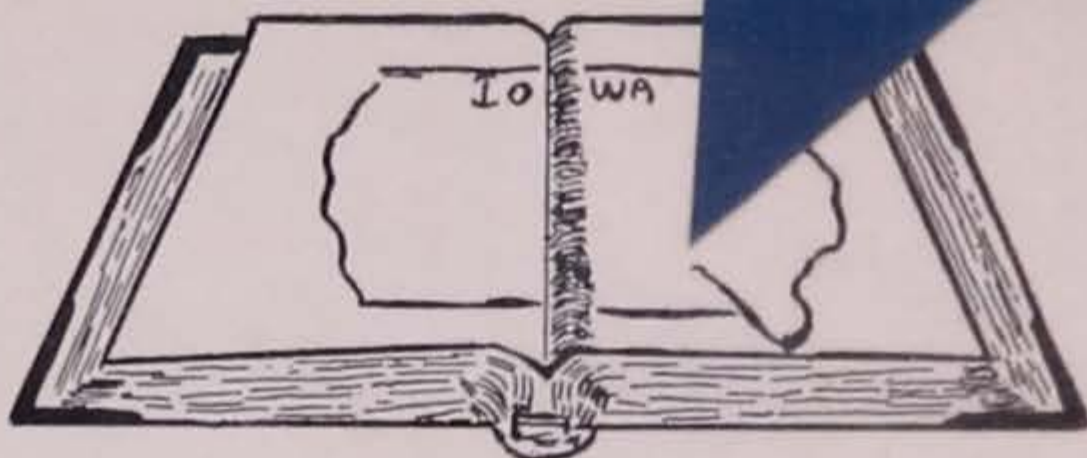


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State of Iowa
1950

Report of the

State Board of Education

FOR THE

Biennial Period Ending June 30, 1950

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

TWENTY-FIRST BIENNIAL REPORT

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LETTER OF TRANSMITTAL

HONORABLE WILLIAM S. BEARDSLEY, *Governor*

Sir: As provided by law, I herewith submit to you and to the members of the Fifty-Fourth General Assembly the Twenty-first Biennial Report of the State Board of Education for the period July 1, 1948 to June 30, 1950. This report is divided into three sections as follows:

Section I. This section contains the recommendations of the Board for Legislative Appropriations to the State University of Iowa, the University Hospital, the Psychopathic Hospital, the Bacteriological Laboratory, the Hospital School for Severely Handicapped Children, the Iowa State College of Agriculture and Mechanic Arts, the Iowa State Teachers College, the Iowa School for the Blind, the Iowa School for the Deaf and the State Sanatorium, and for the office of the State Board of Education. It also contains the observations and conclusions of the Board in regard to these institutions.

Section II. This Section contains the financial needs of the institutions as presented to the State Board of Education by the Executives of the institutions.

Section III. This Section contains the reports for the biennium 1948-1950 of the institutions and the Central Office of the State Board of Education.

HENRY C. SHULL, *President.*

Des Moines, Iowa, December 31, 1950.

SECTION I

The recommendations of the State Board of Education for Legislative Appropriations for the State University of Iowa, the University Hospital, the Psychopathic Hospital, the Bacteriological Laboratory, the Hospital School for Severely Handicapped Children, the Iowa State College of Agriculture and Mechanic Arts, the Iowa State Teachers College, the Iowa School for the Blind, the Iowa School for the Deaf, the State Sanatorium, and for the office of the State Board of Education, and the observations and conclusions of the Board in regard to these institutions.

HONORABLE WILLIAM S. BEARDSLEY, *Governor,*
and Members of the Fifty-fourth
General Assembly of Iowa:

The State Board of Education of Iowa is pleased to present to the Governor of the State and the Members of the 54th General Assembly of Iowa an accounting of its stewardship of the six institutions under its jurisdiction and a statement of its plans and financial needs for the next biennial period.

In the two years covered by this report some changes in key personnel have been made. W. Earl Hall, Editor of the *Globe-Gazette*, Mason City and Lester Gillette, farmer from Fostoria, retired from the Board on June 30, 1949. Taking their places on July 1, 1949 were Dwight G. Rider, an attorney from Fort Dodge and V. B. Hamilton, Director and Manager of the Farmers Hybrid Corn Company from Hampton.

W. R. Boyd of Cedar Rapids who served the Board so ably as Chairman of the Finance Committee from the very beginning in 1909, retired June 30, 1949. He was replaced by Carl Gernetzky who had been Superintendent of the Iowa School for the Blind at Vinton. A year later, on June 30, 1950, William G. Noth, of Davenport, who had served on the Finance Committee for 20 years retired. His place was filled by R. Wickham Baxter of Burlington.

Mrs. E. Channing Evans, our State Agent for many years, retired last year and was replaced by Mrs. Carol Bowers, a former school teacher and farm wife. Mrs. Bowers began her duties on January 1, 1950.

As our institutions grow older, every two years sees the retirement of some of our outstanding men. Such men are H. H. Kildee, Dean of Agriculture, R. K. Bliss Director of the Extension Service and R. E. Buchanan, Director of the Experiment Station of Iowa State College who have brought nationwide if not worldwide recognition to themselves and to the institutions they served. Carl Seashore, Dean Emeritus of the Graduate College and Professor in the Department of Psychology and Dr. Arthur Steindler, head of the Department of Orthopedic Surgery, both retired last year from the State University were recognized for distinguished service.

At the University, the position of Provost was created and Harvey H. Davis, who was Executive Dean and Dean of the Graduate College was named Provost. Walter F. Loehwing was appointed Dean of the Graduate School. S. G. Winter was appointed Dean of the College of Commerce to replace C. A. Phillips who retired in 1950.

The administration of the College of Medicine is in the hands of a committee composed of staff members. This Committee stepped into the emergency created by the untimely death of Dean Mayo H. Soley in the spring of 1949. Beginning in September of 1950, the College of Medicine made provision to start 120 new students each year instead of 90.

The Hospital School for Severely Handicapped Children was established in the basement of Westlawn Nurses Dormitory. Plans and specifications were approved for a new building for this school. The first unit of the much needed University Library will soon be completed and ready for occupancy.

At the State College, Floyd Andre was appointed the new Dean of the Division of Agriculture to succeed H. H. Kildee. Andre came to us from the University of Wisconsin. G. F. Stewart of the College staff succeeded R. E. Buchanan as Associate Director of the Experiment Station and Murl McDonald also of the College succeeded R. K. Bliss as Associate Director of Extension Service.

The Institute for Atomic Research has become a well established program at the Iowa State College and is supported partially by Federal funds. A new Electrical Engineering building and new Metallurgy and Research buildings have been completed. The new Swine Nutrition Laboratory has been in operation for about a year and a new Agronomy building is rising on the Campus.

Experiments leading to the development of new and improved plants, new methods of feeding livestock, one of which is the recent discovery of A.P.F. (Animal Protein Factor), are but a few examples of which many of you are aware and realize the vital significance to the economy of the State.

Malcolm Price resigned as President of the Teachers College to become a professor of Education in the College. The new President, J. W. Maucker, is from the University of

Montana where he was Dean of the College of Education. A new four-year curriculum has been adopted to meet the coming requirements for teacher training and certification. The new Arts and Industries Building was completed last year and the Campus Laboratory School is on the way.

The position of Business Manager was re-established at the School for the Deaf with C. E. Geasland of Council Bluffs being elected to that post. We are in the second year of a program of education for Deaf-Blind children here. It was a pioneering task because so far as is known only Perkins Institution in Massachusetts, the New York Institute for the Blind, and the California School for the Blind make any attempt to provide an education for children so handicapped. Last year there were four children and this year there are six; how many more there will be who have this multiple handicap, only time will tell.

The new Vocational Building provides much needed room for this vital phase of technical training for the Deaf.

At the School for the Blind, Carl Gernetzky was appointed Superintendent in 1948. A year later, when he came to our office in Des Moines to fill the vacancy left by Mr. Boyd's retirement from the Finance Committee, D. W. Overbeay, Principal of the Kansas School for the Blind was appointed Superintendent.

The older boys at the School will soon be able to move out of the main school building into a new dormitory. This brings to completion the plan, begun in 1939, to move both boys and girls out of the main school building into separate dormitories. Not only has new and better equipment for teaching the Blind been installed but facilities for teaching the Partially Sighted have been improved with better lighting and seating and newer large-print books. The curriculum is being studied so that adjustments may be made to meet the changing needs of the children.

The newest member of our family is the State Sanatorium for the Tubercular at Oakdale. It was transferred to the State Board of Education by the 52nd General Assembly. In the three years that the Sanatorium has been under our jurisdiction emphasis has been placed on medical and surgical

treatment and rehabilitation. The patients are given excellent care and the use of new methods and drugs shortens the time of their stay. The program of rehabilitation prepares them to go back to their homes as useful members of society. Children, whose education has been interrupted by tuberculosis, may, when well enough, continue their schooling at the sanatorium and even graduate.

New housing units for staff members have been completed as has the new employee apartment building. New additions to the Sanatorium Hospital and facilities for housing more patients are bringing closer the day when the old wooden porches may be discarded forever.

In order to meet the increased need for utility services, the power plants at nearly all of the institutions are being remodeled or repaired.

At the University, State College and Teachers College we are building new dormitories. At Iowa City, Currier Hall Addition for Women is going into its second year of service and the addition to Hillcrest Mens Dormitory is to be ready for occupancy soon. At Ames the addition to Friley Hall, Mens dormitory, is nearing completion. The new Womens Dormitory at the Teachers College is under construction. These dormitories will increase the permanent student housing facilities considerably at these three institutions. These are permanent buildings that add to the value of the state institutions at no cost to the state for their construction. The Board borrows the money to build the buildings and pays back the loan from student rents. The Board has worked out an arrangement with some Iowa financial institutions for borrowing this money from them and feels it is ideal for its purpose.

Fewer veterans were enrolled but the enrollment didn't drop as much as we had anticipated until this last year. With the decrease in veteran enrollment has come a decrease in Federal funds. While the loss of veterans has not been entirely made up by non-veterans the number has held up quite well. To maintain the educational program at these schools after the decrease in Federal revenue, we dipped into reserves to the extent of about a half million dollars a year at each of

the two larger institutions. These reserves are the result of savings in their general operation. "Caution" has been the watch-word in expenditures rather than a head long race to spend down to the last dollar.

A great deal more money other than the State appropriation has been put into the operation of the University and the State College. At the Teachers College, this has been true also but to a lesser degree. In the Salaries, Support and Maintenance section, for example, of the General Operation of the University and the State College, the State has been getting nearly double its dollar's worth not counting the many intangible services that cannot be measured in dollars and cents.

To arrive at a fair estimate of the needs for the six institutions under the Board's jurisdiction for the biennium beginning July 1, 1951 and ending June 30, 1953, as you well know, is a task requiring constant and intensive study and analysis. In inflationary times when prices are on an erratic upward spiral, the best plotted curve may dip sharply downward or veer sharply upward. Past experiences and records must be studied carefully and then these are but sign posts that point the way in the future. Neither hasty judgment nor wishful thinking can alter the trend. We too wish that an assured stability were in sight; there seems naught but ever increasing costs. As the period covered by this report draws to a close our country is again engaged in war. Whatever the outcome of this war, there is talk of a standing army of three million men. Our experiences in past wars have shown how expensive war is and defense comes equally dear. Normal procedures will have to give way to cooperation for national defense. How this will effect the operation of our institutions is almost impossible to prophecy. We do not profess to be experts on a world wide score, we are simply setting forth the facts that our study has revealed in regard to the management of the institutions under our direction. You may be assured that the entire resources of our Board and the institutions are on the alert to keep abreast of events.

We recognized our solemn obligations to provide for the people of Iowa the best service possible and that it is our statutory duty to tell the people, what in our best judgment, are the

actual financial needs of the institutions under our control. We are pledged to give the young people of the State of Iowa such educational opportunities that will insure the continued high level of utilization of her resources. The State cannot afford to run the risk of even an infinitesimal downward dip in the literacy curve.

The Board is continuously studying the situation and at times has sought the advice and guidance of distinguished educators from outside the State. Surveys have been made periodically in the past and have proved extremely helpful to the Board. In 1915 the first survey was made by a group of educators selected by the United States Commission of Education. The 1925 survey was made by Dr. Samuel P. Capen, Chancellor of the University of Buffalo, Dr. Edward C. Elliott, President of the University of Purdue, and Dr. George F. Zook, then President of the Municipal University of Akron and later President of the American Council on Education. In 1933 the survey was made in connection with one of administration in Iowa and was conducted by the Institute for Government Research of the Brookings Institute, Washington, D. C. The 1939 survey was made under the direction of Dr. Samuel P. Capen of the University of Buffalo.

Since this last survey was made, many changes have taken place in the field of higher education. World War II and the post war period followed by the Korean war have made a terrific impact upon the institutions of higher education. For this reason and for the reasons mentioned previously in this report, the Board felt it was time again to have its work and the State's institutions appraised. Consequently in May of 1950, the State Board of Education contracted for another survey of its work and the State University, the State College and the State Teachers College. The men chosen to conduct this survey were:

Dr. George D. Strayer, Professor Emeritus of Education, Columbia University, New York, Director of the Survey.

Dr. Arthur J. Klein, Dean Emeritus, College of Education, Ohio State University, Columbus, Ohio.

Dr. M. M. Chambers, Research Specialist, American Council on Education, Washington, D. C.

Dr. William P. McClure, Associate Professor of Education, University of Illinois, Urbana, Illinois.

Dr. R. W. Kettler, Comptroller, Purdue University, Lafayette, Indiana.

Copies of the previous surveys are a matter of record and are on file. When the 1950 survey is ready, it too will be distributed, studied and copies placed on file.

The State of Iowa is fortunate in that its young men and women and fertile soil are almost perpetual; not subject to depletion except by neglect—but responsive to progressive and constant nourishment and development.

Your treatment of the Board's recommendations will be evidence of your desire to encourage the continued development of Iowa's resources. The Askings for the coming biennium are somewhat larger than were the appropriations for the last biennium. Part of the increase is due to circumstances beyond our control, part due to the increased demands of the people and part due to the constant efforts of the Board to up-grade the institutions that it governs for the State of Iowa. The first two reasons are valid and quite obvious; the third, we are sure you would not have otherwise. This last reason might also be considered the basis for the Board's plan for the future. Briefly stated, our objective is to give the State of Iowa institutions that are in the front rank and as near the top as possible.

The Board's recommendations for state appropriations for its six institutions appear on the following pages. They are made forth rightly to apprise you of the needs for the next biennium. They are conservative estimates and if costs continue upward, there is great danger that the appropriations requested will be inadequate. The decision for the ultimate treatment of these recommendations rests entirely in your hands.

Respectfully submitted,

STATE BOARD OF EDUCATION

By HENRY C. SHULL, *President*

A STATEMENT IN SUPPORT OF RECOMMENDATIONS
FOR APPROPRIATIONS FOR
SALARIES, SUPPORT, MAINTENANCE AND MIS-
CELLANEOUS AND REPAIRS, REPLACEMENTS
& ALTERATIONS FOR THE BIENNIUM 1951-1953

The Legislative Askings of the State Board of Education for the next biennium represent an absolute minimum necessary to maintain the state institutions under its jurisdiction during the next biennium, providing the current upward trend of costs is halted and the forces loosed by the Korean war do not render all these estimates obsolete.

If costs continue upward, the institutions will have serious difficulty maintaining their present levels of educational and public service programs. The military needs of our country and the effects of the Korean war obviously can change the operation of the three higher educational institutions overnight.

The difference between these Askings and the last appropriations does not provide for expansion nor increases in the operations of the major units under the Board's jurisdictions. The difference represents the amount necessary to be appropriated by the State to maintain operations at the present or a reduced level in the face of increased costs, to meet continuing and increased demands by the people of Iowa for the public service institutions, and to make up for the loss in income to the Colleges and the University due to the decline in Veterans Administration payments for G. I. education and other decreases in revenue.

In these Askings, the Board has rendered figures which represent the minimums which must be appropriated to allow the institutions to maintain their current programs and that only in a stabilized atmosphere. If inflation becomes much greater, it is entirely possible that these appropriations will be adequate.

The requests for appropriations for the six institutions were based on the 1950-51 budgets.

At the State University of Iowa, Iowa State College and Iowa State Teachers College, the budgets are supported by

state appropriations and supplemented by (1) student fees, (2) Federal payments for Veterans Education, (3) application of accumulated war-time and post-war earnings (reserves), (4) gifts and grants, (5) endowment fund income, (6) Federal funds and, (7) Sales. Because of the rise in costs and the decline in revenue during the past biennium, a portion of reserve funds was allocated to the budgets to maintain the current levels of operation. To continue operations at the current level for the coming biennium, 1951-53, more reserve funds will be allocated to the budgets of these three institutions to the extent that the reserves will be depleted to a minimum working balance by June 30, 1953. In spite of these measures on the part of the Board and the institutions, it is necessary to request a somewhat greater appropriation than was granted last biennium, just to continue the present level of operation.

The other institutions under the jurisdiction of the Board are faced with similar problems. More citizens of Iowa are seeking the services of the University Hospital, the Psychopathic Hospital, the Bacteriological Laboratory and the Hospital School for Severely Handicapped Children.

The Schools for the Deaf and Blind are faced with increased costs and some increases in enrollment.

The State Sanatorium is emphasizing medical and surgical treatment and rehabilitation in addition to rest and care. Treatment and rehabilitation are much more costly than rest and care alone.

Qualified teachers and personnel need to be adequately paid so that they may be retained on the staffs of all these institutions.

Increased costs of material and labor have also created a serious situation in regard to Repairs, Replacements and Alterations. The sum appropriated for this purpose during the last biennium has not permitted the institutions to keep pace with the necessary repairs. To make the necessary repairs at the institutions so that they may continue to function efficiently, some increases are necessary for Repairs, Replacements and Alterations appropriations.

The requests for the Institutions are as follows:

STATE UNIVERSITY OF IOWA

Salaries, Support, Maintenance & Miscellaneous, annually.....	\$5,600,000
Repairs, Replacements and Alterations, annually.....	300,000

PUBLIC SERVICE

University Hospital

Salaries, Support, Maintenance & Miscellaneous, annually..	3,466,628
Repairs, Replacements and Alterations, annually.....	150,000

Psychopathic Hospital

Salaries, Support, Maintenance & Miscellaneous, annually..	405,300
Repairs, Replacements and Alterations, annually.....	7,500

Bacteriological Laboratory

Salaries, Support, Maintenance and Miscellaneous, annually	165,000
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Lakeside Laboratory

Repairs, Replacements and Alterations, annually.....	3,000
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Hospital School for Severely Handicapped Children

Salaries, Support, Maintenance & Miscellaneous, annually	304,200
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IOWA STATE COLLEGE OF AGRICULTURE & MECHANIC ARTS

Salaries, Support, Maintenance and Miscellaneous, annually

General Education	\$3,600,000
Research	1,250,000
Extension	750,000

\$5,600,000

Repairs, Replacements and Alterations, annually.....	300,000
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IOWA STATE TEACHERS COLLEGE

Salaries, Support, Maintenance & Miscellaneous, annually.....	2,320,000
Repairs, Replacements & Alterations, annually.....	136,500

IOWA SCHOOL FOR THE BLIND

Salaries, Support, Maintenance & Miscellaneous, annually.....\$	240,741
Repairs, Replacements & Alterations, annually.....	19,750

IOWA SCHOOL FOR THE DEAF

Salaries, Support, Maintenance & Miscellaneous, annually.....	415,300
Blind-Deaf Education, annually.....	15,000
Repairs, Replacements and Alterations, annually.....	32,155

STATE SANATORIUM

Salaries, Support, Maintenance and Miscellaneous, annually	760,000
Repairs, Replacements and Alterations, annually.....	48,000

A STATEMENT IN SUPPORT OF RECOMMENDATIONS
FOR APPROPRIATIONS FOR
CAPITAL IMPROVEMENTS
54TH GENERAL ASSEMBLY

The needs for Capital Improvements at the six institutions under the jurisdiction of the State Board of Education must be constantly met. Temporary buildings such as barracks and old unsafe buildings that are fire traps are inadequate.

While the Board recognizes that all Capital Improvements cannot be made at once, a definite program of construction must be maintained. Emergencies can be met, for a time, with made-over barracks and quonsets for classrooms. Even old inadequate buildings can sometimes be made to serve, "a while longer". To build these state institutions to a point where they will truly reflect the dignity of the State of Iowa will require your thoughtful consideration.

