386.96
Insurance	268.95		268.95
Repairs	71.68	14.05	85.73
Rent of Basement and First Floor, 2nd Unit		15,000.00	15,000.00
Total Expenditures (To Schedule B-2)	\$ 2,595.05	\$ 22,369.34	\$ 24,964.39
Balance	\$ 3,439.31	\$ 8,348.38	\$ 11,787.69

RECONCILIATION OF SUBSIDIARY ACCOUNTS WITH GENERAL
ACCOUNTS

	Lounge Room	Maintenance Fund	Total
Balance (above)	\$ 3,439.31	\$ 8,348.38	\$ 11,787.69
Deduct: Accounts Receivable	155.18		155.18
	\$ 3,284.13	\$ 8,348.38	\$ 11,632.51
Add: Accounts Payable			
Rent to April 1, 1939—Payable in Advance		7,500.00	
Other	20.00	80.30	7,600.30
Cash Balance (See Schedule B-3)	\$ 3,304.13	\$ 15,928.68	\$ 19,232.81

Schedule B-3j

RENTAL OF UNIVERSITY HOUSES

For Year Ended June 30, 1938

Cash Receipts	\$ 17,853.23
Expenditures	
Salaries	\$ 500.00
Repairs	5,930.52
Fire and Tornado Insurance Premiums	488.84
Heat Service	3,558.54
Sundry Expenditures	391.64
Total Expenditures (To Schedule B-2)	10,869.54
Net Balance Available for Capital Purposes (To Ex- hibit B and Schedule E-2)	\$ 6,983.69
Transferred to Hillcrest Dormitory Fund	1,679.92
Transferred to General Improvement Fund for Purchase of Land	5,000.00
Completion of Steam Line to Law Commons	303.77
	6,983.69

Schedule
STATEMENT OF CURRENT
For Year Ended

	Cash Balance July 1, 1937	Cash Additions		Intramural Credits
		Gifts	Income	
A. Endowment Income				
1. For Educational and General Purposes				
Mark Ranney Memorial Fund	\$ 1,998.70			\$ 3,014.33
Rockefeller and General Education Board Medical Research Fund	8,466.20			7,225.44
Total Educational and General (A-1)	(10,464.90)			(10,239.77)
2. For Non-Educational Purposes				
a. Scholarships, Fellowships and Prizes				
John P. Laffey Scholarship	295.79		\$ 600.00	
A. Whitney Carr Scholarship	573.67		393.65	1,806.36
John F. Dillon Scholarship	198.66		365.90	
William Jennings Bryan Prize	53.12			9.03
Ernest R. and John H. Johnson Memorial Prizes	9.96		72.50	15.17
Samuel Lefevre Memorial Prize	11.98			18.07
Belle and David Wyland Scholarship	218.41			32.52
Theodore Sanxay Fellowship Interest	580.04			541.91
F. O. Lowden Oratorical Prize	28.00		179.70	
F. O. Lowden Oratorical Prize Reserve				40.47
W. T. Proudfoot Prize	272.30		80.00	36.13
F. C. Denkmann Law Scholarship	162.91			180.64
F. O. Lowden Special Scholastic Prizes in Liberal Arts	25.00		210.00	
Paul R. Rockwood Medical Research Lectureship	152.32			323.17
LaVerne Noyes Foundation Scholarship			2,625.00	261.43
William Gardiner Hammond Law Scholarship		\$ 100.00		
Sub-Total (A-2a)	(2,582.16)	(100.00)	(4,526.75)	(3,264.90)
b. Miscellaneous Non-Educational Donated (Clay and Calhoun County) Land	4,105.37		1,430.00	
Interest on Endowment Funds			26,527.49	18,682.56*
Maher Farm Operation			260.00	260.00*
Beard Farm Operation			273.20	273.20*
Donahoe Farm Operation			155.59	155.59*
Loney Farm Operation			600.00	600.00*
Skay Farm Operation			530.00	530.00*
McCabe Farm Operation			650.00	650.00*
Farnsworth Farm Operation			973.73	973.73*
Grizel Farm Operation				
Mueller Farm Operation			361.13	361.13*
Borschel Farm Operation			690.97	690.97*
Elliott Farm Operation			1,179.25	1,179.25*
Kahler Farm Operation			150.00	150.00*
Floerschinger Farm Operation				
Sub-Total Farm Operation	(4,105.37)		(33,781.36)	(24,506.43*)
Waite Lowrey Gifford Memorial	812.15			597.46
W. O. Finkbine Fund for Annual University Dinner for Men	450.15		190.75	
W. O. Finkbine Fund for Annual Goodwill Dinner for Women	329.73		190.75	
Sub-Total (A-2b)	(5,697.40)		(34,180.86)	(23,908.97*)

*Debit balance or deduction.

B-4

RESTRICTED FUNDS

June 30, 1938

Total Balance and Additions	Ex- penditures	Trans- ferred to Other Funds	Cash Balance June 30, 1938	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
\$ 5,013.03	\$ 300.00		\$ 4,713.03		\$ 4,713.03		\$ 4,713.03
15,691.64		\$ 3,940.00	11,751.64		11,751.64		11,751.64
(20,704.67)	(300.00)	(3,940.00)	(16,464.67)		(16,464.67)		(16,464.67)
895.79	894.00		1.79		1.79		1.79
2,773.68	2,207.50	120.89	445.29		445.29		445.29
564.56	506.83	29.47	28.26		28.26		28.26
62.15	10.00		52.15		52.15		52.15
97.63	80.00		17.63		17.63		17.63
30.05	20.00		10.05		10.05		10.05
250.93	150.00		100.93		100.93		100.93
1,121.95	500.00		621.95		621.95		621.95
207.70	150.00	57.70					
40.47		40.47					
388.43	48.00		340.43		340.43		340.43
343.55	65.00		278.55		278.55		278.55
235.00	200.00	35.00					
475.49	250.00		225.49		225.49		225.49
2,886.43	203.00		2,683.43		2,683.43		2,683.43
100.00			100.00		100.00		100.00
(10,473.81)	(5,284.33)	(283.53)	(4,905.95)		(4,905.95)		(4,905.95)
5,535.37	373.77		5,161.60	\$ 1,050.00	6,211.60	\$ 181.00	6,030.60
7,844.93	2,905.69	4,939.24		21.00	21.00		21.00
				275.00	275.00		275.00
				537.96	537.96		537.96
				1,745.46 ¹	1,745.46		1,745.46
				730.68	730.68		730.68
				480.00	480.00		480.00
				1,275.00 ¹	1,275.00		1,275.00
				900.00	900.00		900.00
				350.00	350.00		350.00
				150.00	150.00		150.00
				274.72	274.72		274.72
				350.00	350.00		350.00
				150.00	150.00		150.00
				400.00	400.00		400.00
(13,380.30)	(3,279.46)	(4,939.24)	(5,161.60)	(8,689.82 ²)	(13,851.42)	(181.00)	(13,670.42)
1,409.61	34.90		1,374.71		1,374.71		1,374.71
649.90	105.78		544.12		544.12		544.12
529.48	78.01		451.47		451.47		451.47
(15,969.29)	(3,498.15)	(4,939.24)	(7,531.90)	(8,689.82)	(16,221.72)	(181.00)	(16,040.72)

¹Payments by Donahoe (\$945.46) and McCabe (\$550.00) made in June, 1938 held in Accounts Receivable Advances because of interest proration.

²Includes \$5,100 in Farm Leases for 1938-39 executed prior to June 30, 1938, but due subsequent to that date (See Schedule D-8).

Schedule

	Cash Balance July 1, 1937	Cash Additions		Intramural Credits
		Gifts	Income	
Total Non-Educational (A-2)	(8,279.56)	(100.00)	(38,707.61)	(20,644.07*)
Total Endowment Income (A)	(18,744.46)	(100.00)	(38,707.61)	(10,404.30*)
B. Other Current Restricted Funds				
1. For Educational and General Pur- poses				
a. Medical Fees				
Hygiene and Preventive Medicine Fees	6,606.38		2,736.75	16.05
Gynecology and Obstetrics Fees	5,529.89		8,943.75	5.00
Pediatrics Fees	3,823.00		2,223.89	
Psychiatry Fees	8,899.80		2,889.76	
Theory and Practice Fees	2,709.55		6,570.50	
Ophthalmology Fees	7,706.24		7,986.29	
Radiology Fees	5,477.31		4,065.75	
Pathology Fees	250.56		2,025.63	
Surgery Fees	2,211.30		2,404.62	
Otolaryngology Fees	228.45		539.50	
Sub-Total (B-1a)	(43,502.48)		(40,386.44)	(21.95)
b. Research Gifts				
Carnegie Corporation Gift for Research in Art	991.60			
Carnegie Corporation Gift for Iowa High School Education- al Research	358.59			
Carnegie Corporation Gift for Research in Library Usage	1,659.80			
Carnegie Corporation Gift for Study of Efficient High Schools in England and Scotland		950.00		
Carnegie Corporation Gift for Research in Factor Analysis	1,000.00			
Rockefeller Foundation Grant for Research in Physiology of the Normal Cell	\$ 266.42	\$ 8,500.00		
Rockefeller Foundation Grant for Dramatic Art Research	2,961.88			
National Research Council Grant for Research in Problems of Sex	203.46*	7,000.00	\$ 95.00	
Mead Johnson Company Gift for Research in Infant Metabolism	143.17	3,000.00		
National Live Stock and Meat Board Gift for Study of Liver Proteins	429.05			
American Council on Education Cooperative Test Service	200.00			
Lever Brothers Company Gift for Anti-Oxygen Research	801.28	2,750.00		
Vitamin "E" Research	313.21		75.00	
American Academy of Ophthalm- ology Gift for Research in Neuro-ophthalmology		800.00		
American Medical Association Gift for Research in Metab- olism of Amino Acids		250.00		
American Medical Association Gift for Research in Relation- ship of Fluorine to the Physiological Functions		250.00		
American Medical Association Gift for Studies in Blood Clot- ting	1.65			
National Academy of Science Gift for Research in Meteors	5.09			
National Oil Products Company Gift for Research in Infant Metabolism	88.84	4,000.00		
S. M. A. Corporation Gift for Research in Vitamin "A"	982.79			
Josiah Macy Foundation Gift for Research in Child Welfare	77.63			

*Debit balance or deduction.

B-4—Continued

Total Balance and Additions	Ex- penditures	Trans- ferred to Other Funds	Cash Balance June 30, 1938	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
(26,443.10)	(8,782.48)	(5,222.77)	(12,437.85)	(8,689.82)	(21,127.67)	(181.00)	(20,946.67)
(47,147.77)	(9,082.48)	(9,162.77)	(28,902.52)	(8,689.82)	(37,592.34)	(181.00)	(37,411.34)
9,420.08	2,843.58		6,576.50	100.89	6,677.39		6,677.39
14,478.64	8,100.52		6,378.12	1,234.80	7,612.92	25.00	7,587.92
6,046.89	5,198.46		848.43	355.50	1,203.93		1,203.93
11,789.56	240.00		11,549.56	65.70	11,615.26		11,615.26
9,280.05	3,879.20		5,400.85	265.50	5,666.35		5,666.35
15,692.53	10,504.47		5,188.06	54.00	5,242.06	191.13	5,050.93
9,543.06	2,399.53		7,143.53	274.72	7,418.25		7,418.25
2,276.19	970.96		1,305.23	214.10	1,519.33	417.32	1,102.01
4,615.92	1,579.55		3,036.37	729.90	3,766.27	20.70	3,745.57
767.95	281.18		486.77		486.77		486.77
(83,910.87)	(35,997.45)		(47,913.42)	(3,295.11)	(51,208.53)	(654.15)	(50,554.38)
991.60	346.27		645.33		645.33	4.00	641.33
358.59	358.59						
1,659.80	138.60		1,521.20		1,521.20		1,521.20
950.00			950.00		950.00		950.00
1,000.00	1,000.00						
8,766.42	8,627.96		138.46		138.46	138.46	
2,961.88	2,917.30		44.58		44.58		44.58
6,891.54	6,937.21		45.67*		45.67*	36.85	82.52*
3,143.17	2,493.56		649.61		649.61		649.61
429.05	34.00		395.05		395.05		395.05
200.00	146.88		53.12		53.12		53.12
3,551.28	2,715.34		835.94		835.94	14.50	821.44
388.21	162.60		225.61		225.61		225.61
800.00	209.91		590.09		590.09	1.50	588.59
250.00	250.00						
250.00	250.00						
1.65	1.65						
5.09	5.09						
4,088.84	4,012.54		76.30		76.30		76.30
982.79	982.79						
77.63	77.63						

*Debit balance or deduction.

	Cash Balance July 1, 1937	Cash Additions		Intramural Credits
		Gifts	Income	
General Education Board Gift for Research in Child Psychology	177.27	6,400.00		
Eli Lilly and Company Gift for Research in Diabetes	93.07			
Master Plumbers Association Gift for Research in Plumbing	1,634.25	2,289.50		
Markle Foundation Gift for Research in Blood Clotting		5,000.00		
Markle Foundation Gift for Research in Inflammatory Conditions of the Eye	1,633.80	8,000.00		
F. O. Thompson Fund in Paleontology	142.39	825.00		
Elizabeth I. Proctor Gift for Trachoma Research		1,200.00		
F. J. Proctor Bequest for Studies in Pneumococci in Ocular Inflammation		500.00		
Sub-Total (B-1b)	(13,758.32)	(51,714.50)	(170.00)	
c. School of Religion				
Rockefeller Fund	2,077.80	26.00	35.67	
Protestant Fund	58.99	2,433.00	8.52	
Jewish Fund	322.44	3,000.00	3.56	
Sub-Total (B-1c)	(2,459.23)	(5,459.00)	(47.75)	
d. Laura Spelman Rockefeller Memorial Fund	(8,434.72)	(48,757.21)	(2,358.65)	
e. Miscellaneous Educational Convocations and Public Events	314.84*		2,041.08	\$7,630.00
Homecoming Committee	1,736.97		1,804.63	
Romance Languages Experi- mental Fund	795.18		543.27	945.07
Classical Languages	121.76	195.00	5.49	
E. O. Dieterich Memorial Fund	162.00			
Theatre Building Fund	25.00			
Institute of Hydraulic Research	9,336.24	250.00	7,748.15	
Special Stream Gaging Fund	564.18	1,282.25	90.00	
Clara Wilson Hale Gift to Children's Hospital	345.52		1.87	
Anna Thompson Gift to Chil- dren's Hospital	987.65			
Carnegie Corporation Gift for Fine Arts Library	1,000.00			
Parents Institute Inc. Dividend to Child Welfare			2,829.06	
Student Hospitalization Fund				2,500.00
Student Infirmary Receipts	1,102.41		769.68	1,804.38
Fraternity and Sorority Business Service	1,916.19		4,524.96	
Fine Arts Building Fund				
Anonymous Gift	5,000.00			5,000.00*
School of Letters Special Fund		100.00		
Religious Activities Board	262.04 ¹	4,055.09		315.21*
Leigh Hunt Library Learned Publications Sales				
Sub-Total (B-1e)	(23,040.30)	(5,882.34)	(20,358.19)	(7,564.24)
Total Educational and Gen- eral Other Restricted Funds (B-1)	(91,195.05)	(111,813.05)	(63,321.03)	(7,586.19)
2. For Non-Educational Purposes				
a. Fellowships, Scholarships and Prizes				
George Eastman Scholarship	24.71			
Francis Garwin Scholarship	20.00			20.00*
King's Daughters and Sons Scholarship in Social Work	100.00			
Robert T. Swaine Scholarship in Harvard University	350.00	350.00		

¹Transferred from Agency as of July 1, 1937.

*Debit balance or deduction.

B-4—Continued

Total Balance and Additions	Ex- penditures	Trans- ferred to Other Funds	Cash Balance June 30, 1938	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
6,577.27	6,393.53		183.74		183.74	6.00	177.74
93.07			93.07		93.07		93.07
3,923.75	2,966.19		957.56		957.56	4.07	953.49
5,000.00	4,761.82		238.18		238.18	238.18	
9,633.80	5,640.03		3,993.77		3,993.77	3.80	3,989.97
967.39	364.32		603.07		603.07		603.07
1,200.00	1,200.00						
500.00	118.75		381.25	250.00	631.25		631.25
(65,642.82)	(53,112.56)		(12,530.26)	(250.00)	(12,780.26)	(447.36)	(12,332.90)
2,139.47	1,327.41		812.06		812.06	15.00	797.06
2,500.51	2,120.00		380.51		380.51	8.10	372.41
3,326.00	3,000.00		326.00		326.00		326.00
(7,965.98)	(6,447.41)		(1,518.57)		(1,518.57)	(23.10)	(1,495.47)
(59,550.58)	(59,468.24)		(82.34)	(19.28)	(101.62)	(101.62)	
9,356.24	7,857.14		1,499.10		1,499.10	21.35	1,477.75
3,541.60	1,687.56	300.00	1,554.04		1,554.04		1,554.04
2,283.52	1,432.71		850.81		850.81		850.81
322.25	199.81		122.44		122.44		122.44
162.00	53.00		109.00		109.00		109.00
25.00			25.00		25.00		25.00
17,334.39	9,443.88		7,890.51	21.00	7,911.51	51.81	7,859.70
1,936.43	1,497.69		438.74		438.74		438.74
347.39	2.00		345.39	2.00	347.39		347.39
987.65	26.45		961.20		961.20		961.20
1,000.00	993.65		6.35		6.35	15.00	8.65*
2,829.06			2,829.06	7,703.13	10,532.19		10,532.19
2,509.00	695.62	1,804.38	3,676.47		3,676.47		3,676.47
3,676.47							
6,441.15	4,654.03		1,787.12		1,787.12	75.00	1,712.12
100.00	100.00					30.00	30.00*
4,001.92	2,636.30	120.00	1,245.62		1,245.62	16.38	1,229.24
(56,845.07)	(31,279.84)	(2,224.38)	(23,340.85)	(4.00)	(31,070.98)	(209.54)	(30,861.44)
(273,915.32)	(186,305.50)	(2,224.38)	(85,385.44)	(11,294.52)	(96,679.96)	(1,435.77)	(95,244.19)
24.71	24.71						
100.00		100.00					
700.00	350.00		350.00		350.00		350.00

*Debit balance or deduction.

	Cash Balance July 1, 1937	Cash Additions		Intra- mural Credits
		Gifts	Income	
Jesse A. Miller Law Scholarship	186.00			
Iowa Colonial Dames Prize in School of Letters		50.00		
Phi Epsilon Pi Scholarship	138.00	176.00		
George Davis Bivin Foundation Psychology Prize Fund	75.00			
Chicago Alumni Club Scholar- ships		2,000.00	1.00	60.00
LaVerne Noyes Scholarship	448.60	1,769.00		
Mrs. J. H. Johnson Gift for Liberal Arts Tuitions		196.00		
A. J. Cox Gift for Aid to Engineering Students		200.00		
Art Internships				5,000.00
Sub-Total (B-2a)	(1,342.91)	(4,741.00)	(1.00)	(5,040.00)
b. Other Non-Educational Purposes				
Gifts for Entertainment of Crippled Children at Univer- sity Hospitals	33.77			
President's Birthday Ball Fund				
Gift for Hydrotherapy Pool	2,856.71	240.04		1,000.00
Harriett E. Smyth Legacy for Use of Children's Hospital		500.00		
Hospital Candy and Gift Fund			1,837.40	
Sub-Total (B-2b)	(2,890.48)	(740.04)	(1,837.40)	(1,000.00)
Total Non-Educational Pur- poses (B-2)	(4,233.39)	(5,481.04)	(1,838.40)	(6,040.00)
Total Other Current Re- stricted Funds (B)	(95,428.44)	(117,294.09)	(65,159.43)	(13,626.19)
Total Endowment Income and Other Current Re- stricted Funds (A and B)	\$114,172.90	\$117,394.09	\$103,867.04	\$ 3,221.89
C. Agency Funds				
1. General Agency Funds				
U. S. Government Uniform Com- mutation Account	446.47	12,813.00	35.70	19.70
Military Band Uniforms	3,122.38*			3,399.38
Alumni Association General Fund	165.74		789.90	122.52
Alumni Association Auto Account			5.35	75.00
Alumni Association Plate Fund	897.10		139.50	
Alumni Association Life Membership Fund	705.49		484.75	
Alumni Association Records	11.00		4.00	
Medical Aptitude Tests	1.00		47.00	
Finkbine Memorial Fund	46.80		23.40	
Iowa High School State Music Festi- val Fees			1,762.70	
University of Iowa Foundrymen's Conference			41.55	
Foffel Farm Foreclosure				
Mahoney Farm Foreclosure				
Tomash Farm Foreclosure				
Sub-Total (C-1)	(848.78*)	(12,813.00)	(3,333.85)	(3,616.60)
2. Student Deposits				
Military Uniform Deposits	78.30		9,688.00	
Laboratory Deposits	47.77		17,880.00	
High School Locker Deposits	40.00		247.00	
High School Shop Deposits	72.38		180.66	
High School Book Deposits	172.10		840.50	
Gymnasium Locker Deposits	388.50		3,225.50	
Departmental Desk Deposits	81.00		8.50	
Dormitory House Deposits	8,252.93		15,550.97	
Summer Session Camp Deposits	83.90			
Building Key Deposits	136.00		485.00	
Student Deposit Account	2,711.27		23,782.41	
Sub-Total (C-2)	(12,064.15)		(71,888.54)	
3. Student Publications	(8,486.92)		(63,918.79)	

*Debit balance or deduction.

B-4—Continued

Total Balance and Additions	Expendi- tures	Trans- ferred to Other Funds	Cash Balance June 30, 1938	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
186.00	186.00						
50.00	50.00						
314.60	125.00		189.60		189.60		189.60
75.00	50.00		25.00	85.00	110.00		110.00
2,061.00	2,000.00	60.00	1.00		1.00		1.00
2,217.60	2,149.00	68.60					
196.00	196.00						
200.00	196.00		4.00		4.00		4.00
5,000.00	450.00		4,550.00		4,550.00		4,550.00
(11,124.91)	(5,776.71)	(228.60)	(5,119.60)	(85.00)	(5,204.60)		(5,204.60)
33.77	17.30		16.47		16.47		16.47
4,096.75	50.75	95.40	3,950.60		3,950.60		3,950.60
500.00			500.00		500.00		500.00
1,837.40	1,734.90		102.50		102.50		102.50
(6,467.92)	(1,802.95)	(95.40)	(4,569.57)		(4,569.57)		(4,569.57)
(17,592.83)	(7,579.66)	(324.00)	(9,689.17)	(85.00)	(9,774.17)		(9,774.17)
(291,508.15)	(193,885.16)	(2,548.38)	(95,074.61)	(11,379.52)	(106,454.13)	(1,435.77)	(105,018.36)
\$338,655.92	\$202,967.64	\$ 11,711.15	\$123,977.13	\$ 20,069.34	\$144,046.47	\$ 1,616.77	\$142,429.70
13,314.87	13,194.18		120.69		120.69	22.00	98.69
277.00	200.00		77.00		77.00		77.00
1,078.16	462.68	75.00	540.48		540.48	3.00	537.48
80.35	60.20		20.15		20.15		20.15
1,036.60	94.64	539.00	402.96		402.96		402.96
1,190.24		700.00	490.24		490.24		490.24
15.00			15.00		15.00		15.00
48.00	47.00	1.00					
70.20			70.20		70.20		70.20
1,762.70	1,762.70						
41.55			41.55		41.55		41.55
	4.00		4.00*		4.00*		4.00*
	6.00		6.00*		6.00*		6.00*
	8.00		8.00*		8.00*		8.00*
(18,914.67)	(15,839.40)	(1,315.00)	(1,760.27)		(1,760.27)	(25.00)	(1,735.27)
9,766.30	5,272.53	4,284.45	209.32		209.32		209.32
17,927.77	13,228.31	4,500.00	199.46		199.46		199.46
287.00	248.00		39.00		39.00		39.00
253.04	82.10		170.94		170.94		170.94
1,012.60	801.33		211.27		211.27		211.27
3,614.00	2,917.00		697.00		697.00		697.00
89.50	21.00		68.50		68.50		68.50
23,803.90	9,287.89	4,145.80	10,370.21		10,370.21		10,370.21
83.90		83.90					
621.00	196.50		424.50		424.50		424.50
26,493.68	23,736.54		2,757.14		2,757.14		2,757.14
(83,952.69)	(55,791.20)	(13,014.15)	(15,147.34)		(15,147.34)		(15,147.34)
(72,405.71)	(64,421.13)		(7,984.58)		(7,984.58)		(7,984.58)

*Debit balance or deduction.

Schedule

	Cash Balance July 1, 1937	Cash Additions		Intramural Credits
		Gifts	Income	
4. Board in Control of Athletics.....	(5,065.07)	-----	(174,431.12)	-----
5. Student and Other Organizations.....	(12,251.11)	-----	(65,914.75)	(21,826.07)
Sub-Total Agency Funds (C).....	(37,018.47)	(12,813.00)	(379,487.05)	(25,442.67)
Grand Total (A-B-C).....	\$151,191.37	\$130,207.09	\$483,354.09	\$28,664.56
Summary				
1. Educational Purposes				
Endowment	\$ 10,464.90	-----	-----	\$10,239.77
Other	91,195.05	\$111,813.05	\$ 63,321.03	7,586.19
Sub-Total	(101,659.95)	(111,813.05)	(63,321.03)	(17,825.96)
2. Non-Educational Purposes				
Endowment	8,279.56	100.00	38,707.61	20,644.07*
Other	4,233.39	5,481.04	1,838.40	6,040.00 ²
Sub-Total	(12,512.95)	(5,581.04)	(40,546.01)	(14,604.07*)
3. Agency	37,018.47	12,813.00	379,487.05	25,442.67
Grand Total	\$151,191.37	\$130,207.09	\$483,354.09	\$28,664.56

*Includes Equipment \$528.18 and Union Bridge Approach \$133.80 carried to permanent property records. (See Schedules E-2 and E-2d.)

²Includes gift of \$1,000.00.

B-4—Continued

Total Balance and Additions	Ex- penditures	Trans- ferred to Other Funds	Cash Balance June 30, 1938	Due from Gifts and Accounts Receivable	Total	Encum- brances and Accrued Expense	Net Balance
(179,496.19)	(165,937.56)	(200.00)	(13,358.63)	-----	(13,358.63)	(7,029.09)	(6,329.54)
(99,991.93)	(73,887.68)	(8,348.78)	(17,755.47)	(107.75)	(17,863.22)	(1,763.04)	(16,100.18)
(454,761.19)	(375,876.97)	(22,877.93)	(56,006.29)	(107.75)	(56,114.04)	(8,817.13)	(47,296.91)
\$793,417.11	\$578,844.61	\$ 34,589.08	\$179,983.42	\$ 20,177.09	\$200,160.51	\$ 10,433.90	\$189,726.61
\$ 20,704.67	\$ 300.00	\$ 3,940.00	\$ 16,464.67	-----	\$ 16,464.67	-----	\$ 16,464.67
273,915.32	186,305.50	2,224.38	85,385.44	\$ 11,294.52	96,679.96	\$ 1,435.77	95,244.19
(294,619.99)	(186,605.50)	(6,164.38)	(101,850.11)	(11,294.52)	(113,144.63)	(1,435.77)	(111,708.86)
26,443.10	8,782.48	5,222.77	12,437.85	8,689.82	21,127.67	181.00	20,946.67
17,592.83	7,579.66	324.00	9,689.17	85.00	9,774.17	-----	9,774.17
(44,035.93)	(16,362.14)	(5,546.77)	(22,127.02)	(8,774.82)	(30,901.84)	(181.00)	(30,720.84)
454,761.19	375,876.97	22,877.93	56,006.29	107.75	56,114.04	8,817.13	47,296.91
\$793,417.11	\$578,844.61	\$ 34,589.08	\$179,983.42	\$ 20,177.09	\$200,160.51	\$ 10,433.90	\$189,726.61

Schedule B-4a

SPECIAL RESTRICTED FUNDS
ANALYSIS OF EXPENDITURES

For Year Ended June 30, 1938

	Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equip- ment
I. For Educational and General Purposes				
A. Medical Fees				
Hygiene and Preventive Medicine Fees	\$ 2,843.58	\$ 590.00	\$ 2,195.48	\$ 58.10
Gynecology and Obstetric Fees	8,100.52	5,673.59	2,035.69	391.24
Pediatric Fees	5,198.46	3,998.83	1,199.63	
Psychiatry Fees	240.00		240.00	
Theory and Practice Fees	3,879.20	1,948.15	1,931.05	
Ophthalmology Fees	10,504.47	8,270.50	1,439.68	794.29
Radiology Fees	2,399.53	1,500.00	814.87	84.66
Pathology Fees	970.96		1,482.98	512.02*
Surgery Fees	1,579.55	900.00	679.55	
Otolaryngology Fees	281.18		281.18	
B. Special Research				
Liberal Arts				
Rockefeller Foundation Grant for Dramatic Art Research	2,917.30	2,882.50	34.80	
Carnegie Corporation Gift for Fine Arts Library	993.65		993.65	
Carnegie Corporation Gift for Re- search in Art	346.27		346.27	
Carnegie Corporation Gift for Re- search in Factor Analysis	1,000.00		1,000.00	
National Research Council Grant for Research in Problems of Sex	6,937.21	3,800.00	2,671.61	465.60
National Academy of Science Gift for Research in Meteors	5.09		5.09	
Rockefeller Foundation Grant for Research in Physiology of the Normal Cell	8,627.96	6,857.34	1,316.37	454.25
Romance Languages Experimental Fund	1,432.71		1,375.12	57.59
Thompson Fund for Research in Paleontology	361.32	225.00	139.32	
Classical Languages	199.81		199.81	
Mark Ranney Memorial Fund	300.00	300.00		
School of Letters Special Fund	100.00		100.00	
Medicine				
American Academy of Ophtholmol- ogy Gift for Research in Neuro- Ophthalmology	209.91		209.91	
S. M. A. Corporation Gift for Re- search in Vitamin "A"	982.79	910.41	72.38	
Elizabeth I. Proctor Gift for Trachoma Research	1,200.00		1,200.00	
F. J. Proctor Bequest for Studies in Pneumococci in Ocular Inflam- mation	118.75		118.75	
Mead Johnson Company Gift for Research in Infant Metabolism	2,493.56	1,699.65	793.91	
National Live Stock and Meat Board Gift for Study in Liver Proteins	34.00		34.00	
Gift for Vitamin "E" Research	162.69		162.69	
Lever Brothers Company Gift for Anti-oxygen Research	2,715.34	2,171.66	543.68	
American Medical Association Gift for Research in Metabolism of Amino Acids	250.00		250.00	
American Medical Association Gift for Research in Relationship of Fluorine to the Physiological Functions	250.00	240.00	10.00	

*Debit balance or deduction.

Schedule B-4a—Continued

	Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equip- ment
National Oil Products Company Gift for Research in Infant Met- abolism	4,012.54	3,250.00	762.54	
American Medical Association Grant for Research in Blood Clotting	1.65		1.65	
Markle Foundation Gift for Re- search in Inflammatory Condi- tions of the Eye	5,640.03	5,280.00	360.03	
Markle Foundation Gift for Re- search in Blood Clotting	4,761.82	3,037.22	1,451.84	272.76
Clara Wilson Hale Gift to Chil- dren's Hospital	2.00		2.00	
Anna Thompson Gift to Children's Hospital	26.45		26.45	
Engineering				
Master Plumbers Association Grant for Research in Plumbing	2,966.19	1,100.00	1,866.19	
Institute of Hydraulic Research	9,443.88	3,500.00	5,030.85	913.03
Special Stream Gaging Fund	1,497.69		1,497.69	
Education				
Carnegie Corporation Gift for Iowa High School Educational Research	358.59		258.59	
Carnegie Corporation Gift for Li- brary Usage	138.60		138.60	
American Council on Education Cooperative Test Service	146.88		146.88	
Child Welfare				
Josiah Macy Foundation Gift for Research in Child Welfare	77.63		77.63	
General Education Board Research in Child Psychology	6,393.53	5,800.00	593.53	
Laura Spelman Memorial Fund	59,468.24	41,975.62	16,920.00	572.62
C. School of Religion				
Rockefeller Fund	1,327.41	1,000.00	327.41	
Protestant Fund	2,120.00	2,120.00		
Jewish Fund	3,000.00	3,000.00		
D. Miscellaneous Purposes				
Convocations and Public Events	7,857.14	600.00	7,257.14	
Homecoming Committee	1,687.56		1,687.56	
Religious Activities Board	2,636.30	1,446.77	1,189.53	
Student Hospitalization Fund	695.62		695.62	
Fraternity and Sorority Business Service	4,654.03	3,733.92	819.86	100.25
E. O. Dieterich Memorial Fund	53.00		53.00	
Total Expenditures Educational Purposes	(186,605.50)	(117,811.16)	(65,141.97)	(3,652.37)
II. For Non-Educational Purposes				
A. Scholarships and Fellowships				
John P. Laffey Scholarship	894.00	894.00		
(Awarded to Matthew J. Heart- ney, Glenn Metcalf, Wm. C. Creasey, John E. Donahey, Frank R. Miller, John Hyland)				
Robert T. Swaine Scholarship in Harvard University	350.00	350.00		
(Awarded to Francis J. O'Con- ner, Jr.)				
Phi Epsilon Pi Scholarship	125.00	125.00		
(Awarded to Robert Rosenfeld, Gerard Kalisch)				
A. Whitney Carr Scholarship	2,207.50	2,190.00	17.50	
John F. Dillon Scholarship in Law (Awarded to Harvey Uhlenhopp, Erwin L. Buck, Wm. C. Hoff- man, Glen W. Harlan, Ralph Brody)	506.83	506.83		

Schedule B-4a—Continued

	Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equip- ment
George Eastman Scholarship	24.71		24.71	
Theodore Sanxay Fellowship (Awarded to James A. Jacobs)	500.00	500.00		
Belle and David Wyland Scholar- ship (Awarded to Siegle Feisher, Alex Presuth, Sylvia Herzoff)	150.00		150.00	
Mrs. J. H. Johnson Gift for Lib- eral Arts Tuitions (Awarded to Charles E. Wilson, Genevieve McCulloch)	196.00	196.00		
Jesse A. Miller Law Scholarship (Awarded to Harry E. Wilmarth, Lowell C. Kipdig)	186.00	186.00		
F. O. Denkmann Law Scholarship (Awarded to Wm. H. Bartley)	65.00	65.00		
Chicago Alumni Club Scholarship (Awarded to Edwin McLain, Er- win Prasse, Bruno Andruska, Howard Wakefield, John Col- linge, Jack Wakefield)	2,000.00	2,000.00		
LaVerne Noyes Scholarships	2,352.00	2,352.00		
George Davis Bivin Foundation Psychology Prize (Awarded to Mary Elizabeth Keister)	50.00	50.00		
Paul Reed Rockwood Medical Re- search Fellowship (Awarded to Thomas M. Rivers)	250.00	250.00		
A. J. Cox Gift for Aid to Engi- neering Students (Awarded to Fu Te I, Ching Lin Pien, Chen Hsing Yen, Fa Yoo Wong)	196.00	196.00		
Anonymous Gift for Art Intern- ships (Awarded to William Bunn, John H. Hoagland)	450.00	450.00		
B. Prizes				
William Jennings Bryan Prize Fund (Awarded to Robert Schulz)	10.00	10.00		
Samuel Lefevre Memorial Prize (Awarded to Lois Ann Russell)	20.00	20.00		
F. O. Lowden Oratorical Prize (Awarded to Fred H. Greiner, James Andrew Pahl)	150.00	150.00		
W. T. Proudfoot Prize (Awarded to Ruth Adair)	48.00	48.00		
F. O. Lowden Special Scholastic Prize Fund in Liberal Arts (Awarded to Shirley Ann Briggs, Howard L. Harris, Harry J. Russell, Siegle H. Fleisher, Addi- son Kistle, Marjorie Seudder, Robert E. Latimer, Baker Water- man, Robert Schulz, George Hill)	200.00	200.00		
Ernest R. and John H. Johnson Memorial Prizes (Awarded to Victor J. Linnen- bom, Louise Marie Miller, Don Asby, B. Franklin Carter, Sol Hyman Friedman)	80.00	80.00		
Iowa Colonial Dames Club Prize in School of Letters (Awarded to George Mason Bryant)	50.00	50.00		

Schedule B-4a—Continued

	Total	Salaries, Scholar- ships and Prizes	Supplies, Repairs and Other Expense	Equipment
C. Miscellaneous Purposes				
W. O. Finkbine Fund for Annual University Dinner for Men	105.78		105.78	
W. O. Finkbine Fund for Goodwill Dinner for Women	78.01		78.01	
Interest on Endowment Funds (In- cludes Farm Operation)	2,905.69	724.46	2,181.23	
Donated (Clay and Calhoun County) Land	373.77	35.34	338.43	
Waite Lowrey Gifford Memorial Fund	34.90		34.90	
Entertainment of Crippled Children at University Hospital	17.30		.50	\$ 16.80
President's Birthday Ball Fund- Gift for Hydrotherapy Pool	50.75		50.75	
Hospital Candy and Gift Fund	1,734.90		1,734.90	
Total Expenditures Non-Edu- cational Purposes	(16,362.14)	(11,778.63)	(4,566.71)	(16.80)
Total Special Restricted Funds	\$202,967.64	\$129,589.79	\$69,708.68	\$ 3,669.17

Schedule B-4b

BOARD IN CONTROL OF ATHLETICS
BALANCE SHEET

As of June 30, 1938

ASSETS

Current Assets

Cash (See Schedule B-4)	\$ 13,358.63	
Petty Cash in Cash Register	60.00	
Accounts Receivable	15.00	
Inventory of Competition Supplies	696.93	
Inventory of Competition Equipment	11,207.26	
Inventory of Supplies for Resale	100.03	\$ 25,437.85

Miscellaneous Assets

Deposit in the First Capital National Bank: Sav- ings Account	\$ 1,525.60	
Iowa-Des Moines National Bank and Trust Com- pany:		
Trustee for the Payment of Stadium Bond Coupons	1,135.00	
Trustee for the Payment of Field House Bond Coupons	20.00	
Trustee for the Payment of Field House Bonds	100.00	
	(1,255.00)	2,780.60

Working Capital Deficit (Schedule B-4b2)

89,453.85

\$ 117,672.30

Fixed Assets at Cost

Field House	\$ 483,919.25	
Stadium	481,087.18	
Finkbine Field Golf Clubhouse	1,000.00	
Improvements to Finkbine Field	20,289.65	
Office Equipment	2,533.60	
Equipment—Medical Supervisor's Office	1,872.67	
General Plant Equipment	19,170.96	1,009,873.31
Total		\$ 1,127,545.61

LIABILITIES AND NET WORTH

Current Liabilities		
Interest Payable Stadium Bonds		
Accrued Interest	\$ 5,031.25	
Matured Interest	97,968.75	
Accounts Payable	\$ 103,000.00	
	64.16	
		\$ 103,064.16
Miscellaneous Liabilities		
Special Contingent Reserve	\$ 246.57	
Reserve for the Payment of Field House Bond Coupons	20.00	
Reserve for the Payment of Field House Bonds	100.00	
Reserve for the Payment of Stadium Bond Coupons	1,135.00	
Athletes' Equipment Deposits	68.00	
Contingent Liability on Funded Obligations	13,038.57	14,608.14
		\$ 117,672.30
Funded Obligations†		
Stadium Serial Gold Bonds; 5%, Due 1932-1944		
Matured	\$ 135,000.00	
Not Matured	345,000.00	
	\$ 480,000.00	
Net Worth		
Net Investment in Fixed Assets (Schedule B-4b3) ..	529,873.31	1,009,873.31
Total		\$ 1,127,545.61

†By express provisions of the indenture, these obligations are self-liquidating and do not constitute debts.

The Board in Control of Athletics has not collected the Federal Admissions Tax since 1932. At this date the liability, if any, has not been established.

Schedule B-4b1

BOARD IN CONTROL OF ATHLETICS
STATEMENT OF INCOME AND EXPENSE

For Year Ended June 30, 1938

Income from Sports		
Football	\$ 96,218.47	
Basketball	8,784.53	
Baseball	520.90	
Track and Cross Country	533.02	
Swimming	191.67	
Wrestling	79.95	
Golf	6,017.21	
Tennis	10.00*	
Gymnastics	46.85*	
Non Varsity Sports	227.85	\$ 112,516.75
Other Income		
Year Book Sales	\$ 20,580.00	
Radio Broadcasting Concession	1,835.00	
Refreshment Concession	583.33	
Miscellaneous	1,321.59	24,319.92
Total Income		\$ 136,836.67
Sports Expense		
Football	\$ 38,375.71	
Basketball	8,513.83	
Baseball	4,316.54	
Track and Cross Country	3,796.57	
Swimming	1,309.39	
Wrestling	1,003.05	
Golf	3,919.20	
Tennis	492.54	
Gymnastics	463.79	
Total Sports Expense	\$ 62,190.62	
General Expense	44,775.15	106,965.77
Net Profit Before Financial Expense Is Deducted		\$ 29,870.90

Financial Expense

Interest Expense Stadium Bonds

Interest on Bonds Outstanding.....	\$ 24,000.00	
Contingent Interest on Unpaid Coupon Maturities	3,828.13	27,828.13

Final Net Profit for the Year 1937-1938 (To Schedule B-4P2)	\$ 2,042.77
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*Excess of guarantees and shares to opponents over actual receipts.

Schedule B-4b2

BOARD IN CONTROL OF ATHLETICS
STATEMENT OF WORKING CAPITAL

For Year Ended June 30, 1938

Working Capital Deficit as of July 1, 1937.....	\$ 100,423.97
Deduct:	
Adjustment of Contingent Liability.....	\$ 7,746.33
Adjustment of Loss on Deposits in Closed First National Bank	1,181.02
Net Profit on 1937-1938 Operations (Schedule B-4b1)	2,042.77
	10,970.12
Working Capital Deficit as of June 30, 1938 (To Schedule B-4b).....	\$ 89,453.85

Schedule B-4b3

BOARD IN CONTROL OF ATHLETICS
STATEMENT OF NET INVESTMENT IN FIXED ASSETS

As of June 30, 1938

Value of Fixed Assets July 1, 1937.....	\$ 1,002,676.42
Funded Obligations, July 1, 1937.....	480,000.00
Net Investment in Fixed Assets, July 1, 1937.....	\$ 522,676.42
Add:	
Net Plant Equipment Inventory Adjustment June 30, 1938	\$ 4,755.94
Adjustment of Improvements to Finkbine Field (1923-1925)	1,440.95
Capitalization of Cost of Golf Club House (1933-1934)	1,000.00
	7,196.89
Net Investment in Fixed Assets June 30, 1938 (To Schedule B-4b)	\$ 529,873.31

Schedule B-4c

SUMMARY OF TRUST FUND SECURITIES

For Year Ended June 30, 1938

(Principal and Income Expendable for Current Restricted Purposes)

	Additions 1937-1938	Deductions 1937-1938	Balance June 30, 1938	Income Received 1937-1938
Clara W. Wilson Hale Gift to Children's Hospital:				
The Hedges Company—1 Share Series A Accumulative Dividend Preferred Stock.....	\$ 1.00 ¹		\$ 1.00	\$ 1.87
Utilities Holding Corporation—1 share Series A Cumulative Dividend Preferred Stock	1.00 ¹		1.00	
Sub-total Hale Gift Securities.....	(2.00)		(2.00)	(1.87)
Laura Spelman Fund for Child Welfare:				
Parents Institute, Inc. 4% Dividend Note to Cover 6% Cumulative Dividends on Founders Stock Declared July 26, 1937.....	10,270.81	\$ 2,567.71 ²	7,703.13	261.35
Total Trust Fund Securities.....	\$10,272.84	\$ 2,567.71	\$ 7,705.13	\$ 263.22

¹Transferred from Endowment Fund.

Original gift of donor carried at nominal value.
No market value available.

²Cash payment received and credited to trust account.

Schedule B-4d

SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS GRANTED

For Year Ended June 30, 1938

Financed by	Number Granted	Value	Amount
A. Reduction of Tuition and Budget Allocation			
General Scholarships			
Summer Session 1937.....	5	\$ 10.00	\$ 50.00
Academic Year	855	60.00	51,300.00
Public Speaking	17	60.00	1,020.00
Music	23	60.00	1,380.00
Tuition Scholarships	59	32.66	1,926.94
Tuition and Room Fellow- ships	32	161.38†	5,164.29
Sub-total	(991)		(60,841.23)
B. Endowment			
A. Whitney Carr Scholarship	36½	60.00	2,190.00
John P. Laffey Scholarship..	6	130.00	780.00
John F. Dillon Scholarship..	2	140.00†	280.00
Belle and David Wyland Scholarship	3	50.00	150.00
Theodore F. Sanxay Fellow- ship	1	500.00	500.00
W. T. Proudfoot Scholarship	1	48.00	48.00
F. C. Denkmann Scholarship	1	65.00	65.00
LaVerne Noyes Scholarship..	20	117.60†	2,352.00
Sub-total	(70½)		(6,365.00)
C. Current Gifts			
Phi Epsilon Pi Scholarship..	1	125.00	125.00
Robert T. Swaine Scholarship	1	350.00	350.00
Mrs. J. H. Johnson Scholar- ship	2	98.00	196.00
Jesse A. Miller Scholarship..	2	150.00	300.00
Art Internships (Anonymous)	2	225.00†	450.00
A. J. Cox Scholarship.....	2	98.00	196.00
Chicago Alumni Club Scholar- ship	5	400.00	2,000.00
Sub-total	(15)		(3,617.00)
D. Various State Agencies			
Soldier Tuition (State Appro- priation)			
Summer Session 1937.....	43	10.00	430.00
Academic Year	7½	40.00	300.00
Iowa Vocational Board.....	8	151.44†	1,211.52
State Bonus Board.....	9	96.68†	870.12
State Board of Education			
Blind Student Aid.....	5	322.37†	1,611.85
Deaf Student Aid.....	4	218.47†	873.88
Sub-total	(76½)		(5,297.37)
Total Scholarships Granted....	1,153		\$ 76,120.60

†Values vary. Amount shown is average.

Schedule B-4e

ASSOCIATED ACTIVITIES

Supplementary Statements—See Notations as to Operating Procedure

For Year Ended June 30, 1938

STATE HYGIENIC LABORATORY

(Sections 3952 and 3953 of 1931 Code)

This department is operated as a part of the College of Medicine. All funds are handled and invoices paid through the State Comptroller's Office upon the approval of the University Business Manager. A complete set of accounts is kept in the University Business Office which are in agreement with the accounts in the State Comptroller's Office.

Appropriation 1937-1938		\$	40,000.00
Expenditures			
Office Expense	\$	2,358.70	
Departmental Supplies		7,630.73	
Salaries		28,603.92	
Wages		832.05	
Equipment		574.60	\$ 40,000.00

STATE BOARD OF HEALTH

(Social Security Act, Title VI, U. S. Public Health Service)

This account is operated in conjunction with the State Hygienic Laboratory. Disbursements are made through the State Board of Health, a complete set of accounts being maintained in the University Business Office.

Appropriation 1937-1938		\$	16,850.00
Less: Unused Salary Lapsed			51.68
			<u>16,798.32</u>
Expenditures			
Office Expense	\$	277.62	
Departmental Supplies		7,242.07	
Salaries		7,748.32	
Wages		1,420.31	
Equipment		110.00	\$ 16,798.32

NATIONAL YOUTH ADMINISTRATION

Federal funds for student aid expended under direction of the National Youth Administration, Washington, D. C.

	Average Number of Students on Pay Rolls	Total	Amount Paid Average Monthly Payment Per Student
Graduate Students	55	\$ 9,927.80	\$ 18.05
Undergraduate Students	325	42,467.95	13.07
	<u>380</u>	<u>\$ 52,395.75</u>	<u>\$ 13.79</u>

UNITED STATES CRIPPLED CHILDREN'S FUND

STATEMENT OF RECEIPTS AND EXPENDITURES

(Social Security Act, Title V, Section 511)

Funds carried in separate bank account and paid out upon approval of vouchers by State Director of United States Crippled Children's Program of Iowa.

Cash Receipts			
Balance Forward July 1, 1938		\$	5,449.32
Receipts from Federal Government 1937-1938			68,679.47
Cash Refund			154.00
			<u>74,282.79</u>
Cash Expenditures			
Hospital Care and Medical Treatment	\$	11,188.37	
Convalescent Care and Foster Homes		17,693.45	
Convalescent Care Junior League Convalescent Home		900.30	
Appliances		336.68	
Office Supplies		412.12	
Office Equipment		183.69	
Scientific Supplies		118.41	
Scientific Equipment		392.76	
Communication		195.19	
Publications Purchased for Free Distribution		527.10	
State Board of Health—Report of Birth Deformi- ties		1,000.00	
Transportation		5,746.06	
Maintenance of Card File		104.66	
Printing and Binding		111.49	
Salaries		18,736.68	
Diagnostic Clinic Travel, Fees and Expense		2,601.44	
Advisory Committee		79.52	
Diagnostic Clinic Laboratory Service, X-Ray, etc. .		1,358.52	61,686.44
Cash Balance June 30, 1938		\$	12,596.35
Encumbered for Orders in Process			3,697.04
Net Free Balance June 30, 1938			<u>\$ 8,899.31</u>

EXHIBIT C
STATEMENT OF STUDENT LOAN FUNDS
For Year Ended June 30, 1938

Fund	Date Estab- lished	Principal June 30, 1937		Additions		Inactive Loans Paid	Deductions	Principal June 30, 1938	
		Cash	Notes	Gifts	Income			Loanable Cash	Notes
Undergraduate Student Loan	1900	\$ 9,097.09	\$ 5,014.85	\$ 20.00	\$ 494.94	\$ 213.05	\$ 979.33 ^{1*}	\$10,409.80	\$ 3,450.80
A. Whitney Carr Graduate Loan	1900	2,149.86	2,850.14					2,708.40	2,291.60
Law Consolidated Loan	1926	5,059.95	6,153.24		295.21		337.82 ^{1*}	6,416.22	4,754.36
International Student Council Loan	1930	214.00		1.68				215.68	
F. C. Denkman Loan in Liberal Arts	1928	1,128.93	378.03		206.99		19.50 ¹	1,587.50	106.95
W. O. Finkbine Loan for Men	1926	573.61	213.00		6.01			573.62	219.00
Dorothy Finkbine Souers Loan for Women	1927	366.22	376.11		19.13			740.35	21.11
Keokuk Rotary Club Loan	1929	787.97	309.00		10.00		1,106.97 ⁴		
Robert T. Swaine Graduate Loan	1925	536.29	890.00	2,018.00	45.53		5.10 ¹	739.72	2,745.00
College of Medicine Loan	1930	146.11	97.51		5.00			248.62	
Student Nurses Association Loan	1930	102.60						102.60	
Women's Association Loan	1932	265.89						265.89	
Home Economics Club Loan	1932	145.01	69.00		4.31			218.32	
Alumni Association Loan	1932	3,220.00	380.00	700.00	122.52		122.52 ²	2,820.57	1,479.43
Mortar Board Loan	1933	72.54	30.00					102.54	
Phi Beta Kappa Loan	1934	135.63	75.00	3.29	1.83			100.75	115.00
Marie Graham Stapp Loan	1934	308.97	168.44		8.73			406.70	79.44
Emilie Blackmore Stapp Loan	1934	268.00	200.00		8.60			178.60	298.00
1932 Class Memorial Loan	1934	811.00	30.00		15.96			756.96	100.00
Wm. H. Symons Loan	1935	2,808.05	467.05		26.77		1.00 [*]	2,707.12	593.75
Phi Epsilon Kappa Loan	1938			48.00	.58		.58 ²	37.00	11.00
Religious Activities Board Loan	1938			120.00					120.00
		\$28,197.72	\$17,701.37	\$ 2,910.97	\$ 1,272.11	\$ 213.05	\$2,572.82	\$31,336.96	\$16,385.44

¹Collection charges on notes collected.²Interest transferred.^{*}Notes charged off.⁴Notes and cash returned to Keokuk Rotary Club.

Schedule C-1
OPERATION OF STUDENT LOAN FUNDS
For Year Ended June 30, 1938

Fund	Loans Out- standing June 30, 1937	Loans Made	Loans Paid	Deductions ¹	(Loans Outstanding—June 30, 1938)				Interest Collected
					Total	Not Due	Past Due Less Than One Year	Past Due One Year or More	
Undergraduate Student Loan.....	\$ 5,014.85	\$10,279.05	\$11,381.83	\$ 461.27	\$ 3,450.80	\$ 2,158.84	\$ 144.43	\$ 1,147.53	\$ 494.94
A. Whitney Carr Graduate Loan.....	2,850.14	3,174.42	3,732.96		2,291.60	1,111.35	162.50	1,017.75	
Law Consolidated Loan.....	6,153.24	3,762.32	4,923.20	238.00	4,754.36	1,302.77	152.57	3,299.02	295.21
F. C. Denkman Loan in Liberal Arts.....	378.03		271.08		106.95			106.95	206.99 ³
W. O. Finkbine Loan for Men.....	213.00	169.00	163.00		219.00	169.00		50.00	6.01
Dorothy Finkbine Souers Loan for Women.....	376.11		355.00		21.11			21.11	19.13
Keokuk Rotary Club Loan.....	309.00		309.00						10.00
Robert T. Swaine Graduate Loan.....	890.00	2,543.00 ²	688.00		2,745.00	1,072.00	301.00	1,372.00	45.53
College of Medicine Loan.....	97.51		97.51						5.00
Home Economics Club Loan.....	69.00		69.00						4.31
Mortar Board Loan.....	30.00		30.00						
Alumni Association Loan.....	380.00	4,701.25	3,601.82		1,479.43	1,255.79	138.64	85.00	122.52
Phi Beta Kappa Loan.....	75.00	80.00	40.00		115.00	65.00	50.00		1.83
Marie Graham Stapp Loan.....	168.44	69.00	158.00		79.44	69.00		10.44	8.73
Emilie Blackmore Stapp Loan.....	200.00	200.00	102.00		298.00	198.00		100.00	8.60
1932 Class Memorial Loan.....	30.00	375.00	305.00		100.00	100.00			15.96
Wm. H. Symons Loan.....	467.05	586.00	458.30	1.00	593.75	583.00	10.75		26.77
Phi Epsilon Kappa Loan.....		22.00	11.00		11.00	11.00			.58
Religious Activities Board Loan.....		120.00			120.00	120.00			
	\$17,701.37	\$26,081.04 ²	\$26,696.70	\$ 700.27	\$16,385.44	\$ 8,215.75	\$ 959.89	\$ 7,209.80	\$ 1,272.11

¹Loans charged off as uncollectible.

²Includes gift of notes by Mr. Swaine, \$2,018.00.

³Includes \$180.64 interest on invested funds.

EXHIBIT D
SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
For Year Ended June 30, 1938

	Date Estab- lished	Principal July 1, 1937	Cash Additions ¹		Non-Cash Additions	Principal June 30, 1938
			Earnings	Other		
Funds Under Group Investment Plan						
Permanent Land Fund (Accrued from sale of land from federal grant. Income used for general university purposes)	1840	\$ 284,889.36				\$ 284,889.36
Reserve for Contingencies of Invested Funds ² (Expendable to protect investments)	1932	15,860.13	\$ 3,359.58		\$ 72.50	19,292.21
Mark Ranney Memorial Fund (Established by Martha W. Ranney. Interest used for establishing and maintaining Mark Ranney Memorial Institute for the foundation of a college of fine arts)	1908	83,436.67				83,436.67
A. Whitney Carr Scholarship (Established by A. Whitney Carr. Interest used for scholarships worth \$60.00 a year in College of Liberal Arts and Applied Science, also loans to graduate students)	1900	50,000.00				50,000.00
Waite Lowrey Gifford Memorial (Established by Helen J. Gifford. Interest to be used in equipping and maintaining a room in the university hospital for free medical treatment of needy patients)	1908	16,537.67				16,537.67
William Jennings Bryan Prize Fund (For students' essays on "Government")	1903	250.00				250.00
Johnson Memorial Prizes (Established in 1923 by Mr. and Mrs. John H. Johnson and increased in 1935. See Johnson memorial prizes under non-group investment. Interest used for Ernest R. Johnson memorial prizes of \$25.00 and \$15.00 to students with highest scholastic standing for four years in College of Liberal Arts; and for John Hamilton Johnson memorial prizes of \$20.00, \$15.00, and \$10.00 to students majoring in journalism who write the best stories for the Daily Iowan during the academic year)	1923	420.00				420.00

Samuel Lefevre Memorial Prize (Established by Annie Lefevre. Interest to be used for freshman oratorical prize)	1923	500.00				500.00
Belle and David Wyland Scholarship (Established by will of Belle Wyland. Interest available for scholarships)	1930	900.00				900.00
F. O. Lowden Oratorical Prize Insurance (In accordance with terms of the gift all interest in excess of the oratorical prize is to be accumulated to \$3,000 and held as an insurance against possible loss in principal)	1931	1,120.29	98.17			1,218.46
W. T. Proudfoot Prize (Established by W. T. Proudfoot. Interest used for scholarships in art department to students preferably from Warren County. Also \$1,000 in non-group investment)	1926	1,000.00				1,000.00
Theodore Sanxay Fellowship Fund (Established by Theodore Sanxay. Interest to be used for fellowships for liberal arts students)	1926	15,000.00				15,000.00
F. C. Denkmann Liberal Arts Loan Fund (Interest used for loans to students in College of Liberal Arts)	1928	5,000.00				5,000.00
F. C. Denkmann Law Scholarship Fund	1928	5,000.00				5,000.00
Rockefeller and General Education Board Medical Research Fund (Established from interest accumulations on Rockefeller gift for new medical building. Income used for medical research)	1929	200,000.00				200,000.00
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research (Established by Alan C. Rockwood, executor of estate of E. W. Rockwood. Interest to be used to pay honoraria to one or more visiting lecturers in the College of Medicine)	1937	8,945.30				8,945.30
William Gardiner Hammond Scholarship (Gift of Mr. J. E. E. Markley to establish law scholarship in honor of Wm. Gardiner Hammond)	1938			\$ 2,500.00		2,500.00
La Verne Noyes Foundation Scholarship Fund (Established by trustees of Noyes estate. Interest to be used to provide scholarships to citizens who served in the World War or their descendants by blood. See also non-group investments.)	1938			10,675.00		10,675.00
Sub-total Funds Under Group Investment Plan		(688,859.42)	(3,457.75)	(13,175.00)	(72.50)	(705,564.67)

EXHIBIT D—Continued

	Date Estab- lished	Principal July 1, 1937	Cash Additions ¹		Non-Cash Additions	Principal June 30, 1938
			Earnings	Other		
Funds Not Under Group Investment Plan						
Gift from Citizens of Iowa City for Chapel (Formerly donated land fund—Clay and Calhoun County) (Transferred from real estate inventory 1934-1935. Represents ap- praised value of Clay and Calhoun County farms donated in 1865. Rents and proceeds, if sold, are expendable)	1935	17,224.85				17,224.85
F. O. Lowden Oratorical Prize (Established by Frank O. Lowden. Interest used as prizes for winners of Northern Oratorical League contest)	1900	2,500.00				2,500.00
W. T. Proudfoot Scholarship (Established by W. T. Proudfoot. Interest used for scholarships in Art Department to students preferably from Warren County. Also \$1,000 in group investment)	1923	1,000.00				1,000.00
W. O. Finkbine Fund for Annual University Dinner for Men (Established by W. O. Finkbine. Interest to be used for students who have achieved marks of distinction in various scholastic activi- ties. Surplus funds may be transferred to student loan fund.)	1926	4,000.00				4,000.00
W. O. Finkbine Fund for Goodwill Dinner for Women and Dorothy Finkbine Souers Loan Fund (Established by W. O. Finkbine)	1927	4,000.00				4,000.00
John F. Dillon Scholarship (Established by John F. Dillon. Interest used for law prizes and scholarships)	1914	12,000.00				12,000.00
John P. Laffey Gift for Law Loan Fund (Established by John P. Laffey. Interest to be used as loans to law students)	1927	10,000.00				10,000.00
Laura Spelman Endowment Fund for Child Welfare (Gift of 150 shares of stock in Parents Publishing Association. Income to be used in support of child welfare research work.)	1929	75,075.00				75,075.00

Clara W. Wilson Hale Gift for Crippled Children.....	1934	2.00			2.00* ³	
F. O. Lowden Prize Fund in Liberal Arts (Established by Frank O. Lowden. Interest to be used for prizes in Botany, Geology, Greek, Latin and Mathematics, \$25.00 each; and for debate, \$50.00. Excess of interest over prizes to be accumulated in cash until at least \$2,000 is accumulated against possible loss to principal)	1935	3,000.00				3,000.00
Johnson Memorial Prizes (See also Johnson Memorial Prizes above \$420)	1935	1,250.00				1,250.00
F. O. Lowden Liberal Arts Prize Reserve Fund (In accordance with terms of the gift all interest in excess of the prize is to be accumulated in cash to \$2,000 and held as a reserve against possible loss in principal)	1936	70.00	35.00			105.00
LaVerne Noyes Foundation Scholarship Fund (Gift of 175 shares Aermotor stock. See also group investments)	1938				192,500.00	192,500.00
Sub-total Funds Not Under Group Investment.....		(130,121.85)	(35.00)		(192,498.00)	(322,654.85)
Total Endowment and Expendable Funds (To Exhibit A).....		\$ 818,981.27	\$ 3,492.75	\$ 13,175.00	\$ 192,570.50	\$1,028,219.52

*Indicates deduction.

¹Total cash additions carried to Schedule D-2—\$16,667.75.

²See Finance Committee Minutes of December 14, 1932, and June 19, 1934. Net profits from bonds sold, and 10 per cent of annual interest on endowment fund are to be set aside each year until fund reaches \$30,000.00.

³Transferred to trust funds.

Schedule D-1

SUMMARY OF ENDOWMENT AND NON-EXPENDABLE FUND INVESTMENTS

In Joint Custody of University Treasurer and Finance Committee of the
Iowa State Board of Education
As of June 30, 1938

	Non-Group Investments	Group Investments	Total
Cash (See Schedule D-2).....	\$ 220.97	\$ 73.94	\$ 294.91
Investments			
U. S. and Municipal Bonds (Schedules D-7, D-3)	11,884.03	277,548.48	289,432.51
Other Bonds (Schedule D-7).....	9,000.00		9,000.00
First Mortgage Real Estate Loans (Schedule D-4)		272,267.25	272,267.25
Preferred Stock (Schedule D-7).....	6,500.00		6,500.00
Management and Founders Stock (Schedule D-7)	75,075.00		75,075.00
Common Stock (Schedule D-7).....	202,750.00		202,750.00
Real Estate Owned (Schedule D-7, D-6).....	17,224.85	123,675.00	140,899.85
Real Estate in Foreclosure (Schedule D-5).....		32,000.00	32,000.00
Sub-total Investments	(322,433.88)	(705,490.73)	(1,027,924.61)
Total (To Exhibit A).....	\$ 322,654.85	\$ 705,564.67	\$1,028,219.52

Schedule D-2

SUMMARY OF RECEIPTS AND DISBURSEMENTS OF ENDOWMENT AND NON-EXPENDABLE FUNDS

For Year Ended June 30, 1938

	Non-Group Investments		Group Invest- ments	Total
	Dillon Fund	Lowden Reserve		
Cash Balance July 1, 1937.....	\$ 86.50	\$ 70.00	\$ 9,236.09	\$ 9,392.59
Receipts				
Bonds Sold (Schedule D-3).....			40,476.25	40,476.25
Mortgage Loan Payments (Schedule D-4)			19,612.23	19,612.23
Real Estate in Foreclosure Redeemed (Schedule D-5)			4,300.00	4,300.00
Cash Additions to Fund (Exhibit D)		35.00	16,632.75	16,667.75
Bond Premium Amortization 1937-38 (Schedules D-3 and D-7).....	29.47		1,355.32	1,384.79
Accrued Interest on Bonds at Date of Purchase (Schedule D-3).....			381.91	381.91
Total Receipts	\$ 29.47	\$ 35.00	\$ 82,758.46	\$ 82,822.93
Total Balance and Receipts.....	\$ 115.97	\$ 105.00	\$ 91,994.55	\$ 92,215.52
Disbursements				
Bonds Purchased (Schedule D-3).....			\$ 68,276.38	\$ 68,276.38
New Mortgage Loans (Schedule D-4)			23,240.48	23,240.48
Accrued Interest on Bonds at Date of Sale (Schedule D-3)			403.75	403.75
Total Disbursements			\$ 91,920.61	\$ 91,920.61
Cash Balances June 30, 1938 (To Schedule D-1)	\$ 115.97	\$ 105.00	\$ 73.94	\$ 294.91

Schedule

SUMMARY OF UNITED STATES AND

For Year Ended

Description	In- terest Rate	Book Value July 1, 1937	Add Bonds Acquired (Schedule D-2)	Deduct Bonds Sold 1937-38 (Schedule D-2)	Add (Deduct*) Profit (Loss*) on Bonds Sold 1937-38 (Ex- hibit D)
United States of America Treasury	2.875	\$ 4,065.88			
Appanoose County Funding	4.75	3,224.86			
Appanoose County Refunding	4.25	14,920.88			
Blackhawk County Funding ¹	5	5,958.76			
Cass County Funding	5	9,212.17			
Cerro Gordo County Funding	5	10,171.70			
Clinton County Funding	3.25		\$ 16,249.66		
Correctionville Independent School District Building	4.25	1,007.23			
Decatur County Funding	3		7,273.16		
Des Moines County Funding	2.75		5,250.14		
Des Moines County Funding	2.75		5,175.81		
Fremont County Funding	5	15,413.39			
Jackson County Refunding	3.5		3,203.32		
Johnson County Funding	3	10,095.73			
Lenox (Town of) Funding	4.75	521.49			
Lucas County Funding	3		2,161.53		
Marshalltown Independent School District Building	4.25	1,013.22			
Milford Consolidated School Dis- trict Building	4.75	1,007.00		\$ 1,000.00	
Mitchell County Primary Road	4.75	6,054.85			
Monona County Funding	3		3,251.93		
Page County Funding	5	5,087.13			
Pocahontas County Funding	5	5,094.86			
Polk County Funding	4.5	14,293.00			
Polk County Primary Road Re- funding ²	4.5	5,233.49			
Pottawattamie County Funding	5	17,725.41			
Ringgold County Courthouse	4.25	6,760.55			
Scott County Funding	5	26,276.75			
Scott County Funding	5	5,966.54			
Scott County Funding	4.75	3,229.26			
Van Buren County Funding	4.75	8,700.88			
Wapello County Funding	2.5		10,272.76		
Wapello County Funding	2.5		10,243.08		
Washington County Primary Road Refunding	3.75	1,120.93			
Webster County Funding	5	15,454.69			
Webster County Funding	5	13,190.33			
Winnebago County Funding	4.5	1,000.00			
Woodbury County Funding	2.75		5,194.97		
Wright County Primary Road	4.5	2,005.18		2,000.00	
Wright County Primary Road	4.5	12,033.10		12,000.00	
Wright County Primary Road	4.5	25,069.05		25,476.25	\$ 72.50
		\$251,009.33	\$ 68,276.38	\$ 40,476.25	\$ 72.50

¹Total par value \$7,000.00. See also Schedule D-7 for share owned by Dillon Fund.²Total par value \$5,000.00. See also Schedule D-7 for share owned by Dillon Fund.

*Indicates Deduction.