The Capital Improvements needed are listed here. A more detailed list complete with a brief explanation of each project may be found in Section II of this Biennial Report. The following Capital Improvements are listed in the order of their urgency and importance in the hope that the General Assembly will be as generous as possible in its appropriations:

STATE UNIVERSITY OF IOWA

First Priority

1. Hospital Alterations and Equipment to accommodate expanded medical enrollment	\$ 500,000
2. Botany Laboratory completion	120,000
3. Television, Audio-Visual and Communications equipment	300,000
4. Utilities (Electric, steam, water & sewer facilities)	1,355,000
5. To complete present unit of Library	200,000
6. Remodel and equip space vacated by Library	175,000
7. College of Nursing, Classrooms and Offices and equipment	150,000

Second Priority

1. To add third floor to addition to Women's Gym. (Now under construction)	150,000
2. Unit B of Library and Equipment	\$1,700,000
3. Improvements to University Grounds	100,000
4. Dentistry-Pharmacy Building and Equipment	2,500,000
5. Child Welfare Building and Equipment	1,300,000
6. Administration—Classroom Building and Equipment	2,000,000
7. Auditorium—Music Building and Equipment	3,000,000

Other Building Needs:

Armory

Additional buildings and equipment for Health Sciences

Additional buildings and equipment for the School for

Handicapped Children
 Addition to University Theatre
 Additional building and equipment for the School of Fine Arts
 Additional Service Building

IOWA STATE COLLEGE

First Priority

1. Electrical Engineering Building—Completion of Auditorium	\$ 75,000
2. Laboratory & Office Equipment	
Electrical Engineering Building	200,000
Agronomy Building	170,000
Science Building	180,000
3. Science Building Addition	500,000
4. Poultry Industries Building	800,000
5. Plant Industries Building	900,000
6. Home Economics Addition	600,000
7. Library Addition	1,200,000
8. Nursery School	300,000
9. Chemistry Building Addition	2,000,000
10. Veterinary Buildings and Improvements	600,000
11. Dairy Cattle Nutrition Laboratory	250,000
12. Beef Cattle Nutrition Laboratory	250,000

Second Priority

1. Animal Husbandry Pavilion	600,000
2. Physical Plant Shops and Garage	250,000
3. Seed Laboratory	200,000
4. Technical Journalism Addition	200,000
5. Administration Building	1,200,000
6. Service Building Addition	450,000
7. Music Center	400,000
8. Armory Addition	500,000
9. Auditorium and Field House	2,500,000

Ankeny Field Station

Construction and Remodelling	250,000
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IOWA STATE TEACHERS COLLEGE

First Priority

1. Campus Laboratory School Building—(Units B and C)....	\$ 900,000
2. Health Service Building—(Needed in addition to present estimated balance of \$150,000)	200,000
3. Garage Building	130,000
4. Bridge on Campus Street	15,000
5. Capital additions—equipment	25,000

Second Priority

1. Classroom and Administration Building	1,275,000
2. Science Building	965,000
3. Addition—Men's Gymnasium	915,000
4. Auditorium Building	1,000,000
5. Land Purchase	40,000

IOWA SCHOOL FOR THE BLIND

1. Furnishings for Boys' Dormitory.....	\$ 10,000
2. Superintendent's Home	38,000
3. Power Plant Facilities	45,000
4. Steam Distribution Header	8,000
5. New Gymnasium	150,000
6. New Driveways	15,000

IOWA SCHOOL FOR THE DEAF

(No request is being made for Capital Improvements
for the Biennium 1951-53)

STATE SANATORIUM**First Priority**

1. Patients' Dining Room and Kitchen, Building 53, including elevator in Building 52 This section will house 32 patients.....	\$ 415,834
2. Completion of basement and 2nd floor of second section, Building 52, Patients' Wing Addition This section will house 36 patients.....	50,000

Second Priority

1. Extension of Building 52, Patients' Wing Addition to house 46 patients and 14 employees.....	313,300
2. Utilities, Sewers, Water and Electrical Lines, etc.....	126,000

Third Priority

1. Power Plant Expansion and Renovation. To meet demand requirements of new buildings.....	214,000
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Planned Program of Future Building:

1. Greenhouse and Grower's Cottage.....	51,900
2. Library Extension—Building 49.....	21,500
3. Garages, to be rented to Employees.....	8,000
4. Rehabilitation Building 55.....	150,000
5. Remodeling Existing Buildings.....	300,000
6. Laundry—Building 54	99,973

STATE BOARD OF EDUCATION INSTITUTIONS
SUMMARY OF LEGISLATIVE ASKINGS

18

REPORT OF STATE BOARD OF EDUCATION

	52nd General Assembly Biennium 1947-1949 (Annually)		53rd General Assembly Biennium 1949-1951 (Annually)		54th General Assembly Biennium 1951-1953 Askings (Annually)
	Askings	Appropriations	Askings	Appropriations	
I. State University					
Salaries, Support and Maintenance.....	\$ 3,757,500	\$ 3,600,000	\$ 7,700,409	\$ 5,000,000	\$ 5,600,000
Repairs, Replacements & Alterations.....	296,000	296,000	450,000	200,000	300,000
Public Service					
General Hospital, indigent service					
Salaries, Support & Maintenance.....	1,976,000	2,278,500	3,828,000	2,480,000	3,466,628
Repairs, Replacements & Alterations.....			100,000	100,000	150,000
Psychopathic Hospital					
Salaries, Support & Maintenance.....	260,000	260,000	382,000	260,000	405,300
Repairs, Replacements & Alterations.....			7,500		7,500
Bacteriological Laboratory.....	125,000	126,875*	145,000	133,750	165,000
Lakeside Laboratory					
Repairs, Replacements & Alterations.....			10,000	3,000	3,000
Hospital School for Handicapped Children					
Salaries, Support & Maintenance.....		50,000	130,000	70,000	304,200
Repairs, Replacements & Alterations.....		9,000	10,000		
II. Iowa State College					
Salaries, Support and Maintenance.....	3,700,000	3,500,000	7,570,000		
General Education.....				3,000,000	3,600,000
Research.....				1,250,000	1,250,000
Extension.....				750,000	750,000
Repairs, Replacements & Alterations.....	250,000	250,000	500,000	250,000	300,000
III. Iowa State Teachers College					
Salaries, Support and Maintenance.....	1,157,000	1,239,563*	2,712,427	2,109,427	2,320,000
Repairs, Replacements & Alterations.....	50,000	16,000	191,000	125,000	136,500
IV. Iowa School for the Blind					
Salaries, Support and Maintenance.....	165,000	207,303*	260,000	233,500	240,741
Repairs, Replacements & Alterations.....	12,500	18,000*	43,100	10,000	19,750

STATE BOARD OF EDUCATION INSTITUTIONS
SUMMARY OF LEGISLATIVE ASKINGS—Continued

	52nd General Assembly Biennium 1947-1949 (Annually)		53rd General Assembly Biennium 1949-1951 (Annually)		54th General Assembly Biennium 1951-1953 Askings (Annually)
	Askings	Appropriations	Askings	Appropriations	
V. Iowa School for the Deaf					
Salaries, Support and Maintenance.....	200,000	347,000*	415,000	374,000**	415,300
Blind-Deaf Program.....				8,500***	15,000
Repairs, Replacements & Alterations.....	7,500	7,500	51,500	15,000†	32,155
VI. State Sanatorium					
Salaries, Support and Maintenance.....	521,900	571,900*	705,000	649,500**	760,000
Repairs, Replacements & Alterations.....	12,000	15,000*	48,000	10,000	48,000

* Includes, on an annual basis, allocations made during the biennium 1947-1949 by the Committee on Retrenchment and Reform for the following:

	Salaries, Support and Maintenance (Annually)	Repairs, Replacements and Alterations (Annually)
Bacteriological Laboratory.....	\$ 21,875	.....
Iowa State Teachers College.....	82,563	.....
Iowa School for the Blind.....	27,303	\$ 5,500
Iowa School for the Deaf.....	57,000	.....
State Sanatorium.....	50,000	3,000

** Includes, on an annual basis, allocations made during the biennium 1949-51 by the Committee on Retrenchment and Reform for the following:

Iowa School for the Deaf.....	17,500
State Sanatorium.....	27,500

*** An allocation, on an annual basis, made during the biennium 1949-51 by the Committee on Retrenchment and Reform.

† Includes \$5,000 transferred from Capital Funds, annually, for the biennium 1949-1951.

STATE BOARD OF EDUCATION INSTITUTIONS
SUMMARY OF LEGISLATIVE ASKINGS — CAPITAL IMPROVEMENTS

	52nd General Assembly		53rd General Assembly		54th General Assembly Askings
	Askings	Appropriations	Askings	Appropriations	
State University.....	\$ 5,081,900	\$ 1,053,559.80	\$ 11,517,500	\$ 560,000	\$ 13,550,000
Hospital School for Handicapped Children.....			750,000	250,000	
Iowa State College, Campus.....	4,723,125	916,008.95	11,300,000	96,000	14,325,000
Ankeny Field Station.....			200,000		250,000
Swine Nutrition Laboratory.....			50,000	15,320.02*	
City of Ames Sewage Disposal Plant.....			150,000	176,000	
Iowa State Teachers College.....	2,066,500	360,821.81	6,282,000	1,239,000	5,465,000
Iowa School for the Blind.....	150,000	63,791.70	473,000	180,000	266,000
Iowa School for the Deaf.....	159,000	105,817.74	100,000	100,000	None
State Sanatorium.....	569,631	280,000	2,915,757	275,893**	1,750,507

* Allocated by Retrenchment and Reform Committee to supplement \$96,000 for Swine Nutrition Laboratory.

** Includes \$25,893 to cover over-draft.

RECOMMENDATIONS FOR APPROPRIATIONS OFFICE OF THE STATE BOARD OF EDUCATION

The State Board of Education requests the following appropriations for its office for each year of the Biennium that will begin July 1, 1951:

	Annually 1951-1953
Salaries	\$30,464.00
Other Purposes	12,600.00
For Salaries, Support, Maintenance and miscellaneous purposes	\$43,064.00
Aid to Deaf students—day schools and scholarships.....	\$ 6,000.00
Aid to Blind students—scholarships.....	2,000.00
Maintenance of roads at institutions.....	10,000.00
Total for all purposes, annually.....	\$61,064.00

The following is a comparison of the Legislative Askings and the appropriations granted for the office of the State Board of Education for the years indicated:

	Biennium 1947-1949 Askings-Appropriated (Annually)		Biennium 1949-1951 Askings-Appropriated (Annually)		Biennium 1951-1953 Askings Annually
Salaries, Support, Maintenance and Miscellaneous Purposes	\$52,695*	\$50,600*	\$45,810	\$48,800	\$51,064
Maintenance of roads at Institutions			10,000	10,000	10,000
Totals	\$52,695*	\$50,600*	\$55,810	\$58,800	\$61,064

*Includes maintenance of roads at institutions.

STATE BOARD OF EDUCATION

OFFICERS

Henry C. Shull, President.....	Sioux City
David A. Dancer, Secretary.....	Des Moines

MEMBERS

Term expires July 1, 1951

Mrs. H. C. Houghton, Jr.....	Red Oak
Roy Loudon	Fairfield
Henry C. Shull.....	Sioux City

Term expires July 1, 1953

Mrs. George L. Kyseth.....	Clarion
*Halstead M. Carpenter.....	Monticello
W. S. Rupe.....	Ames

Term expires July 1, 1955

V. B. Hamilton.....	Hampton
Richard H. Plock.....	Burlington
Dwight G. Rider.....	Fort Dodge

STANDING COMMITTEES

Faculty Committee: Mrs. H. C. Houghton, Jr., Richard H. Plock, W. S. Rupe, V. B. Hamilton, and Henry C. Shull.

Building and Business Committee: Roy Loudon, Mrs. George L. Kyseth, Halstead M. Carpenter, Dwight G. Rider, Henry C. Shull, and David A. Dancer.

FINANCE COMMITTEE

1948-1949

W. R. Boyd, Chairman.....	Cedar Rapids
William G. Noth.....	Des Moines
David A. Dancer, Secretary.....	Des Moines

1949-1950

Carl Gernetzky	Des Moines
William G. Noth.....	Des Moines
David A. Dancer, Secretary.....	Des Moines

* Deceased October 9, 1950

SECTION II

The financial needs of the institutions as presented to the State Board of Education by the Executives of the institutions:

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

State University of Iowa

IOWA CITY

FINANCIAL NEEDS

Presented to

STATE BOARD OF EDUCATION

by

Virgil M. Hancher, President

for

Biennium, 1951-1953

STATE UNIVERSITY OF IOWA
FINANCIAL NEEDS PRESENTED TO THE BOARD
For the Biennium 1951-1953
Office of the President
Iowa City

July 19, 1950

MR. HENRY C. SHULL, *President*

Iowa State Board of Education

Dear Mr. Shull:

Pursuant to the statutory duty (Code of Iowa, Section 262.24) imposed upon each of the executive officers of the institutions of higher learning under the State Board of Education, I am transmitting herewith my report to the Board "estimating the amount of funds required" for the State University of Iowa for the ensuing biennium, 1951-53.

In estimating the amount of funds required for the University for the ensuing biennium, it is necessary to have some standard in mind. It would be one thing to estimate the amount of funds required for a university of the general quality of Harvard University, and quite another thing to estimate it for other universities of the lowest standing. The standards which I have kept before me in the accompanying estimates is the median of the Big Ten institutions, the institutions with which we are normally associated.

The statute also requires the executive officer to set forth such observations and recommendations as in his judgment are for the benefit of the institution. My observations and recommendations concerning this late post-war period were set forth with great care and much detail in connection with the legislative requests to the 53rd General Assembly. Copies of those observations and recommendations (as they were transmitted to the chairman of the joint sub-committee of the House and the Senate of the 53rd General Assembly) are submitted herewith. With minor changes, they are applicable to the present situation, and need not be elaborated at length in this place.

The only general observation which I care to repeat is that the University and the State do not live in a vacuum. They are subject to the general forces that are operative throughout the United States. These are well outlined in my statement of two years ago and, with slight modification, would be fully applicable to a period of continued peace and peacetime rehabilitation. The advent of war in Korea has loosed forces whose effects cannot yet be measured, and it may be that everything contained in the accompanying report will be obsolete before the Board's own request reaches the State Comptroller's hands.

Respectfully submitted,

VIRGIL M. HANCHER.

CONTENTS

- I. Educational Programs in Teaching, Research and Service—On Campus
 - A. Fund A—Salaries, Support and Maintenance
 - a. Budget Needs
 - b. Sources of Income
 - c. Appropriations RequiredExplanation of Sums Requested for Fund A
 - B. Fund B—Repairs, Replacements and Alterations
- II. Educational Programs in Teaching, Research and Service—Off Campus
- III. University Hospitals
 - A. Fund A—Salaries, Support and Maintenance
 - a. Budget Needs
 - b. Sources of Income
 - c. Appropriations required
 - B. Fund B—Repairs, Replacements and Alterations
- IV. Psychopathic Hospital
- V. State Bacteriological and Hygiene Laboratory
- VI. Hospital School for Severely Handicapped Children
- VII. Lakeside Laboratory
- VIII. Capital Improvements
- IX. Recapitulation

STATE UNIVERSITY OF IOWA

ESTIMATES OF THE AMOUNT OF FUNDS REQUIRED
for
The Biennium 1951-53

I. Educational Program in Teaching, Research and Services—On Campus

A. Fund A—Salaries, Support and Maintenance

a. Budget Needs	1951-52	1952-53
1. Present Budget—1950-51	\$7,750,000	\$7,750,000
2. Fixed Wage increases—job classification plan	50,000	100,000
3. Fixed increase in OASI	35,000	35,000
4. Fixed increase—additions to Over-age Staff	61,500	61,500
5. Medicine—carrying 120 students through the clinical years	99,420	96,420
6. Cost of adopting 40-hour week	162,927	162,927
7. Estimated rise in expenses to June 30, 1953. (7½%)	122,195	122,195
8. To adjust salaries to median in Big 10 Universities	236,000	236,000
9. General increase in wage scales for non-academic employees	402,740	402,740
10. Allowance for equipment	200,000	200,000
11. Additional positions to strengthen present program	325,000	325,000
12. New programs in present fields	195,000	195,000
13. Working Capital and Contingency Fund	255,000	255,000
	\$9,894,782	\$9,941,782
b. Source of Income		
1. Student fees at regular rates..... (8900 students in 1951-2, and 8500 in 1952-3)	\$1,500,000	\$1,410,000
2. VA payments in excess of regular fees	300,000	100,000
3. U. S. Government Contracts	25,000	10,000
4. Other Income	50,000	50,000
5. Transfer unallocated Balances	500,000	500,000
Total Income, except appropriations	\$2,375,000	\$2,070,000
c. Appropriations required	\$7,519,782	\$7,871,782

EXPLANATION OF SUMS REQUESTED FOR FUND A

(The paragraphs are numbered to conform to the items listed in the Fund A requests)

1. <i>Present budget</i>	\$7,750,000	\$7,750,000
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In view of declining enrollments, the question may be raised why substantial reduction in the budget may not be affected. For this there are several reasons:

- (a) Our budgets have not increased in proportion to enrollments and cannot decline accordingly.
- (b) The teacher-student ratio was 18+ in 1949-50 as compared with 15+ in 1940-1. To restore the ratio, our enrollment would be required to drop to 8,547. The lower level contemplated during the next biennium—in the absence of a large scale war—is 8,500. Our 1914-15 ratio was 14+, on the eve of World War I.
- (c) During the period from 1940 to 1950 the number of full professors has declined and the number of associate professors has increased only 25%, while the number of graduate students has nearly doubled. This forecasts a serious decline in the standard of teaching if it is not improved.
- (d) The effect of increased costs has been concealed in the deterioration of ratios indicated in (b) and (c).

The combination of the above factors precludes a reduction in the base figure of \$7,750,000 unless the quality of the University is to be lowered permanently.

2. *Fixed wage increases—job classification plan*..... \$50,000 \$100,000

This plan has been in operation about three years during which it has prevented any strikes or serious disputes. It is a modest plan and we have no alternative but to conform to it or abandon it and face the possibility of labor strife.

3. *Fixed increase in OASI*..... \$35,000 \$35,000

This is established by statute and the University has no alternative but to comply.

4. *Fixed increase—additions to Over-age Staff*..... \$61,500 \$61,500

The amount of these additions, which will increase substantially in the coming biennium, is due in part to a reduction in the age at which part-time service begins, but more from the circumstance that a considerable number of people are within a particular age group.

5. *Medicine—carrying 120 students through the clinical years* \$99,420 \$96,420

This addition is required to make provision for the increase in the number of medical students in the clinical (that is the junior and senior) years. It would provide a ten per cent increase in the budget of the College of Medicine for a twelve per cent increase in enrollment in that college. This seems fair.

6. *Cost of adopting 40-hour week*..... \$162,927 \$162,927

During the current biennium the departments of the State government located in Des Moines have operated on a forty-hour week. We have been fortunate in escaping the necessity of going to a forty-hour week so far during the current biennium, but it is inevitable that we go to a forty-hour week during the next biennium. We may be fortunate if we can settle for a forty-hour week because of the increasing demands of union labor for a thirty-seven hour week.

7. *Estimated rise in expenses to June 30, 1953*..... \$122,195 \$122,195

There is general agreement among economists, Washington observers, and informed persons that prices will rise between now and June 30, 1953. We have estimated this rise at 7½%. If our estimate errs, it errs on the side of conservatism.

STATE LIBRARY COMMISSION OF IOWA
Historical Building
DES MOINES, IOWA 50319

8. *Adjustment of academic salaries to the median in Big Ten Universities*..... \$236,000 \$236,000

This adjustment figure applies to teaching and administrative personnel whose salaries should be brought up to the median of the Big Ten institutions. These are the institutions with which we are most frequently compared and with which we are in general competition. It would have required \$236,000 last year to bring us up to the median of the Big Ten salaries for that year (1949-50). You will recall that originally we asked for permission to use \$208,000 for 1950-51, for key personnel in order to bring us closer to the median. We were allowed to expend approximately \$100,000. If the other universities in the Big Ten were to make no upward adjustments in the year 1950-51, this sum of \$100,000 would leave us lagging below the median by approximately \$136,000. But if other universities move up as much or more than we, we shall still need \$236,000, or more, to come to the median. We have been in touch with the three nearest Big Ten Universities and find that Minnesota has made no appreciable adjustment, Illinois has moved up about the percentage that we have and Wisconsin has moved at a slightly higher percentage. This would indicate that we very probably have made no net gain in relative position. You will recall that when Michigan State College made its study prior to its own 1949 legislative presentations, it found Iowa at the bottom of the Big Ten in composition to all three ranks: professors, associate professors, and assistant professors.

9. *General increase in wage scales for non-academic employees* \$402,740 \$402,740

This sum is based on computations by Mr. Marks, Director of the University Personnel Services, of the amounts necessary to enable us to meet the wage scales prevailing in Cedar Rapids and nearby labor markets in which we compete for employees.

We now have five Class V stenographic positions that we have been unable to fill at our prevailing schedules. We have an estimated 300 to 350 wives of students employed in offices on the campus. This supply of employable young women is certain to disappear when their husbands graduate. When these employable persons are lost to us, we shall be unable to recruit additional staff at levels below those estimated. Furthermore, the best information which we have indicates that the number of young women preparing for secretarial positions is lower than it was formerly.

Mr. Marks estimates that ninety per cent of the adjustment required for this type of employee would have arisen, whether or not the Veterans Administration Hospital had been built here. Our study of the labor market indicates that we are being affected in this group much more by general conditions than by the advent of a Veterans hospital.

10. *Allowance for Equipment*..... \$200,000 \$200,000

Part of this request is to provide \$50,000 per year for investment in audio-visual films. The full responsibility for this program now appears to rest on the University. In order to meet the demand it is necessary to increase the library of films. Once the films have been added, the rental will provide replacements.

In addition, this item is designed to cover requests from the various colleges and departments of the University for replacement of worn out and obsolete equipment, and the substitution of equipment in recently developed fields where cruder instruments or no instruments were used.

11. *Additional positions to strengthen present program* \$325,000 \$325,000

This total is made up of such items as: expansion of services to school boards, the planning and constructions of school buildings, adult education services, strengthened staff for graduate work in chemistry, physics, speech correction, economics, occupational therapy, and similar areas.

12. *New programs in present fields of major interest* \$195,000 \$195,000

The requirement of \$95,000 in this item is covered by items of the following type:

Premature Infant Center
Hospital Administration
Curriculum for the Preparation of Nurse Administrators
Television-Teaching and Experimental Staff

The additional \$100,000 in this item is designed to cover the possibility, and even the probability, that the University may be faced with legislative action requiring it to enter upon the training of elementary teachers and the giving of extensive off-campus training for teachers.

13. *Working Capital and Contingency* \$255,000 \$255,000

On a budget of approximately \$10,000,000 called for by the tabulated figures, a five per cent working capital and contingency fund would total \$500,000. This seems a reasonable figure. Allowing for lapsed salaries of \$200,000, which may very well be an excessively high estimate if peace rather than war is to prevail, and allowing for the contingent fund of \$45,000 in the present budget, we have cut the working capital and contingency fund to \$255,000.

B. FUND B—FOR REPAIRS, REPLACEMENTS AND ALTERATIONS

<i>Requested</i>	\$460,000—annually—1951-53—54th General Assembly
<i>Received</i>	200,000—annually—1949-51—53rd General Assembly
	296,000—annually—1947-49—52nd General Assembly
	192,000—annually—1945-47—51st General Assembly

An annual maintenance charge of 2% on present valuation of buildings and improvements of \$23,000,000 would require \$460,000 annually.

II. Educational Programs in Teaching, Research and Service—Off-Campus

\$100,000 annually—1951-53—54th General Assembly.

Increasing demands are being placed on the University by the Iowa State Education Association, the professions of medicine, dentistry, nursing, workers and officials in social service, public affairs, etc. for assistance in matters of public interest. We should be allotted funds for such services.

III. University Hospitals

A. FUND A—FOR THE CARE OF INDIGENTS

<i>a. Budget Needs</i>	1951-52	1952-53
Present Budget—1950-51.....	\$3,704,123	\$3,704,123
Fixed increase OASI.....	28,000	28,000

Cost to adopt 40 hour week.....	160,470	160,470
Increase to meet VA scale (Only key personnel)	57,560	57,560
Estimated rise in expenses (7½%)	102,647	102,647
Salary adjustments to meet level of comparable hospitals (not VA Hospitals).....	72,150	72,150
New positions	86,330	86,330
General increase in wage scales for non-academic employees	195,704	195,704
Equipment replacement	164,644	164,644
Contingency fund	100,000	100,000
	<u>\$4,671,628</u>	<u>\$4,671,628</u>

b. *Sources of Income*

Patient Fees	1,200,000	1,200,000
Other Income	5,000	5,000
	<u>\$1,205,000</u>	<u>\$1,205,000</u>

c. Appropriation required.....\$3,466,628 \$3,466,628

B. FUND B—FOR REPAIRS, REPLACEMENTS AND ALTERATIONS

Appropriation required\$150,000 \$150,000

In general the same factors apply here as apply to Fund A of the University Educational Program.

However, "Increase to meet VA scale," applies only to certain key personnel who must be retained for any kind of an operation. There is no intention to raise all positions to VA levels. On the other hand, "Salary adjustments to meet level of comparable hospitals," does not refer to VA hospitals, but to other hospitals, comparable to our own.

New positions, consisting mainly of additional general duty nurses, work aids and technicians, are proposed in order to meet the standards of patient service appropriate for hospitals of this type.

Equipment replacement is an everpressing need in a teaching hospital where new procedures are being developed today for what will be standard practice of the medical profession tomorrow. Much of the hospital basic equipment, moreover, was installed twenty years ago and is almost beyond further repair.

IV. *Psychopathic Hospital*

A. FUND A—FOR SALARIES, SUPPORT AND MAINTENANCE

a. <i>Budget Needs</i>	1951-52	1952-53
Present Budget—1950-51.....	\$356,737	\$356,737
Cost to adopt 40 hour week.....	12,200	12,200
Increases to meet VA scale.....	25,000	25,000
Fixed increases—Job Classification Plan.....	1,170	2,130
Estimated rise in expenses (7½%)	6,985	6,985
Salary adjustments	12,351	12,351
Restoration of positions.....	9,910	9,910
New positions	7,800	7,800
Expansion of research program.....	25,240	25,240
	<u>\$ 457,393</u>	<u>\$ 458,353</u>

b. *Source of Income*

Paying Patients	\$ 52,570	\$ 52,570
c. Appropriation required	\$ 404,823	\$ 405,783

B. FUND B—FOR REPAIRS, REPLACEMENTS AND ALTERATIONS

Appropriation required	\$ 7,500	\$ 7,500
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The allowance for restoration of positions covers personnel paid from research grants which may or may not be renewed. It is a guarantee that the research programs will go forward.

New positions include our assistant professor and two residents.

In the current budget is provision for a research program. The addition of a social scientist and sums for new secretarial and staff members are needed to carry the proposed expansion of research.

V. *State Bacteriological Laboratory*

A. FUND A—FOR SALARIES, SUPPORT AND MAINTENANCE

a. <i>Budget Needs</i>	1951-52	1952-53
Present Budget—1950-51	\$ 150,716	\$ 150,716
Cost to adopt 40 hour week	2,025	2,025
Fixed increases to classified personnel	1,020	1,740
Estimated rise in expenses (7½%)	2,625	2,625
Salary adjustments	1,437	1,677
New positions	6,420	6,560
General increase in wage scales	13,926	13,926
Equipment and Expense therefor	2,234	389
	\$ 180,403	\$ 179,658

b. *Source of Income*

State Department of Health	\$ 10,000	\$ 10,000
Other Income	5,000	5,000
	\$ 15,000	\$ 15,000

c. Appropriations required	\$ 165,403	\$ 164,658
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New positions proposed include a senior water analyst-chemist and a junior serologist. They are needed to handle the increasing number of private and municipal laboratories which must be appraised and approved, of technicians coming to the laboratory for special training and of new tests such as special analysis of Missouri River water and a new method of testing blood for infants suspected of having congenital syphilis.

VI. *Hospital School for Severely Handicapped Children*

A. FUND A—FOR SALARIES, SUPPORT AND MAINTENANCE

a. <i>Budget Needs</i>	1951-52	1952-53
Present Budget—1950-51	\$ 95,352	\$ 95,352
To expand operations to 50 pupils for 1951-2 and 100 pupils for 1952-3	100,697	205,403
Equipment	30,000	50,000
Increased cost of expenses (7½%)	1,500	1,500
General increase in wage scales	14,500	14,500

b. *Sources of Income*

None other than appropriations

c. Appropriation required\$ 242,049 \$ 366,755

VII. *Iowa Lakeside Laboratory*

A. FUND B—FOR REPAIRS, REPLACEMENTS AND ALTERATIONS

a. <i>Budget Needs</i>	1951-52	1952-53
Present Budget—1950-51	\$ 3,000	\$ 3,000

CAPITAL IMPROVEMENTS

54 General Assembly

The University of Iowa in common with every large university is overcrowded. Temporary structures and classes scheduled for 7:30 a. m. to 5:30 p. m. plus evening classes have not solved a problem that can only be solved by the provision of adequate space.

The university has a total floor area of 899,873 sq. ft. devoted to academic use, classrooms, laboratories, and offices. Of this total only 785,000 sq. ft. is in buildings of a permanent nature. In temporary quarters there are 51,819 sq. ft. and in obsolete buildings 63,054 sq. ft. of academic space. The temporary and obsolete buildings are all potential fire traps.

A survey by the Federal Security Agency shows that the national average per student of academic space prior to the war was 112 square feet. The University's was 130 square feet. The national average of space needs since the war has gone up to 148 square feet per student. The University average with the present facilities both permanent, temporary and obsolete is 89.9 sq. ft. per student.

Although the 51st, 52nd, and 53rd General Assemblies made appropriations for capital improvements, these buildings built or under construction will boost the academic space per student to only 105.2 sq. ft. per student including the temporary and obsolete space.

Funds must be considered to meet this expanded need of more academic space. This of necessity means expansion of the various utilities also.

To meet these pressing needs of the university, appropriations are requested for the capital improvements listed below.

In general these capital improvements conform to the University Ten Year Plan first submitted to the 51st General Assembly. Changing conditions, however, have made necessary some departures from the Plan.

The following capital improvements are listed in the order of their urgency and importance in the hope that the General Assembly will be as generous as possible in its appropriations. It should be noted that the first seven items are matters of extreme urgency and importance.

Nature of Improvement	Cost of Improvement	Accum. Total
1. Hospital Alterations and Equipment to accommodate expanded Medical enrollment.....	\$ 500,000	\$ 500,000
2. Botany Laboratory Completion.....	120,000	620,000
3. Television, Audio-Visual and Communications Equipment	300,000	920,000
4. Utilities (Electric, steam, water & sewer facilities)	1,355,000	2,275,000
5. To Complete present unit of Library.....	200,000	2,475,000
6. Remodel and equip space vacated by Library..	175,000	2,650,000
7. College of Nursing, Classrooms and Offices and Equipment	150,000	2,800,000
8. To add third floor to addition to Women's Gym. (Now under construction)	150,000	2,950,000
9. Unit B of Library and Equipment.....	1,700,000	4,650,000
10. Improvements to University Grounds.....	100,000	4,750,000
11. Dentistry - Pharmacy Building and Equipment	2,500,000	7,250,000
12. Child Welfare Bldg. and Equipment.....	1,300,000	8,550,000
13. Administration - Classroom Bldg. and Equipment	2,000,000	10,550,000
14. Auditorium-Music Bldg. and Equipment.....	3,000,000	13,550,000

OTHER BUILDING NEEDS

Armory

Additional building and equipment for Health Sciences

Additional building and equipment for the School for Handicapped Children

Addition to University Theatre

Additional building and equipment for the School of Fine Arts

Additional Service Building

1. HOSPITAL ALTERATIONS AND EQUIPMENT TO ACCOMMODATE EXTENDED MEDICAL ENROLLMENT

\$ 500,000

(a) The provision of an additional classroom large enough to handle 120 students together with additional out patient and office space in the Children's Hospital.

(b) The finishing of 4 new operating pits on the sixth floor in the tower, space reclaimed from old amphi-theatre and the rearranging of dependent facilities on the sixth floor, such as sterilizing and scrub up areas, the placing of the Blood Bank on the 7th floor and new interne quarters on the 8th floor.

- (c) The reorganizing of all out patient space plus first floor space vacated by X-Ray into a co-ordinated out patient clinic which will accommodate enough patients so that enough clinical material is available for the increased advanced classes.
- (d) The increase in and development of the use of the above space makes it necessary to increase the capacity of electrical services to the Hospital area.

2. BOTANY LABORATORY COMPLETION.....\$ 120,000

- (a) The location of the 500 bed V.A. hospital near the University Medical Center required the removal of the Botany Laboratory to a new site.
- (b) Even with the salvaging of much of the Laboratory and its equipment it has been impossible to completely replace the Laboratory. Two-thirds of the Laboratory itself is yet to be replaced.
- (c) The lack of the complete Laboratory has hampered the Botany Department in maintaining its place in the teaching and research field and has forced the department to turn down students and grants for research.

3. TELEVISION, AUDIO-VISUAL AND COMMUNICATIONS EQUIPMENT\$ 300,000

Television offers unusual opportunities for experiment with new methods of teaching, especially in the teaching of medicine. The extent to which telecasting shall become an essential activity of the University is not yet clear, but it is already evident that the University will be called upon to train and must be equipped to train persons for entrance into the field. This is a rapidly moving field in which we must keep pace.

4. UTILITIES (ELECTRIC, STEAM, WATER, AND SEWER FACILITIES)\$1,355,000

- (a) The growth of the university for the past 25 years has been reflected by the increased student enrollment and the addition of buildings to take care of the needs of this enrollment increase. The servicing of these buildings with the various utilities needed has not kept pace with the rest of the university growth.
- (b) In the Power Plant itself the greatest single need is a new 3750 KVA generator so that the university can make all of its electricity.
Electric service to the Medical Center is the next essential. With the increased growth of the west campus, the electrical cables serving this area are entirely inadequate and the Hospital is in danger of power failure at all times with the present service.
- (c) Utilities to buildings under construction or for which appropriations are available will require new utilities.
- (d) A brochure with respect to utilities needs and expansion has been placed in the hands of each board member, based on a survey by Sargent & Lundy.

5. TO COMPLETE PRESENT UNIT OF LIBRARY.....\$ 200,000

- (a) Funds were available in the amount \$1,666,587 for the library structure now under construction.
- (b) These funds were insufficient to provide all of the necessary lighting, partitions, column, wall inclosures and acoustical treatment necessary to make a complete functional unit.

6. REMODEL AND EQUIP SPACE VACATED BY THE LIBRARY\$ 175,000
 - (a) When the Library is moved into its new building, it will vacate 16,225 sq. ft. in MacBride Hall, 14,340 sq. ft. in Schaeffer Hall and 33,600 sq. ft. in Library Annex.
 - (b) This space will have to be converted to classroom and office space which is urgently needed and will alleviate the pressure for more classroom to take care of the increased enrollment.
7. COLLEGE OF NURSING, CLASSROOMS, OFFICES AND EQUIPMENT\$ 150,000
8. TO COMPLETE ADDITION TO WOMEN'S GYMNASIUM\$ 150,000
 - (a) The current appropriations for the addition to the Women's Gymnasium now under construction was sufficient for two floors of a proposed three and one-half floor building.
 - (b) The additional space is urgently needed particularly when the original building was planned when there were 800 women enrolled in the university. The full contemplated addition would only double the size of the building which would be used by 3000 women, the present university enrollment.
 - (c) Intramural activities make the use of this building one of the University's recreational areas.
 - (d) This Women's Gym even with the addition will still be below the standard set for Women's Gymnasium in other mid-western schools of comparable size.
9. UNIT B OF LIBRARY AND EQUIPMENT.....\$1,700,000
 - (a) The present unit of the Library under construction is a sub minimal unit which takes care mainly of present library facilities but allows nothing for the growth of the library in the matter of acquisitions. Neither does the present unit seat as many readers as is contemplated will use the library. The Library must also care for more graduate students in carrels, seminars, conferences and offices.
 - (b) The request will provide space and teaching facilities to make the library a truly instructional instrument.
10. IMPROVEMENTS TO UNIVERSITY GROUNDS.....\$ 100,000
 - (a) New roads and the re-location of old roads.
 - (b) Development of parking areas
 - (c) Development of service areas and roads
 - (d) River improvement now becomes possible with the building of the Coralville flood control dam.
11. DENTISTRY - PHARMACY BUILDING AND EQUIPMENT\$2,500,000
 - (a) This new building contemplates the consolidation of the Health Sciences in one closely related unit.
 - (b) This building not only will modernize and improve facilities for Dentistry and for Pharmacy, but will also make substantial additions to the College of Medicine by providing a central library, a large lecture hall not now available, additional laboratory space for all three colleges.
 - (c) The space vacated by Dentistry and Pharmacy will admirably serve to relieve space needs for general class-rooms and laboratories in the general education area.

- (d) Pharmacy's present space was predicated on an enrollment of 85 students on a three-academic year course with no facilities for graduates. There are now 190 students in a four academic year course with 11 graduate students, the number of graduate students being restricted because of lack of facilities.
- (e) Dentistry is becoming more closely correlated with Medicine, particularly in the first two years of study, and in the senior year a substantial saving of time and space could be made if the Dentistry College were an integral part of the Health Service Group.

12. CHILD WELFARE BUILDING AND EQUIPMENT.....\$1,300,000

- (a) The Child Welfare Station's pre-school laboratories are located in old houses that are make-shift for observation, demonstration and research, as well as a tremendous fire hazard.
- (b) The present laboratories are badly located, and this, together with their inadequacy prevents the integration of the Station with other departments of the University for co-operative research and training of students.

13. ADMINISTRATION BUILDING AND EQUIPMENT...\$2,000,000

- (a) The general business offices of the University are located in University Hall. There is no room for expansion of these offices to include other business offices now housed in a rapidly deteriorating old building, and in other buildings on the campus. A consolidation is desirable, and expansion of space is needed.
- (b) The College of Commerce, now enrolling over 1,300 students is also housed in University Hall. Expansion of their quarters is also needed and will thus be provided.

14. AUDITORIUM-MUSIC BUILDING AND EQUIPMENT..\$3,000,000

- (a) The University has no auditorium. There should be a place provided in which the University can bring to student audiences the best in lectures, music, theatre and the like.
- (b) To combine such an auditorium with a music building will make it usable as a general educational unit in the field of music.
- (c) The space vacated by the music department will become completely convertible for educational uses in a now congested area.
- (d) The School of Fine Arts will also be consolidated in a campus of its own.

OTHER BUILDING NEEDS

Armory

The present armory does not have the facilities nor the space to take care of present day mobile army equipment which is essential in training of R.O.T.C.

Additional Building and Equipment for Health Sciences

As Medical science advances and as we increase the Medical School enrollment it quickly becomes apparent that physical space which is at a premium now in the General Hospital, is necessary to take care of new students and new techniques. Future needs can only be taken care of by the addition of a wing or wings to the General Hospital.

Additional Building and Equipment for the Iowa School for Severely Handicapped Children

The present funds for the school are inadequate to meet the needs of a completely integrated program for Handicapped Children. The present building will be of a size to take care of only 40 children. Additional funds would allow the construction of the entire building and this would take care of 80 children.

Addition to University Theatre

Increase enrollment has crowded the present structure beyond capacity and additional space is needed for an expanded teaching program as well.

Additional Building & Equipment for the School of Fine Arts

Increased enrollment due to the national reputation of this school makes additional building and equipment mandatory.

Additional Service Building

The enlarged Physical Plant makes an additional services building a necessity to properly maintain buildings and campus.

STATE UNIVERSITY OF IOWA

Financial Needs, 1951-53

SUMMARY OF NEEDS

	Fund A Salaries, Support and Maintenance		Fund B Repairs, Replacements and Alterations	
	1951-52	1952-53	1951-52	1952-53
I. Education Programs of Teaching, Research and Services				
On Campus	\$7,519,782	\$7,871,782	\$ 460,000	\$ 460,000
Off Campus	100,000	100,000		
II. Public Health Activities				
University Hospital	3,466,628	3,466,628	100,000	100,000
Psychopathic Hospital	404,823	405,783	7,500	7,500
State Bacteriological Laboratory	165,403	164,658		
Hospital School	242,049	366,755		
III. Lakeside Laboratory			3,000	3,000

FOR CAPITAL IMPROVEMENTS

For priority of needs see preceding pages on Capital Improvements.

Iowa State College of Agriculture and Mechanic Arts

AMES

FINANCIAL NEEDS

Presented to

STATE BOARD OF EDUCATION

by

Charles E. Friley, President

for

Biennium, 1951-1953

THE IOWA STATE COLLEGE

FINANCIAL NEEDS PRESENTED TO THE BOARD

For Salaries, Support and Maintenance

For the Biennium 1951-53

FOREWORD

After careful and detailed consideration of the needs of the Iowa State College, by the President and other administrative officers, the following report was presented to the Iowa State Board of Education as a reasonable statement of the funds to be requested from the State in order to carry forward an adequate program in teaching, research and extension for the Biennium beginning July 1, 1951.

The Iowa State College, as is the case in other great institutions of the country, faces a critical financial situation. During the past four years, when the College was overcrowded because of the large number of veterans, the additional financial burden was met by the liberal provisions of the Federal Government as to payment of veterans' tuition.

Now the veteran enrollment is rapidly disappearing—and consequently this source of additional funds is drying up. It is estimated that for the year 1950-51 the fees paid by the students of the College will be a million dollars less than in 1947-48.

In the meantime, costs of all supplies, materials, equipment and other educational facilities have sky-rocketed. In addition, and most important of all, the College has been unable to keep pace with the general increase in salaries for outstanding staff members. Practically all of the mid-western institutions of comparable rank, and similar institutions throughout the country, have made much greater advances in necessary salary adjustments than has the College.

One of the most important investments made by the State of Iowa is in bringing to the College outstanding staff members in the fields of agriculture, engineering, home economics, veterinary medicine and the basic sciences. The State invests many thousands of dollars in these men and women, not only in salaries but in facilities for teaching and research. When

one of these staff members is lost because of a better offer from another institution the College not only loses the services of a staff member who has become particularly valuable to the State, but it must start all over again in attempting to find some other man who can be trained in the same area. This is definitely a wasteful and harmful procedure.

During the war years the College was able to build up a reasonable reserve for emergency purposes. However, the rapid growth of the institution and the rapid increase in costs all along the line have used the greater part of these reserves.

All of these factors indicate that the State of Iowa should give the most serious consideration to the detailed needs of the College with a view to providing the funds necessary to maintain the institution on a status comparable to other mid-western colleges and universities of like character, and also provide the opportunity for reasonable growth and expansion in the educational areas to which the College is dedicated.

The basic request for funds—\$5,850,000—represents in the opinion of the College authorities the minimum necessary to maintain the status quo, by making up for the loss of student fees and in part for the decrease in reserves. It provides for no salary increases and no expansion in the important educational, research and extension activities.

The items under the heading "Additional Needs" represent the additional money necessary to keep the College on a par with similar institutions in the mid-west and to provide an increasingly effective educational program geared to the changing and expanding activities of the state.

For Salaries, Support and Maintenance

For the Biennium 1951-53

BASIC REQUEST

	Appropriated Annually 1949-51	Requested Annually 1951-53
Instruction and Administration.....	\$ 3,000,000	\$ 3,850,000
Research.....	1,250,000	1,250,000
Extension.....	750,000	750,000
	\$ 5,000,000	\$ 5,850,000
Repairs, Replacements and Alterations.....	\$ 250,000	\$ 548,000

ADDITIONAL NEEDS

1. To meet statutory increase in O. A. S. I. tax:		
Instruction and Administration.....	\$ 40,000	
Research.....	10,000	
Extension.....	12,000	
		\$ 62,000
2. To make up part of the decrease in reserves used in 1949-51 and not available for 1951-53 budgets:		
Instruction and Administration.....	300,000	
Extension.....	30,000	
		330,000
3. To adjust salaries and wages an average of 10%:		
Instruction and Administration.....	400,000	
Research.....	80,000	
Extension.....	70,000	
		550,000
4. To meet estimated rise in general expenses to June 30, 1953 (7½%):		
Instruction and Administration.....	110,000	
Research.....	61,000	
Extension.....	21,000	
		192,000
5. To adopt 40-hour week:		
Instruction and Administration.....	100,000	
Research.....	15,000	
Extension.....	15,000	
		130,000
6. For equipment replacements:		
Instruction and Administration.....	150,000	
Research.....	50,000	
		200,000
7. For expansion and new programs in Research and extension, as follows:		
a. Land use including soil conservation and drainage		
Research.....	110,000	
Extension.....	33,000	
		143,000
b. Beef, dairy cattle and poultry nutrition		
Research.....	120,000	
Extension.....	20,000	
		140,000
c. Pasture improvement and utilization		
Research.....	55,000	
Extension.....	15,000	
		70,000

d.	Farm Management, marketing and public policy		
	Research	30,000	
	Extension	76,000	
			106,000
e.	Improvement of crop varieties, especially grasses and legumes		
	Research	25,000	
	Extension	8,000	
			33,000
f.	Weed and pest control		
	Research	43,000	
	Extension	12,000	
			55,000
g.	Rural housing, nutrition, child welfare, health and youth activities		
	Research	18,000	
	Extension	50,000	
			68,000
h.	County Extension home economists in at least 20 additional counties (65 at present)		
	Extension		100,000
i.	Youth assistants in 35 additional counties (40 at present)		
	Extension		175,000
j.	County assistants in soil conservation work on single and multiple county basis (7 at present)		
	Extension		60,000
k.	For additional research on hog cholera		10,000
l.	For additional research on ketosis complex in cattle		20,000
m.	For additional research on listerellosis of cattle and sheep		5,000
n.	For additional research on transmissible deforming rhinitis		10,000
o.	For additional research on enteritis of cattle and swine		15,000
p.	For additional research in the Engineering Experiment Station on low cost housing; utilization of agricultural products such as soy bean oil; fertilizer manufacture; highway research; electrical communications; distribution systems; earth heat pumps; internal combustion engines; submarginal mining and related subjects in the field of engineering		40,000
q.	For additional support of research in the Industrial Science Research Institute in the fields of chemistry, zoology, entomology, botany, economics, physics and geology		40,000

Repairs, Replacements and Alterations

Needed for Biennium 1951-53

The sum of \$548,000 is requested for each year of the biennium 1951-53 for Repairs, Replacements and Alterations. This request is modest considering the State's investment at the Iowa State College. The value of the College Plant is approximately 30 million dollars, and the campus proper covers 700 acres. There are 50 major buildings and 250 smaller structures, all served by a central heating plant. In addition, the College operates its own electric generating station, utilities distribution systems, water works and sewer system, and maintains its own streets and drives. On the basis of normal

Repairs, Replacements and Alterations—Continued

cost, 2% of plant valuation is considered a fair estimate of repairs and replacements. Since present repair costs are at least double this figure, the request for \$548,000 per year is extremely conservative.

It is proposed to continue the allotment of a considerable portion of the Repairs, Replacements and Alterations appropriation to the Power Plant and the utilities distribution systems. This rehabilitation program has been under way for the past four years, and the Power Plant proper is nearing completion. A statement of the needs of the College for the Repairs, Replacements and Alterations appropriation is detailed below.

Detail of
Repairs, Replacements and Alterations
Needed for Biennium 1951-53

	1951-52	1952-53
1. <i>Power Plant Replacements</i>		
a. New steam generating unit to replace two old units.....	\$ 140,000	\$ 140,000
2. <i>Electric System</i>		
a. Replacement of present cables and install in new conduit system.....	25,000	25,000
b. Replacement of transformers, various locations.....	10,000	10,000
c. Rewiring and modernizing lighting, various buildings.....	20,000	20,000
d. Improvement and extension of street lighting system.....	10,000	10,000
e. Reconstruction of farm line.....	15,000	
3. <i>Sewer and Water System</i>		
a. Install additional fire hydrants.....	5,000	5,000
b. Extend water mains and sewers.....	10,000	30,000
c. Water plant expansion.....		30,000
4. <i>Steam Mains and Tunnels</i>		
a. Extension of tunnels and mains.....	25,000	25,000
b. Replacement of tunnel piping.....	20,000	20,000
5. <i>Building repairs and alterations</i>		
a. Roof replacements and repairs.....	20,000	
b. Chemistry Bldg.-Modernize classrooms, offices and laboratories.....	50,000	50,000
c. Chemistry Bldg.-Repair and rebuild laboratory equipment.....	20,000	50,000
d. Home Ec. Bldg.-Modernize labs and classrooms.....		75,000
e. Engr. Annex-Modernize labs and classrooms.....	75,000	
f. Curtiss Hall-Remodel space vacated by Agronomy, also various other rooms; redecorate.....	38,000	6,000
g. Farm buildings (Ames Area)-Repair and remodel.....	10,000	10,000
h. Chem. Engr. Bldg.-Remodel offices, labs and front entrance.....	18,000	
i. West Chem. Engr.-Remodel laboratories and classrooms and install elevator.....		8,000
j. Hort. Greenhouses-Repair framework, paint, and re-set glass.....	4,000	6,000
k. Science Bldg.-Modernize original building including redecorating.....		10,000
l. Vet. Quad-Remodeling for Anatomy Dept.....	4,000	
m. Beardshear Hall-Redecorating.....	10,000	
n. Central Stores-Remodel stockroom area and counter facilities.....	5,000	
o. Library-Replace main lobby cork floors; redecorating.....	4,000	
p. Marston Hall-Redecorating.....		3,000
6. <i>Campus—general</i>		
a. Rebuild culvert, Lincoln Way and Morrill Drive.....	10,000	
b. Replace 300 Ft. of pavement along Lake LaVerne.....		5,000
c. Sidewalk Repairs.....		10,000
	\$ 548,000	\$ 548,000

CAPITAL IMPROVEMENTS

54 General Assembly

Main Campus

Aside from the funds requested for salaries, support and maintenance, the most pressing need of the College is for additional classroom and laboratory buildings to provide proper accommodations for the greatly expanded program in teaching, research and extension. Statements relative to these needs have been submitted to recent sessions of the General Assembly, and appropriations to the extent of approximately \$3,200,000 have been made available to the Iowa State College to cover a part of the physical facilities needed. Because of great increases in building costs in the past three years, the funds appropriated by the Legislature were entirely inadequate to cover the program of ten buildings approved by the 51st General Assembly.