D-3

MUNICIPAL BONDS—GROUP INVESTMENT

June 30, 1938

Add (Deduct*) Accrued Interest at Date of sale (Purchase*) (Schedule D-2)	Deduct (Add*) Bond Premium (Discount*) Amortized 1937-38 (Schedules D-2 and D-9)	Book Value June 30, 1938			Market Value June 30, 1938	Interest Received 1937-38 (Schedule D-9)
		Par Value	Premium (Discount*)	Total (Schedule D-1)		
	\$ 3.32	\$ 4,000.00	\$ 62.56	\$ 4,062.56	\$ 4,160.40	\$ 115.00
	62.26	3,000.00	102.60	3,162.60	3,214.80	142.50
	7.87*	15,000.00	71.25*	14,928.75	15,634.50	637.50
	18.35	5,750.00 ¹	190.41	5,940.41	6,917.25	292.50
	26.00	9,000.00	186.08	9,186.08	10,298.70	450.00
	60.45	10,000.00	105.25	10,105.25	10,496.00	500.00
\$ 100.21*		15,000.00	1,149.45	16,149.45	15,990.00	100.21*
	4.78	1,000.00	2.45	1,002.45	1,029.69	42.50
25.08*	6.25	7,000.00	241.83	7,241.83	7,385.00	44.92
67.90 ²	11.38	5,000.00	170.77	5,170.77	5,200.00	69.51
19.10*	13.05	5,000.00	143.66	5,143.66	5,301.50	84.95
	40.82	15,000.00	372.57	15,372.57	18,000.00	750.00
8.17*	19.52	3,000.00	175.63	3,175.63	3,180.00	44.33
	10.34	10,000.00	85.39	10,085.39	10,450.00	300.00
	3.58	500.00	17.91	517.91	550.00	23.75
7.33*		2,000.00	154.20	2,154.20	2,120.00	7.33*
	2.70	1,000.00	10.52	1,010.52	1,086.00	42.50
	7.00					23.75
	26.83	6,000.00	28.02	6,028.02	6,191.40	285.00
18.50*		3,000.00	233.43	3,233.43	3,178.20	18.50*
	15.85	5,000.00	71.28	5,071.28	5,600.00	250.00
	15.53	5,000.00	79.33	5,079.33	5,642.50	250.00
	39.95	14,000.00	253.65	14,253.65	15,814.40	630.00
	91.54	4,650.00 ²	491.95	5,141.95	5,115.47	210.00
	93.34	17,000.00	632.07	17,632.07	19,184.50	850.00
	110.24	6,000.00	650.31	6,650.31	6,609.00	255.00
	123.61	25,000.00	1,153.14	26,153.14	30,525.00	1,250.00
	71.53	5,000.00	895.01	5,895.01	6,100.00	250.00
	42.94	3,000.00	286.32	3,286.32	3,480.60	142.50
	163.50	8,000.00	537.38	8,537.38	8,715.20	380.00
52.78*	8.46	10,000.00	211.54	10,211.54	10,276.00	72.22
77.78*	6.30	10,000.00	159.00	10,159.00	10,276.00	47.22
	14.94	1,000.00	106.89	1,106.89	1,090.80	37.50
	93.58	15,000.00	361.11	15,361.11	16,608.00	750.00
	42.31	13,000.00	148.02	13,148.02	14,393.60	650.00
		1,000.00		1,000.00	1,020.00	42.50
4.97*		5,000.00	190.00	5,190.00	5,292.00	4.97*
	5.54					90.00
	33.16					540.00
103.75	69.05					1,012.50
\$ 381.91*						
403.75	\$ 1,355.32	\$ 267,900.00	\$ 9,648.48	\$ 277,548.48	\$ 296,264.42	\$ 11,432.84

Schedule
SUMMARY OF FIRST MORTGAGE
For Year Ended

Loan No.	To Whom	Date Made	Date Due	Interest Rate	Balance July 1, 1937	Additions 1937-38 (Schedule D-2)
9	Cabill, Wm.	1-1-38	1-1-43	5	\$ 5,000.00	
13	Erusha, Paul ¹	1-1-38	1-1-38	5	3,000.00	
14	Floerschinger, Frank J.	1-1-25	1-1-30	6	8,000.00	
17	Gerlits, George J.	1-1-37	1-1-42	5	5,000.00	
22a	Lindemann, E. M. L.	1-1-37	1-1-42	5	3,500.00	
23	Lindemann, E. M. L.	1-1-37	1-1-42	5	8,500.00	
25	Murphy, James E.	1-1-37	1-1-42	4	16,000.00	
28	Phillips, Thos. O'Malley	1-1-37	1-1-42	5	2,000.00	
29	Smith, Velma & C. H.	1-1-38	1-1-43	4.5 ⁵	13,000.00	
32	Wagner, Matilda ⁴	1-1-23	1-1-29	5	6,000.00	
34	Gardner, Mary C.	1-1-34	1-1-39	5	17,000.00	
35	Brophy, Leo	11-1-37	1-1-43	4.5 ⁵	9,000.00	
36	Oberman, Anna	1-1-34	1-1-39	5	6,000.00	
37	Anthony, Roy (Guardian)	1-1-34	1-1-39	5	6,000.00	
38	Cozine, Sidney C.	1-1-34	1-1-39	5	10,000.00	
41	Worrell, Joseph E.	1-1-34	1-1-39	5	6,500.00	
42	Sibel, Anthony	1-1-34	1-1-39	5	425.00	
43	Gerlits, Ellen A. Admx.	1-1-36	1-1-41	5	4,550.00	
45	Mather, Ellen K.	1-1-34	1-1-39	5	2,500.00	
46	Nolan, Thomas	3-21-29	1-1-37	5	2,750.00	
47	Sheets, Lela Wood	1-1-36	1-1-41	4.5	6,000.00	
48	White, Matt ³	2-2-29	1-1-34	5	5,000.00	
49	Armbruster, Mary, Admx.	1-1-38	1-1-43	5	14,000.00	
50	McCann, George	1-1-35	1-1-40	5	6,000.00	
57	Ruppert, Chas. W.	1-1-35	1-1-40	5	4,500.00	
58	Oswald, Chris	1-1-35	1-1-40	5	3,400.00	
59	Baker, Jacob W.	1-1-35	1-1-40	5	6,500.00	
60	Bridenstine, B. V. (Guardian)	1-1-36	1-1-39	5	7,500.00	
62	Foffel, James ²	1-1-30	1-1-36	5.5	4,000.00	
63	Sheppard, R. T.	1-1-36	1-1-41	5	2,000.00	
64	Hrdlicka, Jos. A.	1-1-36	1-1-41	5	8,814.00	
65	Tomash, Chas. F. ²	1-1-30	1-1-35	5	6,000.00	
87	Craig, Carl	1-1-36	1-1-41	5	2,600.00	
88	Hall, Clarence W.	1-1-36	1-1-41	5	6,000.00	
89	Mahoney, Dennis Robt. ²	7-23-31	1-1-36	5	14,000.00	
90	Wolz, John A.	1-1-36	1-1-41	5	1,000.00	
91	Snyder, Josie Allen, and Allen, George	5-17-35	1-1-40	5	2,500.00	
92	Hamilton, E. F.; Ries, Berniece M. and Herbert J.	4-2-36	1-1-41	4	15,000.00	
93	Holseher, Emma (Guardian)	6-27-36	1-1-41	4.5	7,500.00	
94	Petty, Clarence H.	9-22-36	1-1-41	4	5,000.00	
95	Knickerbocker, Chas. J.	12-14-36	1-1-42	4	7,000.00	
96	Mercer, Anita H.	3-15-37	1-1-42	4	6,000.00	
97	Walker, Phillip S.	3-15-37	1-1-42	4	5,000.00	
98	Wentz, Fred C., et al.	3-15-37	1-1-42	4	9,000.00	
99	Knight, Florence B.	3-27-37	1-1-42	4	9,000.00	
100	Hatfield, Grace Lois	6-3-37	1-1-42	4.25	2,000.00	
101	Miller, Ruth E.	11-19-37	1-1-43	4.5		\$ 2,600.00
102	Armstrong, Aletha B.	2-26-38	1-1-43	4		7,000.00
103	Phillips, Raymond J., et al.	2-25-38	1-1-42	4		3,000.00
104	Nolan, Neil	5-4-38	4-1-43	4		4,000.00
105	Reilly, John	5-31-38	1-1-43	4		5,000.00
106	Newland, Margaret R. & G. O.	6-21-38	1-1-43	4		1,640.48
					\$300,639.00	\$ 23,240.48

Cash Receipts (Schedule D-3) \$ 19,612.23

¹Transferred to Real Estate Owned (See Schedule D-6) 8,000.00

²Transferred to Real Estate in Foreclosure (See Schedule D-5) 24,000.00

Total Deductions \$ 51,612.23

³Executor's Deed in process.

⁴Renewals in process.

D-4

LOANS—GROUP INVESTMENT

June 30, 1938

Deductions 1937-38	Balance June 30, 1938 (Schedule D-1)	Appraised Value of Land	No. of Acres	Value of Loan per Acre	Interest			
					Past Due July 1, 1937	Due January 1, 1938	Credits 1937-38	Past Due June 30, 1938
	\$ 5,000.00	\$ 60,000.00	397	\$ 12.59		\$ 250.00	\$ 250.00	
	3,000.00	13,125.00	105	28.57		150.00	150.00	
\$ 8,000.00 ¹					\$ 3,006.42	885.31	300.00	
	5,000.00	12,000.00	60	83.33			3,651.73 ¹	
900.00	2,600.00	12,000.00	80	32.50		250.00	250.00	
	8,500.00	16,000.00	100	85.00		175.00	175.00	
5,000.00	11,000.00	31,400.00	157	70.66		425.00	425.00	
2,000.00						640.00	640.00	
	13,000.00	50,000.00	200	65.00		100.00	100.00	
	6,000.00	28,050.00	187	32.09		650.00	650.00	
	17,000.00	34,000.00	194	87.63		300.00	300.00	
1,000.00	8,000.00	18,000.00	120	66.67	955.08	926.41	800.00	\$1,081.49
	6,000.00	16,200.00	162	37.04	2,182.25	800.92	2,992.17	
600.00	5,400.00	15,000.00	181.25	29.79		300.00	300.00	
	10,000.00	22,500.00	150	66.67		291.25	291.25	
	6,500.00	24,000.00	160	40.63		500.00		500.00
	425.00	24,000.00	160	2.66		325.00	325.00	
	4,550.00	16,000.00	81.5	55.83		21.25	21.25	
	2,500.00	28,000.00	140	17.86		227.50	227.50	
2,750.00						125.00	125.00	
	6,000.00	10,000.00	98	61.22		301.84	301.84	
	5,000.00	10,000.00	80	62.50	59.20	243.54	170.00	132.74
	14,000.00	34,000.00	200	70.00	1,613.49	529.08		2,142.57 ²
	6,000.00	9,500.00	80	75.00		700.00	700.00	
	4,500.00	42,000.00	120	37.50		300.00	300.00	
	3,400.00	8,400.00	140	24.29		227.25	227.25	
	6,500.00	16,000.00	80	81.25		170.00	170.00	
302.23	7,127.77	14,250.00	190	37.57		325.00	325.00	
4,000.00 ²					34.34	403.43	437.77	
	2,000.00	22,950.00	153	13.07	718.34	377.47	1,095.81 ²	
	8,814.00	33,400.00	165.45	53.27		100.00	100.00	
6,000.00 ²					163.08	449.89	463.08	149.89
	2,600.00	10,000.00	101	25.74	1,778.56	607.90	2,386.46 ²	
	6,000.00	14,000.00	80	75.00		130.81	130.81	
14,000.00 ²						300.00	300.00	
	1,600.00	11,600.00	116	13.79	2,253.39	1,364.16	3,617.55 ²	
	2,500.00	6,740.00	162.74	15.36		80.63	80.63	
						125.00	125.00	
	15,000.00	36,000.00	592	25.34		609.57	609.57	
	7,500.00	16,150.00	160	46.88		337.50	337.50	
	5,000.00	11,700.00	180	27.78		200.00	200.00	
7,000.00					14.00	280.98	294.98	
	6,000.00	11,687.50	93.5	64.17		194.00	194.00	
	5,000.00	15,360.00	256.39	19.50		158.71	158.71	
	9,000.00	20,000.00	200	45.00		280.00	280.00	
	9,000.00	18,000.00	306	29.41		286.53	286.53	
	2,000.00	6,300.00	140	14.29		48.88	48.88	
	2,600.00	6,000.00	80	32.50		13.65	13.65	
	7,000.00	15,953.00	301	23.26				
	3,000.00	8,820.00	126	23.81				
	4,000.00	8,300.00	73.5	54.42				
	5,000.00	13,480.00	140	35.71				
	1,640.48	6,000.00	150	10.94				
\$ 51,612.23	\$272,267.25	\$856,865.50	7,199.33		\$ 12,838.15	\$ 16,497.46	\$ 25,328.92	\$4,006.69

Average Loan per Acre.....\$ 37.82
 Average Appraisal per Acre..... 119.02

Cash Receipts (Schedule D-9).....\$14,577.37
¹Transferred to Real Estate Owned..... 3,651.73
²Transferred to Real Estate in Fore-
 closure (Schedule D-5)..... 7,099.82

Total Credits.....\$25,328.92

Schedule

SUMMARY OF REAL ESTATE IN
For Year Ended

Pre-vious Loan No.	Mortgagor	Tenant	Book Value July 1, 1937	Transfers from Mortgage Loans 1937-1938	Deductions
2	Butler, Elizabeth		\$ 800.00		\$ 800.00
3	Butler, Elizabeth		3,500.00		3,500.00
5	Borschel, Edw. F.	(All real estate owned)	10,750.00		10,750.00 ¹
12	Elliott, Charles	(All real estate owned)	9,000.00		9,000.00 ¹
51	Kahler, John		2,000.00		2,000.00 ¹
31	Swartzendruber, Jos. L.		8,000.00		
62	Foffel, James			\$ 4,000.00 ²	
65	Tomash, Chas. F.			6,000.00 ²	
89	Mahoney, Dennis Robert			14,000.00 ²	
			\$34,050.00	\$24,000.00	\$26,050.00

²Transferred from Real Estate Mortgage Loans (Schedule D-4)

Cash (Schedule D-2)

\$ 4,300.00

¹Transfers to Real Estate Owned

21,750.00

Total Deductions \$26,050.00

Schedule

SUMMARY OF REAL ESTATE
For Year Ended

Farm No.	Acquired from	Tenant	Date Acquired	Book Value July 1, 1937	Additions 1937-1938
3	Beard, F. J.	(F. J. Beard			
		) Omar Brenneman	2-27-32	\$10,000.00	
4	Farnsworth, Helen I.	Matt Kapp	8-9-33	12,000.00	
5	Skay, John W., Jr.	John Skay	10-17-33	12,000.00	
6	Donohoe, Patrick	Patrick Donohoe	11-17-33	15,925.00	
7	Loney, Wm.	W. G. Floerschinger	1-18-34	10,000.00	
8	Maher, Philip	Philip Maher	8-20-34	7,500.00	
9	McCabe, Edw. F.	Edw. McCabe	9-14-34	19,000.00	
10	Grizel, Bohumil	Bohumil Grizel	3-23-35	4,000.00	
11	Mueller, Wm.	E. E. Hawkins	7-1-36	3,500.00	
12	Borschel, Edw. F.	(Lonzo Jones (grain sale)			
		) C. P. Bontrager	7-30-37		\$10,750.00 ¹
13	Elliott, Charles	Wm. Volk	9-10-37		9,000.00 ¹
14	Kahler, John	E. A. Cook	4-9-38		2,000.00 ¹
15	Floerschinger, F. J.	F. J. Floerschinger	4-9-38		8,000.00 ²
				\$93,925.00	\$29,750.00

¹Transferred from Real Estate in Foreclosure.²Transferred from Real Estate Mortgage Loans.³Includes crop share or other income only if sold.

D-5

FORECLOSURE—GROUP INVESTMENT

June 30, 1938

Book Value June 30, 1938 (Sched. d-1)	Appraisal Value of Land	Number of Acres	Interest or Rent				Expenses 1937-1938
			Past Due July 1, 1937	Due January 1, 1938	Credits 1937-1938	Past Due June 30, 1938	
				\$ 23.91	\$ 23.91		
				87.99	87.99		
			\$ 1,853.52		1,853.52 ¹		
			2,515.09		2,515.09 ¹		
			596.97		596.97 ¹		
\$ 8,000.00	\$14,000.00	80	2,776.36			\$ 2,776.36	
4,000.00	11,200.00	140		1,095.81 ²		1,095.81	
6,000.00	10,000.00	80		2,386.46 ²		2,386.46	
14,000.00	20,000.00	200		3,617.55 ²		3,617.55	
\$32,000.00	\$55,200.00	500	\$ 7,741.94	\$ 7,211.72	\$ 5,077.48	\$ 9,876.18	

Cash (Schedule D-9) \$ 111.90
 Delinquent Interest Transferred to Suspense..... 4,965.58

Total Credits..... \$ 5,077.48

D-6

OWNED—GROUP INVESTMENT

June 30, 1938

Deductions 1937-1938	Book Value June 30, 1938 (Schedule d-1)	Appraisal Value of Land	Number of Acres	Past Due July 1, 1937	Due on Leases Expiring March 1, 1938	Cash Receipts 1937-1938 (Schedule d-9)	Past Due June 30, 1938	Expenses 1937-1938
	\$10,000.00	\$18,000.00	100	\$ 436.96	\$ 254.20	\$ 19.00	\$ 417.96	
	12,000.00	43,875.00	311.36	125.00	1,448.73	254.20 ³		\$ 211.95
	12,000.00	21,000.00	120	50.00	480.00	973.73 ³	600.00	302.43
	15,925.00	63,000.00	251.9	301.05	800.00	530.00		219.54
	10,000.00	51,000.00	160	230.68	500.00	155.59	945.46 ⁴	130.57
	7,500.00	16,000.00	80		260.00	600.00	130.68	217.76
	19,000.00	50,000.00	200	500.00	700.00	260.00		121.81
	4,000.00	10,000.00	92		150.00	650.00	550.00 ⁴	367.94
	3,500.00	10,000.00	100		361.13	361.13	150.00	207.06
					24.72		24.72	100.51
	10,750.00	18,600.00	118		690.97	690.97		213.26
	9,000.00	30,000.00	200		1,179.25	1,179.25		631.74
	2,000.00	5,580.00	46.5		150.00	150.00		23.02
	8,000.00	16,000.00	80					70.16
	\$123,675.00	\$353,055.00	1,859.76	\$1,643.60	\$6,999.00	\$5,823.87	\$2,818.82	\$2,817.75

⁴Paid in June, 1938, but credits carried in accounts receivable advances June 30, 1938, because of interest proration. Transferred in July, 1938.

Schedule

SUMMARY OF NON-

For Year Ended

Name		Balance July 1, 1937	Additions 1937-1938 (Exhibit d)	Deductions 1937-1938 (Exhibit d and Schedule d-2)	Balance June 30, 1938 (Schedule d-1)
E. I. DuPont De Nemours & Co.	¹ 6% Debenture Stock	\$10,000.00			\$10,000.00
National Biscuit Company	¹ 7% Preferred Stock	2,500.00			2,500.00
International Harvester Co.	¹ 7% Preferred Stock	3,000.00			3,000.00
Hotel Fort Des Moines Bldg. Co.	¹ 6% Preferred Stock	1,000.00			1,000.00
The Cleveland Union Terminal Co.	¹ 5.5% 1st Mtg. S. F. Gold Bond	1,000.00			1,000.00
Southern Calif. Edison Co., Ltd.	¹ Common Capital Stock	250.00			250.00
Parents' Institute, Inc.	¹ No-Par Management and Founders Stock	50,050.00			50,050.00
Parents' Institute, Inc.	¹ No-Par Management and Founders Stock	25,025.00			25,025.00
German External Bonds	¹ 7% Bonds Due Oct. 15, 1949	4,000.00			4,000.00
German External Bonds	¹ 7% Bonds Due Oct. 15, 1949	4,000.00			4,000.00
The Hedges Company Utilities Holding Corporation	¹ 6% Preferred Stock	1.00		\$ 1.00 ⁴	
Black Hawk County Bonds	¹ 7% Preferred Stock	1.00		1.00 ⁴	
Calhoun County Bonds	5% Funding Bond (To yield 4.6%)	1,250.00			1,250.00
Polk County Bonds	3% Funding Bond (To yield 2.6%)	10,813.50		* 29.47 ³	10,284.03
	4.5% Refunding Bond (To yield 2.4%)	350.00			350.00
Aermotor Company	¹ No-Par Common Capital Stock		\$192,500.00		192,500.00
Clay County (Powell) Farm	¹ 338.19 Acres	15,224.85			15,224.85
Calhoun County (Davis) Farm	40 Acres	2,000.00			2,000.00
		\$129,965.35	\$192,500.00	\$ 31.47	\$322,433.88

*Indicates Credit.

¹Original gift of donor.²Loss charged off on coupons sold at discount. Broker's fees deducted from income and included in charge off.³Bond Premium Amortization.⁴Transferred to Trust Fund.

D-7

GROUP INVESTMENTS

June 30, 1938

Market Value June 30, 1938	Fund	Interest, Rent or Dividend Income				Expenses
		Past Due July 1, 1937	Due 1937-1938	Credits 1937-1938	Past Due June 30, 1938	
\$13,500.00	J. P. Laffey Law Scholarships		\$ 600.00	\$ 600.00		
3,950.00	F. O. Lowden Oratorical Prize		175.00	175.00		
4,665.00	F. O. Lowden Prize Fund in Liberal Arts		210.00	210.00		
800.00	W. T. Proudfoot Scholarship	\$ 50.00	60.00	80.00	\$ 30.00	
875.00	Ernest R. and John Hamilton Johnson Prizes		55.00	55.00		
237.50	Ernest R. and John Hamilton Johnson Prizes		17.50	17.50		
Not Listed	Laura Spelman		1,979.17	1,979.17		
Not Listed	Laura Spelman		588.54	588.54		
1,240.00	W. O. Finkbine—Men		280.00	199.75 80.25 ²		
1,240.00	W. O. Finkbine—Women		280.00	199.75 80.25 ²		
1,503.75	John F. Dillon		57.50	57.50		
10,808.00	John F. Dillon		300.00	300.00		\$ 29.47 ³
385.03	John F. Dillon		8.40	8.40		
Not Listed	LaVerne Noyes Foundation Scholarship Fund		2,625.00	2,625.00		
	Donated (Clay and Calhoun County) Lands	550.00	850.00	1,250.00	150.00	369.63
	Donated (Clay and Calhoun County) Lands	180.00 ⁴	180.00	180.00	180.00 ⁵	4.14
		\$ 420.00	\$8,266.11	\$8,686.11		\$ 403.24

Schedule D-8

ENDOWMENT FUND FARM LEASES

For Year March 1, 1938 to March 1, 1939

(Not Taken Up in 1937-38 Farm Operation Reports Because Majority of Payments Are Not Due Until After June 30, 1938)

Name of Tenant	Farm No.	Acquired from	Status of Farm	Fund	Date Due	Cash Rent	
						Amount	Total
Hamrick, Howard	1	Powell	Owned	Donated (Clay and Calhoun Co.) Land	December 1, 1938 February 1, 1939	\$ 450.00 450.00	\$ 900.00
Peterson, J. C.	2	Davis	Owned	Donated (Clay and Calhoun Co.) Land	March 1, 1938		180.00
Brenneman, Omar	3	Beard	Owned	Group Investment	November 1, 1938 February 1, 1939	60.00 60.00	120.00 ¹
Kapp, Matt	4	Farnsworth	Owned	Group Investment	December 15, 1938 February 15, 1939	150.00 150.00	300.00 ¹
Skay, John W. Jr.	5	Skay	Owned	Group Investment	December 1, 1938 February 1, 1939	240.00 240.00	480.00
Donohoe, Kate	6	Donohoe	Owned	Group Investment	November 11, 1938 February 1, 1939	400.00 400.00	800.00
Floerschinger, W. G. ²	7	Loney	Owned	Group Investment			
Maher, Philip	8	Maher	Owned	Group Investment	January 1, 1939 March 1, 1939	140.00 135.00	275.00
McCabe, Edward F.	9	McCabe	Owned	Group Investment	January 1, 1939 March 1, 1939	362.50 362.50	725.00
Grizel, Bohumil	10	Grizel	Owned	Group Investment	November 1, 1938 February 1, 1939	100.00 100.00	200.00 ¹

Hawkins, E. E.-----	11	Mueller-----	Owned	Group Investment-----	February 1, 1939-----		150.00 ¹
Bontrager, C. P.-----	12	Borschel-----	Owned	Group Investment-----	December 1, 1938-----	125.00	
					March 1, 1939-----	125.00	250.00 ¹
Volk, William V.-----	13	Elliott-----	Owned	Group Investment-----	December 1, 1938-----	175.00	
					February 15, 1939-----	175.00	350.00 ¹
Cook, E. A.-----	14	Kahler-----	Owned	Group Investment-----	September 1, 1938-----	75.00	
					February 1, 1939-----	75.00	150.00
Floerschinger, Frank J.-----	15	Floerschinger-----	Owned	Group Investment-----	February 1, 1939-----		400.00
Total (Included in Trust Fund Account Receivable—Schedule B-4)-----							\$ 5,280.00

¹Crop share in addition to cash rental shown.

²Lease renewed for one year at \$600.00 after June 30, 1938.

Schedule D-9

SUMMARY OF RECEIPTS AND EXPENDITURES

GROUP INVESTMENTS INTEREST

For Year Ended June 30, 1938

Receipts

Interest on Bank Balances (Discontinued August, 1937)	5.24
Interest on U. S. and Municipal Bonds (See Schedule D-3)	11,432.84
Interest on First Mortgage Loans (See Schedule D-4)	14,577.37
Income from Real Estate in Foreclosure (See Schedule D-5)	111.90
Rental on Real Estate Owned (See Schedule D-6)	5,823.87
Reimbursement of Abstracting and Sundry Fees..	175.80
Total Receipts	\$ 32,127.02

Expenditures

Farm Operating Expense (See Schedule D-10)	\$ 2,817.75
Abstracting and Sundry Expense	37.94
Amortization of Bond Premium (See Schedule D-3)	1,355.32
Commission on Mortgage Loans	50.00
Total Expenditures	4,261.01

Net Receipts	\$ 27,866.01
Less 10 Per Cent Transfer to Reserve for Contingent Expense (F. C. M. 12-14-32)	2,786.60
Net Balance Available to Be Prorated (See Schedule D-11)	\$ 25,079.41

Schedule D-10

SUMMARY OF EXPENDITURES FOR MAINTENANCE OF FARMS
OWNED BY ENDOWMENT FUND

For Year Ended June 30, 1938

Name of Farm	No.	Insurance	Abstract Fees, Costs, Travel and Sundry Expense	Seeding	Repairs and Im- provements	General Admin- istration	Total (Schedule D-9)
Non-Group Investment							
Powell.....	1	\$ 17.35	\$ 5.72		\$ 315.01	\$ 31.55	\$ 369.63
Davis.....	2					4.14	4.14
Sub-total Donated Land.....		(17.35)	(5.72)		(315.01)	(35.69)	(373.77)
Group Investment							
Beard.....	3			\$ 57.30	117.35	37.30	211.95
Farnsworth.....	4	28.85	5.71	81.00	95.91	90.96	302.43
Skay.....	5			110.37	65.65	43.52	219.54
Donohoe.....	6					130.57	130.57
Loney.....	7			7.02	105.05	105.69	217.76
Maher.....	8			88.65		33.16	121.81
McCabe.....	9			121.05	143.27	103.62	367.94
Grizel.....	10	7.34		6.42	172.49	20.81	207.06
Mueller.....	11				79.70	20.81	100.51
Borschel.....	12		53.75	57.75	63.23	38.53	213.26
Elliott.....	13	126.00	105.75	140.58	197.24	62.17	631.74
Kahler.....	14		2.25	9.18		11.59	23.02
Floerschinger.....	15		37.00			33.16	70.16
Sub-total Group Investment.....		(162.19)	(204.46)	(679.32)	(1,039.89)	(731.89)	(2,817.75)
Total Farm Expenditures.....		\$ 179.54	\$ 210.18	\$ 679.32	\$ 1,354.90	\$ 767.58	\$ 3,191.52

Schedule D-11

PRORATING OF RECEIPTS OF GROUP INVESTMENTS

For Year Ended June 30, 1938

Fund	Principal 1937-38	Ratio to Total	Receipts Allocated (From Schedule D-9)	Disposition of Allocations		
				Operating Fund (Schedule B-1)	Current Restricted Funds	Endowment Fund Reserve
Permanent Land Fund	\$ 284,889.36	.4103869	\$ 10,292.26	\$ 10,292.26		
Mark Ranney Memorial Fund	83,436.67	.1201916	3,014.33		\$ 3,014.33	
A. Whitney Carr Scholarship and Loan Fund	50,000.00	.0720257	1,806.36		1,806.36	
Waite Lowrey Gifford Memorial Fund	16,537.67	.0238228	597.46		597.46	
William Jennings Bryan Prize Fund	250.00	.0003602	9.03		9.03	
Ernest R. and John Hamilton Johnson Memorial Prizes	420.00	.0006050	15.17		15.17	
Samuel Lefevre Memorial Prize Fund	500.00	.0007203	18.07		18.07	
Belle and David Wyland Scholarship Fund	900.00	.0012965	32.52		32.52	
W. T. Proudfoot Prize Fund	1,000.00	.0014405	36.13		36.13	
Theodore Sanxay Fellowship Fund	15,000.00	.0216077	541.91		541.91	
F. C. Denkmann Liberal Arts Loan Fund	5,000.00	.0072026	180.64		180.64	
F. C. Denkmann Law Scholarship Fund	5,000.00	.0072026	180.64		180.64	
Rockefeller and General Education Board Medical Research Fund	200,000.00	.2881026	7,225.44		7,225.44	
F. O. Lowden Oratorical Prize Reserve	1,120.29	.0016138	40.47		40.47 ¹	
Paul Reed Rockwood Lectureship Fund	8,945.30	.0128858	323.17		323.17	
LaVerne Noyes Foundation Scholarship Fund (6 months)	10,675.00	.0076887	192.83		192.83	
Reserve for Contingent Expense	15,860.13	.0228467	572.98			\$ 572.98
Principal and Receipts Prorated	\$ 699,534.42	1.0000000	\$ 25,079.41	\$ 10,292.26	\$ 14,214.17	\$ 572.98
Add:						
10 per cent of net receipts transferred to reserve for contingent expense			2,786.60			2,786.60
Principal and Total Receipts	\$ 699,534.42		\$ 27,866.01	\$ 10,292.26	\$ 14,214.17	\$ 3,359.58

¹Transferred to Endowment Fund Principal Account.

EXHIBIT E
SUMMARY STATEMENT OF CAPITAL FUNDS
FOR ADDITIONS AND IMPROVEMENTS TO PLANT
For Year Ended June 30, 1938

	Total	General Improve- ment Fund	General Improve- ment Fund 46th G. A.	General Improve- ment Fund 47th G. A. ¹	Public Works Project No. 1236D	Public Works Project No. 1239D	Hillcrest Dormitory
I. Balances July 1, 1937.....	\$ 83,294.17	\$ 13,338.91	\$ 33,636.56		\$ 2,157.93	\$ 32,267.02	\$ 1,893.75
Add: Transfers from Current Funds (See Exhibit B).....	4,334.40	4,230.69				103.71	
Transfer from P. W. A. 1236D (See below).....	13.00		13.00				
Transfers from Stores and Service Departments (See Schedules B-3a and B-3b).....	5,900.00	5,400.00	500.00				
Transfers from Auxiliary Enterprises (See Schedule B-3j).....	6,679.92	5,000.00					1,679.92
Refunds Received.....	7.00	7.00					
Total Balance Forward, Transfers and Refunds.....	(100,228.49)	(27,976.60)	(34,149.56)		(2,157.93)	(32,370.73)	(3,573.67)
II. Receipts.....							
From Federal Government.....	25,400.00				13,000.00	12,400.00	
Notes Payable—Hillcrest Dormitory.....	305,000.00						305,000.00
Appropriation 47th General Assembly.....	62,500.00			\$ 62,500.00			
Total Receipts 1937-38.....	(392,900.00)			(62,500.00)	(13,000.00)	(12,400.00)	(305,000.00)
Total.....	\$ 496,128.49	\$ 27,976.60	\$ 54,149.56	\$ 62,500.00	\$ 15,157.93	\$ 44,770.73	\$ 308,573.67
III. Disbursements.....							
Construction and Land.....							
Buildings.....	253,693.88	13,149.09	22,560.07	4,003.55		44,770.73	169,210.44
Equipment.....	915.93	682.53	233.40				
Heating Service and Mains.....	22,476.20				15,144.93		7,331.27
Campus Lighting System.....	2,379.57	2,379.57					
Land.....	5,009.75	5,000.00					9.75
Recreational Campus Improvements.....	6,956.35		6,956.35				
Sub-Total Construction and Land.....	(291,431.68)	(21,211.19)	(29,749.82)	(4,003.55)	(15,144.93)	(44,770.73)	(176,551.46)
Remodeling, Grading, Etc., not capitalized.....	35,039.88	2,765.41	2,650.53	29,623.94			
Total Expenditures (Schedule E-1).....	326,471.56	23,976.60	\$ 32,400.35	\$ 33,627.49	\$ 15,144.93	\$ 44,770.73	\$ 176,551.46
Add: Transfer to General Improvement Fund 46th G. A. (See above).....	13.00				13.00		
Total Disbursements.....	\$ 326,484.56	\$ 23,976.60	\$ 32,400.35	\$ 33,627.49	\$ 15,157.93	\$ 44,770.73	\$ 176,551.46
Balance June 30, 1938 (See Exhibit F).....	\$ 166,643.93	\$ 4,000.00	\$ 1,749.21	\$ 28,872.51 ¹			\$ 132,022.21

¹Funds handled by State Comptroller.

Schedule
STATEMENT OF PLANT FUND
For Year Ended

Funds and Accounts	Total	Buildings
1. General Improvement Fund		
Completing Fine Arts Auditorium.....	\$ 6,099.89	\$ 6,099.89
Theatre Revolving Stage (Built-in).....	1,765.65	1,765.65
Central Garage Addition.....	5,283.55	5,283.55
West Approach to Fine Arts Building.....	1,309.41	
Theatre Improvements.....	80.70	
Purchase of Land.....	5,000.00	
Fine Arts Library and Lecture Room.....	2,057.83	
Botany Laboratory Cables and Transformers.....	2,379.57	
Sub-Total General Improvement Fund.....	(23,976.60)	(13,149.09)
II. General Improvement Fund—46th G. A.		
Improvements to West Side Athletic Field.....	6,956.35	
Physics Building Improvement.....	2,134.87	
Fine Arts Auditorium Improvement.....	2,577.00	2,577.00
Physics Equipment Improvements.....	515.66	
Dramatic Arts Ventilating System.....	8,033.13	8,033.13
Dramatic Arts Plastering and Tinting.....	3,192.00	3,192.00
Pharmaceutical Mfg. Laboratory.....	8,991.34	8,757.94
Sub-Total General Improvement Fund—46th G. A.....	(32,400.35)	(22,560.07)
III. General Improvement Fund—47th G. A.		
Library Stacks—Macbride Hall.....	4,003.55	
Medical Laboratory Roof.....	12,231.88	
Physics Building Roof.....	3,233.00	
Schaeffer Hall Roof.....	3,142.00	
Chemistry-Pharmacy-Botany Roof.....	4,015.25	
Power Plant Roof.....	3,848.15	
Armory Roof.....	1,925.16	
Nurses' Home Roof.....	1,228.50	
Sub-Total General Improvement Fund—47th G. A.....	(33,627.49)	
IV. Hillcrest Dormitory		
Land.....	9.75	
Plan Study and Overhead.....	639.08	
Plumbing, Heating, Ventilation and Sewage.....	19,641.92	
Electric Wiring.....	5,591.30	
Building General Contract.....	131,426.23	
Utilities and Services.....	7,331.27	
Equipment (Built-in).....	1,789.71	
Architect Fees.....	10,122.20	
Sub-Total Hillcrest Dormitory.....	(176,551.46)	
V. Public Works Administration Fund No. 1236-D		
Steam and Water Power Lines.....	15,144.93	
VI. Public Works Administration Fund No. 1239-D		
Botany Laboratory and Greenhouse.....	44,770.73	44,770.73
Sub-Total Public Works Funds.....	(59,915.66)	(44,770.73)
Total (To Exhibit E).....	\$ 326,471.56	\$ 80,479.89
Add: Expended from Government		
Works Progress Administration		
Levee on East Bank of Iowa River.....	5,925.54	
West Side River Grading and Filling—North of Fine Arts Building.....	41,927.64	
Sub-Total Works Progress Grants.....	(47,853.18)	
Total Expenditures and Grants.....	\$ 374,324.74	\$ 80,479.89
Deduct Renewals and Other Expenditures not added to Plant Valuations.....	82,893.06	
Net Total Expenditures and Grants Capitalized (to Schedule E-2)	\$ 291,431.68	\$ 80,479.89

E-1

EXPENDITURES AND GRANTS

June 30, 1938

Equipment	Land	Other Improvements			Building and Improvements Uncompleted	Renewals and Other Expenditures Not Added to Plant Valuations
		Recreational Campus	Heating Service and Mains	Campus Lighting System		
						\$ 1,309.41
						80.70
\$ 682.53	\$ 5,000.00					
						1,375.30
(682.53)	(5,000.00)			\$ 2,379.57		
				(2,379.57)		(2,765.41)
		\$ 6,956.35				
						2,134.87
						515.66
233.40						
(233.40)		(6,956.35)				(2,650.53)
					\$ 4,003.55	
						12,231.88
						3,233.00
						3,142.00
						4,015.25
						3,848.15
						1,925.16
						1,228.50
					(4,003.55)	(29,623.94)
	9.75					
					639.08	
					19,641.92	
					5,591.30	
					131,426.23	
					7,331.27	
					1,789.71	
					10,122.20	
	(9.75)				(176,541.71)	
			\$ 15,144.93			
			(15,144.93)			
\$ 915.93	\$ 5,009.75	\$ 6,956.35	\$ 15,144.93	\$ 2,379.57	\$ 180,545.26	\$ 35,039.88
						5,925.54
						41,927.64
						(47,853.18)
\$ 915.93	\$ 5,009.75	\$ 6,956.35	\$ 15,144.93	\$ 2,379.57	\$ 180,545.26	\$ 82,893.06
						82,893.06
\$ 915.93	\$ 5,009.75	\$ 6,956.35	\$ 15,144.93	\$ 2,379.57	\$ 180,545.26	

Schedule
INVESTMENT
For Year Ended

	See Schedule	Total
Value of Plant June 30, 1937.....		\$ 20,196,790.89
Additions 1937-38		
1. Expended from Plant Funds, Government Emergency Relief and P.W.A.....	E-1	291,431.68
2. Educational and General Departments.....	B-2	102,584.02
3. Organized Educational Activities.....	B-3e1, B-2	27,757.72
4. Auxiliary Enterprises.....	B-2, B-3g1, B-3j	12,984.07
5. Special Restricted Funds.....	B-4a	3,669.17
6. Agency Funds.....	B-4a	661.98
7. Stores Departments.....	B-3b	2,087.75
8. Service Departments.....	B-3a	7,499.09
Total Cash Additions 1937-1938.....		(448,675.48)
Add:		
Nominal Value of Land and Easement Acquired.....	E-2e	3.00
Additional Costs Anderson Land 1933-1934 Capitalized 1927-1938.....	E-2e	250.00
Transferred from Uncompleted Improvements.....	E-2e	71,007.08
Transferred from Buildings.....	E-2a, E-2d	1,890.99
Improvements to Finkbine Field (Athletics).....	E-2d	20,289.65
		(20,738,907.09)
Deduct:		
Equipment Adjustments.....	E-2b	50,561.32*
Transferred to Buildings.....	E-2a	20,921.36*
Transferred to Other Improvements.....	E-2d	50,085.72*
Building Valuation Adjustments.....	E-2a	82,104.42*
Value of Plant and Equipment June 30, 1938 (To Exhibit A).....		\$ 20,535,234.27

*Deduction or debit balance.

E-2

IN PLANT

June 30, 1938

Buildings (Schedule E-2a)	Equipment (Schedule E-2b)	Land ¹ (Schedule E-2c)	Improvements Other Than Buildings (Schedule E-2d)	Construction in Process (Schedule E-2e)
\$ 11,770,671.32	\$ 4,914,698.88	\$ 1,725,767.65	\$ 1,714,645.96	\$ 71,007.08
80,479.89	915.93	5,009.75	24,480.85	180,545.26
	102,584.02			
	27,757.72			
	12,680.30		303.77	
	3,069.17			
	528.18		133.80	
	2,087.75			
	7,499.09			
(80,479.89)	(157,722.16)	(5,009.75)	(24,918.42)	(180,545.26)
		3.00		
		250.00		
20,921.36			50,085.72	
			1,890.99	
			20,289.65	
(11,872,072.57)	(5,072,421.04)	(1,731,030.40)	(1,811,830.74)	(251,552.34)
	50,561.32*			
				20,921.36*
82,104.42*				50,085.72*
\$ 11,789,968.15	\$ 5,021,859.72	\$ 1,731,030.40	\$ 1,811,830.74	\$ 180,545.26

¹Exclusive of Farms Held as Endowment Fund Investments. See Schedules D-6 and D-7).

Schedule E-2a
INVENTORY OF BUILDINGS
As of June 30, 1938

	Year Erected or Acquired	Total Cost to June 30, 1937	Additions 1937-1938 (See Schedules E-1, E-2e)	Adjustments	Total Cost to June 30, 1938
Administration and Service					
Old Capitol Building	1847	\$ 248,626.65			\$ 248,626.65
Mailing Room	1923	2,079.00			2,079.00
Physical Plant Administration Building	1894	25,000.00			25,000.00
University Residence	1908	30,641.76		\$ 841.08	31,482.84
Power Plant	1928, 1934	395,809.44		1,890.99*2	393,918.45
Water Filtration Plant	1930	101,796.56			101,796.56
Laundry	1913	42,097.66		2,000.09*	40,097.57
Central Garage	1932, 1938	7,438.64	\$ 5,288.55		12,722.19
Plumbing Shop (L. A. Annex)	1923	11,224.46			11,224.46
Physical Plant Shop (Old Engineering Shop)	1910	39,418.18		163.52*	39,254.66
Warehouse (General Stores)	1930	27,406.31			27,406.31
Law Commons Garages	1935	522.75		522.75*	
Educational					
Schaeffer Hall	1899	282,692.40		37,097.94*	245,594.46
Chemistry Building	1923, 1927	659,649.39		824.16*	658,825.23
University Hall	1924	471,152.85			471,152.85
Journalism Building	1924	16,034.40			16,034.40
Home Economics Building	1865	39,932.04			39,932.04
Botany Greenhouse (East)	1907, 1924	11,389.99			11,389.99
Macbride Hall	1904, 1907	300,854.16		1,114.40*	299,739.76
Geology Building	1884	132,728.09			132,728.09
Botany Annex (East)	1924	3,099.66			3,099.66
East Hall	1897, 1930	435,967.33		24,857.80*	411,109.53
Fine Arts Studio (East)	1922	8,524.36			8,524.36
Observatory Building	1923	5,395.74			5,395.74
Library Annex	1904, 1915, 1928	109,028.19		936.16	109,964.35
Women's Gymnasium	1915	74,811.96			74,811.96
Women's Gymnasium Annex	1923	7,856.57			7,856.57
Zoology Building	1902, 1928	146,862.85			146,862.85
Zoology Laboratory	1902	49,259.00			49,259.00
Music Building	1916, 1931	84,815.59			84,815.59
Fine Arts Building	1935	187,668.77	8,676.89		196,345.66

Fine Arts Studios (West Side)-----	1936	31,183.41			31,183.41
Hall of Engineering-----	1905	127,701.04			127,701.04
Hall of Physics-----	1912	225,000.00		2,319.36	227,319.36
Hydraulic Testing Laboratory-----	1918, 1928, 1933	110,282.55			110,282.55
Radio Experiment Station-----	1925	1,866.93			1,866.93
Electrical Engineering Laboratory-----	1890	96,940.86			96,940.86
Mechanical Engineering Laboratory-----	1932	88,484.58			88,484.58
Materials Testing Laboratory (Old Steam Laboratory)-----	1907	10,701.09		1,380.60*	9,320.49
Medical Laboratory-----	1927	691,720.14			691,720.14
Dental Building-----	1916	174,089.01			174,089.01
Observatory School-----	1925	263,865.53			263,865.53
Preschool Building-----	1922	3,493.81			3,493.81
Law Building-----	1910	119,687.86			119,687.86
Field House-----	1927	618,535.23			618,535.23
Armory-----	1920	183,805.47		890.01*	182,915.46
Dramatic Arts (Theatre) Building-----	1936	151,829.64	12,900.78		164,820.42
DeHaan Building—7 E. Market Street-----	1924	9,291.82			9,291.82
Botanical Laboratory and Greenhouse-----	1938		65,692.09		65,692.09
Pharmaceutical Manufacturing Laboratory-----	1938		8,757.94		8,757.94
Student Activity					
Stadium-----	1930	497,104.86			497,104.86
Men's Dormitory-----	1919	507,082.23			507,082.23
Currier Hall Dormitory for Women-----	1912	261,218.95			261,218.95
Eastlawn Dormitory for Women-----	1915	59,531.51			59,531.51
Memorial Union Unit No. 1-----	1927	229,727.00		5,830.28	235,557.28
Locker House at Finkbine Field-----	1931	1,345.97		2,292.92	3,638.89
Kellogg-Folsom Building-----	1924, 1934	37,546.58			37,546.58
Law Commons-----	1935	178,444.42		3,462.16*	174,982.26
Hospital Group					
Children's Hospital-----	1917, 1923	399,261.47		23,619.80*	375,641.67
General Hospital-----	1929	2,069,035.18			2,069,035.18
Film Storage Vault, Children's Hospital-----	1929	7,188.13		3,500.00	10,688.13
Nurses' Home—Westlawn-----	1919, 1928	415,496.98			415,496.98
Psychopathic Hospital-----	1919, 1934	239,424.32			239,424.32
Total Building Inventory (To Schedule E2)-----		\$11,770,671.32	\$ 101,401.25 ¹	\$ 82,104.42*	\$11,789,968.15

¹Composed of:

Cash Additions-----	\$ 80,479.89
Transferred from Construction in Process (Schedule E2e)-----	20,921.36

\$101,401.25²Transfer to Heating Tunnels and Mains. (Schedule E-2d)

*Deductions.

Schedule E-2b
INVENTORY OF DEPARTMENTAL EQUIPMENT
As of June 30, 1938

	Total June 30, 1937	Cash Additions 1937-1938	Inter- departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1938
Administration and General Administrative				
President's Office	\$ 6,113.10	\$ 45.00	\$ 374.00	\$ 6,532.10
Registrar's Office	11,433.23	182.96	313.25*	11,929.44
Dean of Men's Office	2,525.29	283.00	215.08	3,023.27
Dean of Women's Office	2,091.35	132.27	103.56*	2,120.06
Business Office	35,738.64	2,621.45	3,575.87*	34,784.22
Publications	8,036.56	722.00	1,129.90*	7,558.66
Archives	745.54	164.18		909.72
	(66,683.71)	(4,151.76)	(4,603.50*)	(66,231.97)
Student Service				
Memorial Union Student Service	3,161.72	40.00	47.81*	3,153.91
Personnel Service	775.25	40.00	190.56*	624.69
Housing Service	396.17		396.17*	
Alumni Service	1,189.40	509.00	40.00*	1,718.40
	(5,522.54)	(649.00)	(674.54*)	(5,497.00)
Physical Plant				
Administration	7,352.14	415.09	215.50*	7,551.73
Electric Shop	2,470.63		251.25	2,721.88
Plumbing Shop	2,527.97	30.35	17.63*	2,540.69
Machine Shop	4,908.54	499.00	506.46	5,914.00
Carpenter Shop	8,135.65	406.48		8,602.13
Paint Shop	102.64			102.64
Tin Shop	829.25		18.00*	811.25
Steam Shop	938.76	1,469.60		2,408.36
Key Department	26.91			26.91
Shade Department	47.04			47.04
Campus Tools	30,178.54	10,550.68	1,091.43*	39,637.79
General	17,601.86		532.92*	17,068.94
Janitor's Tools	934.75	258.60		1,193.35
Power Plant	440,701.25	1,252.65	1,837.99*	440,115.91
Medical Group Shop	941.95	17.64		959.59
Water Plant	1,036.74			1,036.74
	(518,734.62)	(14,960.18)	(2,955.76*)	(530,739.04)
Educational				
College of Engineering				
Administration	2,293.16	31.30	10.23*	2,314.23
Civil Engineering	12,610.23	62.91		12,673.14
Engineering Drawing	5,014.52	7.50	100.00	5,122.02
Electrical Engineering	54,891.99	613.81	252.00	55,757.80
Mechanical Engineering	70,120.73	2,146.21	215.86	72,482.80
Mechanics and Hydraulics	31,851.82	257.35	312.60*	31,796.57
	(176,782.45)	(3,119.08)	(245.03)	(180,146.56)
College of Liberal Arts				
Administration	1,148.02		73.01*	1,075.01
Botany	45,026.42	374.81	757.56	46,158.79
Chemistry	197,884.00	6,466.98	150.23*	204,200.75
Geology	73,556.44	240.72	674.46	74,471.62
History	4,500.22		6.00*	4,493.62
Home Economics	18,059.51	554.45	1,912.73*	16,701.23
Journalism	5,325.02	433.60	150.00*	5,608.62
Mathematics and Astron- omy	12,612.81	167.60	40.00*	12,740.41
Military	14,984.99	331.71	49.18	15,365.88
Philosophy	1,586.74			1,586.74
Physical Education—Men	14,051.57	1,522.56	150.60*	15,423.44
Physical Education— Women	13,034.12	89.61	171.20	13,294.93
Physics	80,503.05	510.11	80.00*	80,933.16
Political Science	5,545.45		55.00*	5,490.45
Psychology	34,042.86	1,640.05	563.59	36,246.50
Speech	14,126.43	118.50	98.49*	14,146.44
Zoology	69,268.10	1,283.10	7,947.97*	62,603.23
	(605,255.75)	(13,733.80)	(8,448.73*)	(610,540.82)

*Deductions.

Schedule E-2b—Continued

	Total June 30, 1937	Cash Additions 1937-1938	Inter- departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1938
School of Fine Arts				
Administration	55,720.66	3,009.78	16,507.60	75,238.04
Graphic and Plastic Arts	51,733.30	438.71	8,715.49*	43,456.52
Music	51,617.21	1,635.36	1,309.36	54,561.93
	(159,071.17)	(5,083.85)	(9,101.47)	(173,256.49)
School of Letters				
English	6,337.65	83.00	69.50*	6,351.15
German	1,456.32	72.31	200.00	1,728.63
Classical Languages	4,626.20			4,626.20
Romance Languages	4,014.34	1,034.81	205.98	5,255.13
	(16,434.51)	(1,190.12)	(336.48)	(17,961.11)
College of Medicine				
Administration	1,635.12	171.72	81.00	1,887.84
Anatomy and Histology	21,412.03	757.46	346.50*	21,822.99
Bacteriology	14,509.24	1,952.42	1,256.43*	15,205.23
Pathology	11,983.67	1,857.44	908.70*	12,932.41
Pharmacology	17,945.58	196.57	77.22	18,219.37
Physiology	31,474.33	434.62	13.11	31,922.06
	(98,959.97)	(5,370.23)	(2,340.30*)	(101,989.90)
College of Dentistry				
General	4,082.10	288.00		4,370.10
Administration—Dean's Office	1,846.02			1,846.02
General Administration	73,731.13	112.50	100.00*	73,743.63
Library and Museum	2,894.68	26.50	50.00	2,971.18
Clinical Crown and Bridge	2,498.64	51.25	51.25*	2,498.64
Clinical Prosthetic Dentistry	3,262.65	160.48	275.50*	3,147.63
Oral Pathology	3,431.43	229.82	150.00*	3,511.25
Operative and Dental An- atomy Technics	12,103.86	151.12		12,254.98
Children's Dentistry— Clinical Operative	1,168.43	76.25	30.00*	1,214.68
Oral Surgery	1,870.72		12.50	1,883.22
Orothodontia	1,696.82	132.96	30.00*	1,799.78
Prosthetic Crown and Bridge	3,577.00	17.55	30.00*	3,564.55
Radiology and Economics	6,083.69			6,083.69
	(118,247.17)	(1,246.43)	(604.25*)	(118,889.35)
College of Pharmacy	35,750.10	1,174.14	587.50	37,511.74
College of Law				
Administration and General Library	17,996.58	531.84	74.18*	18,454.24
	299,999.32	8,452.00		308,451.32
	(317,995.90)	(8,983.84)	(74.18*)	(326,905.56)
College of Education				
Education	42,579.97	264.24	614.80*	42,229.41
High School	44,484.04	946.42	1,118.63*	44,311.83
Elementary School	8,503.93	204.34	213.29*	8,494.98
	(95,567.94)	(1,415.00)	(1,946.72*)	(95,036.22)
College of Commerce	20,509.65	490.56	978.50*	20,021.71
Bureau of Business Research	4,448.68	1,901.40	224.25*	6,125.83
Graduate College	2,319.53	35.20	462.01*	1,892.72
Library				
Leigh Hunt Book Collection	21,549.99		9.50*	21,540.49
Administration and General	932,341.04	33,540.57	1,717.63*	964,163.98
Ranney Memorial Library	11,483.00	10.00	112.34	11,605.34
	(965,374.03)	(33,550.57)	(1,614.79*)	(997,309.81)
Museum	87,904.08	50.00	92.00*	87,862.08
Summer Session	11,758.60	30.00	13.60*	11,775.00

Schedule E-2b—Continued

	Total June 30, 1937	Cash Additions 1937-1938	Inter- departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1938
Extension				
General	35,596.27	1,618.95	336.89*	36,878.33
Radio Broadcasting	34,077.74	2,570.70	21.12	36,669.56
	(69,674.01)	(4,189.65)	(315.77*)	(73,547.89)
Hygiene and Preventive Medicine	5,735.22	138.36	3,568.91	9,442.49
Child Welfare	19,964.15	572.62	13,399.67	33,936.44
Maternal and Infant Hy- giene Dental Unit	896.08			896.08
Service				
General Stores	17,024.66	1,522.31	1,413.85*	17,133.12
Drug Service	98.93	471.59	350.92	921.44
Drafting Bureau	1,336.97			1,336.97
Laundry	59,841.80	250.73	4,004.47	64,097.00
Printing Service	22,687.19	3,273.70	3,264.17*	22,696.72
Statistical Service		187.46		187.46
Physiology—Pharmacology Shop	9,654.89	704.67	693.00	11,052.56
Photographic Service	2,266.41	406.81	2,481.28	5,154.50
	(112,910.85)	(6,817.27)	(2,851.65)	(122,579.77)
Organized Educational Activ- ities				
General and Children's Hospitals	114,180.61	14,797.81	11,921.96*	117,056.46
General	31,312.74	2,106.13	210.48*	33,208.39
Administration—General	24,768.58	370.56	150.13	25,289.27
Housekeeping—General	68,667.64	249.89	127.82	69,045.35
Nutrition—General	112,662.92	2,414.62	2,314.78	117,392.32
Nursing—General	2,633.78		101.86	2,735.64
General—Children's	4,305.30	648.03	60.57	5,013.90
Administration—Children's	3,736.43	26.73	77.25	3,840.41
Housekeeping—Children's	10,434.70	87.26	23.43	10,545.39
Nutrition—Children's	17,353.68	226.65	1,338.35	18,918.68
Nursing—Children's	2,821.24	51.02	562.33	3,434.59
Convalescent Home	3,728.45	216.12		3,944.57
Student Out-Patient	25,333.34	234.38	298.62	25,866.34
Westlawn	8,269.84	171.50	173.87*	8,267.47
Biochemistry	2,496.71	124.00		2,620.71
Dermatology	21,127.80	1,516.35	124.19*	22,519.96
Gynecology and Obstetrics	6,023.57	188.06	450.00*	5,761.63
Neurology	20,024.19	1,223.86	32.27*	21,215.78
Ophthalmology	21,366.03	874.48	2,931.79	25,172.30
Orthopedic Surgery	22,440.97	839.05	311.55	23,591.57
Otolaryngology	9,363.76	794.16	1,573.67	11,731.59
Pediatrics	100,440.16	1,840.50	13,974.22*	88,306.44
Radiology	24,534.46	202.94	194.96*	24,542.44
General Surgery	19,496.29	1,137.62	29.22*	20,604.69
Genito-Urinary Surgery	21,288.71	267.20	365.98	21,921.89
Theory and Practice	(698,811.90)	(30,608.92)	(16,873.04*)	(712,547.78)
Psychopathic Hospital	31,560.07	1,196.01	809.46*	31,946.62
University Theatre	17,766.02	269.92	230.60	18,266.54
Auxiliary Enterprises				
Dormitories				
Field House	2,001.49		2,001.49*	
Feeney House	442.94		442.94*	
Quadrangle	53,475.14	711.25	423.61*	53,762.78
Currier Hall	26,235.07	3,245.05	296.87	29,776.99
Eastlawn	8,389.01	339.57	132.25*	8,596.33
Law Commons	15,178.91	97.26	2,967.01	18,243.18
Chesley House	488.26		239.26*	249.00
Kellogg House	3,594.94	19.75	1,062.14*	2,552.55

*Deductions,

Schedule E-2b—Continued

	Total June 30, 1937	Cash Additions 1937-1938	Inter- departmental Transfers and Deductions for Worn Out Equipment	Total June 30, 1938
Jefferson House.....	1,209.66		166.00*	1,043.66
Whetstone House.....	1,702.34	13.00	184.82*	1,530.52
Wilson House.....	1,910.05	31.50	66.84	1,108.39
Manse House.....	1,279.36	2.50	111.70	1,393.56
Russell House.....	1,509.00		237.97	1,746.97
Tudor House.....	1,236.72		51.00*	1,185.72
Breene House.....	1,423.01		280.35*	1,142.66
Gables House.....	2,039.69	17.50	223.29	2,280.48
	(121,215.59)	(4,477.38)	(1,080.18*)	(124,612.79)
Iowa Memorial Union.....	59,080.09	6,939.85	1,338.92*	64,681.02
Dining Services				
Quadrangle.....	24,118.76	324.42	2,567.23*	21,885.95
Currier.....	9,583.59		796.62*	8,786.97
Eastlawn.....	7,292.49		1,199.40*	6,093.09
Law Commons.....	7,254.07		24.68	7,278.75
Memorial Union.....	39,628.40	1,362.20	4,917.79*	36,072.81
	(87,877.31)	(1,696.62)	(9,456.36*)	(80,117.57)
School of Religion.....	2,365.60		173.02*	2,192.58
Serology.....	3,536.57		3,536.57*	
Farm Properties.....	50.00		50.00*	
Laura Spelman Memorial.....	13,894.32		13,894.32*	
Research				
Institute of Hydraulic Research.....	2,102.64	913.03	31.58	3,047.25
Stream Gaging.....	681.84			681.84
	(2,784.48)	(913.03)	(31.58)	(3,729.09)
Board in Control of Ath- letics.....	30,826.27	2,455.87	9,704.91*	23,577.23
State Hygienic Laboratory.....	3,742.87		4,197.43	7,940.30
General Furniture				
Campus Buildings.....	317,714.35	273.34	2,983.46*	315,004.23
University Residence.....	6,972.73	38.16	137.50	7,148.39
	(324,687.08)	(311.50)	(2,845.96*)	(322,152.62)
Total (See Schedule E-2).....	\$ 4,914,698.88	\$ 157,722.16	\$ 50,561.32*	\$5,021,859.72

REPORT OF IOWA STATE BOARD OF EDUCATION

Schedule E-2c

INVENTORY OF REAL ESTATE

As of June 30, 1938

	Number of Acres	Cost
Total Inventory June 30, 1937-----	425.5272	\$ 1,725,767.65
Add:		
Cash Additions:		
Part of Lot 5, Block 90—Emilia Holub-----	.0643	5,000.00
Abstract Fees:		
Part of Lot A—Byington Riverview Addition—Koser-----		4.00
Part of Lots B and C—Byington Riverview Addition— Prentiss-----		5.00
Recording Quit-claim Deed—Part of Byington Road—City of Iowa City-----	.2583	.75
Sub-Total Cash Additions-----	(.3226)	(5,009.75)
Other Additions:		
Nominal Value of Quit-claim Deed to part of Byington Road from City of Iowa City-----		1.00
Nominal Value of Easements across parts of Outlot 33 for River Retaining Wall:		
Iowa Triangle Alumni Association-----		1.00
Phi Delta Theta Building Association-----		1.00
Abstracting and Services—1934—Johannes Andersen Property— Part of Blocks 3 and 4, Parkside Addition-----		250.00
Sub-Total Other Additions-----		(253.00)
Total Additions 1937-1938-----	(.3226)	(5,262.75)
Total June 30, 1938 (See Schedule E-2)-----	425.8498	\$1,731,030.40 ¹

¹Exclusive of Farms held as Endowment Fund investments. (See Schedules D-6 and D-7)

Schedule E-2d

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

As of June 30, 1938

	Total June 30, 1937	Additions 1937-1938 (See Schedules E-1, E-2c, B-3h, B-4)	Adjust- ments	Total June 30, 1938
Campus Lighting System-----	\$ 102,229.90	\$ 2,379.57		\$ 104,509.47
Heating Service and Mains-----	640,827.94	65,290.77	\$ 1,890.90 ²	708,009.70
Sewers and Drains-----	132,827.91			132,827.91
Power Dam-----	111,377.74			111,377.74
Pavement and Sidewalks-----	284,388.14			284,388.14
Grading and Planting-----	314,584.04			314,584.04
Tennis Courts-----	7,711.46		7,711.46*	
Old Capitol Approach-----	44,118.28			44,118.28
Communicating Tunnels-----	40,608.30			40,608.30
Union Bridge-----	35,972.25	133.80		36,106.05
Recreational Campus-----		7,200.00	28,001.11	35,201.11
Total (See Schedule E-2)-----	\$1,714,645.96	\$ 75,004.14 ¹	\$ 22,180.64	\$1,811,830.74

¹Cash Additions 1937-1938----- \$24,918.42

Transferred from Construction in Process (Schedule E-2e)----- 50,085.72

\$75,004.14

²Transferred from Heating Plant (Schedule E-2a).

Schedule E-2e
INVENTORY OF UNCOMPLETED BUILDINGS AND IMPROVEMENTS
IN COURSE OF CONSTRUCTION

As of June 30, 1938

Account	Fund	Total June 30, 1937	Expended for Uncompleted Construction 1937-1938 (Schedule E-1)	Transferred to Inventories June 30, 1938	Total June 30, 1938
Steam, Water and Power Lines.....	P. W. A. No. 1236D.....	\$ 49,842.07		\$ 49,842.07	
Botanical Laboratory and Greenhouse.....	P. W. A. No. 1239D.....	20,921.36		20,921.36	
Improvement to West Side Athletic Field.....	46th G. A. Improvement.....	243.65		243.65	
Library Stacks—Macbride Hall.....	47th G. A. Improvement.....		\$ 4,003.55		\$ 4,003.55
Hillcrest Dormitory.....	Hillcrest Dormitory.....				
Plan Study and Overhead.....			639.08		639.08
Plumbing, Heating, Ventilation and Sewage.....			19,641.92		19,641.92
Electric Wiring.....			5,591.30		5,591.30
Building General Contract.....			131,426.23		131,426.23
Utilities and Services.....			7,331.27		7,331.27
Equipment (Built-in).....			1,789.71		1,789.71
Architect Fees.....			10,122.20		10,122.20
Sub-Total Hillcrest.....			(176,541.71)		(176,541.71)
Total (To Schedule E-2).....		\$ 71,007.08	\$ 180,545.26	\$ 71,007.08	\$ 180,545.26

Note: See Schedule E-1 for Expenditures during current year on buildings and improvements in process July 1, 1937 and completed during 1937-1938.

EXHIBIT
SUMMARY OF
UNIVERSITY
For Year Ended

	Balance July 1, 1937	Receipts		
		From State (See Sched- ule F-1)	Other Sources	Intramural Credits
1. For General Operation-----	\$ 249,575.46	\$1,874,396.67	\$ 835,550.25	\$ 29,345.62
2. For General Improvement and Capital Purposes				
General Improvement-----	13,338.91		7.00	14,630.69
General Improvement—46th G. A.-----	33,636.56		13.00	500.00
General Improvement—47th G. A. ¹ -----		33,627.49		
Hillcrest Dormitory-----	1,893.75		305,000.00	1,679.92
Sub-total Capital Funds	(48,869.22)	(33,627.49)	(305,020.00)	(16,810.61)
3. Income Funds-----	96,747.21*	1,106,080.01	991,702.97	1,101,557.41
4. Current Restricted Funds-----	151,191.37		613,561.18	28,664.56
5. Student Loan Funds-----	28,197.72	*	27,574.15	1,169.21
Total General Funds-----	\$ 381,086.56	\$3,014,104.17	\$2,773,408.55	\$1,177,547.41
6. Revolving Advanced Fund-----	204,095.00		100,115.00	
7. Endowment Funds-----	9,392.59		82,822.93	
8. Public Works Administration Projects				
No. 1239-d Botanical Laboratory	32,267.02		12,503.71	
No. 1236-d Steam, Water, and Power Lines-----	2,157.93		13,000.00	
Sub-total Public Works Projects-----	(34,424.95)		(25,503.71)	
9. U. S. Crippled Children's Fund--	5,449.32		68,833.47	
10. State Hygienic Laboratory ¹ -----		40,000.00		
11. State Board of Health ² -----			16,798.32	
Total—All Funds-----	\$ 634,448.42	\$3,054,104.17	\$3,067,481.98	\$1,177,547.41

¹Funds handled by state comptroller, after approval by Executive Council and Joint Legislative Committee on Retrenchment and Reform.

²Funds handled by state treasurer, after joint approval of State Board of Health and University.

F

FUND TRANSACTIONS
BUSINESS OFFICE

June 30, 1938

Total	Disbursed	Intramural Debits	Total	Business Office Balance (See Schedule f-3)	Balance Due University Treas. (See Schedule f-1)	Total Balance
\$2,988,863.00	\$2,522,468.78	\$ 374,362.75	\$2,896,831.53	\$ 92,036.47	\$ 229,103.33	\$321,139.80
27,976.00	18,831.62	5,144.98	23,976.60	4,000.00	-----	4,000.00
34,149.56	22,761.31	9,639.04	32,400.35	1,749.21	-----	1,749.21
33,627.49	33,627.49	-----	33,627.49	-----	28,872.51	28,872.51
308,573.67	176,036.82	514.64	176,551.46	132,022.21	-----	132,022.21
(404,327.32)	(251,257.24)	(15,298.66)	(266,555.90)	(137,771.42)	(28,872.51)	(166,643.93)
3,102,593.18	2,538,389.14	719,460.53	3,257,849.67	155,256.49*	110,349.27	44,907.22*
793,417.11	545,331.32	68,102.37	613,433.69	179,983.42	-----	179,983.42
56,941.08	25,281.02	323.10	25,604.12	31,336.96	-----	31,336.96
\$7,346,146.69	\$5,882,727.50	\$1,177,547.41	\$7,060,274.91	\$ 285,871.78	\$ 368,325.11	\$654,196.89
304,210.00	100,000.00	-----	100,000.00	204,120.00	-----	204,120.00
92,215.52	91,920.61	-----	91,920.61	294.91	-----	294.91
44,770.73	44,770.73	-----	44,770.73	-----	-----	-----
15,157.93	15,157.93	-----	15,157.93	-----	-----	-----
(59,928.66)	(59,928.66)	-----	(59,928.66)	-----	-----	-----
74,282.79	61,686.44	-----	61,686.44	12,596.35	-----	12,596.35
40,000.00	40,000.00	-----	40,000.00	-----	-----	-----
16,798.32	16,798.32	-----	16,798.32	-----	-----	-----
\$7,933,581.98	\$6,253,151.53	\$1,177,547.41	\$7,430,698.94	\$ 502,883.04	\$ 368,325.11	\$871,208.15

Schedule F-1
SUMMARY OF FUND TRANSACTIONS WITH STATE COMPTROLLER
For Year Ended June 30, 1938

	Appropriated 47th G. A.	Other Allocations	Appropriations Lapsed	Total Available	Warrants Cleared ¹	Balance Due University Treasurer (See Schedule Fla)
General Operation	\$ 2,102,500.00			\$ 2,102,500.00	\$ 1,873,666.67	\$ 228,833.33
Soldier Tuition	2,000.00		\$ 1,430.00	570.00	300.00	270.00
Sub-total	(2,104,500.00)		(1,430.00)	(2,103,070.00)	(1,873,966.67)	(229,103.33)
General Improvement	62,500.00			62,500.00	33,627.49	28,872.51
Income Fund	962,508.31			962,508.31	882,091.64	80,416.67
University Hospital		\$ 54,291.87		54,291.87	33,025.94	21,265.93
Hospital Over-Quota Allocated by Counties	104,000.00			104,000.00	95,333.33	8,666.67
Psychopathic Hospital	(3,233,508.31)	(54,291.87)	(1,430.00)	(3,286,370.18)	(2,918,045.07)	(368,325.11)
Sub-total General Funds	40,000.00			40,000.00	40,000.00	
State Hygienic Laboratory						
Total State Funds	\$ 3,273,508.31	\$ 54,291.87	\$ 1,430.00	\$ 3,326,370.18	\$ 2,958,045.07	\$ 368,325.11
Federal Funds						
State Board of Health		16,850.00	51.68	16,798.32	16,798.32	
U. S. Crippled Children's Fund		68,679.47		68,679.47	68,679.47	
Total—All Funds (See Exhibit F)	\$ 3,273,508.31	\$ 139,821.34	\$ 1,481.68	\$ 3,411,847.97	\$ 3,043,522.86	\$ 368,325.11

¹Does not include 1936-1937 warrants cleared during 1937-1938

Soldier Tuition	\$ 430.00
University Hospital	78,605.82
Hospital Over-Quota	8,689.94
Psychopathic Hospital	8,333.34
	\$ 96,059.10

Schedule F-1a

ANALYSIS OF BALANCE DUE UNIVERSITY TREASURER

For Year Ended June 30, 1938

A. Warrants Drawn on State Comptroller but Not Cleared on June 30, 1938	
General Operation	\$ 228,833.33
Soldier Tuition	270.00
University Hospital	80,416.67
Sub-total Warrants Drawn.....	(309,520.00)
B. Bills in Process—Warrants Not Drawn	
Hospital Over-Quota	21,265.93
C. State Comptroller's Balances	
General Improvement	28,872.51
Psychopathic Hospital	8,666.67
Sub-total Comptroller's Balances.....	(37,539.18)
	<u>\$ 368,325.11</u>

Schedule F-2

TRANSACTIONS OF UNIVERSITY TREASURER WITH DEPOSITORIES

For Year Ended June 30, 1938

Bank Balance July 1, 1937	
Iowa-Des Moines National Bank and Trust Co....	\$ 310,781.23
Iowa State Bank and Trust Company.....	\$ 192,847.73
Add: Items in Transit.....	7,152.27
	<u>200,000.00</u>
Add:	
Transit Items Credited by Business Office in June, 1937, by Iowa-Des Moines National Bank in July, 1937	\$ 21,212.73
Bank Deposits 1937-1938 as Per Cash Book	
Iowa-Des Moines National Bank and Trust Co...	5,703,885.23
Iowa State Bank and Trust Company.....	50,000.00
	<u>5,775,097.96</u>
Total Credits 1937-1938.....	\$ 6,285,879.19
Deduct:	
Warrants Paid by Banks 1937-1938	
Iowa-Des Moines National Bank.....	\$ 5,807,607.76
Iowa State Bank & Trust Company.....	50,000.00
Transit Items Credited by Business Office in June, 1938, by Iowa-Des Moines National Bank in July, 1938	16,976.93
Add Correction Voucher No. 345 in Process....	21.29
	<u>5,874,605.98</u>
Bank Balances June 30, 1938.....	<u>\$ 411,273.21</u>

BALANCES

Iowa-Des Moines National Bank and Trust Company	
Balance June 30, 1938.....	\$ 211,273.21
Iowa State Bank and Trust Company Bank Balance June 30, 1938.....	\$ 184,142.67
Add: Items in Transit in July, 1938.....	15,857.33
	<u>200,000.00</u>
Total Bank Balances June 30, 1938.....	<u>\$ 411,273.21</u>

Schedule F-3

UNIVERSITY TREASURER
BANK RECONCILIATION SUMMARY
ALL FUNDS

	Bank Balance June 30, 1938	Deduct Warrants Outstand- ing and Reconciling Items	Add Cash on Hand or in Transit	Total Balances (See Exhibit F)
First Capital National Bank				
Revolving Advanced Fund—Business Office	\$170,813.69	\$ 9,887.09	\$39,073.40	\$200,000.00
Iowa State Bank and Trust Company	184,142.67		15,857.33	200,000.00
Iowa-Des Moines National Bank and Trust Company				
General Checking Account	211,273.21	142,399.65	16,998.22	85,871.78
Hospital Cash Fund	6,636.50	8,622.44	5,485.94	3,500.00
Sundry Petty Cash Funds	620.00			620.00
Add:				
A. Cash Balance Endowment Funds (See Exhibit d)	294.91			294.91
B. Cash Balances Public Works Projects (See Exhibit E)				
Project No. 1239-d Botanical Lab- oratory	None			
Project No. 1236-d Steam Lines	None			
C. Cash Balance U. S. Crippled Children's Fund (See Schedule B-4c)	13,793.50	1,197.15		12,596.35
Total (To Exhibit F)	\$587,574.48	\$162,106.33	\$77,414.89	\$502,883.04

Schedule F-3a

SCHEDULE OF BONDS PLACED IN ESCROW BY DEPOSITORY BANKS
AS SECURITY FOR UNIVERSITY FUNDS

By First Capital National Bank:		
United States of America 2½% Treasury Bonds, Dated December 15, 1936, Due December 15, 1953, Optional December 15, 1949, Evidenced by Safekeeping Receipt of Federal Reserve Bank Being No. 320904.....		\$ 200,000.00
By Iowa State Bank and Trust Company		
U. S. Treas. Bonds 2⅞% Due 55/60.....	\$ 150,000.00	
U. S. Treas. Bonds 2¾% Due 51/54.....	50,000.00	200,000.00
By Iowa-Des Moines National Bank and Trust Co.		
U. S. Treasurer Notes Series C-1½ Due December 15, 1940	\$ 250,000.00	
U. S. Treasurer Notes Series A-1½ Due March 15, 1941	100,000.00	350,000.00
Total Security for Deposits.....		\$ 750,000.00

STATE UNIVERSITY OF IOWA

REPORT OF EMPLOYEES

Year Ending June 30, 1938

	12 Months' Tenure	10 Months' Tenure
Instructional and Research Staff		
Professors	30	76
Associate Professors	15	49
Assistant Professors	37	53
Instructors and Demonstrators, Lecturers and Assistants in Instruction	77	98
Library Staff	50	1
Administration Staff	19	
Administrative Assistants	27	
Technicians, Artists and Unclassified	130	10
Clerical and Stenographic Staff	139	12
Physical Plant and Laundry Staff	262	
General Hospital	579	
Psychopathic Hospital	64	
Total Full Time	1,429	299
Part Time Instructional Staff	23	74
Part Time Graduate Assistants	3	100
Part Time Research Assistants	26	81
Part Time Clerical Staff	36	4
Part Time Technicians and Student Janitors	19	105
Total	1,536	663

THE STATE UNIVERSITY OF IOWA
SALARIES 1937-1938

ADMINISTRATION AND GENERAL ADMINISTRATION

	Expended
President's Office	
President	\$ 10,000.00
All other employees (4)	5,265.00
Total	\$ 15,265.00
Business Office	
1 Business Manager	\$ 4,400.00
2 Secretary	2,500.00
3 Chief Accountant	2,300.00
4 Assistant to President	317.10
5 Treasurer	2,540.00
Purchasing Agent	3,600.00
All other employees (15)	17,949.22
Total	33,606.32
Registrar's Office	
Registrar	\$ 3,370.00
All other employees (27)	20,574.29
Total	23,944.29
Dean of Men	
Dean of Men	\$ 3,780.00
6 Assistant Dean of Men	1,500.00
All other employees (4)	2,983.20
Total	8,263.20
Dean of Women	
All employees (4)	5,660.00
Total, Administration	\$ 86,738.81

1. Total \$6,700; \$1,200 from Summer Session, \$600 from Laundry, \$500 from Currier Hall.
2. Total \$5,000; \$2,000 from Quadrangle, \$500 from Tenant Properties.
3. Total \$3,300; \$800 from Statistical Service, \$200 from Jobs Overhead.
4. Total \$3,466.79; \$2,553.41 from Law, \$596.28 from Summer Session.
5. Total \$3,300; \$760 from Farm Administration.
6. Total \$3,200; \$1,262.25 from Quadrangle, \$437.75 from Summer Session.