Of these ten buildings, it has been possible to build only four with the funds at hand.

If the College is to meet adequately the increasing demands for service to the people of Iowa, it is imperative that additional funds be provided to complete the program as originally planned and approved. The following statement indicates the building program as presently contemplated and sets forth briefly the purpose for which each building will be used, together with pertinent facts relative to specific needs. The buildings are listed in the order of their importance in the program:

Summary of Capital Improvements

On Main Campus and Adjoining Lands

(First Priority)

1 Electrical Engineering Building - Completion of Auditorium	\$ 75,000
2 Laboratory and Office Equipment	
Electrical Engineering Building	200,000
Agronomy Building	170,000
Science Building	180,000
3 Science Building Addition	500,000
4 Poultry Industries Building	800,000
5 Plant Industries Building	900,000
6 Home Economics Addition	600,000
7 Library Addition	1,200,000
8 Nursery School	300,000
9 Chemistry Building Addition	2,000,000
10 Veterinary Buildings and Improvements	600,000
11 Dairy Cattle Nutrition Laboratory	250,000
12 Beef Cattle Nutrition Laboratory	250,000

(Second Priority)

1 Animal Husbandry Pavilion	600,000
2 Physical Plant Shops and Garage	250,000
3 Seed Laboratory	200,000
4 Technical Journalism Addition	200,000
5 Administration Building	1,200,000
6 Service Building Addition	450,000
7 Music Center	400,000
8 Armory Addition	500,000
9 Auditorium and Field House	2,500,000

Ankeny Field Station

Construction and Remodeling	250,000
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First Priority

1. ELECTRICAL ENGINEERING BUILDING—COMPLETION OF AUDITORIUM.....\$ 75,000

In the allocation of available funds it was impossible to provide enough to complete the auditorium of the Electrical Engineering building. This is one of the most important buildings on the campus and is a credit to the State of Iowa.

2. LABORATORY AND OFFICE EQUIPMENT

Electrical Engineering Building	\$ 200,000
Agronomy Building	170,000
Science Building	180,000

It has been necessary to use all of the capital funds for the actual construction of buildings, because of high costs. The sums indicated above are to provide the necessary equipment to enable the departments indicated to function most effectively.

3. SCIENCE BUILDING ADDITION.....\$ 500,000

In the allocation of available funds we were able to provide only \$900,000 for the additions to the Science Building. This amount is insufficient to cover the necessary expansion adequately, and the additional sum of \$500,000 is requested to carry out the plans as originally developed.

4. POULTRY INDUSTRIES BUILDING.....\$ 800,000

The State of Iowa ranks first in the volume and value of poultry and poultry products. The poultry program of the Iowa State College in teaching, research and extension will be greatly facilitated by concentrating all of the activities relating to this industry in one building. At the present time the work is scattered in various buildings and in quarters inadequate for the important program that has been developed. Offices, laboratories, and classrooms are maintained in at least four separate buildings, and efficient supervision and coordination of activities are impossible under these conditions.

5. PLANT INDUSTRIES BUILDING.....\$ 900,000

This building is needed to provide housing for the departments of Horticulture, Forestry and Botany. At present the departments of Horticulture and Forestry are housed in inadequate quarters in Curtis Hall, and in the small Horticultural Laboratory. Their expansion in recent years makes it important that proper facilities be provided for the future program in teaching, research and extension. The Botany Department is housed in a build-

ing nearly 70 years old, a fire hazard, totally inadequate for the work of the Department, and in such physical condition that it cannot be repaired on any satisfactory basis.

6. HOME ECONOMICS ADDITION.....\$ 600,000

It is essential that additional space be provided for the expanded program of the Division of Home Economics. When the present building was erected in 1926, the division had a total enrollment of 1056 students. The enrollment has increased to more than 2,000 and as a result, the building is badly overcrowded and many classes have been transferred to temporary buildings where facilities are unsatisfactory. In addition to the need for classroom space, the research activities of the Home Economics Division have been greatly expanded and additional space is necessary if this work is to be carried on efficiently.

7. LIBRARY ADDITION.....\$1,200,000

The great increase in enrollment in the past twenty years has taxed the facilities of the Library to the utmost. Additional space must be provided in the form of wings to the present building. This space is needed for additional stack rooms, reading rooms, conference rooms and research space for graduate students and staff members.

8. NURSERY SCHOOL.....\$ 300,000

One of the most important activities on the campus is the program in Child Development. This program is conducted by the Division of Home Economics, and for the past ten or twelve years the work has been housed in a remodelled barn. Recently the Nursery School was transferred to one of the temporary buildings furnished to the College by the Federal Works Agency. This building, while somewhat better than the original quarters, is still entirely inadequate for the program of the department.

9. CHEMISTRY BUILDING ADDITION.....\$2,000,000

Chemistry is the largest department on the campus, and its activities cover both teaching and research. In the last ten years the enrollment in the Department of Chemistry has more than doubled and the present building is entirely too small for this growth. Increasingly the work of the Department of Chemistry is being devoted to the study of agriculture and industrial problems of interest and value to the people of Iowa. These research activities are in addition to the very large program of teaching at both the undergraduate and graduate levels. The new unit is intended to provide the necessary additional laboratory and classroom space to enable the department to carry on its expanded program with reasonable efficiency.

10. VETERINARY BUILDINGS AND IMPROVEMENTS.\$ 600,000

The present Veterinary Research Laboratory unit was built more than 20 years ago, when the staff consisted of three technical workers. Even then the space was barely adequate to carry out the two major projects then in progress. As the need for the investigation of serious livestock losses in Iowa became more urgent, and the demands of the livestock industry became more insistent, the work of the Veterinary Research Institute increased over five fold.

During this period, the Iowa livestock industry has been threatened by new diseases introduced from foreign lands. Not only has the number of research problems undertaken increased, but the rapid developments in technical procedures require more room and additional instruments for conducting modern research on animal diseases.

In addition to the need for a Research Laboratory, it is essential that the original Veterinary Quadrangle be completed to provide additional classroom facilities. This addition consists of a wing at the southwest corner of the present building to match the southeast wing.

Also of great importance is the need for two isolation buildings on the Veterinary Research farm for housing infected animals. Some of the infectious agents being studied are pathogenic to both man and animals and the present overcrowding has created a serious health hazard for the personnel.

11. DAIRY CATTLE NUTRITION LABORATORY.....\$ 250,000

Since one-third of the farm income of Iowa is from dairy and beef cattle, a revitalized nutrition program dealing with the problems in these fields is most urgent. The laboratory facilities now in use are entirely inadequate.

12. BEEF CATTLE NUTRITION LABORATORY.....\$ 250,000

See 11 above.

Second Priority

1. ANIMAL HUSBANDRY PAVILION.....\$ 600,000

The Iowa State College is located in the leading livestock producing state of the nation. In normal times the college leads all other colleges and universities in the number of students enrolled in Animal Husbandry. The research and extension work in this field is of tremendous importance because of the place of livestock and livestock production in the economic life of the state. However, our facilities for certain important phases of Animal Husbandry work are not equal to those at other comparable institutions. The proposed building would provide classrooms, a large judging arena, space for livestock management work, and a much needed nutrition laboratory.

2. PHYSICAL PLANT SHOPS AND GARAGE.....\$ 250,000

The great increase in enrollment and the expansion of all the activities of the College, have greatly increased the maintenance and repair programs of the Physical Plant Department. Present shop facilities have not been enlarged in the past 20 years and are totally inadequate for the volume of work which the maintenance forces are handling. Centralization of shop facilities would effect economy in operation and increase the efficiency of this very necessary and important department. In addition to shop space, garage facilities are also needed to provide for the storage and servicing of college owned motor vehicles.

3. SEED LABORATORY.....\$ 200,000

The Seed Laboratory is a service activity of the College providing facilities for seed analysis for the farmers of

Iowa and other parts of the country. The program has increased more than four-fold in the last few years. The work of this laboratory is of tremendous value to the farmers of the state, assuring them of good seed and detecting inferior seed.

4. TECHNICAL JOURNALISM ADDITION\$ 200,000

The effectiveness of the teaching and service program in Technical Journalism would be greatly increased if the classrooms, laboratories, shops and offices could be brought together in a central unit. At present they are scattered in several buildings. It is proposed to construct an addition to the Press Building to house all of the activities of this department, together with the various student publications.

5. ADMINISTRATION BUILDING\$1,200,000

A new Administration Building is essential to provide adequate quarters for the greatly expanded administrative offices of the College. Upon completion of this building, Beardshear Hall will be converted to a classroom building for the departments of English, Economics, History, Mathematics and Foreign Languages.

6. SERVICE BUILDING ADDITION\$ 450,000

The Service Building at present provides quarters for the Radio Station, Engineering Extension Service, the Statistical Laboratory, the Printing Department and other service units. It is entirely too small to enable these departments to function effectively. The Radio Station and the Statistical Laboratory are particularly crowded in their present quarters and the proposed addition would give these departments much more efficient quarters for their important programs.

7. MUSIC CENTER\$ 400,000

While music is not a major department at the Iowa State College, it is nevertheless an important supplementary activity, and affords students who have an interest in music a means of further developing their ability. Iowa State College has always been noted for the high quality of its musical organization. The Music Department is now housed in an old residence and its rehearsal and teaching work is carried on wherever temporary space can be spared. Centrally located rehearsal space for the musical groups, individual practice rooms, and teaching facilities are all needed for this important activity.

8. ARMORY ADDITION\$ 500,000

The program of the Reserve Officers Training Corps is now in process of great expansion. This addition is needed to provide proper classroom and staff office facilities.

9. AUDITORIUM AND FIELD HOUSE\$2,500,000

Thousands of Iowans come to the College every year for instruction in various short courses. In addition, many groups such as the 4-H boys and girls, hold their annual meetings on the campus. The rapid growth of the College in the last decade makes it necessary that satisfactory facilities be provided for these groups and also for lec-

tures, concerts, convocations and indoor athletic activities. Existing facilities are totally inadequate, as the largest assembly room on the campus holds approximately 2500 people, whereas the normal enrollment is now over 8000, not to mention the members of the staff and others who desire to attend various campus activities.

CAPITAL IMPROVEMENTS

Ankeny Farm

1. *ADDITIONAL BUILDINGS FOR LIVESTOCK AND POULTRY RESEARCH REMODELING AND REPAIR OF PRESENT STRUCTURES, CONSTRUCTION OF UTILITIES, FENCES AND ROADS; RECLAMATION OF LAND*\$ 250,000

The Ankeny farm, a part of the Iowa Agricultural Experiment station, offers an unusual opportunity for the development of a long contemplated expansion of the research program of the College in the improvement of beef cattle, swine, poultry and turkeys, and also in the important areas of corn borer control and the improvement of grasses and legumes.

The most urgent need at the present time is for additional funds to provide suitable facilities for the research activities now under way in these areas.

This expanded program of research in agricultural problems of vital importance to Iowa is largely in response to increasing requests for information by the agricultural population of the state. Part of the research is carried on in cooperation with the United States Department of Agriculture and a portion of the funds for current operation come directly from federal sources.

Iowa State Teachers College

CEDAR FALLS

FINANCIAL NEEDS

Presented to

STATE BOARD OF EDUCATION

by

Malcolm Price, President

for

Biennium, 1951-1953

IOWA STATE TEACHERS COLLEGE
FINANCIAL NEEDS PRESENTED TO THE BOARD

For the Biennium 1951-1953

Cedar Falls, Iowa

General Considerations

Iowa State Teachers College is unique among the colleges and universities of the state in that it is strictly a professional college—a single-purpose institution having for its sole function the education of teachers for “the common schools of Iowa”. Hence, its financial needs are determined largely by factors affecting the public schools and the teaching profession, such as the supply of teachers seeking positions, the demand for teachers for various types of jobs, the legislative requirements governing standards for teacher certification and changing curricula in the public schools.

As a professional college it has been directly affected in recent years by the great shortage of trained personnel for the public schools of the state. Enrollment at the college has greatly increased due principally to factors other than the return of the G. I.'s. Enrollment in the fall of 1949 was 2950 students as compared to the typical enrollment of 1800 in pre-war years. Of particular significance is the fact that the 2950 included only 599 students who were enrolled under the G. I. educational program. The remaining 2,351 represents an increase of 551 (or 30%) over pre-war levels, entirely independent of the G. I. program.

In part this increase in normal (non-G. I.) enrollment reflects the efforts throughout the state to meet the teacher shortage, and in part it reflects higher requirements for certification of elementary teachers. These two factors may be expected to continue during the next several years.

The 51st General Assembly enacted legislation placing the minimum requirement for the professional education of teachers for the elementary schools at two years of college training by September, 1952. All new elementary teachers were required to have one year of college training beginning September 1, 1948; one and one-half years by September, 1950; and two years by September, 1952.

Previous to the enactment of this legislation most of the teachers for our rural schools were trained in the normal-training high schools. Now they must all be trained on the college level. Among the three state institutions only the Iowa State Teachers College educates teachers for the elementary schools. As a result, the responsibility for meeting the requirements of the new legislation falls entirely upon this college as far as state institutions are concerned. This has undoubtedly been one factor in the increase in the total college enrollment and it also has had the effect of increasing materially the demand for student teaching, which is the most expensive part of any modern teacher education program. Student teaching has not been a part of the program for students who were qualified with less than two years of college training, but now that the two-year requirement is becoming the minimum, there is a greatly increasing demand for the student teaching experience. Hence, the college has had to add to its student teaching facilities and will have to continue to do so during the next biennium even though the total enrollment remains constant or decreases somewhat.

Budget Request for Salaries, Support and Maintenance

The foregoing considerations lead to the general conclusion that the instructional program at Iowa State Teachers College should be operated on approximately the same basis as during the 1949-51 biennium. To maintain such a program during these years will call, however, for an increase in over all budget of about 5% of that of the previous biennium. This slight increase is necessary for the following reasons:

1. During the 1949-51 biennium, legislative appropriations were being used to expand the heating plant and to construct the first section of a new campus school. It is estimated that \$25,000 will be necessary to provide for the increased cost of operation and maintenance of this new construction.
2. Expanded services in student teaching made necessary by the operation of the legislation and the regulations governing elementary teacher certification, as described above, are estimated to cost an additional \$45,000.
3. The automatic increase in contributions in the Old Age and Survivors' Insurance System of the State of Iowa will cost the college about \$11,000.
4. To finance the operation of the salary schedule and provide corresponding salary increases for non-instructional personnel will require a minimum additional amount of \$25,000. Because such

large numbers of the staff have been hired in recent years, there is not enough saved through the retirement of relatively highly paid staff members to equal the additional expense necessary to replace retired members and provide regular salary increments for the general staff according to schedule. It should be noted that this request assumes that the general price level remains approximately constant. Severe inflation or deflation might well call for adjustment in salaries and appropriations therefor.

5. It has been thought necessary to increase the expenditure for instructional equipment and supplies by \$15,000 in view of increased cost of such items.
6. It is requested that consideration be given to extension of the life and disability insurance program, recently installed at the State University of Iowa, to other units under the jurisdiction of the State Board of Education. This would cost approximately \$35,000 at Iowa State Teachers College, it is estimated.

The effect of these factors is indicated in the detailed financial statement.

Legislative Requests for Salaries, Support and Maintenance

Unfortunately, to provide a 5% increase in total budget (\$132,000 per year) will necessitate a 17% increase in legislative appropriation (\$367,000 per year) for 1951-53 over 1950-51. Such is the case because revenues from other than state sources are expected to be \$235,000 less each year in the coming biennium than in 1950-51 (a decrease in Veteran Administration income for education of G. I. students of \$50,000 and depletion of reserve funds used in 1950-51 of \$185,000). Thus, the college is requesting the same amount per year as in 1950-51, plus \$235,000 to make up for decreases in other sources of support and \$132,000 to cover increased costs of operation as explained in detail in the foregoing paragraphs.

Legislative Requests for Repairs, Replacement and Alterations

It is requested that outlays for repairs, replacement and alterations be continued at the same rate as in the previous biennium, plus an additional amount of \$11,500 per year in order to provide a trunk sewer connection to serve the north campus, due to the opening of the new women's residence hall and the first section of the campus school on that part of the campus. This would call for a legislative appropriation of \$136,500.

IOWA STATE TEACHERS COLLEGE

Detail of General Support

Biennium 1951-1953

1. Salaries, Support and Maintenance

Budget 1950-1951	\$2,648,227
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Plus:

Increases needed for:

Plant operation for new buildings.....	\$25,000	
Expanded services in Student Teaching.....	45,000	
Iowa OASI tax—Employer's share.....	11,000	
Salary schedule—Administrative Staff and In-		
structional staff	20,000	
Salary increases—Non-academic staff.....	5,000	
Instructional equipment and supplies.....	15,000	
Life and Disability insurance program.....	35,000	156,000

Total	\$2,804,227
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Less:

Decrease in contingency fund.....	24,057
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Total Budget per annum.....	\$2,780,170
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Less:

Estimated income from Student fees and Vet.		
Admin.	303,800	

State Appropriation requested for Salaries, Sup-		
port and Maintenance.....	\$2,476,370	

2. Repairs, Replacements and Alterations

Budget 1950-1951	\$125,000
------------------------	-----------

Increase needed for North Campus Sewer trunk		
line	11,500	

State Appropriation requested for Repairs, Re-		
placements and Alterations.....	136,500	

State Appropriation requested for General Sup-		
port per annum	\$2,612,870	

CAPITAL IMPROVEMENTS

54 General Assembly

As indicated in the table below, appropriations for capital improvements at the Iowa State Teachers College were relatively meager during the twenty-four year period from 1921-22 to 1944-45. During these years an average of less than \$32,000 per year was appropriated for new buildings at the College. In an effort to do something about the accumulated backlog of capital needs at this institution, the last three General Assemblies have made sizable appropriations for

capital improvements, totaling \$2,504,821.81 during the last six years. Greatly increased costs of construction in the post-war years have impeded this effort, however, so that in spite of these recent appropriations much remains to be done in order to replace temporary and obsolete buildings at the college and provide much-needed additional facilities.

IOWA STATE TEACHERS COLLEGE

History of

Appropriations for Capital Improvements

Year	Amount
1921-22	\$ 115,000.00
1922-23	115,000.00
1923-24	
1924-25	
1925-26	10,000.00
1926-27	10,000.00
1927-28	
1928-29	
1929-30	80,000.00
1930-31	90,000.00
1931-32	90,000.00
1932-33	90,000.00
1933-34	
1934-35	
1935-36	30,000.00
1936-37	30,000.00
1937-38	50,000.00
1938-39	50,000.00
1939-40	
1940-41	
1941-42	
1942-43	
1943-44	
1944-45	
1945-46	452,500.00
1946-47	452,500.00
1947-48	180,410.90
1948-49	180,410.90
1949-50	619,500.00
1950-51	619,500.00
Total for 30-year period	\$3,264,821.80
Average annual appropriation during 30 - year period	\$ 108,827.39

Due to the lag in the development of the physical plant, the Iowa State Teachers College, as a professional college, is now educating teachers with facilities some of which do not compare favorably with the facilities found in high schools throughout the state. Leadership as a professional college

cannot be maintained on such a basis. In terms of the obligations of the college relative to the education of teachers for the elementary schools to meet the demands of the new legislation and also to maintain an adequate supply of teachers in all other fields, the college cannot adequately discharge its function in the years ahead without additions to existing facilities.

The appropriations received during the last six years have made it possible to construct and equip one new classroom building (Arts and Industrial building) and to undertake extensive additions to the present heating plant. In addition, contracts have been let for construction of the first unit of the new campus school. The following additional capital outlay items are essential:

1. *Campus School Building (Units B and C)*.....\$900,000

Construction has begun on Unit A of the campus school located on the North Campus. A further appropriation of \$900,000 is needed for the completion of the remaining two units of this building. Completion of Unit A will make possible the moving of the elementary school for the present campus school building to the new building; but until Units B and C are completed, the campus high school will have to remain in the present building. This will prevent the use of that building for other purposes.

Completion of the campus school is, by all means, the most important single step in the campus development program at Iowa State Teachers College. The campus school serves as a center for observation and student teaching, and stands as a demonstration to the people of the state as to what constitutes a good public school both with respect to building and instructional program. This building bears the same general relationship to a teachers college as a general hospital bears to a college of medicine.

The present building will be used to house the Department of Music now inadequately housed in Old Central Building, constructed in 1868 to serve as an orphans home following the Civil War. It is imperative that the present campus school building be made available to the music department at the earliest date possible.

2. *Student Health Service Building*.....\$200,000

The student Health service is now housed in two obsolete frame houses and a very modest hospital building. The facilities are entirely inadequate to serve the student body. This building is estimated to cost about \$350,000. It is anticipated that from previous appropriations there will be available a sum in the neighborhood of \$150,000 for a student health service building so the specific request at this time is for \$200,000 to make the construction of this building possible. This building has been requested since 1940 and is urgently needed.

3. *Garage*\$130,000

A fleet of five large busses (29- and 37-passenger) is maintained in order to transport student teachers to affiliated schools. Other vehicles include trucks and tractors for maintenance purpose and several automobiles maintained for extension service and instruction in driver-education. The present garage facilities are entirely inadequate so that a good deal of this highly valuable equipment must stand out of doors most of the time. It is estimated that a garage adequate to meet the needs of the institution, including facilities for the servicing of all these vehicles by the maintenance department of the college, will cost about \$130,000.

4. *Bridge on Campus Street*.....\$15,000

The opening of the North Campus, with the location of the campus school on Nineteenth Street, will necessitate provision for pedestrian and motor traffic on Campus Street. The City of Cedar Falls has indicated that it will be necessary for the college to construct a bridge across the creek before Campus Street can be opened. The estimated cost of this bridge is \$15,000.

5. *Capital Additions—Equipment*\$25,000

The Governmental Reorganization Committee of the last General Assembly has recommended that certain equipment items which have previously been purchased from operating funds be charged in the future as capital items. If this practice is to be followed, it will be necessary to secure an appropriation of \$25,000 for the coming biennium.

6. *Classroom and Administration Building*.....\$1,275,000

The major portion of the total instructional area of the college consists of 4 non-fire resistant buildings, Old Central (1868), Gilchrist Hall (1882), Administration (1895), and Auditorium (1900). These buildings are all connected by non-fire resistant corridors. All administrative offices and all college records are contained in this group of buildings. A major conflagration would paralyze the instructional program and destroy essential records. Old Central, Gilchrist Hall, and the Administration Building should be abandoned in the near future. The Auditorium Building should be isolated and used for a period of years. The three obsolete buildings should be replaced by a combination classroom and administration building which will cost about \$1,275,000.

7. *Science Building*\$965,000

The program of the Department of Science is now handicapped by the fact that science instruction is scattered among portions of three buildings. Each elementary school teacher must have training in elementary school science. In addition, the general education program for all students includes work in science. The demands on the science department will therefore be increased materially during the next few years. A new science building should be built at a cost of about \$965,000.

Space in the library building now used by the earth sciences would then be used for badly needed library expansion. The building now housing the physical sciences would be used to house the Department of business Education which is now housed partially in temporary buildings. The space now housing the biological sciences would be used for badly needed quarters for the Department of Mathematics. It is hoped that the temporary buildings will soon be abandoned.

8. *Addition—Men's Gymnasium*\$915,000

The present gymnasium was built in 1925. At that time the coaches trained by the college for the high schools of the state were required to be skilled in one sport—football. Since 1925, the high school program has developed into a five-sport program—football, basketball, wrestling, track, and baseball.

Also a general program of health and physical education for all high school students has been developed. The program has also been extended downward into the elementary program. The program in the public schools is now a broad sports program involving large numbers of individuals.

The entire emphasis in the Department of Physical Education for Men is on training teachers to handle the public school program and all graduates become coaches. The present building is not obsolete; it will continue to be used for many years. The building is simply inadequate to meet the needs of a professional college in the training of teachers of physical education. An addition is necessary which will provide large areas capable of multiple use. It is estimated that the addition will cost about \$915,000.

9. *Auditorium Building*\$1,000,000

The college auditorium seats 1400. Large sections of classes in the social sciences are held in the auditorium due to the lack of large classrooms. All dramatic productions are produced in the auditorium. Choruses, bands, and the symphony orchestra must use the auditorium for rehearsals and concerts. In this auditorium is located the pipe organ which is used extensively for instructional purposes. The auditorium is totally inadequate to house convocations of the present student body or general meetings on the campus.

The auditorium activities are all essential to the program of teacher education. All these activities simply cannot continue in present facilities. It is estimated that adequate facilities will cost about \$1,000,000.

10. *Land Purchase*\$40,000

The money for purchasing land for the north campus has been provided from dormitory funds. This north campus expansion includes the areas for a new dormitory for women, the new campus laboratory school, and a student health service building. \$40,000 is requested to reimburse dormitory funds for the portion of this north campus which will be used by the campus school and the student health service building.

IOWA STATE TEACHERS COLLEGE

Summary of Needs

Biennium 1951-1953

I. General Support

1. Salaries, Support and Maintenance.....	\$2,476,370
2. Repairs, Replacements and Alterations.....	136,500

Total Annual Request \$2,612,870

II. Capital Improvements

First Priority:

Campus Laboratory School Building.....	\$ 900,000
(Units B and C)	
Health Service Building.....	200,000
Garage Building	130,000
Bridge on Campus Street.....	15,000
Capital additions — Equipment.....	25,000

Second Priority:

Classroom and Administration Building.....	1,275,000
Science Building	965,000
Addition — Men's Gymnasium.....	915,000
Auditorium Building	1,000,000
Land Purchase	40,000

Total for the Biennium.....\$5,465,000

Annual Request 2,732,500

Grand Total—Requested Annually..... \$5,345,370

Iowa School for the Blind

VINTON

FINANCIAL NEEDS

Presented to

STATE BOARD OF EDUCATION

by

Donald W. Overbeay, Superintendent

for

Biennium, 1951-1953

IOWA SCHOOL FOR THE BLIND
FINANCIAL NEEDS PRESENTED TO THE BOARD
For the Biennium 1951-1953
Vinton, Iowa

TABLE I

Comparisons of Appropriations Received for the 1949-51 Biennium with Requests for Appropriations for the 1951-53 Biennium			
	I Askings 53rd G. A. Annually	II Appropriation 53rd G. A. Annually	III Askings 54th G. A. Annually
I. Salaries, Support, and Maintenance	\$260,000.00	\$233,500.00	\$240,741.00
II. Repairs, Replacements, and Alterations	43,100.00	10,000.00	19,750.00

TABLE II

Comparisons of Appropriations Granted for Capital Improvements by the 53rd G. A. with Requests to the 54 General Assembly		
	Appropriation 53rd G. A.	Askings 54th G. A.
III. Capital Improvements	\$180,000.00	\$266,000.00

I. SALARIES, Support and MAINTENANCE

The Iowa School for the Blind is asking for two hundred forty thousand seven hundred and forty-one dollars (\$240,741.00) annually. Although this is a decrease of \$19,259.00 annually under the amount requested of the 53rd General Assembly, it represents an increase of \$7,241.00 annually over the appropriation made by the 53rd General Assembly. Reasons for this increase are presented in the following paragraphs:

A. Salary Schedule for Faculty.

Qualified and experienced teachers in the special field of educating the visually handicapped are at a premium. To attract and hold the type of teacher needed at the Iowa School for the Blind, salaries must be as high as those received by the public school teachers in large urban centers and equal to those received by teachers in better schools for the blind.

B. Salary Schedule for Household, Maintenance, and Physical Plant Staff.

The cost of living has remained high, wages for carpenters, plumbers, and firemen, have increased. When the new boys' dormitory is completed in April of 1951, one additional hall maid must be added to the maintenance crew. The Iowa School for the Blind has an excellent maintenance staff. If it is to keep this staff and provide for replacements ample increases must be made.

C. Increased Costs of Supplies.

Prices for provisions, supplies, repairs, and equipment have continued to rise. If present levels are maintained the above askings will be minimum requests.

II. REPAIRS, REPLACEMENTS, AND ALTERATIONS

The 53rd General Assembly appropriated ten thousand dollars (\$10,000.00) annually for Repairs, Replacements, and Alteration items, whereas, forty-three thousand one hundred dollars (\$43,100.00) was requested. Most of the repairs and replacements requested of the 53rd General Assembly are needed even more today. Nineteen thousand seven hundred and fifty dollars (\$19,750.00) annually is requested for 1951-53.

To make the necessary Repairs, Replacements, and Alterations, the following recommendations are submitted:

*A. Remodel main kitchen and bring it up to date	\$ 5,000.00
*B. Laundry equipment. The laundry operation is a big one. Our laundry should have the best available equipment to lessen an increasing load	5,000.00
*C. Repair floors in Palmer Hall. This is a beautiful building and should be kept in first-class condition	2,000.00
D. Remodel chapel. This area needs repainting. The stage should be redesigned for dramatic productions. New seats are essential since present ones fall apart more rapidly than they can be repaired.....	7,500.00
E. Repair floors, plumbing and wiring in Main Building	20,000.00
TOTAL	\$39,500.00

The annual request is for nineteen thousand seven hundred and fifty dollars (\$19,750.00).

*Recommended to the 53rd General Assembly.

III. CAPITAL IMPROVEMENTS

A. Furnishing for Boys' Dormitory.

In addition to monies now available \$10,000.00 will be needed to complete furnishings for new Boys' Dormitory.

B. Superintendent's Home

This project has been recommended since 1920. The Superintendent of the Iowa School for the Blind and his family is the only executive officer under the State Board of Education who must live in quarters in immediate proximity to classrooms

and dormitories. Present quarters though spacious and well furnished were never designed for family living. A home would release space much needed for more adequate teachers' living quarters and/or the library. It is recommended that thirty-eight thousand dollars (\$38,000.00) be granted for this purpose.

C. Power Plant Facilities

No power plant with a thirty-six year old boiler and a thirty year old Corliss generator can operate very efficiently. A new 150 H. P. boiler (\$25,000.00) and a new turbine generator (\$20,000.00) are minimum requirements for the power plant. These estimates are based on the surveys of George Parizek and the Brown Engineering Company and are strongly recommended.

D. Steam Distribution Header

The present header is not only ancient and inefficient but is located so as to offer a hazard to many people. Brown Engineering estimate the cost of a new header room to be eight thousand dollars (\$8,000.00). It is recommended that such a sum be granted.

E. New Gymnasium

This is an old building which is not only settling badly but is completely inadequate to meet the needs of the student body. The recommended allocation for a new gymnasium is one hundred and fifty thousand dollars (\$150,000.00).

F. New Driveways

Present driveways were built for horse and buggy traffic. These have deteriorated rapidly during the past five years. Increased heavy truck traffic while the boys' dormitory is being built makes it impera-

tive that most of this work be started very soon. A request of fifteen thousand dollars (\$15,000.00) is made for the new driveways.

Note: All of the above requests excepting F have been made at least once before. They are considered minimum requests as many other needs for capital funds could have been justifiably listed.

TOTAL CAPITAL ASKINGS.....\$266,000.00

IV. SUMMARY OF REQUESTS

Table III below shows the total requests for appropriations for the Iowa School for the Blind for the Biennium July, 1951, to June, 1953.

TABLE III

	Askings 54th G. A. Annually	Askings 54th G. A. Biennium
I. Salaries, Support, and Maintenance.....	\$240,741.00	\$481,482.00
II. Repairs, Replacements and Alterations....	19,750.00	39,500.00
III. Capital Improvements		266,000.00

Iowa School for the Deaf

COUNCIL BLUFFS

FINANCIAL NEEDS

Presented to

STATE BOARD OF EDUCATION

by

Lloyd E. Berg, Superintendent

for

Biennium, 1951-1953

Iowa School for the Deaf

COUNCIL BLUFFS

STANDARD SERIES

Number 10

STATE BOARD OF EDUCATION

Lloyd E. Best, Superintendent

Revised 1901-1902

IOWA SCHOOL FOR THE DEAF

FINANCIAL NEEDS PRESENTED TO THE BOARD

For the Biennium 1951-1953

Council Bluffs, Iowa

a. *For Salaries, Support and Maintenance:*

The School for the Deaf is asking for an increase of \$58,803.15 per annum to operate the School. This is an urgent need and a conservative asking as follows:

For Salary increases:

I.	30% increase in salaries of class-room teachers.....	\$29,919.90
	It is very difficult if not impossible to retain on our staff likely teachers that we train from year to year. The School needs this increase to build a stronger teaching staff in the years ahead.	
	10% increase in salaries for all regular and full time time employees earning under \$2,000 per annum.....	9,780.75
	5% increase in salaries for all regular and full time employees (except Supt.)	2,418.50
	A/C increase of old age retirement.....	1,684.00
II.	Increase a/c added enrollment.....	15,000.00
	Average enrollment 1948-49.....	308
	Average enrollment 1949-50	337
	Probable enrollment 1950-51	365
	Probable enrollment 1951-52	375

Total increase needed for S.S.M. annually.....\$58,803.15

b. *For Repairs, Replacements and Alterations:*

\$32,155.00 per annum is a careful estimate for extraordinary repairs and replacements to keep the plant in good condition. The School's needs for the R. R. & A. is divided into items that are urgent and items that are needed. The number of items and the amount are more than usual because of the extremely limited funds that our school had for the years 1949-51.

c. *For Capital:*

None. For ensuing biennium, we believe the School's physical plant is adequate for our needs.

d. *Deaf-Blind Department: Annually.....\$15,000.00*

During the 1949-50 year, the Interim Committee provided \$7,000 for a special program to educate four deaf-blind pupils. The Interim Committee has provided \$10,000 to con-

tinue the program during 1950-51 with six deaf-blind pupils enrolled.

It appears very probable that education for these six deaf-blind children will need to be provided during the two years, 1951-53. The work is very specialized and expensive. The problem is to prepare these children to live in a world of human beings and if possible to fit them to be at least partially self-supporting at the conclusion of their training.

COMPARISON OF APPROPRIATION FOR RECENT BIENNIUMS

	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53
Salaries, Support and Maintenance (Annually):	290,000.00	290,000.00	356,500.00	356,500.00	415,300.00	415,300.00
Deficiency Approp.....	50,000.00	64,000.00	35,000.00	.....	.....	.....
	340,000.00	354,000.00	391,500.00	356,500.00	415,300.00	415,300.00
Repairs, Replacements and Alterations (Annually).....	7,500.00	7,500.00	10,000.00	10,000.00	32,155.00	32,155.00
Capital (Biennially).....	105,817.74		100,000.00	.....	.....	.....
Deaf-Blind (Annually).....			7,000.00	10,000.00	15,000.00	15,000.00

N. B. (A) Increase askings for Salaries, Support and Maintenance per annum for 1951-53 over the present biennium amounts to:

1949-50	\$23,800.00 or 6%
1950-51	\$58,000.00 or 16%

(B) School's estimated additional income (Misc.) for Salaries, Support and Maintenance for the present biennium is \$13,500.00 per annum, and is estimated to be approximately the same for the 1951-53 biennium.

(C) For your information the State Board of Education granted and the Legislative Interim Committee approved a transfer of \$10,000 from unallocated capital funds to R.R. & A. for 1950-51 for building painting and repairs as an emergency measure.

SALARIES, SUPPORT AND MAINTENANCE

Proposed Income Annually—1951-53 Biennium

State Appropriation	\$415,300.00
Other Income:	

SCHOOL FOR THE DEAF—FINANCIAL NEEDS—1951-1953 79

Reimbursements — Pupils' Clothing and Transportation	\$7,500.00	
Miscellaneous Sales, corn, hogs, etc.	6,000.00	13,500.00
TOTAL ANNUALLY		\$428,800.00

REPAIRS, REPLACEMENTS AND ALTERATIONS

Needed for Biennium 1951-1953

Total for
Biennium

PHYSICAL PLANT DEPARTMENT.....\$30,700.00

This is a careful estimate of repairs and replacements to keep the plant in good repair and the equipment in safe operating condition. The increased enrollment is taxing the plant and its equipment to capacity. The number of items and the amount is more than usual because of the extremely limited funds that the school received for the previous years.

LAUNDRY DEPARTMENT\$ 1,500.00

The laundry department is badly in need of replacement and repairs on equipment denied them for many years due to lack of money. This is needed both for safety of employees and pupils as well as to reduce operating expense.

APARTMENT BUILDING\$ 2,000.00

The apartment is one of the oldest buildings on the campus. Lack of proper repair creates a fire hazard as well as continued expense over long periods of time in maintenance.

MAIN BUILDING KITCHEN.....\$ 300.00

This expense is needed to finish modernizing the kitchen, making it presentable and reducing filth and accumulations of filth in the otherwise spotless kitchen.

INFIRMARY\$ 250.00

Equipment needed in the Infirmary to meet increased demands and to avoid failure of a very old piece of equipment needing replacement years ago.

CAMPUS EQUIPMENT\$ 800.00

Replacement of campus equipment is needed to maintain the same standard of attractive beauty that has exemplified the School for many many years.

VOCATIONAL\$17,060.00

The Vocational equipment is important to keep in step with the very modern new vocational building just being completed and to keep up with the modern trend in vocational education. The metal working equipment included in this item is a new department and a very valuable addition for the training of the Deaf. Special work went into the new vocational building to accommodate this equipment.

EDUCATIONAL\$ 4,000.00

This item covers the purchase of hearing aids so important in the proper training of the Deaf. It is important that amplification be used for all students who possess sufficient residual hearing to benefit by the use of hearing aids. This also includes Visual equipment to be used both for educational as well as recreational purposes.

GENERAL\$ 7,700.00

This item covers general repair to roofs, replacement or repair to automotive equipment, office equipment and replacement of equipment in the boys dormitory. This is needed to maintain the minimum of service and efficiency

Total \$64,310.00

RECAPITULATION OF REPAIRS, REPLACEMENTS & ALTERATIONS NEEDS

1951-1953

	Total	1951-52	1952-53
Physical Plant Department.....	\$ 30,700	\$ 15,350	\$ 15,350
Laundry Department.....	1,500	750	750
Apartment Building.....	2,000	1,000	1,000
Main Building Kitchen.....	300	150	150
Infirmary.....	250	125	125
Campus Equipment.....	800	400	400
Vocational.....	17,060	8,530	8,530
Educational.....	4,000	2,000	2,000
General.....	7,700	3,850	3,850
Total Askings.....	\$ 64,310	\$ 32,155	\$ 32,155

CAPITAL

None. For ensuing biennium, we believe the School's physical plant is adequate for our needs.

IOWA SCHOOL FOR THE DEAF
 Council Bluffs, Iowa
SALARIES, SUPPORT and MAINTENANCE
 Detail of Needs 1951-53

	Budget 1949-50	Expenses 1949-50	Budget 1950-51	Askings (Annually) 1951-53
Administrative				
Salaries.....	\$ 10,659.84	\$ 11,152.54	\$ 12,170.00	\$ 12,662.00
Other expenses.....	9,900.00	11,987.71	4,349.40	4,493.28
Total.....	20,559.84	23,140.25	16,519.40	17,155.28
Academic				
Salaries.....	86,378.16	82,946.10	85,274.50	108,645.00
Other Expenses.....	8,500.08	8,427.57	10,003.68	11,993.22
Total.....	94,878.24	91,373.67	95,278.18	120,638.22
Vocational				
Salaries.....	19,785.00	18,013.49	24,403.00	32,951.50
Other Expenses.....	4,425.00	3,628.39	5,278.58	5,743.00
Total.....	24,210.00	21,641.88	29,681.58	38,694.50
Pupils Accounts Receivable				
Clothing & Transportation.....	7,500.00	9,500.59	7,500.00	7,500.00
Total.....	7,500.00	9,500.59	7,500.00	7,500.00
Subsistence				
Salaries.....	77,977.44	85,045.10	77,537.50	87,082.75
Other Expenses.....	70,950.12	84,159.55	75,066.15	83,391.11
Total.....	148,927.56	169,204.65	152,603.65	170,473.86
Maintenance of Plant				
Salaries.....	33,579.96	37,633.78	29,890.00	33,502.00
Other Expenses.....	33,844.56	40,450.38	34,912.35	40,836.14
Total.....	67,424.52	78,084.16	64,802.35	74,338.14
Contingencies				
Emergencies.....	8,000.04		23,163.18	
Balance.....		19,548.34		
Total.....	\$ 371,500.20	\$ 411,493.54	\$ 389,548.34	\$ 428,800.00
Salaries.....	228,380.40	234,791.01	229,275.00	274,843.25
Expenses.....	143,119.80	176,702.53	160,273.34	153,956.75
Total.....	\$ 371,500.20	\$ 411,493.54	\$ 389,548.34	\$ 428,800.00
Estimated Income.....				\$ 13,500.00
State Appropriation Needed.....				\$ 415,300.00

State Sanatorium

OAKDALE

FINANCIAL NEEDS

Presented to

STATE BOARD OF EDUCATION

by

Dr. W. M. Spear, Superintendent

for

Biennium, 1951-1953

STATE SANATORIUM

FINANCIAL NEEDS PRESENTED TO THE BOARD

For the Biennium 1951-1953

Oakdale, Iowa

Requests of appropriation from the 54th General Assembly to the State Sanatorium for the biennium beginning July 1, 1951 were presented after careful study to the Board of Education Finance Committee, Board of Education Legislative Askings Committee and to the Board of Education. There is no appreciable difference between our original askings and those approved by the Board.

One change was made from the original askings when the Board of Education requested that we honor a suggestion from Members of the Legislative Committee on Retrenchment and Reform and separate operations of the Farm and Dairy department from general institution. Because of this change askings were increased to cover costs of farm produce and lessening of revenue which would be received from sales of farm livestock.

The State Sanatorium is asking the 54th General Assembly for an annual appropriation of \$760,000. For the fiscal year ending June 30, 1950, our expenditures were \$690,406.38 derived from the appropriation from the 53rd General Assembly for support of \$622,000 and \$55,000 from the Committee on Retrenchment and reform, also \$36,882.53 from institutional Sales and Collections. In addition \$10,792.02, an inventory liquidation for cash to reduce fund shortages. Thus the total expenditures for the fiscal year ending June 30, 1950 were \$690,406.38 and \$27,672.34 deficit carried over from the preceding year making a total of \$718,078.72. During the coming biennium there will be decided lowering of the revenue from Sales and Collections because the farm operations are removed entirely from the General Institution and must be self supporting.

1. *Salaries:*

As evidenced by the following table, salaries at this institution have not been increased sufficiently to meet the cost of living increases:

July, 1947	\$23,056.09
October, 1947	24,024.44
January, 1948	24,062.71
July, 1948	27,923.20
October, 1948	28,871.42
January, 1949	29,937.74
July, 1949	30,347.67
October, 1949	29,441.03
January, 1950	30,431.21
July, 1950	29,537.39
October, 1950	29,201.98

During the past biennium general salary increases of approximately 5% each were given in July 1948 and July 1949. In August 1950 a 5% increase in salary was given to key personnel only. Our appropriation was not sufficient for granting a general increase. We foresee a need to pay much higher salaries in the near future if we are to compete for employees with the Veterans Hospital being completed in Iowa City. If all positions on our present payroll were filled the average monthly total would approximate \$33,000.00 or \$396,000.00 for each year. Examination of current payroll shows position vacancies for Pathologist, surgical nurse, five graduate nurses, fifteen practical nurses, dietitian, secretary to the Superintendent, business office accountant, electrician, plumber and steamfitter.

2. *Medical Service*

With the increasing use of antibiotics in the treatment of tuberculosis the cost of this service has mounted rapidly during the past three and one-half years. These drugs have decreased the patient's length of residence in the sanatorium and have made it possible to do surgery earlier to arrest the disease. The U. S. Public Health Service is experimenting with many new drugs and one can expect the cost of medical therapy to remain high.

3. *Nutrition*

During the fiscal year ended June 30, 1950 our costs for food amounted to \$153,218.18 for cash purchases, \$42,000.00 for farm produce and approximately \$3,000.00 for government supplied surpluses or a total of \$198,218.18. Now that the farm and dairy is set up as a semi-restricted fund, apart from the general institution, we are paying cash for all milk, eggs, poultry and pork furnished. Had this been true for the past fiscal year our expenditures would have been \$195,218.18.

We estimate that we will need \$208,000.00 for food during each year of the biennium beginning July 1, 1951. This is an increase of \$12,781.82 or 8 1/3 per cent. The following tabulation shows cost of raw food per meal and total expenditure for food during month designated:

	Raw Food Cost per Meal	Raw Food Cost for Month	Monthly Expenditure for Food
October, 1947	.24	13,337.20	12,274.91
October, 1948	.29	16,919.05	17,303.24
October, 1949	.22	15,737.99	13,668.97
October, 1950	.29	16,433.11	21,112.96

4. *Capital Items*

We are of the opinion that we will need \$7,200.00 each year of the biennium for the purchase of machinery and equipment, automobiles and trucks and furniture and fixtures. These items in addition to replacement equipment listed under Repairs, Replacements and Alterations Fund.

5. *Farm and Dairy*

No appropriation is requested for this department as we believe it will be self-supporting. The farm pays the institution a rental of \$12.00 per acre for farm land and the institution pays the farm for all produce supplied.

6. *Other Items*

Small increases are requested for the departments of House-keeping and Laundry, Buildings and Grounds and Miscellaneous. These increases are based on current prices plus approximately 13% to cover future advances.