GENERAL EXPENSE

		Expended
7 University Editor	\$ 1,650.00	
All other employees (16)	9,510.00	
Total		<u>11,160.00</u>

STUDENT SERVICE

Student Health		
8 Director	\$ 2,956.00	
Medical Examiner	3,000.00	
9 Medical Supervisor	860.00	
All other employees (12)	10,489.67	
Total		17,305.67
Iowa Memorial Union		
10 Director	\$ 1,938.51	
11 Assistant	1,112.00	
All other employees (6)	6,309.00	
Total		9,359.51
Employment Bureau		
All employees (2)		3,080.00
Housing Service		
All employees (1)		1,800.00
Campus Religious Activities		
12 Director	\$ 720.00	
13 Assistant Professor	1,500.00	
All other employees (2)	500.00	
Total		2,720.00
Alumni Service		
14 Director	\$ 600.00	
All other employees (2)	1,260.00	
Total		1,860.00
Total, Student Service		<u>\$ 36,125.18</u>
Total, Administration, General Expense and Student Service		<u>\$ 134,023.99</u>

INSTRUCTIONAL AND DEPARTMENTAL RESEARCH
COLLEGE OF LIBERAL ARTS

Administration		
15 Dean and Professor	\$ 3,995.08	
All other employees (2)	2,240.00	
Total		6,235.08
Botany		
16 Professor and Head	\$ 3,780.00	
17 Professor	3,370.00	
18 Professor	3,370.00	
All other employees (12)	6,367.50	
Total		16,887.50

7. Total \$5,649.92; \$1,253 from Journalism, \$1,300 from Summer Session, \$647 from Printing Service, \$799.92 from Student Publications.
8. Total \$3,800; \$844 from Summer Session.
9. Total \$3,200; \$2,340 from Athletics.
10. Total \$4,083.31; \$1,301.16 from Fine Arts, \$843.64 from Summer Session.
11. Total \$3,600; \$2,488 from Dining Service.
12. Total \$6,000; \$3,780 from Philosophy, \$880 from Rockefeller Fund, \$620 from School of Religion.
13. Total \$3,600; \$1,500 from School of Religion, \$600 from Religious Activities Board.
14. Total \$5,250; \$4,400 from Extension, \$250 from Summer Session.
15. Total \$7,330.08; \$2,000 from Geology, \$1,335 from Summer Session.
16. Total \$4,422.60; \$642.60 from Summer Session.
17. Total \$4,157.74; \$787.74 from Summer Session.
18. Total \$3,799.32; \$429.32 from Summer Session.

STATE UNIVERSITY—1938 SALARIES

303

Expended

Chemistry			
	Professor and Head.....	\$ 5,400.00	
19	Assistant Professor	2,500.00	
20	Associate Professor	2,900.00	
21	Professor	3,886.44	
22	Associate Professor	2,940.00	
23	Professor	2,650.00	
24	Professor	3,655.00	
25	Professor	3,370.00	
	All other employees (45).....	37,731.25	
	Total		65,032.69
Geology			
	Professor and Head.....	\$ 4,800.00	
26	Dean and Professor	2,000.00	
	Associate Professor	3,000.00	
27	Associate Professor	3,200.00	
	All other employees (12).....	5,991.70	
	Total		18,991.70
History			
28	Professor and Head.....	\$ 5,400.00	
29	Professor	3,370.00	
30	Associate Professor	3,000.00	
31	Professor	3,500.00	
	Professor	3,500.00	
32	Associate Professor	3,370.00	
	All other employees (12).....	7,889.00	
	Total		30,029.00
Home Economics			
33	Professor and Head.....	\$ 4,400.00	
34	Assistant Professor	2,747.50	
	All other employees (7).....	9,962.00	
	Total		17,109.50
Journalism			
35	Director	\$ 3,500.00	
36	University Editor	1,253.00	
	All other employees (5).....	8,016.30	
	Total		12,769.30
Mathematics			
	Professor and Head.....	\$ 5,800.00	
37	Professor	4,800.00	
38	Associate Professor	2,800.00	
39	Professor	3,121.00	
40	Associate Professor	2,800.00	
41	Associate Professor	2,900.00	
	All other employees (12).....	10,227.50	
	Total		32,448.50
19.	Total \$3,025.94; \$525.94 from Summer Session.		
20.	Total \$3,367.08; \$467.08 from Summer Session.		
21.	Total \$4,172.90; \$286.46 from Summer Session.		
22.	Total \$3,439.80; \$499.80 from Summer Session.		
23.	Total \$5,300; \$2,650 from Medicine.		
24.	Total \$4,185.57; \$530.57 from Summer Session.		
25.	Total \$2,942.94; \$572.90 from Summer Session.		
26.	Total \$7,330.08; \$3,995.08 from Liberal Arts Administration, \$1,335 from Summer Session.		
27.	Total \$3,890.73; \$690.73 from Summer Session.		
28.	Total \$6,662.25; \$1,262.25 from Summer Session.		
29.	Total \$3,872.35; \$502.35 from Summer Session.		
30.	Total \$3,431.80; \$431.80 from Summer Session.		
31.	Total \$4,072.90; \$572.90 from Summer Session.		
32.	Total \$3,872.35; \$502.35 from Summer Session.		
33.	Total \$5,112.30; \$712.30 from Summer Session.		
34.	Total \$3,214.58; \$467.08 from Summer Session.		
35.	Total \$4,800; \$1,300 from Summer Session.		
36.	Total \$5,649.92; \$1,650 from Publications, \$1,300 from Summer Session, \$647 from Printing Service, \$799.92 from Student Publications.		
37.	Total \$5,826.74; \$1,026.74 from Summer Session.		
38.	Total \$3,131.84; \$331.84 from Summer Session.		
39.	Total \$3,651.57; \$530.57 from Summer Session.		
40.	Total \$3,231.80; \$431.80 from Summer Session.		
41.	Total \$3,367.08; \$467.08 from Summer Session.		

		Expended
Military Science		
All employees (8).....		5,278.08
Philosophy		
42 Professor and Head.....	\$ 4,000.00	
43 Director and Professor.....	3,780.00	
All other employees (3).....	4,848.00	
Total		12,628.00
Physical Education—Men		
44 Director	\$ 3,747.55	
45 Assistant Professor	2,000.00	
46 Assistant Professor	1,306.00	
47 Assistant Professor	1,500.00	
48 Assistant Professor	2,681.50	
49 Assistant Professor	1,645.00	
50 Golf Instructor	2,377.00	
51 Assistant Professor	2,035.00	
52 Research Professor	3,125.00	
All other employees (16).....	18,940.80	
Total		39,357.85
Physical Education—Women		
53 Professor and Head.....	\$ 4,400.00	
All other employees (13).....	16,205.54	
Total		20,605.54
Physics		
54 Professor and Head.....	\$ 5,800.00	
55 Professor	3,575.00	
56 Professor	4,000.00	
57 Associate Professor	3,100.00	
58 Associate Professor	3,155.00	
All other employees (12).....	6,427.40	
Total		26,057.40
Political Science		
59 Professor and Head.....	\$ 3,370.00	
60 Professor	3,100.00	
61 Professor	3,370.00	
62 Professor	3,370.00	
63 Professor	3,121.00	
All other employees (7).....	9,810.00	
Total		26,141.00
Psychology		
64 Professor and Head.....	\$ 5,400.00	
65 Assistant Professor	900.00	
42. Total \$4,642.60; \$642.60 from Summer Session.		
43. Total \$6,000; \$720 from Student Service, \$880 from Rockefeller Fund, \$620 from School of Religion.		
44. Total \$4,250; \$502.45 from Summer Session.		
45. Total \$6,500; \$4,500 from Athletics.		
46. Total \$4,514; \$500 from Summer Session, \$2,708 from Athletics.		
47. Total \$5,000; \$3,000 from Athletics, \$500 from Summer Session.		
48. Total \$3,507.45; \$707.45 from Summer Session, \$118.50 from Athletics.		
49. Total \$5,800; \$3,480 from Athletics, \$675 from Summer Session.		
50. Total \$4,190; \$475 from Summer Session, \$1,338 from Athletics.		
51. Total \$3,196.11; \$565 from Education, \$396.11 from Summer Session, \$200 from Athletics.		
52. Total \$5,000; \$1,250 from Summer Session, \$625 from Athletics.		
53. Total \$5,112.30; \$712.30 from Summer Session.		
54. Total \$6,718; \$918 from Summer Session.		
55. Total \$4,182.75; \$607.75 from Summer Session.		
56. Total \$4,628.66; \$628.66 from Summer Session.		
57. Total \$3,602.35; \$502.35 from Summer Session.		
58. Total \$3,657.35; \$502.35 from Summer Session.		
59. Total \$4,370; \$1,000 from Summer Session.		
60. Total \$3,602.35; \$502.35 from Summer Session.		
61. Total \$3,942.90; \$572.90 from Summer Session.		
62. Total \$3,900.57; \$530.57 from Summer Session.		
63. Total \$3,651.57; \$530.57 from Summer Session.		
64. Total \$6,375.38; \$975.38 from Summer Session.		
65. Total \$3,369.38; \$900 from Speech, \$669.38 from Summer Session, \$900 from Spelman Fund.		

STATE UNIVERSITY—1938 SALARIES

305

		Expended
66 Associate Professor	2,955.00	
67 Professor	3,000.00	
All other employees (13)	14,043.30	
Total		26,298.30
Speech		
68 Professor and Head	\$ 2,800.00	
Professor	3,575.00	
69 Associate Professor	3,000.00	
All other employees (15)	11,997.08	
Total		21,372.08
Zoology		
70 Professor and Head	\$ 5,800.00	
71 Associate Professor	2,750.00	
72 Professor	3,370.00	
73 Associate Professor	2,747.50	
74 Professor	5,400.00	
All other employees (20)	19,930.00	
Total		39,997.50
SCHOOL OF FINE ARTS		
Administration		
75 Director		1,301.16
Graphic and Plastic Arts		
76 Professor and Head	\$ 4,000.00	
77 Associate Professor	3,416.65	
All other employees (10)	15,963.50	
Total		23,380.15
History and Appreciation of Fine Arts		
All employees (2)		1,000.00
Music		
78 Professor and Head	\$ 5,800.00	
79 Associate Professor	4,000.00	
80 Associate Professor	3,235.23	
All other employees (11)	14,545.00	
Total		27,580.23
University Band		
81 Director	\$ 559.17	
All other employees (75)	3,960.65	
Total		4,519.82
Dramatic Art		
82 Professor and Head	\$ 2,800.00	
83 Assistant Professor	2,700.00	
84 Associate Professor	3,200.00	
All other employees (7)	7,201.00	
Total		15,901.00

66. Total \$3,457.35; \$502.35 from Summer Session.
67. Total \$3,510; \$510 from Summer Session.
68. Total \$6,450; \$2,800 from Dramatic Art, \$850 from Summer Session.
69. Total \$3,642.80; \$642.80 from Summer Session.
70. Total \$7,000; \$1,200 from Summer Session.
71. Total \$3,217.12; \$467.12 from Summer Session.
72. Total \$3,942.90; \$572.90 from Summer Session.
73. Total \$3,214.58; \$467.08 from Summer Session.
74. Total \$6,250; \$850 from Summer Session.
75. Total \$4,083.31; \$1,938.51 from Student Service, \$843.64 from Summer Session.
76. Total \$4,935; \$935 from Summer Session.
77. Total \$4,016.65; \$600 from Summer Session.
78. Total \$6,488.50; \$688.50 from Summer Session.
79. Total \$4,818; \$818 from Summer Session.
80. Total \$4,800; \$1,005.60 from Summer Session, \$559.17 from University Bands.
81. Total \$4,800; \$1,005.60 from Summer Session, \$3,235.23 from Music.
82. Total \$6,450; \$2,800 from Speech, \$850 from Summer Session.
83. Total \$3,091; \$391 from Summer Session.
84. Total \$3,702.35; \$502.35 from Summer Session.

SCHOOL OF LETTERS

		Expended
Administration		
85 Director		814.36
English		
86 Professor	\$ 5,293.73	
87 Associate Professor	2,750.00	
88 Professor	3,000.00	
89 Professor	3,985.00	
90 Professor	5,000.00	
91 Professor	4,500.00	
92 Professor	3,370.00	
Professor	3,575.00	
All other employees (33)	50,192.84	
Total		81,666.57
German		
93 Professor and Head	\$ 4,000.00	
All other employees (8)	10,196.00	
Total		14,196.00
Classical Languages		
94 Professor and Head	\$ 5,400.00	
95 Professor	3,121.00	
96 Assistant Professor	2,747.50	
All other employees (2)	2,054.20	
Total		13,322.70
Romance Languages		
Professor and Head	\$ 4,800.00	
97 Associate Professor	2,700.00	
98 Professor	4,190.00	
99 Professor	3,200.00	
All other employees (21)	23,392.20	
Total		38,282.20
Total, College of Liberal Arts		<u>\$ 639,203.21</u>

COLLEGE OF ENGINEERING

Administration		
100 Dean and Professor	\$ 6,190.00	
101 Director Placement Bureau	500.00	
All other employees (3)	2,860.00	
Total		\$ 9,550.00
Civil Engineering		
Professor and Head	\$ 4,595.00	
Professor	3,470.00	
Professor	3,900.00	
All other employees (3)	5,900.00	
Total		17,865.00
Engineering Drawing		
102 Professor and Head	\$ 4,190.00	
All other employees (2)	4,840.00	
Total		9,030.00

85. Total \$7,330.09; \$5,293.73 from English, \$1,222 from Summer Session.
86. Total \$7,330.09; \$814.36 from School of Letters Administration, \$1,222 from Summer Session.
87. Total \$3,181.80; \$431.80 from Summer Session.
88. Total \$3,642.24; \$642.24 from Summer Session.
89. Total \$4,662.45; \$677.45 from Summer Session.
90. Total \$5,712.30; \$712.30 from Summer Session.
91. Total \$5,212.30; \$712.30 from Summer Session.
92. Total \$3,942.90; \$572.90 from Summer Session.
93. Total \$4,502.35; \$502.35 from Summer Session.
94. Total \$6,318; \$918 from Summer Session.
95. Total \$3,651.57; \$530.57 from Summer Session.
96. Total \$3,214.58; \$467.08 from Summer Session.
97. Total \$3,131.80; \$431.80 from Summer Session.
98. Total \$4,546.15; \$356.15 from Summer Session.
99. Total \$3,451.18; \$251.18 from Summer Session.
100. Total \$7,330; \$1,140 from Summer Session.
101. Total \$5,000; \$4,500 from Mechanical Engineering.
102. Total \$5,390; \$600 from Summer Session, \$600 from Convocations and Public Events.

		Expended
Electrical Engineering		
103 Professor and Head.....	\$ 4,600.00	
Associate Professor	3,200.00	
All other employees (3).....	4,825.00	
Total		12,625.00
Mechanical Engineering		
Professor and Head.....	\$ 4,300.00	
104 Professor	4,500.00	
All other employees (9).....	15,600.00	
Total		24,400.00
Mechanics and Hydraulics		
Professor and Head.....	\$ 4,500.00	
105 Professor	4,500.00	
All other employees (5).....	7,564.66	
Total		16,564.66
Total, College of Engineering.....		\$ 90,034.66

COLLEGE OF MEDICINE

Administration		
106 Dean and Director.....	\$ 6,050.00	
All other employees (2).....	2,580.00	
Total		\$ 8,630.00
Anatomy and Histology		
107 Professor	\$ 3,871.50	
Associate Professor	4,000.00	
108 Assistant Professor	2,800.00	
All other employees (12).....	12,828.77	
Total		23,500.27
Bio-Chemistry		
109 Professor	\$ 2,650.00	
Associate Professor	3,780.00	
All other employees (1).....	288.46	
Total		6,718.46
Dermatology		
All employees (8).....		2,940.20
Gynecology and Obstetrics		
110 Professor and Head.....	\$ 7,750.00	
111 Assistant Professor	3,500.00	
112 Assistant Professor	3,500.00	
All other employees (8).....	6,880.00	
Total		21,630.00
Neurology		
All employees (5).....		8,089.98
Ophthalmology		
Professor and Head.....	\$ 3,875.00	
113 Assistant Professor	4,000.00	
All other employees (8).....	7,200.00	
Total		15,075.00
Orthopedic Surgery		
Professor and Head.....	\$ 3,000.00	
Associate	3,370.00	
All other employees (7).....	6,246.00	
Total		12,616.00
103. Total \$5,025 ; \$425 from Summer Session.		
104. Total \$5,000 ; \$500 from Engineering Administration.		
105. Total \$5,265 ; \$765 from Summer Session.		
106. Total \$8,050 ; \$200 from Hospital.		
107. Total \$4,352 ; \$480.50 from Summer Session.		
108. Total \$3,000 ; \$200 from Summer Session.		
109. Total \$5,300 ; \$2,650 from Chemistry.		
110. Total \$9,250 ; \$1,500 from Medical Fee Fund.		
111. Total \$4,000 ; \$500 from Medical Fee Fund.		
112. Total \$4,000 ; \$500 from Medical Fee Fund.		
113. Total \$4,800 ; \$800 from Medical Fee Fund.		

		Expended
Otolaryngology		
114 Associate	\$ 2,000.00	
All other employees (15)	14,068.30	
Total		16,068.30
Pathology		
Professor and Head	\$ 6,190.00	
All other employees (14)	14,298.50	
Total		20,488.50
Pediatrics		
Professor and Head	\$ 7,600.00	
115 Associate Professor	4,166.00	
Assistant Professor	3,300.00	
116 Res. Associate Professor	3,200.00	
All other employees (5)	3,306.00	
Total		21,572.00
Pharmacology		
Professor and Head	\$ 6,000.00	
Associate Professor	4,000.00	
Associate Professor	3,500.00	
All other employees (7)	6,750.00	
Total		20,250.00
Physiology		
117 Professor and Head	\$ 5,100.00	
Associate Professor	3,600.00	
118 Associate Professor	3,145.00	
All other employees (5)	8,494.00	
Total		20,339.00
Roentgenology		
Professor and Head	\$ 4,000.00	
All other employees (3)	2,120.00	
Total		6,120.00
General Surgery		
Professor and Head	\$ 4,190.00	
119 Assistant Professor	3,800.00	
120 Assistant Professor	4,000.00	
All other employees (15)	19,939.84	
Total		31,929.84
Genito-Urinary Surgery		
Professor and Head	\$ 3,370.00	
All other employees (6)	8,439.96	
Total		11,809.96
Theory and Practice		
Professor and Head	\$ 5,000.00	
121 Assistant Professor	1,256.67	
122 Associate Professor	3,501.20	
123 Assistant Professor	3,000.65	
124 Professor	5,000.00	
All other employees (10)	11,509.98	
Total		29,268.50
Radiology		
125 Professor and Head	\$ 2,647.00	
126 Associate Professor	830.00	
Total		3,477.00
114. Total \$3,020; \$1,020 from Graduate College.		
115. Total \$4,500; \$334 from Medical Fee Fund.		
116. Total \$3,300; \$100 from Medical Fee Fund.		
117. Total \$5,600; \$500 from Summer Session.		
118. Total \$3,500; \$355 from Summer Session.		
119. Total \$4,200; \$400 from Medical Fee Fund.		
120. Total \$4,500; \$500 from Medical Fee Fund.		
121. Total \$3,416.67; \$2,160 from Hospital.		
122. Total \$4,000; \$498.80 from Medical Fee Fund.		
123. Total \$3,500; \$499.35 from Medical Fee Fund.		
124. Total \$5,750; \$750 from Medical Fee Fund.		
125. Total \$7,580; \$4,933 from Hospital.		
126. Total \$5,500; \$4,670 from Hospital.		

		Expended
Medical Economics		
127 Lecturer	\$ 255.00	
All other employees (2)	280.00	
Total		535.00
Total, College of Medicine		<u>\$ 281,058.01</u>

COLLEGE OF DENTISTRY

Clinical Crown and Bridge		
Professor and Head	\$ 4,190.00	
All other employees (2)	3,000.00	
Total		\$ 7,190.00
Clinical Prosthetic Dentistry		
Professor and Head	\$ 4,595.00	
All other employees (2)	3,300.00	
Total		7,895.00
Dental Pathology		
Dean and Professor	\$ 5,600.00	
Assistant Professor	3,200.00	
Total		8,800.00
Dental Surgery		
Instructor	\$ 3,000.00	
All other employees (2)	2,872.50	
Total		5,872.50
Operative Dentistry		
Professor and Head	\$ 4,595.00	
Assistant Professor	3,370.00	
Assistant Professor	3,534.00	
All other employees (6)	13,281.00	
Total		24,780.00
Orthodontia		
Associate Professor and Acting Head	\$ 3,780.00	
Assistant Professor	3,000.00	
All other employees (2)	800.00	
Total		7,580.00
Prosthetic Crown and Bridge		
Professor and Head	\$ 4,595.00	
All other employees (1)	2,330.00	
Total		6,925.00
Radiography		
Professor and Director	\$ 3,000.00	
All other employees (1)	1,700.00	
Total		4,700.00
Dean's Office		
All employees (2)		2,200.00
Dentistry Internships		
All employees (2)		1,925.50
Dental Infirmary		
All employees (8)		8,076.00
Total, College of Dentistry		<u>\$ 85,944.00</u>

COLLEGE OF PHARMACY

128 Professor and Dean	\$ 4,581.00	
All other employees (7)	8,098.00	
Total, College of Pharmacy		<u>\$ 12,679.00</u>

127. Total \$6,477; \$5,100 from Law, \$1,122 from Summer Session.
 128. Total \$5,000; \$419 from Drug Service.

		Expended
COLLEGE OF LAW		
129 Dean and Professor.....	\$ 6,955.00	
130 Professor	6,580.00	
131 Professor	5,100.00	
Professor	5,800.00	
132 Professor	5,300.00	
133 Professor	6,100.00	
Professor	4,797.50	
134 Professor	2,553.41	
All other employees (11).....	9,923.83	
Total, Law		\$ 53,109.74
COLLEGE OF EDUCATION		
General Administration		
135 Professor and Dean.....	\$ 5,600.00	
136 Professor	3,780.00	
137 Professor	5,800.00	
138 Professor	4,392.50	
139 Associate Professor	4,200.00	
140 Professor	4,500.00	
141 Professor	1,813.50	
All other employees (21).....	12,120.09	
Total		\$ 42,206.09
Appointment Committee		
All employees (6).....		5,813.80
High School		
142 Principal	\$ 3,600.00	
143 Associate Professor	1,685.00	
144 Assistant Professor	565.00	
All other employees (39).....	32,190.30	
Total		38,040.30
Elementary School		
145 Supervisor and Principal.....	\$ 3,000.00	
All other employees (20).....	16,155.00	
Total		19,155.00
Total, Education		\$ 105,215.19
COLLEGE OF COMMERCE		
146 Professor and Dean.....	\$ 6,190.00	
147 Associate Professor	1,685.00	
148 Assistant Professor	1,000.00	
149 Associate Professor	3,575.00	
150 Professor	4,190.00	
151 Professor	2,200.00	
152 Associate Professor	3,370.00	
129. Total \$8,050; \$1,095 from Summer Session.		
130. Total \$7,330; \$750 from Summer Session.		
131. Total \$6,477; \$255 from Medicine, \$1,122 from Summer Session.		
132. Total \$6,184.38; \$584.38 from Summer Session, \$300 from Law Commons.		
133. Total \$7,229.80; \$1,129.80 from Summer Session.		
134. Total \$3,466.79; \$317.10 from Business Office, \$596.28 from Summer Session.		
135. Total \$7,330; \$1,730 from Summer Session.		
136. Total \$4,422.60; \$642.60 from Summer Session.		
137. Total \$6,718; \$918 from Summer Session.		
138. Total \$4,765.87; \$373.37 from Summer Session.		
139. Total \$5,104.62; \$904.62 from Summer Session.		
140. Total \$5,262.13; \$762.13 from Summer Session.		
141. Total \$4,104.83; \$604.83 from Summer Session, \$1,686.50 from Extension.		
142. Total \$4,348; \$748 from Summer Session.		
143. Total \$3,513.22; \$1,685 from Commerce, \$143.22 from Summer Session.		
144. Total \$3,196.11; \$2,035 from Physical Education Men, \$396.11 from Summer Session, \$200 from Athletics.		
145. Total \$3,510; \$510 from Summer Session.		
146. Total \$7,330; \$1,140 from Summer Session.		
147. Total \$3,513.22; \$1,685 from Education; \$143.22 from Summer Session.		
148. Total \$3,162.50; \$2,162.50 from Bureau Business Research.		
149. Total \$3,878.88; \$303.88 from Summer Session.		
150. Total \$4,724.23; \$534.23 from Summer Session.		
151. Total \$4,500; \$2,300 from Bureau Business Research.		
152. Total \$3,799.68; \$429.68 from Summer Session.		

Expended

153 Associate Professor	3,750.00	
154 Associate Professor	3,500.00	
155 Professor	4,000.00	
156 Professor	5,400.00	
157 Professor	2,900.00	
158 Assistant Professor	2,955.00	
159 Professor	3,985.00	
Associate Professor	3,350.00	
160 Professor	4,250.00	
161 Assistant Professor	1,612.00	
All other employees (28)	28,803.04	
Total		\$ 86,715.04
Social Administration		
Professor	\$ 4,500.00	
All other employees (5)	4,275.76	
Total		8,775.76
Total, Commerce		\$ 95,490.80

BUREAU OF BUSINESS RESEARCH

162 Professor	\$ 2,500.00	
163 Assistant Professor	2,162.50	
164 Professor	2,300.00	
165 Professor	1,638.00	
All other employees (3)	2,648.77	
Total		\$ 11,249.27

GRADUATE COLLEGE

Administration		
166 Dean	\$ 750.00	
All other employees (3)	1,438.51	
Total		\$ 2,188.51
Lakeside Laboratory		
All employees (7)		1,150.00
Fellowships and Scholarships (107)		7,091.23
Research Service (93)		42,443.33
Honoraria (11)		1,375.00
Total, Graduate College		\$ 54,248.07

CHARACTER EDUCATION

All employees (4)	\$ 1,635.00
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SUMMER SESSION

Total, Instructional and Departmental Research	\$ 145,020.27
	\$ 1,574,887.22

SPECIAL ORGANIZED RESEARCH DEPARTMENTS

Child Welfare		
167 Director	\$ 3,290.00	
168 Research Professor	2,500.00	
169 Professor	1,850.00	
All other employees (16)	16,525.99	
Total		\$ 24,165.99

153. Total	\$4,322.90; \$572.90 from Summer Session.
154. Total	\$4,037.63; \$537.63 from Summer Session.
155. Total	\$4,572.90; \$572.90 from Summer Session.
156. Total	\$6,088.50; \$688.50 from Summer Session.
157. Total	\$5,400; \$2,500 from Bureau Business Research.
158. Total	\$3,331.76; \$376.76 from Summer Session.
159. Total	\$4,789.48; \$804.48 from Summer Session.
160. Total	\$4,892.60; \$642.60 from Summer Session.
161. Total	\$3,250; \$1,638 from Bureau Business Research.
162. Total	\$5,400; \$2,900 from Commerce.
163. Total	\$3,162.50; \$1,000 from Commerce.
164. Total	\$4,500; \$2,200 from Commerce.
165. Total	\$3,250; \$1,612 from Commerce.
166. Total	\$7,330; \$3,290 from Child Welfare, \$3,290 from Spelman.
167. Total	\$7,330; \$3,290 from Spelman, \$750 from Graduate College.
168. Total	\$5,000; \$2,500 from Spelman.
169. Total	\$3,700; \$1,850 from Spelman.

		Expended
Hygiene and Preventive Medicine		
170 Professor and Head.....	\$ 4,127.00	
Assistant Professor	3,500.00	
Assistant Professor	3,000.00	
Total		10,627.00
Total, Special Organized Research Departments		\$ 34,792.99

UNIVERSITY EXTENSION

Extension Division		
171 Director	\$ 4,400.00	
172 Professor	1,686.50	
All other employees (25).....	25,282.48	
Total		\$ 31,368.98
Maternal and Infant Hygiene		
All employees (2).....	\$ 873.00	
Dental Unit employees (3).....	4,074.00	
Total		4,947.00
Total, University Extension.....		\$ 36,315.98

UNIVERSITY LIBRARY AND MUSEUM

University Library		
Acting Director	\$ 3,000.00	
All other employees (72).....	71,353.39	
Total		\$ 74,353.39
Museum		
173 Director	\$ 3,121.00	
All other employees (1).....	1,460.00	
Total		4,581.00
Total, Library and Museum.....		\$ 78,934.39

PHYSICAL PLANT OPERATION

Administration		
Superintendent	\$ 4,000.00	
Architect Engineer	3,250.00	
All other employees (10).....	9,905.33	
Total		\$ 17,155.33
Iowa Coal Committee		
All employees (5).....		1,520.00
Total Physical Plant.....		\$ 18,675.33
GRAND TOTAL		\$ 1,877,629.99

(A further detailed report of 1937-1938 salary rates is on file with the State Comptroller.)

170. Total \$6,227; \$2,100 from State Bacteriology Laboratory.
 171. Total \$5,250; \$600 from Alumni Service, \$250 from Summer Session.
 172. Total \$4,104.83; \$1,813.50 from Education, \$604.83 from Summer Session.
 173. Total \$3,780; \$659 from Summer Session.

**Iowa State College of
Agriculture and Mechanic Arts
Ames**

**Biennial Report
Period Ending June 30, 1938**

REPORT OF THE REGISTRAR, IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

J. R. SAGE, Registrar

Attendance 1936-1937

GRADUATE STUDENTS

	Academic Year
AGRICULTURE:	
Agricultural Engineering	4
Animal Husbandry	17
Dairy Industry	10
Farm Crops	10
Forestry	4
Genetics	7
Horticulture	7
Soils	16
Technical Journalism and Economics	3
Vocational Education	48
Total	126
ENGINEERING:	
Agricultural Engineering	4
Architectural Engineering	1
Ceramic Engineering	1
Chemical Engineering	10
Civil Engineering	12
Electrical Engineering	5
Industrial Arts	8
Mechanical Engineering	4
Theoretical and Applied Mechanics	2
Total	47
HOME ECONOMICS:	
Applied Art	5
Child Development	10
Foods and Nutrition	17
Home Economics Education	13
Home Management	4
Household Equipment	7
Institution Management	3
Textiles and Clothing	8
Total	67
INDUSTRIAL SCIENCE:	
Bacteriology	21
Botany	31
Chemistry	103
Economics	42
History	2
Mathematics	9
Physics	16
Zoology	45
Total	269
VETERINARY MEDICINE:	
Veterinary Anatomy	2
Veterinary Hygiene	2
Veterinary Pathology	1
Total	5
Major Not Indicated	4
Grand Total	518
Net Total Graduate Students excluding duplicates	514

UNDERGRADUATE STUDENTS—1936-1937

	Seniors	Juniors	Sophomores	Freshmen	Special and Irregular	Total
Division of Agriculture						
Agriculture	1	1	8	21	1	32
Agricultural Business	15	15	22	18	2	72
Agricultural Education	3	4	21	29	4	61
Agricultural Engineering	9	21	26	28	2	86
Agricultural Journalism	4	7	11	13	3	38
Agriculture and Science	5	1	7	5		18
Agronomy	14	15	43	45	2	119
Animal Husbandry	41	49	83	102	6	281
Animal Husbandry and Veterinary Medicine	2	1		3		6
Dairy Husbandry	2	5	18	11	1	37
Dairy Industry	25	23	39	38	2	127
Dairy Industry and Chemistry	8	1	3		1	13
Dairy Industry and Economics	2	5	8	8		23
Forestry	42	56	91	93	1	283
Horticulture	14	7	14	14	1	50
Landscape Architecture	13	8	12	11		44
Poultry Husbandry	3	2	4	7	2	18
Poultry Industry	2	1	1	4	1	9
Poultry Husbandry and Veterinary Medicine						1
2-Year Agriculture			8	24		32
Vocational Education					1	1
Net Total Collegiate Agriculture	205	222	420	474	30	1,351
Division of Engineering:						
Agricultural Engineering	9	21	26	28	2	86
Architectural Engineering	13	14	28	24	1	80
Ceramic Engineering	3	3	8	7	1	22
Chemical Engineering	42	57	62	54		215
Civil Engineering	32	21	42	37		132
Electrical Engineering	49	54	74	70		247
Engineering			1	96	3	100
General Engineering	42	32	59	74		207
Industrial Arts	5	9	15	9	1	39
Mechanical Engineering	41	53	92	99		285
Mining Engineering		1	1			2
Total	236	265	408	498	8	1,415
Duplicates	1					1
Net Total Collegiate Engineering	235	265	408	498	8	1,414
Division of Home Economics:						
Home Economics	457	219	390	398	20	1,184
Division of Industrial Science:						
Chemical Technology	15	15	19	19	1	69
General Science	25	27	31	30		113
Industrial Science	58	66	133	141	17	415
Industrial Science and Veterinary Medicine		1	3	5		9
Pre-Veterinary Medicine			3	55		58
Net Total Collegiate Industrial Science	98	109	189	250	18	664
Division of Veterinary Medicine:						
Veterinary Medicine	31	52	48	58		189
Animal Husbandry and Veterinary Medicine	2	1		3		6
Poultry Husbandry and Veterinary Medicine			1			1
Industrial Science and Veterinary Medicine		1	3	5		9
Net Total Collegiate Vet. Medicine	33	54	52	66		205
Grand Total by Classes	728	869	1,459	1,686	76	4,818
Net Total by Classes	717	846	1,429	1,650	74	4,716

NON-COLLEGIATE STUDENTS—1936-1937

	Academic Year
AGRICULTURE:	
Creamery Operators	74
Herdsman	84
Net Total Non-Collegiate.....	158

SHORT COURSES—1936-1937

DIVISION OF AGRICULTURE:		
Beekeepers	54	
Cattle Feeders	700	
Commercial Florists	79	
Country Life Institute.....	269	
Five-Day Dairy	164	
Farm Tours and Visiting Delegations.....	825	
Farm and Home Week.....	1,028	
Fruit Growers	66	
Garden Club and Home Landscape.....	246	
Greenkeepers	100	
Hatcherymen	190	
Junior Boys	940	
Livestock Judging Conference.....	68	
Poultry Breeders	10	
Poultry and Chick Show.....	250	
Roadside Planning	18	
Smith-Hughes Teachers	142	
Soil Management	131	
State High School Judging Contest.....	1,367	
Vegetable Growers	48	
Workers in Agricultural Education.....	20	
Total		6,715
DIVISION OF ENGINEERING:		
Air Conditioning	265	
Custodian Training School.....	239	
Diesel Engines (3 weeks).....	40	
Electric Meter Men.....	78	
Firemen	325	
Highway Safety Conference.....	102	
Midwest Gas School.....	183	
Rural Electric Inspection.....	183	
Sewage Treatment Conference.....	93	
Solid Fuel Conference.....	230	
Surveyors	69	
Welding Conference	403	
Total		2,210
DIVISION OF HOME ECONOMICS:		
Farm and Home Week.....	653	
Junior Girls	2,239	
Total		2,892
Grand Total Short Courses.....		11,817

SUMMER QUARTER—1936

First Term	1,329	
Second Term	549	
Total		1,878

SUMMARY OF ENROLLMENT BY GRADES—1936-1937

	Graduate College Students			Collegiate Students			Graduate College and Collegiate Excluding Duplicates			Non-Collegiate	Graduate, Collegiate, and Non-Collegiate Excluding Duplicates			Short Courses	Grand Total
	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates		Academic Year	Summer Quarter	Total Excluding Duplicates		
Agriculture	126	84	177	1,351	255	1,413	1,477	339	1,590	158	1,635	339	1,748	6,715	8,463
Engineering	47	102	136	1,414	135	1,444	1,461	237	1,580		1,461	237	1,580	2,210	3,790
Home Economics	67	238	281	1,184	292	1,336	1,251	530	1,617		1,251	530	1,617	2,892	4,509
Industrial Science	269	172	358	664	131	716	933	303	1,074	* 201	1,134	303	1,275		1,275
Veterinary Medicine	5	2	5	205	33	205	210	35	210		210	35	210		210
Major Not Indicated	4	2	5				4	2	5		4	2	5		5
Total	518	600	962	4,818	846	5,114	5,336	1,446	6,076	359	5,695	1,446	6,435	11,817	18,252
Duplicates:															
Agricultural Engineering	4	5	7	86	7	87	90	12	94		90	12	94		
Animal Husbandry and Veterinary Medicine				6	1	6	6	1	6		6	1	6		
Poultry Husbandry and Veterinary Medicine				1	1	1	1	1	1		1	1	1		
Industrial Science and Veterinary Medicine				9		9	9		9		9		9		
Music										59	59		59		
Total Duplicates	4	5	7	102	9	103	106	14	110	59	165	14	169		169
Net Total	514	595	955	4,716	837	5,011	5,230	1,432	5,966	300	5,530	1,432	6,266	11,817	18,083

*School of Music.

DISTRIBUTION BY STATES AND FOREIGN COUNTRIES—1936-1937

(Includes Summer Quarter but does not include Music Students)

	STATES		Net Total
	Collegiate	Non- Collegiate	
Alabama	17		17
Arizona	9		9
Arkansas	22		22
California	26		26
Colorado	24		24
Connecticut	11		11
Florida	12		12
Georgia	9		9
Idaho	13	1	14
Illinois	304	3	307
Indiana	27	1	28
Iowa	4,251	123	4,374
Kansas	45		45
Kentucky	15		15
Louisiana	21		21
Maine	3		3
Maryland	2		2
Massachusetts	18		18
Michigan	36		36
Minnesota	143	10	153
Mississippi	19		19
Missouri	136	4	140
Montana	23		23
Nebraska	163	1	164
Nevada	2		2
New Hampshire	2		2
New Jersey	24		24
New Mexico	9		9
New York	65	2	67
North Carolina	4		4
North Dakota	40	1	41
Ohio	43	2	45
Oklahoma	17		17
Oregon	9		9
Pennsylvania	20	2	22
Rhode Island	1		1
South Carolina	7		7
South Dakota	95	5	100
Tennessee	13		13
Texas	51		51
Utah	21		21
Virginia	12		12
Washington	5		5
West Virginia	9		9
Wisconsin	85	3	88
Wyoming	14		14
Washington, D. C.	7		7
Total by States	5,904	158	6,062

FOREIGN COUNTRIES

			Net Total
	Collegiate	Non- Collegiate	
Argentina	2		2
Australia	1		1
Bulgaria	1		1
Canada	15		15
Canal Zone	10		10
China	11		11
Costa Rica	1		1
England	1		1
France	1		1
Germany	1		1
Hawaii	2		2
India	3		3
Korea	1		1
Mexico	1		1
Palestine	2		2
Philippines	1		1
Porto Rico	1		1
New Zealand	1		1

South Africa	4		4
Uruguay	2		2
Total by Foreign Countries.....	62		62
Total by States.....	5,904	158	6,062
Grand Total	5,966	158	6,124

J. R. SAGE, Registrar

Attendance 1937-1938

GRADUATE STUDENTS

	Academic Year
AGRICULTURE:	
Agricultural Engineering	11
Animal Husbandry	21
Dairy Husbandry	4
Dairy Industry	10
Farm Crops	9
Forestry	13
Genetics	12
Horticulture	5
Soils	17
Technical Journalism	2
Vocational Education	54
Total	158
ENGINEERING:	
Agricultural Engineering	11
Architectural Engineering	1
Chemical Engineering	10
Civil Engineering	12
Electrical Engineering	5
Engineering	1
Industrial Arts	7
Mechanical Engineering	3
Theoretical and Applied Mechanics	3
Total	53
HOME ECONOMICS:	
Applied Art	3
Child Development	8
Foods and Nutrition.....	24
Home Economics Education.....	15
Home Management	9
Household Equipment	11
Textiles and Clothing.....	8
Total	78
INDUSTRIAL SCIENCE:	
Bacteriology	18
Botany	35
Chemistry	108
Economics	56
Geology	2
History	1
Mathematics	13
Physics	15
Psychology	1
Zoology	43
Total	292
VETERINARY MEDICINE:	
Veterinary Anatomy	4
Veterinary Hygiene	1
Veterinary Medicine	2
Total	7
Major Not Indicated.....	1
Grand Total	589
Net Total Graduate Students excluding duplicates.....	578

UNDERGRADUATE STUDENTS—1937-1938

	Seniors	Juniors	Sophomores	Freshmen	Special and Irregular	Total
Division of Agriculture:						
Agriculture					3	3
Agricultural Economics	20	16	23	17	2	78
Agricultural Education	5	12	33	25	14	89
Agricultural Engineering	14	32	22	32		100
Agricultural Journalism	10	7	7	11	1	36
Agriculture and Science	1	1		5		7
Agronomy	16	36	37	43	3	135
Animal Husbandry	53	58	112	123	3	349
Animal Husbandry and Veterinary Medicine	2					2
Dairy Husbandry	8	13				21
Dairy Industry	37	18	34	40	2	131
Dairy Industry and Chemistry	3	2	1		1	7
Dairy Industry and Economics	2	10	10	21		43
Forestry	61	62	80	99	2	304
General Agriculture	1	6	7	18		32
Horticulture	7	11	8	15	1	42
Landscape Architecture	13	9	13	8		43
Poultry Husbandry	3	1	4	1		9
Poultry Husbandry and Veterinary Medicine			1			1
Poultry Industry	2	1	1	5		9
2-Year Agriculture			9	21		30
Vocational Education					2	2
Net Total Collegiate Agriculture	258	295	402	484	34	1,473
Division of Engineering:						
Agricultural Engineering	14	32	22	32		100
Architectural Engineering	15	18	26	37	5	101
Ceramic Engineering	2	7	10	2		21
Chemical Engineering	59	55	73	68		255
Civil Engineering	21	36	43	50		150
Electrical Engineering	54	55	76	97	2	284
Engineering				106	3	109
General Engineering	46	51	70	72	1	240
Industrial Arts	8	8	7	5		28
Mechanical Engineering	53	70	107	131	2	363
Mining Engineering	2	1	2	3		8
Net Total Collegiate Engineering	274	333	436	603	13	1,659
Division of Home Economics:						
Home Economics	227	288	427	423	25	1,390
Division of Industrial Science:						
Chemical Technology	10	20	17	19		66
General Science	17	4	9	1		31
Industrial Science	67	118	146	158	49	538
Industrial Science and Veterinary Medicine	2	2	1	1		6
Pre-Veterinary Medicine			10	64		74
Net Total Collegiate Industrial Science	96	144	183	243	49	715
Division of Veterinary Medicine:						
Veterinary Medicine	45	54	56	58	1	214
Animal Husbandry and Veterinary Medicine	2					2
Industrial Science and Veterinary Medicine	2	2	1	1		6
Poultry Husbandry and Vet. Medicine			1			1
Net Total Collegiate Vet. Medicine	49	56	58	59	1	223
Grand Total by Classes	904	1,116	1,506	1,812	122	5,460
Net Total by Classes	886	1,082	1,482	1,779	122	5,351

NON-COLLEGIATE STUDENTS—1937-1938

	Academic Year
AGRICULTURE:	
Creamery Operators	55
Herdsman	87
Net Total Non-Collegiate.....	142

SHORT COURSES—1937-1938

DIVISION OF AGRICULTURE:

Beekeepers	106
Cattle Feeders	1,800
Country Life Institute.....	1,500
Five-Day Dairy	175
Farm Tours and Visiting Delegations.....	900
Farm and Home Week.....	1,752
Fruit Growers	29
Garden Club and Home Landscape.....	270
Greenkeepers	99
Hatcherymen	39
Junior Boys	996
Livestock Judging Conference.....	69
Newspapermen	94
Nurserymen	53
Poultry Breeders	40
Poultry and Chick Show.....	500
Roadside Planning	48
Smith-Hughes Teachers	165
Soil Management	85
State High School Congress.....	1,650
Total	10,370

DIVISION OF ENGINEERING:

Air Conditioning and Heating.....	228
Clay Workers	27
Cold Storage and Locker Managers.....	161
Custodians	403
Electric Meter Men.....	74
Firemen	395
Highway Safety Conference.....	156
Midwest Gas School.....	144
Rural Electrification Conference.....	41
Rural Electric Inspectors.....	99
Sewage Treatment Conference.....	120
Surveyors	71
Welding Conference	446
Total	2,365

DIVISION OF HOME ECONOMICS:

Farm and Home Week.....	1,005
Junior Girls	1,904
Total	2,909
Grand Total Short Courses.....	15,644

SUMMER QUARTER—1937

First Term	1,269
Second Term	552
Total	1,821

SUMMARY OF ENROLLMENT BY GRADES—1937-1938

329

REPORT OF IOWA STATE BOARD OF EDUCATION

	Graduate College Students			Collegiate Students			Graduate College and Collegiate Excluding Duplicates			Non-Collegiate	Graduate, Collegiate, and Non-Collegiate Excluding Duplicates			Short Courses	Grand Total
	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Academic Year	Summer Quarter	Total Excluding Duplicates		
Agriculture.....	158	122	239	1,473	222	1,524	1,631	344	1,763	142	1,773	344	1,905	10,370	12,275
Engineering.....	53	78	112	1,659	165	1,691	1,712	243	1,803	-----	1,712	243	1,803	2,365	4,168
Home Economics.....	78	239	293	1,390	279	1,513	1,468	518	1,806	-----	1,468	518	1,806	2,909	4,715
Industrial Science.....	292	170	373	715	125	722	1,007	295	1,145	* 191	1,198	295	1,336	-----	1,336
Veterinary Medicine.....	7	3	8	223	13	224	230	16	232	-----	230	16	232	-----	232
Major not Indicated.....	1	1	2	-----	-----	-----	1	1	2	-----	1	1	2	-----	2
Total.....	589	613	1,027	5,460	804	5,724	6,049	1,417	6,751	333	6,382	1,417	7,084	15,644	22,728
Duplicates:															
Agricultural Engineering.....	11	3	13	100	10	100	111	13	113	-----	111	13	113	-----	-----
Animal Husbandry and Veterinary Medicine.....	-----	-----	-----	2	-----	2	2	-----	2	-----	2	-----	2	-----	-----
Industrial Science and Veterinary Medicine.....	-----	-----	-----	6	-----	6	6	-----	6	-----	6	-----	6	-----	-----
Poultry Husbandry and Veterinary Medicine.....	-----	-----	-----	1	-----	1	1	-----	1	-----	1	-----	1	-----	-----
Music.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	55	55	-----	55	-----	-----
Total Duplicates.....	11	3	13	109	10	109	120	13	122	55	175	13	177	-----	177
Net Total.....	578	610	1,014	5,351	794	5,615	5,929	1,404	6,629	278	6,207	1,404	6,907	15,644	22,551

*School of Music.

DISTRIBUTION BY STATES AND FOREIGN COUNTRIES—1937-1938
(Includes Summer Quarter but does not include Music Students)

STATES

	Collegiate	Non- Collegiate	Net Total
Alabama	11		11
Arizona	3		3
Arkansas	30		30
California	30		30
Colorado	22	1	23
Connecticut	10		10
Delaware	1		1
Florida	10		10
Georgia	16		16
Idaho	21		21
Illinois	344	7	351
Indiana	20		20
Iowa	4,757	113	4,870
Kansas	36	1	37
Kentucky	21		21
Louisiana	15		15
Maine	5		5
Maryland	6		6
Massachusetts	20		20
Michigan	37		37
Minnesota	183	6	189
Mississippi	18		18
Missouri	149	1	150
Montana	22		22
Nebraska	165	3	168
New Hampshire	7		7
New Jersey	25		25
New Mexico	9		9
New York	93	1	94
North Carolina	6		6
North Dakota	47	1	48
Ohio	41	1	42
Oklahoma	16		16
Oregon	10	1	11
Pennsylvania	24	1	25
South Carolina	12		12
South Dakota	95	3	98
Tennessee	15		15
Texas	66		66
Utah	23		23
Vermont	2		2
Virginia	7		7
Washington	11		11
West Virginia	9		9
Wisconsin	73		73
Wyoming	10	1	11
Washington, D. C.	5		5
Total by States	6,558	141	6,699

FOREIGN COUNTRIES

	Collegiate	Non- Collegiate	Net Total
Argentina	2		2
Brazil	4		4
Canada	24		24
Canal Zone	10		10
China	7		7
Colombia		1	1
Costa Rica	1		1
Cuba	1		1
Egypt	1		1
England	1		1
France	1		1
Germany	2		2
Hawaii	3		3
India	3		3
Mexico	1		1
Palestine	1		1
Philippines	1		1
Porto Rico	2		2
New Zealand	1		1
South Africa	4		4
Switzerland	1		1
Total by Foreign Countries	71	1	72
Total by States	6,558	141	6,699
Grand Total	6,629	142	6,771

FINANCES OF IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SECRETARY'S REPORT—H. C. GREGG, Secretary
July 1, 1936, to June 30, 1937

Exhibit A—BALANCE SHEET, as of June 30, 1937

ASSETS

I. Current Funds

A. General

Cash	\$ 168,306.39		
Accounts Receivable	\$ 23,838.92		
Less Reserve for for			
Losses	23,838.92		
Inventories			
Organized Activities relating			
to instructional departments	9,185.77		
Auxiliary Enterprises	66,743.82		
Prepaid Expense (Insurance			
auxiliary enterprises)	4,266.27		
Restricted Bank Account	2,857.89		
Advanced to Emergency Student			
Loan Fund	5,000.00		
Investments (temporary)	8,236.75		
Investments (auxiliary enter-			
prises, Schedule F-1)	20,187.34	\$ 284,784.23	

B. Restricted

Cash	32,933.09	\$ 317,717.32	
------------	-----------	---------------	--

II. Loan Funds

A. Regular Student Loans (Schedule C-1)

Cash	\$ 2,154.23*		
Notes Receivable	46,380.97		
Investments, Bonds (Schedule			
F-1)	3,026.60	\$ 47,253.34	

B. Emergency student loans (Schedule C-1-b)

Cash	\$ 4,324.78		
Notes receivable	787.15		
Advanced to Alumni trust funds	1,265.87	6,377.80	53,631.14

III. Endowment and Other Non-Expendable Funds

A. Endowment funds (Schedule F-1)

Cash in custody of College Treasurer	\$ 2,631.41		
Cash in custody of State Treasurer	2,852.00		
Restricted Bank Account	1,533.43		
Investment securities			
Bonds in hands of			
State Treasurer	\$ 53,749.22		
Bonds and notes	33,772.87	87,522.09	
Real Estate Mortgages	456,427.50		
Real Estate	182,350.00	\$ 733,316.43	

B. Funds subject to annuity and trust agreements (Schedule F-1)

Cash	\$ 113.93		
Bonds and notes	115,257.50		
Real Estate Mortgages	4,628.57	120,000.00	853,316.43

IV. Plant Funds

A. Unexpended—Cash

\$ 54,766.29

B. Invested in Plant

Educational Plant

Land (Schedule G-2-a)	\$ 670,888.19
Buildings (Schedule G-2-d)	5,818,448.64
Improvements other than buildings (Schedule G-2-c)	930,125.47

Equipment	2,608,065.45		
Auxiliary enterprises plant			
Buildings (Schedule G-2-d) ..	1,169,920.23		
Equipment	256,589.99	11,454,037.97	11,508,804.26

V. Agency Funds

Cash	\$ 6,642.10		
Restricted Bank Account	4,041.06		
Investments	15,284.71		
Savings Accounts	2,375.84	\$ 28,343.71	
Alumni Trust			
Notes Receivable	\$ 22,311.10	22,311.10	50,654.81
			<u>\$12,784,123.96</u>

LIABILITIES

I. Current Funds

A. General

Accounts Payable, organized activities	\$ 549.33		
Accounts Payable, auxiliary enterprises	1,833.98		
Reserves (Exhibit B)			
Balance of organized activities relating to instructional departments	\$ 20,878.32		
Balance of auxiliary enterprises	145,114.27		
Balance encumbered for incomplete purchases, incomplete contracts, and commitments for repairs orders	116,408.33	282,400.92	\$ 284,784.23
B. Restricted			
Reserves (Schedule B-3)			
Balance of income from endowment for annuities	\$ 76.25		
Balance of gifts for special purposes	19,880.55		
Deposits	12,976.29	32,933.09	\$ 317,717.32

II. Loan Funds

A. Regular student loans

Balance of regular student loans (Exhibit C)	\$ 47,253.34		
--	--------------	--	--

B. Emergency student loans

Loans from auxiliary enterprises	\$ 5,000.00		
Balance of Emergency student loans (Schedule C-1-b)	1,377.80	6,377.80	53,631.14

III. Endowment and Other Non-Expendable Funds

A. Endowment Funds (Exhibit D-1)

Principal of funds with income designated for current use	\$ 695,378.72		
Restricted purposes other than student aid	19,354.42		
Student aid	14,840.16		
Principal of funds temporarily functioning as endowment	2,931.88		
Land reserve fund	811.25	\$ 733,316.43	

B. Funds subject to annuity and agreements

Principal designated for student aid		120,000.00	853,316.43
--	--	------------	------------

*Overdraft.

IV. Plant Funds

A. Unexpended

Balance of funds available.....		\$	54,766.29
---------------------------------	--	----	-----------

B. Invested in plant

Notes payable as of June 30,			
------------------------------	--	--	--

1937	\$	239,700.00	
------------	----	------------	--

Net investment June 30, 1937..	11,214,337.97†	11,454,037.97	11,508,804.26
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V. Agency Funds

Allowances for loss in funds....	\$	4,694.20	
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Balance in auditing fund.....		1,731.48	
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Balance due Student Organiza-			
tions (Exhibit H).....	21,918.03	\$	28,343.71

Alumni trust

Accounts payable	\$	718.89*	
------------------------	----	---------	--

Notes payable		8,574.78	
---------------------	--	----------	--

Fund balance		7,047.24	
--------------------	--	----------	--

Demand funds		4,704.32	
--------------------	--	----------	--

Advanced from Emergency			
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Loan Funds	1,265.87	22,311.10	50,654.81
------------------	----------	-----------	-----------

			<u>\$12,784,123.96</u>
--	--	--	------------------------

†PWA Contributions \$75,600.

*Overdraft in cash account.

Exhibit

STATEMENT OF CURRENT INCOME

For the Year Ended

	Total
Income:	
I. Educational and General	
Student Fees.....	\$ 439,405.31
Governmental Appropriations.....	2,642,155.15
Endowment (Funds in Custody of State Treasurer).....	29,510.00
Sales and Services of Educational Departments.....	228,607.83
Gifts From Private Sources.....	33,929.14
Other Sources.....	4,658.23
Sales and Services of Organized Activities.....	138,094.32
Total Educational and General.....	\$3,516,359.98
II. Auxiliary Enterprises.....	473,901.40
III. Restricted Endowment and Gifts for Non-Educational Purposes.....	14,832.64
Total Income.....	\$4,005,094.02
Expenditures:	
I. Educational and General	
General Administration and General Expense	
General Administrative Offices.....	\$ 108,612.94
General Expense.....	48,697.25
Resident Instruction.....	1,462,281.60
Organized Research.....	484,313.96
Extension.....	728,297.96
Library.....	102,586.96
Operation and Maintenance of the Physical Plant.....	370,556.57
Equipment.....	53,807.40
Organized Activities Relating to Instructional Departments.....	131,194.01
Total Educational and General.....	\$3,490,348.65
II. Auxiliary Enterprises.....	428,327.52
III. Other Non-Educational Expense.....	16,681.79
Total Expenditures (Schedule B-2).....	\$3,935,357.96
Net Excess of Income Over Expenditures.....	69,736.06
Balance June 30, 1936.....	\$ 295,707.70
Excess of Income Over Expenditures.....	69,736.06
Increase from Transfers and Adjustments.....	39,557.99
Total.....	\$ 405,001.75
Deductions:	
Decreases from Transfers and Adjustments.....	89,667.74
Balance June 30, 1937.....	\$ 315,334.01

B

AND EXPENDITURES BY FUNDS

June 30, 1937

Governmental Appropriations		Revolving Funds				
State	Federal	General Funds	Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
		\$439,405.31				
\$1,940,000.00	\$702,155.15 29,510.00					
		143,002.89		\$85,604.94		
		4,658.23				\$33,929.14
			\$138,094.32			
\$1,940,000.00	\$731,665.15	587,066.43	\$138,094.32	\$85,604.94		\$33,929.14
					\$473,901.40	
						14,832.64
\$1,940,000.00	\$731,665.15	\$587,066.43	\$138,094.32	\$85,604.94	\$473,901.40	\$48,761.78
\$ 83,377.82		\$ 25,235.12				
10,777.83		37,919.42				
1,051,727.73	\$121,341.63	283,006.27				\$ 6,205.97
308,041.88	122,427.32			\$34,067.87		19,776.89
207,175.00	487,896.20			33,226.76		
39,631.00		62,955.96				
185,461.34		185,095.23				
53,807.40			\$131,194.01			
\$1,940,000.00	\$731,665.15	\$594,212.00	\$131,194.01	\$67,294.63		\$25,982.86
					\$428,327.52	
						16,681.79
\$1,940,000.00	\$731,665.15	\$594,212.00	\$131,194.01	\$67,294.63	\$428,327.52	\$42,664.65
		7,145.57*	6,900.31	18,310.31	45,573.88	6,097.13
		\$ 79,706.47	\$ 15,936.94	\$27,332.20	\$149,587.88	\$23,144.21
		7,145.57*	6,900.31	18,310.31	45,573.88	6,097.13
		27,684.81	816.27	2,548.93	4,816.23	3,691.75
		\$100,245.71	\$ 23,653.52	\$48,191.44	\$199,977.99	\$32,933.09
		5,989.87	2,775.20	26,038.95	54,863.72	
		\$94,255.84	\$ 20,878.32	\$22,152.49	\$145,114.27	\$32,933.09

Schedule B-1

STATEMENT OF CURRENT INCOME

For the Year Ended June 30, 1937

I. Educational and General

A. Student Fees

General and diploma (less refunds of \$98.00) ..	\$ 15,599.30
Matriculation (less refunds of \$120.00)	22,630.00
Registration (less refunds of \$5,330.79)	362,911.48
Non-resident tuition (less refunds of \$340.02) ..	36,690.53
Soldiers' tuition	497.00
Short courses	1,077.00

Net Student Fees*

\$ 439,405.31

B. Public Appropriations

State Appropriations

\$ 1,940,000.00

Federal Appropriations

Adams Act (1906)	\$ 15,000.00
Hatch Act (1887)	15,000.00
Purnell Act (1925)	60,000.00
Bankhead-Jones Act (1935) ..	338,745.37
Smith-Lever Acts (1914 and 1928)	156,347.26
Capper-Ketcham Act (1928) ..	33,803.49
Cooperative (1930)	18,500.00
Morrill (1890) and Nelson (1907) Acts	50,000.00
Smith-Hughes Act (1917)	13,773.50
Clark-McNary Act (1924)	985.53

Subtotal

(\$ 702,155.15)

Total appropriations

\$ 2,642,155.15

C. Endowment income (funds in custody of State Treasurer)

Interest remitted by State Treasurer	\$ 20,124.59
Rents collected on foreclosed farms†	9,385.41

Total endowment income (Schedule B-3) ..

\$ 29,510.00

D. Restricted Current Gifts

American Bottlers of Carbonated Beverages—Bacteriology	\$ 2,340.00
American Academy of Arts and Sciences—Chemistry	250.00
American Rose Society—Floriculture Subsection	200.00
American Seed Trade Association—Botany and Plant Pathology Section	300.00
Chipman Chemical Company—Botany Section ..	1,054.14
Clay Products—Agricultural Engineering Section	800.00
Corn Industries Research—Director	2,500.00
Corn Products Refining Company—Dairy Husbandry Section	1,000.00
Dairy and Ice Cream Machine Association—Dairy Industry	600.00
Douglas Fir Plywood Association—Agricultural Engineering Section	500.00
E. I. du Pont de Nemours & Company, Inc.—Engineering Experiment Station	6,000.00
General Electric Company—Engineering Experiment Station	600.00
Hi-Bred Corn Company—Genetics Department ..	580.00
Iowa Mutual Tornado Ins. Company—Agricultural Engineering Section	1,500.00
Iowa Ice Institute—Household Equipment Section	1,650.00
Iowa State Brand Creameries—Dairy Industry Section	125.00
Old Age Assistance—Industrial Science Research, Economics	500.00
Parke, Davis and Company—Chemistry	3,000.00
Parke Davis and Abbott—Chemistry	500.00
Rail Steel Fellowship—Engineering Experiment Station	720.00
Rockefeller Fluid Research—Graduate College ..	10.00
Weyerhaeuser Sales Company—Agricultural Engineering Section	200.00
Wildlife Conservation—Entomology and Economic Zoology Section	9,000.00

Total restricted current gifts

\$ 33,929.14

E. Sales and services of educational departments

General funds

Administration

Assistant to the President—Travel.....	\$ 76.40
Office of Social Director.....	3.45
President's Contingent	253.50
President's Inaugural	208.05
Purchasing office	2.00
Registrar's office	1,470.38
Treasurer's office	13.04
Subtotal Administration	(\$ 2,026.82)

Division of Agriculture

Agricultural Engineering	\$ 7,564.09
Animal Husbandry	26,504.36
Animal Husbandry Meat Laboratory.....	5,324.86
Dairy Husbandry	16,808.53
Farm Crops	38.30
Forestry	2,907.80
Genetics	678.09
Horticulture	5,158.68
Poultry Husbandry	4,269.97
Soils	2.25
Subtotal	(\$ 69,256.93)

Division of Engineering

Administration	\$ 415.46
Ceramic Engineering	7.00
Civil Engineering	71.40
Engineering Drawing	299.42
Electrical Engineering	129.84
General Engineering	10.80
Industrial Arts	514.07
Mechanical Engineering	615.19
Theoretical and Applied Mechanics.....	289.80
Subtotal	(\$ 2,352.98)

Division of Home Economics

Administration	\$ 236.00
Applied Art	38.24
Child Development	271.67
Foods and Nutrition.....	636.50
Home Economics Education.....	42.62
Household Equipment	25.83
Physical Education for Women.....	3.09
Subtotal	(\$ 1,253.95)

Division of Industrial Science

Administration	\$ 33.65
Botany	82.12
Chemistry	15,383.54
Economics	6.46
History and Government.....	3.60
Mathematics	28.48
Physical Education for Men.....	1,731.18
Physics	4,576.22
Psychology	316.70
Public Speaking	19.67
Zoology	220.88
Subtotal	(\$ 22,402.50)

Division of Veterinary Medicine

Administration	\$ 1.18
Veterinary Anatomy	20.07
Veterinary Hygiene	284.25
Veterinary Obstetrics	4,877.39
Veterinary Pathology	1,883.60
Veterinary Physiology	34.75
Veterinary Surgery	60.12
Subtotal	(\$ 7,161.36)

Graduate College

Library	\$ 22.02
	\$ 1,705.35

Physical Plant Sales

Boiler and Machinery repairs.....	\$ 100.50
Cleaning supplies	124.50
Electrical supplies	94.46
Gas service	2,067.79
Heating Plant operation.....	31,324.75
Heating Plant supplies.....	231.57
Inspection	11.56
Maintenance of Electrical Plant and Dis- tributing Lines	39.50
Plumbing supplies	250.43
Public Grounds supplies.....	17.20

Superintendent's fund	294.91	
Telephone service	151.29	
Water service	2,112.52	
Subtotal	(\$ 36,820.98)	
Revolving Funds		
Agricultural Experiment Station		
Director's office	\$ 490.65	
Agricultural Engineering	5,508.08	
Animal Production	17,987.43	
Animal Chemistry and Nutrition	153.92	
Botany and Plant Pathology	291.29	
Bulletin office	2,254.93	
Dairy Industry	2,186.00	
Entomology and Economic Zoology	355.25	
Farm Crops	11,444.96	
Genetics	73.70	
Plant Chemistry	39.50	
Pomology	1,440.83	
Poultry Husbandry	2,082.44	
Rural Social Science	122.21	
Soils	891.94	
Vegetable Crops	320.89	
Subtotal	(\$ 45,644.02)	
Agricultural and Home Economics Extension	\$ 14,204.52	
Engineering Experiment Station	6,256.70	
Engineering Extension	5,696.43	
Federal-State Butter Grading	11,605.66	
Vaccination School	1,637.30	
Veterinary Research	560.31	
Subtotal revolving funds	(\$ 85,604.94)	
Total sales and services of educational departments		\$ 228,607.83
F. Other sources		
Interest on Treasurer's balance	\$ 620.37	
Miscellaneous income	4,037.86	
Total other sources		\$ 4,658.23
G. Sales and services of organized activities relating to instructional departments		
Creamery	\$ 105,396.60	
Institutional Tea Room	6,358.34	
Veterinary Clinic	19,010.30	
Statistical Service	4,437.01	
Soil Erosion farm	2,892.07	
Total sales and services of organized activities relating to instructional departments		\$ 138,094.32
Total educational and general		\$ 3,516,359.98
II. Auxiliary Enterprises and Other Revolving Accounts		
A. Hospital (Schedule B-2-q)	\$ 50,313.52	
B. Residence Halls (Schedule B-2-n)	108,788.13	
C. Storerooms and Service Departments		
Animal Husbandry Grain Storage	\$ 33,275.67	
Book Store	124,741.00	
Central Stores	49,294.57	
Central Stores drayage	5,533.71	
Laundry	9,340.85	
Memorial Union student service	34,248.33	
Photographic Laboratory	5,504.84	
Printing	19,914.35	
Tenant Properties	12,991.07	
Typewriter service	3,497.80	
Subtotal	(\$ 298,342.19)	
D. Other Revolving Accounts		
Agricultural Engineering farm	\$ 4,093.56	
Alumni Hall room rent	2,485.65	
Cemetery fund	45.00	
Commutation of uniforms	4,942.58	

Industrial Science Dean's publications	727.11
Journal of Science.....	457.45
Key fund	75.00
MacKay Auditorium	274.91
Military Book fund.....	1,300.80
Interest on Federal balances..	299.70
Patent Committee	788.80
Piano rental	167.00
Teacher Placement Committee	800.00

Subtotal

(\$ 16,457.56)

Total auxiliary enterprises

\$ 473,901.40

III. Other Non-Educational Income

From Investments

George W. Catt Scholarship.....	\$ 3,753.13
George I. Miller.....	429.44
Maria M. Roberts Scholarship.....	510.00
Frances A. Sheldon Endowment.....	943.90
Memorial Prize Fund Income, Group Investment	190.00

Subtotal

(\$ 5,826.47)

From Gifts

George Gund	\$ 200.00
LaVerne Noyes Scholarship.....	3,167.00
Pullman Scholarship	1,025.00
State Fair Scholarship.....	50.00
Sears, Roebuck and Company.....	3,750.00
Ella R. Hughes Memorial.....	814.17

Subtotal

(\$ 9,006.17)

Total other non-educational income....

\$ 14,832.64

Total income

\$ 4,005,094.02

*This does not include fee and tuition exemptions of \$23,054.49 or the collection of registration fees allocated as follows: (1) Student Activity Committee, \$52,922.20; (2) Memorial Union, \$34,248.33 and (3) Hospital, \$36,817.26.

†This represents the gross revenue. Expenditures of \$6,512.36 are reported in Schedule B-2-o.

Schedule B-1-a

SUMMARY OF GENERAL SCHOLARSHIPS

For the Year Ended June 30, 1937

	Iowa Students		Out of State Students		Foreign Students	
	Number	Amount	Number	Amount	Number	Amount
Second Summer Session, 1936 ..	46	\$ 441.25			1	\$ 26.00
Fall Quarter, 1936	347	6,917.65	13	\$ 182.00	1	46.00
Winter Quarter, 1937	360	7,198.50	12	156.00	1	36.00
Spring Quarter, 1937	363	7,245.50	11	143.00	1	36.00
First Summer Session, 1937	62	600.59			1	26.00
Total	1,178	\$22,403.49	36	\$ 481.00	5	\$ 170.00
Grand Total					1,219	\$23,054.49*

*These totals do not include \$70,134.65 paid by the Federal Government to approximately 820 students for National Youth Administration.