REPAIRS, REPLACEMENTS AND ALTERATIONS

Present and past appropriations to this fund have been so inadequate that Support Fund monies have had to be used for emergency repairs and alterations. We have also appeared before the Legislative Interim Committee to request special allocations from the funds at their disposal. All plumbing and electrical wiring in the older buildings of the institution should be replaced. Electrical wiring installed in 1917 and 1924 is inadequate to carry present load demands and creates a fire hazard. The R & R Committee gave us \$3,270.00 during the past fiscal year for emergency replacement of the main feeder line to these buildings. Branch

wiring to patients' rooms has not been replaced and causes continuous trouble because it is obsolete and too small to carry the load required. Breakdown of our request for R.R. & A Funds is as follows:

1. <i>Emergency repairs, outlined above</i>	
Annually	\$12,000.00
2. <i>X-ray Equipment</i>	
To replace equipment purchased in 1939 and to care for the increased outpatient service—first year only.....	\$24,000.00
3. <i>Clinic and Laboratory Equipment</i>	
To replace obsolete surgical instruments and equipment and to equip the Laboratory to handle necessary tests for results of new drugs—annually	9,000.00
4. <i>Furniture for Patients' Rooms</i>	
To continue a program of replacing old beds, dressers, stands, etc., in use for over twenty years with modern restful and cheerful furniture to increase comfort of the patients—annually.....	9,000.00
5. <i>Furniture for Employees' Rooms</i>	
To replace furniture in employees' rooms, very little of which has been done during the past several years to improve the living quarters and make satisfied career type employees—annually	6,000.00
For first year of biennium.....	\$60,000.00
For second year of biennium.....	36,000.00
Total for biennium	\$96,000.00

CAPITAL IMPROVEMENTS

54 General Assembly

The building program at this institution has progressed to the point where we are beginning to get results from our long range planning. Excellent housing has been provided for staff physicians, an employee apartment building has been completed and is occupied by employees who have been with us many years, an auditorium, clinic and surgical unit is completed and ready for acceptance and the balance of our building fund, provided by appropriations from the 51st G.A.—\$700,000.00, 52nd G.A.—\$280,000.00 and 53rd G.A.—\$250,000.00 is obligated by contracts for partial construction of a building for housing patients. Because of the shortage in building funds only one floor of this addition will be completed at this time. The floor will provide beds for thirty-two patients. All our planning has been with the goal ahead of building for patients' rooms and our askings for the next

biennium on the three priorities for \$1,119,134.00 continues the program of housing and service. Other items listed below the priority requests are a part of our planned program to provide better service to patients and employees at an estimated cost of \$631,373.00. Requests by priority are as follows:

FIRST PRIORITY

1. *Patients' Dining Room and Kitchen (including elevator in Patients' Wing Addition)*.....\$415,834

This building will be constructed between and connect the existing Main Building and the new Patients' Wing Addition. The ground floor will house the food preparation facilities for the institution. Dumb-waiters will be installed to handle distribution of prepared foods to patient areas in both the old and new sections. The first floor will house dining rooms and corridor. The second floor will house four single patient rooms for staff sick, two single patient rooms and six two patient rooms, together with nursing facilities. This building will be the connecting link between the Main Building and the Patients' Wing which is now being constructed. It will provide access to patient areas in both old and new buildings without disturbing the out-patient area or the hospital area and accommodate 33 patients.

The elevator is to be installed in the Patients' Wing Addition as near as possible to surgery. The purpose will be to transport patients between floors.

2. *Completion of Basement and Second Floor (Patients' Wing Addition)*.....\$ 50,000

This unit is now under construction but sufficient funds were not available to complete the basement and second floor. The second floor will provide 9 single rooms, 7 two patient rooms, solarium, toilets and nursing facilities. The ground floor will be used for storage.

SECOND PRIORITY

1. *Extension of Patients' Wing Addition*.....\$313,300

This extension will provide for 46 patients and 14 employees. Its main purpose will be to reduce the number of old wooden porches that need to be used and to bring these patients into a modern, sanitary building.

2. *Utilities*\$126,000

These include sewers, water and electrical lines to service the new buildings. With the completion of the above projects these utilities will have to be provided so that all new construction may be adequately serviced.

THIRD PRIORITY

1. *Power Plant Expansion*\$214,000

As the new buildings are completed greater demands will be made for heat, light and power. To keep pace with these requirements the power plant facilities will have to be expanded.

Planned Program of Future Building:

1. Greenhouse and Grower's Cottage.....	\$ 51,900
2. Library Extension—Building 49.....	21,500
3. Garages, to be rented by Employees.....	8,000
4. Rehabilitation Building 55	150,000
5. Remodeling Existing Buildings.....	300,000
6. Laundry—Building 54	99,973

SUMMARY OF CAPITAL IMPROVEMENTS

First Priority

1. Patients' Dining Room and Kitchen, Building 53, including elevator in Building 52.....	\$415,834
2. Completion of basement and 2nd floor of second section, Building 52, Patients' Wing Addition.....	50,000

Second Priority

1. Extension of Building 52, Patients' Wing Addition to house 46 patients and 14 employees.....	313,300
2. Utilities, Sewers, Water and Electrical Lines, etc.....	126,000

Third Priority

1. Power Plant Expansion and Renovation. To meet demand requirements of new buildings.....	214,000
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<i>Planned Program of Future Building</i>	631,373
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SUMMARY OF REQUESTS

Salaries, Support and Maintenance.....	\$ 760,000.00
Repairs, Replacements and Alterations	
Year 1951-1952	60,000.00
Year 1952-1953	36,000.00
Capital Improvements	1,750,507.00
First Priority	465,834.00
Second Priority	439,300.00
Third Priority	214,000.00

SECTION III

Biennial Reports for 1948-1950 of:

State Board of Education, Central Office

State University of Iowa

Iowa State College of Agriculture and
Mechanic Arts

Iowa State Teachers College

Iowa School for the Blind

Iowa School for the Deaf

State Sanatorium

Central Office
State Board of Education

Des Moines

Biennial Report

Period Ending June 30, 1950

OFFICE OF THE STATE BOARD OF EDUCATION

The per diem, salaries, traveling, and miscellaneous expenses of the State Board of Education for the biennial period that ended June 30, 1950, were as follows:

BOARD MEMBERS—PER DIEM AND EXPENSES

	President's Office Expense		1948-1949		1949-1950	
	1948-1949	1949-1950	Per Diem	Travel Expense	Per Diem	Travel Expense
Halstead M. Carpenter....	\$.....	\$.....	\$ 180.00	\$ 154.55	\$ 180.00	\$ 169.22
Lester S. Gillette.....			210.00	366.13		
W. Earl Hall.....			410.00	640.30		
Vincent B. Hamilton.....					300.00	328.71
Mrs. H. C. Houghton, Jr.,			440.00	688.27	260.00	458.71
Mrs. George L. Kyseth....			270.00	253.86	280.00	387.74
Roy Loudon.....			210.00	299.64	250.00	439.80
Richard H. Plock.....			440.00	655.52	270.00	319.30
Dwight G. Rider.....					165.00	220.24
W. S. Rupe.....			465.00	413.60	210.00	259.26
Henry C. Shull.....	243.76	205.22	270.00	394.15	300.00	509.61
Employees' Retirement Fund, State's Share.....			44.40		56.00	
	\$ 243.76	\$ 205.22	\$ 2,939.40	\$ 3,866.02	\$ 2,271.00	\$ 3,092.59

EMPLOYEES' SALARIES AND EXPENSES

	1948-1949		1949-1950	
	Salary	Travel Expense	Salary	Travel Expense
W. R. Boyd, chairman Finance Committee.....	\$ 3,769.96	\$ 476.48	\$.....	\$.....
W. G. Noth, member Finance Committee.....	3,769.96	290.61	3,800.00	208.11
David A. Dancer, secretary of Board and member Finance Committee.....	5,400.00	723.33	5,700.00	320.08
Carl Gernetzky, member Finance Committee.....			5,000.00	530.26
Carol Bowers, state agent.....			1,200.00	1,252.91
Ann Bruning, bookkeeper.....			1,050.00	
Edna Howe Evans, state agent*.....	2,370.00	1,379.03	1,149.15	1,052.27
Mildred Grabill, record clerk*.....	2,070.00		350.00	
Alice Griffin, stenographer*.....	680.35		225.00	
Katherine M. Johnson, part-time stenographer.....	885.00		37.50	
Inez R. Jolly, stenographer.....	1,950.00		2,075.00	
Helen M. Lenihan, assistant secretary.....	2,610.00	48.53	2,642.50	40.45
Ann Rohn, stenographer.....			1,659.67	
Employees' Retirement, State's Share.....	320.28		539.73	
State Car Dispatcher.....		849.60		572.39
	\$23,825.55	\$ 3,767.58	\$25,428.55	\$ 3,976.47

* Resigned.

MAINTENANCE OF STATE ROADS

	1948-1949	1949-1950
Iowa State College.....	\$ 9,436.07	\$ 5,270.81
Iowa School for the Deaf.....		312.30
State Sanatorium.....	292.52	
Truck.....	4,151.22	
	\$13,879.81	\$ 5,583.11

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 schools, 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, 1950, scholarship aid was as follows:

Year	Number of Students	Expenditures
1948-1949	5	\$1,140.95
1949-1950	5	747.85

AID FOR DEAF

The 37th General Assembly that convened in January, 1917, enacted a law authorizing school corporations to provide education for deaf children. Section 295.3, Code, 1946, is as follows:

"State board of education to supervise. When any school corporation shall elect to proceed under the provisions of this chapter 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 chapter, 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 295.2 of the Code, 1950, 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 1948-1949 and 1949-1950 respectively, the number of children enrolled in each and the amount of state aid:

School District	1948-1949			1949-1950		
	Deaf Pupils Enrolled	Teachers Employed	Amount Paid	Deaf Pupils Enrolled	Teachers Employed	Amount Paid
Davenport.....	9	2	\$ 1,720.00	15	2	\$ 2,341.00
Des Moines.....	11	2	1,590.00	13	2	2,060.00
Sioux City.....	8	1	1,285.00	9	1	1,357.50
Scholarship aid.....			(4,595.00) 200.00			(5,758.50) 200.00
Total, Aid for Deaf.....			\$ 4,795.00			\$ 5,958.50

MISCELLANEOUS EXPENSES

	1948-1949	1949-1950
Recording fees and abstract examinations.....	\$ 5.40	\$ 6.00
Furniture, Equipment and Supplies.....		822.73
Bond premiums and notary fee.....	128.00	187.50
Membership dues.....	5.00	55.00
	\$ 138.40	\$ 1,071.23

OFFICE EXPENSE PAID BY EXECUTIVE COUNCIL

	1948-1949	1949-1950
Furniture, equipment and supplies purchased.....	\$ 994.55	\$ 141.18
Equipment and supplies requisitioned.....	338.91	427.16
Postage.....	488.97	611.71
Telephone.....	697.80	510.00
Telegrams.....	162.35	8.58
Express and freight.....	1.59	
	\$ 2,684.17	\$ 1,698.63

SUMMARY OF INCOME AND EXPENDITURES

	1948-1949	1949-1950
Income		
State appropriation.....	\$ 50,600.00	\$ 48,800.00
Balance forward.....	6,560.00	
Refunds.....	1,141.89	
	\$ 58,301.89	\$ 48,800.00
Expenditures		
Board members:		
Per Diem.....	\$ 2,939.40	\$ 2,271.00
Traveling Expenses.....	3,866.02	3,092.59
Finance Committee and employees:		
Salaries.....	23,825.55	25,428.55
Traveling expenses.....	3,767.58	3,976.47
Road maintenance.....	13,879.81*	
Aid for the blind.....	1,140.45	747.85
Aid for the deaf.....	4,795.00	5,958.50
Recording fees and abstract expense.....	5.40	6.00
President's office expense.....	243.76	205.22
Furniture, equipment and supplies.....		822.73
Bond premiums and notary fee.....	128.00	187.50
Membership dues.....	5.00	55.00
Total expenditures.....	\$ 54,595.97	\$ 42,751.41
Balance June 30.....	3,705.92**	6,048.59
	\$ 58,301.89	\$ 48,800.00

* Road maintenance included in office appropriation in 1948-1949.

** Reverted.

MAINTENANCE OF STATE ROADS

	1948-1949	1949-1950
Income.....	*	\$ 10,000.00
Expenditures.....	*	5,583.11
Balance June 30.....		\$ 4,416.89

* Road maintenance included in office appropriation in 1948-1949.

OFFICE EXPENSE PAID BY PRINTING BOARD

Printing, binding and stationery, for the biennium that ended June 30, 1950	\$6,604.96
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JOHN F. MURRAY ENDOWMENT FUND

For the Use and Benefit of the State University of Iowa

State Board of Education, Trustee

Statement of Receipts and Disbursements

Year Ending June 30, 1950

Note: This endowment fund was created by the will of Bessie Dutton Murray and, according to the terms of the will, was placed under the trusteeship of the State Board of Education. The will also stipulated that a John F. Murray Endowment Fund Committee be named whose duty it would be to recommend the use of the fund for such educational purposes as set forth in the will. A copy of the will of Bessie Dutton Murray is on file in the office of the State Board of Education.

Principal Account

Receipts

December 28, 1949—Check No. 42 of the Estate of Bessie Dutton Murray, Deceased, by James J. Lamb, Executor, dated December 27, 1949, drawn on Davenport Bank and Trust Company, Davenport, Iowa, payable to the order of Iowa State Board of Education as Trustee of John F. Murray Endowment Fund created by the Will of Bessie Dutton Murray	\$57,000.00
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Disbursements

Check No. 1 to Iowa-Des Moines National Bank, Des Moines, Iowa, for \$57,000.00 U. S. Savings Series "G" Bonds.....	\$57,000.00
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Balance	None
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Income Account

Receipts

Dividends on the following securities were received as of June 30, 1950:

American Home Products Corporation, common.....	\$ 862.50
Caterpillar Tractor Company, common.....	40.00
Chrysler Corporation, common.....	60.00
General Motors Corporation, common.....	60.00
Kennecott Copper Corporation, common.....	35.00
R. H. Macy & Co., common.....	30.00
R. H. Macy & Co., preferred.....	6.38
Montgomery Ward & Company, common.....	50.00
	<u>\$ 1,143.88*</u>

* All dividends carried as a demand deposit with the Iowa-Des Moines National Bank, Des Moines, Iowa.

Recapitulation

Total Receipts.....	\$ 58,143.88
Total Disbursements.....	57,000.00
Balance June 30, 1950.....	<u>\$ 1,143.88</u>

SECURITIES ON HAND AS OF JUNE 30, 1950

Security	No. Shares	Estimated Market Value	
		Dec. 28, 1949	June 30, 1950
American Home Products Corporation Common (\$1.00 par).....	1,725	\$ 54,337.50	\$ 50,887.50
Caterpillar Tractor Company Common (\$10.00 par).....	40	1,400.00	1,660.00
Chrysler Corporation, Common (\$25.00 par).....	20	1,320.00	1,432.50
Electric Bond and Share Common (\$5.00 par).....	1	18.00	17.13
General Motors Corporation Common (\$10.00 par).....	20	1,415.00	1,750.00
Kennecott Copper Corporation Common (No par).....	20	1,015.00	1,100.00
R. H. Macy & Co., Inc., Common (No par).....	30	930.00	900.00
R. H. Macy & Co., Inc. 4¼% Preferred, (No par).....	3	309.75	312.75
Montgomery Ward & Co., Inc., Common, (No par).....	25	1,350.00	1,350.00
Lake Placid Company, 3% Debenture Income Bond.....		50.00	50.00
Lake Placid Company, Class A Preferred (No par).....	½	6.25	7.50
United States of America			
2% Treasury Bond 51/53.....		500.00	500.00
2½% Savings Series "G".....		57,000.00	57,500.00
		<u>\$ 119,651.50</u>	<u>\$ 116,967.38</u>

PERMANENT ENDOWMENT AND TRUST FUNDS

STATE EDUCATIONAL INSTITUTIONS

A complete report regarding loans and investments which the Finance Committee has made out of restricted endowment and trust funds belonging to the State University of Iowa, the Iowa State College of Agriculture and Mechanic Arts, the Iowa State Teachers College, and the Iowa School for the Blind is given in the report of the treasurer of the respective institutions.

State University of Iowa

Iowa City

Biennail Report

Period Ending June 30, 1950



State University of Iowa

Report of Virgil M. Hancher, President



VIRGIL M. HANCHER

The pioneering vision of the First General Assembly of the State of Iowa created the State University of Iowa by an act adopted on February 25, 1847. During the century and three years since, the University's work has touched and benefited every city, village, and home within the boundaries of Iowa.

The University's objectives have been three-fold: to educate in her classrooms, to advance the frontiers of knowledge through research, and to carry the wealth of knowledge from her libraries, her laboratories, and her learned faculty to the people of Iowa.

Consistently, throughout her history, the University has maintained an educational program of the highest integrity as the base for all her activities and the founda-

tion upon which a superstructure of professional, semi-professional, and graduate education has been erected. The University is a member of the Association of American Universities, an association of thirty-seven of the outstanding institutions of higher learning in the United States and Canada.

The University has pioneered in liberal education, for both men and women students, and today ranks with the leaders in the general education movement.

The University's objectives of teaching and research have been carefully integrated to achieve the greatest efficiency in the teaching and learning processes. Balanced living with proper attention to pleasant housing, maintenance of good health, and recreational, religious, and cultural activities has been provided as no less important to a rounded college experience.

From the days when she stood on Iowa's physical wilderness, the State University of Iowa has been on the world's educational frontier. She has pioneered and advanced with her state, and, with justifiable pride, points to her distinguished contributions to the advancement of knowledge and the wellbeing of the State of Iowa.

THE CAMPUS

The University's buildings (more than 60) dot a 685-acre campus stretching for nearly a mile along the banks of the gently winding Iowa River.

Dominating the scene on the east bank of the river is the Old Capitol, first capitol of the State of Iowa. Its history and architecture symbolize the pioneer spirit of Iowa and her University. Arranged about the old Capitol in a pentacrest and in nearby blocks are the buildings housing the departments of the College of Liberal Arts and Commerce; to the east are the College of Education, the Iowa Child Welfare Research

Station, and the Extension Division all housed in East Hall; to the north are the Colleges of Law, Dentistry and Pharmacy, the women's dormitories and Iowa Memorial Union; to the south are the College of Engineering, the new University library, the power and water plant, and the maintenance and service buildings.

The distinctive Gothic tower of the University Hospital rises above the west campus. In its immediate vicinity stand the buildings of the Medical Center, including the College of Medicine, the College of Nursing and the State Bacteriological Laboratory, Children's Hospital, Psychopathic Hospital, and Westlawn Nurses Dormitory, which also temporarily houses the Iowa Hospital School for Severely Handicapped Children. To the northwest stands the new Veterans Administration General Hospital, and to the west and south are the athletic fields and golf course, the Field House and Armory; and on the west bluff of the Iowa stand the large dormitories for men. On the bank below at the water's edge are the Hydraulic laboratories. To the north along the river's west bank are located the Law Commons, law student dormitory, the Fine Arts Building and the theatre.

TEMPORARY BUILDINGS

Still very prominent and very necessary to the campus scene are the temporary housing and classroom structures including temporary barracks, quonset huts, and trailers, nestled in every nook among the permanent buildings and clustered in villages along the river's edge and on the rolling hills of the golf course.

The need, which required the construction of these unsightly but utilitarian structures if it was to be met at all, has diminished little in the past biennium. They continue to provide 1,473 housing units for students who remain from the great influx of G.I.'s and other young people who sought higher education immediately following World War II. Included in these temporary accommodations are 241 trailers, 654 barracks apartments, and 50 quonset apartments for married students as well as 528 accommodations for single students.

With the expansion of permanent dormitory facilities during the past several years the use of temporary barracks for housing single students has diminished greatly though the expanded capacities of the permanent dormitories are not yet adequate to the task of meeting the demand for single students' accommodations.

The demand for married student housing remains high. A small amount of additional space for married student housing was captured during the biennium by conversion of units formerly devoted to single students. Though the waiting lists for married student housing for veterans has shortened during the past year due to the departure of G.I. students following graduation, the need for married student housing remains and is dramatized by the numbers of married students who are living in surrounding communities and commuting to the campus daily at considerable expense and inconvenience to themselves and their families. The difficulty in meeting this sustained demand is increased by the fact that the trailer accommodations for married students are rapidly deteriorating and forcing the abandonment of the units as they become unrepairable.

The same influx which overflowed available housing on the campus and in and about the city of Iowa City, made necessary the addition of temporary barracks buildings for classroom and storage space. A recent survey of the University reveals that 98,192 square feet of temporary space is now in use. This floor space represents an area

one and one-fourth greater than that contained in one of the University's major four-story classroom buildings.

The University has been proud of its ability to meet the demands made of it through temporary measures. The demand, however, has continued beyond expectation, and those temporary structures which were erected during a state of emergency are now in various stages of wear and deterioration which makes any estimate of their future utility a dubious prophecy. All prospects at this point indicate that most, if not all and more, of this temporary space must be provided in permanent construction during the next decade.

COURSES OF STUDY

The academic affairs of the University are conducted under the direction of the Provost of the University who in the spring of 1950 assumed the powers, duties and functions of the executive deans of the University's Division of Research and Teaching and the Division of Health Sciences and Services. Under the Provost the advantages of the divisional system, which draws together related areas of the University, have been retained. Grouped in the research and teaching area are the Colleges of Commerce, Education, Engineering, Law, Liberal Arts, the Graduate College and the Summer Session. Included in the health sciences and services groups are the Colleges of Medicine, Dentistry, Pharmacy and Nursing, the University General Hospital, the Children's Hospital, Psychopathic Hospital, the State Bacteriological Laboratory, and the Hospital-School for Severely Handicapped Children.

The University organization also includes four schools. Of these, three—the Schools of Journalism, Fine Arts, and Social Work—are affiliated with and administered under the College of Liberal Arts. The fourth, the School of Religion, offers work through the College of Liberal Arts but is related to the University through the President of the University.

A minimum of four years' study is required for a baccalaureate degree from the College of Liberal Arts with its affiliated schools, and the same time is required for a bachelor's degree from the College of Commerce and Pharmacy. Engineering requires a minimum of four and one-half years.

Six years of study, two in pre-professional and four in professional study, are required for a degree from the College of Dentistry. Law requires three and one-half years beyond the three years in liberal arts, while seven years are necessary, three in pre-medical and four in medical study, for the degree of Doctor of Medicine. Three years of study and clinical practices are required for completion of the graduate nurse curriculum in the College of Nursing. A four calendar year course in nursing leads to the Bachelor of Science in Nursing and the certificate of Graduate Nurse.

Advanced degrees from the Graduate College are earned under approved programs of study and research with a minimum of one year required for a master's degree and three years for the doctorate.

The various courses of study and fields of specialization and the degree conferred upon graduation are as follows:

COMMERCE—Accounting, Economics, Labor and Industrial Management, Marketing and Merchandising, Office Management and Business Direction, and General Business majors lead to the degree Bachelor of Science in Commerce.

DENTISTRY—Four-year course, in addition to two years of pre-dental study in the College of Liberal Arts, leading to the degree Doctor of Dental Surgery.

Postgraduate work leading to the degree of Master of Science, from the Graduate College, is available in the fields of Orthodontics, Pedodontics, Roentgenology and Dental Pathology, Therapeutics and Periodontia.

EDUCATION—Courses for the professional preparation of teachers at the undergraduate level are integrated with the curricula of the Colleges of Liberal Arts and Commerce and lead to degrees in those colleges. Graduate programs for teachers, principals, supervisors, superintendents, directors of student teaching, and research and teaching positions in higher education lead to the M. A. and Ph.D. degrees in the Graduate College.