Schedule B-2

SUMMARY OF CURRENT EXPENDITURES DISTRIBUTED
BY OBJECT

For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
I. Educational and General			
A. General administration and general expense			
General administrative offices (Schedule B-2-a)	\$ 83,377.82	\$ 25,235.12	\$ 108,612.94
General expense (Sched. B-2-b)	10,777.83	37,919.42	48,697.25
B. Instruction			
Division of Agriculture (Schedule B-2b)	214,847.38	116,024.47	330,871.85
Division of Engineering (Schedule B-2-c)	182,811.99	22,378.40	205,190.39
Division of Home Economics (Schedule B-2-d)	136,374.43	23,688.88	160,063.31
Division of Industrial Science (Schedule B-2-e)	472,693.53	83,689.33	556,382.86
Division of Veterinary Medicine (Schedule B-2-q)	61,528.33	14,627.10	76,155.43
Graduate College (Schedule B-2-g1)	9,425.00	4,135.21	13,560.21
Junior college (Schedule B-2-g2)	6,464.99	4,879.81	11,344.80
Summer Session and Short Courses (Schedule B-2-h)...	93,738.13	14,974.62	108,712.75
Subtotal	(\$1,177,883.78)	(\$284,397.82)	(\$1,462,281.60)
C. Organized research			
Agricultural Experiment Station	258,238.31	113,265.82	371,504.13
Engineering Experiment Station	38,715.78	25,083.70	63,799.48
Industrial Science Research...	14,645.00	2,020.45	16,665.45
Veterinary Research	23,304.98	9,039.92	32,344.90
Subtotal (Schedule B-2-i)	(\$334,904.07)	(\$149,409.89)	(\$484,313.96)
D. Extension			
Agriculture and Home Econom- ics	564,309.66	129,558.22	693,867.88
Engineering	21,443.18	12,986.90	34,430.08
Subtotal (Schedule B-2-k)	(\$585,752.84)	(\$142,545.12)	(\$728,297.96)
E. Library (Schedule B-2-j)....	39,631.00	62,955.96	102,586.96
F. Operation and maintenance of physical plant (Sched. B-2-m-1)	86,779.27	283,777.30	370,556.57
G. Equipment		53,807.40	53,807.40
H. Organized activities relating to instructional departments ...	15,795.67	115,398.34	131,194.01
Total educational and gen- eral	\$ 2,334,902.28	\$ 1,155,446.37	\$ 3,490,348.65
II. Auxiliary Enterprises			
A. Residence Halls	\$ 17,656.59	\$ 58,727.57	\$ 76,384.16
B. Service departments and re- volving accounts	12,307.27	53,422.06	65,729.33
C. Storerooms, printing, and photographic departments ...	15,454.96	220,445.55	235,900.51
D. Student Hospital	32,429.38	17,884.14	50,313.52
Total auxiliary enterprises	\$ 77,848.20	\$ 350,479.32	\$ 428,327.52
III. Other Non-Educational Expense	\$ 5,335.00	\$ 11,346.79	\$ 16,681.79
Total expenditures	\$ 2,418,085.48	\$ 1,517,272.48	\$ 3,935,357.96

Schedule B-2-a

GENERAL ADMINISTRATIVE OFFICES AND GENERAL EXPENSE

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
General Administrative Offices			
President's office	\$ 12,930.66	\$ 6,056.36	\$ 18,987.02
Treasurer's office	5,269.40	3,070.23	8,339.63
Business Manager's office	14,141.97	2,153.25	16,295.22
Accounting office	10,539.16	1,198.81	11,737.97
Office Manager's office		722.22	722.22
Purchasing Agent's office	6,770.41	867.90	7,638.31
Student Loan office	2,900.00	1,139.09	4,039.09
Registrar's office	14,644.30	8,769.80	23,414.10
Student Personnel (men and women)	16,181.92	1,257.46	17,439.38
Total general administrative offices	\$ 83,377.82	\$ 25,235.12	\$ 108,612.94
General Expense			
General expense		\$ 9,895.06	\$ 9,895.06
College catalog	6,870.83	7,989.23	14,860.06
Commencement and convocations		2,085.00	2,085.00
Bulletins and announcements		6,606.71	6,606.71
Diploma fund		736.73	736.73
Student information	1,810.00		1,810.00
Alumni service	2,097.00	2,354.00	4,451.00
Telephone service		8,252.69	8,252.69
Total general expense	\$ 10,777.83	\$ 37,919.42	\$ 48,697.25

Schedule B-2-b

DIVISION OF AGRICULTURE

Statement of Current Expenditures Distributed by Object

For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 11,247.06	\$ 1,149.35	\$ 12,396.41
Agricultural Engineering	17,308.38	8,892.92	26,201.30
Animal Husbandry	37,849.85	37,038.93	74,888.78
Animal Husbandry Meat Laboratory		5,676.97	5,676.97
Dairy Husbandry	8,250.92	24,149.17	32,400.09
Dairy Industry	19,609.95	6,043.48	25,653.43
Dairy Industry gift*	600.00		600.00
Farm Crops	10,921.00	1,625.63	12,546.63
Forestry	19,797.00	5,759.90	25,556.90
Genetics	5,596.61	2,289.24	7,885.85
Horticulture	20,943.86	8,530.89	29,474.75
Landscape Architecture	9,878.71	1,151.41	11,030.12
Landscape Architecture Fellowship		254.03	254.03
Poultry Husbandry	8,028.70	8,334.09	16,362.79
Soils	11,885.50	1,091.16	12,976.66
Technical Journalism	12,513.00	494.61	13,007.61
Vocational Education in Agriculture	14,168.84	3,344.66	17,513.50
Student Counselors	4,503.00		4,503.00
Personnel Service	1,745.00	198.03	1,943.03
Total Division of Agriculture	\$ 214,847.38	\$ 116,024.47	\$ 330,871.85

*Owing to the fact that gifts cannot be anticipated with any certainty, they are considered extra-budget items and probable expenditures from gift funds are not considered in making budgetary appropriations.

Schedule B-2c

DIVISION OF ENGINEERING

Statement of Current Expenditures Distributed by Object

For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 14,162.88	\$ 3,085.29	\$ 17,248.17
Architectural Engineering	10,872.00	783.70	11,655.70
Art Appreciation gift*		75.62	75.62
Ceramic Engineering	4,625.00	440.98	5,065.98
Chemical and Mining Engineering...	12,025.00	1,926.13	13,951.13
Civil Engineering	23,612.00	1,886.55	25,498.55
Electrical Engineering	26,379.00	3,021.85	29,400.85
Engineering Drawing	11,420.00	712.88	12,132.88
General Engineering	12,653.18	541.17	13,194.35
Industrial Arts	4,350.00	1,209.24	5,559.24
Mechanical Engineering	41,263.99	6,548.02	47,812.01
Theoretical and Applied Mechanics..	18,449.00	1,550.40	19,999.40
Student Counselors	2,999.94		2,999.94
Engineering Personnel		596.57	596.57
Total Division of Engineering	\$ 182,811.99	\$ 22,378.40	\$ 205,190.39

*Ibid, Schedule B-2-b.

Schedule B-2-d

DIVISION OF HOME ECONOMICS

Statement of Current Expenditures Distributed by Object

For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 7,090.00	\$ 2,875.90	\$ 9,965.90
Applied Art	19,878.82	962.81	20,841.63
Child Development	9,521.08	1,558.03	11,079.11
Foods and Nutrition	27,229.40	10,034.92	37,264.32
Home Economics Education	12,444.00	615.02	13,059.02
Home Management	6,599.95	893.97	7,493.92
Household Equipment	7,054.00	741.77	7,795.77
Institution Management	7,792.47		7,792.47
Physical Education for Women....	10,779.42	4,248.06	15,027.48
Textiles and Clothing	19,591.46	1,758.40	21,349.86
Student Counselors	3,016.12		3,016.12
Radio Service	1,283.00		1,283.00
Home Economics Stenographic Service	4,094.71		4,094.71
Total Division of Home Eco- nomics	\$ 136,374.43	\$ 23,688.88	\$ 160,063.31

*Ibid, Schedule B-2-b.

Schedule B-2-e

DIVISION OF INDUSTRIAL SCIENCE

Statement of Current Expenditures Distributed by Object

For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 1,604.78	\$ 928.74	\$ 2,533.52
Bacteriology	13,283.45	2,356.43	15,639.88
Bacteriology gifts*	765.00	207.10	972.10
Botany	26,228.16	2,951.31	29,179.47
Chemistry	92,341.48	46,277.25	138,618.73
Chemistry gifts*	541.67	2,902.12	3,443.79
Economics	51,132.85	1,563.28	52,696.13

English	40,683.24	530.23	41,213.47
Geology	10,751.00	1,025.16	11,776.16
History and Government	16,034.20	467.35	16,501.55
Hygiene	2,265.00		2,265.00
Mathematics	44,464.75	568.16	45,032.91
Military	6,760.00	367.57	7,127.57
Modern Languages	7,504.00	148.38	7,652.38
Music	10,580.00	610.50	11,190.50
Physical Education for Men	25,619.98	8,217.94	33,837.92
Physics	44,776.17	5,562.39	50,338.56
Physics gift*		102.41	102.41
Psychology	15,600.19	1,028.81	16,629.00
Psychology gift*		921.06	921.06
Public Speaking	14,660.40	542.82	15,203.22
Religious Education	1,800.00	296.64	2,096.64
Sunday Services		722.00	722.00
Zoology	39,280.12	4,653.90	43,934.02
Zoology gift*		90.99	90.99
Student Counselors	1,710.00		1,710.00
Industrial Science Stenographic Service	2,045.09	498.47	2,543.56
Committee on Student English	2,262.00	148.32	2,410.32
Total Division of Industrial Science	\$ 472,693.53	\$ 83,689.33	\$ 556,382.86

*Ibid, Schedule B-2-b.

Schedule B-2-f

DIVISION OF VETERINARY MEDICINE

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 3,796.36	\$ 417.46	\$ 4,213.82
Veterinary Anatomy	9,793.53	2,294.66	12,088.19
Veterinary Clinic	960.00		960.00
Veterinary Hygiene	6,245.00	823.34	7,068.34
Veterinary Medicine	6,264.00	99.10	6,363.10
Veterinary Obstetrics	7,646.44	5,990.66	13,637.10
Veterinary Pathology	10,923.00	2,534.83	13,457.83
Veterinary Physiology	7,793.00	959.73	8,752.73
Veterinary Surgery	5,244.00	1,507.32	6,751.32
Veterinary Stenographic Service	2,863.00		2,863.00
Total Division of Veterinary Medicine	\$ 61,528.33	\$ 14,627.10	\$ 76,155.43

Schedule B-2-g-1

GRADUATE COLLEGE

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 6,270.00	\$ 991.15	\$ 7,261.15
Research and fellowship grants	2,055.00	794.72	2,849.72
Lectures and conferences		872.60	872.60
Leained publications		1,476.74	1,476.74
Visiting and exchange professors	1,100.00		1,100.00
Total Graduate College	\$ 9,425.00	\$ 4,135.21	\$ 13,560.21

Schedule B-2-g-2

JUNIOR COLLEGE

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 6,464.99	\$ 3,891.84	\$ 10,356.83
Freshman week and Psychological tests		987.97	987.97
Total Junior College.....	<u>\$ 6,464.99</u>	<u>\$ 4,879.81</u>	<u>\$ 11,344.80</u>

Schedule B-2-h

SUMMER QUARTER AND SHORT COURSES

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Summer Quarter	\$ 92,038.13	\$ 4,056.85	\$ 96,094.98
Short Courses	1,700.00	10,917.77	12,617.77
Total	<u>\$ 93,738.13</u>	<u>\$ 14,974.62</u>	<u>\$ 108,712.75</u>

Schedule

ORGANIZED

Statement of Current Expenditures

For the Year Ended

	Fund Distribution		
	Total	State	Restricted Sales
Agricultural Experiment Station:			
Director's Office.....	\$ 10,479.17	\$ 7,418.92	\$ 646.17
Vice-Director's Office.....	7,758.52	7,342.61	415.91
Bulletin Office.....	26,474.22	12,364.66	8,974.56
Agricultural Engineering.....	15,126.19	10,177.11	
Agronomy:			
Farm Crops.....	26,529.80	20,735.04	4,359.76
Soils.....	31,098.13	21,017.63	
Animal Husbandry:			
Animal Husbandry.....	840.00	840.00	
Animal Breeding.....	4,685.11	1,450.68	49.70
Animal Chemistry and Nutrition.....	16,106.94	5,010.80	
Animal Production.....	24,799.83	7,384.79	12,121.58
Dairy Husbandry.....	9,471.94	6,027.30	
Meats.....	1,120.14	355.14	
Poultry Husbandry.....	15,778.45	11,756.83	140.62
Bacteriology.....	5,796.94	650.74	
Botany and Plant Pathology.....	29,026.63	19,820.08	
Chemistry:			
Chemistry.....	1,526.14	1,526.14	
Plant Chemistry.....	5,724.51	1,236.51	
Dairy Industry.....	18,764.44	10,512.90	
Entomology and Economic Zoology.....	30,240.46	13,447.19	2,751.99
Forestry.....	2,309.65	309.65	
Genetics.....	9,122.25	3,584.63	1,033.64
Home Economics:			
Foods and Nutrition.....	7,013.03	2,446.92	
Household Equipment.....	3,039.83	1,829.03	
Textiles and Clothing.....	1,044.22	594.22	
Horticulture:			
Horticulture.....	1,688.87	1,511.62	
Floriculture.....	787.45	787.45	
Pomology.....	17,808.18	8,461.01	
Vegetable Crops.....	9,417.47	8,417.47	
Rural Social Science.....	36,748.66	14,588.24	
Rural Education.....	476.96	476.96	
Statistical Section.....	700.00	700.00	
Subtotal.....	(\$371,504.13)	(\$202,782.27)	(\$30,493.93)
Engineering Experiment Station.....	\$63,799.48	\$57,953.16	\$ 2,374.04
Industrial Science Research:			
Bacteriology.....	\$ 2,595.79	\$ 2,595.79	
Chemistry.....	9,106.29	9,106.29	
Economics.....	1,462.73	958.73	
Geology.....	290.00	290.00	
Mathematics.....	450.00	450.00	
Physics.....	1,125.00	1,125.00	
Zoology.....	1,635.64	1,635.64	
Subtotal.....	(\$ 16,665.45)	(\$ 16,161.45)	
Veterinary Research.....	\$ 32,344.90	\$ 31,145.00	\$ 1,199.90
Total Organized Research.....	\$484,313.96	\$308,041.88	\$34,067.87

*Gifts.

B-2-i

RESEARCH

Distributed by Fund and by Object

June 30, 1937

Fund Distribution					Object Classification	
Adams	Hatch	Purnell	Bankhead-Jones	Restricted (Trust) Funds*	Salaries	Other Expense
	\$.33			\$ 2,413.75	\$ 8,586.00	\$ 1,893.17
	5,135.00				4,603.46	3,155.06
	3,152.00	\$ 400.00		1,397.08	7,401.66	19,072.56
					9,852.00	5,274.19
\$ 4,050.00		2,818.00	\$ 1,435.00		13,096.73	13,433.07
			3,212.50		23,835.41	7,262.72
		706.95	2,477.78		840.00	
2,856.72			8,239.42		3,954.12	730.99
		1,146.67	4,146.79		13,371.00	2,735.94
1,750.00		200.00	495.00	999.64	11,721.80	13,078.03
			765.00		7,130.50	2,341.44
			3,881.00		765.00	355.14
		4,780.00		366.20	11,375.82	4,402.63
450.00		7,106.98	350.01	1,299.56	5,055.00	741.94
					22,312.52	6,714.11
		1,940.00	2,548.00		1,267.00	259.14
		6,901.50	1,200.04	150.00	4,555.50	1,169.01
	28.00	5,465.80	1,258.00	7,289.48	15,429.74	3,334.70
	2,000.00				21,285.47	8,954.99
1,608.54		1,008.26	1,347.18	540.00	2,000.00	309.65
					5,475.33	3,646.92
		4,537.66		28.45	5,309.66	1,703.37
		450.00		1,210.80	2,220.00	819.83
					900.00	144.22
			71.60	105.65	1,492.08	196.79
4,284.74	4,684.67	377.76			688.00	99.45
			1,000.00		13,204.37	4,603.81
		22,160.42			7,224.00	2,193.47
					32,258.05	4,490.61
					428.09	48.87
(\$15,000.00)	(\$15,000.00)	(\$60,000.00)	(\$32,427.32)	(\$15,800.61)	600.00	100.00
					(\$258,238.31)	(\$113,265.82)
				\$ 3,472.28	\$38,715.78	\$25,083.70
					\$ 2,240.00	\$ 355.79
					8,250.00	856.29
				\$ 504.00	990.00	472.73
					220.00	70.00
					450.00	
					1,125.00	
					1,370.00	265.64
				(\$ 504.00)	(\$14,645.00)	(\$ 2,020.45)
					\$23,304.98	\$ 9,039.92
\$15,000.00	\$15,000.00	\$60,000.00	\$32,427.32	\$19,776.89	\$334,904.07	\$149,409.89

Schedule B-2-j

LIBRARY

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Library operation	\$ 39,631.00	\$ 10,821.82	\$ 50,452.82
Books		22,966.27	22,966.27
Periodicals		17,270.41	17,270.41
Binding		9,897.71	9,897.71
Assigned reading		1,999.75	1,999.75
Total library expenditures....	\$ 39,631.00	\$ 62,955.96	\$ 102,586.96

*Printed material not added to library stock.

Schedule B-2-m

OPERATION AND MAINTENANCE OF PHYSICAL PLANT

Statement of Current Expenditures Distributed by Object
For the Year Ended June 30, 1937

	Salaries	Current Expense	Total
Administration	\$ 14,454.73	\$ 590.87	\$ 15,045.60
Plant Protection			
Traffic Police, Guards, Night- watchmen, etc.	3,360.00	972.42	4,332.42
Inspection Service		1,026.50	1,026.50
College Fire Department.....		2,000.00	2,000.00
Subtotal	(\$ 3,360.00)	(\$ 3,998.92)	(\$ 7,358.92)
Plant Operation			
Plant Operation—Foreman	\$ 5,790.00		\$ 5,790.00
Superintendent's fund		\$ 7,670.81	7,670.81
Building operation			
Janitor service	38,250.04	13,659.28	51,909.32
Heating and plumbing repairs..		10,706.93	10,706.93
Electric service			
Electricians wages and sup- plies		4,109.90	4,109.90
Electric bulbs in buildings...		1,915.79	1,915.79
Operation of service system			
Heating plant	21,818.00	5,782.47	27,600.47
Boiler and machinery repairs..		16,555.83	16,555.83
Fuel supply		110,823.82	110,823.82
Tunnels		1,367.45	1,367.45
Sewage and water system.....		2,908.94	2,908.94
Electric plant and distribution lines		1,539.51	1,539.51
Electric bulbs and globes (out- side)		502.94	502.94
Gas service		4,887.60	4,887.60
Water service		2,118.45	2,118.45
Public grounds operation			
General	3,106.50	9,401.54	12,508.04
Maintenance of teams, autos, and trucks		1,150.52	1,150.52
Subtotal	(\$68,964.54)	(\$195,101.78)	(\$264,066.32)
Building maintenance			
General repairs		\$ 67,613.94	\$ 67,613.94
Chemistry building plumbing..		1,554.36	1,554.36
Agricultural Hall heating and ventilating system		1,069.40	1,069.40
Pointing brick work.....		396.64	396.64
Maintenance of service systems			
Sewage plant and water systems		1,397.26	1,397.26

Electric plant and distribution lines	146.53	146.53
Gas mains and meters.....	20.85	20.85
Maintenance of public grounds...	9,996.55	9,996.55
Subtotal	(\$ 82,195.53)	(\$ 82,195.53)
Miscellaneous Special Jobs		
Repair of equipment.....	\$ 1,158.75	\$ 1,158.75
Repair of office furniture.....	731.45	731.45
Subtotal	(\$ 1,890.20)	(\$ 1,890.20)
Total operation and maintenance of physical plant	\$ 86,779.27	\$ 283,777.30
		\$ 370,556.57

Schedule

EXTEN

Statement of Current Expenditures

For the Year Ended

	Project Number	Fund Distribution	
		Total	State
Agriculture and Home Economics Extension:			
Administration.....	1	\$ 66,808.96	\$ 44,635.63
Printing.....	1a	10,925.32	8,823.07
County Agent Work—Administration.....	2	28,623.13	8,757.76
County Agent Work in Agriculture.....	2	189,062.78	374.58
County Agent Work in Home Economics.....	3	77,964.23	6,208.55
Rural Young People's Work.....	4	4,146.37	796.37
Boys' and Girls' Club Work.....	5	70,414.31	7,468.83
Agricultural Economics			
Farm Management.....	6a	11,645.13	5,385.13
Land Economics.....	6b	2,229.41	129.41
Farm Finance.....	6c	1,358.97	188.97
Marketing.....	6d	21,261.24	8,788.70
Economic Information.....	6e	2,149.05	349.05
Agricultural Engineering.....	7	7,788.87	1,738.87
Farm Crops and Soils.....	8	13,494.70	4,756.70
Dairy Production.....	9	17,806.13	6,895.62
Dairy Manufacture.....	10	12,932.03	4,421.03
Prevention of Animal Disease.....	11	1,193.06	343.06
Horticulture and Pomology.....	12	8,391.71	2,572.67
Poultry Husbandry.....	13	6,818.36	2,858.36
Home Economics—Foods and Nutrition.....	14a	10,362.08	4,112.08
Home Economics—Textiles and Clothing.....	14b	6,881.42	3,231.42
Home Economics—Home Furnishing.....	14c	6,683.50	2,133.50
Home Economics—Home Management.....	14d	6,946.42	2,496.42
Home Economics—Child Care and Training.....	14e	3,185.81	1,385.81
Animal Husbandry.....	15	9,851.35	2,391.35
Vegetable Crops.....	16	5,414.54	2,904.54
Apiary Work.....	17	6,012.92	3,391.71
Visual Aids.....	18	2,830.11	2,280.11
Plant Diseases and Seed Testing Laboratory.....	19	11,822.51	7,724.51
Information Service.....	21	8,809.67	2,949.67
Landscape Architecture.....	22	7,359.14	3,859.14
Injurious Insects.....	23	5,287.02	1,792.02
Rural Organization.....	24	10,192.92	5,448.81
Forestry.....	25	1,746.27	1,746.27
Broadcasting and Market Reporting.....	26	16,664.68	15,364.68
Rural Agricultural Education.....	27	1,707.88	1,707.88
Wild Life Conservation.....	28	1,712.72	1,262.72
Vaccination Schools.....		3,885.76	
Federal State Butter Grading.....		11,497.40	
Subtotal.....		(\$693,867.88)	(\$181,675.00)
Engineering Extension.....		\$ 34,430.08	\$ 25,500.00
Total Extension.....		\$728,297.96	\$207,175.00

B-2-k

SION

Distributed by Fund and by Object

June 30, 1937

Fund Distribution					Object Classification	
Restricted Sales	Smith-Lever and Bankhead-Jones	Capper-Ketcham	Federal Cooperative	Smith-Hughes	Salaries	Other Expense
\$ 5,693.33	\$ 16,480.00				\$ 23,564.09	\$ 43,244.87
2,102.25						10,925.32
200.57	2,471.80		\$17,193.00		24,197.86	4,425.27
	187,381.20		1,307.00		188,544.50	518.28
253.68	37,698.51	\$33,803.49			74,538.30	3,425.93
	3,350.00				3,079.99	1,066.38
274.28	62,671.20				67,177.90	3,236.41
	6,260.00				9,036.00	2,609.13
	2,100.00				1,987.11	242.30
	1,170.00				1,312.00	46.97
314.54	12,158.00				17,643.55	3,617.69
	1,800.00				1,950.00	199.05
	6,050.00				6,199.90	1,588.97
2,550.51	8,738.00				10,104.28	3,390.42
	8,360.00				8,505.89	9,300.24
	8,511.00				11,081.52	1,850.51
	850.00				873.74	319.32
159.04	5,660.00				6,348.72	2,042.99
	3,960.00				5,864.20	954.16
	6,250.00				8,107.83	2,254.25
	3,650.00				5,085.50	1,795.92
	4,550.00				5,462.67	1,220.83
	4,450.00				5,539.33	1,407.09
	1,800.00				2,489.26	696.55
	7,460.00				8,685.23	1,166.12
	2,510.00				4,060.00	1,354.54
171.21	2,450.00				4,513.00	1,499.92
	550.00				1,762.00	1,068.11
	4,098.00				8,090.48	3,732.03
	5,860.00				7,763.09	1,046.58
	3,500.00				5,614.44	1,744.70
	3,495.00				4,296.86	990.16
194.11	4,550.00				5,770.00	4,422.92
					1,112.36	633.91
	1,300.00				7,087.50	9,577.18
	450.00				1,575.00	132.88
3,885.76					1,400.00	312.72
11,497.40					3,303.64	582.12
(\$27,296.68)	(\$432,592.71)	(\$33,803.49)	(\$18,500.00)		10,581.92	915.48
\$ 5,930.08					(\$564,309.66)	(\$129,558.22)
				\$3,000.00	\$ 21,443.18	\$ 12,986.90
\$33,226.76	\$432,592.71	\$33,803.49	\$18,500.00	\$3,000.00	\$585,752.84	\$142,545.12

Schedule B-2-n
TENANT PROPERTIES
Statement of Current Income and Expenditures
For the Year Ended June 30, 1937

346

REPORT OF IOWA STATE BOARD OF EDUCATION

	Income	Expenditures					
		Total	Exterior Painting	Interior Decorating	Plumbing	Electrical	Miscel- laneous Repairs and Replace- ments
Sloss Cottage.....	\$ 720.00	\$ 69.03	\$ 31.93		\$ 17.64	\$ 3.45	\$ 16.01
Farm House.....	840.00	81.24	8.72		29.35	5.59	37.58
Marston Cottage.....	660.00	94.91	2.22	\$ 6.00	43.89		42.80
Noble Residence (Pope Cottage).....	490.00	44.27	3.27		13.06	4.48	23.46
Farm Boarding Club.....	180.00	61.71	5.43		53.33	.75	2.20
Horticulture Cottage.....	283.33	564.06	100.00	20.00	111.77	.75	331.54
Heating Plant Foreman's Residence.....	455.00	41.10	26.73		14.37		
Teamster's Cottage*.....	300.00	45.02			35.22	4.00	5.80
Herdsmen's Cottage.....	300.00	67.80	51.19		6.58	3.63	6.40
Duplex.....	480.00	135.58	75.35		53.21	6.65	.37
Veterinary Research Residence.....	300.00	39.60	25.66		2.99	1.57	9.38
Animal Husbandry Farm Residence (N).....	390.00	56.34	.85		1.67	.37	53.45
Animal Husbandry Farm Residence (M).....	300.00	11.07					11.07
Animal Husbandry Farm Residence (S).....	360.00	82.95	42.51		9.78		30.66
Lincoln Way Cottage.....	900.00	125.61	33.24	6.00	21.17	12.17	53.03
Safford Cottage.....	420.00	106.38	71.18		9.21	2.64	23.35
Public Grounds Residence**.....	330.00	23.89	5.12		9.62		9.15
Osborn Cottage.....	660.00	253.15	95.00		79.52	38.24	40.39
Agronomy Farm Residence.....	300.00	26.76			19.76		7.00
Dairy Farm—Hircock Eighty.....	240.00	33.65	3.10		5.77		24.78
Horticulture Farm—Knapp Street.....	360.00	137.02	49.83		74.38	3.09	9.72
Horticulture Farm—McDowell Residence.....	325.00	4.03			4.03		
Poultry Farm Residence and Laboratory.....	300.00	56.01	3.75		40.55	6.21	5.50
Apiary Farm Residence.....	360.00	8.43		.75	7.68		
The Knoll.....		395.95	57.39		91.93	55.79	190.84
Four-Apartment House.....	996.25	277.83	110.17		83.86	3.87	79.93
Horticultural Laboratory Apartment.....	360.00	105.43	35.59		5.71		64.13
Book Store and Post Office.....	1,058.32	51.72			9.00	7.66	35.06
Coburn House.....	322.50	42.87	.75		26.46	.75	14.91
Camp Sites.....	.67						
Total Tenant Properties.....	\$12,991.07	\$ 3,043.41	\$ 838.98	\$ 32.75	\$ 881.51	\$ 161.66	\$ 1,128.51

*Referred to as Public Grounds Foreman's Residence in 1935-1936 report.

**Referred to as Hamilton Residence in 1935-1936 report.

Schedule B-2-p
 ORGANIZED ACTIVITIES RELATING TO INSTRUCTIONAL DEPARTMENTS
 Statement of Current Income and Expenditures
 (For Statement of Cash Transactions See Exhibit E-2)
 For the Year Ended June 30, 1937

	Total	Creamery	Institu- tional Tea Room	Veteri- nary Clinic	Statist- tical Service	Soil Erosion Farm
Sales Including Collections of Old Accounts.....	\$138,910.59	\$105,396.60	\$ 6,358.34	\$ 19,010.30	\$ 5,253.28	\$ 2,892.07
Cost of Goods Sold:						
Inventory June 30, 1936.....	\$ 9,193.91	\$ 7,445.53	\$ 170.21	\$ 1,578.17		
Purchases During Year.....	101,194.17	83,849.83	5,441.57	11,902.77		
Salaries and Wages of a Productive Character.....	18,107.28	13,139.95	464.51	1,750.07	\$ 2,752.75	
Freight, Express, and Drayage.....	682.81	451.26	14.01	133.01	84.53	
Total Cost of Goods Sold.....	\$129,178.17	\$104,886.57	\$ 6,090.30	\$ 15,364.02	\$ 2,837.28	
Deduct						
Inventory June 30, 1937.....	\$ 9,185.77	\$ 7,343.21	\$ 267.65	\$ 1,574.91		
Net Cost of Goods Sold.....	\$119,992.40	\$ 97,543.36	\$ 5,822.65	\$ 13,789.11	\$ 2,837.28	
Gross Profit on Sales.....	\$ 18,918.19	\$ 7,853.24	\$ 535.69	\$ 5,221.19	\$ 2,416.00	\$ 2,892.07
Operating Expense:						
Salaries						
Clerical.....						
Rent.....	\$ 4,648.00	\$ 2,943.00		\$ 1,705.00		
Sundry Supplies.....	1,200.00					\$ 1,200.00
Office Expense.....	862.85					172.33
Travel.....	526.90	50.29	\$ 102.91	176.80	\$ 690.52	
Printing.....	22.52	13.67		8.85	196.90	
Repairs and Replacements.....	355.33	75.09	88.11	44.81	147.32	
Unclassified.....	651.01	156.11		166.28	328.62	
Total Operating Expense.....	1,145.05	80.16	5.00	7.25	1,052.64	
Profit or Loss on Operations.....	\$ 9,411.66	\$ 3,318.32	\$ 196.02	\$ 2,108.99	\$ 2,416.00	\$ 1,372.33
Equipment Purchases.....	\$ 9,506.53	\$ 4,534.92	\$ 339.67	\$ 3,112.20		\$ 1,519.74
Net Change.....	1,798.09	1,055.74	234.85	507.50		
	\$ 7,708.44	\$ 3,479.18	\$ 104.82	\$ 2,604.70		\$ 1,519.74

Schedule
RESIDENCE
Statement of Current
For the Year Ended

	Total	Freeman Hall	Barton Hall	Home Manage- ment Houses	Inter- national House
Income:					
From Operations.....	\$109,590.83	\$ 9,881.13	\$ 7,013.77	\$ 3,425.28	\$ 871.99
Less Refunds and Adjustments.....	802.70	124.10	12.80	12.80	
Net Income.....	\$108,788.13	\$ 9,757.03	\$ 7,000.97	\$ 3,412.48	\$ 871.99
Operating Expenditures:					
Salaries.....	\$ 17,656.59	\$ 975.00	\$ 810.00		
Wages.....	7,645.38	324.67	238.48	\$ 375.60	\$ 273.14
Office Expense.....	2,071.48	171.07	129.83	16.00	34.00
Sundry Supplies.....	9,367.52	493.15	576.01	172.94	841.47
Heat, Light and Water.....	13,295.14	1,471.50	999.00	344.85	
Travel.....	57.63				
Freight, Express and Drayage.....	123.39	73			
Printing.....	126.39				
Repairs and Replacements.....	7,991.70	228.98	72.00	101.28	260.09
Miscellaneous.....	2,066.76	17.55*	6.35*	273.99	72.28
Total Operating Expenditures.....	\$ 60,401.98	\$ 3,647.55	\$ 2,818.97	\$ 1,284.66	\$ 1,480.98
Operating Balances.....	\$ 48,386.15	\$ 6,109.48	\$ 4,182.00	\$ 2,127.82	\$ 608.99*
Equipment Purchases.....	10,523.20		270.00		
Net Balance.....	\$ 37,862.95	\$ 6,109.48	\$ 3,912.00	\$ 2,127.82	\$ 608.99*
Cash Balance June 30, 1936.....	\$ 1,139.10				
Net Balance for Year.....	37,862.95		\$39,002.05		
Deduct:					
Interest on Notes Payable.....	\$ 5,458.98				
Transferred to Plant Funds to Apply on Notes Payable.....	35,808.51		\$41,267.49		
Cash Balance June 30, 1937.....			\$ 2,265.44*		

*Debit

B-2-q

HALLS

Income and Expenditures

June 30, 1937

Lodges	Margaret Hall	Lyon Hall	Hughes Hall	Roberts Hall	Birch Hall	Welch Hall	General
\$9,272.25 72.00	\$8,043.56 57.60	\$10,774.52 97.10	\$11,777.88 127.60	\$14,904.78 70.50	\$13,118.76 38.40	\$16,536.41 153.70	\$3,970.50 36.10
\$9,200.25	\$7,985.96	\$10,677.42	\$11,650.28	\$14,834.28	\$13,080.36	\$16,382.71	\$3,934.40
	\$2,035.00	\$ 2,225.00	\$ 1,925.00	\$ 2,303.33	\$ 2,365.00	\$ 2,743.33	\$2,274.93
\$1,103.38	277.16	416.60	499.53	406.35	607.90	560.15	2,562.42
185.43	141.04	190.22	280.21	227.99	267.79	212.69	215.21
315.91	217.84	1,607.32	238.94	2,096.35	652.18	871.06	1,284.35
2,309.75	715.50	214.03	1,606.50	1,822.50	1,787.92	1,957.50	66.09
			1.40	11.25	4.71	6.10	57.63
			2.50	9.54			99.20
2,184.07	234.10	7.03	1,760.76		150.72	2,537.21	114.35
553.19	11.77*	22.59*	93.43	158.84	47.23	63.93	455.46
							862.13
\$6,651.73	\$3,608.87	\$ 4,637.61	\$ 6,408.27	\$ 7,036.15	\$ 5,883.45	\$ 8,951.97	\$7,991.77
\$2,548.52	\$4,377.09	\$ 6,039.81 330.00	\$ 5,242.01 1,005.50	\$ 7,798.13 8,510.40	\$ 7,196.91 232.70	\$ 7,430.74	\$4,057.37*
							174.60
\$2,548.52	\$4,377.09	\$ 5,709.81	\$ 4,236.51	\$ 712.27*	\$ 6,964.21	\$ 7,430.74	\$4,231.97

Schedule B-2-r
STOREROOMS, PRINTING, AND PHOTOGRAPHIC LABORATORY
Statement of Current Income and Expenditures
For the Year Ended June 30, 1937

	Total	Central Stores Drayage	Central Stores	Animal Husbandry Grain Storage	Printing	Photo- graphic Labora- tory	Book- store
Sales.....	\$236,587.15	\$5,533.71	\$49,294.57	\$33,275.67	\$19,914.35	\$5,504.84	\$123,064.01
Cost of Goods Sold							
Inventory June 30, 1936.....	63,667.56		31,805.49	566.04	3,910.45	709.75	26,675.83
Purchases During Year.....	185,440.91	568.76	41,109.74	35,594.07	6,516.28	1,642.44	100,009.62
Wages.....	8,672.79				7,868.67	804.12	
Freight.....	3,783.96	12.84	1,537.76		139.75	24.61	2,069.00
Total Cost of Goods Sold.....	\$261,565.22	\$ 581.60	\$74,452.99	\$36,160.11	\$18,435.15	\$3,180.92	\$128,754.45
Deduct							
Inventory, June 30, 1937.....	\$ 66,295.54		\$31,930.04	\$ 1,836.46	\$ 3,212.01	\$ 915.47	\$ 28,401.56
Net Cost of Goods Sold.....	\$195,269.68	\$ 581.60	\$42,522.95	\$34,323.65	\$15,223.14	\$2,265.45	\$100,352.89
Gross Profit on Sales.....	\$ 41,317.47	\$4,952.11	\$ 6,771.62	\$ 1,047.98*	\$ 4,691.21	\$3,239.39	\$ 22,711.12
Operating Expense							
Salaries.....	\$ 15,454.96	\$ 710.00	\$ 2,930.00		\$ 1,385.00	\$3,293.00	\$ 7,136.96
Wages.....	8,852.22	2,676.57	4,359.53				1,816.12
Office Expense.....	2,449.55	37.51	154.99		790.19	70.22	1,396.64
Printing.....	290.00		18.15		7.75	2.70	261.40
Rent.....	600.00						600.00
Unclassified.....	6,433.86		5.00			5.00	6,423.86
Total Operating Expense.....	\$ 34,080.59	\$3,424.08	\$ 7,467.67		\$ 2,182.94	\$3,370.92	\$ 17,634.98
Cash Profit on Operations.....	\$ 7,236.88	\$1,528.03	\$ 696.05*	\$ 1,047.98*	\$ 2,508.27	\$ 131.53	*\$ 5,076.14
Adjustments in Accrued Items.....	1,511.23						1,511.23†
Profit on Operations.....	\$ 8,748.11	\$1,528.03	\$ 696.05*	\$ 1,047.98*	\$ 2,508.27	\$ 131.53*	\$ 6,587.37
Interest, Income and Liquidation of Frozen Assets.....	1,676.99						1,676.99
Total.....	\$ 10,425.10	\$1,528.03	\$ 696.05*	\$ 1,047.98*	\$ 2,508.27	\$ 131.53*	\$ 8,264.36
Equipment Purchased.....	\$ 3,596.69	\$1,045.00	\$ 16.96		\$ 2,382.74	\$ 138.85	\$ 13.14
Repairs and Replacements.....	325.57	52.70	139.77		109.43		23.67
Transferred to Other Funds.....	17,977.18						17,977.18
Net Change for Year.....	\$ 11,474.34*	\$ 430.33	\$ 852.78*	\$ 1,047.98*	\$ 16.10	\$ 270.38*	\$ 9,749.63*

*Temporary overdraft.

†Decrease in prepaid insurance \$228.74; decrease in accounts payable, \$1,739.97.

Schedule B-2-s

STUDENT HOSPITAL

Statement of Income and Expenditures
For the Year Ended June 30, 1937

INCOME

Special diet board.....		\$	1,634.09
Regular board, special nurses' board, etc.....			607.48
Drug sales			1,974.88
Hospitalization			5,078.10
Professional services			1,322.75
Miscellaneous			113.45
X-rays			2,084.11
Operating room and laboratories.....			489.75
Physiotherapy			191.65
Student fees prorated to hospital*.....			36,817.26
Total income		\$	50,313.52

EXPENDITURES

Salaries			
Physicians	\$	18,325.00	
Hygienist, pharmacist and technicians.....		4,541.52	
Nurses		5,403.64	
Clerks		1,800.00	
Janitor		1,140.00	
Cook and maid.....		1,219.22	\$ 32,429.38
Wages (extra clerical and miscellaneous).....			3,392.76
Office expense			262.18
Supplies			
Food	\$	4,270.82	
Hospital supplies, drugs, etc.....		2,530.38	
Janitor supplies		282.63	
Kitchen and dining-room supplies.....		166.08	
Heat, light, and power.....			7,249.91
Laundry			2,407.62
Travel			1,844.47
Freight, express, and drayage.....			93.02
Printing			54.28
Repairs and replacements.....			237.18
Miscellaneous			896.06
			295.60
Total expenditures		\$	49,162.46
Net operating balance.....			
Equipment purchases (deduct).....		\$	1,151.06
			1,151.06
Net excess of income over expenditures....		\$	0.00

*Fees adjusted to balance account.

Schedule B-3
Schedule B-3—Continued
RESTRICTED CURRENT FUNDS
Statement of Operation
For the Year Ended June 30, 1937

	Balance Beginning of Year	Additions for Year	Expend- itures During Year†	Balance End of Year (Exhibit A)
Gifts for Special Departmental Research:				
Division of Agriculture				
Dairy Industry—Ice Cream Machinery and Supplies Association	\$ 150.00	\$ 600.00	\$ 600.00	\$ 150.00
Division of Engineering				
Architectural Engineering—Art Appreciation Committee (Carnegie Corporation)	80.03		75.62	4.41
Division of Industrial Science				
Bacteriology—American Bottlers of Carbonated Beverages Association	488.24	2,340.00	951.35	1,876.89
Bacteriology—Upjohn Company	37.30		20.75	16.55
Bacteriology—Penick and Ford Company	99.88			99.88
Chemistry—American Academy of Arts and Sciences	140.92			140.92
Chemistry—American Bottlers of Carbonated Beverages Association	50.84			50.84
Chemistry—Parke, Davis and Company	2,292.62	3,000.00	2,893.80	2,398.82
Chemistry—Parke, Davis and Abbott	147.22	500.00	549.99	97.23
Physics—National Research Council	102.41		102.41	
Psychology—American Automobile Association	922.43		921.06	1.37
Zoology—American Academy of Arts and Sciences		250.00	74.22	175.78
Zoology—American Medical Association	16.77		16.77	
Zoology—Tobacco By-Products Company	10.00			10.00
Graduate College				
Rockefeller Fluid Research	46.70	10.00		56.70
Subtotal	(\$ 4,585.36)	(\$ 6,700.00)	(\$ 6,205.97)	(\$ 5,079.39)
Gifts for Organized Research:				
Agricultural Experiment Station				
Agricultural Engineering—Clay Products	\$ 646.12†	\$ 800.00	\$ 66.68	\$ 87.20
Agricultural Engineering—Iowa Mutual Tornado Insurance Company	385.71	1,500.00	1,160.80	724.91
Agricultural Engineering—Douglas Fir Plywood Association		500.00	169.60	330.40
Agricultural Engineering—Weyerhaeuser Sales Company		200.00		200.00
Bacteriology—Clinton Company	422.51		366.20	56.31
Botany—Bayer Semesan Company	29.63			29.63
Botany—Chipman Chemical Company	407.34	1,054.14	1,087.83	373.65
Botany—Furfural, Quaker Oats Company	22.74		22.74	
Botany and Plant Pathology—American Seed Trade Association		300.00	188.99	111.01
Dairy Husbandry—Corn Products Refining Company		1,000.00	999.64	.36

Dairy Industry—Iowa State Brand Creameries	25.00	125.00	150.00	
Entomology—Wild Life Conservation	4,331.85	9,000.00	7,289.48	6,042.37
Floriculture—American Rose Society		200.00	105.65	94.35
Foods and Nutrition—Institute of American Poultry	37.87		28.45	9.42
Genetics—Hi-Bred Corn Company	27.99†	580.00	540.00	12.01
Household Equipment—Iowa Ice Institute	92.98	1,650.00	1,200.80	542.18
Household Equipment—McCall Company	118.11		10.00	108.11
Rural Sociology—Brookings Institution	12.45			12.45
Director—Corn Industries Research	461.50	2,500.00	2,413.75	547.75
Subtotal	(\$ 5,673.58)	(\$ 19,409.14)	(\$15,800.61)	(\$ 9,282.11)
Engineering Experiment Station				
American Standards Association, Cast Iron Pipe	\$ 2.42			\$ 2.42
Bacteriology—Chemical Foundation, Incorporated	22.42			22.42
E. I. duPont de Nemours and Company, Inc.		\$ 6,000.00	\$ 2,362.69	3,637.31
General Electric Company		600.00	600.00	
Hanlon—Buchanan Incorporated	321.61			321.61
Rail Steel Fellowship	288.28	720.00	509.59	498.69
Subtotal	(\$ 634.73)	(\$ 7,320.00)	(\$ 3,472.28)	(\$ 4,482.45)
Industrial Science Research				
Economics—Old Age Assistance Commission	\$ 14.53	\$ 500.00	\$ 504.00	\$ 10.53
Subtotal Gifts for Organized Research	(\$ 6,322.84)	(\$27,229.14)	(\$19,776.89)	(\$13,775.09)
Non-Educational Purposes:				
Annuities and Trust Agreements				
George W. Catt Fund	\$ 747.41	\$ 4,661.23	\$ 5,408.64	
Marie M. Roberts Fund		510.00	510.00	
George I. Miller Fund	35.00	429.44	388.19	\$ 76.25
Subtotal	(\$ 782.41)	(\$ 5,600.67)	(\$ 6,306.83)	(\$ 76.25)
Prizes				
Group Investment for the Following:				
Klopp Horticultural, Pack Forestry, Rausch Home Economics, Walker Clean and Pure Milk and Zimmerman Horticultural Funds	\$ 280.94	\$ 190.00	\$ 277.51*	\$ 193.43
Subtotal	(\$ 280.94)	(\$ 190.00)	(\$ 277.51)*	(\$ 193.43)
Gifts for Scholarship and Student Aid:				
Agricultural Dean—Sears, Roebuck and Company		\$ 3,750.00	\$ 3,750.00	
Animal Husbandry—George Gund	\$ 400.00	200.00	200.00	\$ 400.00
Animal Husbandry—Iowa State Fair Board	473.02	50.00	523.02	
Animal Husbandry—Pullman Scholarship	32.00	1,025.00	1,057.00	
Animal Husbandry—American Royal Livestock Show	75.00			75.00
Ella R. Hughes Fund		814.17	793.78	20.39
LaVerne Noyes Scholarship		3,167.00	3,141.00	26.00

*\$16.00 of this amount transferred to principal funds.

†Overdrawn.

§Total receipts for year exclusive of receipts under deposits group shown in schedule.

‡Total expenditures for year exclusive of expenditures under deposits group shown in schedule.

Schedule B-3—Continued

	Balance Beginning of Year	Additions For Year	Expend- itures During Year	Balance End of Year (Exhibit A)
Student Loan Funds				
Frances A. Shelden Fund		943.90	632.65	311.25
Subtotal	(\$ 980.02)	(\$ 9,950.07)	(\$10,097.45)	(\$ 832.64)
Subtotal of All Gifts	(\$12,951.57)	(\$49,669.88)	(\$42,664.65)	(\$19,956.80)
Deposits Carried in Restricted Current Funds:				
Residence Halls—Room Rent Deposits	\$ 3,195.00	\$ 10,695.00	\$ 8,840.00	\$ 5,050.00
Doctor's Theses Deposits	3,050.00	1,610.00	1,560.00	3,100.00
Miscellaneous Deposits (Temporary)	3,947.64	40,763.45	39,884.80	4,826.29
Subtotal	(\$10,192.64)	(\$ 53,068.45)	(\$50,284.80)	(\$12,976.29)
Total Operation of Restricted Current Funds	(\$23,144.21)	(\$102,738.33) §	(\$92,949.45) †	(\$32,933.09)

Exhibit C
REGULAR LOAN FUNDS
Statement of Principal
For the Year Ended June 30, 1937

	Date Estab- lished	Balance June 30, 1936	Interest Earnings	Gifts	Deduc- tions	Balance June 30, 1937
Bachelor Debating Society	1930	\$ 6,187.53	\$ 286.08			\$ 6,473.61
International Harvester Company		1,215.28	54.34		\$ 100.00	1,169.62
Catherine MacKay	1921	6,220.06	137.21	\$ 117.31		6,474.58
Hattie M. Newens	1920	1,208.74	20.36			1,229.10
Quaker Oats Company		1,192.69	41.60			1,234.29
Frances A. Shelden Memorial	1924	7,412.20	147.26	632.65		8,192.11
Julia M. Smith Memorial	1932	569.59	14.81		25.00	559.40
Gurdon Wattles	1912	19,434.31	934.22		2,323.50	18,045.03
Georgia White	1922	1,617.68	63.98		175.00	1,506.66
Military	1934	344.24	6.52			350.76
George Sokol	1936	2,000.00	18.18			2,018.18
Total		\$47,402.32	\$1,724.56	\$ 749.96	\$2,623.50	\$47,253.34

Schedule C-1
REGULAR LOAN FUNDS
Statement of Assets
For the Year Ended June 30, 1937

Fund	Balance June 30, 1936	Additions	Deductions	Balance June 30, 1937		
				Cash	Loans Out- standing	Total
Bachelor Debating Society	\$ 6,187.53	\$ 286.08		\$ 811.81*	\$ 7,285.42	\$ 6,473.61
International Harvester Company	1,215.28	54.34	\$ 100.00	137.62	1,032.00	1,169.62
Catherine MacKay	6,220.06	254.52		44.62*	6,519.20	6,474.58
Hattie M. Newens	1,208.74	30.36		114.31*	1,343.41	1,229.10
Quaker Oats Company	1,192.69	41.60		48.71*	1,283.00	1,234.29
Frances A. Sheldon Memorial	7,412.20	779.91		706.11	7,486.00	8,192.11
Julia M. Smith Memorial	569.59	14.81	25.00	43.40	516.00	559.40
Gurdon Wattles	19,434.31	934.22	2,323.50	174.84	17,870.19	18,045.03
Georgia White	1,617.68	63.98	175.00	335.66	1,171.00	1,506.66
Military	344.24	6.52		316.01	34.75	350.76
George Sokol	2,000.00	18.18		178.18	1,840.00	2,018.18
Total	\$47,402.32	\$2,484.52	\$2,623.50*	* \$ 872.37	\$46,380.97	\$47,253.34

*Overdraft.

**Notes charged off, \$2,573.50; interest paid, \$25.00.

Schedule C-1-a

ALUMNI LOAN FUNDS

Statement of Changes

For the Year Ended June 30, 1937

Balance July 1, 1936.....		\$	25,617.80
Additions:			
Gifts			1,157.24
Interest received			1,608.19
Demand or uncertain funds (increase).....			25.00
		\$	28,408.23
Deductions:			
Reserve for losses (decrease).....	\$	20.00	
Interest paid out (increase).....		625.49	
Notes payable (decrease).....		6,170.53	6,816.02
Balance, June 30, 1937.....		\$	21,592.21
Represented by			
Cash		\$	718.89*
Loans outstanding	\$	23,185.18	
Loans paid	\$	12,803.61	
Loans granted		11,929.53	
Decrease during year.....		874.08	
Loans outstanding, June 30, 1937.....			22,311.10
Balance, June 30, 1937.....		\$	21,592.21

*Overdraft.

Schedule C-1-b

EMERGENCY LOAN FUNDS

Statement of Changes

For the Year Ended June 30, 1937

Balance July 1, 1936.....		\$	6,297.57*
Emergency fee earnings 1936-1937 \$506.00, less interest paid to Bookstore \$470.32.....			35.68
Notes previously charged off and recovered.....			44.55
Balance June 30, 1937.....		\$	6,377.80
Represented by			
Cash		\$	4,324.78
Loans outstanding			
Balance July 1, 1936.....	\$	910.55	
Loans paid	\$	20,100.80	
Loans granted		19,977.40	
Decrease during year.....		123.40	
Loans outstanding June 30, 1937.....			787.15
Due from Alumni Trust.....			1,265.87
Balance June 30, 1937.....		\$	6,377.80

*\$5,000.00 represents funds advanced by the Bookstore.

Schedule C-2
REGULAR LOAN FUNDS
Summary of Operation
For the Year Ended June 30, 1937

Fund	Outstanding June 30, 1936	Granted 1936-37	Paid 1936-37	Outstanding June 30, 1937	Net Income
Bachelor Debating Society	\$ 5,741.68	\$ 3,820.00	\$ 2,276.26	\$ 7,285.42	\$ 286.08
International Harvester Company	1,150.00	580.00	698.00	1,032.00	54.34
Catherine MacKay	4,655.26	4,021.00	2,157.06	6,519.20	137.21
Hattie M. Newens	807.41	745.00	209.00	1,343.41	20.36
Quaker Oats Company	1,142.85	445.00	304.85	1,283.00	41.60
Frances A. Sheldon Memorial	5,044.42	3,949.00	1,507.42	7,486.00	147.26
Julia M. Smith Memorial	760.00		244.00	516.00	10.19*
Gurdon Wattles	19,611.75	8,613.79	10,355.35	17,870.19	934.22
Georgia White	1,706.80	38.00	573.80	1,171.00	63.98
Military	85.97	291.25	342.47	34.75	6.52
George Sokol	674.00	1,541.00	375.00	1,840.00	18.18
Total	\$41,380.14	\$24,044.04	\$19,043.21†	\$46,380.97	\$ 1,699.56

*Overdraft.

†Of this, a total of \$2,950.00 was charged off as uncollectible as follows:

(1) International Harvester Co. \$100.00, (2) Georgia White \$175.00, and (3) Gurdon Wattles \$2,323.50.

Exhibit D-1
 ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
 Statement of Principal
 For the Year Ended June 30, 1937

	Balance June 30, 1936	Additions	Balance, June 30, 1937	Distribution of Investments		
				Cash	Bonds	Other
For Educational Purposes:						
United States Land Grant (1862).....	\$589,754.01		\$589,754.01			
College Endowment Earnings and Other Additions.....	98,624.71		98,624.71	\$ 2,852.00††	\$ 53,749.22††	\$638,777.50†
College Endowment, John Clay Gift.....	7,000.00		7,000.00			
Subtotal.....	(\$695,378.72)		(\$695,378.72)	(\$ 2,852.00)	(\$ 53,749.22)	(\$638,777.50)
For Student Aid:						
Frances A. Sheldon Fund.....	\$ 10,000.00		\$ 10,000.00	\$ 278.60	\$ 1,000.00	\$ 8,721.40°
Group Investment for Following:						
Klopp Horticultural Fund.....	406.00		406.00			
Pack Forestry Fund.....	2,088.70		2,088.70			
Rausch Home Economics Fund.....	506.50	\$ 4.10	510.60			
Walker Clean and Pure Milk Fund.....	1,096.85	2.45	1,099.30	47.79	4,792.37	
Zimmerman Horticultural Fund.....	726.11	9.45	735.56			
Subtotal.....	(\$ 14,824.16)	(\$ 16.00)	(\$ 14,840.16)	(\$ 326.39)	(\$ 5,792.37)	(\$ 8,721.40)
For Undesignated Purposes:						
Stanton Estate Fund.....	\$ 18,975.32	\$379.10*	\$ 19,354.42	\$ 1,330.32	\$ 18,024.10	
Temporarily Functioning as Endowment:						
Contingency Fund.....	\$ 2,952.88	\$ 21.00**	\$ 2,931.88	\$ 163.45	\$ 1,235.00	\$ 1,533.43‡
Annuities and Trust Agreements:						
George W. Catt Fund.....	\$100,000.00		\$100,000.00	\$ 42.50	\$ 99,957.50	
Maria M. Roberts Fund.....	10,000.00		10,000.00		10,000.00	
George L. Miller Fund.....	10,000.00		10,000.00	71.43	5,300.00	\$ 4,628.57§
Subtotal.....	(\$120,000.00)		(\$120,000.00)	(\$ 113.93)	(\$115,257.50)	(\$ 4,628.57)
Total Endowment and Other Non-Expendable Funds.....	\$852,131.08	\$374.10	\$852,505.18	\$ 4,786.09	\$194,058.19	\$653,660.90

††Items in the custody of Treasurer of the State of Iowa.

*Additions \$477.50; deductions \$98.40.

**Deductions.

†Farm mortgages \$456,427.50; Farm lands \$182,350.

°Notes receivable.

‡Restricted bank account.

§Farm mortgages \$1,328.57; city mortgages \$2,600.00; mortgages under foreclosure \$700.00.

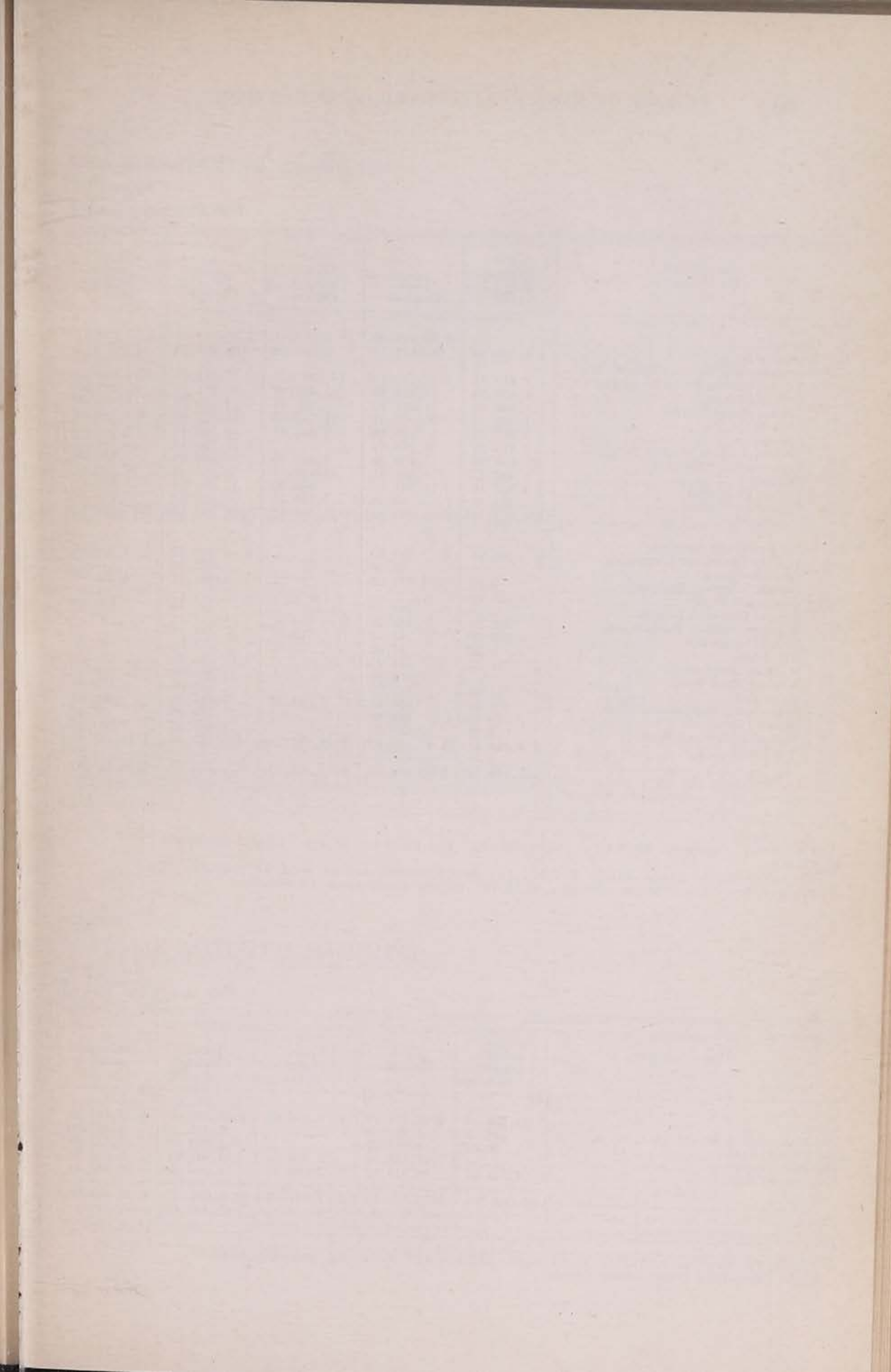


Exhibit
AUXILIARY ENTERPRISES AND
Statement
For the Year Ended

	Cash Balance July 1, 1936	Cash Receipts	Inter- depart- mental Credits	Total Credits	Disburse- ments
A. Hospital		\$ 50,099.60	\$ 213.92	\$ 50,313.52	\$ 50,313.52
B. Residence Halls	\$ 1,139.10	106,623.13	2,165.00	108,788.13	76,384.16
C. Storerooms and Service Departments					
Animal Husbandry Grain Storage	2,415.52		33,275.67	33,275.67	35,594.07
Central Stores	4,475.54	5,811.59	43,482.98	49,294.57	50,271.90
Central Stores drayage	1,366.16	1,273.25	4,260.46	5,533.71	5,103.38
Book Store	1,991.54	99,970.34	24,770.66	124,741.00	119,750.41
Laundry	5,945.72	676.96	8,663.89	9,340.85	8,836.17
Memorial Union Student Service	2,474.22	34,248.33		34,248.33	36,437.98
Photographic Laboratory	631.56	2,460.64	3,044.20	5,504.84	5,980.94
Printing	8,480.27	5,055.81	14,858.54	19,914.35	19,199.81
Tenant Properties	9,505.49	12,391.07	600.00	12,991.07	3,043.41
Typewriter Service	381.32	57.55	3,440.25	3,497.80	3,716.35
Subtotal	(\$37,667.34)	(\$161,945.54)	(\$136,396.65)	(\$298,342.19)	(\$287,934.42)
D. Other Revolving Accounts:					
Teacher Placement Committee	\$ 394.97	\$ 800.00		\$ 800.00	\$ 1,096.65
Cemetery Fund		45.00		45.00	
Commutations of Uniforms	2.21	4,942.58		4,942.58	4,862.59
Contingent Fund	1,123.69				
Federal Balances, Interest		299.70		299.70	299.70
Industrial Science Publications	907.79	248.00	\$ 479.11	727.11	92.55
Journal of Science	1,129.28	47.45	410.00	457.45	.25
Key Fund	8.38	75.00		75.00	51.02
MacKay Auditorium	311.37	274.91		274.91	653.65
Military Book Fund		1,300.80		1,300.80	966.55
Piano Rent	53.67	167.00		167.00	137.85
Agricultural Engineering Farm	470.40†	650.34	3,443.22	4,093.56	3,000.94
Patent Committee	227.25	788.80		788.80	370.67
Alumni Hall Room Rent	5.14	2,485.65		2,485.65	2,163.00
Subtotal	(\$ 3,693.35)	(\$ 12,125.23)	(\$ 4,332.33)	(\$ 16,457.56)	(\$ 13,695.42)
Total	\$42,499.79	\$330,693.90	\$143,107.90	\$473,901.40	\$428,327.52

†Overdraft.

*Deferred expense \$838.62; investments, \$25,187.34; frozen bank account \$2,857.89.

‡Transferred to plant funds \$17,977.18; investments, bonds sold \$17,300.92.

Return on frozen bank account \$376.04; bonds purchased \$4,000.00.

Exhibit
ORGANIZED ACTIVITIES RELATING
Statement
For the Year Ended

	Cash Balance July 1, 1936	Cash Receipts	Inter- depart- mental Credits	Total Credits	Disburse- ments
Creamery	\$2,265.29	\$ 98,715.75	\$ 6,680.85	\$105,396.60	\$101,815.10
Institutional Tea Room	442.18	6,358.34		6,358.34	6,350.96
Soil Erosion Farm	36.84	2,892.07		2,892.07	1,372.33
Statistical Service		1,536.05	2,900.96	4,437.01	5,253.28
Veterinary Clinic	4,224.47	16,328.92	2,681.38	19,010.30	16,402.34
Total	\$6,968.78	\$125,831.13	\$ 12,263.19	\$138,094.32	\$131,194.01

*Reserve for loss accounts receivable, \$12,113.41; accounts payable \$549.33.

†Add transfers from other funds.

E-1

OTHER REVOLVING ACCOUNTS

of Assets

June 30, 1937

Transfers to Other Funds	Cash Balance June 30, 1937	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
\$ 35,808.51	\$ 2,265.44†	\$1,415.75 3.68		\$ 3,427.65	\$ 1,415.75 1,165.89	\$1,415.75 3.68	\$ 1,162.21
	97.12		\$ 1,836.46		1,933.58		1,933.58
	3,498.21	396.44	31,930.04		35,824.69	396.44	35,428.25
	1,796.49	33.94			1,830.43	33.94	1,796.49
4,300.22†	2,681.91	1,063.60	28,401.56	28,883.85*	61,030.92	2,897.58	58,133.34
	6,450.40	45.08			6,495.48	45.08	6,450.40
	284.57				284.57		284.57
	155.46	142.40	915.47		1,213.33	142.40	1,070.93
	9,194.81	503.36	3,212.01		12,910.18	503.36	12,406.82
	19,453.15	524.18			19,977.33	524.18	19,453.15
	162.77				162.77		162.77
(\$ 4,300.22)	(\$43,774.89)	(\$2,709.00)	(\$66,295.54)	(\$28,883.85)	(\$141,663.28)	(\$4,542.98)	(\$137,120.30)
	\$ 98.32				\$ 98.32		\$ 98.32
	45.00				45.00		45.00
	82.20	\$ 38.39			120.59	\$ 38.39	82.20
	1,123.69				1,123.69		1,123.69
\$ 13.63	1,528.72				1,528.72		1,528.72
	1,586.48				1,586.48		1,586.48
	32.36				32.36		32.36
	67.37†				67.37†		67.37†
	334.25		\$ 448.28		782.53		782.53
	82.82				82.82		82.82
58.38	563.84				563.84		563.84
	645.38				645.38		645.38
	327.79				327.79		327.79
(\$ 72.01)	(\$ 6,383.48)	(\$ 38.39)	(\$ 448.28)		(\$ 6,870.15)	(\$ 38.39)	(\$ 6,831.76)
\$ 40,180.74	\$47,892.93	\$4,166.82	\$66,743.82	\$32,311.50	\$151,115.07	\$6,000.80	\$145,114.27

†Overdraft.

E-2

TO INSTRUCTIONAL DEPARTMENTS

of Assets

June 30, 1937

Transfers to Other Funds	Cash Balance June 30, 1937	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
\$ 2,443.48	\$ 3,403.31	\$ 2,795.54	\$ 7,343.21		\$13,542.06	\$2,795.54	\$ 10,746.52
	449.56		267.65		717.21		717.21
	1,556.58				1,556.58		1,556.58
816.27†		76.05			76.05	76.05	
	6,832.43	12,113.41	1,574.91		20,520.75	12,662.74*	7,858.01
\$ 1,627.21	\$12,241.88	\$14,985.00	\$ 9,185.77		\$ 36,412.65	\$15,534.33	\$ 20,878.32

Exhibit

SALES AND SERVICES OF ORGANIZED

Statement

For the Year Ended

	Cash Balance July 1, 1936	Cash Receipts	Inter- depart- mental Credits	Total Credits	Disburse- ments
Organized Research.....	\$12,314.76	\$ 43,454.31	\$ 9,710.70	\$ 53,165.01	\$ 34,067.87
Extension Service.....	15,017.44	31,979.48	460.45	32,439.93	33,226.76
Total.....	\$27,332.20	\$ 75,433.79	\$ 10,171.15	\$ 85,604.94	\$ 67,294.63

E-3

RESEARCH AND EXTENSION

of Assets

June 30, 1937

Transfers to Other Funds	Cash Balance June 30, 1937	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
\$ 23,490.02	\$ 7,921.88				\$ 7,921.88		\$ 7,921.88
	14,230.61				14,230.61		14,230.61
\$ 23,490.02	\$22,152.49				\$ 22,152.49		\$ 22,152.49

Schedule

STATEMENT OF

In the Joint Custody of College Treasurer and the Finance

For the Year Ended

Funds	Rate of Interest	Book Value June 30, 1936	Add Bonds Purchased or Trans- ferred	Deduct Bonds Sold or Trans- ferred	Deduct Accrued Interest at Purchase
Current Funds General:					
Temporary Investments					
Woodbury County, Iowa, Funding Bonds	2 3/4	-----	\$ 2,078.00	-----	-----
Woodbury County, Iowa, Funding Bonds	2 3/4	-----	3,098.24	-----	\$ 14.24
Woodbury County, Iowa, Funding Bonds	2 3/4	-----	3,108.00	-----	-----
Subtotal	-----	-----	(\$ 8,284.24)	-----	(\$ 14.24)
Auxiliary Enterprises, Book Store					
Adair County, Iowa, Road Bonds	2 1/2	\$ 5,147.21	-----	-----	-----
Delaware County, Iowa, Road Bonds	2 3/4	4,039.46	-----	-----	-----
Guthrie County, Iowa, Road Bonds	1 3/4	-----	\$ 4,024.10	-----	\$ 24.10
Woodbury County, Iowa, Funding Bonds	2 3/4	10,071.67	-----	\$ 6,043.00	-----
Woodbury County, Iowa, Funding Bonds	2 3/4	4,000.00	-----	1,000.00	-----
Woodbury County, Iowa, Funding Bonds	2 3/4	2,068.50	-----	2,068.50	-----
Woodbury County, Iowa, Funding Bonds	2 3/4	3,081.75	-----	3,081.75	-----
Woodbury County, Iowa, Funding Bonds	2 3/4	5,079.67	-----	5,079.67	-----
Subtotal	-----	(\$ 33,488.26)	(\$ 4,024.10)	(\$17,272.92)	(\$ 24.10)
Student Loan Funds:					
Catherine MacKay Fund					
Montgomery County, Iowa, Road Bonds	2 3/4	\$ 1,312.82	-----	-----	-----
Frances A. Sheldon Fund					
Montgomery County, Iowa, Road Bonds	2 3/4	1,716.78	-----	-----	-----
Subtotal	-----	(\$ 3,029.60)	-----	-----	-----
Endowment and Other Non-Expendable Funds					
For Student Aid					
Francis A. Sheldon Memorial					
Fayette County, Iowa, Road Bond	2 3/4	\$ 1,000.00	-----	-----	-----
Notes Receivable, Joint Note	5	9,000.00	-----	\$ 278.60	-----
Subtotal	-----	(\$ 10,000.00)	-----	(\$ 278.60)	-----
Memorial Prize Funds					
Group Investment					
City of Park Ridge, Ill., Bond	6	\$ 320.00	-----	\$ 320.00	-----
Lucas County, Iowa, Funding Bonds	4 1/2	2,221.50	-----	-----	-----
Batavian Petroleum Company Bond	4 1/2	925.00	-----	925.00	-----
Fayette County, Iowa, Road Bond	2 3/4	1,009.87	-----	-----	-----
United States Treasury Bonds	2 3/4	-----	\$ 305.04	-----	\$ 54
United States Treasury Bonds	2 3/4	-----	308.55	-----	2.10
Webster County, Iowa, Fund. Bond	2 1/2	-----	1,032.92	-----	6.74
Subtotal	-----	(\$ 4,476.37)	(\$ 1,646.51)	(\$ 1,245.00)	(\$ 9.38)
Temporarily Functioning as Endowment Contingency Fund					
Missouri Pacific Railroad Bond	5 3/4	\$ 985.00	-----	-----	-----
City of Park Ridge, Ill., Bond	6	320.00	-----	\$ 70.00	-----
Subtotal	-----	(\$ 1,305.00)	-----	(\$ 70.00)	-----
For Undesignated Purposes					
Stanton Estate Fund					
Delaware County, Iowa, Road Bonds	2 3/4	\$ 14,000.00	-----	-----	-----
Guthrie County, Iowa, Road Bonds	1 3/4	-----	\$ 4,024.10	-----	-----
Winnebago County, Iowa, Road Bonds	4 1/4	3,098.40	-----	\$ 3,098.40	-----
Subtotal	-----	(\$ 17,098.40)	(\$ 4,024.10)	(\$ 3,098.40)	-----

**Discount on bonds at purchase.

F-1

INVESTMENTS

Committee of the Iowa State Board of Education

June 30, 1937

Deduct Bond Premium Amor- tized	Deduct Bond Premium Charged Earnings	Book Value End of Year			Interest Less Accrued Advanced	Income	
		Par Value	Premiums or Discount	Total		Premium or Profit on Bonds	Deduct Prem- ium Charged off or Amortized
\$ 10.00		\$ 2,000.00	\$ 68.00	\$ 2,068.00	\$ 22.50		\$ 10.00
15.00		3,000.00	69.00	3,069.00	53.26		15.00
8.25		3,000.00	99.75	3,099.75	33.75		8.25
(\$ 33.25)		(\$ 8,000.00)	(\$236.75)	(\$ 8,236.75)	(\$ 109.51)		(\$ 33.25)
\$ 20.00		\$5,000.00	\$127.21	\$ 5,127.21	\$ 125.00		\$ 20.00
4.00		4,000.00	35.46	4,035.46	90.00		4.00
		4,000.00		4,000.00	10.90		
4.00		4,000.00	27.67	4,024.67	129.25	\$ 138.90	47.00
		3,000.00		3,000.00	78.75	33.50	
					22.50	78.00	68.50
					14.24	84.00	81.75
					56.25	215.00	79.67
(\$ 28.00)		(\$20,000.00)	(\$190.34)	(\$20,187.34)	(\$ 526.89)	(\$ 549.40)	(\$ 300.92)
\$ 1.30		\$1,300.00	\$ 11.52	\$ 1,311.52	\$ 29.25		\$ 1.30
1.70		1,700.00	15.08	1,715.08	38.25		1.70
(\$ 3.00)		(\$3,000.00)	(\$ 26.60)	(\$ 3,026.60)	(\$ 67.50)		(\$ 3.00)
		\$1,000.00		\$ 1,000.00	\$ 22.50		
		8,721.40		8,721.40	621.40		
		(\$9,721.40)		(\$ 9,721.40)	(\$ 643.90)		
\$ 38.00		\$2,000.00	\$183.50	\$ 2,183.50	\$ 90.00		\$ 38.00
1.00		1,000.00	8.87	1,008.87	22.50	\$ 75.00	1.00
	\$ 4.50	300.00		300.00	7.71		4.50
	6.45	300.00		300.00	6.15		6.45
	26.18	1,000.00		1,000.00	18.26		26.18
(\$ 39.00)	(\$ 37.13)	(\$4,600.00)	(\$192.37)	(\$ 4,792.37)	(\$ 144.62)	(\$ 75.00)	(\$ 76.13)
		\$1,000.00	\$ 15.00**	\$ 985.00			
		250.00		250.00			
		(\$1,250.00)	(\$ 15.00)**	(\$ 1,235.00)			
		\$14,000.00		\$14,000.00	\$ 315.00		
		4,000.00	\$ 24.10	4,024.10	10.90		
		(\$18,000.00)	(\$ 24.10)	(\$18,024.10)	127.50		\$ 98.40
					(\$ 453.40)		(\$ 98.40)

Funds	Rate of Interest	Book Value June 30, 1936	Add Bonds Purchased or Trans- ferred	Deduct Bonds Sold or Trans- ferred	Deduct Accrued Interest at Purchase
Annuity and Trust Agreements:					
George W. Catt Scholarship Fund					
Adair County, Iowa, Road Bonds	2½	\$ 5,000.00			
Alabama Power Company Bonds	5	6,000.00			
Boone County, Iowa, Road Bonds	2	5,000.00			
Calgary Protestant Public School Bonds	5	5,000.00			
Chesapeake and Ohio Railroad Bonds	4½	3,000.00			
City of Des Plaines, Illinois, Bonds	6	1,290.00		\$ 60.00	
Emmet County, Iowa, Road Bonds	2	5,000.00			
Guthrie County, Iowa, Road Bonds	1¾		\$ 2,012.05		\$ 12.05
Harrison County, Iowa, Funding Bond	2¾		1,023.01		2.06
Indiana Railway and Light Co. Bonds	5	10,000.00			
Kansas City Southern Railroad Bonds	3	1,000.00			
Village of Niles Center, Ill., Bonds	6	1,560.00		30.00	
Park Ridge, Illinois, Bonds	6	4,720.00		1,020.00	
Porto Rico Telephone Co., Bonds	6	20,000.00		1,000.00	
United States Treasury Bond	2¾		502.58		5.08
Webster County, Iowa, Road Bonds	2	4,000.00			
Webster County, Iowa, Funding Bonds	2½	10,000.00			
Winnebago County, Iowa, Road Bonds	4¼	2,000.00		2,000.00	
Woodbury County, Iowa, Funding Bonds	2¾	16,000.00	1,033.50		
Subtotal		(\$ 99,570.00)	(\$ 4,571.14)	(\$ 4,110.00)	(\$ 19.19)
Maria M. Roberts Fund					
Canadian Pacific Railway Bonds	5	\$ 2,000.00			
Central Illinois Public Service Bonds	5	2,000.00			
Commonwealth Subsidiary Bonds	5½	2,000.00			
Harbour Commissioners Montreal Bonds	5	2,000.00			
Kentucky Utilities Bonds	5	2,000.00			
Subtotal		(\$ 10,000.00)			
George I. Miller Student Loan Fund					
Artificial Ice & Cold Storage Co. Bonds	7	\$ 1,000.00			
Federal Farm Mortgage Corp. Bonds	3	2,500.00			
Home Owner's Loan Corp. Bonds	2¾	1,500.00			
Frank Coleman, Real Estate Mortgage	6	1,700.00		\$ 100.00	
United States Treasury Bonds	2½		\$ 306.47		\$ 1.67
Jensen Loan, Alberta, Canada	5	1,500.00		171.43	
Young Property, Foreclosed	5	700.00			
White Bluffs Warehouse Co. Mortgage	6½	1,000.00			
Subtotal		(\$ 9,900.00)	(\$ 306.47)	(\$ 271.43)	(\$ 1.67)
Agency Funds:					
Student Organizations					
Buchanan County, Iowa, Road Bonds	2¾	\$ 5,049.33			
Lucas County, Iowa, Road Bonds	4½	11,107.40		\$11,012.40	
Montgomery County, Iowa, Road Bonds	2¾	2,019.73			
Woodbury County, Iowa, Funding Bonds	2¾		\$ 8,251.40		\$ 5.50
Wright County, Iowa, Road Bonds	4½	5,131.34		5,131.34	
Woodbury County, Iowa, Funding Bonds	2¾	5,000.00		5,000.00	
Subtotal		(\$ 28,307.80)	(\$ 8,251.40)	(\$21,143.74)	(\$ 5.50)
Grand Total		\$217,175.43	\$31,107.96	\$47,490.09	\$ 74.08

F-1—Continued

Deduct Bond Premium Amor- tized	Deduct Bond Premium Charged Earnings	Book Value End of Year			Income		
		Par Value	Premiums or Discount	Total	Interest Less Accrued Advanced	Premium or Profit on Bonds	Deduct Prem- ium Charged off or Amortized
		\$5,000.00		\$ 5,000.00	\$ 187.50*		
		6,000.00		6,000.00	300.00		
		5,000.00		5,000.00	100.00		
		5,000.00		5,000.00	250.00		
		3,000.00		3,000.00	135.00		
		1,230.00		1,230.00			
		5,000.00		5,000.00	100.00		
		2,000.00		2,000.00	5.45		
	\$ 20.95	1,000.00		1,000.00	2.06§		\$ 20.95
		10,000.00		10,000.00	500.00		
		1,000.00		1,000.00	30.00		
		1,530.00		1,530.00			
		3,700.00		3,700.00	120.00		
		19,000.00		19,000.00	1,170.00	\$ 50.00	
		500.00	\$ 2.50**	497.50	1.80		
		4,000.00		4,000.00	80.00		
		10,000.00		10,000.00	250.00		
	33.50	17,000.00		17,000.00	85.00		
	(\$ 54.45)	(\$99,960.00)	(\$ 2.50)**	(\$99,957.50)	371.25		33.50
					(\$ 3,683.94)	(\$ 50.00)	(\$ 54.45)
		\$2,000.00		\$ 2,000.00	\$ 100.00		
		2,000.00		2,000.00	100.00		
		2,000.00		2,000.00	110.00		
		2,000.00		2,000.00	100.00		
		2,000.00		2,000.00	100.00		
		(\$10,000.00)		(\$10,000.00)	(\$ 510.00)		
		\$1,000.00		\$ 1,000.00	\$ 70.00		
		2,500.00		2,500.00	75.00		
		1,500.00		1,500.00	41.25		
	\$ 4.80	1,600.00		1,600.00	100.50		
		300.00		300.00	2.08		\$ 4.80
		1,328.57		1,328.57	73.94		
		700.00		700.00			
	(\$ 4.80)	1,000.00		1,000.00	65.00		
		(\$ 9,928.57)		(\$ 9,928.57)	(\$ 427.77)		(\$ 4.80)
\$ 5.00		\$ 5,000.00	\$ 44.33	\$ 5,044.33	\$ 112.50		\$ 5.00
95.00					410.00	\$ 910.00	1,107.40
2.00		2,000.00	17.73	2,017.73	45.00		2.00
23.25		8,000.00	222.65	8,222.65	118.25		23.25
					189.38	180.00	131.34
(\$ 125.25)		(\$15,000.00)	(\$284.71)	(\$15,284.71)	4.42	38.75	
					(\$ 879.55)	(\$1,128.75)	(\$ 1,268.99)
\$ 228.50	\$ 96.38	\$199,459.97	\$934.37	\$200,394.34	\$ 7,447.08	\$1,803.15	\$ 1,839.94

*Three semi-annual payments of interest paid during the year.

**Discount on bonds at purchase.

§No interest received during the year to offset accrued interest advanced.

Schedule G-1

STATEMENT OF UNEXPENDED PLANT FUNDS

For the Year Ended June 30, 1937

Balance Beginning of Year.....		\$	31,430.37
Additions			
1. Receipts for plant extension			
a. Roberts Hall*	\$	85,508.51	
b. Elm Hall construction*		10,000.00	
c. Steam and Gas laboratory addition†		1,874.95	
d. Central Stores addition‡		31,477.18	
e. Veterinary Clinic building§		142,225.05	271,085.69
2. Amount transferred from other funds			
a. From General funds to Veterinary Clinic...	\$	1,774.95	
b. From Auxiliary Enterprises**		35,808.51	37,583.46
3. Other additions			
a. Gifts from President Emeritus R. M. Hughes.	\$	26.83	
b. Sale of obsolete equipment.....		438.26	
c. Elm Lodge salvage.....		1,450.00	1,915.09
			<u>\$ 342,014.61</u>
Deductions			
1. Expended for plant additions and improvements			
a. Roberts Hall	\$	101,525.88	
b. Elm Hall construction.....		5,333.05	
c. Steam and Gas laboratory addition		15,509.76	
d. Central Stores addition.....		31,477.18	
e. Veterinary Clinic building...		97,561.63	
f. New equipment (Hughes Memorial)		32.31	\$ 251,439.81
2. Loans paid from plant funds			
a. Notes payable on residence halls		35,808.51	287,248.32
Balance End of Year (Exhibit A—Section 4).....		\$	<u>54,766.29</u>

*Borrowed under State Statute, Chapter 93, Forty-first General Assembly.

†State appropriation capital additions.

‡Funds derived from sources as follows: (1) Bookstore balances \$17,977.18 and (2) PWA \$13,500.00.

§Funds derived from sources as follows: (1) Appropriation, Forty-sixth General Assembly \$97,225.05, (2) PWA \$45,000.00.

**Reduction in indebtedness on residence halls.

Schedule G-2

STATEMENT OF FUNDS INVESTED IN PLANT

For the Year Ended June 30, 1937

Value of Plant at Beginning of Year.....		\$11,102,407.37
Additions		
1. Expended from plant funds		
Buildings for auxiliary enterprises (Schedule G-2-d-1)	\$	106,858.93
Buildings for educational plant (Schedule G-2-d-1)		144,548.57*
2. Expended from educational and general funds specially budgeted for equipment.....		53,807.40
3. Other equipment purchased with current educational funds		93,528.82
4. New paving and sidewalks.....		5,332.90
5. Buildings paid for out of general funds.....		11,286.96
6. Buildings (pick up from previous years' expenditures)		72,395.20
7. Land (8-acre tract donated by Alumni Association)		8,000.00
		<u>495,758.78</u>
		<u>\$11,598,166.15</u>

Deductions

1. Shrinkage in values of worn and obsolete equipment disposed of.....	\$ 64,178.18	
2. Small buildings razed (three).....	3,250.00**	
3. Elm lodge, razed.....	76,700.00	144,128.18

Notes payable on dormitories..... \$11,454,037.97
239,700.00

Net investment in plant, June 30, 1937..... \$11,214,337.97

*Veterinary Clinic building, \$97,561.63; Central Stores addition, \$31,477.18; Steam and Gas laboratory additions, \$15,509.76.

**Horticulture Storage house, \$500.00; Veterinary Surgery and post mortem building, \$2,500.00; Corn crib, \$250.00.

Schedule G-2-a

INVENTORY OF LAND

For the Year Ended June 30, 1937

Farms Summary	Acres	Cost Value (Exhibit A)
Farm proper and campus.....	986.380	\$ 252,595.00*
Animal Husbandry farm.....	182.065	62,951.81
Veterinary Investigation farm.....	60.000	15,800.00
Agronomy Experimental farm.....	175.500	46,950.00*
Dairy and Poultry farm.....	282.900	80,025.00*
Horticultural farm.....	218.353	121,285.79
Aplary farm.....	10.000	8,500.00
State Fruit Breeding farm.....	17.000	10,000.00
Lots and Acreage Summary		
Lot 2154 Lincoln Way.....	1.000	3,000.00*
Sigma Nu lot.....	.685	6,967.47
Lot Lynn Avenue and Lincoln Way.....	.200	500.00
Sallie Stalker Smith lots.....	3.056	10,000.00*
Sallie Stalker Smith lot.....	2.160	4,000.00
Daniel McCarthy estate.....	64.417	48,313.12
Total	2,003.716	\$ 670,888.19

*This represents appraisal value.

Schedule G-2-b

SUMMARY INVENTORY OF EQUIPMENT

For the Year Ended June 30, 1937

	Instruction	Research	Total
Agriculture.....	\$ 303,767.75	\$ 87,247.32	\$ 391,015.07
Engineering.....	308,382.66	68,655.39	377,038.05
Home Economics.....	105,333.22	2,457.18	107,790.40
Industrial Science.....	566,275.74	40,808.94	607,084.68
Veterinary.....	87,595.11	23,695.56	111,290.67
Library.....			805,262.50
Extension.....			52,797.39
Other—Physical Plant, Administration, Miscellaneous.....			155,786.69
Auxiliary Enterprises			
Storerooms and Service Departments.....			122,579.88
Dormitories.....			134,010.11
Total	\$ 1,371,354.48*	\$ 222,864.39†	\$ 2,864,655.44

*Represents purchases of equipment from departmental appropriations. Much of it is used jointly for instruction and research.

†This represents purchases of equipment specifically for research. Most of the funds was provided from Federal appropriations to the Agricultural Experiment Station.

Schedule G-2-c

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

For the Year Ended June 30, 1937

	Cost July 1, 1936	Additions and Transfers During Year	Invest- ment June 30, 1937 (Exhibit A)
Paving and sidewalks.....	\$ 100,040.00	\$ 5,332.90	\$ 105,372.90
Heating and power plant.....	303,070.10		303,070.10
Waterworks system	126,948.68		126,948.68
Electric light system.....	32,229.96		32,229.96
Heating tunnels	278,829.57		278,829.57
Sewage system	41,690.82		41,690.82
Sewage disposal system.....	40,233.44		40,233.44
Gas mains	1,750.00		1,750.00
Total improvements other than buildings	\$ 924,792.57	\$ 5,332.90	\$ 930,125.47

Schedule G-2-d

SUMMARY INVENTORY OF BUILDINGS

For the Year Ended June 30, 1937

	Major	Minor	Value
Campus			
Class room, laboratory, etc.....	22	71	\$ 5,501,553.00
Dormitories	10	1	1,082,570.00
Tenant Properties*		18	87,350.00
Farms			
Agricultural Engineering		12	8,570.00
Agronomy	1	8	34,492.00
Animal Husbandry (Includes Dairy and Poultry Husbandry).....	1	45	175,278.00
Apiary		5	6,250.00
Horticulture		11	31,996.00
Veterinary Research	1	13	58,072.00
Miscellaneous Sheds (Fruit Breed- ing, Charles City, Genetics, Veg- etable Crops)		3	2,238.00
	35	187	\$ 6,988,369.00

*In addition to the 18 tenant houses on the campus, 10 others are on farms and are included with the farm buildings.

Schedule G-2-d-1
INVENTORY OF BUILDINGS
For Year Ended June 30, 1937

	Year Erected or Acquired	Cost Beginning of Year	Additions or Pick-ups During Year	Deductions During Year	Cost End of Year (Exhibit A)
EDUCATIONAL PLANT					
Campus Proper:					
Aeronautical Laboratory	1918	\$ 15,000.00			\$ 15,000.00
Agricultural Engineering Laboratory	1922	73,900.00			73,900.00
Agricultural Engineering Machine Shed and Fence	1931	7,200.00			7,200.00
Agricultural Engineering Shop and Shed	1923	2,400.00			2,400.00
Agricultural Hall	1909	340,000.00			340,000.00
Agricultural Hall Annex	1906	67,000.00			67,000.00
Animal Husbandry Meat Laboratory	1917	50,900.00			50,900.00
Armory	1923	155,000.00			155,000.00
Barn, Beef Cattle, Brick	1925	40,600.00			40,600.00
Barn, Farm, and Machine Shed, Brick No. 1	1925	28,600.00			28,600.00
Barn, Hog, and Pavilion, Brick	1923	22,600.00			22,600.00
Barn, Horse, Brick, No. 2	1923	11,500.00			11,500.00
Barn, Horse, Brick, No. 3	1929	10,000.00			10,000.00
Barn, Public Grounds, Brick	1925	9,500.00			9,500.00
Barn, Sheep, Brick	1923	24,500.00			24,500.00
Book Store	1893	10,997.62			10,997.62
Botany Hall	1892	105,000.00			105,000.00
Carpenter and Paint Shop	1911	1,500.00			1,500.00
Central	1906	381,400.00			381,400.00
Central Stores and Addition	1933	33,407.00	\$ 31,477.18		64,884.18
Chemical Engineering, Including Addition	1931	68,583.00			68,583.00
Chemistry	1914	311,000.00			311,000.00
Dairy Industry	1928	437,000.00			437,000.00
Elevator, Feed Storage	1929	9,700.00			9,700.00
Engineering Hall	1903	195,000.00			195,000.00
Engineering Hall, West	1910	88,100.00			88,100.00
Farm Crops Laboratory, Brick	1903	12,000.00			12,000.00
Field House, Physical Education for Women	1927	13,500.00			13,500.00
Film Storage	1930	500.00			500.00
Forage Crops Laboratory, Frame	1926	1,000.00			1,000.00
Forge Shop	1906	4,500.00			4,500.00
Foundry	1898	4,500.00			4,500.00
Garage—Extension Service	1931	859.00			859.00
Garage—Military	1931	650.00			650.00

Garage—North of Central Stores	1933	1,100.00		1,100.00
Garage—North of Lodges		100.00		100.00
Garage, 20x40—Recreational Area	1936	1,240.19		1,240.19
Garage, 10x14—Recreational Area	1936	100.00		100.00
Garage and Tool House 14x20	1936	300.00		300.00
General Shops, Public Grounds	1925	10,500.00		10,500.00
Genetics Laboratory, Brick	1933	11,581.00		11,581.00
Genetics Poultry Laboratory	1933	1,715.00		1,715.00
Greenhouse, Genetics and Plant Pathology	1930	13,500.00		13,500.00
Greenhouse, Old	1903	18,000.00		18,000.00
Gymnasium	1913	150,000.00		150,000.00
Heating and Power Plant	1909	71,900.00		71,900.00
Home Economics Hall	1926	540,300.00		540,300.00
Home Management—Isabel Bevier	1888	10,500.00		10,500.00
Home Management—Child Nursery	1905	10,300.00		10,300.00
Home Management—Child Nursery Annex	1901	9,700.00		9,700.00
Home Management—Gertrude Coburn	1888	8,000.00		8,000.00
Home Management—Alice Norton	1888	10,300.00		10,300.00
Home Management—Ellen H. Richards	1906	9,000.00		9,000.00
Horticultural Building and Greenhouse	1915	58,100.00		58,100.00
Horticultural Laboratory, Brick	1903	8,000.00		8,000.00
Horticultural Storage House		500.00	\$ 500.00	
Hospital	1915	155,200.00		155,200.00
House, Materials Storage	1936	100.00		100.00
House, Pump—Brick, Recreational Area	1937		400.00	400.00
House, Club—Frame (Former Community House) Recreational Area		1,300.00	500.00	1,800.00
Incinerator	1932	2,096.00		2,096.00
Industrial Arts	1914	65,000.00		65,000.00
Insectary and Greenhouse	1928	56,456.00		56,456.00
Landscape Architecture, 1900—Rebuilt	1930	27,800.00		27,800.00
Laundry	1924	18,000.00		18,000.00
Library	1925	626,400.00		626,400.00
Machine Shop	1908	18,000.00		18,000.00
Machinery and Storage Shed, Including Adjoining Brick Wall—Public Grounds	1925	11,500.00		11,500.00
Mechanics Laboratory	1884	25,000.00		25,000.00
Mechanics Laboratory, Addition	1933	3,052.89		3,052.89
Military Powder Magazine	1926	322.00		322.00
Military Powder Magazine	1929	300.00		300.00
Military Stable, Brick, North	1926	32,900.00		32,900.00
Military Stable, Brick, Utility				
Military Stable, Brick, West				
Morrill Hall	1891	35,000.00		35,000.00
Music Hall	1870	6,000.00		6,000.00
Nurses' Home	1900	11,500.00		11,500.00
Office Building	1884	6,000.00		6,000.00
Pattern Shop	1898	6,000.00		6,000.00
Pavilion, Live Stock, Judging, Brick	1925	20,000.00		20,000.00
Physics	1923	258,500.00		258,500.00
Poultry Laboratory, Brick	1920	5,800.00		5,800.00
Science Hall	1916	65,900.00		65,900.00

Schedule G-2-d-1—Continued

	Year Erected or Acquired	Cost Beginning of Year	Additions or Pick-ups During Year	Deductions During Year	Cost End of Year (Exhibit A)
Shed, Cattle.....	286 on Plat.....	1,000.00			1,000.00
Shed, Cattle.....	282 on Plat.....	1,500.00			1,500.00
Shed, Farm Crops.....	(North Field).....	450.00			450.00
Shed, Sheep.....	283 on Plat.....	1,000.00			1,000.00
Shed, Sheep.....	284 on Plat.....	1,600.00			1,600.00
Shed, Sheep.....	287 on Plat.....	350.00			350.00
Stadium and Enclosure, East.....	1929.....	29,400.00	72,349.13		101,749.13
Stadium and Enclosure, West.....	1914-1932.....	45,330.00			45,330.00
Steam and Gas Laboratory.....	1913.....	52,100.00			52,100.00
Steam and Gas Laboratory Addition.....	1937.....	24,365.19	15,509.76		39,874.95
Theatre Work Shop.....		4,000.00			4,000.00
Tower for Chimes, Including Clock.....	1897.....	6,600.00			6,600.00
Veterinary Clinic—Incomplete.....	1937.....	25,800.00	97,561.63		123,361.63
Veterinary Group, Numbers 1-2-4-5-6.....	1912.....	150,000.00			150,000.00
Veterinary Surgery and Post Mortem.....	1912.....	2,500.00		2,500.00	
Subtotal.....		(\$5,286,754.89)	(\$ 217,797.70)	(\$ 3,000.00)	(\$5,501,552.59)
Agricultural Engineering Farm:					
Residence.....	1934.....	\$ 2,000.00			\$ 2,000.00
Workshop 12x16.....	1934.....	100.00			100.00
Garage 10x16.....	1934.....	75.00			75.00
Poultry House 10x16.....	1934.....	125.00			125.00
Poultry House 14x16.....	1934.....	150.00			150.00
Storage House 18x26.....	1934.....	250.00			250.00
Wagon Shed 16x28.....	1934.....	250.00			250.00
Corn Crib 10x30.....	1934.....	250.00		\$ 250.00	
Crib, Corn and Small Grain Storage, 30x56, Frame Ag. Eng. Farm, Section.....	1937.....		\$ 1,711.93		1,711.93
Cow Barn, 1 Unit 24½x32, 1 Unit 16x45.....	1934.....	1,000.00			1,000.00
Horse Barn 34½x46.....	1934.....	2,032.61			2,032.61
Machine Shed—Openside.....	1934.....	500.00			500.00
Shop, Cinder Block, Covered with Cement—Ag. Eng. Farm, Section.....	1937.....		375.00		375.00
Subtotal.....		(\$ 6,732.61)	(\$ 2,086.93)	(\$ 250.00)	(\$ 8,569.54)

Agronomy Farm:							
Barn, Horse	201-A on Plat			\$ 1,500.00			\$ 1,500.00
Crib, Corn, and Laboratory	201-E on Plat			2,000.00			2,000.00
Fertilizer Shed	201-B on Plat	1921		3,000.00			3,000.00
House, Poultry	202-A on Plat			100.00			100.00
House, Summer	202-B on Plat			600.00			600.00
Residence	203 on Plat	1923		5,642.00			5,642.00
Seed Laboratory	204 on Plat	1928		19,150.00			19,150.00
Shed, Machine, Frame	201-C on Plat	1916		1,500.00			1,500.00
Shed, Machine, and Hay Storage	202-D on Plat			1,000.00			1,000.00
Subtotal				(\$ 34,492.00)			(\$ 34,492.00)
Animal Husbandry Farm:							
Barn	211-A on Plat			\$ 3,500.00			\$ 3,500.00
Feed Storage Shed, Frame	215-D on Plat	1923		700.00			700.00
Feeding Shed, 24x265, Frame	212-A on Plat	1912		3,600.00			3,600.00
Garage	211-C on Plat			100.00			100.00
Garage	214-A-1 on Plat			125.00			125.00
Hog Barn, Brick	213-B on Plat	1922		3,700.00			3,700.00
House, Scale	215-A on Plat			700.00			700.00
House, Scale	215-B on Plat			200.00			200.00
House, Scale	215-C on Plat			300.00			300.00
Research Laboratory, Frame	64 on Plat	1914		1,600.00			1,600.00
Residence	211-B on Plat			3,000.00			3,000.00
Residence	214-A on Plat			3,000.00			3,000.00
Residence	214-B on Plat			2,000.00			2,000.00
Shed	213-C on Plat			850.00			850.00
Shed, Machine	213-A on Plat			800.00			800.00
Two Hog Houses, 12 Units Each	216 on Plat	1927		2,200.00			2,200.00
Utility Barn and Silo, Brick	212-B on Plat	1927		11,600.00			11,600.00
Subtotal				(\$ 37,975.00)			(\$ 37,975.00)
Apiary Farm:							
Garage	221-B on Plat			\$ 150.00			\$ 150.00
House, Storage	221-C on Plat			400.00			400.00
House, Storage	221-D on Plat			200.00			200.00
Laboratory	222-A on Plat	1918		1,500.00			1,500.00
Residence	221-A on Plat			4,000.00			4,000.00
Subtotal				(\$ 6,250.00)			(\$ 6,250.00)
Dairy Husbandry Farm:							
Cattle Barn, Brick	232 on Plat	1917		\$ 54,524.93	\$ 46.07		\$ 54,571.00
Cattle Barn, Frame	231-A on Plat	1907		15,700.00			15,700.00
Dormitory, Frame	233-A on Plat	1900		3,600.00			3,600.00
Horse Barn, Brick	234-A on Plat	1915		4,300.00			4,300.00
House, Bull	238-A on Plat			300.00			300.00
House, Bull	238-B on Plat			500.00			500.00
House, Isolation	238-C on Plat			400.00			400.00
Machine Shed, Frame	231-B on Plat	1908		355.00			355.00
Pavilion, Brick	235 on Plat	1925		9,400.00			9,400.00

Schedule G-2-d-1—Continued

		Year Erected or Acquired	Cost Beginning of Year	Additions or Pick-ups During Year	Deductions During Year	Cost End of Year (Exhibit A)
Residence, Frame.....	233-B on Plat.....	1907	2,200.00			2,200.00
Southwest Eighty Barn.....	237-A on Plat.....		700.00			700.00
Crib, Corn.....	236-B on Plat.....		1,400.00			1,400.00
House, Summer.....	236-D on Plat.....		300.00			300.00
Residence.....	236-E on Plat.....		3,500.00			3,500.00
Subtotal.....			(\$ 97,179.93)	(\$ 46.07)		(\$ 97,226.00)
Fruit Breeding Acreage—Charles City, Iowa:						
Tool Shed.....			\$ 600.00			\$ 600.00
Genetics and Plant Pathology Acreage:						
Utility House, Frame.....		1925	\$ 1,350.00			\$ 1,350.00
Horticultural Farm:						
Barn.....	251-A on Plat.....		\$ 3,000.00			\$ 3,000.00
Crib, Corn.....	252-D on Plat.....		200.00			200.00
Garage.....	251-B on Plat.....		700.00			700.00
House, Storage.....	252-E on Plat.....		100.00			100.00
Residence.....	251-C on Plat.....		4,000.00			4,000.00
Root Cellar.....	252-C on Plat.....	1926	6,916.00			6,916.00
Shed, Machine.....	252-B on Plat.....		780.00			780.00
Shed, Machine.....	252-A on Plat.....		700.00			700.00
Subtotal.....			(\$ 16,396.00)			(\$ 16,396.00)
Lloyd-Jones-McDowell Acreage:						
Barn.....	253-B on Plat.....		\$ 2,000.00			\$ 2,000.00
Residence.....	253-A on Plat.....		4,000.00			4,000.00
Seed Testing Laboratory.....	254 on Plat.....	1927	9,600.00			9,600.00
Subtotal.....			(\$ 15,600.00)			(\$ 15,600.00)
Poultry Husbandry Farm:						
Barn, Frame.....	261-A on Plat.....		\$ 1,000.00			\$ 1,000.00
House, Brooder—30x136, Frame—Poultry Farm—Section.....		1937		\$ 7,521.05		\$ 7,521.05
House, Poultry.....	262-C1 on Plat.....		500.00			500.00
House, Poultry.....	262-C2 on Plat.....		500.00			500.00
House, Poultry.....	262-C3 on Plat.....		500.00			500.00

House, Poultry	262-C4 on Plat		500.00			500.00
House, Poultry	262-C5 on Plat		500.00			500.00
House, Poultry	262-C6 on Plat		500.00			500.00
House, Poultry	262-C7 on Plat		500.00			500.00
House, Poultry	264-A on Plat		700.00			700.00
House, Poultry	264-B on Plat		400.00			400.00
House, Poultry	262-B on Plat		800.00			800.00
House, Poultry	262-A on Plat		1,000.00			1,000.00
House, Poultry	264-D on Plat		750.00			750.00
Laboratory, Brick	263 on Plat	1922	506.00			506.00
Machine Shed, Brick	261-B on Plat	1927	17,200.00			17,200.00
Residence and Laboratory, Frame	261-C on Plat	1907	1,500.00			1,500.00
Subtotal			5,200.00			5,200.00
			(\$ 32,556.00)	(\$ 7,521.05)		(\$ 40,077.05)
Vegetable Crops Farm—Fruitland, Iowa: Shed, Frame			\$ 288.00			\$ 288.00
Veterinary Investigation Farm:						
Barn, Horse	272-A on Plat		\$ 1,000.00	\$ 778.98		\$ 1,778.98
Crib, Corn	272-F on Plat		250.00			250.00
Feed Storage House	272-C on Plat		200.00			200.00
Garage	272-D on Plat		200.00			200.00
House, Scale	272-E on Plat		100.00			100.00
Research Laboratory	274 on Plat	1927	25,000.00			25,000.00
Research Laboratory, Six Units	273-A-B-C-D-E-F	1928-1933	25,543.48			25,543.48
Residence			5,000.00			5,000.00
Subtotal			(\$ 57,293.48)	(\$ 778.98)		(\$ 58,072.46)
Total Educational Plant			\$5,593,467.91	\$ 228,230.73	\$ 3,250.00	\$5,818,448.64

* Appraisal.

Schedule G-2-d-1—Continued

378

REPORT OF IOWA STATE BOARD OF EDUCATION

	Year Erected or Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
AUXILIARY ENTERPRISES AND ACTIVITIES PLANT:					
Residence Halls:					
Freeman Hall	1916	\$ 63,000.00			\$ 63,000.00
Barton Hall	1918	69,100.00			69,100.00
International House	1927	10,000.00			10,000.00
Margaret Hall	1895	50,000.00			50,000.00
Birch Hall	1925	217,900.00			217,900.00
Welch Hall	1928	194,450.00			194,450.00
Lyon Hall	1914	60,400.00			60,400.00
Hughes Hall	1927	148,000.00			148,000.00
Oak Lodge	1920	153,400.00		\$ 76,700.00	76,700.00
Roberts Hall	1935	86,161.30	\$ 101,525.88		187,687.18
Elm Hall (Incomplete)			5,333.05		5,333.05
Subtotal		(\$1,052,411.30)	(\$ 106,858.93)	(\$ 76,700.00)	(\$1,082,570.23)
Tenant Properties:					
Animal Husbandry Farm Labor Cottage	1880	\$ 2,000.00			\$ 2,000.00
Boarding Club	1880	800.00			800.00
Cessna Cottage	1901	5,050.00			5,050.00
Duplex	1922	5,900.00			5,900.00
Farm House	1861	5,000.00			5,000.00
Four-Apartment House	1921	10,800.00			10,800.00
Heating Plant Foreman's Residence	1899	3,000.00			3,000.00
Herdsmen's Cottage	1914	2,000.00			2,000.00
Horticultural Cottage	1915	2,000.00			2,000.00
The Knoll	1900	16,200.00			16,200.00
Lincoln Way Cottage	1902	8,000.00			8,000.00
Marston Cottage	1872	5,200.00			5,200.00
Osburn Cottage	1870	2,000.00			2,000.00
Pope Cottage	1885	2,700.00			2,700.00
Public Grounds Foreman's Residence	1900	2,500.00			2,500.00
Safford Residence	1902	5,700.00			5,700.00
Sloss Cottage	1870	8,500.00			8,500.00
Subtotal		(\$ 87,350.00)			(\$ 87,350.00)
Total Auxiliary Enterprises and Activities Plant		\$1,139,761.30	\$ 106,858.93	\$ 76,700.00	\$1,169,920.23
Grand Total Inventory of Buildings		\$6,733,229.21	\$ 335,089.66	\$ 79,950.00	\$6,988,368.87

Schedule H
ATHLETIC COUNCIL
BALANCE SHEET
For the Year Ended June 30, 1937

CURRENT FUNDS

ASSETS	
Change fund	\$ 300.00
Cash in bank.....	3,373.54
Savings account—Deposit certificates.....	6,500.00
Inventory of supplies.....	166.46
Iowa State College Alumni Association loan.....	4,000.00
Account receivable—Missouri University.....	350.00
Invested in North Woods Recreational Area.....	23,600.38
Due from restricted bank account.....	265.37
Total Assets	\$ 38,555.75
LIABILITIES	
Net worth on July 1, 1936.....	\$ 85,221.10
Plus:	
Reserve for contingencies written off.....	7,681.49
Net revenue for the fiscal year ended June 30, 1937	18,002.29
	\$ 110,904.88
Less:	
East Stadium investment transferred to College Plant Funds	72,349.13
Net worth on June 30, 1937.....	\$ 38,555.75

Schedule H-1
ATHLETIC COUNCIL
STATEMENT OF CURRENT INCOME AND EXPENSE OF
INTERCOLLEGIATE ATHLETICS

For the Year Ended June 30, 1937

INCOME	
Athletic sports	
Sale of tickets, coupon books, etc..\$	37,684.79
Guarantees received	18,187.72
Total	\$ 55,872.51
Less guarantees paid.....	11,893.44
	\$ 43,979.07
Other income	3,938.92
	\$ 47,917.99
General and administrative	
Interest income	\$ 256.06
Income from recreational area....	267.78
	523.84
Total income	\$ 48,441.83
EXPENSE	
General administration and general expense	
General administration	
Managerial staff and office.....\$	2,476.25
General expense	1,713.37
	\$ 4,189.62
Athletic Sports Expense (Sched. H)	25,627.14
Interest and Replacements	
Interest on borrowed funds.....	622.78
Total expense (Schedule H)....	\$ 30,439.54
Excess of Income over Expense.	\$ 18,002.29

FINANCES OF IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS
 REPORT OF C. B. MURRAY, Treasurer
 For the Year Ended June 30, 1937
 BANK RECONCILIATIONS AND CHANGE FUNDS SUMMARY
 All Funds

Banks	Balances June 30, 1937 per Banks	Deposits in Transit	Checks Held for Endorse- ment, Etc.	Checks Afloat	Balance Treasurer's Books
Ames Trust and Savings Bank	\$ 45,603.33		\$ 131.68	\$ 23,540.70	\$ 22,194.31
Ames Trust and Savings Bank, Agricultural Experiment Station	5,969.66			5,969.66	
Central National Bank and Trust Company, Federal Extension Work	30,300.76		300.00	30,600.76	
College Savings Bank	33,289.16	\$ 755.77	90.00	33,239.83	895.10
Iowa-Des Moines National Bank and Trust Co.	108,392.55			39,314.50	69,078.05
Iowa-Des Moines National Bank and Trust Co., Federal Extension Work	3,194.53	55.42		3,249.95	
Iowa-Des Moines National Bank and Trust Co., P. W. A., Central Stores Addition	499.64			499.64	
Iowa-Des Moines National Bank and Trust Co., P. W. A., Veterinary Clinic	47,269.72			831.35	46,438.37
Merchants National Bank, Cedar Rapids	101,384.28	5,000.00		2,450.95	103,933.33
Merchants National Bank, Federal Extension Work	7,165.83			7,165.83	
Merchants National Bank, Morrill-Nelson Funds	412.05			412.05	
Union Story Trust and Savings Bank	52,923.77	70,948.33	235.07	120,916.12	3,191.05
Union Story Trust and Savings Bank, Book Store	2,689.53	2,300.01		2,907.63	2,081.91
Fund for Change, College Savings Transfer Accounts	5,548.70		2.00	550.70	5,000.00
Subtotal, Banks in Main Office	\$444,643.51	\$ 79,059.53	\$ 758.75	\$271,649.67	\$252,812.12
Bank Account Detached:					
College Savings Bank, Student Organizations and Others	\$ 10,781.70	\$ 2,027.31		\$ 4,330.58	\$ 8,478.43
Subtotal	\$455,425.21	\$ 81,086.84	\$ 758.75	\$275,980.25	\$261,290.55
Deposits in Transit	\$ 81,086.84				
Checks Held for Endorsement, Etc.	758.75				
Bank Balances Total				\$261,290.55	
Proof of Reconciliations	\$537,270.80			\$537,270.80	
Change Funds, Cashier and Other Offices					\$ 5,554.32
Bank Balances and Cash					\$266,844.87
Summary of Cash as Follows:					

Summary of Cash as follows:

Current Funds, General.....	\$ 168,306.39	
Current Funds, Restricted.....	32,933.09	\$ 201,239.48
Loan Funds, Regular.....	2,154.23*	
Loan Funds, Emergency.....	4,324.78	2,170.55
Endowment Funds with College Treasurer.....	2,631.41	
Endowment subject to agreements.....	113.93	2,745.34
Plant Funds.....		54,766.29
Agency Funds, Student Organizations.....	6,642.10	
Agency Funds, Alumni Trustees.....	718.89*	5,923.21
Total		<u>\$ 266,844.87</u>

*Overdraft.

SUMMARY OF TRANSACTIONS OF COLLEGE TREASURER

With Depositories and Reconciliation with Secretary's Annual Report Totals

Bank Balances, June 30, 1936, Main Office	\$ 208,552.13	
Total Deposits in Banks in Main Office	4,475,322.54	
Total		\$ 4,683,874.67
Deduct:		
Total Checks drawn on Banks in Main Office		4,431,062.55
Bank Balances, June 30, 1937, Main Office		\$ 252,812.12

RECONCILIATION OF RECEIPTS

Total Deposits in Banks per Treasurer		\$ 4,475,322.54	
Add:			
Memorial Prize Funds, Receipts, detached bank account		190.00	
Total			\$ 4,475,512.54
Deduct:			
Transfers and Non-income Transactions			
Jobs in Process, closeouts	\$ 99,651.29		
Gross Fees reduced by refunds	5,888.81		
Deposits for Doctors' Theses and for Room Rent in Residence Halls	12,305.00		
Student Activities Registration fees transferred to Student Organizations	52,922.20		
Residence Halls rentals reduced by refunds	802.70		
Bookstore investments sold	17,300.92		
Bookstore Restricted bank deposits recovered	376.04		
Temporary investments, bond premium amortized	33.25	\$ 189,280.21	
Endowment Funds Transactions			
Stanton Estate fund receipts	\$ 3,477.50		
Geo. W. Catt fund called bonds	4,110.00		
Geo. I. Miller Student Loan fund, Mortgage payments	271.43		
Frances A. Sheldon Student Loan fund, Principal of note paid	278.60	8,137.53	
Plant Funds Transactions			
Ella R. Hughes Memorial Gift	\$ 26.83		
Central Stores addition, funds received	31,477.18		
Notes Payable, New Dormitory 1937	10,000.00		
Notes Payable, New Dormitory 1936	85,508.51		
Elm Lodge Dormitory, Sale of building	1,450.00		
Equipment sales, obsolete	438.26		
Steam and Gas Laboratory addition	1,874.95		
Veterinary Clinics funds received	142,225.05	273,000.78	
Total Deductions			\$ 470,418.52
Current Income, Secretary's Annual Report			\$ 4,005,094.02

RECONCILIATION OF EXPENDITURES

Total Checks drawn on Main Office Banks		\$ 4,431,062.55	
Add:			
Memorial Prize Funds, Expenditures, detached bank account...		277.51	
Total		<u>\$ 4,431,340.06</u>	
Deduct:			
Transfers and Principal Funds Transactions			
Jobs in Process expenditures.....\$	99,651.29		
Fee Refunds, Income reduced.....	5,888.81		
Deposits for Doctors' Theses and for Room Rent, refunded.....	10,400.00		
Student Activities registration fees transferred to Student Organizations	52,922.20		
Residence Halls Rentals Refunds, Income Reduced	802.70		
Auxiliary Enterprises, Book Store bonds purchased	4,000.00		
Auxiliary Enterprises Book Store Transfer Plant funds	17,977.18		
Current Funds, temporary investments, bonds	8,270.00	199,912.18	
Endowment and Non-expendable Funds Transactions			
Geo. W. Catt Fund, bonds purchased	4,497.50		
Geo. I. Miller Fund, bonds purchased	300.00		
Stanton Estate Fund, bonds purchased	4,024.10	8,821.60	
Plant Funds Transactions			
Payments on Residence Halls, Notes Payable	35,808.51		
Ella R. Hughes Memorial Purchases	32.31		
Central Stores Addition, complete.	31,477.18		
Steam and Gas Laboratory Addition, complete	15,509.76		
Veterinary Clinics, incomplete....	97,561.63		
New Hall Residence Hall, complete	101,525.88		
Elm Hall Residence Hall, incomplete	5,333.05	287,248.32	
Total Deductions			\$ 495,982.10
Current Expenditures per Secretary's Annual Report			<u>\$ 3,935,357.96</u>

FINANCES OF IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SECRETARY'S REPORT

July 1, 1937, to June 30, 1938

H. C. GREGG, Secretary

Exhibit A

BALANCE SHEET

As of June 30, 1938

ASSETS

I. Current Funds

A. General

Cash	\$ 211,654.72
Accounts Receivable	\$ 25,411.59
Less Reserve for Losses	25,411.59

Inventories

Organized Activities relating to instructional depart- ments	\$ 10,339.23
Auxiliary Enterprises	67,201.06
Prepaid Expense (Insurance auxiliary enterprises)	3,900.98
Restricted Bank Account	2,537.58
Advanced to Emergency Stu- dent Loan Fund	5,000.00
Advanced to Regular Student Loan Fund	5,000.00
Investments (temporary) ...	24,100.00
	\$ 329,733.57

B. Restricted

Cash	36,858.87	\$ 366,592.44
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II. Loan Funds

A. Regular Student Loans (Sched- ule C-1)

Cash	\$ 1,104.81
Notes receivable	50,386.11
	\$ 51,490.92

B. Emergency student loans (Schedule C-1-b)

Cash	\$ 4,108.24
Notes receivable	1,147.90
Advanced to Alumni trust funds	1,500.00
	6,756.14
	58,247.06

III. Endowment and Other Non- Expendable

A. Endowment funds (Exhibit F and Schedules F-1, F-2 and F13)

Cash in custody of College Treasurer	\$ 2,284.04
Cash in custody of State Treas- urer	20,470.97
Restricted Bank Account	1,331.68
Investment securities	
Bonds and notes	31,088.42
Real Estate Mortgages	419,946.50
Real Estate Mortgages, La Verne Noyes, etc.	17,000.00
Real Estate (farms)*	212,150.00
	\$ 704,271.61

*Represents farms acquired through foreclosure and forfeiture.

B. Funds subject to annuity and trust agreements (Schedule F-1)			
Cash	\$ 35.36		
Bonds and notes	115,607.50		
Real Estate Mortgages	4,357.14	120,000.00	824,271.61
IV. Plant Funds			
A. Unexpended—Cash		\$ 52,978.13	
B. Invested in Plant			
Educational Plant			
Land	\$ 692,249.44		
Buildings	5,933,935.69		
Improvements other than buildings	1,123,078.42		
Equipment	2,674,230.87		
Auxiliary Enterprises Plant			
Buildings	1,303,719.40		
Equipment	281,112.50	12,008,326.32	
C. Special Plant Funds			
Cash	\$ 8,307.64		
Temporary Investments	46,073.54	54,381.18	12,115,685.63
V. Agency Funds			
Cash	\$ 5,657.29		
Restricted Bank Account	3,201.69		
Investments	18,859.31		
Savings Accounts	1,560.49		
Advanced to Alumni Trust	1,000.00	\$ 30,278.78	
Cash	\$ 332.58		
Notes Receivable	28,885.06	29,217.64	59,496.42
			\$13,424,293.16

LIABILITIES

I. Current Funds			
A. General			
Accounts Payable, organized activities	\$ 1,156.76		
Accounts Payable, auxiliary enterprises	712.19		
Reserves (Exhibit B)			
Balance of organized activities relating to instructional departments	\$ 23,684.27		
Balance of auxiliary enterprises ..	127,734.78		
Balance encumbered for incomplete purchases, incomplete contracts, and commitments for repair order ..	176,445.57	327,864.62	\$ 329,733.57
B. Restricted			
Reserves (Schedule B-3)			
Balance of income from endowment for annuities	\$ 95.59		
Balance of gifts for special purposes	25,562.39		
Deposits	11,200.89	36,858.87	\$ 366,592.44
II. Loan Funds			
A. Regular student loans			
Balance of regular student loans (Exhibit C)		\$ 51,490.92	
B. Emergency student loans			
Loans from auxiliary enterprises	\$ 5,000.00		
Balance of Emergency student loans (Schedule C-1-b)	1,756.14	6,756.14	58,247.06

III. Endowment and Other Non-Expendable Funds

A. Endowment funds (Exhibit D-1)

Principal of funds with income designated for current use....\$	652,567.47		
Restricted purposes other than student aid	19,722.71		
Student aid	14,856.91		
Principal of funds temporarily functioning as endowment....	2,931.88	\$	690,078.97

B. Funds subject to annuity and trust agreements

Principal designated for student aid	134,192.64	824,271.61
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IV. Plant Funds

A. Unexpended

Balance of funds available.....	\$	52,978.13	
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B. Invested in Plant

Notes payable	\$	373,832.22	
Net Investment	11,634,494.10	12,008,326.32	

C. Special Plant Funds

Interest on investments.....\$	996.81		
Net Investment	46,123.12		
Land Reserve	7,261.25*	54,381.18	12,115,685.63

V. Agency Funds

Allowance for loss in funds....\$	3,694.20		
Balance in auditing fund.....	2,459.54		
Balance in student organization	24,125.04	\$	30,278.78

Alumni trust

Notes payable	\$	13,767.84	
Fund balance	8,245.48		
Demand funds	5,704.32		
Advanced from Emergency			
Loan funds	1,500.00	29,217.64	59,496.42

\$13,424,293.16

*From Agricultural Engineering farm \$4,450.00; from Swine Research farm \$2,811.25.

Exhibit

STATEMENT OF CURRENT INCOME

For the Year Ended

		Governmental
	Total	State
INCOME:		
I. Educational and General:		
Student Fees	\$ 531,805.66	
Governmental Appropriations	2,779,281.09	\$2,040,000.00
Endowment (Funds in Custody of State Treasurer)	21,082.49	
Sales and Services of Educational Department	192,850.82	
Gifts from Private Sources	51,646.62	
Other Sources	3,303.29	
Sales and Services of Organized Activities	152,323.62	
Total Educational and General	\$3,732,293.59	\$2,040,000.00
II. Auxiliary Enterprises	529,755.08	
III. Restricted Endowment and Gifts for Non-Educational Purposes	18,150.89	
Total Income	\$4,280,199.56	\$2,040,000.00
EXPENDITURES:		
I. Educational and General:		
General Administration and General Expense		
General Administrative Office	\$ 105,982.87	\$ 86,388.83
General Expense	61,371.53	14,936.60
Resident Instruction	1,520,457.79	1,139,032.39
Organized Research	539,777.88	333,259.92
Extension	752,722.63	217,772.20
Library	111,079.27	40,871.38
Operation and Maintenance of the Physical Plant	367,176.24	207,738.68
Equipment	58,468.27	
Organized Activities	146,258.86	
Total Educational and General	\$3,663,295.34	\$2,040,000.00
II. Auxiliary Enterprises	455,314.98	
III. Other Non-Educational Expense	17,057.69	
Total Expenditures	\$4,135,668.01	\$2,040,000.00
Net Excess Income Over Expenditures	144,531.55	
Balance June 30, 1937	\$ 315,334.01	
Excess of Income Over Expenditures	144,531.55	
Increase in Inventories (all)	1,610.70	
Increase from Transfers and Adjustments	21,780.12	
Total	\$ 483,256.38	
DEDUCTIONS:		
Decrease from Transfers and Adjustments	\$ 118,532.89	
Balance June 30, 1938	\$ 364,723.49	

B

AND EXPENDITURES BY FUNDS

June 30, 1938

Appropriations	Revolving Funds				
Federal	General Funds	Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
	\$531,805.66				
\$739,281.09					
21,082.49	128,928.14		\$ 63,922.68		
	3,303.29				\$ 51,646.62
		\$152,323.62			
\$760,363.58	\$664,037.09	\$152,323.62	\$ 63,922.68	\$529,755.08	\$ 51,646.62
					18,150.89
\$760,363.58	\$664,037.09	\$152,323.62	\$ 63,922.68	\$529,755.08	\$ 69,797.51
	\$ 19,594.04				
	46,434.93				
\$123,100.36	250,349.69				\$ 7,975.35
138,640.98			\$ 27,031.73		40,845.25
498,622.24			36,328.19		
	70,207.89				
	159,437.56				
	58,468.27				
		\$146,258.86			
\$760,363.58	\$604,492.38	\$146,258.86	\$ 63,359.92	\$455,314.98	\$ 48,820.60
					17,057.69
\$760,363.58	\$604,492.38	\$146,258.85	\$ 63,359.92	\$455,314.98	\$ 65,878.29
	59,544.71	6,064.76	562.76	74,440.10	3,919.22
	\$ 94,255.84	\$ 20,878.32	\$ 22,152.49	\$145,114.27	\$ 32,933.09
	59,544.71	6,064.76	562.76	74,440.10	3,919.22
		1,153.46		457.24	
	15,010.37	563.84	1,891.00	2,532.95	1,781.96
	\$168,810.92	\$ 28,660.38	\$ 24,606.25	\$222,544.56	\$ 38,634.27
	\$ 8,932.01	\$ 4,976.11	\$ 8,039.59	\$ 94,809.78	\$ 1,775.40
	\$159,878.91	\$ 23,684.27	\$ 16,566.66	\$127,734.78	\$ 36,858.87

Schedule B-1

STATEMENT OF CURRENT INCOME

For the Year Ended June 30, 1938

I. Educational and General

A. Student Fees

General and diploma (less refunds of \$149.80) ..	\$ 18,478.70
Matriculation (less refunds of \$50.00)	25,080.00
Registration (less refunds of \$4,120.80)	443,608.18
Non-resident tuition (less refunds of \$353.20) ..	42,071.04
Soldiers' tuition	551.00
Short courses	2,016.74

Net Student Fees*

\$ 531,805.66

B. Public Appropriations

\$ 2,040,000.00

State appropriations

Adams Act (1906)	\$ 15,000.00
Hatch Act (1887)	15,000.00
Purnell Act (925)	60,000.00
Bankhead-Jones Act (1935) ..	396,982.43
Smith-Lever Acts (1914 and 1928)	145,442.50
Capper-Ketcham Act (1928) ..	33,803.49
Cooperative (1930)	8,000.00
Morrill (1890) and Nelson (1907) Acts	50,000.00
Smith-Hughes Act (1917)	13,212.53
Clark-McNary Act (1924)	1,840.14

Subtotal

(\$ 739,281.09)

Total public appropriations.

\$ 2,779,281.09

C. Endowment income (funds in custody of State Treasurer)

Interest remitted by State Treasurer	\$ 15,513.01
Rents collected on foreclosed farms	4,631.48
Interest on Agricultural Engineering farm	938.00

Total endowment income (Schedule B-3)

\$ 21,082.49

D. Restricted Current Gifts

American Bottlers of Carbonated Beverages—Bacteriology Department	\$ 1,590.00
Aetna Life Insurance Company—Agricultural Economics Subsection	2,000.50
Allied Mutual Automobile Insurance Association—Engineering Experiment Station	450.00
American Medical Association—Zoology Department	150.00
American Rose Society—Floriculture Subsection	200.00
American Seed Trade Association—Botany and Plant Pathology Section	400.00
American Society of Agricultural Engineering—Agricultural Engineering Section	3,712.50
Archer-Daniels Midland Company—Animal Production Subsection	3,700.00
Armour Company—Engineering Experiment Station	200.00
Boyce Thompson Institute—Pomology Subsection	600.00
Corn Industries Research—Plant Chemistry Subsection	2,500.00
Corn Products Refining Company—Dairy Husbandry Subsection	3,000.00
Douglas Fir Plywood—Agricultural Engineering Section	1,500.00
E. I. duPont de Nemours & Company, Inc.—Engineering Experiment Station	2,400.00
General Electric Company Refrigeration—Animal Husbandry Meats Subsection	500.00
General Electric Company—Engineering Experiment Station	600.00
Iowa Mutual Tornado Insurance Company—Agricultural Engineering Section	1,500.00
Iowa State Brand Creameries—Dairy Industry Section	450.00

National Association of Ice Industries—Household Equipment Subsection.....	1,675.00	
North Iowa Experiment Association—Botany and Plant Pathology Section.....	2,208.62	
Old Age Assistance—Industrial Science Research, Economics	500.00	
Parke, Davis and Company—Chemistry Department	3,000.00	
Charles Pfizer Company—Dairy Industry Section	2,250.00	
Hi-Bred Corn Company—Genetics Department	540.00	
Rail tSeel Fellowship—Engineering Experiment Station	720.00	
Republic Steel Corporation—Agricultural Engineering Section	2,000.00	
South-East Iowa Experiment Association—Botany and Plant Pathology Section.....	500.00	
Utilities Research Commission — Engineering Experiment Station	1,500.00	
Weyerhaeuser Sales Company—Agricultural Engineering Section	1,800.00	
Wildlife Conservation—Entomology and Economic Zoology Section.....	9,500.00	
Total restricted current gifts.....		\$ 51,646.62
E. Sales and services of educational departments		
General funds		
Administration		
Assistant to the President—Travel.....	\$ 52.36	
Business Manager's office.....	37.60	
Office of Social Director.....	1.50	
Registrar's office	1,053.64	
Subtotal	(\$ 1,145.10)	
Division of Agriculture		
Administration	\$ 2.25	
Animal Husbandry—Administration	80.50	
Animal Husbandry—Beef Cattle	6,750.54	
Animal Husbandry—Farm	1,846.90	
Animal Husbandry—Horses	1,769.90	
Animal Husbandry—Sheep	3,370.61	
Animal Husbandry—Swine	7,202.08	
Animal Husbandry—Meat Laboratory	5,281.81	
Dairy Husbandry	19,205.01	
Farm Crops	194.97	
Forestry	1,896.85	
Genetics	59.12	
Horticulture	5,716.29	
Landscape Architecture	5.25	
Poultry Husbandry	3,915.47	
Subtotal	(\$ 57,297.55)	
Division of Engineering		
Administration	\$.75	
Architectural Engineering	10.04	
Ceramic Engineering	7.00	
Chemical Engineering	13.76	
Civil Engineering	13.65	
Engineering Drawing	190.22	
Electrical Engineering	76.01	
General Engineering	240.66	
Industrial Arts	457.66	
Mechanical Engineering	617.30	
Theoretical and Applied Mechanics.....	496.92	
Subtotal	(\$ 2,123.97)	
Division of Home Economics		
Administration	\$ 256.00	
Applied Art	49.89	
Child Development	281.84	
Foods and Nutrition	643.62	
Home Economics Education.....	55.78	
Household Equipment	39.15	
Home Management	3.78	
Subtotal	(\$ 1,330.06)	

REPORT OF IOWA STATE BOARD OF EDUCATION

Division of Industrial Science

Administration	\$ 18.55
Botany	128.58
Chemistry	13,961.28
English	3.75
Mathematics	197.77
Physical Education for Men	1,056.74
Physics	5.75
Psychology	308.40
Public Speaking	6.95
Zoology	140.40

Subtotal (\$ 15,828.17)

Division of Veterinary Medicine

Anatomy	\$ 13.86
Hygiene	30.75
Obstetrics	2,645.00
Pathology	1,624.83
Physiology	13.00
Surgery	32.13

Subtotal (\$ 4,359.57)

Library \$ 1,886.59

Physical Plant Sales

Electrical Plant and Distributing Lines.....	\$ 37.18
Electrician's supplies	2.00
Fuel supply	9.50
Gas service	2,434.30
General repairs	656.99
Heating Plant operation	35,372.56
Heating Plant supplies	360.10
Janitor's supplies	110.00
Plumber's supplies	83.40
Public Grounds supplies	143.55
Teams, Autos, and Trucks	4.00
Superintendent's fund	377.02
Telephone service	3,374.23
Water service	1,992.30

Subtotal (\$ 44,957.13)

Revolving Funds

Agricultural Experiment Station

Director's office	\$ 360.77
Agricultural Engineering	1,974.97
Animal Chemistry and Nutrition	112.44
Animal Production	5,138.82
Bulletin Office	2,466.99
Dairy Industry	2,831.13
Entomology	306.50
Soils	1,156.97
Foods and Nutrition	34.58
Genetics	90.34
Plant Chemistry	69.70
Pomology	3,157.20
Poultry Husbandry	2,297.46
Rural Social Science	1.40
Farm Crops	4,749.31
Vegetable Crops	449.56

(\$ 25,198.14)

Agricultural and Home Economics Extension..	\$ 15,416.80
Engineering Experiment Station	3,993.50
Engineering Extension	5,904.63
Federal-State Butter Grading	10,780.52
Vaccination School	1,683.05
Veterinary Research	946.04

Subtotal revolving funds (\$ 63,922.68)

Total sales and services of educational departments

\$ 192,850.82

F. Other Sources

Interest on Treasurer's balance	\$ 2,360.55
Miscellaneous income	99.49
Cancelled checks	101.99

Catalog	663.26
Endowment Fund Farms.....	78.00

\$ 3,303.29

G. Sales and services of organized activities re- lating to instructional departments	
Agricultural Engineering Farm.....\$	5,076.18
Creamery	110,098.30
Institutional Tea Room.....	6,731.98
Soil Erosion farm.....	2,234.10
Swine Research farm.....	6,881.19
Veterinary Clinic	21,301.87

Total sales and service of organized activi-
ties

\$ 152,323.62

Total education and general.....

\$ 3,732,293.59

II. Auxiliary Enterprises and Other Revolving Ac- counts

A. Hospital (Schedule B-2-g).....\$ 50,244.50

B. Residence Halls (Schedule B-2-q) (Refunds
\$609.91) 118,535.81

C. Storerooms and Service Departments

Agricultural Engineering Draft- ing service	\$ 9,863.59
Agricultural Engineering Gen- eral service	2,792.00
Animal Husbandry Grain Stor- age	19,771.08
Book Store	137,542.45
Central Stores	55,019.95
Central Stores drayage.....	5,526.18
College Instrument Shop.....	5,491.18
Laundry	9,099.96
Memorial Union student service.	38,989.66
Photographic Laboratory	5,069.77
Printing	32,475.52
Statistical service	3,486.65
Tenant properties	13,248.38
Typewriter service	3,430.84

Subtotal (\$ 341,807.21)

D. Other Revolving Accounts

Alumni Hall room rent.....\$	7,980.11
Auto Replacement fund.....	706.24
Cemetery fund	231.00
Commutation of uniforms.....	4,051.59
Industrial Science Dean's Publi- cations	690.01
Journal of Science.....	473.00
Key fund	25.00
MacKay Auditorium	351.50
Military Book fund.....	2,447.65
Interest on Federal balances...	265.26
Patent Committee	912.40
Piano rental	223.80
Teacher Placement Committee..	810.00

Subtotal (\$ 19,167.56)

Total auxiliary enterprises.

\$ 529,755.08

III. Other Non-Educational Income

From Investments

George W. Catt Scholarship.....\$	3,553.04
George I. Miller.....	390.93
Maria Roberts Scholarship.....	510.00
Frances A. Sheldon Endowment.....	441.10
Memorial Prize Income, Group Investment...	258.11

Subtotal (\$ 5,153.18)

From Gifts

George Gund	\$ 225.00
LaVerne Noyes Scholarship.....	6,824.00
Pullman Scholarship	600.00
State Fair Scholarship.....	100.00

Sears, Roebuck and Company.....	5,021.60
Ella R. Hughes Memorial.....	227.11
Subtotal	(\$ 12,997.71)
Total other non-educational income.....	\$ 18,150.89
Total income	\$ 4,280,199.56

*This does not include fee and tuition exemptions of \$17,573.00 or the collection of registration fees allocated as follows: (1) Student Activity Committee, \$58,841.60; (2) Memorial Union, \$38,989.66 and Hospital, \$50,244.50.

†This represents the gross revenue. Expenditures of \$7,879.42 are reported in Schedule B-2-c.

Schedule B-1-a

SUMMARY OF GENERAL SCHOLARSHIPS

For the Year Ended June 30, 1938

	Iowa Students		Out of State	
	Number	Amount	Number	Amount
Second summer session, 1937.....	25	\$ 250.00		
Fall quarter, 1937.....	253	5,049.00	6	\$ 84.00
Winter quarter, 1938.....	285	5,700.00		
Spring quarter, 1938.....	296	5,920.00		
First summer session, 1938.....	48	570.00		
Total	907	\$ 17,489.00	6	\$ 84.00
Average	227	77.00		14.00

*These totals do not include \$45,172.00 paid by the Federal Government to approximately 566 students for National Youth Administration.

Schedule B-2

SUMMARY OF CURRENT EXPENDITURES

For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
I. Educational and General			
A. General administration and general expense			
General administrative offices (Schedule B-2-a)	\$ 86,388.83	\$ 19,594.04	\$ 105,982.87
General expense (Schedule B-2-b)	14,936.60	46,434.93	61,371.53
B. Instruction			
Division of Agriculture (Schedule B-2-b)	235,003.28	95,516.49	330,519.77
Division of Engineering (Schedule B-2-c)	205,406.88	21,709.25	227,116.13
Division of Home Economics (Schedule B-2-d)	147,630.85	21,577.75	169,208.60
Division of Industrial Science (Schedule B-2-e)	491,192.59	82,211.30	573,403.89
Division of Veterinary Medicine (Schedule B-2-f)	63,360.00	9,351.49	72,711.49
Graduate College (Schedule B-2-g-1)	12,089.17	3,472.65	15,561.82
Junior College (Schedule B-2-g-2)	7,810.00	4,348.91	12,158.91
Summer Session and Short Courses (Schedule B-2-h)	105,005.67	14,771.51	119,777.18
Subtotal	(\$1,267,498.44)	(\$252,959.35)	(\$1,520,457.79)
C. Organized Research			
Agricultural Experiment Station	281,223.94	131,181.08	412,405.02
Engineering Experiment Station	39,304.58	29,714.88	69,019.46
Industrial Science Research	13,576.27	1,761.25	15,337.52
Statistical Research	5,580.00	2,052.09	7,632.09
Veterinary Research	28,124.90	7,258.89	35,383.79
Subtotal (Schedule B-2-i)	(\$367,809.69)	(\$171,968.19)	(\$539,777.88)
D. Extension			
Agriculture and Home Economics	571,190.04	143,911.27	715,101.31
Engineering	25,575.96	12,045.36	37,621.32
Subtotal (Schedule B-2-j)	(\$596,766.00)	(\$155,956.63)	(\$752,722.63)

E. Library (Schedule B-2-j).....	40,871.38	70,207.89	111,079.27
F. Operation and maintenance of the physical plant (Schedule B-2-m1)	96,916.10	370,260.14	367,176.24
G. Equipment		58,468.27	58,468.27
H. Organized activities relating to instructional departments ...	18,642.21	127,616.65	146,258.86
Total educational and gen- eral	\$ 2,489,829.25	\$ 1,173,466.09	\$ 3,663,295.34
II. Auxillary Enterprises			
A. Residence Halls	19,383.19	53,570.15	72,953.34
B. Service departments and re- volving accounts	18,901.57	65,135.50	84,037.07
C. Storerooms, printing and photographic departments ...	16,043.02	232,037.05	248,080.07
D. Student Hospital	33,057.37	17,187.13	50,244.50
Total auxiliary enterprises. \$	87,385.15	\$ 367,929.83	\$ 455,314.98
III. Other Non-Educational Expense	\$ 5,535.00	\$ 11,522.69	\$ 17,057.69
Total expenditures	\$ 2,582,749.40	\$ 1,552,918.61	\$ 4,135,668.01

Schedule B-2-a

GENERAL ADMINISTRATIVE OFFICES AND GENERAL EXPENSE
Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
General Administrative Offices			
President's office	\$ 11,753.58	\$ 2,525.01	\$ 14,278.59
Treasurer's office	5,366.09	2,915.96	8,282.05
Business Manager's office.....	12,936.27	2,288.03	15,224.30
Secretary's office	1,500.00	213.70	1,713.70
Accounting office	11,371.09	999.48	12,370.57
Office Manager's office.....		680.93	680.93
Purchasing Agent's office.....	7,212.00	667.19	7,879.19
Social Director's office.....		145.23	145.23
Student Loan office.....	2,900.00	1,170.45	4,070.45
Registrar's office	16,729.80	6,902.55	23,632.35
Student Personnel (men and women)	16,620.00	1,085.51	17,705.51
Total general administra- tive offices	\$ 86,388.83	\$ 19,594.04	\$ 105,982.87
General Expense			
General expense		\$ 12,571.50	\$ 12,571.50
College catalog		7,828.27	7,828.27
Commencement and convocations.		1,334.65	1,334.65
Bulletins and announcements.....	\$ 6,217.10	6,766.57	12,983.67
Diploma fund		1,209.74	1,209.74
Student information	2,655.00		2,655.00
Alumni service	4,196.35	3,063.86	7,260.21
Telephone service	1,868.15	13,660.34	15,528.49
Total general expense.....	\$ 14,936.60	\$ 46,434.93	\$ 61,371.53

Schedule B-2-b

DIVISION OF AGRICULTURE
Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 10,567.65	\$ 1,285.30	\$ 11,852.95
Agricultural Engineering	18,809.00	2,378.18	21,187.18
Animal Husbandry Administration..	38,647.96	3,004.62	41,652.58
Animal Husbandry Farm		3,456.34	3,456.34
Animal Husbandry Meat Laboratory		5,389.32	5,389.32
Animal Husbandry Beef Cattle		6,410.69	6,410.69

Animal Husbandry Horse		3,968.67	3,968.67
Animal Husbandry Sheep		2,804.07	2,804.07
Animal Husbandry Swine		7,978.12	7,978.12
Dairy Husbandry	12,430.96	20,774.01	33,204.97
Dairy Industry	22,621.24	6,496.25	29,117.49
Dairy Industry Gift*	150.00		150.00
Farm Crops	12,418.00	1,763.86	14,181.86
Forestry	21,266.00	4,910.16	26,176.16
Genetics	7,613.63	1,817.16	9,430.79
Genetics Gift*	540.00		540.00
Horticulture	21,756.00	9,248.74	31,004.74
Landscape Architecture	9,951.27	1,442.66	11,393.93
Poultry Husbandry	8,538.45	6,470.55	15,009.00
Soils	11,760.30	1,602.71	13,363.01
Technical Journalism	13,553.43	784.32	14,337.75
Vocational Education in Agriculture	17,634.39	3,270.08	20,904.47
Student Counselors	4,600.00		4,600.00
Personnel Service	2,145.00	260.68	2,405.68
Total Division of Agriculture	\$ 235,003.28	\$ 95,516.49	\$ 330,519.77

*Owing to the fact that gifts cannot be anticipated with any certainty, they are considered extra-budget items and probable expenditures from gift funds are not considered in making budgetary appropriations.

Schedule B-2-c

DIVISION OF ENGINEERING

Statement of Current Expenditures

For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 16,323.47	\$ 1,738.50	\$ 18,061.97
Architectural Engineering	14,375.00	826.60	15,201.60
Ceramic Engineering	4,815.00	681.97	5,496.97
Chemical and Mining Engineering	15,632.50	2,062.12	17,694.62
Civil Engineering	25,240.00	1,724.75	26,964.75
Electrical Engineering	29,744.40	3,837.52	33,581.92
Engineering Drawing	12,550.00	604.85	13,154.85
General Engineering	12,645.00	1,245.09	13,890.09
Industrial Arts	4,360.01	1,252.87	5,612.88
Mechanical Engineering	43,856.50	5,611.56	49,468.06
Theoretical and Applied Mechanics	22,865.00	1,565.08	24,430.08
Student Counselors	3,000.00		3,000.00
Engineering Personnel		558.34	558.34
Total Division of Engineering	\$ 205,406.88	\$ 21,709.25	\$ 227,116.13

Schedule B-2-d

DIVISION OF HOME ECONOMICS

Statement of Current Expenditures

For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 8,800.00	\$ 2,659.35	\$ 11,459.35
Applied Art	20,988.62	1,036.03	22,024.65
Child Development	10,280.44	1,663.07	11,943.51
Foods and Nutrition	27,207.55	8,396.00	35,603.55
Home Economics Education	13,104.98	581.09	13,686.07
Home Management	7,640.00	1,089.58	8,729.58
Household Equipment	8,748.88	844.02	9,592.90
Institutional Management	8,920.00		8,920.00
Physical Education for Women	11,260.00	3,582.75	14,842.75
Textiles and Clothing	20,941.24	1,725.86	22,667.10
Student Counselors	3,600.00		3,600.00
Radio Service	1,338.00		1,338.00
Home Economics Stenographic Service	4,801.14		4,801.14
Total Division of Home Economics	\$ 147,630.85	\$ 21,577.75	\$ 169,208.60

Schedule B-2-e

DIVISION OF INDUSTRIAL SCIENCE

Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 4,153.08	\$ 1,083.10	\$ 5,236.18
Bacteriology	13,860.00	3,000.03	16,860.03
Bacteriology gifts*	2,280.00	681.82	2,961.82
Botany	26,827.54	3,191.36	30,018.90
Chemistry	99,029.22	43,604.03	142,633.25
Chemistry gifts*		4,201.49	4,201.49
Economics	55,376.72	1,590.86	56,967.58
English	41,925.00	532.38	42,457.38
Geology	9,911.10	1,780.08	11,691.18
History and Government	20,000.00	523.20	20,523.20
Hygiene	3,130.00		3,130.00
Mathematics	43,258.00	708.73	43,966.73
Military	7,354.00	473.06	7,827.06
Modern Languages	8,225.00	428.25	8,653.25
Music	10,005.00	644.68	10,649.68
Physical Education for Men	22,425.00	8,244.44	30,669.44
Physics	43,580.00	3,564.70	47,144.70
Psychology	15,520.00	896.77	16,416.77
Psychology gift*		1.37	1.37
Public Speaking	15,830.00	507.14	16,337.14
Religious Education	1,800.00	299.27	2,099.27
Sunday Services		612.23	612.23
Zoology	41,167.16	4,768.92	45,936.08
Zoology gift*		120.67	120.67
Student Counselors	1,800.00		1,800.00
Industrial Science Stenographic Service	1,735.77	502.61	2,238.38
Committee on Student English	2,000.00	250.11	2,250.11
Total Division of Industrial Science	\$ 491,192.59	\$ 82,211.30	\$ 573,403.89

*Ibid, Schedule B-2-b.