ENGINEERING—Chemical, Civil, Electrical and Mechanical, leading to the degree of Bachelor of Science in the designated curriculum; General and Commercial leading to the degree of Bachelor of Science without designation. In each curriculum certain specialized options may be elected; for example, industrial, aeronautical, hydraulic, sanitary, structural, communication, power, metallurgical or chemical processes. Considerable emphasis is placed on graduate work leading to the Ph.D. in the branches of Engineering.

LIBERAL ARTS—Actuarial Science, American Civilization, Anatomy, Art, Astronomy, Bacteriology, Biochemistry, Botany, Chemistry, Child Welfare, Classics, Economics, English, European Literature and Thought, Geography, Geology, German, Greek, History, Home Economics, Hygiene, Journalism, Latin, Library Education, Mathematics, Music, Museum Training, Occupational Therapy, Philosophy, Physical Education, Physics, Physiology, Political Science, Psychology, Religion, Romance Languages (French, Spanish, Italian, Portuguese), Social Science, Social Work, Sociology, Speech and Dramatic Art, Speech Pathology and Zoology leading to the degree Bachelor of Arts, Bachelor of Science, Bachelor of Music, and Bachelor of Fine Arts.

Specialized courses in the Departments of Chemistry and the Division of Physical Education lead to the degree Bachelor of Science in the respective fields.

Students who select courses to prepare for dentistry, law, and medicine may study pre-professional subjects in the College of Liberal Arts for the required number of years and then enter the professional college. If the first year of professional study is completed successfully, the student may receive a bachelor's degree from the College of Liberal Arts, since the college will give credit for one year of professional work in lieu of the fourth year in liberal arts necessary for a bachelor's degree.

SCHOOL OF FINE ARTS—Combines departments of art, music, and dramatic arts. Students enroll in the College of Liberal Arts and may be candidates for either the degree of Bachelor of Arts, Bachelor of Music, or Bachelor of Fine Arts.

SCHOOL OF JOURNALISM—Offers study sequences through the College of Liberal Arts in Editorial Journalism, Radio Journalism, Advertising, Community Journalism, and Pictorial Journalism and Public Relations. Awards a Certificate of Journalism on basis of scholarship and concentration in the field.

SCHOOL OF RELIGION—In cooperation with the College of Liberal Arts offers a field of concentration leading to Bachelor of Arts degree. It is Inter-faith in nature and professorships of Catholic, Jewish and Protestant faiths are maintained by the respective groups.

SCHOOL OF SOCIAL WORK—Offers only a two-year graduate curriculum as preparation for social work. Some undergraduate subjects recommended as preparation for professional training are now being given.

MEDICINE—Four year course, in addition to three years of pre-medical study in the College of Liberal Arts, leading to the degree Doctor of Medicine.

The College of Medicine offers postgraduate work leading to advanced degrees in the Graduate College. Special training is also offered in Physiotherapy, Occupational Therapy, and Radiology.

At frequent intervals each year, the College of Medicine also offers postgraduate conferences designed to provide new and refresher information for practitioners in the State of Iowa.

COLLEGE OF NURSING—The College continues to offer the standard three year program leading to the Certificate Graduate Nurse. The degree Bachelor of Science in Nursing and the Certificate Graduate Nurse are offered at the conclusion of the four calendar year program.

PHARMACY—Four-year course, leading to the degree Bachelor of Science in Pharmacy.

GRADUATE—Opportunity for study at the graduate level is available in all fields listed above except Nursing at this time. It is also available in the fields of Child Welfare and Hydraulic Engineering. Such study leads to the degrees Master of Arts, Master of Fine Arts, Master of Science and Doctor of Philosophy.

CORRESPONDENCE STUDY—Courses, at the college level, are offered in many of the departments through the Extension Division to students who cannot be in residence but wish to prepare themselves for more effective work in their respective occupations, or who wish to continue work towards degrees while out of residence.

PERMANENT CONSTRUCTION

During the past biennium the first unit of the University library, a 58-year need on the campus, has been constructed. It will be occupied and in use early in 1951, and will be the first major educational structure to be built since 1927, when the Medical Laboratories building was built with the aid of a gift from outside amounting to one-half of the building cost, and will be the first major educational building to be constructed entirely from state funds since 1924.

Since the end of World War II two additions have been made to permanent dormitory construction, one at Hill crest Men's Dormitory increasing the expanded capacity by 173 men, and the other at Currier Hall increasing its expanded capacity by 168 girls. Both were additions to the self-supporting dormitory system and were not constructed with tax funds.

Now underway on the campus is an addition to the Women's gymnasium, and in the late planning stages are the first unit of a Communications Center, a new Iowa Hospital-School for Severely Handicapped Children, a small addition to Children's Hospital and the very necessary improvement and enlargement of the power plant and utility distribution facilities. Another projected addition to the campus is the expansion of the Iowa Memorial Union to be constructed with earnings and student fees.

A recent survey determined that the University has 899,873 square feet of floor area devoted to academic use in classrooms, laboratories and offices. Of this total 785,000 square feet is in buildings of a permanent nature.

One measure of the adequacy or inadequacy of the physical plant of a University is the average number of square feet of floor space

per student. Since the war the national average per student has increased from 130 square feet to 148 square feet. With the University's present academic floor space, permanent, temporary and obsolete space included, the permanent average in the University is 89.9 square feet. With the buildings which are under construction or in planning the average will increase only to 105.2 square feet per student still including the temporary and obsolete space now in use.

The survey of the Iowa state institutions of higher education made by Professor George D. Strayer and assistants during 1950 determined that the University has 259,855 square feet of floor area now in use in temporary and obsolete buildings.

Construction on the campus of the University and all recommendations to the State of Iowa for improvements in the physical aspect of its University proceed on the basis of a long-term plan devised by the Campus Planning Committee. The plan is designed to integrate and make completely efficient the use of all facilities and floor space.

* * * * *

Another new major construction project to be completed and occupied during 1951 is the new 500-bed Veterans Administration General Hospital rising northwest of the University's medical center. The ten-story main building supplemented by a service building a small apartment structure for limited staff housing occupies a 13-acre tract adjacent to the Psychopathic Hospital grounds.

The full impact of the location of this federal hospital unit in conjunction with the campus and medical center is not yet measurable. Its affect upon medical education facilities is expected to be desirable, though its influence upon the employment and housing problems of the University and Iowa City are matters of speculation at this point.

ENROLLMENT

Prior to World War II, the University stood among the fifteen largest colleges and universities in the country in the total number of different students of college grade enrolled annually. Its growth had proceeded apace with the general upward trend of college enrollments. The University's enrollment of 1,542 different campus students of college grade in 1900-01 rose to 9,283 in 1940-41, forty years later.

Then came the overwhelming influx of the veteran students. During the war, in 1943-44, the campus enrollment of college grade went down to a low of 4,891. Just four years later, 1948-49, the enrollment had risen to 13,354. In the academic year 1949-50 this number had decreased slightly to 13,044 and is estimated to decline in 1950-51 to 12,000.

This pattern is comparable to the experience of other large universities.

The enrollment trends in higher educational institutions now indicate a rapid falling away from the top G. I. enrollments of the immediate postwar years. The University's veteran enrollment declined by about 40% in the fall semester of 1950. However, the lull was anticipated and is expected to continue through 1953 to 1955 when again the enrollment will take an upturn continuing past the highest immediate post-war peaks sometime around 1959-60 and will continue to spiral to a pinnacle for all time by about 1965. Forecasts are based on the best past experience with enrollments as indices are weighted heavily with the influence of the increased birth rate of the early 1940's and

the recognizable trend toward the enrollment higher percentages of the population in higher educational pursuits.

Every university has faced the complex problems of providing the education demanded during the recent years without a sacrifice of the integrity of the academic program. Now faced with temporarily smaller enrollments and anticipated record enrollments within a few years the universities must be concerned with the integrity of the academic program lest it be slighted by attempts at false economy and rendered helpless before the next record wave when it arrives in the late 1950's.

The overload shouldered by the staff and administration of the University to the point of physical exhaustion in some instances will diminish gradually as enrollments diminish at some of the levels of higher education. There is little indication that enrollment will not continue to be great in some graduate and professional areas for several years to come. A period of reduced enrollments may provide sufficient time in which to partially recuperate and bring the university, through careful planning, to the point of readiness at which it need not be concerned with its integrity in the face of unprecedented demands for its services and may more easily maintain its high standards of instruction, research, and service.

The record of enrollment since 1900, by ten-year intervals to 1940 and annually thereafter is as follows:

Year	Enrollment November 1	June to June On Campus of College Grade	All types, including Correspondence and excluding Conferences and Short Courses
1900-1901	1,448	1,542	1,542
1910-1911	1,756	2,090	2,090
1920-1921	4,027	5,345	5,345
1930-1931	5,400	8,235	9,901
1940-1941	6,667	9,283	10,820
1941-1942	6,114	8,290	10,373
1942-1943	5,300	7,160	9,706
1943-1944	3,183	4,891	7,957
1944-1945	3,695	5,262	8,492
1945-1946	4,744	8,422	10,374
1946-1947	9,770	11,988	16,908
1947-1948	10,239	12,571	16,109
1948-1949	10,886	13,354	17,506
1949-1950	10,383	13,044	(Est.) 16,000
1950-1951	9,125	12,000	(Est.)

It is significant to note that the University usually enrolls about 25% of the college enrollment in the State of Iowa, and grants about 40% of all the degrees granted by Iowa colleges. This is perhaps the best evidence of the relationship of the University to the total pattern of higher education in the State of Iowa. The University is a partner with the four-year colleges and the junior colleges of Iowa in the field of general education—the processes of training citizens for good citizenship.

Beyond that level the University provides the professional and specialized programs which provide opportunities for further study at an advanced level for the graduates of junior colleges, and four-year colleges as well as for her own students. In so doing, the University is an integral and indispensable part of the total program of higher education in the State of Iowa.

THE FUTURE

If the University were to exist in a vacuum, little more would be necessary in a biennial report than to reprint a standard report each year. If all things were constant, if enrollments didn't fluctuate, if society didn't develop new symptoms, if support were always adequate to the standardized tasks of an educational vacuum, if medical research didn't move ahead, and if no one experimented with the nature of the atom, the biennial report would be a simple matter.

Such is not the case. The University lives and works in the world of economics, social, political and all the other realities right along with the citizens for whose benefit it constantly strives. Change, improvement, new influences, new discoveries, new problems, all affect the University and even in a two-year span present many new considerations as well as many new factors touching upon old problems recognized in previous reports.

Two years ago the report stated:

"The impact upon higher education of the veteran of World War II cannot be dismissed as a brief interval in educational history. . . .

"The veteran surge has not yet spent itself . . . the rate at which the G. I. campus population will diminish is a matter for considerable conjecture."

Now much of the conjecture has been replaced by fact. The G. I. student is a rapidly disappearing variety and the surge is spent leaving new and serious financing problems as the additional payment made by the federal government for G. I. education is no longer available for support of University programs of teaching. The G. I. impact on education is proving to be an even stronger influence than previously expected as the G. I. students move along into graduate and professional areas beyond their G. I. privileges.

The 1948 report also declared:

"Informed researchers estimate that the low point in post-war college enrollments will be reached within the period of 1953-56. Estimates of the population of college age in Iowa for the next 17 years indicate a low point in 1953 followed by a steady rise through 1960 and a sharp rise, reflecting the increased birth rate of the war years, from 1960-65."

Two years later these estimates have gained support. Some aspects of the predicted trends have already been experienced giving further weight to the prediction that the current decline in college enrollment is but a lull soon to give way to enrollment spirals to heights beyond existing records.

In the same document it was said:

"Financially, the University faces a crisis . . . two sources of financial support which are not normally a part of the financing of public-supported higher education are the reserves from war earnings and the excess over normal fees paid by the federal government on behalf of the veteran students.

"Only with the aid of these two sources of funds has the University been able to meet its educational obligations during the current biennium. Now they are depleted or diminishing rapidly. The reserves will virtually be exhausted and the natural reduction of the veteran student numbers will reduce the additional income from that source rapidly."

The same situation exists today for substantially the same reason plus new factors which make the financial problem even more critical. Reserves which might have been plowed back to maintain and strengthen programs and facilities have been spent on current operations that the current programs might be allowed to continue. Working funds, a necessity in any large operation whether business or public-supported higher education, are being seriously depleted for the sake of current operations. Inflation is taking an ever larger portion of the dollar spent for education as the University is driven back to complete reliance on its two chief sources of money support—state appropriations and student fees. Student fees cannot be expected to bear a heavier burden lest higher education be priced out of the market. State appropriations for higher education must be increased and such appropriations regarded as investments—the best that Iowa can make—rather than as aid spending from which little or no return can be expected.

Mentioned in the same report in 1948 was this point:

"Federal aid to education is being discussed thoroughly these days, because of the impact of the federally-subsidized veteran student. The issues are many and vital Within the next year, perhaps, some of the questions concerning federal aid to higher education will be at least partially answered."

These issues have undergone additional definition in the past two years. They remain vital and will become more so as the nation takes closer inventory of its human resources. The pros and cons of federal aid have been discussed and propagandized. The problem, the search for solutions which gave the original impetus to the discussions on federal aid to education, remain unsolved for the most part. It is to be hoped that the discussions have promoted more realistic thinking within individual states, governments, individual professions, and individual citizens.

And the report cautioned:

"Without doubt, another war or a major depression would completely destroy the validity of any projections, for the years ahead. To live in anticipation and fear of either of these possibilities would be defeatist and serve but to retard if not bring to a stand-still efforts which might one day produce the means of avoiding such disastrous scourges on our civilization."

Two years have brought new light to bear on this subject. The world is closer to the threat of war; indeed it may be in World War III. To anticipate and fear rather than prepare is but to surrender in spirit if not in fact. The challenge to move ahead steadily and wisely is an even greater challenge than it was two years ago.

And finally the 1948 report declared:

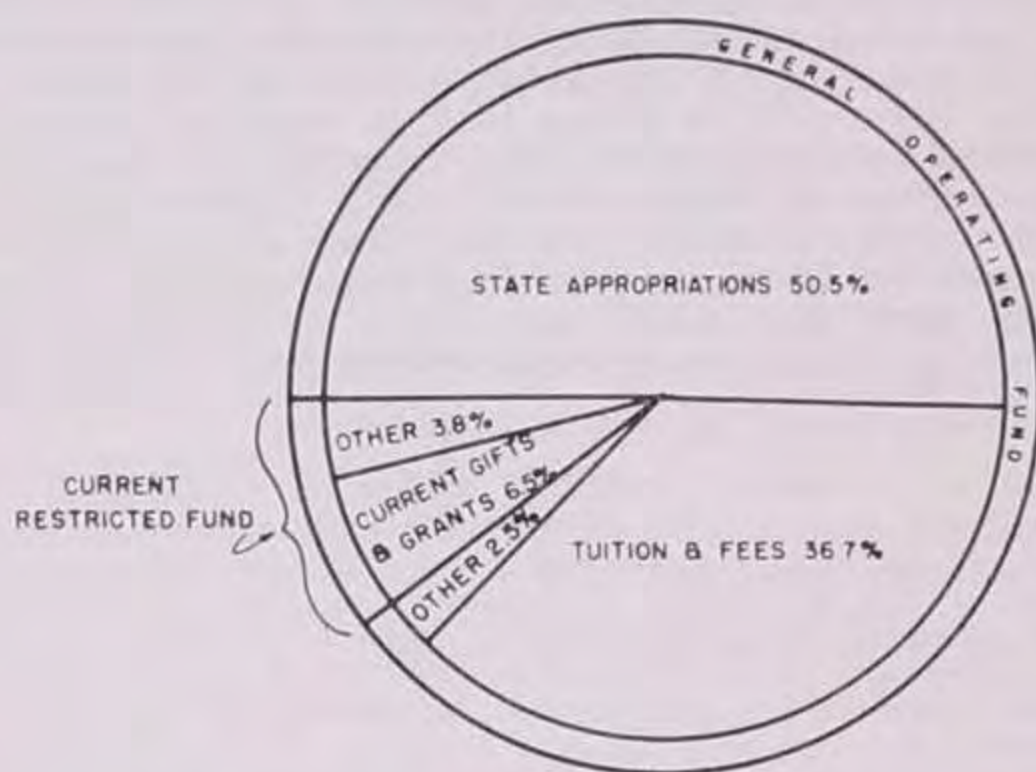
"We must have educated leaders and educated citizens."

Even this has changed; the need is even greater now. It has been emphasized over and over again, repeated with conviction by many, acted upon by some, and given only lip service by too many others. It is a self-evident fact.

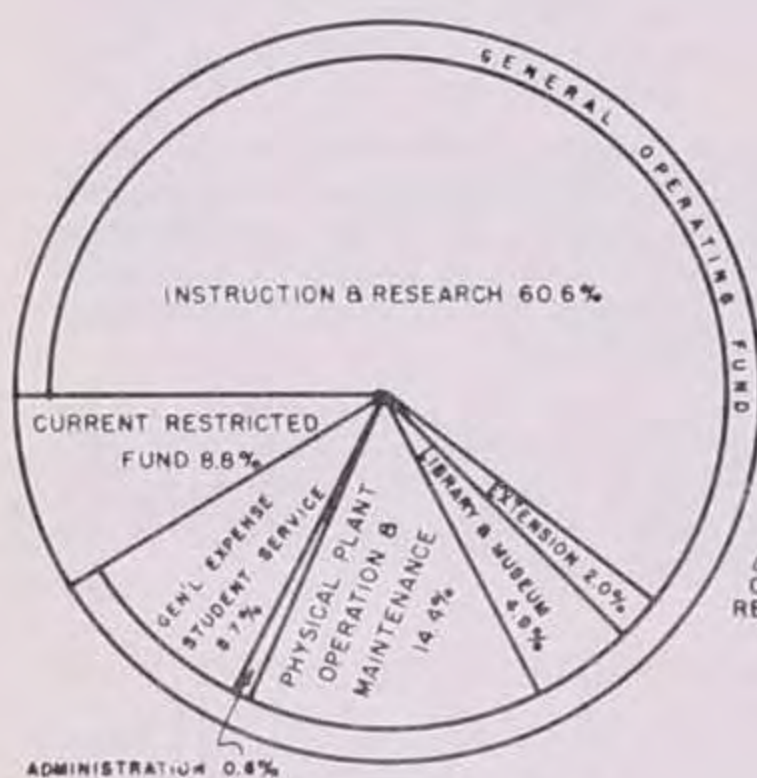
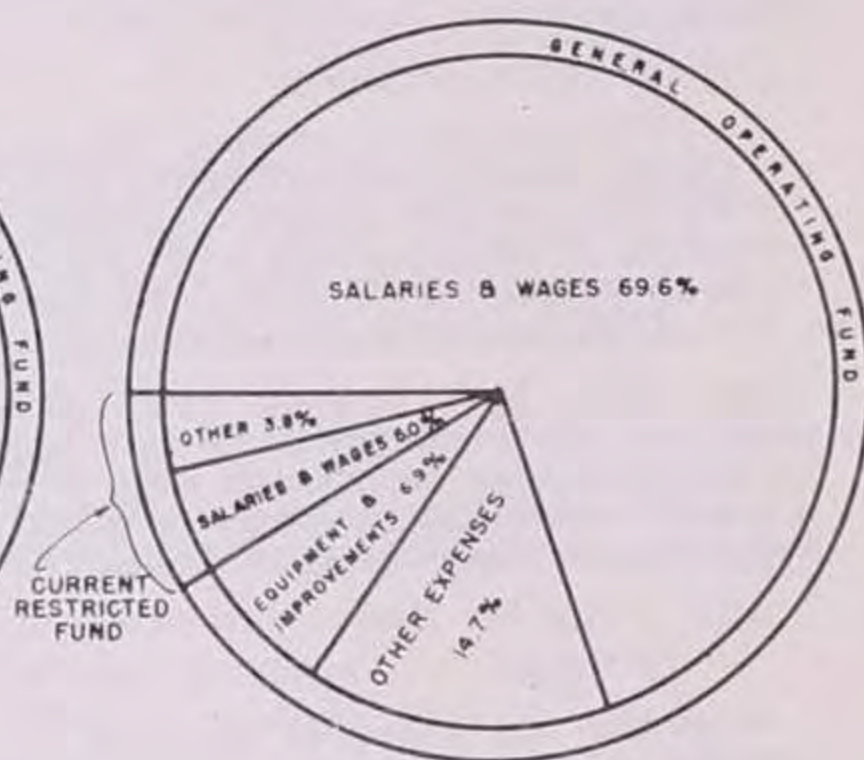
The University stands on the frontier as it has since February 25, 1847—59 days after Iowa became one of the United States. It must continue to serve its people with even greater zeal and determination in every way that the resources of higher education can be brought to serve through teaching, research and service. It must be enabled to serve at its greatest capacity. It can be enabled only through the complete support of statesmen in government and in the citizenry who must know full well the price we shall pay for failure to develop adequately our human resources.

THE EDUCATIONAL OPERATING DOLLAR

1948 - 49



WHERE IT CAME FROM

HOW IT WAS SPENT
BY DEPARTMENTHOW IT WAS SPENT
BY OBJECT

FINANCIAL REPORT OF THE STATE UNIVERSITY OF IOWA
For the Year Ended June 30, 1949

REPORT OF THE SECRETARY AND THE TREASURER

Receipts and Disbursements of All Funds
From July 1, 1948 to June 30, 1949

F. W. AMBROSE, Business Manager and Secretary

F. L. HAMBORG, Treasurer

FINANCIAL SUMMARY

CURRENT FUNDS FOR EDUCATIONAL PURPOSES

The current budgeted income for educational purposes is handled through two funds: the General operating fund and the Current Restricted, or Trust Fund. The General Operating Fund is further subdivided into Funds A and B. Fund A includes revenues from state appropriations, student fees and tuition, sales and miscellaneous receipts; Fund B is the special state appropriation for repairs, replacements and alterations. The Current Restricted Fund receives revenue from outside agencies or persons, also special income from medical fees and other sundry income, all of which is expendable for special designated purposes in education or research.