Schedule B-2-f

DIVISION OF VETERINARY MEDICINE

Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 3,705.00	\$ 506.11	\$ 4,211.11
Veterinary Anatomy	10,850.00	1,995.27	12,845.27
Veterinary Clinic	4,620.00		4,620.00
Veterinary Hygiene	5,460.00	452.93	5,912.93
Veterinary Medicine	5,350.00	159.77	5,509.77
Veterinary Obstetrics	4,700.00	1,703.85	6,403.85
Veterinary Pathology	11,410.00	2,460.59	13,870.59
Veterinary Physiology	8,230.00	975.65	9,205.65
Veterinary Surgery	5,750.00	1,097.32	6,847.32
Veterinary Stenographic Service	3,285.00		3,285.00
Total Division of Veterinary Medicine	\$ 63,360.00	\$ 9,351.49	\$ 72,711.49

REPORT OF IOWA STATE BOARD OF EDUCATION

Schedule B-2-g-1

GRADUATE COLLEGE

Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 7,890.84	\$ 1,078.98	\$ 8,969.82
Research and Fellowship Grants....	3,598.33	410.97	4,009.30
Lectures and Conferences.....	600.00	801.50	1,401.50
Learned Publications		1,181.20	1,181.20
Total Graduate College.....	<u>\$ 12,089.17</u>	<u>\$ 3,472.65</u>	<u>\$ 15,561.82</u>

Schedule B-2-g-2

JUNIOR COLLEGE

Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 7,810.00	\$ 3,552.09	\$ 11,362.09
Freshman Week and Psychological Tests		796.82	796.82
Total Junior College.....	<u>\$ 7,810.00</u>	<u>\$ 4,348.91</u>	<u>\$ 12,158.91</u>

Schedule B-2-h

SUMMER QUARTER AND SHORT COURSES

Statement of Current Expenditures
For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Summer Quarter	\$ 103,205.67	\$ 4,004.81	\$ 107,210.48
Short Courses	1,800.00	10,766.70	12,566.70
Total Summer Quarter and Short Course	<u>\$ 105,005.67</u>	<u>\$ 14,771.51</u>	<u>\$ 119,777.18</u>

Schedule

ORGANIZED

Statement of Current Expenditures
For the Year Ended

	Total	State	Restricted Sales
Agricultural Experiment Station:			
Director's Office.....	\$ 28,470.85	\$ 10,047.69	\$ 7,831.63
Vice-Director's Office.....	7,332.71	7,332.71	
Bulletin Office.....	27,337.29	8,683.19	10,367.06
Agricultural Engineering.....	21,445.13	10,500.92	30.97
Agronomy:			
Farm Crops.....	24,216.73	22,496.73	120.00
Soils.....	32,063.01	20,282.92	14.38
Animal Husbandry:			
Animal Husbandry.....	1,080.00	1,080.00	
Animal Breeding.....	2,603.31	1,115.81	
Animal Chemistry and Nutrition.....	16,298.71	4,761.55	
Animal Production.....	18,516.07	6,010.88	5,230.17
Dairy Husbandry.....	10,794.13	5,847.04	
Meats.....	1,157.56	407.56	
Poultry Husbandry.....	16,482.13	11,505.13	
Bacteriology.....	7,810.25	1,395.44	
Botany and Plant Pathology.....	32,140.49	20,872.52	
Chemistry:			
Chemistry.....	1,630.24	1,630.24	
Plant Chemistry.....	6,891.44	1,363.44	
Dairy Industry.....	21,613.91	10,613.96	
Entomology and Economic Zoology.....	33,330.99	14,931.58	736.53
Forestry.....	2,764.46	543.46	
Genetics.....	9,572.31	3,968.29	
Home Economics:			
Foods and Nutrition.....	7,250.90	2,611.59	
Household Equipment.....	4,086.51	2,010.60	
Textiles and Clothing.....	791.16	326.16	15.00
Horticulture:			
Horticulture.....	1,733.96	710.00	498.96
Floriculture.....	1,041.23	794.90	
Pomology.....	19,707.93	14,918.70	493.23
Vegetable Crops.....	9,600.91	8,265.91	
Agricultural Economics and Rural Soc.....	34,102.18	10,165.42	
Rural Social Science.....	8,116.95	7,546.95	
Rural Education.....	1,199.97	1,199.97	
Statistical Section.....	1,221.60	1,221.60	
Subtotal.....	(\$412,405.02)	(\$215,162.86)	(\$25,337.93)
Engineering Experiment Station.....	69,019.46	60,512.98	1,435.01
Industrial Science Research:			
Bacteriology.....	2,152.47	2,152.47	
Chemistry.....	10,524.75	10,524.75	
Economics.....	961.69	451.16	
Geology.....	660.00	660.00	
Mathematics.....	475.00	475.00	
Zoology.....	563.61	563.61	
Subtotal.....	(\$ 15,337.52)	(\$ 14,826.99)	
Veterinary Research.....	35,383.79	35,125.00	258.79
Statistical Research.....	7,632.09	7,632.09	
Total Organized Research.....	\$539,777.88	\$333,259.92	\$27,031.73

B-2-i

RESEARCH

Distributed by Fund and by Object

June 30, 1938

Fund Distribution					Object Classification	
Adams	Hatch	Purnell	Bankhead-Jones	Restricted (Trust) Funds	Salaries	Other Expenses
	\$ 310.00		\$ 9,362.27	\$ 919.26	\$ 9,482.65	\$ 18,988.20
	7,798.00		489.04		5,724.97	1,607.74
	3,640.00	\$ 17.31		7,255.93	10,798.00	16,539.29
					13,194.81	8,250.32
\$ 4,304.00	131.00	4,128.72	1,600.00		14,122.44	10,094.29
			3,201.99		25,270.13	6,792.88
		100.00	1,387.50		1,080.00	
1,940.00			9,597.16		1,907.50	695.81
		500.00	3,289.00	3,486.02	13,172.46	3,126.25
1,750.00		300.00	870.00	2,027.09	7,344.99	11,171.08
			750.00		7,468.26	3,325.87
			4,977.00		750.00	407.56
	540.00	5,818.50		56.31	12,034.45	4,447.68
1,170.00	360.00	7,521.39	160.00	2,056.58	6,409.00	1,401.25
					23,885.24	8,255.25
		1,548.00	3,980.00		1,425.00	205.24
		6,662.50	2,038.00	2,299.45	5,618.00	1,273.44
		4,806.61	1,840.00	11,016.27	18,340.93	3,272.98
	2,221.00				24,291.13	9,039.86
1,540.00		300.00	3,764.02		2,221.00	543.46
		4,630.00		9.31	6,589.02	2,983.29
		450.00		2,075.91	5,545.00	1,705.90
					2,120.00	1,966.51
					725.00	66.16
				525.00	1,100.00	633.96
4,296.00				246.33	695.00	346.23
			1,335.00		14,494.01	5,213.92
		22,646.97		1,289.79	7,705.60	1,895.31
		570.00			28,513.43	5,588.75
					7,023.92	1,093.03
					1,050.00	149.97
					1,122.00	99.60
(\$15,000.00)	(\$15,000.00)	(\$60,000.00)	(\$48,640.98)	(\$33,263.25)	(\$281,223.94)	(\$131,181.08)
				7,071.47	39,304.58	29,714.88
					1,752.50	399.97
					9,735.00	789.75
				510.53	540.00	421.69
					660.00	
					450.00	25.00
					438.77	124.84
				(\$ 510.53)	(\$ 13,576.27)	(\$ 1,761.25)
					28,124.90	7,258.89
					5,580.00	2,052.09
\$15,000.00	\$15,000.00	\$60,000.00	\$48,640.98	\$40,845.25	\$367,809.69	\$171,968.19

Schedule B-2-j

LIBRARY

Statement of Current Expenditures

For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Library Operation	\$ 40,871.38	\$ 10,672.47	\$ 51,543.85
Books		36,911.82	36,911.82
Periodicals		16,432.77	16,432.77
Binding		4,055.16	4,055.16
Assigned Reading		2,135.67	2,135.67
Total Library Expenditures..	\$ 40,871.38	\$ 70,207.89	\$ 111,079.27

Schedule

EXTEN

Statement of Current Expenditures

For the Year Ended

	Project Number	Total	State
Agricultural and Home Economics Extension:			
Administration	1	\$ 76,592.54	\$ 52,652.61
Printing	1a	19,210.42	15,812.38
County Agent Work in Agriculture	2	222,733.50	8,432.41
County Agent Work in Home Economics	3	75,869.82	5,934.28
Rural Young People's Work	4	2,534.06	1,234.06
Boys' and Girls' Club Work	5	59,476.26	5,894.17
Agricultural Economics:			
Farm Management	6a	14,657.61	5,647.61
Land Economics	6b	2,506.52	206.52
Farm Finance	6c	1,482.65	225.65
Marketing	6d	23,128.16	6,099.78
Economic Information	6e	3,697.92	1,047.92
Agricultural Engineering	7	7,373.57	2,123.57
Farm Crops and Soils	8	15,016.71	5,687.36
Dairy Production	9	20,259.67	7,947.43
Dairy Manufacture	10	13,952.84	4,833.83
Prevention of Animal Disease	11	3,621.47	1,221.47
Horticulture and Pomology	12	9,115.53	2,734.53
Poultry Husbandry	13	7,944.78	3,479.78
Home Economics:			
Foods and Nutrition	14a	8,488.59	1,513.59
Textiles and Clothing	14b	8,693.10	1,993.10
Home Furnishing	14c	6,830.29	1,168.29
Home Management	14d	7,745.28	1,914.28
Child Care and Training	14e	3,043.37	1,517.37
Animal Husbandry	15	11,825.45	2,880.95
Vegetable Crops	16	5,778.08	3,191.08
Apiary Work	17	6,554.90	3,724.90
Visual Aids	18	2,986.67	2,986.67
Plant Diseases	19	5,728.15	419.65
Seed Testing Laboratory	19a	7,230.11	7,230.11
Information Service	21	9,366.70	3,946.70
Landscape Architecture	22	7,173.23	3,363.56
Injurious Insects	23	4,963.47	1,463.47
Rural Organizations	24	9,501.87	4,559.25
Forestry	25	1,963.91	1,963.91
Broadcasting and Market Reporting	26	14,808.35	13,658.35
Wild Life Conservation	28	1,811.41	1,009.41
Vaccination Schools		1,783.64	
Federal-State Butter Grading		9,650.71	
Subtotal		(\$715,101.31)	(\$189,720.00)
Engineering Extension		\$ 37,621.32	\$ 28,052.20
Total Extension		\$752,722.63	\$217,772.20

B-2-k

SION

Distributed by Fund and by Object
June 30, 1938

Fund Distribution					Object Classification	
Restricted Sales	Smith-Lever and Bankhead-Jones	Capper-Ketcham	Federal Cooperative	Smith-Hughes	Salaries	Other Expense
\$ 7,978.71	\$ 15,961.22				\$ 25,193.32	\$ 51,399.22
3,398.04						19,210.42
556.09	205,745.00		\$ 8,000.00		217,488.11	5,245.39
671.76	35,460.29	\$33,803.49			72,222.73	3,647.09
	1,300.00				1,305.55	1,228.51
1,331.85	52,250.24				55,751.31	3,724.95
	9,010.00				11,652.54	3,005.07
	2,300.00				2,300.00	206.52
	1,257.00				1,469.00	13.65
453.38	16,575.00				19,542.62	3,585.54
	2,650.00				3,155.49	542.43
	5,250.00				5,688.87	1,684.70
439.35	8,890.00				12,590.04	2,426.67
2,912.24	9,400.00				11,081.43	9,178.24
264.01	8,855.00				12,017.00	1,935.84
	2,400.00				2,955.00	666.47
	6,381.00				7,310.00	1,805.53
	4,465.00				6,170.00	1,774.78
	6,975.00				7,081.16	1,407.43
	6,700.00				6,699.00	1,994.10
	5,662.00				5,663.00	1,167.29
	5,831.00				6,048.27	1,697.01
	1,526.00				2,489.00	554.37
174.50	8,770.00				10,255.00	1,570.45
	2,587.00				4,064.31	1,713.77
	2,830.00				5,355.05	1,199.85
	5,308.00				1,920.00	1,066.67
50					5,360.00	368.15
	5,420.00				3,612.77	3,617.34
166.67	3,643.00				8,710.00	656.70
	3,500.00				5,913.73	1,259.50
157.62	4,785.00				4,078.75	884.72
					5,731.00	3,770.87
	1,150.00				1,170.00	793.91
	802.00				7,697.50	7,110.85
1,783.64					1,591.59	219.82
9,650.71					999.99	783.65
(\$29,939.07)	(\$453,638.75)	(\$33,803.49)	(\$ 8,000.00)		8,856.91	793.80
\$ 6,389.12				\$ 3,180.00	(\$571,190.04)	(\$143,911.27)
					\$ 25,575.96	\$ 12,045.36
\$36,328.19	\$453,638.75	\$33,803.49	\$ 8,000.00	\$ 3,180.00	\$596,766.00	\$155,956.63

Schedule B-2-m

OPERATION AND MAINTENANCE OF PHYSICAL PLANT

Statement of Current Expenditures

For the Year Ended June 30, 1938

	Salaries	Current Expense	Total
Administration	\$ 13,727.06	\$ 561.59	\$ 14,288.65
Plant Protection			
Traffic Police and Guards.....	4,480.00	435.22	4,915.22
Inspection Service		55.00	55.00
College Fire Department.....		2,000.00	2,000.00
Subtotal	(\$ 4,480.00)	(\$ 2,490.22)	(\$ 6,970.22)
Plant Operation—Foreman	7,821.92		7,821.92
Superintendent's Fund		7,132.14	7,132.14
Building operation			
Janitors' service	43,828.12	13,708.05	57,536.17
Heating and plumbing service..		10,020.45	10,020.45
Electric service			
Electricians' wages and sup- plies		4,145.02	4,145.02
Electric bulbs in buildings..		2,083.86	2,083.86
Operation of service systems			
Heating plant	23,435.00	5,236.11	28,671.11
Boiler and machinery repairs..		5,516.10	5,516.10
Fuel supply		114,614.15	114,614.15
Tunnels		2,173.70	2,173.70
Sewage and water systems....		3,131.67	3,131.67
Electric plant and distribution lines		1,384.09	1,384.09
Electric bulbs and globes (out- side)		229.14	229.14
Gas service		4,495.46	4,495.46
Water service		1,938.99	1,938.99
Public grounds operation			
General	3,624.00	10,235.15	13,859.15
Maintenance of teams, autos, and trucks		1,476.70	1,476.70
Subtotal	(\$ 78,709.04)	(\$187,520.78)	(\$266,229.82)
Plant Maintenance			
Building maintenance			
General Repairs		60,674.37	60,674.37
Chemistry building plumbing..		1,011.51	1,011.51
Reroofing Agricultural Engi- neering building		1,950.00	1,950.00
Wiring Science building.....		2,293.02	2,293.02
Pointing brick work.....		994.10	994.10
Maintenance of service systems			
Sewage plant and water sys- tems		102.20	102.20
Gas mains and motors.....		48.00	48.00
Maintenance of public grounds..		9,269.65	9,269.65
Subtotal		(\$ 76,342.85)	(\$ 76,342.85)
Miscellaneous Special Jobs			
Repair of Equipment.....		1,793.51	1,793.51
Repair of office furniture.....		1,551.19	1,551.19
Subtotal		(\$ 3,344.70)	(\$ 3,344.70)
Total operation and mainte- nance of physical plant..	\$ 96,916.10	\$ 270,260.14	\$ 367,176.24

Schedule B-2-n
TENANT PROPERTIES
Statement of Current Income and Expenditures
For the Year Ended June 30, 1938

	Income	Expenditures						
		Total	Exterior Painting	Interior Painting	Plumbing	Electrical	Repairs and Replacements	Miscel- laneous
Sloss Cottage	\$ 960.00	\$ 330.45		\$ 106.89	\$ 152.95	\$ 4.22	\$ 37.89	\$ 28.50
Farm House	600.00	146.52		8.21	85.76	.75	26.60	25.20
Marston Cottage	695.00	140.64		36.90	49.89		24.75	29.10
Noble Residence (Pope Cottage)	546.29	1,382.30		186.85	331.72	95.18	749.55	19.00
Farm Boarding Club	180.00	66.37	\$ 2.25		4.67	6.84	40.81	11.80
Horticulture Cottage	300.00	314.77	7.08	4.50	29.18		256.31	17.70
Heating Plant Foreman's Residence	385.00	33.76			7.86	2.30		23.60
Teamster's Cottage	290.32	183.62		81.65	57.10		30.12	14.75
Herdman's Cottage	275.00	39.86			10.66	1.46	12.99	14.75
Duplex	480.00	86.13	4.50	2.38	13.30	8.62	20.13	37.20
Veterinary Research Residence	275.00	103.51		55.06	2.25			46.20
Animal Husbandry Farm Residence (N)	360.00	249.53		62.84	21.91	8.01	139.07	17.70
Animal Husbandry Farm Residence (M)	111.77	284.69		27.59	18.76		220.64	17.70
Animal Husbandry Farm Residence (S)	360.00	42.78			1.83	1.15	20.80	19.00
Lincoln Way Cottage	900.00	130.69		49.63	22.54	5.50	24.52	28.50
Safford Cottage	350.00	109.31		5.22	5.82		79.27	19.00
Public Grounds Residence	360.00	140.50		79.93	31.16	8.64	4.14	16.63
Osborn Cottage	660.00	169.97		53.51	72.81	6.01	16.64	21.00
Agronomy Farm Residence	275.00	186.34	101.21	54.26	27.27	3.00	.60	
Dairy Farm—Hircock Eighty	240.00	93.33		.75	23.92		45.56	23.10
Horticulture Farm—Knapp Street	360.00	202.88	102.58	2.35	61.27	3.33	12.11	21.24
Horticulture Farm—McDowell Residence	300.00	250.38	138.38				97.75	14.25
Poultry Farm Residence and Laboratory	300.00	400.36		16.97	347.15	3.29	32.95	
Apiary Farm Residence	390.00	33.69			10.09			23.60
Four-Apartment House	1,000.00	200.88	5.78	63.60	36.57	3.58	26.85	64.50
Book Store and Post Office	1,100.00	44.95		.75	10.40	19.25	14.55	
Horticultural Laboratory Apartment	360.00	14.72			10.03		4.69	
Coburn House	70.00							
Kildee Residence	600.00	179.99		144.76	12.66		22.57	
Templeton Farm	165.00							
Total Tenant Properties	\$13,248.38	\$ 5,562.92	\$361.78	\$ 1,044.60	\$ 1,459.53	\$181.13	\$ 1,961.86	\$554.02
Payment to Clear Title on Twenty Acres of Land, Buchanan County Farm	601.15							
	\$12,647.23							

Schedule B-2-p
 ORGANIZED ACTIVITIES RELATING TO INSTRUCTIONAL DEPARTMENTS
 Statement of Current Income and Expenditures
 For the Year Ended June 30, 1938
 (For Statement of Cash Transactions See Exhibit E-2)

	Total	Agricultural Engineering Farm	Dairy Creamery	Institutional Tea Room	Soil Erosion Farm	Swine Research Farm	Veterinary Clinic
Sales Including Collections of Old Accounts.....	\$152,323.62	\$ 5,076.18	\$110,098.30	\$ 6,731.98	\$ 2,234.10	\$ 6,881.19	\$21,301.87
COST OF GOODS SOLD:							
Inventory June 30, 1937.....	9,185.77		7,343.21	267.65			1,574.91
Purchases During Year.....	109,367.51	558.77	87,635.35	6,001.63	241.88	339.54	14,590.34
Salaries and Wages of a Productive Character.....	10,110.00		10,110.00				
Freight, Express and Drayage.....	428.92	21.77	363.44	2.99			40.72
Total Cost of Goods Sold.....	\$129,092.20	\$ 580.54	\$105,452.00	\$ 6,272.27	\$ 241.88	\$ 339.54	\$16,205.97
Deduct:							
Inventory June 30, 1938.....	\$ 10,339.23		\$ 7,941.37	\$ 139.52			\$ 2,258.34
Net Cost of Goods Sold.....	\$118,752.97	\$ 580.54	\$97,510.63	\$ 6,132.75	\$ 241.88	\$ 339.54	\$13,947.63
Gross Profit on Sales.....	\$ 33,570.65	\$ 4,495.64	\$12,587.67	\$ 599.23	\$ 1,992.22	\$ 6,541.65	\$ 7,354.24
OPERATING EXPENSE:							
Salaries.....	\$ 8,532.21		\$ 3,000.00		\$ 1,290.00		\$ 4,242.21
Wages.....	5,750.47	\$ 826.08	3,403.19	\$ 457.39		\$ 106.40	957.41
Rent.....	1,200.00				1,200.00		
Office Expense.....	322.77	6.92	90.87	45.30			179.48
Travel.....	19.79		19.79			20	
Printing.....	198.39	5.54	61.91	57.40			73.54
Repairs and Replacements.....	571.03	6.75	344.09	3.05		13.80	203.34
Unclassified.....	6,480.87	2,000.00	38.60	5.00		4,432.27	5.00
Total Operating Expense.....	\$ 23,075.53	\$ 2,845.29	\$ 6,958.45	\$ 568.14	\$ 2,490.00	\$ 4,552.67	\$ 5,660.98
Profit or Loss on Operations.....	\$ 10,495.12	\$ 1,650.35	\$ 5,629.22	\$ 31.09	\$ 497.78	\$ 1,988.98	\$ 1,693.26
Equipment Purchases.....	\$ 3,276.90		\$ 866.74	\$ 124.46			\$ 2,285.70
Net Change.....	\$ 7,218.22	\$ 1,650.35	\$ 4,762.48	\$ 93.37	\$ 497.78	\$ 1,988.98	\$ 592.44

Schedule

RESIDENCE

Statement of Current
For the Year Ended

	Total	Barton Hall	Birch Hall	Elm Hall	Freeman Hall
INCOME:					
From Operations.....	\$116,945.72	\$ 8,025.14	\$13,297.51	\$ 3,490.06	\$10,322.69
Less Refunds and Adjustments.....	609.91	22.40		16.00	32.00
Net Income.....	\$116,335.81	\$ 8,002.74	\$13,297.51	\$ 3,474.06	\$10,290.69
OPERATING EXPENDITURES:					
Salaries.....	\$ 19,383.19	\$ 810.00	\$ 2,530.00	\$ 508.33	\$ 825.00
Wages.....	4,864.39	202.05	367.14	137.21	187.67
Office Expense.....	2,504.99	214.76	332.93	56.58	212.51
Sundry Supplies.....	6,256.90	290.95	191.30	754.50	561.42
Heat, Light and Water.....	16,648.09	1,129.55	1,839.90	470.50	1,600.37
Travel.....	117.35				
Freight, Express and Drayage.....	108.20			3.92	
Printing.....	71.02				
Repairs and Replacements.....	3,129.01		222.98	214.54	156.55
Miscellaneous.....	2,112.18		42.62	570.15	3.00
Total Operating Expenditures.....	\$ 55,195.32	\$ 2,647.31	\$ 5,526.87	\$ 2,715.73	\$ 3,546.52
OPERATING BALANCES	\$ 61,140.49	\$ 5,355.43	\$ 7,770.64	\$ 758.33	\$ 6,744.17
Equipment.....	11,736.75			11,233.65	
NET BALANCE	\$ 49,403.74	\$ 5,355.43	\$ 7,770.64	\$10,475.32*	\$ 6,744.17

B-2-q

HALLS

Income and Expenditures
June 30, 1938

Home Management Houses	Hughes Hall	International House	Lyon Hall	Margaret Hall	Men's Dorm	Roberts Hall	Welch Hall	General
\$3,472.00	\$12,525.39	\$1,082.72 1.08	\$11,607.49 48.00	\$ 8,323.19 199.50	\$ 8,182.92 70.00	\$16,181.38 46.63	\$16,562.24 174.30	\$ 3,872.99
\$3,472.00	\$12,525.39	\$1,081.64	\$11,559.49	\$ 8,123.69	\$ 8,112.92	\$16,134.75	\$16,387.94	\$ 3,872.99
\$ 200.79	\$ 2,249.94		\$ 2,075.00	\$ 1,862.88	\$ 142.70	\$ 2,844.67	\$ 2,739.67	\$ 2,795.00
	916.64	280.45	157.53	233.15	243.98	291.21	269.56	1,377.01
	268.92	36.95	210.26	160.32	124.02	305.41	301.92	280.41
735.59	813.91	529.19	287.24	234.17	81.96	313.81	482.01	980.85
783.30	1,836.00		1,619.70	1,093.50	1,803.05	2,008.10	2,464.12	
2.46	8.29							117.35
						1.48		92.05
1,431.16				1,040.41		4.00		71.02
1.00	116.95		14.20*	130.80†	300.88	32.20*	42.67	59.37
\$3,154.30	\$ 6,210.65	\$ 846.59	\$ 4,335.53	\$ 4,755.23	\$ 2,696.59	\$ 5,736.48	\$ 6,299.95	\$ 6,723.57
\$ 317.70	\$ 6,314.74	\$ 235.05	\$ 7,223.96	\$ 3,368.46	\$ 5,416.33	\$10,398.27	\$10,087.99	\$ 2,850.58*
213.50								289.60
\$ 104.20	\$ 6,314.74	\$ 235.05	\$ 7,223.96	\$ 3,368.46	\$ 5,416.33	\$10,398.27	\$10,087.99	\$ 3,140.18*

Insurance on Margaret Hall furniture.....	\$ 2,200.00	
Cash balance June 30, 1937.....	2,265.44**	
Net balance for year.....	49,403.74	\$ 49,338.30
Deduct		
Interest on notes payable.....	\$ 6,021.27	
Transferred to plant funds to apply on notes payable	45,000.00	\$ 51,021.27
Cash Balance June 30, 1938.....		\$ 1,682.97**

*Credit.

†Margaret Hall fire \$100.

**Overdraft.

Schedule B-2-r
 STOREROOMS, PRINTING, AND PHOTOGRAPHIC LABORATORY
 Statement of Current Income and Expenditures
 For the Year Ended June 30, 1938

	Total	Central Stores Drayage	Central Stores	Animal Husbandry Grain Storage	Printing	Photo- graphic Laboratory	Bookstore
Sales.....	\$255,404.95	\$ 5,526.18	\$55,019.95	\$19,771.08	\$32,475.52	\$ 5,069.77	\$137,542.45†
COST OF GOODS SOLD:							
Inventory June 30, 1937.....	66,295.54		31,930.04	1,836.46	3,212.01	915.47	28,401.56
Purchases.....	193,544.64	813.95	44,635.07	20,357.30	10,956.07	1,116.25	115,666.00
Wages.....	14,690.92				14,241.77	449.15	
Freight.....	4,179.80	43.46	1,610.72	15.65	217.83	12.93	2,279.21
Total Cost of Goods Sold.....	\$278,710.90	\$ 857.41	\$78,175.83	\$22,209.41	\$28,627.68	\$ 2,493.80	\$146,346.77
Deduct:							
Inventory June 30, 1938.....	\$ 67,023.48		\$30,321.23	\$ 2,271.39	\$ 4,753.30	\$ 854.76	\$28,822.80
Net Cost of Goods Sold.....	\$211,687.42	\$ 857.41	\$47,854.60	\$19,938.02	\$23,874.38	\$ 1,639.04	\$117,523.97
Gross Profit on Sales.....	\$ 43,717.53	\$ 4,668.77	\$ 7,165.35	\$ 166.94*	\$ 8,601.14	\$ 3,430.73	\$20,018.48
OPERATING EXPENSE:							
Travel.....	\$ 216.00		\$ 216.00				
Salaries.....	16,043.02	\$ 822.50	2,922.50		\$ 1,500.00	\$ 3,179.24	\$ 7,618.78
Wages.....	9,919.12	4,114.85	3,364.00	\$ 2.40			2,437.87
Office Expense.....	3,221.49	61.40	152.95		1,861.03	107.86	1,038.25
Printing.....	815.07		60.25		14.82		740.00
Rent.....	600.00						600.00
Unclassified.....	986.25		3.25		210.60	5.00	767.40‡
Total Operating Expense.....	\$31,800.95	\$ 4,998.75	\$ 6,718.95	\$ 2.40	\$ 3,586.45	\$ 3,292.10	\$13,202.30
Cash Profit on Operations.....	\$11,916.58	\$ 329.98*	\$ 446.40	\$ 169.34*	\$ 5,014.69	\$ 138.63	\$ 6,816.18
Decrease in Prepaid Insurance.....	228.72						228.72
Profit on Operation.....	\$11,687.86	\$ 329.98*	\$ 446.40	\$ 169.34*	\$ 5,014.69	\$ 138.63	\$ 6,587.46
Equipment Purchased.....	\$ 2,083.18				\$ 1,957.00		\$ 126.18
Repairs and Replacements.....	734.20	\$ 282.72	\$ 102.76		253.87	4.25	90.60
Net Change for Year.....	\$ 8,870.48	\$ 612.70*	\$ 343.64	\$ 169.34*	\$ 2,803.82	\$ 134.38	\$ 6,370.68

‡\$5,000.00 loaned to Alumni trustee loan fund deducted.

†\$376.04 payment on restricted bank account deducted.

*Deficit.

Schedule B-2-s

STUDENT HOSPITAL

Statement of Income and Expenditures

For the Year Ended June 30, 1938

INCOME

Basal Metabolism	\$	44.10
Special diet board		1,419.24
Room rent		144.50
Regular board, special nurses' board, etc.		312.74
Drug sales		2,118.41
Hospitalization		4,808.35
Professional services		1,047.55
Operating room and laboratories		616.50
X-rays		2,097.50
Physiotherapy		205.50
Student fees prorated to hospital*		37,079.81
Miscellaneous sales		350.30
	\$	50,244.50

EXPENDITURES

Salaries		
Physicians	\$	18,724.94
Hygienist, pharmacist and technicians		4,868.89
Nurses		5,213.54
Clerks		1,900.00
Janitor		1,140.00
Cook and maid		1,210.00
	\$	33,057.37
Wages (extra clerical and miscellaneous)		2,725.57
Office expense		278.50
Supplies		
Food	\$	4,190.31
Hospital supplies, drugs, etc.		2,619.50
Janitor supplies		260.99
Kitchen and dining room supplies		235.34
X-ray supplies		893.91
		8,200.05
Heat, light, and power		2,465.75
Laundry		1,901.59
Travel		29.82
Freight, express, and drayage		49.20
Printing		252.84
Repairs and replacements		904.53
Miscellaneous		207.94
Total expenditures	\$	50,073.16
Net operating balance	\$	171.34
Equipment purchased (deduct)		171.34
Net excess of income over expenditures	\$	0.00

*Fees adjusted to balance account.

Schedule B-3
RESTRICTED CURRENT FUNDS
 Statement of Operation
 For the Year Ended June 30, 1938

	Balance Beginning of Year	Additions for Year	Expenditures During Year	Balance End of Year (Exhibit A)
Gifts for Special Department Research				
Division of Agriculture				
Dairy Industry—Ice Cream Machinery and Supplies Association	\$ 150.00		\$ 150.00	
Genetics—Hi-bred Corn Company	12.01	\$ 540.00	540.00	\$ 12.01
Division of Engineering				
Architectural Engineering—Art Appreciation Committee (Carnegie Corporation)	4.41			4.41
Division of Industrial Science				
Bacteriology—American Bottlers of Carbonated Beverages Association	1,876.89	1,590.00	2,945.27	521.62
Bacteriology—Upjohn Company	16.55		16.55	
Bacteriology—Penick and Ford Company	99.88			99.88
Chemistry—American Academy of Arts and Sciences	140.92		140.92	
Chemistry—American Bottlers of Carbonated Beverages Association	50.84			50.84
Chemistry—Parke, Davis and Company	2,398.82	3,000.00	4,060.57	1,338.25
Chemistry—Parke, Davis and Abbott	97.23			97.23
Psychology—American Automobile Association	1.37		1.37	
Zoology—American Medical Association		150.00		150.00
Zoology—American Academy of Arts and Sciences	175.78		120.67	55.11
Zoology—Tobacco By-Products Company	10.00			10.00
Graduate College				
Rockefeller Fluid Research	56.70			56.70
Subtotal	(\$ 5,091.40)	(\$ 5,280.00)	(\$ 7,975.35)	(\$ 2,396.05)
Gifts for Organized Research				
Agricultural Experiment Station				
Agricultural Economics—Aetna Life Insurance Company		\$ 2,000.50	\$ 1,277.34	\$ 723.16
Agricultural Engineering—Republic Steel Corporation		2,000.00	1,721.89	278.11
Agricultural Engineering—American Society of Agricultural Engineers		3,712.50	462.75	3,249.75
Agricultural Engineering—Clay Products	\$ 87.20		27.83	59.37
Agricultural Engineering—Iowa Mutual Tornado Insurance Association	724.91	1,500.00	2,096.63	128.28
Agricultural Engineering—Douglas Fir Plywood Association	330.40	1,500.00	1,321.88	508.52

Agricultural Engineering—Weyerhaeuser Sales Company	200.00	1,800.00	1,624.95	375.05
Animal Husbandry—General Electric Refrigeration		500.00	297.43	202.57
Animal Production—Archer Daniels Midland Company		3,700.00	3,486.02	213.98
Bacteriology—Clinton Company	56.31		56.31	
Botany—Bayer Semesan Company	29.63		29.63	
Botany—Chipman Chemical Company	373.65		373.65	
Botany—Furfural Quaker Oats Company				
Botany—American Seed Trade Association	111.01	400.00	511.01	
Botany—Northern Iowa Experiment Association		2,208.62	1,142.29	1,066.33
Botany—Southeast Iowa Experiment Association		500.00		500.00
Dairy Husbandry—Corn Products Refining Company	36	3,000.00	2,027.09	973.27
Dairy Industry—Iowa State Brand Creameries		450.00	450.00	
Dairy Industry—Charles Pfizer and Company		2,250.00	1,849.45	400.55
Entomology—Wild Life Conservation	6,042.37	9,500.00	11,016.27	4,526.10
Floriculture—American Rose Society	94.35	200.00	246.33	48.02
Foods and Nutrition—Institute of American Poultry	9.42		9.31	11
Household Equipment—Iowa Ice Institute	542.18		542.18	
Household Equipment—McCall Company	108.11		37.91	70.20
Gifts for Organized Research (continued)				
Agricultural Experiment Station (continued)				
Household Equipment—National Association of Ice Industries		\$ 1,675.00	\$ 1,198.39	\$ 476.61
Pomology—Boyce Thompson Institute		600.00	525.00	75.00
Rural Sociology—Brookings Institution	\$ 12.45		12.45	
Director—Corn Industries Research	547.75	2,500.00	919.26	2,128.49
Subtotal	(\$ 9,270.10)	(\$39,996.62)	(\$33,263.25)	(\$16,003.47)
Engineering Experiment Station				
Allied Mutual Insurance Association		\$ 450.00	\$ 450.00	
American Standards Association, Cast Iron Pipe	\$ 2.42			\$ 2.42
Armour and Company		200.00	91.97	108.03
Bacteriology—Chemical Foundation, Incorporated	22.42		21.85	57
E. I. duPont de Nemours and Company, Incorporated	3,637.31	2,400.00	4,872.82	1,164.49
General Electric Company		600.00	545.77	54.23
Hanlon-Buchanan, Incorporated	321.61		307.71	13.90
Keystone View Company				
Rail Steel Fellowship	498.69	720.00	623.27	595.42
Utilities Research Commission		1,500.00	158.08	1,341.92
Subtotal	(\$ 4,482.45)	(\$ 5,870.00)	(\$ 7,071.47)	(\$ 3,280.98)
Industrial Science Research				
Economics—Old Age Assistance Commission	\$ 10.53	\$ 500.00	\$ 510.53	
Subtotal gifts for organized research	(\$18,854.48)	(\$51,646.62)	(\$48,820.60)	(\$21,680.50)

Schedule B-3—Continued

	Balance Beginning of Year	Additions for Year	Expenditures During Year	Balance End of Year (Exhibit A)
Non-Educational Purposes				
Annuities and Trust Agreements				
George W. Catt Fund		\$ 5,335.00	\$ 5,338.66	\$ 3.66†
Maria M. Roberts Fund		510.00	510.00	
George I. Miller Fund	\$ 76.25	390.93	367.93	99.25
Subtotal	(\$ 76.25)	(\$ 6,235.93)	(\$ 6,216.59)	(\$ 95.59)
Prizes				
Group Investment for the following:				
Klopp Horticultural, Pack Forestry, Rausch Home Economics, Walker Clean and Pure Milk and Zimmerman Horticultural Funds	\$ 193.43	\$ 258.11	\$ 231.75	\$ 219.79
Subtotal	(\$ 193.43)	(\$ 258.11)	(\$ 231.75)*	(\$ 219.79)
Gifts for Scholarship and Student Aid				
Agricultural Dean—Sears, Roebuck and Company		\$ 5,021.60	\$ 5,000.00	\$ 21.60
Animal Husbandry—George Gund	\$ 400.00	225.00	200.00	425.00
Animal Husbandry—Iowa State Fair Board		100.00	75.00	25.00
Animal Husbandry—Pullman Scholarship		600.00	540.00	60.00
Animal Husbandry—American Royal Livestock Show	75.00		75.00	
Ella R. Hughes Fund	20.39	227.11	226.00	21.50
LaVerne Noyes Scholarship	26.00	6,824.00	3,741.00	3,109.00
Student Loan Funds				
Frances A. Sheldon Fund	311.25	441.10	752.35	
Subtotal	(\$ 832.64)	(\$13,438.81)	(\$10,609.35)	(\$ 3,662.10)
Subtotal of all gifts	(\$19,956.80)	(\$71,579.47)‡	(\$65,878.29)**	(\$25,657.98)
Deposits Carried in Restricted Current Funds				
Residence Halls, room rent deposits	5,050.00	9,505.00	9,520.00	5,035.00
Doctors' theses deposits	3,100.00	1,420.00	1,820.00	2,700.00
Miscellaneous deposits (temporary)	4,826.29	46,081.38	47,441.78	3,465.89
Subtotal	(\$12,976.29)	(\$57,006.38)	(\$58,781.78)	(\$11,200.89)
Total Operation of Restricted Current Funds	\$32,933.09	\$128,585.85	\$124,660.07	\$36,858.87

*\$16.75 of this amount transferred to principal of funds.

†Overdrawn.

‡Total receipts from gifts are shown in Schedule B-1.

**Total expenditures are reflected in Exhibit B.

ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

Statement of Principal
For the Year Ended June 30, 1938

	Balance June 30, 1937	Additions or Deductions	Balance June 30, 1938	Distribution of Investments		
				Cash	Bonds	Other
For Educational Purposes						
United States land grant (1862)	\$589,754.01	—\$42,811.25 ^b	\$ 546,942.76			
College endowment earnings and other additions	98,624.71		98,624.71	\$20,470.97*		\$632,096.50*†
College endowment—John Clay gift	7,000.00		7,000.00			
Subtotal	(\$695,378.72)	(—\$42,811.25)	(\$ 652,567.47)	(\$20,470.97)		(\$632,096.50)
For Student Aid						
Frances A. Sheldon Student Loan Fund	\$ 10,000.00		\$ 10,000.00	\$83.29	\$ 1,986.71	\$ 7,930.00**
LaVerne Noyes Foundation		\$12,200.00	12,200.00			12,200.00 ^a
Group Investment for following:						
Klopp Horticultural Fund	406.00		406.00			
Pack Forestry Fund	2,088.70		2,088.70			
Rausch Home Economics Fund	510.60	4.26	514.86	56.91		4,800.00 ^a
Walker Clean and Pure Milk	1,099.30	2.45	1,101.75			
Zimmerman Horticultural Fund	735.56	10.04	745.60			
Subtotal	(\$ 14,840.16)	(\$12,216.75)	(\$ 27,056.91)	(\$140.20)	(\$ 1,986.71)	(\$ 24,930.00)
Anson Marston Medal Award Fund		(\$ 1,992.64)	(\$ 1,992.64)	(\$992.64)	(\$ 1,000.00)	
For Undesignated Purposes, Stanton Estate Fund	(\$ 19,354.42)	(\$ 368.29)	(\$ 19,722.71)	(\$736.00)	(\$ 18,986.71)	
Temporarily Functioning as Endowment						
Contingency Fund	(\$ 2,931.88)		(\$ 2,931.88)	(\$ 415.20)	(\$ 1,185.00)	(\$ 1,331.68***)
Land Reserve Fund	(\$ 811.25†)	(—\$ 811.25 ^c)				
Annuities and Trust Agreements						
George W. Catt Scholarship Fund	100,000.00		100,000.00	7.50†	100,007.50	
Maria M. Roberts Scholarship Fund	10,000.00		10,000.00		10,000.00	
George I. Miller Student Loan Fund	10,000.00		10,000.00	42.86	5,600.00	4,357.14‡§
Subtotal	(\$ 120,000.00)		(\$120,000.00)	(\$ 35.36)	(\$115,607.50)	(\$ 4,357.14)
Total Endowment and Other Non-expendable Funds	\$ 853,316.43	—\$29,044.82	\$ 824,271.61	\$22,790.37	\$138,765.92	\$662,715.32

*Items in the custody of the Treasurer of the State of Iowa.

†Additions \$395.00. Deductions \$26.71.

‡Farm mortgages \$338,034.00. Farm lands repossessed \$188,700.00. Mortgages being foreclosed \$81,912.50. Other land \$23,450.00.

**Note receivable.

***Restricted bank trust certificates.

\$Farm mortgage \$1,157.14. City mortgages \$2,500.00. Mortgage under foreclosure \$700.00.

^aFarm mortgages.^bH. F. Woodruff farm purchased with land grant 1862 Endowment funds approved by 47th General Assembly.^cTransferred to Plant Funds.

Schedule C
LOAN FUNDS
Statement of Principal
As of June 30, 1938

	Date Estab- lished	Principal June 30, 1937		Additions	Deductions	Principal June 30, 1938	
		Cash	Notes			Cash	Notes
Regular Loan Funds							
Bachelor Debating Society	1930	\$ 811.81*	\$ 7,285.42	\$ 221.26		\$ 110.57	\$ 6,584.30
International Harvester Company	1929	137.62	1,032.00	26.27		192.11*	1,388.00
Catherine MacKay	1921	44.62*	6,519.20	392.25†		261.50	6,605.33
Hattie M. Newens	1920	114.31*	1,343.41	138.79		188.48	1,179.41
Quaker Oats Company	1929	48.71*	1,283.00	50.15		120.44	1,164.00
Frances A. Shelden Memorial	1924	706.11	7,486.00	992.84‡		90.45	9,094.50
Julia M. Smith	1932	43.40	516.00	36.75	\$ 25.00	19.15	552.00
Gurdon Wattles	1912	174.84	17,870.19	699.54		48.95	18,695.62
Georgia White	1922	335.66	1,171.00	56.22		2.88	1,560.00
Military	1934	316.01	34.75	50		272.31	78.95
George Sokol	1936	178.18	1,840.00	36.77		4.05*	2,059.00
Subtotal		(\$ 872.37)	(\$46,380.97)	(\$ 2,651.34)	(\$ 25.00)	(\$918.57)	(\$48,961.11)
Alumni Loan Funds							
Trust		\$ 718.89*	\$22,311.10	\$11,517.38**	\$3,891.95***	\$ 332.58	\$28,885.06
Julia T. Colpitts	1937			1,611.24§		186.24	1,425.00
Subtotal		(\$ 718.89*	(\$22,311.10)	(\$13,128.62)	(\$3,891.95) ^a	(\$ 518.82)	(\$30,310.06)
Emergency Loan Funds		\$4,324.78	\$ 787.15	\$ 1,769.21 ^b	\$1,625.00 ^c	\$4,108.24	\$ 1,147.90
Total		\$4,478.26	\$69,479.22	\$17,549.17	\$5,541.95	\$5,545.63	\$80,419.07

*Overdraft.

†Gifts \$130.57; interest received \$261.28.

‡Gifts \$749.74; interest received \$243.10.

**Gifts \$395.00; borrowed funds \$9,908.06; interest received \$1,214.32.

***Of this amount \$1,265.87 was treated as a return of fees received from emergency loan funds. The amount of \$234.13

was added to the \$1,265.87 to make \$1,500.00 and the whole included in the total shown for borrowed funds, since it was retained.

§Gifts \$1,610.00; interest received \$1.24.

^aInterest paid \$411.08; borrowed funds repaid \$3,480.87.

^bFees \$440.05; interest received \$63.29; restored \$1,265.87.

^cInterest paid \$125.00; advanced to Alumni trustees \$1,500.

Schedule C-1
LOAN FUNDS
 Summary of Operations
 For the Year Ended June 30, 1938

	Outstanding June 30, 1937	Granted 1937-38	Paid 1937-38	Outstanding June 30, 1938	Net Income
Regular Loan Funds					
Bachelor Debating Society	\$ 7,285.42	\$ 1,649.50	\$ 2,350.62	\$ 6,584.30	\$ 221.26
International Harvester Company	1,032.00	640.00	284.00	1,388.00	26.27
Catherine MacKay	6,519.20	2,822.00	2,735.87	6,605.33	392.25*
Hattie M. Newens	1,343.41	303.00	467.00	1,179.41	138.79
Quaker Oats Company	1,283.00	364.00	483.00	1,164.00	50.15
Frances A. Sheldon Memorial	7,486.00	4,369.00	2,760.50	9,094.50	992.84†
Julia M. Smith Memorial	516.00	175.00	139.00	552.00	11.75
Gurdon Wattles	17,870.19	7,445.50	6,620.07	18,695.62	699.54
Georgia White	1,171.00	743.00	354.00	1,560.00	56.22
Military	34.75	203.90	159.70	78.95	.50
George Sokol	1,840.00	1,011.00	792.00	2,059.00	36.77
Subtotal	(\$46,380.97)	(\$19,725.90)	(\$17,145.76)	(\$48,961.11)	(\$2,626.34)
Alumni Loan Funds					
Trust	\$22,311.10	\$17,560.80	\$10,986.84	\$28,885.06	\$ 803.24
Julia T. Colpitts		1,500.00	75.00	1,425.00	1.24
Subtotal	(\$22,311.10)	(\$19,060.80)	(\$11,061.84)	(\$30,310.06)	(\$ 804.48)
Emergency Loan Funds	\$ 787.15	\$18,100.67	\$17,739.92	\$ 1,147.90	\$ 373.34
Total	\$69,479.22	\$56,887.37	\$45,947.52	\$80,419.07	\$3,804.16

*Of this amount \$130.57 is from gifts.

†Earnings of the trust fund amounted to \$749.74.

Exhibit
AUXILIARY ENTERPRISES AND
Statement
For the Year Ended

	Cash Balance July 1, 1937	Cash Receipts	Inter- depart- mental Credits	Total Credits	Disburse- ments
A. Hospital.....		\$ 49,877.04	\$ 367.46	\$ 50,244.50	\$ 50,244.50
B. Residence Halls.....	\$ 2,265.41*	110,433.31	8,102.50	118,535.81	72,953.34
C. Storeroom and Service Departments:					
Agr. Engr. Drafting Service.....		6,503.45	3,360.14	9,863.59	6,165.23
Agr. Engr. General Service.....	335.00*	320.37	2,471.63	2,792.00	1,944.44
Animal Husbandry Grain Storage.....	97.12		19,771.08	19,771.08	20,375.35
Central Stores.....	3,498.21	7,456.96	47,562.99	55,019.95	53,067.50
Central Stores Drayage.....	1,796.49	953.60	4,572.58	5,526.18	6,138.88
College Bookstore.....	2,681.91	109,596.36	27,946.09	137,542.45	132,410.67
Laundry.....	6,450.40	770.45	8,329.51	9,099.96	8,730.54
Memorial Union Student Service.....	284.57	38,989.66		38,989.66	31,895.80
Photographic Laboratory.....	155.46	1,889.00	3,180.77	5,069.77	4,874.68
Printing.....	9,194.81	5,620.01	26,855.51	32,475.52	31,212.99
Statistical Service.....		2,876.25	610.40	3,486.65	3,350.14
Tenant Properties.....	19,453.15	12,648.38	600.00	13,248.38	6,164.07
Typewriter Service.....	162.77	3,384.29	46.55	3,430.84	3,323.28
College Instrument Shop.....	1,200.00	1,808.54	3,682.64	5,491.18	5,911.57
Subtotal.....	(\$44,639.89)	(\$192,817.32)	(\$148,989.89)	(\$341,807.21)	(\$315,565.14)
D. Other Revolving Accounts:					
Teacher Placement Committee.....	\$ 98.32	\$ 810.00		\$ 810.00	\$ 341.61
Cemetery Fund.....	45.00	231.00		231.00	
Commutation of Uniforms.....	82.20	4,051.59		4,051.59	4,051.03
Contingent Fund.....	1,123.69				
Federal Balance.....		265.26		265.26	265.26
Industrial Science Publications.....	1,528.72	126.48	\$ 563.53	690.01	418.58
Journal of Science.....	1,586.48	78.00	395.00	473.00	1.05
Key Fund.....	32.36	25.00		25.00	40.53
McKay Auditorium.....	67.37*	351.50		351.50	195.19
Military Book Fund.....	334.25	2,447.65		2,447.65	1,843.98
Piano Rent.....	82.82	223.80		223.80	136.60
Patent Committee.....	645.38	912.40		912.40	901.17
Alumni Hall Room Rent.....	327.79	7,980.11		7,980.11	7,294.10
Auto Replacement Fund.....	600.00		706.24	706.24	1,062.90
Subtotal.....	(\$ 6,419.64)	(\$ 17,502.79)	(\$ 1,664.77)	(\$ 19,167.56)	(\$ 16,552.00)
Total.....	\$48,794.09	\$370,630.46	\$159,124.62	\$529,755.08	\$455,314.98

*Transferred to Student Loan fund \$5,000.00. Return on restricted bank account \$376.04.

**Reserve for Accounts Receivable \$1,731.73; accounts payable \$1,156.76.

*Overdraft.

†Closed bank account.

‡Closed bank account \$2,481.85; unexpired insurance \$609.90; investments \$10,000.00.

E-1

OTHER REVOLVING ACCOUNTS

of Assets

June 30, 1938

Transfer to Other Funds	Cash Balance June 30, 1938	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
\$45,000.00—	\$1,682.97*	\$ 1,206.10		\$ 3,291.08	\$ 1,206.10 1,608.11	\$1,206.10	\$ 1,608.11
	3,698.36	208.39			3,906.75	208.39	3,698.36
	512.56	46.32			558.88	46.32	512.56
	507.15*		\$ 2,271.39		1,764.24		1,764.24
	5,450.66	397.43	30,321.23		36,169.32	397.43	35,771.89
	1,183.79	24.61			1,208.40	24.61	1,183.79
4,623.96—	3,189.73	1,731.73	28,822.80	13,091.75†	46,836.01	2,888.49**	43,947.52
2,991.93—	3,827.89	30.50			3,858.39	30.50	3,827.89
530.94—	6,847.49				6,847.49		6,847.49
	350.55	50.61	854.76		1,255.92	50.61	1,205.31
5,479.24—	4,978.10	311.49	4,753.30		10,042.89	311.49	9,731.40
	136.51	3.05			139.56	3.05	136.51
19,355.54—	7,181.92	859.18			8,041.10	859.18	7,181.92
	270.33				270.33		270.33
	779.61	117.41			897.02	117.41	779.61
(\$32,981.61—)	(\$37,900.35)	(\$ 3,780.72)	(\$67,023.48)	(\$13,091.75)	(\$121,796.30)	(\$4,937.48)	(\$116,858.82)
	\$ 566.71				\$ 566.71		\$ 566.71
	276.00				276.00		276.00
	82.76	\$ 37.83			120.59	\$ 37.83	82.76
	1,123.69				1,123.69		1,123.69
	1,800.15				1,800.15		1,800.15
	2,058.43				2,058.43		2,058.43
	16.83				16.83		16.83
.66—	88.28				88.28		88.28
	937.92		\$ 177.58	\$ 55.73‡	1,171.23		1,171.23
	170.02				170.02		170.02
	656.61				656.61		656.61
	1,013.80				1,013.80		1,013.80
	243.34				243.34		243.34
(\$.66—)	(\$9,034.54)	(\$ 37.83)	(\$ 177.58)	(\$ 55.73)	(\$ 9,305.68)	(\$ 37.83)	(\$ 9,267.85)
\$77,982.27—	\$45,251.92	\$ 5,024.65	\$67,201.06	\$16,438.56	\$133,916.19	\$6,181.41	\$127,734.78

Exhibit

ORGANIZED ACTIVITIES RELATING

Statement

For the Year Ended

	Cash Balance July 1, 1937	Cash Receipts	Inter- depart- mental Credits	Total Credits	Disburse- ments
Agricultural Engineering Farm.....	\$ 563.84	\$ 1,779.33	\$ 3,296.85	\$ 5,076.18	\$ 3,425.83
Creamery.....	3,403.31	103,749.17	6,349.13	110,098.30	105,933.98
Institutional Management.....	449.56	6,720.03	11.95	6,731.98	6,697.22
Soil Erosion Farm.....	1,556.58	2,234.10		2,234.10	2,731.88
Swine Research Farm.....		3,842.09	3,039.10	6,881.19	4,892.21
Veterinary Clinic.....	6,832.43	20,572.98	728.89	21,301.87	22,577.74
Total.....	\$12,805.72	\$138,897.70	\$ 13,425.92	\$152,323.62	\$146,258.86

*712.19 accounts payable, balance reserve for loss accounts receivable.

Exhibit

SALES AND SERVICES OF

Statement

For the Year Ended

	Cash Balance July 1, 1937	Cash Receipts	Inter- depart- mental Credits	Total Credits	Disburse- ments
Organized Research.....	\$ 7,921.88	\$20,586.41	\$4,611.73	\$25,198.14	\$27,031.73
Extension Service.....	14,230.61	38,183.66	540.88	38,724.54	36,328.19
Total.....	\$22,152.49	\$58,770.07	\$5,152.61	\$63,922.68	\$63,359.92

E-3

ORGANIZED RESEARCH AND EXTENSION

of Assets

June 30, 1938

Transfers to Other Funds	Cash Balance June 30, 1938	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
\$ 290.00—	\$ 1,924.19				\$ 1,924.19		\$ 1,924.19
2,696.25—	4,871.38	\$ 2,779.32	\$ 7,941.37		15,592.07	\$ 2,779.32	12,812.75
	484.32	1.00	139.52		624.84	1.00	623.84
	1,058.80				1,058.80		1,058.80
1,827.00—	161.98				161.98		161.98
	5,556.56	14,098.62	2,258.34		21,913.52	14,810.81*	7,102.71
\$4,813.25—	\$14,057.23	\$16,878.94	\$10,339.23		\$41,275.40	\$17,591.13	\$23,684.27

E-2

TO INSTRUCTIONAL DEPARTMENTS

of Assets

June 30, 1938

Transfers to Other Funds	Cash Balance June 30, 1938	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
\$6,148.59—	\$ 60.30—	\$ 604.56			\$ 544.26	\$ 604.56	\$ 60.30—
	16,626.96	1,747.47			18,374.43	1,747.47	16,626.96
\$6,148.59—	\$16,566.66	\$2,352.03			\$18,918.69	\$2,352.03	\$16,566.66

Exhibit F
INVESTMENTS* SUMMARY
As of June 30, 1938

	Mortgages (1)	Bonds (2)	Land (3)	Cash	Other	Total
Endowment Funds						
State Treasurer.....	\$338,034.00		\$270,612.50 } 23,450.00 }	\$ 20,470.97		\$652,567.47
College Treasurer and Finance Committee						
Subtotal.....	20,657.14 (\$358,691.14)	\$138,765.92 (\$138,765.92)	700.00 (\$294,762.50)	2,319.40 (\$ 22,790.37)	\$9,261.68 (4) (\$9,261.88)	171,704.14 (\$824,271.61)
Plant Funds						
Temporary Investments.....		\$ 46,073.54				\$ 46,073.54
Current Funds						
Temporary Investments.....		24,048.50				24,048.50
Agency Funds						
Temporary Investments.....		18,859.31				18,859.31
Total.....	\$358,691.14	\$227,747.27	\$294,762.50	\$ 22,790.37	\$9,261.68	\$913,252.96

(1) See Schedule No. F-1.

(2) See Schedule No. F-2.

(3) See Schedule No. F-3.

(4) Notes receivable \$7,930.00, Trusts Certificate \$1,331.68.

*All owned by endowment funds.

Schedule
INVESTMENTS—
As of June

	Loan No.	Date Due	Interest Rate	Balance July 1, 1937	Additions 1937-38 (Schedule D1)
Custody of State Treasurer					
	673-4	1-1-38	5	\$ 3,000.00	
	924	1-1-40	5	4,000.00	
	930	1-1-43	4½	4,000.00	
	966	1-1-42	4½	3,600.00	
	1015	1-1-35	5¼	8,000.00	
	1082	1-1-35	5¼	8,000.00	
	1085	1-1-40	5	1,500.00	
	1088	1-1-40	5	6,500.00	
	1095	1-1-35	5¼	2,000.00	
	1127	1-1-43	4½	3,000.00	
	1140	1-1-39	5	4,000.00	
	1148	1-1-40	5	11,600.00	
	1150	1-1-40	5	30,000.00	
	1153	1-1-41	4	16,000.00	
	1161	1-1-41	4½	4,000.00	
	1172	1-1-33	5	3,500.00	
	1173	1-1-33	5	16,000.00	
	1174	1-1-43	4½	7,000.00	
	1175	1-1-43	4½	14,000.00	
	1179	1-1-34	5	10,000.00	
	1183	1-1-34	5	4,000.00	
	1189	1-1-41	4½	10,000.00	
	1191	1-1-38	5	5,000.00	
	1192	1-1-41	4½	5,000.00	
	1195	1-1-39	5	22,000.00	
	1196	1-1-42	4½	10,000.00	
	1198	1-1-42	4½	4,000.00	
	1200	1-1-42	4	13,500.00	
	1201	1-1-39	5	1,700.00	
	1202	1-1-42	4½	2,500.00	
	1203	1-1-43	4½	6,500.00	
	1205	1-1-43	4½	600.00	
	1207	1-1-43	4½	7,800.00	
	1209	1-1-43	4½	4,000.00	
	1214	1-1-40	5	4,000.00	
	1215	1-1-41	4½	9,000.00	
	1217	1-1-43	4½	9,500.00	
	1219	1-1-41	4½	3,000.00	
	1220	1-1-37	5¼	3,000.00	
	1221	1-1-43	4½	5,000.00	
	1222	1-1-43	4½	700.00	
	1225	3-1-40	5	10,000.00	
	1226	1-1-41	4½	5,000.00	
	1227	1-1-41	4½	3,000.00	
	1228	1-1-41	4	15,000.00	
	1229	1-1-41	4	8,000.00	
	1230	3-1-41	4	3,000.00	
	1233	1-1-42	4	3,000.00	
	1234	1-1-42	4	3,000.00	
	1239	3-1-43	4		\$ 5,500.00
	1240				4,000.00
	1241				5,600.00
	1242				2,400.00
Total Custody of State Treasurer				(\$340,500.00)	(\$17,500.00)
Custody of College Treasurer and Finance Committee					
George I. Miller Student Loan Fund					
Frank Coleman Real Estate			6	\$1,600.00	
Jensen et al Real Estate, Canada			5	1,328.57	
White Bluffs Warehouse Company			6½	1,000.00	
Total George I. Miller Mortgages				(\$ 3,928.57)	
LaVerne Noyes Foundation					
Earl C. Marsh, farm			4		\$ 9,000.00
Wallace Johnson et al, farm			4		1,200.00
A. J. Hoffman, farm			4		2,000.00
Total LaVerne Noyes Mortgages					(\$12,200.00)
Group Investment					
Wallace Johnson, farm			4		\$ 4,800.00
Total Group Investment Mortgage					(\$ 4,800.00)
Total Custody of College Treasurer and Finance Committee				(\$ 3,928.57)	(\$17,000.00)
Total Mortgages				(\$344,428.57)	(\$34,500.00)

*All owned by endowment funds.

FARM MORTGAGES*

30, 1938

F-1

Deductions 1937-38 (Schedule D1)	Balance June 30, 1938	No. of Acres	Amount of Loan Per Acre	Interest			Cash Receipts 1937-38
				Past Due January 1, 1937	Due January 1, 1938	Past Due January 1, 1938	
\$ 3,000.00		319			\$ 162.50		\$ 162.50
	\$ 4,000.00	160	\$ 25.00		200.00		200.00
500.00	3,500.00	160	21.87		200.00		200.00
66.00	3,534.00	118	29.95		162.00		162.00
	8,000.00	280	28.50	\$ 1,696.38	420.00	\$ 2,116.38	200.00
8,000.00		240			528.54		528.54
	1,500.00	29	51.72	168.00	75.00	243.00	
	6,500.00	215	30.23		325.00		325.00
	2,000.00	41	48.48	504.00	105.00	609.00	
	3,000.00	80	37.50		151.00		151.00
2,500.00	1,500.00	160	9.37		200.00		200.00
	11,600.00	165	70.30		580.00		580.00
	30,000.00	378	79.34		1,500.00		864.00
	16,000.00	160	100.00		640.00		640.00
	4,000.00	61	65.57		180.00		180.00
	3,500.00	107	32.71	1,104.95	175.00	1,279.95	
	16,000.00	160	100.00	1,753.85	800.00	1,753.85	800.00
	7,000.00	80	87.50		350.00		350.00
	14,000.00	160	87.50		700.00		700.00
	10,000.00	160	62.50	3,100.00	500.00	3,600.00	
	4,000.00	40	100.00	474.33	200.00	74.33	600.00
	10,000.00	198	50.50		450.00		450.00
	5,000.00	80	62.50	947.32	262.50	1,209.82	350.00
	5,000.00	160	31.25		225.00		225.00
	22,000.00	241	91.28		1,100.00		1,100.00
	10,000.00	155	64.52		450.80		450.80
	4,000.00	160	25.00		180.00		180.00
	13,500.00	160	84.37		540.00		540.00
	1,700.00	80	21.25		85.00		85.00
1,500.00	1,000.00	83.7	29.87		112.50		112.50
1,000.00	5,500.00	113	48.67		325.00		325.00
	600.00	40	15.00		30.00		30.00
	7,800.00	160	48.75		390.00		390.00
	4,000.00	80	50.00		200.00		200.00
	4,000.00	80	50.00		200.00		200.00
	9,000.00	120	75.00		405.00		405.00
	9,500.00	160	59.04	520.50	498.75		852.59
3,000.00		120	16.67		176.25		176.25
	3,000.00	239	12.13	170.10	157.50	327.60	
	5,000.00	133	37.60		262.50		262.50
	700.00	64	10.94		35.00		35.00
	10,000.00	240	41.67		500.00		505.33
400.00	4,600.00	146	31.50		225.00		225.00
	3,000.00	224	13.39		135.00		135.00
	15,000.00	311	48.23		600.00		600.00
	8,000.00	250	32.00		320.00		320.00
	3,000.00	120	25.00		120.00		120.00
	3,000.00	70	42.85		120.00		120.00
	3,000.00	134	22.40		120.00		120.00
	5,500.00	80	68.75				
	4,000.00						
	5,600.00						
	2,400.00						
(\$19,966.00)	(\$338,034.00)			(\$10,439.43)	(\$16,379.84)	(\$11,213.93)	(\$15,358.01)
\$ 100.00	\$ 1,500.00				\$ 94.50		\$ 94.50
171.43	1,157.14				66.43		66.43
	1,000.00				32.50		32.50
(\$ 271.43)	(\$ 3,657.14)				(\$ 193.43)		(\$ 193.43)
	\$ 9,000.00						
	1,200.00						
	2,000.00						
	(\$ 12,200.00)						
	\$ 4,800.00						
	(\$ 4,800.00)						
(\$ 271.43)	(\$ 20,657.14)				(\$ 193.43)		(\$ 193.43)
(\$20,237.43)	(\$358,691.14)			(\$10,439.43)	(\$16,573.27)	(\$11,213.93)	(\$15,551.44)

Schedule
INVESTMENTS—
As of June

	Rate of Interest	Book Value June 30, 1937	Add Bonds Purchased or Transferred
Endowment Funds			
George W. Catt Scholarship Fund			
Adair County, Iowa, road bonds	2 3/4	\$ 5,000.00	
Alabama Power Company bonds	5	6,000.00	
Boone County, Iowa, road bonds	2	5,000.00	
Calgary Protestant Public School bonds	5	5,000.00	
Chesapeake and Ohio Railroad bonds	4 1/2	3,000.00	
City of Des Plaines, Illinois, bond	6	1,230.00	
Emmet County, Iowa, road bonds	2	5,000.00	
Guthrie County, Iowa, road bonds	1 3/4	2,000.00	
Harrison County, Iowa, funding bond	2 3/4	1,000.00	
Indiana Railway and Light Company bonds	5	10,000.00	
Kansas City Southern Railroad bond	3	1,000.00	
Village of Niles Center, Illinois, bonds	6	1,530.00	
Park Ridge, Illinois, bonds	6	3,700.00	
Puerto Rico Telephone Company bonds	6	19,000.00	
United States Treasury bond	2 3/4	497.50	
United States Treasury bonds	2 1/2		\$ 803.66
Webster County, Iowa, road bonds	2 1/2	10,000.00	
Webster County, Iowa, road bonds	2	4,000.00	
Woodbury County, Iowa, bonds	2 1/4	17,000.00	
Total George Catt bonds		(\$ 99,957.50)	(\$ 803.66)
Maria M. Roberts Fund			
Canadian Pacific Railroad bonds	5	\$ 2,000.00	
Central Illinois Public Service bonds	5	2,000.00	
Commonwealth Subsidiary bonds	5 1/2	2,000.00	
Harbour Commissioners, Montreal, bonds	5	2,000.00	
Kentucky Utilities bonds	5	2,000.00	
Total Maria Roberts bonds		(\$ 10,000.00)	
George I. Miller Student Loan Fund			
Artificial Ice and Cold Storage bonds	7	\$ 1,000.00	
Federal Farm Mortgage Corporation bonds	3	2,500.00	
Home Owners' Loan Corporation bonds	2 3/4	1,500.00	
United States Treasury bonds	2 1/2	300.00	
United States Treasury bonds	2 1/2		\$ 301.37
Total George I. Miller bonds		(\$ 5,300.00)	(\$ 301.37)
Stanton Estate Fund			
Delaware County, Iowa, road bonds	2 1/4	\$ 14,000.00	
Guthrie County, Iowa, road bonds	1 3/4	4,024.10	
Jones County, Iowa, Court House bond	2		\$ 986.71
Total Stanton Estate bonds		(\$ 18,024.10)	(\$ 986.71)
Anson Marston Medal Award Fund			
Memorial Union bond	5		\$ 1,000.00
Total Anson Marston bonds			(\$ 1,000.00)
Frances A. Sheldon Memorial			
Fayette County, Iowa, road bond	2 1/4	\$ 1,000.00	
Jones County, Iowa, court house bond	2		\$ 986.71
Total Frances A. Sheldon bonds		(\$ 1,000.00)	(\$ 986.71)
Contingency Fund			
Missouri Pacific Railroad bond	5 1/4	\$ 985.00	
City of Park Ridge, Illinois, bond	6	250.00	
Total Contingency Bonds		(\$ 1,235.00)	
Total Endowment Fund Bonds		(\$ 135,516.60)	(\$ 4,078.45)

F-2

BONDS*

30, 1938

Deduct Bonds Sold or Trans- ferred	Deduct Accrued Interest at Purchase	Deduct Bond Premium Amor- tized	Deduct Bond Premium Charged Earnings	Book Value End of Year			Income	
				Par Value	Premiums or Discount	Total	Interest Less Accrued Advanced	Deduct Premium Charged Off or Amortized
				\$ 5,000.00		\$ 5,000.00	\$ 125.00	
				6,000.00		6,000.00	300.00	
				5,000.00		5,000.00	100.00	
				5,000.00		5,000.00	250.00	
				3,000.00		3,000.00	135.00	
				1,230.00		1,230.00		
				5,000.00		5,000.00	100.00	
				2,000.00		2,000.00	35.00	
				1,000.00		1,000.00	29.79	
				10,000.00		10,000.00	500.00	
				1,000.00		1,000.00	30.00	
				1,530.00		1,530.00		
\$750.00				2,950.00		2,950.00	72.00	
				19,000.00		19,000.00	1,140.00	
				500.00	\$ 2.50**	497.50	13.75	
	\$ 2.16		\$1.50	800.00		800.00	6.34	
				10,000.00		10,000.00	250.00	
				4,000.00		4,000.00	80.00	
				17,000.00		17,000.00	382.50	
(\$750.00)	(\$ 2.16)		(\$1.50)	(\$100,010.00)	(\$ 2.50**)	(\$100,007.50)	(\$3,549.38)	
				\$ 2,000.00		\$ 2,000.00	\$ 100.00	
				2,000.00		2,000.00	100.00	
				2,000.00		2,000.00	110.00	
				2,000.00		2,000.00	100.00	
				2,000.00		2,000.00	100.00	
				(\$ 10,000.00)		(\$ 10,000.00)	(\$ 510.00)	
				\$ 1,000.00		\$ 1,000.00	\$ 70.00	
				2,500.00		2,500.00	75.00	
				1,500.00		1,500.00	41.25	
				300.00		300.00	7.50	
	\$.81		\$.56	300.00		300.00	3.75	
	(\$.81)		(\$.56)	(\$ 5,600.00)		(\$ 5,600.00)	(\$ 197.50)	
				\$ 14,000.00		\$ 14,000.00	\$ 315.00	
	\$24.10			4,000.00		4,000.00	70.00	
				1,000.00	\$13.29**	986.71	10.00	
	(\$24.10)			(\$ 19,000.00)	(\$13.29)**	(\$ 18,986.71)	(\$ 395.00)	
				\$1,000.00		\$ 1,000.00		
				(\$ 1,000.00)		(\$1,000.00)		
				\$ 1,000.00		\$ 1,000.00	\$ 22.50	
				1,000.00	\$13.29**	986.71	10.00	
				(\$ 2,000.00)	(\$13.29)**	(\$ 1,986.71)	(\$ 32.50)	
\$ 50.00				\$ 1,000.00	\$15.00**	\$ 985.00		
				200.00		200.00		
(\$ 50.00)				(\$ 1,200.00)	(\$15.00)**	(\$ 1,185.00)		
(\$800.00)	(\$27.07)		(\$2.06)	(\$138,810.00)	(\$44.08)**	(\$138,765.92)	(\$4,684.38)	

	Rate of Interest	Book Value June 30, 1937	Add Bonds Purchased or Transferred
Plant Funds			
Temporary Investments			
Adair County, Iowa, road bonds.....	2½		\$ 5,127.21
Cass County, Iowa, road bonds.....	1¾		17,955.54
Cass County, Iowa, road bonds.....	1¾		4,987.65
Cass County, Iowa, road bonds.....	1¾		2,992.59
Delaware County, Iowa, road bonds.....	2¼		4,035.46
Guthrie County, Iowa, road bonds.....	1¾		4,000.00
Woodbury County, Iowa, road bonds.....	2¼		4,024.67
Woodbury County, Iowa, road bonds.....	2¼		3,000.00
Total Plant Fund Bonds.....			(\$46,123.12)
Current Funds			
Temporary Investments			
Cass County, Iowa, road bonds.....	1¾		\$ 3,986.80
Cass County, Iowa, road bonds.....	1¾		8,887.50
Iowa County, Iowa, road bonds.....	1¾		992.50
Kossuth County, Iowa, road bonds.....	1¾		996.45
Polk County, Iowa, road bond.....	1¾		1,000.00
Woodbury County, Iowa, funding bonds.....	2¼	\$ 2,068.00	
Woodbury County, Iowa, funding bonds.....	2¼	3,069.00	
Woodbury County, Iowa, funding bonds.....	2¼	3,099.75	
Total Current Funds Bonds.....		(\$ 8,236.75)	(\$15,863.25)
Agency Funds			
Student Organizations			
Buchanan County, Iowa, road bonds.....	2¼	\$ 5,044.33	
Montgomery County, Iowa, road bonds.....	2¼	2,017.73	
Montgomery County, Iowa, road bonds.....	2¼		\$ 3,025.10
United States Treasury bonds.....	2¾		613.68
Woodbury County, Iowa, funding bonds.....	2¼	8,222.65	
Total Agency Funds Bonds.....		(\$ 15,284.71)	(\$ 3,638.78)
Total Bonds.....		\$159,038.06	\$69,703.60

F-2—Continued

Deduct Bonds Sold or Trans- ferred	Deduct Accrued Interest at Purchase	Deduct Bond Premium Amor- tized	Deduct Bond Premium Charged Earnings	Book Value End of Year			Income	
				Par Value	Premiums or Discount	Total	Interest Less Accrued Advanced	Deduct Premium Charged Off or Amortized
		\$ 20.00		\$ 5,000.00	\$107.21	\$ 5,107.21	\$ 125.00	\$ 20.00
	\$14.94			18,000.00	59.40**	17,940.60	300.06	
	4.15			5,000.00	16.50**	4,983.50	83.35	
	2.49			3,000.00	9.90**	2,990.10	50.01	
		4.00		4,000.00	31.46	4,031.46	90.00	4.00
				4,000.00		4,000.00	70.00	
		4.00		4,000.00	20.67	4,020.67	90.00	4.00
				3,000.00		3,000.00	67.50	
	(\$21.58)	(\$ 28.00)		(\$46,000.00)	(\$ 73.54)	(\$ 46,073.54)	(\$ 875.92)	(\$ 28.00)
				\$ 4,000.00	\$ 13.20**	\$ 3,986.80	\$ 70.00	
				9,000.00	112.50**	8,887.50	157.50	
				1,000.00	7.50**	992.50	17.50	
				1,000.00	3.55**	996.45	17.50	
				1,000.00		1,000.00	17.50	
		\$ 20.00		2,000.00	48.00	2,048.00	45.00	\$ 20.00
		15.00		3,000.00	54.00	3,054.00	67.50	15.00
		16.50		3,000.00	83.25	3,083.25	67.50	16.50
		(\$ 51.50)		(\$ 24,000.00)	(\$ 48.50)	(\$ 24,048.50)	(\$ 460.00)	(\$ 51.50)
		\$ 5.00		\$ 5,000.00	\$ 39.33	\$ 5,039.33	\$ 112.50	\$ 5.00
		2.00		2,000.00	15.73	2,015.73	45.00	2.00
		1.50		3,000.00	23.60	3,023.60	33.75	1.50
	\$ 6.18		\$7.50	600.00		600.00	2.10	7.50
		42.00		8,000.00	180.65	8,180.65	180.00	42.00
	(\$ 6.18)	(\$ 50.50)	(\$7.50)	(\$ 18,600.00)	(\$259.31)	(\$ 18,859.31)	(\$ 373.35)	(\$ 58.00)
\$800.00	\$54.83	\$130.00	\$9.56	\$227,410.00	\$337.27	\$227,747.27	\$6,393.65	\$137.50

Schedule
INVESTMENTS—
As of June

Name of Farm	Acres	Date Acquired
Agricultural Engineering Research Farm	196	June 30, 1934
Subtotal	(196)	
College Endowment Fund Farms:		
In Unrestricted Possession		
Aggo Beek	157	Nov. 30, 1937
Henry Bruggeman No. 2	160	Sept. 10, 1936
Clara G. Davis	207	Mar. 24, 1934
C. E. Efnor	280	Nov. 16, 1933
Emile Hendricks	191	Dec. 18, 1933
E. H. Hoyt	89	Aug. 25, 1932
Fred Illg	200	July 22, 1932
Simon Julius	159	Sept. 5, 1936
A. F. Klink	276	Feb. 11, 1936
Bert Leusink	160	June 10, 1938
W. T. Madden	120	Feb. 28, 1936
B. F. Osterkamp	160	Mar. 7, 1935
George W. Paine	133	Aug. 8, 1931
Subtotal	(2,292)	
In Receivership or in Process of Foreclosure:		
Henry Bruggeman No. 1	207	
Robert M. Finlayson	240	
Henry Kruse	80	
William Leighton	237	
Christian J. Locker	320	
Subtotal	(1,084)	
Subtotal College Endowment Fund Farms	(3,376)	
George I. Miller Fund Farm		
In Trusteeship		
C. E. Young Property (Part)***		
Subtotal George I. Miller Fund Farm		
Total Land	3,572	

*All owned by endowment funds.

**This farm sold on contract to Fred Illg. Down payment of \$4,200.00 credited on original amount loaned.

†Overdraft.

***Total value of property held by trustee \$2,600.00.

F-3

LAND*

30, 1938

Invested Endowment Funds	Capital Additions	Operations for Current Year			
		Gross Income	Expense of Operation	Capital Expense	Free Balances
\$ 23,450.00	\$ 8,857.61				
(\$ 23,450.00)	(\$ 8,857.61)				
\$ 15,000.00	\$ 6,345.41	\$ 424.53	\$ 86.50	\$ 102.05	\$ 235.98
13,000.00	4,041.28	84.36	69.23		15.13
16,900.00	6,123.72	810.58	97.23	1,224.88	511.53†
28,000.00	9,017.56	589.01	67.97	270.68	250.36
18,000.00	6,223.34	179.61	489.72	799.95	1,110.06†
6,500.00	1,516.67				
14,800.00*	4,010.58		18.93		18.93†
14,000.00	6,035.08	372.66	132.22	1,732.35	1,491.91†
25,000.00	7,124.62	1,563.70	212.95		1,350.75
14,000.00	5,370.12			1.00	1.00†
5,000.00	1,411.82	197.91	79.35		118.56
13,000.00	4,697.38	406.11	161.82	1,653.94	1,409.65†
5,500.00	3,229.47	3.01		223.16	220.15†
(\$188,700.00)	(\$ 65,147.05)	(\$4,631.48)	(\$1,415.92)	(\$6,008.01)	(\$2,792.45)†
\$ 12,000.00	Indefinite		\$ 45.00		\$ 45.00†
18,000.00	Indefinite			\$ 410.49	410.49†
5,985.00	\$ 1,896.03				
14,927.50	Indefinite				
31,000.00	Indefinite				
(\$ 81,912.50)	(\$ 1,896.03)		(\$ 45.00)	(\$ 410.49)	(\$ 455.49)†
(\$270,612.50)	(\$ 67,043.08)	(\$4,631.48)	(\$1,460.92)	(\$6,418.50)	(\$3,247.94)†
\$ 700.00					
(\$ 700.00)					
\$294,762.50	\$ 75,900.69	\$4,631.48	\$1,460.92	\$6,418.50	\$3,247.94†

Schedule G-1

STATEMENT OF UNEXPENDED PLANT FUNDS

As of June 30, 1938

Balance Beginning of Year.....			\$	54,766.29
Additions				
1. Receipts for plant extension				
a. Veterinary Clinic*	\$	36,000.00		
b. Elm Hall**		179,132.22	\$	215,132.22
2. Amount transferred from other funds				
a. From auxiliary enterprises*	\$	45,000.00		
b. From general		4,059.05		49,059.05
3. Other additions				
a. Sale of obsolete equipment.....	\$	921.45		
b. Elm Lodge salvage.....		35.00		
c. Sale of Fruit Breeding Farm (Charles City)		3,400.00		4,356.45
			\$	323,314.01
Deductions				
1. Expended for plant addition and improvements				
a. Elm Hall**	\$	183,799.17		
b. Veterinary Clinic building†..		84,858.42		
c. Veterinary Clinic equipment†		1,639.00		
d. Miscellaneous items		39.29	\$	270,335.88
				270,335.88
Balance End of Year (Exhibit A—Section 4).....			\$	52,978.13

*Reduction of indebtedness on residence halls.

**Borrowed under state statute Chapter 93, 41st General Assembly. Total cost of completed building \$189,132.22.

†Veterinary Clinic building and equipment completed at a total cost of \$182,420.05, of which \$97,225.05 were provided by an appropriation of the 46th General Assembly and \$81,000.00 by PWA.

Schedule G-2

STATEMENT OF FUNDS INVESTED IN PLANT

As of June 30, 1938

Value of Plant at beginning of year				\$11,454,037.97
Additions				
1. Expended from Plant funds				
Elm Hall	\$	183,799.17		
Veterinary Clinics building...		84,858.42		
Veterinary Clinics equipment..		1,639.00	\$	270,296.59
2. Expended from General funds for departmental equipment....			\$	58,468.27
3. Other equipment				
Books and Periodicals.....	\$	37,039.97		
Engineering Experiment and Veterinary Research		6,863.82		
Extension Service		10,572.32		
Auxiliary Enterprises		25,559.46		
Gifts and others.....		10,033.34		
Adjustments, largely herd increases		13,434.20		
Interdepartmental transfers ..		6,222.97	\$	109,726.08
4. Improvements other than buildings				
Recreational area†	\$	134,923.11		
Heating tunnels†		45,500.71		
Paving and sidewalks†.....		12,407.14		
Sewage system		121.99	\$	192,952.95
5. Minor buildings			\$	32,559.58*
6. Land, Swine Research Farms***			\$	31,361.25
				\$ 695,364.72
				\$12,149,402.69

Additions, Special Plant funds			
Investment	\$	46,123.12	
Land Reserve		7,261.25**	53,384.37
			<u>\$12,202,787.06</u>
Deductions			
1. Margaret Hall (fire loss).....	\$	50,000.00	
2. Small buildings (sold or razed)		1,930.95	
3. Equipment			
Interdepartmental transfers ..\$		6,222.97	
Shrinkage in value of worn or			
obsolete		72,922.45	79,145.42
4. Fruit breeding farm (Charles			
City)		10,000.00	\$ 141,076.37
			<u>\$12,061,710.69</u>
Notes payable on residence halls..			373,832.22
Net investment in plant June 30,			<u>\$11,687,878.47</u>
1938			

*\$12,928.21 WPA; \$4,238.02 Federal Research; \$11,450.00 buildings purchased with Swine Research farm.

**\$2,811.25 from Swine Research farm; \$4,450.00 from Agricultural Engineering farm.

***Purchased from endowment funds.

†Done in cooperation with WPA.

Schedule G-2-a INVENTORY OF LAND

As of June 30, 1938

	Acres	Cost Value
Farms Summary		
Farm proper and campus.....	986.380	\$ 252,595.00*
Animal Husbandry farm.....	182.065	62,951.81
Veterinary Research farm.....	60.000	15,800.00
Agronomy Experimental farm.....	175.500	46,950.00*
Dairy and Poultry farm.....	282.900	80,025.00*
Horticultural farm	218.353	121,285.79
Apiary farm	10.000	8,500.00
Swine Research farm.....	341.660	31,361.25
Lots and Acreage Summary		
Thos. E. Pope lot.....	1.000	3,000.00*
Sigma Nu lot.....	0.685	6,967.47
Brindley and Edwards lot.....	0.200	500.00
Sallie Stalker Smith lots.....	3.056	10,000.00*
Sallie Stalker Smith lot.....	2.160	4,000.00
Daniel McCarthy estate.....	64.417	48,313.12
Total	2,328.376	<u>\$ 692,249.44</u>

*This represents appraisal value.

Schedule G-2-b

SUMMARY INVENTORY OF EQUIPMENT

As of June 30, 1938

	Instruction	Research	Total
Agriculture	\$ 302,934.00	\$ 147,997.00	\$ 450,931.00
Engineering	315,244.00	69,720.00	384,964.00
Home Economics	104,374.00		104,374.00
Industrial Science	566,094.00		566,094.00
Veterinary	89,465.00	23,024.00	112,489.00
Library			839,891.00
Extension			54,546.00
Other—Physical Plant, Administra- tion, Miscellaneous			160,942.00
Storerooms and Service Departments			139,560.00
Dormitories			141,553.00
Total	\$ 1,378,111.00*	\$ 240,741.00†	\$ 2,955,344.00

*Represents purchases of equipment from departmental appropriations. Much of it is used jointly for instruction and research.

†This represents purchases of equipment specifically for research. Most of the funds was provided from Federal appropriations to the Agricultural Experiment Station.

Schedule G-2-c

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

As of June 30, 1938

	Investment July 1, 1937	Additions and Transfers During Year	Investment June 30, 1938
Recreational area*		\$ 134,923.11	\$ 134,923.11
Paving and sidewalks	\$ 105,372.90	12,407.14**	117,780.04
Heating and power plant	303,070.10		303,070.10
Waterworks system	126,948.68		126,948.68
Electric light system	32,229.96		32,229.96
Heating tunnels	278,829.57	45,500.71†	324,330.28
Sewer system	41,690.82	121.99	41,812.81
Sewage disposal system	40,233.44		40,233.44
Gas mains	1,750.00		1,750.00
Total improvements other than buildings	\$ 930,125.47	\$ 192,952.95	\$ 1,123,078.42

*\$98,342.27 WPA; \$34,578.56 Athletic Council.

†\$32,493.49 WPA; \$13,007.22 appropriation 47th General Assembly for capital purposes.

**\$8,114.31 WPA.

Schedule G-2-d-1
INVENTORY OF BUILDINGS
As of June 30, 1938

	Year Erected or Acquired	Cost Beginning of Year	Additions or Pick-ups During Year	Deductions During Year	Cost End of Year (Exhibit A)
EDUCATIONAL PLANT:					
Campus Proper:					
Aeronautical Laboratory	1918	\$ 15,000.00			\$ 15,000.00
Agricultural Engineering Laboratory	1922	73,900.00			73,900.00
Agricultural Engineering Machine Shed and Fence	1931	7,200.00			7,200.00
Agricultural Engineering Shop and Shed	1923	2,400.00			2,400.00
Agricultural Hall	1909	340,000.00			340,000.00
Agricultural Hall Annex	1906	67,000.00			67,000.00
Animal Husbandry Meat Laboratory	1917	50,900.00			50,900.00
Armory	1923	155,000.00			155,000.00
Barn, Beef Cattle, Brick	1925	40,600.00			40,600.00
Barn, Farm, and Machine Shed, Brick No. 1	1925	28,600.00			28,600.00
Barn, Hog, and Pavilion, Brick	1923	22,600.00			22,600.00
Barn, Horse, Brick, No. 2	1923	11,500.00			11,500.00
Barn, Horse, Brick, No. 3	1929	10,000.00			10,000.00
Barn, Public Grounds, Brick	1925	9,500.00			9,500.00
Barn, Sheep, Brick	1923	24,500.00			24,500.00
Book Store	1893	10,997.62			10,997.62
Botany Hall	1892	105,000.00			105,000.00
Carpenter and Paint Shop	1911	1,500.00			1,500.00
Central	1906	381,400.00			381,400.00
Central Stores and Addition	1933	64,884.18		\$ 330.95	64,553.23
Chemical Engineering, Including Addition	1931	68,583.00			68,583.00
Chemistry	1914	311,000.00			311,000.00
Dairy Industry	1928	437,000.00			437,000.00
Elevator, Feed Storage	1929	9,700.00			9,700.00
Engineering Hall	1903	195,000.00			195,000.00
Engineering Hall, West	1910	88,100.00			88,100.00
Farm Crops Laboratory, Brick	1903	12,000.00			12,000.00
Field House, Physical Education for Women	1927	13,500.00			13,500.00
Film Storage	1930	500.00			500.00
Forage Crops Laboratory, Frame	1926	1,000.00			1,000.00
Forge Shop	1906	4,500.00			4,500.00
Foundry	1898	4,500.00			4,500.00

Garage—Extension Service	1931	859.00		859.00
Garage—Military	1931	650.00		650.00
Garage—North of Central Stores	1933	1,100.00		1,100.00
Garage—North of Lodges		100.00		100.00
Garage, 20x40—Recreational Area	1936	1,240.19		1,240.19
Garage, 10x14—Recreational Area	1936	100.00		100.00
Garage and Tool House 14x20	1936	300.00		300.00
General Shops, Public Grounds	1925	10,500.00		10,500.00
Genetics Laboratory, Brick	1933	11,581.00		11,581.00
Genetics Poultry Laboratory	1933	1,715.00		1,715.00
Greenhouse, Genetics and Plant Pathology	1930	13,500.00		13,500.00
Greenhouse, Old	1903	18,000.00		18,000.00
Gymnasium	1913	150,000.00		150,000.00
Heating and Power Plant	1909	71,900.00		71,900.00
Home Economics Hall	1926	540,300.00		540,300.00
Home Management—Isabel Bevier	1888	10,500.00		10,500.00
Home Management—Child Nursery	1905	10,300.00		10,300.00
Home Management—Child Nursery Annex	1901	9,700.00		9,700.00
Home Management—Gertrude Coburn	1888	8,000.00		8,000.00
Home Management—Alice Norton	1888	10,300.00		10,300.00
Home Management—Ellen H. Richards	1906	9,000.00		9,000.00
Horticultural Building and Greenhouse	1915	58,100.00		58,100.00
Horticultural Laboratory, Brick	1903	8,000.00		8,000.00
Hospital	1915	155,200.00		155,200.00
House, Materials Storage	1936	100.00		100.00
House, Pump—Brick, Recreational Area	1937	400.00		400.00
House, Club—Frame, Recreational Area		1,800.00		1,800.00
Incinerator	1932	2,096.00		2,096.00
Industrial Arts	1914	65,000.00		65,000.00
Insectary and Greenhouse	1928	56,456.00		56,456.00
Landscape Architecture, 1900—Rebuilt	1930	27,800.00		27,800.00
Laundry	1924	18,000.00		18,000.00
Library	1925	626,400.00		626,400.00
Machine Shop	1908	18,000.00		18,000.00
Machinery and Storage Shed, Including Adjoining Brick Wall—Public Grounds	1925	11,500.00		11,500.00
Mechanics Laboratory	1884-1933	28,052.89		28,052.89
Military Powder Magazine	1926	322.00		322.00
Military Powder Magazine	1929	300.00		300.00
Military Stable, Brick, North	}	1926	32,900.00	32,900.00
Military Stable, Brick, Utility				
Military Stable, Brick, West				
Morrill Hall	1891	35,000.00		35,000.00
Music Hall	1870	6,000.00		6,000.00
Nurses' Home	1900	11,500.00		11,500.00
Office Building	1884	6,000.00		6,000.00
Pattern Shop	1898	6,000.00		6,000.00
Pavilion, Live Stock, Judging, Brick	1925	20,000.00		20,000.00
Physics	1923	258,500.00		258,500.00
Poultry Laboratory, Brick	1920	5,800.00		5,800.00
Science Hall	1916	65,900.00		65,900.00

Schedule G-2-d-1—Continued

	Year Erected or Acquired	Cost Beginning of Year	Additions or Pick-ups During Year	Deductions During Year	Cost End of Year (Exhibit A)
Shed, Cattle.....	286 on Plat.....	1,000.00		1,000.00	
Shed, Cattle.....	282 on Plat.....	1,500.00			1,500.00
Shed, Farm Crops.....	(North Field).....	450.00			450.00
Shed, Sheep.....	283 on Plat.....	1,000.00			1,000.00
Shed, Sheep.....	284 on Plat.....	1,600.00			1,600.00
Shed, Sheep.....	287 on Plat.....	350.00			350.00
Stadium and Enclosure, East.....	1929.....	101,749.13			101,749.13
Stadium and Enclosure, West.....	1914-1932.....	45,330.00			45,330.00
Mechanical Engineering Laboratories.....	1913-1957.....	91,974.95			91,974.95
Theatre Work Shop.....		4,000.00			4,000.00
Tower for Chimes, Including Clock.....	1897.....	6,600.00			6,600.00
Veterinary Clinic.....	1938.....	123,361.63	84,858.42		208,220.05
Veterinary Group, Numbers 1-2-4-5-6.....	1912.....	150,000.00			150,000.00
Subtotal.....		(\$5,501,552.59)	(\$ 84,858.42)	(\$ 1,330.95)	(\$5,585,080.06)
Agricultural Engineering Farm					
Residence.....	1934.....	\$ 2,000.00			\$ 2,000.00
Workshop 12x16.....	1934.....	100.00			100.00
Garage 10x16.....	1934.....	75.00			75.00
Poultry House 10x16.....	1934.....	125.00			125.00
Poultry House 14x16.....	1934.....	150.00			150.00
Storage House 18x26.....	1934.....	250.00			250.00
Wagon Shed 16x28.....	1934.....	250.00			250.00
Crib, Corn and Small Grain Storage, 30x56 Frame Ag. Eng. Farm, Section.....	1937.....	1,711.93	\$ 288.07		2,000.00
Cow Barn, 1 Unit 24½x32, 1 Unit 16x45.....	1934.....	1,000.00			1,000.00
Horse Barn, 34½x46.....	1934.....	2,032.61			2,032.61
Machine Shed—Openside.....	1934.....	500.00			500.00
Shop, Cinder Block Covered with Cement.....	1937.....	375.00			375.00
Subtotal.....		(\$ 8,569.54)	(\$ 288.07)		(\$ 8,857.61)
Agronomy Farm:					
Barn, Horse.....	201-A on Plat.....	\$ 1,500.00			\$ 1,500.00
Crib, Corn, and Laboratory.....	201-E on Plat.....	2,000.00			2,000.00
Fertilizer Shed.....	201-B on Plat.....	3,000.00			3,000.00
House, Poultry.....	202-A on Plat.....	100.00			100.00
House, Summer.....	202-B on Plat.....	600.00			600.00

Residence	203 on Plat	1923	5,642.00		5,642.00
Seed Laboratory	204 on Plat	1928	19,150.00		19,150.00
Shed, Machine, Frame	201-C on Plat	1916	1,500.00		1,500.00
Shed, Machine, and Hay Storage	202-D on Plat		1,000.00		1,000.00
Subtotal			(\$ 34,492.00)		(\$ 34,492.00)
Animal Husbandry Farm:					
Barn	211-A on Plat		\$ 3,500.00		\$ 3,500.00
Feed Storage Shed, Frame	215-D on Plat	1923	700.00		700.00
Feeding Shed, 24x265, Frame	212-A on Plat	1912	3,600.00		3,600.00
Garage	211-C on Plat		100.00		100.00
Garage	214-A-1 on Plat		125.00		125.00
Hog Barn, Brick	213-B on Plat	1922	3,700.00		3,700.00
House, Scale	215-A on Plat		700.00		700.00
House, Scale	215-B on Plat		200.00		200.00
House, Scale	215-C on Plat		300.00		300.00
Research Laboratory, Frame	64 on Plat	1914	1,600.00		1,600.00
Residence	211-B on Plat		3,000.00		3,000.00
Residence	214-A on Plat		3,000.00		3,000.00
Residence	214-B on Plat		2,000.00		2,000.00
Shed	213-C on Plat		850.00		850.00
Shed, Machine	213-A on Plat		800.00		800.00
Two Hog Houses, 12 Units Each	216 on Plat	1927	2,200.00		2,200.00
Utility Barn and Silo, Brick	212-B on Plat	1927	11,600.00		11,600.00
Subtotal			(\$ 37,975.00)		(\$ 37,975.00)
Apiary Farm:					
Garage	221-B on Plat		\$ 150.00		\$ 150.00
House, Storage	221-C on Plat		400.00		400.00
House, Storage	221-D on Plat		200.00		200.00
Laboratory	222-A on Plat	1918	1,500.00		1,500.00
Residence	221-A on Plat		4,000.00		4,000.00
Subtotal			(\$ 6,250.00)		(\$ 6,250.00)
Dairy Husbandry Farm:					
Cattle Barn, Brick	232 on Plat	1917	\$ 54,571.00		\$ 54,571.00
Cattle Barn, Frame	231-A on Plat	1907	15,700.00		15,700.00
Dormitory, Frame	233-A on Plat	1900	3,600.00		3,600.00
Horse Barn, Brick	234-A on Plat	1915	4,300.00		4,300.00
House, Bull	238-A on Plat		300.00		300.00
House, Bull	238-B on Plat		500.00		500.00
House, Isolation	238-C on Plat		400.00		400.00
Machine Shed, Frame	231-B on Plat	1908	355.00		355.00
Pavilion, Brick	235 on Plat	1925	9,400.00		9,400.00
Residence, Frame	233-B on Plat	1907	2,200.00		2,200.00
Southwest Eighty Barn	237-A on Plat		700.00		700.00
Crib, Corn	236-B on Plat		1,400.00		1,400.00
House, Summer	236-D on Plat		300.00		300.00
Residence	236-E on Plat		3,500.00		3,500.00
Subtotal			(\$ 97,226.00)		(\$ 97,226.00)

Schedule G-2-d-1—Continued

	Year Erected or Acquired	Cost Beginning of Year	Additions or Pick-ups During Year	Deductions During Year	Cost End of Year (Exhibit A)
Fruit Breeding Acreage—Charles City, Iowa:					
Tool Shed		\$ 600.00		\$ 600.00	
Genetics and Plant Pathology Acreage:					
Utility House, Frame	1925	\$ 1,350.00			\$ 1,350.00
Field House, Frame	1938		\$ 644.40		644.40
Subtotal		(\$ 1,350.00)	(\$ 644.40)		(\$ 1,994.40)
Horticultural Farm:					
Barn	251-A on Plat	\$ 3,000.00			\$ 3,000.00
Crib, Corn	252-D on Plat	200.00			200.00
Garage	251-B on Plat	700.00			700.00
House, Storage	252-E on Plat	100.00			100.00
Residence	251-C on Plat	4,000.00			4,000.00
Root Cellar	252-C on Plat	6,916.00			6,916.00
Shed, Machine	252-B on Plat	780.00			780.00
Shed, Machine	252-A on Plat	700.00			700.00
Subtotal		(\$ 16,396.00)			(\$ 16,396.00)
Lloyd-Jones-McDowell Acreage:					
Barn	253-B on Plat	\$ 2,000.00			\$ 2,000.00
Residence	253-A on Plat	4,000.00			4,000.00
Seed Testing Laboratory	254 on Plat	9,600.00			9,600.00
Subtotal	1927	(\$ 15,600.00)			(\$ 15,600.00)
Poultry Husbandry Farm:					
Barn, Frame	261-A on Plat	\$ 1,000.00			\$ 1,000.00
House, Brooder—30x136, Frame—Poultry Farm—Section	1937	7,521.05	\$ 2,494.22		10,015.27
House, Mating, Frame	1937		6,702.19		6,702.19
House, Poultry	262-C1 on Plat	500.00			500.00
House, Poultry	262-C2 on Plat	500.00			500.00
House, Poultry	262-C3 on Plat	500.00			500.00
House, Poultry	262-C4 on Plat	500.00			500.00
House, Poultry	262-C5 on Plat	500.00			500.00
House, Poultry	262-C6 on Plat	500.00			500.00
House, Poultry	262-C7 on Plat	500.00			500.00

House, Poultry	264-A on Plat		700.00		700.00
House, Poultry	264-C on Plat		400.00		400.00
House, Poultry	264-B on Plat		800.00		800.00
House, Poultry	262-B on Plat		1,000.00		1,000.00
House, Poultry	262-A on Plat		750.00		750.00
House, Poultry	264-D on Plat		506.00		506.00
Laboratory, Brick	263 on Plat	1922	17,200.00		17,200.00
Machine Shed, Brick	261-B on Plat	1927	1,500.00		1,500.00
Residence and Laboratory, Frame	261-C on Plat	1907	5,200.00		5,200.00
Subtotal			(\$ 40,077.05)	(\$ 9,196.41)	(\$ 49,273.46)
Swine Research Farm:					
Barn, Frame		1937-1938		\$ 2,500.00	\$ 2,500.00
Barn, Frame—South		1937-1938		1,200.00	1,200.00
Corn Crib, Frame—Double—South		1937-1938		1,200.00	1,200.00
Grain Storage, Cement Blocks		1937-1938		2,200.00	2,200.00
Grain Storage House		1937-1938		8,374.36	8,374.36
House, Frame		1937-1938		3,000.00	3,000.00
House, Frame—Wood Storage		1937-1938		150.00	150.00
House, Frame—South		1937-1938		1,000.00	1,000.00
House, Frame—Summer—South		1937-1938		50.00	50.00
Shed, Frame—Machine, Open Front		1937-1938		150.00	150.00
Swine Farrowing House		1937-1938		2,606.34	2,606.34
Subtotal				(\$ 22,430.70)	(\$ 22,430.70)
Vegetable Crops Farm—Fruitland, Iowa:					
Shed, Frame			\$ 288.00		\$ 288.00
Veterinary Research Farm:					
Barn, Horse	272-A on Plat		\$ 1,778.98		\$ 1,778.98
Crib, Corn	272-F on Plat		250.00		250.00
Feed Storage House	272-C on Plat		200.00		200.00
Garage	272-D on Plat		200.00		200.00
House, Scale	272-E on Plat		100.00		100.00
Research Laboratory	274 on Plat	1927	25,000.00		25,000.00
Research Laboratory, Six Units	273-A-B-C-D-E-F	1928-1933	25,543.48		25,543.48
Residence			5,000.00		5,000.00
Subtotal			(\$ 58,072.46)	(\$ 778.98)	(\$ 58,072.46)
Total Educational Plant			(\$5,818,448.64)	(\$ 117,418.00)	(\$ 5,933,935.69)

Schedule G-2-d-1—Continued

442

REPORT OF IOWA STATE BOARD OF EDUCATION

	Year Erected or Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
AUXILIARY ENTERPRISES AND ACTIVITIES PLANT:					
Residence Halls:					
Freeman Hall.....	1916	\$ 63,000.00			\$ 63,000.00
Barton Hall.....	1918	69,100.00			69,100.00
International House.....	1927	10,000.00			10,000.00
Margaret Hall.....	1895	50,000.00		\$ 50,000.00	
Birch Hall.....	1925	217,900.00			217,900.00
Welch Hall.....	1928	194,450.00			194,450.00
Lyon Hall.....	1914	60,400.00			60,400.00
Hughes Hall.....	1927	148,000.00			148,000.00
Oak Lodge.....	1920	76,700.00			76,700.00
Roberts Hall.....	1935	187,687.18			187,687.18
Elm Hall.....		5,333.05	\$ 183,799.17		189,132.22
Subtotal.....		(\$1,082,570.23)	(\$ 183,799.17)	(\$ 50,000.00)	(\$1,216,369.40)
Tenant Properties:					
Animal Husbandry Farm Labor Cottage.....	1880	\$ 2,000.00			\$ 2,000.00
Boarding Club.....	1880	800.00			800.00
Cessna Cottage.....	1901	5,050.00			5,050.00
Duplex.....	1922	5,900.00			5,900.00
Farm House.....	1861	5,000.00			5,000.00
Four-Apartment House.....	1921	10,800.00			10,800.00
Heating Plant Foreman's Residence.....	1899	3,000.00			3,000.00
Herdsmen's Cottage.....	1914	2,000.00			2,000.00
Horticultural Cottage.....	1915	2,000.00			2,000.00
The Knoll.....	1900	16,200.00			16,200.00
Lincoln Way Cottage.....	1902	8,000.00			8,000.00
Marston Cottage.....	1872	5,200.00			5,200.00
Osburn Cottage.....	1870	2,000.00			2,000.00
Pope Cottage.....	1885	2,700.00			2,700.00
Public Grounds Foreman's Residence.....	1900	2,500.00			2,500.00
Safford Residence.....	1902	5,700.00			5,700.00
Sloss Cottage.....	1870	8,500.00			8,500.00
Subtotal.....		(\$ 87,350.00)			(\$ 87,350.00)
Total Auxiliary Enterprises and Activities Plant.....		\$1,169,920.23	\$ 183,799.17	\$ 50,000.00	\$1,303,719.40
Grand Total Inventory of Buildings.....		\$6,988,368.87	\$ 301,217.17	\$ 51,930.95	\$7,237,655.09

*Appraisal.

Exhibit H

ATHLETIC COUNCIL
BALANCE SHEET

As of June 30, 1938

ASSETS			
Change fund		\$	300.00
Cash in bank			3,382.39
Other assets:			
Savings accounts—Deposit certificates	\$	6,500.00	
Investments		7,456.82	
Inventories—saleable merchandise		194.95	
Iowa State College Alumni Association loan		4,000.00	
Deferred expense		1,781.96	
Due from restricted bank account		230.45	
Accrued interest income		100.12	20,264.30
Total Assets			\$ 23,946.69
LIABILITIES			
Net worth on July 1, 1937	\$	38,555.75	
Plus:			
Net revenue for the fiscal year ended June 30, 1938		14,432.76	
		\$	52,988.51
Less:			
North woods recreational area investment transferred to College Plant Funds		29,041.82	
Net worth on June 30, 1938			\$ 23,946.69

Exhibit I

ATHLETIC COUNCIL
STATEMENT OF CURRENT INCOME AND EXPENSE OF
INTERCOLLEGIATE ATHLETICS

For the Year Ended June 30, 1938

INCOME			
Athletic sports			
Sale of tickets, coupon books, etc.	\$	43,350.07	
Guarantees received		21,478.50	
Total	\$	64,828.57	
Less guarantees paid		12,572.50	\$ 52,256.07
Other income		2,301.07	\$ 54,557.14
General and administrative			
Interest income	\$	210.12	
Income from recreational area		1,335.65	1,545.77
Total income			\$ 56,102.91
EXPENSE			
Baseball	\$	3,477.97	
Basketball		4,896.17	
Bowling		222.73	
Football		17,657.47	
Golf		790.42	
Recreational area		5,464.09	
Swimming		1,777.69	
Tennis		1,005.02	
Track		4,236.47	
Wrestling		2,142.12	
Total expense			41,670.15
Net Balance			\$ 14,432.76

Exhibit J

REGULARLY APPOINTED STAFF MEMBERS OF IOWA STATE
COLLEGE

For the Year 1937-1938

	Instruc- tion	Research	Extension	Less Duplicates	Other	Total
Deans and Directors.....	10	6	3	(7)	-----	12
Professors.....	110	53	14	(47)	-----	130
Associate Professors.....	85	26	25	(18)	-----	118
Assistant Professors.....	89	24	25	(10)	-----	128
Instructors and Assistants.....	124	38	39	(11)	-----	190
Subtotals **.....	(418)	(147)	(106)	(93)	-----	(578)
Graduate Assistants, Fellows and Scholars.....	101	90	-----	-----	1	192
County Agents, Club Agents and Home Demonstration Agents.....	-----	-----	192	-----	-----	192
Clerical.....	79	33	30	(14)	48	176
Others.....	55	35	-----	(10)	159	239*
Total.....	653	305	328	(117)	208	1377†
Full-time Equivalent‡.....	580	187	346	-----	199	1312

**Reduced to a full-time equivalent, the totals for Instruction are 407, for Research 105, for Extension 123.

*This includes 20 General Administrative officials, 77 Physical Plant, 60 Service Departments, and 82 other employees, such as herdsmen, farm laborers, etc.

†This does not include those employed on an hourly basis, such as craftsmen in the Physical Plant Department, some of the farm laborers, some of the clerical help, and others employed only temporarily.

‡Full time service for administrative officials, deans, county, club and home demonstration agents, clerical employees, janitors, etc., is twelve months. For others nine months' employment is considered full time.

Schedule J

SALARY STATEMENT

Summary by Rank and Function
For the Year 1937-1938

Rank	No.	Maximum	Average	Minimum
INSTRUCTION				
A. 12 month basis				
Deans	10	\$ 8,000.00	\$ 5,700.00	\$ 2,600.00
Professors	22	7,000.00	5,325.00	3,600.00
Associate Professors	2	4,000.00	3,750.00	3,500.00
Assistant Professors	5	3,000.00	2,265.00	1,800.00
Instructors	6	2,350.00	1,743.00	1,208.00
Clerical	79	1,920.00	1,050.20	288.00
Other	55	2,875.00	1,260.28	336.00
B. 9 to 11 month basis				
Professors	88	6,440.00	4,870.64	1,568.00
Associate Professors	83	4,420.00	3,207.67	1,100.00
Assistant Professors	84	4,200.00	2,732.93	1,200.00
Instructors	118	3,510.00	1,754.01	732.00
Graduate Assistants	65	630.00	542.00	540.00
Fellow	31	450.00	450.00	450.00
Scholar	5	270.00	261.00	225.00
RESEARCH				
A. 12 month basis				
Directors	6	8,000.00	6,280.00	2,600.00
Professors	13	6,480.00	5,336.00	3,720.00
Associate Professors	2	3,360.00	3,120.00	2,880.00
Assistant Professors	1	2,400.00	2,400.00	2,400.00
Assistant	4	2,000.00	1,702.00	1,208.00
Clerical	33	1,200.00	935.45	420.00
Other	35	2,400.00	1,261.85	320.00

Rank	No.	Maximum	Average	Minimum
B. 9 to 11 month basis				
Professors	40	6,440.00	4,156.95	1,800.00
Associate Professors	24	4,320.00	3,635.96	2,425.00
Assistant Professors	23	4,200.00	3,024.58	2,160.00
Assistant	34	3,510.00	1,806.11	550.00
Resident Graduate Assistants	29	990.00	647.24	540.00
Resident Fellows	53	540.00	457.52	450.00
Resident Scholar	8	225.00	225.00	225.00
EXTENSION				
A. 12 month basis				
Directors	3	6,600.00	6,000.00	4,800.00
Professors	3	6,480.00	5,370.00	4,200.00
Associate Professors	3	3,720.00	3,500.00	3,180.00
Assistant Professors	5	2,640.00	2,368.00	1,800.00
Instructors	3	2,000.00	1,833.33	1,700.00
Clerical	30	2,900.00	1,050.78	840.00
County Agents*	100	1,800.00	1,800.00	1,800.00
Home Demonstration Agents*	52	1,200.00	1,200.00	1,200.00
County Club Agents*	40	1,500.00	1,320.00	900.00
B. 9 to 11 month basis				
Professors	11	4,940.00	3,343.66	1,133.00
Associate Professors	22	4,320.00	3,304.00	2,488.00
Assistant Professors	20	3,450.00	2,793.34	2,100.00
Instructors	36	2,700.00	1,967.82	1,200.00
ADMINISTRATION AND OTHER				
12 month basis				
General Administrative Officers	20	9,000.00	3,830.00	2,000.00
Physical Plant	77	4,800.00	1,299.00	960.00
Clerical	48	2,100.00	1,076.91	780.00
Others**	63	2,400.00	1,135.00	600.00
Total	1,494			
Less Duplicates	117			
	1,377			

*Balance of salary paid from County funds.

**Includes House Mothers, maids, nurses, etc.

FINANCES OF IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

REPORT OF C. B. MURRAY, Treasurer

For the Year Ended June 30, 1938

BANK RECONCILIATIONS AND CHANGE FUNDS SUMMARY

All Funds

Banks	Balances June 30, 1938 Per Banks	Deposits in Transit	Checks Held for Endorse- ment, Etc.	Checks Afloat	Balance Treasurer's Books
Ames Trust and Savings Bank	\$ 34,871.62	\$ 60,000.00	\$ 12.66	\$ 56,139.27	\$ 38,745.01
Ames Trust and Savings Bank, Agricultural Experiment Station	5,693.03			5,693.03	
Central National Bank and Trust Company, Federal Extension Work	39,183.96			39,183.96	
College Savings Bank	83,566.98	28,964.40	70.50	37,765.14	74,836.74
Iowa-Des Moines National Bank and Trust Company	93,001.96			31,649.86	61,352.10
Iowa-Des Moines National Bank and Trust Company, Federal Extension Work	356.87			356.87	
Merchants National Bank, Cedar Rapids	97,947.79	10,000.00		17,136.07	90,811.72
Merchants National Bank, Federal Extension Work	7.76			7.76	
Merchants National Bank, Morrill-Nelson, Etc.	1,956.21			1,956.21	
Union Story Trust and Savings Bank	52,073.70	87,679.89	5.06	105,841.01	33,917.64
Union Story Trust and Savings Bank, Book Store	5,336.21	3,505.57		6,252.05	2,589.73
Fund for Change, College Savings Bank, Transfer	1,499.22	4,697.73		1,196.95	5,000.00
Subtotal, Banks in Main Office	\$415,495.31	\$194,847.59	\$ 88.22	\$303,178.18	\$307,252.94
BANK ACCOUNT DETACHED:					
College Savings Bank, Student Organizations and Others	\$ 13,681.39	\$ 3,344.26		\$ 5,155.83	\$ 11,869.82
Subtotal	\$429,176.70	\$198,191.85	\$ 88.22	\$308,334.01	\$319,122.76
Deposits in Transit	\$198,191.85				
Checks Held for Endorsement, Etc.	88.22				
Bank Balances Total				\$319,122.76	
Proof of Reconciliations	\$627,456.77			\$627,456.77	
Change Funds, Cashier and Other Offices					\$ 4,198.92
Bank Balances and Cash					\$323,321.68

Summary of Cash as follows:

Current Funds, General.....	\$ 211,654.72	
Current Funds, Restricted.....	36,858.87	\$ 248,513.59
Loan Funds, Regular.....	\$ 1,104.87	
Loan Funds, Emergency.....	4,108.24	2,213.05
Endowment Funds with College Treasurer.....	\$ 2,284.04	
Endowment subject to agreements.....	35.36	2,319.40
Special Plant Fund.....	\$ 8,307.64	
Plant Funds	52,978.13	61,285.77
Agency Funds, Student Organizations.....	\$ 5,657.29	
Agency Funds, Alumni Trustees.....	332.58	5,989.87
Total		<u>\$ 323,321.68</u>

SUMMARY OF TRANSACTIONS OF COLLEGE TREASURER

With Depositories and Reconciliation with Secretary's
Annual Report Totals

Bank Balances June 30, 1937, Main Office	\$ 252,812.12
Total Deposits in Banks in Main Office	4,736,075.75
Total	\$ 4,988,887.87
Deduct Total Checks drawn on Banks in Main Office....	4,681,634.93
Bank Balances June 30, 1938, Main Office.....	<u>\$ 307,252.94</u>

RECONCILIATION OF RECEIPTS

Total Deposits in Banks per Treasurer.....	\$ 4,736,075.75	
Add Memorial Prize Funds, Receipts, detached bank account	258.11	
Total		\$ 4,736,333.86
Deduct Transfers and Non-income Transactions		
Jobs in Process, closeouts.....	\$ 92,322.42	
Gross fees reduced by refunds....	5,673.80	
Deposits for Doctor's Theses and for Room Rent in Residence Halls	10,925.00	
Student Activities Registration fees transferred to Student Organizations	58,841.60	
Residence Halls Rentals reduced by refunds	609.91	
Bookstore Restricted bank deposits recovered	376.04	168,748.77
Endowment Fund Transactions		
Stanton Estate fund receipts.....	\$ 395.00	
Geo. W. Catt fund called bonds..	750.00	
Geo. I. Miller Student Loan fund, mortgage payments	271.43	
Frances A. Sheldon Student Loan fund, principal of note paid....	791.40	
Marston Award Medal Fund, Cash	992.64	
LaVerne Noyes Foundation, Cash ..	12,200.00	15,400.47
Plant Funds Transactions		
Elm Lodge salvage.....	\$ 35.00	
Equipment sales, obsolete.....	921.45	
Interest received on Investments, capitalized	996.81	
Land sold, Charles City, Iowa....	3,400.00	
Land Reserve	6,450.00	
Veterinary Clinic funds received..	36,000.00	

Elm Hall Residence Hall funds borrowed	179,132.22	
Investments Premium on bonds amortized	49.58	
Margaret Hall Insurance, Cash...	45,000.00	271,985.06
Total Deductions		<u>456,134.30</u>
Current Income, Secretary's Annual Report		<u>\$ 4,280,199.56</u>

RECONCILIATION OF EXPENDITURES

Total Checks drawn on Main Office Banks.....	\$ 4,681,634.93	
Add		
Memorial Prize Funds, Expenditures detached bank account	231.75	
Total		\$ 4,681,866.68
Deduct		
Transfers and Principal Funds Transactions		
Jobs in Process expenditures.....	\$ 92,322.42	
Fee Refunds, Income reduced.....	5,673.80	
Deposits for Doctors' Theses and for Room Rent, refunded.....	11,340.00	
Student Activities Registration fees transferred to Student Or- ganizations	58,841.60	
Residence Halls Rentals Refunds Income reduced	609.91	
Current Funds, temporary invest- ments, bonds	15,863.25	
Auxiliary Enterprises, Advance to Alumni Trustees Loan Fund....	5,000.00	\$ 189,650.98
Endowment and Non-expendable Funds Transactions		
Geo. W. Catt Fund, bonds pur- chased	\$ 800.00	
Geo. I. Miller Fund, bonds pur- chased	300.00	
Stanton Estate Fund, bond pur- chased	989.32	
LaVerne Noyes Foundation, Farm Loans	12,200.00	
Shelden Student Loan Fund, bond purchased	986.71	15,276.03
Plan Funds Transactions		
Veterinary Clinics, completed.....	\$ 86,497.42	
Elm Hall Residence Hall, com- pleted	183,799.17	
Payments on Residence Halls, Notes Payable	45,000.00	
Plant Fund Equipment purchased.	25.00	
Temporary Investment, bonds pur- chased	25,935.78	
Patten Farm, Capital expenditures	10.74	
Swine Farm, Capital expenditures	3.55	341,271.66
Total Deductions		<u>546,198.67</u>
Current Expenditures per Secretary's Annual Report		<u>\$ 4,135,668.01</u>

Iowa State Teachers College
Cedar Falls

Biennial Report
Period Ending June 30, 1938

REPORT OF THE REGISTRAR, IOWA STATE TEACHERS COLLEGE
For the Years 1936-1937 and 1937-1938

SELMER C. LARSON, REGISTRAR

June 3, 1936, to May 30, 1938

Classes of Students	1936-1937			1937-1938		
	Men	Women	Total	Men	Women	Total
Students with baccalaureate degrees on degree curricula.....	42	39	81	31	41	72
Undergraduate students on degree curricula						
Seniors.....	193	307	500	150	248	378
Juniors.....	157	495	652	156	462	618
Sophomores.....	159	183	342	171	177	348
Freshmen.....	270	194	464	328	217	545
Total on degree curricula.....	779	1,179	1,958	816	1,145	1,961
Students on two-year curricula						
Second-year students						
Curriculum for teachers in kindergarten- primary grades.....		187	187		201	201
Curriculum for teachers in grades above the primary.....	11	301	312	8	292	300
First-year students						
Curriculum for teachers in kindergarten- primary grades.....		311	311		344	344
Curriculum for teachers in grades above the primary.....	12	397	409	14	420	434
Total on two-year curricula.....	23	1,196	1,219	22	1,257	1,279
Students on one-year curriculum for teachers in rural schools.....	8	178	186	10	216	226
Students registered for twelve weeks of normal training and not on a curriculum.....	14	183	197	13	204	217
Special music students not on a curriculum.....	6	27	33	5	32	37
Special students.....	2	16	18	2	6	8
Special music students past 16 years of age and not high school graduates.....	3	10	13	1	17	18
Visitors.....	4	60	64	1	29	30
Total in residence.....	881	2,888	3,769	870	2,906	3,776
Students in extension work						
Correspondence work.....	24	132	156	35	145	180
Extension class work.....	1	47	48	1	11	12
Total in extension work.....	25	179	204	36	156	192
Grand total exclusive of duplicates and of pupils in the training school.....	893	2,993	3,886	889	2,980	3,869
Attendance by Quarters						
Summer quarter, 1936						
Cedar Falls.....	272	1,451	1,723			
Council Bluffs.....	8	182	190			
Total for summer quarter.....	280	1,633	1,913			
Summer quarter, 1937						
Cedar Falls.....				238	1,429	1,667
Denison.....				12	207	219
Total for summer quarter.....				250	1,636	1,886

REPORT OF THE REGISTRAR, IOWA STATE TEACHERS COLLEGE
—Continued

Classes of Students	1936-1937			1937-1938		
	Men	Women	Total	Men	Women	Total
Fall quarter.....	605	1,267	1,872	592	1,271	1,863
Winter quarter.....	588	1,208	1,796	607	1,231	1,838
Spring quarter.....	541	1,181	1,722	561	1,185	1,746
Total for fall, winter, and spring quarters exclusive of duplicates.....	688	1,451	2,139	619	1,271	1,890
Total in residence exclusive of duplicates and of pupils in the training school.....	881	2,888	3,769	870	2,906	3,776

Pupils in the Training School and in Affiliated Schools	1936-1937			1937-1938		
	Boys	Girls	Total	Boys	Girls	Total
Campus training school.....	230	229	459	223	216	439
Affiliated schools in classes taught by students						
Cherokee						
Kindergarten.....	30	40	70	37	28	65
Primary grades.....	129	121	250	51	62	113
Intermediate grades.....	43	44	87	12	19	31
Hudson						
Primary grades.....	35	24	59	29	28	57
Intermediate and upper grades.....	62	34	96	57	39	96
High school.....	43	33	76	47	32	79
Mason City						
Primary grades.....	24	15	39			
Waterloo, East						
Primary grades.....	38	22	60	30	30	60
Intermediate grades.....	80	88	168	96	82	178
Junior high school.....	83	91	174	92	116	208
Waterloo, West						
Primary grades.....	33	20	53	56	48	104
Intermediate grades.....	88	97	185	104	75	179
Junior high school.....	78	60	138	73	73	146
Rural demonstration schools.....	8	4	12	9	6	15
Total in training schools.....	1,004	922	1,926	916	854	1,770

REPORT OF THE REGISTRAR, IOWA STATE TEACHERS COLLEGE

—Continued

Number Receiving Degrees and Diplomas	1936-1937			1937-1938		
	Men	Women	Total	Men	Women	Total
1. The degree of bachelor of arts.....	60	131	191	63	151	214
2. Degree curricula in specified major lines						
a. The degree of bachelor of science in agriculture.....	2		2	2		2
b. The degree of bachelor of science in commercial education.....	12	8	20	6	4	10
c. The degree of bachelor of science in elementary education.....					4	4
d. The degree of bachelor of science in home economies.....		11	11		12	12
e. The degree of bachelor of science in industrial arts.....	11		11	18		18
f. The degree of bachelor of science in opportunity room education.....					1	1
g. The degree of bachelor of science in music.....	2	3	5		2	2
h. The degree of bachelor of science in orchestral and band music.....	1	3	4	2	1	3
i. The degree of bachelor of science in physical education.....	22		22	28	2	30
3. Two-year diplomas						
a. For teachers in the primary grades.....		100	100		139	139
b. For teachers in the grades above the primary.....	3	144	147	4	140	144
Total number of graduates.....	113	400	513	123	456	579
Number receiving certificate for the completion of the one-year curriculum for teachers in rural schools.....	1	52	53	4	67	71
Number receiving department certificate in critic training.....	1	5	6		8	8

July 29, 1938.

I hereby certify that the above report is accurate and correct to the best of my knowledge and belief.

SELMER C. LARSON, Registrar.

STATISTICS REGARDING FACULTY AND EMPLOYEES OF THE IOWA STATE TEACHERS COLLEGE

Report of Secretary July 1, 1936, to June 30, 1938

BENJAMIN BOARDMAN, Secretary

The following tables give the statistics required by law as part of the biennial report:

	FACULTY	
	1936-1937	1937-1938
President	1	1
Registrar	1	1
Deans	3	3
Directors of Administrative Functions.....	5	5
Professors	38	38
Associate Professors	29	31
Assistant Professors	38	44
Instructors	47	50
Student Assistants	42	40
	204	213

BRANCH SUMMER SCHOOL

	1937	
Director	1	
Instructors	7	
	<u>8</u>	
	1936-1937	1937-1938
Other Employees:		
Librarian	1	1
Library Assistants	8	8
Librarian Student Assistants.....	43	44
Office Secretaries	13	14
Clerks and Stenographers.....	29	30
Superintendent of Buildings and Grounds.....	1	1
Janitors	17	17
Engineers and Mechanics.....	27	27
Hospital	7	7
Dormitories		
Directors	2	2
Housekeeper	1	1
Clerks	6	7
Cleaning Women	11	12
Cafeteria		
Manager	1	1
Assistant Manager	1	1
Kitchen Assistants	7	7
Student Assistants	60	60
	<u>235</u>	<u>240</u>
Grand Total, exclusive of Branch Summer Schools	439	453
	1936-1937	1937-1938
Students employed under the National Youth Administration		
Men	71	48
Women	143	101

FINANCES OF THE IOWA STATE TEACHERS COLLEGE

Report of the Secretary Regarding Receipts and Disbursements of All Funds
from July 1, 1936 to June 30, 1937

BENJAMIN BOARDMAN, Secretary

SUPPORT OF SCHOOL FOR YEAR 1936-1937

Amounts on Hand in the Different Funds, July 1, 1936

Funds	Balances	
Educational Income	\$ 7,041.41	
Dormitory Building	82.94	
Auxiliary Enterprises	12,543.70	
Service Departments	5,234.45	
Trust Fund	15,237.81	
Auxiliary Activities	13,265.98	
General Improvements—For Repairs, Improve- ments and Betterments.....	28,185.66	\$ 81,591.95

RECEIPTS FOR YEAR 1936-1937

State Appropriations		
Educational and General Purposes.....	\$570,000.00	
For Repairs, Improvements and Betterments....	30,000.00	600,000.00
Other Sources		
Educational Income		
Tuition	\$165,743.99	
Fees and Miscellaneous.....	37,801.60	
Interest on Daily Balances.....	157.34	
Miscellaneous	6,151.23	\$209,854.16
Auxiliary Enterprises		
Bartlett Hall	\$ 65,257.56	
The George T. Baker Hall for Men.	14,496.09	
Food Service—Commons	74,277.47	154,031.12

Service Departments		
Correspondence Study	\$ 3,730.00	
Extension Book	345.78	
Multigraph Department	7,834.14	
Laundry	5,170.22	
Extension Class Fees	720.00	17,800.14
Trust Fund		
Student Organizations	\$ 34,362.46	
Student Loan	5,271.35	
State Certificate	1,108.00	40,741.81
Auxiliary Activities		56,762.05
Dormitory Building		
Other than State Appropriations....		326.01
General Improvements		
Other than State Appropriations....		2,033.55
Bleacher Fund		13,516.29
PWA Account—Women's Gymnasium		
Other than State Appropriations....		3,634.62
		498,699.75
Grand Total—Balance and Receipts		<u>\$ 1,180,291.70</u>

RESUME

Balance on Hand, July 1, 1936.....	\$ 81,591.95
Received from State Appropriations.....	600,000.00
Received from Other Sources.....	498,699.75
Net Support, 1936-1937.....	\$ 1,180,291.70

ITEMIZED EXPENDITURES—1936-1937

EDUCATIONAL AND GENERAL PURPOSES

General Control

Salaries

Administrative Officials	\$ 40,438.63
Clerical Service	49,516.88

General Office Expense

Printing	9,939.91
Office Supplies	7,498.06
Office Equipment	1,379.55
Telephone and Telegraph.....	2,229.56
Traveling Expenses	1,542.14
Miscellaneous Items	4,987.53

Special Bureaus and Activities

Alumni Bureau Supplies and Traveling Expenses	751.37
Commencements	2,085.87
Placement Bureau Supplies.....	2,572.01
Public Speaking Activities.....	1,024.00
Publicity Bureau Supplies.....	927.88
Religious Activities	2,479.95
Research Bureau Supplies.....	1,646.25
	<u>\$129,019.59</u>

Instruction

Instructional Service

Summer Session	\$ 68,848.75
Collegiate Year	297,310.56

Library Service

Administrative Salaries	15,389.77
Student Assistants	5,005.50
Library Books	9,047.98
Magazines and Periodicals.....	2,472.78
Binding	1,355.22
Operating Supplies	932.79

Instructional Supplies	18,128.31
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Instructional Equipment	5,950.80
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Student Assistants	3,447.93	427,890.39
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Operation of the Plant

Maintenance Staff	\$ 41,850.68
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Heating and Power Plant—Personal Service	12,817.84
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Janitorial Service	19,793.33
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Fuel	43,366.20
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Repairs	18,614.56
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Physical Plant Equipment.....	19,363.12		
Maintenance Supplies	13,432.49		
Janitorial Supplies	2,753.29		
Light, Water and Gas.....	5,456.74		
Bus and Truck Maintenance and Operation	3,249.63	180,697.88	
Extension Service			
Administrative Salaries	\$ 3,600.00		
Clerical Service	2,895.00		
Staff Salaries	11,560.00		
Operating Expenses	4,645.76	22,700.76	
Branch Summer School			
Administrative and Instructional Service	\$ 5,791.56		
Operating Expenses	1,105.11	6,896.67	\$ 767,205.29

AUXILIARY ENTERPRISES

Bartlett Hall			
Administration	\$ 6,423.76		
Janitorial Service	7,843.32		
Heat, Light, Water and Gas.....	5,406.86		
Furniture and Furnishings.....	2,197.40		
Painting, Plumbing, Electrical and Carpentry Service and Other Re- pairs	4,202.29		
Janitorial Supplies	882.58		
Laundry	555.72		
Telephone Service	544.12		
Operating Supplies	230.69		
Office Supplies	94.75		
Refunds	2,374.75		
Cleaners Account	753.05		
Investment	22,500.00	\$ 54,009.29	
The George T. Baker Hall for Men			
Administration	\$ 1,846.06		
Janitorial Service	1,389.63		
Heat, Light, Water and Gas.....	1,373.76		
Furniture and Furnishings.....	830.61		
Painting, Plumbing, Electrical and Carpentry Service	883.68		
Janitorial Supplies	327.89		
Laundry	178.87		
Telephone	210.29		
Operating Supplies	65.11		
Office Supplies	56.39		
Insurance	304.81		
Bonds and Interest.....	1,200.00		
Cleaners Account	266.05		
Refunds	1,337.75	10,270.90	
Food Service—Commons			
Administration	\$ 4,573.69		
Kitchen Service	19,520.40		
Heat, Light, Water and Gas.....	1,558.31		
Laundry	1,516.20		
Janitorial Supplies	498.49		
Painting, Plumbing, Electrical and Carpentry Service and Other Re- pairs	340.81		
Kitchen and Service Equipment.....	191.16		
Kitchen and Service Supplies.....	293.86		
Office Supplies including telephone..	487.75		
Food Stuffs	38,955.12		
Investments	2,500.00	70,435.79	\$ 134,715.98

SERVICE DEPARTMENTS

Multigraph Department			
Clerical Service	\$ 3,123.67		
Operating Supplies	3,626.96		
Equipment	29.71		
Heat, Light, Water and Gas.....	216.00	\$ 6,996.34	
Laundry			
Wages	\$ 3,077.55		
Operating Supplies	635.30		
Equipment	1,265.44		
Heat, Light, Water and Gas.....	300.00		

New Building Expense.....	267.45	5,545.74	
Extension Book Fund.....		701.51	
Correspondence Study		3,775.20	
Extension Class		479.09	17,497.88
AUXILIARY ACTIVITIES			52,655.03
EDUCATIONAL INCOME			
Tuition Refunds	\$ 9,809.72		
Manual Training Supplies.....	537.08		
Miscellaneous	919.22		
Transfer	197,205.29		208,471.31
TRUST FUND			
Student Organizations	\$ 36,405.82		
Student Loan	4,993.40		
State Certificate	492.00		41,891.22
GENERAL IMPROVEMENTS			
For Repairs, Improvements and Bet- terments			30,219.21
DORMITORY BUILDING			408.95
BLEACHER FUND			13,516.29
PWA ACCOUNT—WOMEN'S GYMNASIUM			30,986.42
NEW MEN'S DORMITORY			4,527.74
Less Transfer		\$ 1,302,095.32	197,205.29
Net Disbursements for 1936-1937...		\$ 1,104,890.03	75,401.67
Balance, June 30, 1937.....			\$ 1,180,291.70

SALARIES—INSTRUCTIONAL SERVICE, 1936-1937

Department	Summer 1936 Second and Third Payments	Academic Year 1936-1937	Summer 1937 First Payment
Arts			
Two professors	\$ 1,044.45	\$ 4,700.00	\$ 522.22
One assistant professor.....	422.22	1,900.00	211.11
Three instructors	1,200.00	5,400.00	600.00
Education			
Five professors	2,470.00	11,115.00	1,235.00
Seven associate professors.....	3,502.24	15,760.00	1,751.10
English			
Four professors	1,848.15	8,983.33	924.07
Four associate professors.....		8,600.00	955.55
Two associate professors.....	897.79		
Five assistant professors.....	2,066.66		
Four assistant professors.....		6,480.34	
Three assistant professors.....			700.00
One instructor		1,800.00	
Substitutes	600.00		40.00
Home Economics			
Professor	600.00	2,700.00	300.00
Assistant professor	426.67	1,920.00	213.33
One instructor	422.22	1,900.00	
Languages			
Two professors	790.00	3,555.00	395.00
Two associate professors.....		4,000.00	
One associate professor.....	444.45		222.22
Two assistant professors.....	826.67	4,000.00	
One assistant professor.....			231.11
Mathematics and Commercial Educa- tion			
Four professors		9,440.00	
Three professors	1,617.79		808.89
Two associate professors.....	866.67	3,900.00	433.33
Two assistant professors.....	880.00		
One assistant professor.....		2,160.00	240.00
Two instructors	746.68	3,360.00	
One instructor			186.66

SALARIES—INSTRUCTIONAL SERVICE, 1936-1937—Continued

Department	Summer 1936 Second and Third Payments	Academic Year 1936-1937	Summer 1937 First Payment
Music			
One professor	640.00	2,880.00	320.00
Five assistant professors.....		9,630.00	
Four assistant professors.....			903.32
Two assistant professors.....	853.34		
Eight instructors	3,273.36	13,305.00	
Five instructors			976.65
Physical Education for Men			
Three professors	790.00		395.00
Two professors		3,375.00	
One assistant professor.....	533.34	2,400.00	173.29
Four instructors		8,610.00	
Two instructors	1,033.34		516.66
Physical Education for Women			
Two professors			341.66
One professor	150.00	675.00	
One associate professor.....	462.22	1,848.89	231.11
Two assistant professors.....		3,480.00	
One assistant professor.....	373.34		200.00
Four instructors		5,900.00	
Three instructors	911.12		
Two instructors			300.00
Substitutes	54.00	1,110.00	
Science			
Nine professors		20,475.00	
Eight professors			2,035.00
Seven professors	3,175.00		
Three associate professors.....	1,127.79	5,075.00	
Two associate professors.....			105.00
Two assistant professors.....	751.12	4,410.00	488.89
One visiting lecturer	343.75		
Substitutes	204.00		170.00
Social Science			
Three professors		7,920.00	880.00
Two professors	1,120.00		
Four associate professors.....	1,661.13	7,475.00	
Three associate professors.....			608.32
Three assistant professors.....		6,740.00	
Two assistant professors.....	597.79		
One assistant professor.....			248.89
Three instructors	1,366.69		
Two instructors			500.00
Teaching			
One professor	400.00	2,880.00	320.00
Three associate professors.....		6,080.00	
One associate professor.....	426.67		213.33
Fifteen assistant professors.....		28,300.00	
Seven assistant professors.....			1,529.15
Five assistant professors.....	2,260.02		
Twenty-four instructors		43,040.00	
Four instructors	1,822.22		
Two instructors			399.99
Fourteen critics in training.....		9,975.00	
Five critics in training.....	720.00		
Four critics in training.....			300.00
Substitutes		53.00	
	<u>\$ 46,722.90</u>	<u>\$ 297,310.56</u>	<u>\$ 22,125.85</u>

SALARIES FOR EXECUTIVE OFFICERS—1936-1937

	Educational and General Purposes General Control
President	\$ 7,000.00
Registrar and Examiner	2,952.79
Dean of Men	2,927.42
Director of Research	3,600.00
Business Manager	3,360.00
Director of Alumni Affairs and Public School Relationships	2,933.26
Director of Placement	3,600.00
Dean of the Faculty	4,645.16
Dean of Women	3,840.00
Director of Publicity	2,880.00
Director of Religious Activities	2,700.00
Total Salaries	\$ 40,438.63

SALARIES—STUDENT HEALTH SERVICE—1936-1937

	Auxiliary Activities
Health Director	\$ 1,800.00
Assistant Physician	900.00
Supervisor of Hospital	1,200.00
Two nurses	1,920.00
Cook	600.00
Housekeeper	600.00
Emergency Service	766.77
Total Salaries	\$ 7,786.77

SALARIES FOR LIBRARIES—1936-1937

	Educational and General Purposes Instruction
Librarian	\$ 2,750.00
Nine assistants	11,816.63
Two secretaries	823.14
Total Salaries	\$ 15,389.77

SALARIES FOR STUDENT ASSISTANTS IN LIBRARY—1936-1937

	Educational and General Purposes Instruction
Two students on monthly basis	\$ 870.00
Student help on the hour basis	4,135.50
Total Salaries	\$ 5,005.50

SALARIES PAID—DEPARTMENT OF BUILDINGS AND GROUNDS—
1936-1937

	Educational and General Purposes Operation of the Plant
Maintenance Staff	
Fourteen on monthly basis	\$ 17,918.23
Wages, workmen on the hour basis	26,602.09
	\$ 44,520.32
Less credit from other funds for Painting, Plumbing, Elec- trical and Carpentry Service	2,669.64
Total—Maintenance Staff	\$ 41,850.68

	Educational and General Purposes Operation of the Plant
Heating and Power Plant—Personal Service	
Three engineers	\$ 4,380.00
Boiler room foreman	1,440.00
Four firemen	5,244.52
Wages, workmen on the hour basis	1,753.32
Total	\$ 12,817.84

	Educational and General Purposes Operation of the Plant
Janitorial Service	
Foreman	\$ 1,500.00
Twelve janitors	11,730.00
Four janitresses	2,250.00
Extra janitorial service	4,313.33
Total	\$ 19,793.33

SALARIES—CLERICAL SERVICE—1936-1937

	Educational and General Purposes General Control
Supervisor	\$ 1,553.19
Three cashiers and bookkeepers	3,080.00
Sixteen secretaries	15,232.17
Twenty clerks	16,789.48
Thirteen stenographers	10,015.35
Additional temporary clerical help	2,846.69
Total Salaries	\$ 49,516.88

SALARIES PAID—EXTENSION SERVICE—1936-1937

	Educational and General Purposes Extension Service
Executive Officer	
Professor and Director	\$ 3,600.00

	Educational and General Purposes Extension Service
Clerical Service	
One secretary	\$ 1,380.00
Two stenographers	1,515.00
Total	\$ 2,895.00

	Service Departments Correspondence Study
Clerical Service for Correspondence Study	
Stenographer	\$ 1,020.00

	Educational and General Purposes Extension Service
Schools Service Staff	
Three professors	\$ 3,720.00
Two associate professors	4,080.00
One assistant professor	1,920.00
One instructor	1,840.00
Total	\$ 11,560.00

ADDITIONAL SALARIES—1936-1937

	Educational and General Purposes General Control
Choir Director	\$ 600.00
Organist	600.00
Total	\$ 1,200.00

DEPARTMENTAL EXPENDITURES—1936-1937

	Educational and General Purposes Instruction
Arts	\$ 796.36
Education	718.04
English	465.72
Home Economics	803.70
Languages	195.21
Mathematics and Commercial Education	316.55
Music	3,136.75
Physical Education (Men)	1,960.85
Physical Education (Women)	1,282.85
Science	3,539.13
Social Science	501.12
Teaching	4,412.03
Total—Departmental Expenditures	\$ 18,128.31

SALARIES PAID—BARTLETT HALL—1936-1937

	Auxiliary Enterprises
Administrative Salaries	
Director of Bartlett Hall	\$ 2,100.00
Personnel Assistant	1,500.00
Housekeeper	1,080.00
Night Clerk	600.00
Office clerks	1,120.77
Extra clerks	22.99
Total	\$ 6,423.76

	Auxiliary Enterprises
Janitorial Service	
Cleaning women and janitorial service	\$ 7,843.32

SALARIES PAID—THE GEORGE T. BAKER HALL FOR MEN—
1936-1937

	Auxiliary Enterprises
Administrative Salaries	
Two matrons	\$ 1,150.00
Housekeeper	600.00
Extra clerical help	96.06
Total	\$ 1,846.06

	Auxiliary Enterprises
Janitorial Service	
Cleaning women and janitorial service	\$ 1,389.63

SALARIES PAID—OPERATION OF THE COMMONS—1936-1937

	Auxiliary Activities
Social Director	\$ 1,710.00
Secretary and clerk	1,449.75
Cleaning women	1,338.34
Total	\$ 4,498.09

SALARIES PAID—COMMONS—FOOD SERVICE—1936-1937

	Auxiliary Enterprises
Administrative Salaries	
Director of Foods.....	\$ 1,500.00
Assistant Director of Foods.....	1,005.00
Fountain Service Manager.....	720.00
Checkers and cashiers.....	622.54
Board	726.15
Total	\$ 4,573.69

	Auxiliary Enterprises
Kitchen Service	
Five cooks	\$ 3,480.00
Laundry supervisor	600.00
Janitor	1,020.00
Janitress	660.00
Extra help	103.31
Board	13,657.09
Total	\$ 19,520.40

SALARIES PAID—EMPLOYEES OF THE MULTIGRAPH DEPARTMENT—1936-1937

	Service Departments
Clerk in charge.....	\$ 1,140.00
Two multigraph operators.....	710.96
Mimeograph operator	690.00
Extra help	582.71
Total	\$ 3,123.67

SALARIES PAID—LAUNDRY EMPLOYEES—1936-1937

	Service Departments
Laundress	\$ 840.00
Helpers on the hour basis.....	2,237.55
Total	\$ 3,077.55

SECOND AND THIRD PAYMENTS OF SALARIES—1936

Branch Summer School

	Educational and General Purposes Branch Summer School
Council Bluffs, Iowa	
Director	\$ 560.00
Seven instructors	2,917.78
Secretary	150.00
Substitutes and assistants.....	273.80
Total	\$ 3,901.58

FIRST PAYMENT OF SALARIES—1937

Branch Summer School

	Educational and General Purposes Branch Summer School
Denison, Iowa	
Director	\$ 280.00
Seven instructors	1,529.98
Secretary	80.00
Total	\$ 1,889.98

REPORT OF IOWA STATE BOARD OF EDUCATION

REPORT OF TREASURER

RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

From July 1, 1936, to June 30, 1937

ROGER LEAVITT, TREASURER

	Balance July 1, 1936	Total Receipts	Total Disbursements	Balance July 1, 1937
All Funds.....	\$ 82,281.97	\$ 1,115,909.58	\$ 1,121,371.08	\$ 76,820.47

FINANCES OF THE IOWA STATE TEACHERS COLLEGE

Report of the Secretary Regarding Receipts and Disbursements of All
Funds from July 1, 1937, to June 30, 1938

BENJAMIN BOARDMAN, Secretary

SUPPORT OF SCHOOL FOR YEAR 1937-1938

Amount on Hand in the Different Funds, July 1, 1937

Funds	Balances
Educational Income	\$ 8,424.26
Auxiliary Enterprises	31,858.84
Service Departments	5,536.71
Trust Fund	14,088.40
Auxiliary Activities	17,373.00
PWA Account—Women's Gymnasium.....	2,648.20
New Men's Dormitory.....	4,527.74*
	\$ 75,401.67

RECEIPTS FOR YEAR 1937-1938

State Appropriations		
Educational and General Purposes.....		\$ 623,500.00
Other Sources		
Educational Income		
Tuition	\$165,112.39	
Fees and Miscellaneous.....	41,951.12	
Interest on Daily Balances.....	28.44	
Miscellaneous	17,322.29	\$224,414.24
Auxiliary Enterprises		
Bartlett Hall	\$ 75,889.18	
The George T. Baker Hall for Men..	15,414.76	
Food Service—Commons	69,427.83	160,731.77
Service Departments		
Correspondence Study	\$ 6,440.00	
Extension Book	3,002.99	
Multigraph Department	8,214.51	
Laundry	4,638.12	
Extension Class Fees.....	184.00	22,479.62
Student Organizations	\$ 44,121.80	
Student Loan	7,522.18	
State Certificate	1,340.00	\$ 52,983.98
Auxiliary Activities		57,274.64
PWA Account—Women's Gymnasium		
Other than State Appropriations....		91,059.93
New Men's Dormitory.....		210,000.00
Intercollegiate Athletics		1,181.72
		\$ 820,125.90
Grand Total—Balance and Receipts.....		\$ 1,519,027.57

*Debit Balance.
Trust Fund

RESUME

Balance on Hand, July 1, 1937.....	\$ 75,401.67
Received from State Appropriation.....	623,500.00
Received from other sources.....	820,125.90
Net Support, 1937-1938.....	\$ 1,519,027.57

NOTE: Section 5 of Chapter 7 of the Laws of the Forty-seventh General Assembly appropriated \$50,000.00 for each year of the biennium to the Iowa State Teachers College for "Repairs, Building and Equipment,"—said appropriation to be spent under the direct supervision of the state executive council and the joint legislative committee on Retrenchment and Reform. Thirty thousand dollars was expended during the 1937-1938 fiscal year for the construction of a greenhouse laboratory leaving \$70,000 to be expended during the second year of the biennium.

ITEMIZED EXPENDITURES—1937-1938

EDUCATIONAL AND GENERAL PURPOSES

General Control

Salaries

Administrative Officials	\$ 44,747.95
Clerical Service	50,565.49

General Office Expense

Printing	6,687.42
Office Supplies	7,910.86
Office Equipment	2,738.58
Telephone and Telegraph	2,072.57
Traveling Expenses	1,325.44
Miscellaneous Items	2,283.17

Special Bureaus and Activities

Alumni Bureau Supplies and Traveling Expenses	1,217.37
Commencements	1,713.92
Placement Bureau Supplies	2,070.67
Public Speaking Activities	1,523.26
Publicity Bureau Supplies	1,067.75
Religious Activities	2,626.29
Research Bureau Supplies	1,392.76
	\$129,943.50

Instruction

Instructional Service

Summer Session	\$ 69,685.37
Collegiate Year	335,483.66

Library Service

Administrative Salaries	18,089.36
Student Assistants	4,670.87
Library Books	9,985.10
Magazines and Periodicals	3,063.83
Binding	918.15
Operating Supplies	1,278.79
Instructional Supplies	14,461.15
Instructional Equipment	8,436.18
Student Assistants	2,416.26
	468,488.72

Operation of the Plant

Maintenance Staff	\$ 45,029.25
Heating and Power Plant—Personal Service	13,541.87
Janitorial Service	23,564.84
Fuel	34,005.11
Repairs	19,801.51
Physical Plant Equipment	20,214.59
Maintenance Supplies	13,102.60
Janitorial Supplies	3,687.16
Light, Water and Gas	5,123.27
Bus and Truck Maintenance and Operation	3,815.07
	181,885.27

Extension Service

Administrative Salaries	\$ 3,900.00
Clerical Service	3,033.63
Staff Salaries	11,750.00
Operating Expenses	4,284.41
	22,968.04

Branch Summer School

Administrative and Instructional Service	\$ 3,860.01
Operating Expenses	395.11
	4,255.12
	\$ 807,540.65

AUXILIARY ENTERPRISES

Bartlett Hall

Administration	\$ 7,233.48	
Janitorial Service	8,272.65	
Heat, Light, Water, and Gas.....	5,398.17	
Furniture and Furnishings.....	2,244.49	
Painting, Plumbing, Electrical and Carpentry Service and Other Re- pairs	4,132.70	
Janitorial Supplies	1,335.38	
Laundry	657.85	
Telephone Service	492.11	
Operating Supplies	196.58	
Office Supplies	79.78	
Refunds	2,311.25	
Cleaners Account	588.83	
Investments and Transfers.....	50,500.00	
Notes Payable	10,000.00	\$ 93,443.27

The George T. Baker Hall for Men

Administration	\$ 1,686.21	
Janitorial Service	1,663.24	
Heat, Light, Water, and Gas.....	1,321.56	
Furniture and Furnishings.....	123.11	
Painting, Plumbing, Electrical and Carpentry Service	587.87	
Janitorial Supplies	209.20	
Laundry	186.35	
Telephone	201.01	
Operating Supplies	45.50	
Office Supplies	33.40	
Investments and Transfers.....	7,000.00	
Notes Payable	4,900.00	
Cleaners Account	376.69	
Refunds	1,100.63	19,434.77

Food Service—Commons

Administration	\$ 5,175.71	
Kitchen Service	17,534.18	
Heat, Light, Water, and Gas.....	1,538.96	
Laundry	1,349.39	
Janitorial Supplies	670.17	
Painting, Plumbing, Electrical and Carpentry Service and Other Re- pair	385.17	
Kitchen and Service Equipment.....	852.50	
Kitchen and Service Supplies.....	374.67	
Office Supplies including Telephone..	299.50	
Food Stuffs	35,168.16	
Investments and Transfers.....	8,000.00	
Notes Payable	2,000.00	73,348.41
		\$ 186,226.45

SERVICE DEPARTMENTS

Multigraph Department

Clerical Service	\$ 3,522.44	
Operating Supplies	3,993.10	
Equipment	1,604.58	
Heat, Light, Water and Gas.....	216.00	9,336.12

Laundry

Wages	\$ 2,799.85	
Operating Supplies	686.19	
Equipment	111.26	
Heat, Light, Water, and Gas.....	300.00	
New Building Expense.....	101.67	
Transfer to PWA.....	1,009.93	5,008.90

Extension Book Fund.....

3,462.64

Correspondence Study

5,793.44

Extension Class

184.00

23,785.10

AUXILIARY ACTIVITIES

62,793.11

EDUCATIONAL INCOME

Tuition Refunds	\$ 8,754.63	
Manual Training Supplies.....	445.08	
Miscellaneous	524.19	
Transfer to PWA.....	10,900.00	
Transfer	184,040.65	204,664.55

TRUST FUND

Student Organizations	\$ 43,231.78	
Student Loan	6,796.66	
State Certificate	1,904.00	51,932.44

PWA ACCOUNT—WOMEN'S
GYMNASIUM

93,708.13

NEW MEN'S DORMITORY.....

189,152.21

Less Transfer

\$ 1,619,802.64
184,040.65

Net Disbursements for 1937-1938.....

\$ 1,435,761.99

Balance, June 30, 1938.....

83,265.58

\$ 1,519,027.57

SALARIES—INSTRUCTIONAL SERVICE—1937-1938

Department	Summer 1937 Second and Third Payments	Academic Year 1937-1938	Summer 1938 First Payment
Arts			
Two professors	\$ 1,044.45	\$ 5,100.00	\$ 566.66
One Assistant professor.....	422.22	2,100.00	233.33
Three instructors	1,200.00	6,100.00	677.77
Commercial Education			
Three associate professors.....		6,900.00	766.66
One assistant professor.....		2,250.00	250.00
Two instructors		3,600.00	400.00
Education			
Five professors	2,470.00		1,341.66
Four professors		9,375.00	
Seven associate professors.....	3,502.24	17,700.00	1,966.66
One visiting instructor.....			83.33
English			
Four professors	1,848.15	9,866.66	
Three professors			777.76
Four associate professors.....	1,911.12	9,500.00	1,055.54
Five assistant professors.....		10,950.00	
Three assistant professors.....	1,400.00		766.65
One instructor		2,000.00	222.22
Substitute	50.00	50.00	
Home Economics			
One professor	600.00	3,000.00	366.66
One assistant professor.....	426.67		
Two instructors		4,100.00	
One instructor			222.22
Languages			
Two professors	790.00	3,675.00	408.33
Two associate professors.....		4,650.00	
One associate professor.....	444.45		266.66
One assistant professor.....	462.22	2,100.00	
Mathematics and Commercial Educa- tion*			
Three professors	1,617.78		591.66
Four professors		7,575.00	
Two associate professors.....	866.67		
One assistant professor.....	480.00	2,700.00	300.00
One instructor	373.34		
Music			
One professor	640.00	3,300.00	366.66
Six assistant professors.....		13,400.00	
Five assistant professors.....			1,238.87
Four assistant professors.....	1,806.68		
Seven instructors		13,650.00	
Six instructors	1,921.34		
Five instructors			1,072.22

*Commercial a separate department beginning Fall, 1937.

REPORT OF IOWA STATE BOARD OF EDUCATION

Department	Summer 1937 Second and Third Payments	Academic Year 1937-1938	Summer 1938 First Payment
Physical Education for Men			
Two professors	750.00	3,675.00	408.33
One assistant professor		2,700.00	
Five instructors		12,300.00	
Three instructors			866.66
Two instructors*	1,033.34		
Scout leader	40.00		20.00
Physical Education for Women			
Two professors	683.34	3,375.00	375.00
One associate professor	462.22	2,250.00	
Two assistant professors		4,100.00	
One assistant professor	400.00		222.22
Four instructors		6,525.00	
Three instructors			525.00
Two instructors	600.00		
Science			
Nine professors		23,625.00	
Eight professors	4,070.00		2,374.97
Three associate professors		5,625.00	625.00
Two associate professors	647.78		
Two assistant professors		4,650.00	516.66
One assistant professor	480.00		
One instructor	400.00		
Social Studies			
Three professors	1,760.00	9,300.00	1,033.32
Five associate professors		11,025.00	
Four associate professors			925.00
Three associate professors	1,216.68		
Three assistant professors			816.66
Two assistant professors		4,650.00	
One assistant professor	497.78		
Two instructors	1,000.00		
Substitutes		80.00	
Teaching			
One professor	640.00	3,300.00	366.66
Four associate professors		9,000.00	
Three associate professors			749.99
Two associate professors	924.45		
Fifteen assistant professors		30,450.00	
Six assistant professors	2,635.57		
Three assistant professors			683.33
Twenty-four instructors		44,150.00	
Four instructors			905.55
Two instructors	800.01		
Substitutes	31.00	32.00	
Fifteen critics in training		11,030.00	
Five critics in training			380.00
Four critics in training	600.00		
	<u>\$ 43,949.50</u>	<u>\$ 335,483.66</u>	<u>\$ 25,735.87</u>

SALARIES FOR EXECUTIVE OFFICERS—1937-1938

	Educational and General Purposes General Control
President	\$ 7,000.00
Registrar Emeritus	1,283.32
Dean of Men	3,300.00
Director of Research	4,000.00
Business Manager	3,600.00
Director of Alumni Affairs and Public Relationships	3,214.63
Director of Placement	4,000.00
Dean of the Faculty	4,800.00
Dean of Women	4,200.00
Director of Publicity	3,000.00
Director of Religious Activities	2,750.00
Registrar and Examiner	3,600.00
Total Salaries	\$ 44,747.95

SALARIES—STUDENT HEALTH SERVICE—1937-1938

	Auxiliary Activities
Health Director	\$ 1,800.00
Assistant Physician	900.00
Supervisor of Hospital	900.00
Three Nurses	2,130.00
Cook	600.00
Housekeeper	660.00
Emergency Service	160.83
Total Salaries	\$ 7,150.83

SALARIES FOR LIBRARIES—1937-1938

	Educational and General Purposes Instruction
Librarian	\$ 3,600.00
Eight assistants	14,489.36
Total Salaries	\$ 18,089.36

SALARIES FOR STUDENT ASSISTANTS IN LIBRARY—1937-1938

	Educational and General Purposes Instruction
Student on monthly basis	\$ 120.00
Student help on the hour basis	4,550.87
Total Salaries	\$ 4,670.87

SALARIES PAID—DEPARTMENT OF BUILDINGS AND GROUNDS—
1937-1938

	Educational and General Purposes Operation of the Plant
Maintenance Staff	
Ten on monthly basis	\$ 15,869.46*
Wages, workmen on the hour basis	31,554.00
	\$ 47,423.46
Less credit from other funds for painting, plumbing, elec- trical and carpentry service	2,394.21
Total—Maintenance Staff	\$ 45,029.25
*Additional paid from other funds	50.96
	Educational and General Purposes Operation of the Plant
Heating and Power Plant—Personal Service	
Three engineers	\$ 4,980.00
Boiler room foreman	1,560.00
Four firemen	5,742.86
Wages, workmen on the hour basis	1,259.01
Total	\$ 13,541.87
	Educational and General Purposes Operation of the Plant
Janitorial Service	
Foreman	\$ 1,497.72*
Thirteen janitors	14,021.36
Three janitresses	2,280.00
Extra janitorial service	5,765.76
Total	\$ 23,564.84
*Additional paid from funds	2.28

REPORT OF IOWA STATE BOARD OF EDUCATION

SALARIES—CLERICAL SERVICE—1937-1938

	Educational and General Purposes General Control
Three cashiers and bookkeepers.....	\$ 3,725.01
Nineteen secretaries	17,424.92
Sixteen clerks	17,911.05
Ten stenographers	8,594.78
Additional temporary clerical help.....	2,909.73
Total	\$ 50,565.49

SALARIES PAID—EXTENSION SERVICE—1937-1938

	Educational and General Purposes Extension Service
Executive Officer Professor and Director.....	\$ 3,900.00

	Educational and General Purposes Extension Service
Clerical Service	
One secretary	\$ 1,440.00
Two stenographers	1,590.57
Extra clerical service.....	3.06
Total	\$ 3,033.63

	Service Departments Correspondence Study
Clerical Service for Correspondence Study Stenographer	\$ 1,020.00

	Educational and General Purposes Extension Service
Schools Service Staff	
Two professors	\$ 3,600.00
Two associate professors.....	4,250.00
One assistant professor.....	2,000.00
One instructor	1,900.00
Total	\$ 11,750.00

ADDITIONAL SALARIES—1937-1938

	Educational and General Purposes General Control
Choir Director	\$ 600.00
Organist	600.00
Total	\$ 1,200.00

DEPARTMENTAL EXPENDITURES—1937-1938

	Educational and General Purposes Instruction
Arts	\$ 394.27
Commercial Education	368.65
Education	659.39
English	410.48
Home Economics	641.57
Languages	128.12
Mathematics	199.28
Music	2,155.14

Physical Education—Men	1,541.77
Physical Education—Women	1,523.12
Science	1,988.72
Social Science	659.11
Teaching	3,791.53

Total—Departmental Expenditures\$ 14,461.15

SALARIES PAID—BARTLETT HALL—1937-1938

	Auxiliary Enterprises
Administrative Salaries	
Director of Bartlett Hall	\$ 2,400.00
Two assistants	1,800.00
Housekeeper	1,080.00
Three clerks	1,918.33
Extra clerks	35.15

Total\$ 7,233.48

Auxiliary
Enterprises

Janitorial Service	
Cleaning women and janitorial service	\$ 8,272.65

SALARIES PAID—THE GEORGE T. BAKER HALL FOR MEN—
1937-1938

	Auxiliary Enterprises
Administrative Salaries	
Two matrons	\$ 950.00
Housekeeper	600.00
Extra clerical help	136.21

Total\$ 1,686.21

Auxiliary
Enterprises

Janitorial Service	
Cleaning women and janitorial service	\$ 1,663.24

SALARIES PAID—OPERATION OF THE COMMONS—1937-1938

	Auxiliary Enterprises
Social Director	\$ 700.00
Two secretaries and clerk	1,544.41
Cleaning women	1,440.59
Extra help	33.60

Total\$ 3,718.60

SALARIES PAID—COMMONS—FOOD SERVICE—1937-1938

	Auxiliary Enterprises
Administrative Salaries	
Director of Foods	\$ 1,800.00
Assistant Director of Foods	1,200.00
Fountain Service Manager	720.00
Checkers and cashiers	702.91
Board	752.80

Total\$ 5,175.71

Auxiliary
Enterprises

Kitchen Service	
Six cooks	\$ 3,460.00
Laundry supervisor	600.00
Janitor	1,080.00
Janitress	720.00
Extra help	48.25
Board	11,625.93

Total\$ 17,534.18

SALARIES PAID—EMPLOYEES OF THE MULTIGRAPH DEPART-
MENT—1937-1938

	Service Departments
Clerk in charge	\$ 1,200.00
Multigraph operator	768.30
Mimeograph operator	840.00

Typist	435.00
Extra clerical service.....	279.14
Total	\$ 3,522.44

SALARIES PAID—LAUNDRY EMPLOYEES—1937-1938

	Service Departments
Laundress	\$ 900.00
Helpers on the hour basis.....	1,899.85
Total	\$ 2,799.85

SECOND AND THIRD PAYMENTS OF SALARIES—1937
Branch Summer School

	Educational and General Purposes Branch Summer School
Denison, Iowa	
Director	\$ 560.00
Seven instructors	3,060.01
Secretary	160.00
Total	\$ 3,780.01
Secretary (June, 1938).....	\$ 80.00

RECAPITULATION OF RECEIPTS AND DISBURSEMENTS
For the Biennial Period, July 1, 1936, to July 1, 1938

Funds	Credit Balance	Receipts	Expenditures	Balances
Educational and General Purposes.....		\$1,193,500.00	\$1,193,500.00	
Educational Income	\$ 7,041.41	434,268.40	413,135.86	\$ 28,173.95
Auxiliary Enterprises	12,543.70	314,762.89	320,942.43	6,364.16
Service Departments	5,234.45	40,279.76	41,282.98	4,231.23
Dormitory Building	82.94	326.01	408.95	
Trust	15,237.81	93,725.79	93,823.66	15,139.94
Auxiliary Activities	13,265.98	114,036.69	115,448.14	11,854.53
General Improvements	28,185.66	2,033.55	30,219.21	
Bleacher Fund		13,516.29	13,516.29	
P. W. A. Account—Women's Gymnasium		124,694.55	124,694.55	
New Men's Dormitory		210,000.00	193,679.95	16,320.05
Intercollegiate Athletics		1,181.72		1,181.72
Less Transfers	\$ 81,591.95	\$2,542,325.65	\$2,540,652.02	\$ 83,265.58
		381,245.94	381,245.94	
Totals	\$ 81,591.95	\$2,161,079.71	\$2,159,406.08	\$ 83,265.58
		2,242,671.66	2,242,671.66	

The following amounts represent checks issued by the Secretary during this biennial period, which were not paid by the Treasurer until after July 1, 1938.

Funds	Amounts
Educational and General Purposes.....	\$ 3,169.35
Auxiliary Enterprises	643.07
Trust Fund	130.20
Service Departments	7.20
Educational Income	259.87
Auxiliary Activities	1,295.33
Less deposit in transit.....	\$ 5,505.02
	4,044.65
Less correction on check No. 7040.....	\$ 1,460.37
	50.00
	\$ 1,410.37

ANNUAL INVENTORY OF REAL ESTATE
IOWA STATE TEACHERS COLLEGE, CEDAR FALLS, IOWA
Year Ending June 30, 1938

Part of Section or Name of Town or Addition	Section or Lot	Town- ship or Block	Range	Acres	Description of Buildings and Improvement	Actual Land Value	Actual Building Value	Total Actual Value
Normal Addition to Cedar Falls-----	Blk. 26	89	14	7.36	1 Tool House, City, S. of 26th-----	\$ 4,000	\$ 100	\$ 4,100
Normal Addition to Cedar Falls-----	Blk. 26	89	14	1	Lots, E. Tremont, 3 full, 2 part-----	1,200		1,200
40 A. SE $\frac{1}{4}$ SE $\frac{1}{4}$ -----	Sec. 14	89	14	40	Land, 25 Lots, Buildings-----	16,000	1,838,116	1,854,116
40 A. SW $\frac{1}{4}$ SE $\frac{1}{4}$ -----	Sec. 14	89	14	40	Land-----	16,000	833,500	849,500
40 A. NE $\frac{1}{4}$ -----	Sec. 24	89	14	40	Land, Residence and Garage-----	8,000	3,000	11,000
				128.36	-----	\$ 45,200	\$2,674,716	\$2,719,916

(Rec. Park—Commencing NW Corner of NE $\frac{1}{4}$ East 15.22 Chains, South 25.8 Chains, West 13.42 Chains, South 4.05 Chains, West 1.8 Chains, North 29.85 Chains.)

ANNUAL INVENTORY

IOWA STATE TEACHERS COLLEGE, CEDAR FALLS, IOWA

Year Ending June 30, 1938

INVENTORY OF BUILDINGS

Buildings:

Administration Building—1895	\$ 35,000.00
Auditorium Building—1900	110,000.00
Bartlett Hall—1915, 1917, 1923, 1924	485,000.00
Baker Hall—1936	155,000.00
Barn—1916	1,500.00
Commons—1933	188,803.36
Campanile—1926	60,000.00
Central Building—1868	40,000.00
Football Bleachers—1936	13,500.00
Gilchrist Hall—1882	40,000.00
Old Greenhouse—1907	900.00
New Greenhouse—(Incomplete)	32,465.64
Garden Tool House	100.00
Garages—For President—1933	1,200.00
For Dean of Faculty—1935	400.00
For Superintendent—1924	300.00
For Recreation Park—1932	300.00
Hospital—1912, 1924	17,000.00
Nurses' Home	3,000.00
Isolation	2,000.00
Heating Plant—1932	325,000.00
Library—1907	173,000.00
Laundry—1936	15,000.00
Preschool—1913	1,500.00
Men's Gymnasium—1925	180,000.00
Physics and Chemistry Building—1906	72,000.00
Residences—President's Home—1908	18,000.00
President Emeritus' Home—1890 (Dean of Faculty)	10,000.00
Superintendent's Home—1906	6,800.00
Recreation Park—1928	2,700.00
Seerley Hall—(Incomplete)	182,132.00
Store House—1904	4,000.00
Shops and Garage—1932	25,000.00
Swimming Pool for Women—1938	124,915.00
Training School—1912	140,000.00
Vocational Building—1914	106,000.00
Women's Gymnasium—1904	102,200.00

Total	\$ 2,674,716.00
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General Equipment:

Tennis Courts, Complete	\$ 21,000.00
Athletic Field and Baseball Bleachers	15,000.00
Children's Playground	1,000.00
Clock System	4,000.00
Telephone System	2,700.00
Paving	7,000.00

Total	\$ 50,700.00
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FINAL SUMMARY

Total Real Estate	\$ 45,200.00
Total Buildings	2,674,716.00
General Equipment	50,700.00
Grand Total	\$ 2,770,616.00

SYNOPSIS OF INVENTORY BY BUILDINGS

	Equipment	Furniture	Supplies
Administration	\$ 16,790.36	\$ 20,364.35	\$ 844.50
Auditorium	16,092.59	32,649.89	1,289.88
Bartlett Hall	1,655.50	42,672.62	816.74
Baker Hall	750.70	16,091.91	519.83
Central	34,008.16	7,067.05	7,485.08
Preschool	604.00	1,678.95	198.23
Gilchrist	13,788.05	14,423.71	4,667.67
Men's Gymnasium	2,008.18	4,959.30	4,974.90
Women's Gymnasium	4,269.06	4,521.30	1,351.98
Commons	32,062.38	28,824.35	2,990.68
Hospital		9,000.95	1,355.00

Nurses' Home		1,645.25	
Isolation		412.85	
Library	184,326.07	13,243.61	5,991.97
Residences			
President's Home		10,211.91	503.40
Dean's Home		200.00	
Science Building	27,102.55	5,079.50	1,899.00
Training School	11,925.90	15,269.39	846.55
Vocational Building	35,349.86	8,708.00	1,484.75
Seerley Hall	379.00	10,918.24	250.38
Superintendent's Department			
Rownds Recreational Park	1,182.70		40.00
Paint Shop	320.26	55.00	591.80
Blacksmith Shop	1,418.33	15.75	1,133.75
Superintendent's Office	835.50	226.00	107.27
Turbine Room		295.25	
Boiler Room	100.25	125.50	13,185.00
Plumber's Room	726.00	29.75	628.18
Electrician's Office	961.13	227.50	6,733.79
Busses and Trucks	28,291.11		
Laundry	10,280.10	151.00	
Greenhouse	51.00	12.00	
Barn	2,300.50		
Fire Station	235.50		
Carpenter Shop	1,095.00	357.00	498.50
Janitor Supply Room	128.00	168.50	1,492.00
Playgrounds	285.00		
Landscape Gardener	1,041.48	88.50	
Totals	\$ 430,364.22	\$ 249,694.88	\$ 61,880.83
Grand Total			\$ 741,939.93

SYNOPSIS OF INVENTORY BY DEPARTMENTS

	Equipment	Furniture	Supplies
Residences		\$ 10,411.91	\$ 503.40
Dormitories	\$ 2,785.20	69,682.77	1,586.95
Hospital		11,059.05	1,355.00
Commons	32,062.38	28,824.35	2,990.68
Superintendent's Department	54,668.40	24,814.31	24,443.99
Music	36,222.51	7,435.05	6,503.09
Extension Division	1,358.54	2,361.30	278.67
Home Economics	4,852.77	3,267.50	826.00
English	825.80	3,566.09	660.68
Administration	22,290.29	23,621.85	6,764.99
Language	808.32	941.50	
Library	163,819.35	9,162.61	5,991.97
Education	2,610.30	2,817.40	
Mathematics	2,035.05	1,545.75	
Commerce	7,281.68	4,846.00	
Science	66,545.93	9,816.50	2,071.20
Social Studies	1,493.63	6,720.50	
Arts	11,896.93	2,371.50	532.55
Teacher Training	12,529.90	16,948.34	1,044.78
Physical Education—Men	2,008.18	4,959.30	4,974.90
Physical Education—Women	4,269.06	4,521.30	1,351.98
	\$ 430,364.22	\$ 249,694.88	\$ 61,880.83

Grand Total of Equipment, Furniture, and Supplies	\$ 741,939.93
Total Real Estate, Buildings and General Equipment	2,770,616.00
Investment in Bonds	39,600.00

Total

Less Notes Payable—Dormitory Bonds

Total

Petty cash for change

Cash balance as of June 30, 1938

Total Notes receivable—in Trust

Grand Total

REPORT OF IOWA STATE BOARD OF EDUCATION

REPORT OF TREASURER

RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

. From July 1, 1937, to June 30, 1938

BENJAMIN BOARDMAN, TREASURER

	Balance July 1, 1937	Total Receipts	Total Disbursements	Balance July 1, 1938
All Funds	\$ 76,820.47	\$ 1,465,002.42	\$ 1,457,146.94	\$ 84,675.95

Iowa School for the Blind
Vinton

Biennial Report
Period Ending June 30, 1938

REPORT OF THE IOWA SCHOOL FOR THE BLIND

F. E. PALMER, Superintendent

ENROLLMENT STATISTICS

	1936-1937		1937-1938	
	Male	Female	Male	Female
Students enrolled under 7 years of age	5	6	4	10
Students enrolled over 7 and under 16 years of age.....	66	48	62	44
Students enrolled over 16 years of age	39	29	38	32
Total enrollment	110	83	104	86
Number graduated	9	6	3	5
Number who died during the year...	3		1	
			1936-1937	1937-1938
Number of students totally blind.....			44	40
Number of students greatly handicapped.....			149	150
Total enrollment			193	190
Number of days school convened.....			180	175

DISTRIBUTION OF ENROLLMENT BY COUNTIES

Iowa Counties	1936-1937	1937-1938
Adair		
Adams		
Allamakee	2	1
Appanoose	1	1
Audubon	1	1
Benton	8	9
Black Hawk	12	10
Boone		
Bremer		1
Buchanan	3	
Buena Vista		
Butler	1	1
Calhoun	1	1
Carroll		
Cass	3	4
Cedar		
Cerro Gordo	2	2
Cherokee	1	1
Chickasaw		
Clarke		
Clay	1	2
Clayton	2	2
Clinton	2	2
Crawford	1	3
Dallas	2	1
Davis		
Decatur	1	1
Delaware	2	2
Des Moines	2	1
Dickinson	1	
Dubuque	2	4
Emmet		
Fayette	1	2
Floyd	1	1
Franklin		1
Fremont	1	1
Greene	1	3
Grundy		1
Guthrie	2	2
Hamilton	4	4
Hancock		
Hardin	2	1
Harrison	3	4
Henry	2	3
Howard	1	2
Humboldt	1	1
Ida		
Iowa	2	2
Jackson		1
Jasper	4	4

Iowa Counties	1936-1937	1937-1938
Jefferson		
Johnson		
Jones		
Keokuk	1	1
Kossuth	2	1
Lee	3	2
Linn	16	15
Louisa	1	1
Lucas	1	
Lyon		1
Madison	1	1
Mahaska	2	2
Marion	4	3
Marshall	2	2
Mills	1	
Mitchell		
Monona	2	1
Monroe		
Montgomery	1	1
Muscatine	4	4
O'Brien	3	3
Osceola	1	1
Page	5	5
Palo Alto		
Plymouth	1	1
Pocahontas		
Polk	13	12
Pottawattamie	8	7
Poweshiek		
Ringgold	1	1
Sac	3	1
Scott	5	6
Shelby		
Sioux		
Story	3	3
Tama	2	1
Taylor	2	2
Union	1	
Van Buren		
Wapello	5	6
Warren	2	2
Washington	3	3
Wayne	1	1
Webster	5	6
Winnebago	1	2
Winneshiek		
Woodbury	8	6
Worth		
Wright	3	2
Totals	193	190

STUDIES PURSUED

In many respects the Iowa School for the Blind has followed the same line of studies as the schools for the sighted. It has not only the usual eight grades admitted to high school standing, but the high school as well; and any boy or girl graduating from the academic department of the School for the Blind is prepared to enter the State University of Iowa or any other college in Iowa. The course of study is practically the same as that of schools for the sighted. Mathematics, English, history, spelling, writing, geography, science, Latin and music are all included in the course of study.

During the past biennium about twenty-five graduates of the Iowa School for the Blind have attended colleges of the state. While it is not a part of the report of the Iowa School for the Blind, it may not be out of place to add that the appropriation which the state legislature made for the purpose of aiding blind students desiring to continue their education in higher institutions of learning has been of tremendous service. Perhaps not so much from the standpoint of vocation, as from the standpoint of life itself. It gives the blind a larger horizon of thought and a new viewpoint of life.

In the Iowa School for the Blind each pupil, unless excused by the nurse or the school physician, is required to take physical training work, and for this purpose an hour a day is given to gymnastics. It is believed that this

work has been of great value to the pupils of the Iowa School for the Blind, not only from the standpoint of health, but also from the standpoint of muscular development. A great many blind children are naturally timid, others are inclined to inactivity because of blindness, and the training that they get in the gymnasium has been of incalculable benefit to them in overcoming either timidity or inactivity. Some new adjustments, as far as gymnasium work is concerned, have been made. Greater emphasis upon needed corrective work has been given, although this type of work is perhaps the most difficult as far as final results are concerned. It is much easier to train a pupil and develop right habits of body movement and body attitudes than to correct the wrong habits already formed, and yet the latter is as essential as the former is expedient.

Every pupil is required to take some industrial work unless there are other handicaps than blindness. This requirement is based upon two conclusions: first, that such industrial work has an educational value outside of its vocational value; second, that every pupil should be trained in the means of self-support. It is perhaps true that all of the pupils will not enter the vocations for which the School for the Blind prepares them. The School offers courses in basket making, rug and carpet weaving, chair caning, brush and broom making, piano tuning, dictaphone operating and upholstering.

Perhaps the most difficult course of study to outline and keep up with the progress of times is that pertaining to vocational training, and the Iowa School for the Blind contemplates changes that are demanded by the trend of times. Some of the industrial work, valuable as subjects of instruction years ago, no longer meets the needs of the present. Therefore, from time to time, new industrial subjects are added and some of the old ones of a generation ago are discarded. Poultry raising and upholstering have been added to our vocational course of study. In any plane of vocational work, as many subjects are included as seem most practical for a handicapped boy or girl.

There have been twenty reunions held in Vinton since I have had charge of the work of the School for the Blind. To these reunions have come blind men and women, most of them graduates of the School, from all parts of Iowa as well as from other states. Most of them would be called successful. There have been some successful business men, successful lawyers, successful osteopaths and chiropractors, successful teachers, successful preachers, successful industrial workers, successful musicians, successful homemakers. The point is, that we cannot, nor do we want to educate the child contrary to his natural tendencies, provided these tendencies be wholesome and serviceable; but on the contrary we must endeavor to draw out the best that is in him, until every static force for good becomes dynamic. There are perhaps, many, many lines along which blindness is not insuperable and it is felt that the work should have a very broad educational basis.

References have been made to important differences when the Iowa School for the Blind is compared to the schools for the sighted. This is nowhere better illustrated than in the department of music. In this department the work has a two-fold purpose: first, to train the child in proper interpretation and appreciation of music; second, to test the pupils with reference to a musical career. Some work is required of all, and all music studies are within the election of all, unless, in the judgment of the teachers, it would be a waste of time to continue the study of music. On the whole it has had beneficial results. It has led to the discovery of one or two students who may be highly successful in the field of music.

During some time in the school course, every student is assigned to voice work, and this continues until it has been clearly demonstrated that the student has no capacity for voice training. As a development of this program there has been developed a choir of twenty-six voices, junior chorus, primary chorus, and a number of soloists.

Besides the vocal work, the students are given instruction in many of the musical instruments, among which are the following: piano, organ, violin, cello, double bass, clarinet, flute, trumpet, trombone, drums, timpani, horns, piano accordion, guitar, xylophone, etc. Out of this instruction there has been

developed two orchestras (junior and senior), ensembles, and numerous solo players.

The musical organizations and soloists have often been in competition with sighted students in State Music Contests that are sponsored by the Music Department of the State University. In the six contests in which the orchestra has participated in these state contests, it has won four excellent ratings and two superior (the highest). In the four times that the boys' glee club has participated it has won three excellent ratings and one superior. In the two contests in which the string quartet has participated, it received one excellent rating and one good. In one state contest in which a tenor soloist participated, an excellent rating was received.

In a former State Music Contest (1936) Pierce Knox, a xylophone player who is totally blind, received a superior rating in competition with seven sighted players. Because of this high ranking, he was sent to the National Music Contest, held at Cleveland, Ohio, during the closing days of May. He contested with seventeen sighted xylophone players from different parts of the United States, and received the highest possible rating (highly superior), probably the only blind boy in the United States ever to receive such recognition.

SOCIAL AND RELIGIOUS TRAINING

Social, moral and religious development are to a certain extent the result of habit and environment, but, on the other hand, they are somewhat the result of example and training. Therefore, it is of the utmost importance that teachers, officers, matrons, supervisors and employees should be men and women who are not only efficient in the several departments of work, but who are also examples worthy of emulation. Toward this end the utmost care and caution have been exercised to bring to the Iowa School for the Blind men and women not only of educational equipment, but whose standards of morality are high. While no preference is ever expressed regarding church affiliations, yet an attempt has been made to secure for all departments men and women who have the Christian bias and belief. While no attempt is ever made to prescribe the opinions of any employee of the School, yet it is the policy of the School to guard the children who are within the ages of immaturity from religious questions that belong only to maturity.

On six days of the week pupils and teachers meet for worship in the Chapel. Here some of the great hymns are sung, prayer is offered, and an address based upon moral consideration is given, and frequently special music by students is heard. A sincere attempt is made to create a wholesome religious atmosphere. On Thursday morning students conduct the services. On Sunday, classes meet for the study of the Bible; the students meet for devotional service in the afternoon; and the attendance at some one of the churches is required, unless inclement weather or sickness excuses. The afternoon devotional services are optional, and the church which the pupil attends is subject to student or parental choice.

THE HEALTH PROGRAM OF THE IOWA SCHOOL FOR THE BLIND

In many respects the Iowa School for the Blind has a most satisfactory provision for the care of the health and physical welfare of its students. It includes:

1. A well-equipped hospital having an eighteen-bed capacity.
2. A registered trained nurse, who is in constant attendance at the school, administering treatments for eye or other physical ailments, caring for ill students or attending to other hospital duties.
3. A regularly employed physician, who makes daily calls at the school to examine students who are sick or indisposed, to perform the usual medical services, to give advice with reference to the need of a specialist's services, to recommend helpful treatments, or to vaccinate for the prevention of disease.
4. A regularly employed dentist, who gives two forenoons each week to the task of caring for the teeth of the students and looking after the students' dental needs fully.

5. The complete service of the University Medical School and Hospital.
 - a. Children entering the school for the first time are taken to the University Hospital for a complete examination and check-up.
 - b. All cases needing surgical treatment are referred to the University Hospital for attention.
 - c. Refractions for the purpose of fitting glasses are all taken care of at the University Hospital.
 - d. Cases of serious illness, needing the skill of a specialist, are cared for at the University Hospital. All of this service is without cost to the School for the Blind, and is very valuable.
6. Two or three times during each school year the ophthalmologist of the State University Medical School and Hospital, accompanied by two or three internes, makes a visit to the school. At the time of this visit all of the students of the school assemble for eye and other examinations. From the findings of these examinations the ophthalmologist makes recommendations as follows:
 - a. Concerning those needing daily or frequent medical or other treatment.
 - b. Concerning those who might be benefited by surgical means.
 - c. Concerning those whose vision might be improved by the fitting of glasses.

If the recommendation of the ophthalmologist involves surgery, then it is transmitted to the parents. If they give their consent, the ones concerned are sent to the University Hospital for such surgical work. During the year 1936-1937 there were sent as follows:

- a. To the eye department, 48
- b. To the department of otology, 14
- c. To the department of surgery, 9
- d. To the orthopedic department, 2
- e. To the department of neurology, 1
- f. To the department of dermatology, 1
- g. To the department of medicine, 1

NUMBER AND CLASSIFICATION OF EMPLOYEES

	1936-1937		1937-1938	
	Part Time	Full Time	Part Time	Full Time
Superintendent		1		1
Secretary		1		1
Stenographer				1
Teachers	6	25	6	25
Matrons and supervisors.....	2	8	2	8
Nurse		1		1
Physician	1		1	
Dentist	1		1	
Housekeeper		1		1
Kitchen and dining room.....		7		7
Janitors and hall maids.....		4		4
Laundry	1	4	1	4
Heating plant	1	4	1	4
Grounds and buildings.....	1	5	1	5
Other employees	1	2	2	2
	14	63	15	64

INVENTORY, IOWA SCHOOL FOR THE BLIND

June 30, 1938

Real estate, 53 acres.....	\$ 21,456.85
Buildings	612,720.61
Other property, including furniture, equipment, machinery, stores and supplies, live stock and poultry.....	177,253.48
Total	\$ 811,430.94

REPORT OF RECEIPTS AND DISBURSEMENTS

For the Biennium 1936-1938

GENERAL SUPPORT FUND		1936-1937	1937-1938
Receipts			
Appropriations	\$	105,000.00	\$ 112,000.00
Clothing Reimbursements		772.13	824.76
Transportation Reimbursements		442.72	389.25
Sales and Collections		2,154.51	1,930.30
From Iowa Commission for the Blind for ex- pense of Summer School for the Adult Blind— four weeks' session		581.37	
Balance from previous year		12,142.20	12,168.71
Reimbursement from PWA Account for dormi- tory construction expense			5,000.00
Totals	\$	121,092.93	\$ 132,313.02
Expenditures			
Administrative and General	\$	6,552.81	\$ 6,709.35
Educational Expense		28,778.03	30,571.10
Physical Plant Operation		35,464.46	38,250.17
Student Maintenance		37,582.35	33,787.65
Miscellaneous items including furniture, etc.		2,021.25	9,545.48
Totals	\$	110,389.90	\$ 118,863.75
SPECIAL BUILDING FUND			
Receipts			
Appropriations, November, 1936 to June 30, 1938			\$ 42,000.00
PWA Grant			25,750.00
			\$ 67,750.00
Disbursements			66,982.58
Balance June 30, 1938			\$ 767.42

FINANCES OF THE IOWA SCHOOL FOR THE BLIND

Report of the Treasurer regarding receipts and disbursements of all funds from July 1, 1936 to June 30, 1937.

J. C. CARRIER, Treasurer

Funds	Balance June 30, 1936	Receipts	Expendi- tures	Balance June 30, 1937
Salaries, support and maintenance	\$ 12,609.72	\$110,400.52	\$109,376.35	\$ 13,633.89
Furniture and fixtures	9.72		9.72	
General improvement	2.09		2.09	
New heating plant	4.74		4.74	
Building fund		2,000.00	2,006.00	
	\$ 12,626.27	\$112,406.52	\$111,398.90	\$ 13,633.89

Report of the Treasurer regarding receipts and disbursements of all funds from July 1, 1937 to June 30, 1938.

ETHEL D. CONNELLY, Treasurer

Funds	Balance June 30, 1937	Receipts	Expendi- tures	Balance June 30, 1938
Salaries, support and maintenance	\$ 13,633.89	\$133,778.20	\$116,863.75	\$ 16,035.09
PWA Account—Girls' dormi- tory fund		67,750.00	66,982.58	767.42
	\$ 13,633.89	\$201,528.20	\$183,846.33	\$ 16,035.09

Iowa School for the Deaf
Council Bluffs

Biennial Report
Period Ending June 30, 1938

REPORT OF THE IOWA SCHOOL FOR THE DEAF

L. E. BERG, Superintendent

THE OBJECT OF THE IOWA SCHOOL FOR THE DEAF

It is well to re-emphasize, from time to time, the objective toward which the school organization is working.

The object of the Iowa School for the Deaf is to promote a thorough elementary and secondary education for children between the ages of seven and nineteen who are too deaf to be properly instructed in the public schools of the state.

This objective pre-supposes that the child's education shall be as individual in character as the school is reasonably able to afford. This means that each child, entrusted to the care of the school, shall receive training suitable to and commensurate with his capabilities.

The final test of the school's effectiveness shall be found in how well the child assumes the responsibilities of citizenship which are rightfully his. Specifically, the object is:

- (1) To develop boys and girls who are self-supporting.
- (2) To teach boys and girls how to conduct a successful home life.
- (3) To teach boys and girls fundamental skills involved in normal living.
- (4) To teach an intelligent use of leisure time.
- (5) To teach social concepts consistent with good citizenship.
- (6) To produce boys and girls healthy in mind, body and spirit.
- (7) To provide opportunities for qualified pupils to obtain a higher education.

PREPARATORY HALL

Small children, upon first entering the school, are segregated in the Preparatory Hall unit, where they are surrounded with an oral atmosphere. Instruction is continued orally for three years, until the oral habit is well founded, if the pupil is amenable to this habit.

The physical needs of these children are cared for down to the smallest detail by a corps of selected counselors under the direction of a competent house-mother. Their schoolroom training is given by a staff of nine special teachers directed by a supervising teacher.

By the careful development of this unit, the school was able to reduce the average entrance age from fourteen years in 1921 to between six and seven years. Records are on file of a number of deaf children of pre-school age, with whom the State Field Worker is able to make contact, advise parents, and in general aid in the preparation for school so essential to the conservation of time during the formative years.

The work in Preparatory Hall covers elementary instruction largely in speech and language so that on entering the primary department of the school proper the children are able to take first grade work or better, of the public school.

AURICULAR TESTS AND TRAINING

The hearing of each pupil is carefully tested with the Western Electric 6 A Audiometer soon after entrance and frequently thereafter. If the percentage of residual hearing revealed by these tests is enough to encourage efforts to develop that hearing, as many pupils as there are accommodations for are placed in a room with a hearing aid. The school now has two complete units of twelve outlets each. The cost of these instruments is high, but every effort is being made to provide enough units to take care of all the pupils who have useable hearing.

A trained pianist comes to the school daily to help conduct the rhythm exercises for the younger pupils. It is believed that these rhythm exercises assist the deaf child to acquire more flexibility in his speech.

ACADEMIC DEPARTMENT

The instruction throughout the academic department is given orally for those pupils able to profit by oral methods. Other methods must necessarily be used when pupils fail to progress by the oral method.

The course of study includes a systematic development of mathematics, language, social and natural sciences, composition, reading and speech and speech-reading. This course of study separates after the eighth grade into two divisions: one leading toward a certificate upon graduation from the twelfth grade, and one toward a diploma upon graduation from the senior grade. The last three years of instruction in the latter division are organized under the North Central Association of Colleges and Secondary Schools.

Special opportunities are provided for all the boys and girls in the form of supervised play. This is in addition to the regular athletic program. Thus considerable interest is developed in such activities as volley ball, table tennis, tap-dancing, and the like. An extensive hobby program is sponsored by the school. Boys and girls, through these groups, enter into activities that they would be unable to otherwise. These hobbies include typing, safety education, photography, dramatics and art—to mention a few.

Twice a week various members of the faculty sponsor assembly programs for the pupils. These programs are educational in nature, designed to be informative, and to develop character traits.

VOCATIONAL TRAINING

Rounding out its program of training the deaf for active citizenship, the Iowa School offers extended facilities for developing the aptitudes of both boys and girls in some of the occupations most suited to them which may be taught under school conditions. Competent instructors are employed under the direction of an experienced principal. The school aims to train in workmanlike habits, in character, and in appreciation of good workmanship. The instruction is shaped to lay a good foundation in the fundamentals of a particular trade or occupation.

In this department, as in the academic department, credits are given for acceptable performance, or withheld if the student's performance does not come up to the requirements. Thus the vocational training credits definitely are required for graduation from the high school.

Valuable practice for the pupils is obtained in caring for the needs of the school community. The baking classes make all the bread, cake, and pastries served. The shoe repairing classes attend to the mending of the pupils' shoes. The bookbinding pupils repair and rebuild both text and library books. This class cooperates with the printing class in making up the school catalogue.

In the printery, two linotypes are provided for instructional purposes, and the older pupils become proficient in their operation. A complete outfit of miscellaneous equipment and a variety of presses are provided, including a self-feeding unit.

The advanced classes in cabinet making do remarkably fine work, turning out excellent furniture which is in use all over the school. The upholstering classes also contribute many fine pieces for use in the parlors and offices.

Varied practice in the metal working trades is given a group of selected boys under the direction of the chief engineer. These boys assist with the repairs and new installations constantly in progress around the large plant. Likewise, the facilities of the school farm are used to instruct a class of boys interested in agriculture.

A modification of the advanced course permits students not desiring to prepare themselves for college to take extra vocational training, and in some cases full time work in this department.

The general policy of the school is to give every girl basic training in the art of home-making, in its various branches. If possible, training in some bread-winning occupation is also given to each girl.

A careful check is made of each pupil's development in this department, on the basis of such qualities as Speed, Accuracy, Self Reliance, Industry, Thrift, Dependability, Punctuality, Co-operation, Courtesy, and Neatness. The grading system is based upon the pupil's development of these qualities so essential to character. Therefore, vocational training in this school means considerably more than the development of skilled hands.

MORAL INSTRUCTION

Moral and religious training is provided, of a general character acceptable to all churches and creeds. Sunday School is held every Sunday morning in

graded classes conducted by the regular teachers. Twice a week, morning assemblies are held, when some member of the faculty gives a talk intended to strengthen character. Whenever parents request it, pupils are allowed to attend churches named by the parents in the city. Ministers of the various denominations are welcomed to conduct special services at the school for their special groups. Visiting ministers frequently are invited to address all the pupils in the main auditorium.

THE SOCIAL LIFE OF THE COMMUNITY

Pupils enjoy a varied social life such as might be expected in any large boarding school. General parties attended by pupils and teachers, directed by faculty committees, are held on all special occasions and holidays. Smaller groups have frequent socials. A number of clubs and activity groups hold frequent meetings. These occasions supply the opportunity to teach manners and social customs.

Picnics and trips to nearby places of interest, theatre parties, and class trips of an educational nature are frequently arranged. Winter sports are a popular diversion. Extensive playgrounds enable the boys and girls to be out of doors for healthful games and pastimes during the fall and spring months. A May fete is a feature of the many activities during the spring.

ENROLLMENT STATISTICS

	For the Year Ending June 30, 1937			For the Year Ending June 30, 1938		
	Male	Female	Total	Male	Female	Total
Number of pupils enrolled at opening of school term	198	160	358	201	161	362
Number of pupils admitted during school term	23	15	38	10	13	23
Total number enrolled during year.....	221	175	396	211	174	385
Number of pupils leaving before end of year	14	12	26	7	7	14
Number died during school year.....		1	1			
Number of pupils in school at close of year.....	207	162	369	204	167	371
Average daily attendance			376 $\frac{1}{4}$			360
Number of pupils graduating from twelfth grade	2	4	6	8	7	15
New pupils admitted to school.....	22	20	42	24	19	43

AGE OF NEW PUPILS ADMITTED

	For Year Ending June 30, 1937			For Year Ending June 30, 1938			For Biennium Ending June 30, 1938		
	Male	Fe- male	Total	Male	Fe- male	Total	Male	Fe- male	Total
Age 4	4	2	6	2	2	4	6	4	10
Age 5	3	2	5	5		5	8	2	10
Age 6	2	2	4	3	3	6	5	5	10
Age 7	1		1	1		1	2		2
Age 8	2	1	3	2	1	3	4	2	6
Age 9		1	1		1	1		2	2
From 10 to 15.....	7	5	12	6	10	16	13	15	28
From 15 to 20.....	3	7	10	5	2	7	8	9	17
Over 20									
Total.....	22	20	42	24	19	43	46	39	85

PROBABLE CAUSE OF DEAFNESS OF NEW PUPILS AND AGE WHEN DEAFNESS OCCURRED
For the Biennium Ending June 30, 1938

	Congenital				Under 6 Years				6 Years and Under 12				12 Years and Under 18				18 Years and Over				Total Biennium Ending June 30, 1938		
	1937		1938		1937		1938		1937		1938		1937		1938		1937		1938		M	F	Total
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F			
Congenital.....	6	4	7	3																	13	7	20
Diseases:																							
Diphtheria.....																							
Influenza.....																							
Measles.....																							
Mumps.....						1	1					1									1	2	3
Scarlet Fever.....						1	1				1										2	1	3
Whooping Cough.....						1	1	1													1	2	3
Diseases of the Nervous System:																							
Convulsions.....						1																1	1
Infantile Paralysis.....							1															1	1
Spinal Meningitis.....					4	1		1	1	1											5	3	8
Diseases of the Respiratory System:																							
Tonsillitis.....							1	1													1	1	2
Pneumonia.....							1	1													1	1	2
Sinus Infection.....												1										1	1
Miscellaneous:																							
Gathering in Ears.....					1	3	2				2										2	5	7
Colds During Infancy.....						1															1		1
Teething.....					1																1		1
Injury at Birth.....					2	1	2	1													4	2	6
Mastoiditis.....							1	2	2			1									3	3	6
Unknown.....					5	5	3	3		2	1			1							11	9	20
	6	4	7	3	13	14	13	11	3	1	3	6		1							46	39	85

RESIDENCE OF PUPILS BY COUNTIES

During Biennium That Ended June 30, 1938

	For the Year Ending June 30, 1937	For the Year Ending June 30, 1938
Adair	2	1
Adams	..	..
Allamakee	1	1
Appanoose	5	5
Audubon	2	2
Benton	..	1
Black Hawk	18	22
Boone	8	7
Bremer	3	4
Buchanan	4	5
Buena Vista	3	2
Butler	..	1
Calhoun	..	1
Carroll	2	2
Cass	4	5
Cedar	1	1
Cerro Gordo	9	9
Cherokee	4	5
Chickasaw	2	1
Clarke	3	3
Clay	1	..
Clayton	1	1
Clinton	3	2
Crawford	5	8
Dallas	5	4
Davis	4	5
Decatur	3	3
Delaware	1	1
Des Moines	3	1
Dickinson	5	5
Dubuque	5	6
Emmet	..	..
Fayette	5	7
Floyd	3	3
Franklin	..	..
Fremont	2	2
Greene	4	5
Grundy	3	2
Guthrie	3	4
Hamilton	2	1
Hancock	4	4
Hardin	2	2
Harrison	10	6
Henry	2	2
Howard	1	1
Humboldt	2	1
Ida	2	2
Iowa	12	3
Jackson	12	1
Jasper	23	5
Johnson	23	5
Jones	1	7
Keokuk	3	3
Kossuth	6	6
Lee	5	3
Linn	13	15
Louisa	3	2
Lucas	3	2
Lyon	5	3
Madison	1	1
Mahaska	5	6
Marion	8	6
Marshall	5	5
Mills	6	6
Mitchell	4	4
Monona	6	6
Monroe	..	2
Montgomery	1	1
Muscatine	2	..
O'Brien	..	1
Osceola	1	2
Page	2	2
Palo Alto	2	2

	For the Year Ending June 30, 1937	For the Year Ending June 30, 1938
Plymouth	4	2
Pocahontas	3	3
Polk	27	27
Pottawattamie	27	21
Poweshiek	1	1
Ringgold	3	4
Sac	3	2
Scott	10	5
Shelby	1	2
Sioux	2	3
Story	4	5
Tama	2	4
Taylor	4	1
Union	3	3
Van Buren	3	1
Wapello	3	3
Warren	2	3
Washington	2	..
Wayne	..	2
Webster	4	5
Winnebago	2	3
Winneshiek	1	1
Woodbury	28	27
Worth	2	2
Wright	2	1
State of North Dakota	2	..
State of Mississippi	1	..
Total	396	385

SUMMARY OF RECEIPTS AND DISBURSEMENTS

For the Biennium Ending June 30, 1938

RECEIPTS

	Year Ending June 30, 1937	Year Ending June 30, 1938	Total for Biennium Ending June 30, 1938
General Support Fund			
Balance on hand at beginning of year	\$ 24,057.04	\$ 19,367.59	
Appropriation for support, salaries and maintenance	207,000.00	217,000.00	\$ 424,000.00
Refunds, clothing and transporta- tion expenses of pupils supported by counties	798.47	5,779.24	6,577.71
Interest on Bank Balances	42.94	30.27	73.21
Cash Receipts	7,412.46	12,727.24	20,139.70
	\$ 239,310.91	\$ 254,904.34	\$ 450,790.62

DISBURSEMENTS

	Year Ending June 30, 1937	Year Ending June 30, 1938	Accounts Payable as of June 30, 1938
General Control	\$ 18,872.10	\$ 18,085.39	\$ 1,321.90
Educational	64,648.57	68,437.93	3,607.31
Maintenance of Pupils and Staff	62,321.26	64,023.88	3,060.96
Pupils' Accounts Receivable	5,543.23	3,449.47	9.32
Operation of Plant	48,439.60	50,727.19	4,080.76
Farm	17,170.12	17,370.57	930.42
Capital Outlay	2,948.44	10,654.31	205.21
	\$ 219,943.32	\$ 232,748.74	\$ 13,215.88
Balance Carried Forward	19,367.59	22,155.60	
	\$ 239,310.91	\$ 254,904.34	

REPORT OF IOWA STATE BOARD OF EDUCATION

SPECIAL FUND—PWA HOSPITAL BUILDING

RECEIPTS

	Year Ending June 30, 1937	Year Ending June 30, 1938	Total for Biennium Ending June 30, 1938
Balance on Hand.....		\$ 28,766.38	
State Warrant	\$ 31,500.00		\$ 31,500.00
U. S. Treasurer's Warrants.....	14,312.75	11,450.25	25,763.00
Support Fund Transfer.....		5,774.03	5,774.03
	\$ 45,812.75	\$ 45,990.66	\$ 63,037.03

DISBURSEMENTS

	Year Ending June 30, 1937	Year Ending June 30, 1938	Total Dis- bursements
General Construction	\$ 15,596.10	\$ 28,775.78	\$ 44,371.88
Plumbing and Heating.....		8,071.28	8,071.28
Electrical		2,047.56	2,047.56
Architect and Engineering	1,425.17	1,299.37	2,724.54
Miscellaneous	25.10	5,796.67	5,821.77
	\$ 17,046.37	\$ 45,990.66	\$ 63,037.03
Balance carried forward.....	28,766.38		

NUMBER AND CLASSIFICATION OF EMPLOYEES

	Full Time		Part Time		Extra and Substitute		Average Total	
	1936- 1937	1937- 1938	1936- 1937	1937- 1938	1936- 1937	1937- 1938	1936- 1937	1937- 1938
Administrative	6	7	1	1	0	0	7	8
Educational	50	51	1	2	3	3	54	56
Matron, Counselors, Seamstresses.....	13	18	1	1	1	1	15	20
Hospital and Medical	4	2	1	2	0	1	5	5
Culinary	14	14	1	2	0	0	15	16
Housekeepers, Janitors	15	12	2	1	1	2	18	15
Powerhouse Attendants and Repairmen.....	6	6	1	0	0	0	7	6
Farm and Dairy	9	9	2	1	0	3	11	13
Buildings and Grounds	8	8	1	1	0	0	9	9
Laundry Employees	8	9	3	1	1	2	12	12
Other Employees	4	4	1	0	0	0	5	4
	137	140	15	12	6	12	158	164

INVENTORY—IOWA SCHOOL FOR THE DEAF

June 30, 1938

Real estate, 211.60 acres.....	\$ 42,154.50
Buildings	692,596.92
Educational apparatus, equipment and supplies.....	68,166.51
Institutional furniture, equipment and supplies.....	73,333.80
Plant equipment and supplies.....	60,655.79
Farm stock, equipment and supplies.....	19,619.13
Campus improvements and miscellaneous.....	26,824.51
Total	\$ 983,351.16

PHYSICIAN'S REPORT

1936-1937 and 1937-1938

McMICKEN HANCHETT, M. D.

Supt. L. E. Berg,
Iowa School for the Deaf,
Council Bluffs, Iowa.

My Dear Mr. Berg:

I have the honor to submit the following report of the Medical Department of the Iowa School for the Deaf for the biennial period closing June, 1938.

At the opening of each school year, each pupil is given a thorough physical examination. This is done for the purpose of checking the growth and gain in weight as well as to discover any evidence of contagion or any physical defects that may be present. Recommendations are made at this time for the care and treatment of those pupils requiring special attention.

Early each year, all pupils requiring it are immunized against diphtheria and smallpox. The Schick test is used as an indication of the need for immunization for diphtheria. It is of interest to note that since 1923, there have been no cases of either diphtheria or smallpox that have not occurred in pupils before the effect of the immunization could have been expected to have taken effect.

During the year of 1937, a pasteurization plant for the treatment of all milk used in the school was put into operation. This plant pasteurizes between five and six hundred quarts daily. Each pupil is given approximately a quart of milk daily, served in individual half pint bottles. Pupils that are under-nourished are given additional milk twice daily. Each year Dr. Abbott Dean has examined the eyes of all new pupils and also those pupils having eye defects. Every three years Dr. Dean makes an examination of the entire school.

Mrs. Hayes, the school nurse, keeps the record from which the following reports are made:

	For the Year Ending June 30, 1937	For the Year Ending June 30, 1938
Total Enrollment	396	385
New Students	32	41
Physical Examinations	396	405
Pupils Immunized:		
Diphtheria	40	..
Smallpox	39	..
Hospital Cases	788	577
Hospital Days	267	267
Average Patients per Day	15	9
Wasserman Tests	28	29
Basal Metabolism Tests	5	..
Urinalysis	12	9
X-Rays	27	16
X-Ray Treatments	5	..
City Hospital Cases	18	4
Fractures and Dislocations	7	3
Surgery Cases:		
Appendectomies	6	..
Tonsillectomies	20	15
Mastoidectomies	2	2
Special Examinations:		
Refractions	35	43
Diseases:		
Chicken Pox	6	14
Measles	..	33
Mumps	..	..
Vincents Angina	18	..
Impetigo	2	6
Scabies	6	5
Athletes Foot	1	5
Deaths:		
City Hospital	1	..

DENTAL REPORT

JOHN W. BAIRD, D. D. S.

	For the Year Ending June 30, 1937	For the Year Ending June 30, 1938
Students Examined	396	385
Prophylaxis	374	397
Amalgam Fillings	102	73
Synthetic Porcelains	3	3
Gold Inlay	8	4
Gold Foil	3	1
Copper Cement	36	42
Gum Treatment	27	18
Vincent's Angina	5	3

Extractions:

Permanent Teeth	15	11
Temporary Teeth	124	137
Orthodontia Bands	1	
Porcelain Crowns	3	
Gold Crowns	3	2

REPORT OF THE TREASURER—IOWA SCHOOL FOR THE DEAF

Receipts and Disbursements of All Funds from
July 1, 1936, to June 30, 1937

WM. PYPER, Treasurer

Balance on Deposit July 1, 1936.....	\$	23,291.69
Warrants Deposited to June 30, 1937.....		207,798.47
(\$935.63 June Cash Sales Deposited July 1, 1936)		
Deposits by School to June 30, 1937.....		8,348.09
Interest Credited to June 30, 1937.....		42.94
	\$	239,481.19
Disbursements to June 30, 1937.....		220,068.45
Amount on Deposit June 30, 1937.....	\$	19,412.74

SPECIAL FUND

PWA HOSPITAL BUILDING

Established January, 1937

State Warrants Deposited to June 30, 1937.....	\$	31,500.00
Federal Warrants Deposited to June 30, 1937.....		14,312.75
	\$	45,812.75
Amount Withdrawn to June 30, 1937.....		17,046.37
Amount on Deposit June 30, 1937.....	\$	28,766.38

REPORT OF THE TREASURER—IOWA SCHOOL FOR THE DEAF

Receipts and Disbursements of All Funds from
July 1, 1937, to June 30, 1938

V. C. DRENNAN, Treasurer

Amount on Deposit July 1, 1937.....	\$	19,412.74
Warrants Deposited to June 30, 1938.....		222,779.24
Deposited by School to June 30, 1938.....		12,727.24
Interest Credited to June 30, 1938.....		30.27
	\$	254,949.49
Disbursements to June 30, 1938.....		232,671.42
Amount on Deposit June 30, 1938.....	\$	22,278.07

SPECIAL FUND

PWA HOSPITAL BUILDING

Amount on Deposit July 1, 1937.....	\$	28,766.38
Federal Warrants to February 28, 1938.....		11,450.00
Advance from I. S. D. Support Fund.....		5,774.03
	\$	45,990.66
Amount Withdrawn to February 28, 1938.....		45,990.66
Account Closed February 28, 1938.....		.00

INDEX

A

	Page
Aid, day schools for deaf.....	63
Aid for blind students.....	64
Appropriations	
Iowa School for the Blind	
Arguments	44
Summary	7
Iowa School for the Deaf	
Arguments	46
Summary	7
Iowa State College	
Analysis	30
Arguments	26
Summary	7, 27
Iowa State Teachers College	
Arguments	35
Summary	7, 36
State University	
Analysis of askings.....	17
Arguments	8
Increases	17
Summary	7, 16
Arguments in support of appropriations	
Iowa School for the Blind.....	44
Iowa School for the Deaf.....	46
Iowa State College.....	26
Iowa State Teachers College.....	35
State University	8
Askings, legislative (see Appropriations)	
Athletic Council, Iowa State College.....	379, 443
Athletics, Board in Control of, State University.....	151, 257
Attendance	
Iowa School for the Blind	
Summary	56
Superintendent's report	476
Iowa School for the Deaf	
Summary	56
Superintendent's report	486
Iowa State College	
Registrar's report	314
Summary, 1920-1938	50
Summary, November 1st.....	54
Iowa State Teachers College	
Registrar's report	450
Summary since 1922.....	52
Summary, November 1st.....	55
State University	
Registrar's report	66, 81
Summary, 1920-1938	48
Summary, November 1st.....	53

B

	Page
Balance Sheet	
Iowa State College.....	324, 384
State University	98, 128, 151, 203, 234, 257
Balances	
Iowa State College.....	380, 446
Iowa State Teachers College.....	453, 462
State University	101, 151, 207
Bank reconciliation statements	
Iowa State College.....	380, 446
State University	188, 300
Blind students, financial aid for.....	64
Bonds (see Investments)	
Buildings (see also Capital Improvements)	
Iowa School for the Blind.....	480
Iowa School for the Deaf.....	490
Iowa State College	
Needs	32
Inventory	370, 372, 436
Iowa State Teachers College	
Needs	42
Inventory	472
State University	
Needs	14, 24
Inventory	178, 288
Repairs and improvements.....	14, 21, 173, 217
Under construction	184, 295

C

Capital Improvements	
Iowa School for the Deaf.....	47
Iowa State College.....	31, 32
Iowa State Teachers College.....	42
State University	14, 21, 24, 173, 283
Certificates and Degrees conferred (see Degrees)	
Crippled Children's Fund.....	153, 261

D

Day schools for deaf children.....	63
Deafness, causes of.....	487
Degrees and Certificates conferred	
Iowa State Teachers College.....	452
State University	81, 97
Dental report, Iowa School for the Deaf.....	491
Depository Bonds, State University.....	189, 300
Disbursements (see Expenditures)	
Dormitory bonds, State University.....	240
Dormitory Improvement Account.....	134, 241
Dormitory Operation	
Iowa State College.....	348, 408
Iowa State Teachers College.....	455, 464
State University	132, 329
Law Dormitory Bond account.....	133

E

	Page
Employees	
Iowa School for the Blind.....	480
Iowa School for the Deaf.....	490
Iowa State Board of Education.....	61
Iowa State College	444
Iowa State Teachers College.....	452
State University	190, 301
Endowment Funds (see also Investments)	
Iowa State College	
Farm Mortgages	430
Finance Committee's report.....	60
Investments	364, 426
Land	430
Statement of Principal.....	358, 415
State University	
Farms	
Leases	170, 278
Owned	166, 274
Foreclosures	165, 274
Mortgage Loans	164, 166, 272
Summary	156, 160, 264, 268, 281
Enrollment (see Attendance)	
Equipment, Inventory of	
Iowa School for the Blind.....	480
Iowa School for the Deaf.....	490
Iowa State College	369, 434
Iowa State Teachers College.....	472
State University	180, 290
Expenditures	
Iowa School for the Blind.....	481
Iowa School for the Deaf.....	489, 492
Expenditures	
Iowa State College	
Detailed statement	328, 388
Federal funds	344, 400
Restricted current funds.....	352, 412
Statement of current expenditures.....	334, 394
Treasurer's Report	380, 446
Expenditures	
Iowa State Teachers College	
Itemized	454, 463
Recapitulation	470
Expenditures, Iowa State Board of Education.....	62
Expenditures	
State University	
Administrative Departments	110, 212
Athletics, Board in Control of.....	152, 258
Bacteriology Laboratory	132
Crippled Children's Fund.....	153, 261
Dining Service Operation.....	132, 239
Dormitory House Operation.....	132, 133, 134, 239
Education	112, 215
Engineering	113, 216
Extension	136, 238
Farms owned	166, 274

	Page
Graduate College	112, 215
Hospital	128
Hygienic Laboratory	260
Liberal Arts	110, 213
Libraries and Museum.....	113, 215
Medicine	111, 214
Memorial Union	134, 242
Orders outstanding and commitments in process.....	121, 223
Physical Plant Operation and Maintenance.....	113, 118, 216, 217
Plant Additions and Improvements.....	175
Power Plant Costs.....	116, 219
Psychopathic hospital	130
Restricted Funds	140, 244, 254
Serology	131
Service Department	123, 138, 232, 233
Special Restricted Funds.....	148
Stores, Service, Auxiliary and Revolving Funds.....	123, 137, 138, 223
Summary Statement	106, 171, 210
Tenant Properties	135, 242
Theatre	139, 239
Trust Funds	259
F	
Farms (see Endowment Funds, Land)	
Fees (see Tuition and Fees)	
Finance Committee	
Salaries and expenses.....	62
Financial Report	
Iowa School for the Blind.....	481
Iowa School for the Deaf.....	489
Iowa State College	324, 384
Iowa State Teachers College.....	453, 462
State University	203, 206
Fund transactions, State University (see also Investments)	
State Comptroller	186, 298, 299
Summary	186, 296
Treasurer	188, 299
H	
Hospitals—State University	
Appropriations requested	16, 25
Balance sheet	128, 234, 236
Expenditures	128, 130, 234, 236
Income	128, 130, 234, 236
I	
Income, Iowa School for the Blind	481
Income, Iowa School for the Deaf	489, 492
Income, Iowa State College	
Federal Funds	330, 390
Restricted current funds.....	330, 390
Statement of current income.....	330, 390
Treasurer's report	380, 446
Income, Iowa State Teachers College	
Detailed statement	453, 462
Recapitulation	470
Income, State University	
Athletics, Board in Control of.....	152, 258
Crippled Children's Fund.....	153

	Page
Current Income by Source.....	103, 208
Dormitory House and Dining Service.....	132
Extension Departments	136
Hospital	128
Investments (see Investments)	
Law Dormitory Bond Account.....	133
Memorial Union	134, 242
Psychopathic Hospital	130
Restricted Funds	140, 244
Serology	131
Stores, Service, Auxiliary and Revolving Funds.....	123, 137, 138, 226
Summaries	168, 171
Tenant Houses	135, 242
Theatre	139
Trust Funds	259
Tuition and Fees.....	104, 209
 Inventory	
Iowa School for the Blind.....	480
Iowa School for the Deaf.....	490
Iowa State College	369, 433
Iowa State Teachers College.	
Buildings	472
Equipment	472
Land	471
Summary	473
 State University	
Buildings	178, 288
Buildings and improvements in course of construction.....	184, 295
Equipment	180, 290
Improvements other than buildings.....	184, 294
Real Estate	183, 294
 Investments	
Iowa School for the Blind.....	61
Iowa State College	
Endowment Fund	60
Plant	368, 432
Statement of	364, 422, 424
Iowa State Teachers College	
Finance Committee's Report.....	61
Plant	473
 State University	
Board in Control of Athletics.....	153
Bonds	133, 162, 270, 276
Farms owned	166, 274
Mortgage loans	164, 166, 272
Plant	177, 286
Summaries	168, 270, 280
 Iowa State Board of Education	
Employees	62
Per diem and expenses.....	61
Personnel	4
Office expenses	62

L

	Page
Land	
Iowa School for the Blind	480
Iowa School for the Deaf	490
Iowa State College	369, 433
Iowa State Teachers College.....	471
State University	166, 170, 183, 274, 278, 294
Leases, State University.....	170
Legislative Askings (see Appropriations)	
Loan Funds (see also Endowment Funds)	
Iowa State College.....	354, 416
State University	154, 262

M

Mortgages (see Investments, Endowment Funds)

N

National Youth Administration.....	132, 261
------------------------------------	----------

O

Office, Iowa State Board of Education	
Employees	62
Expenses	62
Officers, Iowa State Board of Education.....	4

P

Per diem, members of State Board of Education.....	61
Permanent Endowment Funds (see Endowment Funds)	

R

Real Estate	
Iowa School for the Blind	480
Iowa School for the Deaf	490
Iowa State College	369, 433
Iowa State Teachers College	471
State University	166, 170, 183, 274, 278, 294

Receipts (see Income)

Registrar's Reports	
Iowa State College	314
Iowa State Teachers College.....	450
State University	66, 71

Repairs and Replacements

Iowa School for the Deaf	47
Iowa State College	31
Iowa State Teachers College.....	40
State University	14, 21, 173, 217

Road maintenance	64
------------------------	----

S

Salaries	
Iowa State Board of Education employees.....	62
Iowa State College	44
Iowa State Teachers College.....	456, 465
State University	190, 301

Scholarships

Iowa State College.....	333, 394
State University	105, 260

	Page
Secretary's report	
Iowa State College	324, 384
Iowa State Teachers College.....	453, 462
State University	98, 203, 206
Securities (see Investments)	
Stores, Service, Auxiliary and Revolving Funds.....	123, 137
Student Loan Funds (see Loan Funds)	
Students, statistical information	
Iowa School for the Blind	476
Iowa School for the Deaf	486
Iowa State College	318, 323
Iowa State Teachers College.....	450
State University	71, 87
Studies pursued, Iowa School for the Blind	477
Studies pursued, Iowa School for the Deaf	484
Superintendent's report	
Iowa School for the Blind	476
Iowa School for the Deaf	484

T

Tenant properties	
Iowa State College.....	346, 405
State University	135, 242
Traveling expenses, office of State Board of Education.....	61, 62
Treasurer's Reports	
Iowa School for the Blind	481
Iowa School for the Deaf	492
Iowa State College	380, 446
Iowa State Teachers College	462, 474
State University	98, 188, 299
Tuition and Fees	
Iowa State College	330, 390
Iowa State Teachers College.....	453, 462
State University	104, 209