For the year ended June 30, 1949, the income is summarized as follows:
(Schedule B-1)

I. General Operating Fund		Per Cent
State Appropriations (52nd G. A.)	\$3,896,000.00	50.48
Student Fees and Tuition.....	2,830,376.74	36.67
Sales and Other Income	190,323.22	2.47
Sub-total General Fund.....	(6,916,699.96)	(89.62)
II. Restricted Funds for Educational Purposes		
Endowment Fund Income	10,252.90	.13
Current Gifts and Grants.....	493,412.33	6.39
Other Restricted Income.....	298,091.04	3.86
Sub-total Restricted Income	(801,756.27)	(10.38)
Total	\$7,718,456.23	100.00

Expenditures from the General Operating Fund are summarized as follows: (Schedule B-2)

By Departments

Instruction and Research	\$4,545,436.32	60.63
University Extension	149,638.43	2.00
Library and Museum.....	369,493.48	4.93
Operation and Maintenance of Physical Plant	1,079,353.37	14.40
Administration	44,179.35	.59
General Expenditures and Student Service	651,667.37	8.69
Total	\$6,839,768.32	91.24

By Object

Salaries and Wages	\$5,217,457.54	69.60
Other Expense	1,102,369.73	14.70
Equipment Replacement and Improvements	519,941.05	6.94
Total	\$6,839,768.32	91.24

Expenditures from the Current Restricted Fund for Educational Purposes may be summarized as follows: (Schedule B-2)

Salaries and Wages	368,718.15	4.92
Other Expense	143,488.15	1.91
Equipment Replacement	144,604.91	1.93
Total	\$ 656,811.21	8.76
Total Education and Research.....	\$7,496,579.53	100.00

The University closed its accounts as of June 30, 1949 with reserves as follows: (Exhibit A)

General Fund A

Reserve for Orders, Commitments and Special Projects in Process....	\$ 334,046.43
Reserve for Income from Veterans' Cost of Instruction.....	165,441.03
Reserve for Mechanical Engineering	52,869.99
Reserve for Unallocated Balances....	2,004,029.74
Reserve for Income and Profit on Investment of Current Funds.....	26,616.85
Reserve for 1949 Summer Session Fees and 1949-50 Fees.....	\$ 236,638.33
Less Expenditures Deferred	163,011.59 73,626.74

General Fund B

Reserve for Orders, Commitments and Special Projects in Process....	\$ 303,697.89
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The Operation of Organized Educational Activities

These are departments which operate upon special income in the interest of education and of public service. Their operating results are summarized as follows:

	Income	Expenditures
University Hospital		
State Appropriation	\$2,372,212.88	
Other Income	1,126,299.53	
Total Hospital	\$3,498,512.41	\$3,621,825.22
Hospital School for Severely Handicapped Children		
State Appropriation	\$ 59,000.00	
Other Income	4.45	
Total Hospital School	\$ 59,004.45	\$ 85,479.13
State Service for Crippled Children	\$ 145,747.26	\$ 160,388.84
Psychopathic Hospital		
State Appropriation	\$ 260,000.00	
Other Income	66,146.90	
Total Psychopathic Hospital.....	\$ 326,146.90	\$ 312,545.69
State Bacteriological Laboratory		
State Appropriation	\$ 133,750.00	
Other Income	10,711.94	
Total Bacteriological Laboratory..	\$ 144,461.94	\$ 139,576.79
Extension Activities		
(Conferences, contests, film rental, and Correspondence Study)	\$ 257,159.31	\$ 228,264.24
Dramatic Art Laboratory	\$ 14,328.32	\$ 26,075.26

AUXILIARY ENTERPRISES

The University operated as auxiliary enterprises dormitories, dining services and the rental of residences as tenant properties.

Dormitories and Dining Services

Net operating Income.....	\$ 483,106.03
Deduct Overdraft July 1, 1948	21,220.67

Total Available Dormitory Funds	\$ 461,885.36
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These available funds were applied as follows:

Expended for major repairs and replacements and dormitories	\$ 41,631.91	
Paid on Dormitory Indebtedness.....	191,000.00	
Interest on Dormitory Notes.....	21,047.07	
	(253,678.98)	
Non-Cash Adjustments	12,527.05	\$ 266,206.03

Total Cash Balance from Operation as of June 30, 1949	\$ 195,679.33
Less Orders & Commitments in Process..	109,695.64

Net Balance June 30, 1949.....	\$ 85,983.69
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The above balance is different from the unallocated balance shown on the Balance Sheet by the current payables which are considered for Balance Sheet Purposes.

Tenant Properties

Balance July 1, 1948.....	\$ 12,053.75
Income	\$ 14,351.19
Expenditures	12,174.56
	2,176.63
Balance June 30, 1949	\$ 14,230.38

Iowa Memorial Union

	Lounge Room	Special Fund
Balance July 1, 1948.....	\$ 2,927.41	\$ 201,004.00
Income	5,896.45	26,030.00
Transfers from Student Activity Fees		31,419.00
Total	\$ 8,823.86	\$ 258,453.00
Expenditures	6,258.11	
Transfers to Union Activities.....		1,672.10
Balance June 30, 1949	\$ 2,565.75	\$ 256,780.90

STORE ROOMS AND SERVICE DEPARTMENTS

In order to meet the operating demands of educational and other departments, it is necessary, in the interest of economy and efficiency, to operate certain store rooms and service departments. These are handled upon a cost basis through a revolving fund. The amount of service rendered during the year is as follows:

Store Departments

General Stores	\$ 645,964.62
Physical Plant Stores	62,600.29
Physical Plant Coal Stores.....	336,751.71
Postal Stores	26,070.05
Pharmacy Drug Store Room.....	259,505.64
Hospital Stores	245,322.81

Service Departments

Experimental Animal Account.....	\$ 2,877.93
Drafting Bureau	646.73
Laundry Service	139,635.12
Printing Service	162,770.74
Statistical Service	84,092.87
Physiology-Pharmacology Shop	4,643.93
Mailing Service	17,703.83
Physical Plant Jobs	471,094.69
Storage and Transportation.....	17,582.93
Photographic Service	41,845.11

NON-EDUCATIONAL AND OTHER SPECIAL FUNDS

The University received from different sources gifts and endowment income for student prizes, scholarships, student aid, student activity and miscellaneous purposes. This is accounted for as non-educational income. The total received the past year amounted to \$289,023.09.

STUDENT ACTIVITY FEES

Beginning with the fall semester of 1941-42 the Board of Education authorized the collection of a student activity fee as a part of the general student fee. During 1948-49 the sum of \$224,591.92 was available including a balance forward of \$15,022.92. The sum of \$203,213.59 was allocated to various student activity funds and expenses paid of \$1,498.13, leaving a net balance of \$19,880.20 carried as a reserve on June 30, 1949.

AGENCY FUNDS

The University Business Office handles and audits funds of various student activities on the campus consisting of different student organizations, Athletics, and Student Publications. These are accounted for as agency funds and, except for audit purposes, are not a part of the general revenue of the University. Reports of their activities are published separately. The gross receipts in 1948-49, including transfers, were as follows:

Student Publications	\$ 158,581.71
Board in Control of Athletics.....	738,751.93
Student Organizations	177,555.85
Medical Service Funds	706,996.27

The University Business Office also handles other Agency Funds such as Alumni Association Funds, Fraternity and Sorority Business Service, Iowa Memorial Union Corporation, Employees' Age Retirement Premiums, Withholding Tax from Federal and State Governments, R.O.T.C. Unit Fund, Veterans' Training under Public Laws 346 and 16, and Deposits. The gross receipts in 1948-49 were as follows:

General Agency Funds	\$4,769,595.14
Deposits	153,278.98

STUDENT LOAN FUNDS AND OTHER STUDENT AID

Student Loan Funds were established in 1900 at the University. At present they total \$134,540.95 and consist of twenty-nine different funds. They have been established by gifts from alumni, friends and students. Loans are approved by the Student Aid Committee and handled through the University Business Office. In 1948-49, 330 students received loans totaling \$21,858.44. Income in the amount of \$1,941.27 was collected and added to the fund or to associated accounts. On June 30, 1949 the outstanding loans totaled \$29,979.05, investments in U. S. Government Bonds totaled \$3,799.01, cash \$100,762.89. (See Exhibit C)

Further aid was received by 8,189 students in the form of scholarships, fellowships, and Veterans Administration student fee payments with a total of \$1,259,427.04.

ENDOWMENT FUNDS

The first endowment fund was established in 1840 from the sale of land from the Federal Government. Other endowments have been received from time to time. Endowment funds are mostly unexpendable, the income being used for the purpose designated in the trust deeds. On June 30, 1949 the Endowment Fund totaled \$1,446,762.02 and was invested as follows: (Schedule D-1)

First Mortgage Loans	\$ 64,356.25
Bonds	962,745.50
Stocks	212,250.00
Real Estate Owned	2,000.00
Farm Sale Contracts	57,915.00
Other Securities	125,599.79
Cash	21,895.48
	<u>\$1,446,762.02</u>

During the year the endowment principal was increased \$59,621.53 for the following reasons:

Earnings added to Endowment Principal by Agreement
as Reserve against Loss on Investment:

F. O. Lowden Oratorical Prize Insurance.....	\$ 55.43	
F. O. Lowden Liberal Arts Prize Reserve Fund.....	77.50	
Bennett Memorial Chapel.....	424.70	\$ 557.63

Transfer of Accumulated Earnings:

Laura Spelman Endowment.....	\$ 7,736.61	
Chapel Fund (Donated Land Fund).....	1,674.95	\$ 9,411.56

Additions to Endowments:

Finkbine Endowment	\$ 25.00	
W. J. Teeters Scholarship	20.00	
Pearl Bennett Broxam Memorial.....	1,593.00	\$ 1,638.00

Profit or Loss* on Sale of Endowment Assets:

Laura Spelman Endowment	\$49,233.95	
Reserve for Contingencies	\$ 6,037.60	
Less Transfer from Unrealized Profit Reserve	6,075.00	37.40* 49,196.55

	\$60,803.74
Deduct: Expenditures from Kinnick Fund for Scholarship.....	\$ 1,182.21

Net Principal Increase	\$59,621.53
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The net income received on Group Investment was \$22,441.49 or 2.93%.

This was distributed as follows:

To General Operating Fund	\$ 8,465.02
To Endowment Principal	480.13
To Loan Funds	519.72
To Agency Funds	107.00

Total Group Investment Net Income.....	\$22,441.49
Add: Gross Receipts from Non-Group Investment Securities.....	\$16,650.38

Total Endowment Income	\$39,091.87
Average Gross Rate—\$39,091.87÷\$1,446,762.02=2.702%.	

PLANT FUNDS

Funds available for major plant improvements and their disposition were as follows: (Exhibit E)

Balance Forward July 1, 1948.....		\$3,499,475.23
Income:		
Dormitory Notes for Additions.....	\$ 400,000.00	
Appropriations—52nd G. A.	250,000.00	
Sundry Receipts	9.88	
Sale of House	1,478.20	
Transfer from Theatre Building Fund.....	50.00	
Transfer from Nuclear Physics.....	216.82	
Transfer from Union Special Fund.....	375.10	\$ 652,130.00
		\$4,151,605.23
Disbursements:		
Capital Expenditures—Building & Other Plant Improvements	\$ 776,066.78	
Capital Expenditures—Equipment	134,317.37	
Capital Expenditures—Land	2,000.00	
Expenditures not Capitalized	38,546.89	
Refund to State Comptroller—East Hall Restoration	7,757.40	\$ 958,688.44
Balance		\$3,192,916.79
Cash Balance University Treasurer.....		\$ 452,808.93
Balance State Treasurer		2,740,107.86
		\$3,192,916.79

DORMITORY INDEBTEDNESS

During the year \$191,000.00 was paid on principal of the Dormitory Loan and additional notes issued for Dormitory Additions of \$400,000.00, leaving a net balance of principal unpaid of \$1,300,000.00. All interest is paid to date.

PLANT INVESTMENT

The investment at cost in the Physical Plant of the University after making inventory adjustments and additions as of June 30, 1949 shows the following: (Schedule E-1)

Land (Campus) 532.25 acres	\$ 2,087,634.59
Buildings (48 major, 20 minor)	17,852,326.66
Improvements other than buildings, including service lines, pavements, walks, lighting system, sewers.....	3,045,056.04
Library Books, 711,890 volumes	1,633,328.80
Equipment	6,717,207.13
Total	\$31,335,553.22

ENROLLMENT

The enrollment of the University during 1948-49 reached a total of 17,542 different students of college level. (See Appendix II)

STAFF

A schedule showing the number on the staff is set forth in Appendix I.

EXHIBIT A
BALANCE SHEET
As of June 30, 1949
ASSETS

I. CURRENT FUNDS

A. General Educational Funds

1. General Operation Fund

	University Treasurer	State Comptroller†	
Cash.....	\$ 2,356,630.78	\$ 300,000.00	\$2,656,630.78
Deferred Expense - 1949 Summer Session			163,011.59
Accounts Receivable - Educational Departments.....			8,986.16
Total General Operation.....			\$ 2,828,628.53

2. Repairs, Replacements & Alterations

Cash.....	303,697.89	
Total Repairs, Replacements & Alterations.....		\$ 303,697.89

Total General Educational Funds..... \$3,132,326.42

B. Organized Educational Activities

1. University Hospital

Cash.....	177,256.54*	420,034.00	242,777.46
Accounts Receivable.....			112,163.30
Total University Hospital.....			\$ 354,940.76

2. Psychopathic Hospital

Cash.....	65,720.76	65,000.00	130,720.76
Accounts Receivable.....			1,900.78
Total Psychopathic Hospital.....			\$ 132,621.54

3. State Bacteriological Laboratory

Cash.....		20,882.36
Accounts Receivable.....		111.75
Total State Bacteriological Laboratory.....		\$ 20,994.11

4. State Service for Crippled Children

Cash.....	\$ 8,119.20	
U. S. Crippled Children Bureau.....	13,004.00	
Total State Service for Crippled Children.....		\$ 21,123.20

5. Hospital School for Severely Handicapped Children

a. Operation

Cash.....	24,370.78	
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b. Repairs, Replacements & Alterations

Cash.....	4,668.68	
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Total Hospital School..... \$ 29,039.46

6. U. S. Cadet Nurses

Cash.....	\$ 11,470.08	
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* Negative Balance.

† Includes State Warrants issued but not cleared.

EXHIBIT A (Cont'd.)
BALANCE SHEET
As of June 30, 1949
ASSETS

7. Other Organized Educational Activities

	Cash	Inventories	Accounts Receivable	
Visual Instruction.....	\$ 38,311.29	\$	\$	\$ 38,311.29
Correspondence Study...	12,599.84			12,599.84
Iowa Every Pupil Testing	57,538.51		1,142.72	58,681.23
Educational Research				
Bureau.....	7,192.98	24,614.79	2,379.57	34,187.34
Dramatic Art Laboratory	7,282.34			7,282.34
Dramatic Art Laboratory - Summer Session.....	2,416.22			2,416.22
	\$ 125,341.18	\$ 24,614.79	\$ 3,522.29	

Total Other Organized Educational Activities..... \$ 153,478.26

Total Organized Educational Activities..... \$ 723,667.41

C. Auxiliary Enterprises

Dormitory & Dining Services.....	\$ 322,182.37	\$ 21,111.83	\$ 4,116.05	\$ 347,410.25
Iowa Memorial Union				
House.....	259,346.65		35.33	259,381.98
Tenant Properties.....	14,230.38		286.24	14,516.62
Campus Stores.....	8,561.13*	8,118.28	2,009.80	1,566.95
Student Laundry Service	1,211.18			1,211.18
Dormitory Employee Uniforms.....	257.37*	257.37		
Dormitory Telephone Account.....	4,011.44			4,011.44
Iowa Lakeside Laboratory - Housing, Dining & General.....	2,501.18			2,501.18
Athletic Campus Farm..	390.77*		600.00	209.23
Students Books & Supplies.....	77.71			77.71
	\$ 594,351.64	\$ 29,487.48	\$ 7,047.42	\$ 630,886.54

Total Auxiliary Enterprises..... \$ 630,886.54

D. Stores, Service and Revolving Funds

	Cash	Inventories	Accounts Receivable	Total
General Stores.....	\$ 172,887.67*	\$ 180,279.38	\$ 433.72	\$ 7,825.43
Physical Plant Stores.....	85,562.05*	115,702.06		30,140.01
Physical Plant Coal Inventory.....	123,074.44*	123,074.44		
Postal Stores.....	1,607.12*	1,607.12		
Drug Stores.....	24,990.57	73,510.83	53.90	98,555.30
Hospital Stores.....	70,561.59*	110,735.55	2,096.42	42,270.38
Animal Account.....	3,525.62	271.74		3,797.36
Drafting Bureau.....	403.72			403.72
Laundry Service.....	64,681.25			64,681.25
Mailing Service.....	4,771.86	850.48	1,218.64	6,840.98
Physical Plant Job System.	12,481.63*	34,829.84	959.81	23,308.02
Physiology-Pharmacology Shop.....	4,253.69	507.55		4,761.24
Printing Service.....	18,154.41*	35,000.55	243.60	17,089.74
Statistical Service.....	5,319.21*	18,633.59	19.87	13,334.25
Storage & Transportation..	1,017.93*		7.35	1,010.58*
Photographic Service.....	13,808.03*	4,860.37	727.60	8,214.06*
Accounts Receivable				
Advances.....	3,855.47*		3,855.47	
Iowa Annotations on Conflict of Law.....	28.19*			28.19*
Law Revolving Book Account.....	1,022.49	2,689.90	211.95	3,924.34
Material Testing Laboratory	387.38			387.38
Advanced Fund Revolving - Cashier.....	508,283.50			508,283.50
Advanced Fund Revolving - Business Office.....	1,008,353.50*	500,070.00†		508,283.50*
	\$ 904,391.16*	\$ 1,202,629.40	\$ 9,828.33	\$ 308,066.57

Total Stores, Service & Revolving Funds..... \$308,066.57

EXHIBIT A (Cont'd.)

BALANCE SHEET

As of June 30, 1949

ASSETS

E. Restricted Funds		
Cash Balances:		
Educational Purposes (Exhibit B)	\$ 784,869.16	
Non-Educational Purposes (Exhibit B)	91,642.35	
Accounts Receivable	46,131.13	
Investments	25,256.00	
Apitz Estate Trust Fund	9,059.12	
Total Restricted Funds		\$ 956,957.76
Total Current Funds		\$5,751,904.70
II. STUDENT LOAN FUNDS (Exhibit C)		
Cash Balance (Exhibit F)	\$ 100,762.89	
Notes Receivable	29,979.05	
Investments	3,799.01	
Total Student Loan Funds		\$134,540.95
III. AGENCY FUNDS		
General		
Cash Balance	\$ 1,693,147.48*	
Accounts Receivable	2,058,322.12	
Securities	18,061.99	
Total Agency Funds		\$ 383,236.63
IV. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS		
Cash Balance (Exhibit F)	21,895.48	
Investments (Schedule D-1)	1,424,866.54	
Total Endowment and Other Non-Expendable Funds		\$ 1,446,762.02
V. PLANT FUNDS		
A. Capital Fund		
Cash Balance (Exhibit F)	452,808.93	
State Comptroller Balance - 49th G.A.	45,000.00	
51st G.A.	1,515,107.86	
52nd G.A.	1,180,000.00	
Total Capital Funds		\$ 3,192,916.79
B. Property and Equipment (Schedule E-1)		
Buildings	17,852,326.66	
Departmental Equipment	8,350,535.93	
Real Estate	2,087,634.59	
Improvement Other than Buildings	3,045,056.04	
Total Property and Equipment		\$ 31,335,553.22
GRAND TOTAL		\$ 42,244,914.31

† Inventory of Investments.

EXHIBIT A
BALANCE SHEET
As of June 30, 1949
LIABILITIES AND RESERVES

I. CURRENT FUNDS

A. General Educational Funds

1. General Operations

Reserve for Orders & Commitments in Process.....	\$ 289,166.24	
Reserve to Complete Special Projects in Process.....	44,880.19	
Reserve for Income & Profit on Investment of Current Funds.....	26,616.85	
Reserve for Income from Veterans' Cost of Instruction..	165,441.03	
Reserve for Unallocated Balances.....	2,004,029.74	
Reserve for Mechanical Engineering.....	52,869.99	\$2,583,004.04

Deferred Income 1949 Summer Session & 1949-50 Fees.....	236,638.33	
Reserve for Accounts Receivable.....	8,986.16	

Total General Operation..... \$2,828,628.53

(Commitments Chargeable to Future Income, \$8,176.30)

2. Repairs, Replacements and Alterations

Reserve for Orders & Commitments in Process.....	175,007.95	
Reserve to Complete Special Projects in Process.....	128,689.94	

Total Repairs, Replacements and Alterations..... \$ 303,697.89

Total General Educational Funds..... \$3,132,326.42

B. Organized Educational Activities

1. University Hospital

Commitments in Process.....	60,726.51	
Patients' Deposits.....	1,489.36	
Reserve for Accounts Receivable & Other Assets.....	112,163.30	
Reserve for Hospital Stores Inventory Account.....	\$ 97,141.72	
Reserve for Unallocated Balance.....	83,419.87	180,561.59

Total University Hospital..... \$ 354,940.76

(Commitments Chargeable to Future Income, \$4,115.00)

2. Psychopathic Hospital

Commitments in Process.....	7,725.32	
Patients' Deposits.....	573.94	
Reserve for Accounts Receivable.....	1,900.78	
Reserve for Repairs & Replacements.....	20,000.00	
Reserve for Unallocated Balance.....	102,421.50	

Total Psychopathic Hospital..... \$ 132,621.54

(Commitments Chargeable to Future Income, \$1,125.27)

3. State Bacteriological Laboratory

Commitments in Process.....	4,533.94	
Reserve for Accounts Receivable.....	111.75	
Reserve for Unallocated Balance.....	16,348.42	

Total State Bacteriological Laboratory..... \$ 20,994.11

EXHIBIT A (Cont'd.)
BALANCE SHEET
As of June 30, 1949
LIABILITIES AND RESERVES

4. State Service for Crippled Children				
Commitments in Process.....	\$	11,733.94		
Other Balances				
Reserve to Complete Special Project in Process.....	\$	9,337.32		
Reserve for Unallocated Balance.....		51.94	9,389.26	
Total State Service for Crippled Children.....	\$			21,123.20
5. Hospital School for Severely Handicapped Children				
a. Operation				
Commitments in Process.....		867.67		
Reserve for Unappropriated Balance.....		23,503.11	24,370.78	
(Commitments Chargeable to Future Income, \$98.08)				
b. Repairs, Replacements & Alterations				
Commitments in Process.....		591.54		
Reserve to complete Special Project in Process.....		4,077.14	4,668.68	
Total Hospital School.....	\$			29,039.46
6. U. S. Cadet Nurses				
Reserve for Balance.....	\$			11,470.08
7. Other Organized Educational Activities				
	Deferred Income, Sales Tax Liability & Commitments in Process	Reserve for Inventories, Accts. Rec. & Other Assets	Reserve for Unallocated Balance	
Visual Instruction.....	\$ 1,038.11	\$	\$ 37,273.18	\$ 38,311.29
Contests & Conferences...	71.50		71.50*	
Correspondence Study....			12,599.84	12,599.84
Iowa Every Pupil Testing.	936.50	1,142.72	56,602.01	58,681.23
Educational Research				
Bureau.....	1,513.60	26,994.36	5,679.38	34,187.34
Dramatic Art Laboratory..	412.15		6,870.19	7,282.34
Dram. Art Lab. - Summer Session.....	184.87		2,231.35	2,416.22
	\$ 4,156.73	\$ 28,137.08	\$ 121,184.45	
Total Other Organized Educational Activities.....				\$ 153,478.26
Total Organized Educational Activities.....				\$723,667.41
C. Auxiliary Enterprises				
Dormitory & Dining Services.....	\$ 252,707.01†	\$ 25,227.88	\$ 69,475.36	\$ 347,410.25
Iowa Memorial Union				
House.....	382.30	35.33	258,964.35	259,381.98
Tenant Properties.....	1,942.02	286.24	12,288.36	14,516.62
Campus Stores.....	117.60	10,128.08	8,678.73*	1,566.95
Student Laundry Service..			1,211.18	1,211.18
Dormitory Employee Uniforms.....		257.37	257.37*	
Dormitory Telephone Account.....			4,011.44	4,011.44
Iowa Lakeside Laboratory - Housing, Dining & General.....			2,501.18	2,501.18
Athletic Campus Farm....		600.00	390.77*	209.23
Students Books & Supplies	77.71			77.71
	\$ 255,226.64	\$ 36,534.90	\$ 339,125.00	\$ 630,886.54
Total Auxiliary Enterprises.....				\$630,886.54
(Commitments Chargeable to Future Income, \$68,920.58)				

† Includes \$126,210.23 Deferred Income.

EXHIBIT A (Cont'd.)
BALANCE SHEET
As of June 30, 1949
LIABILITIES AND RESERVES

D. Stores, Service & Revolving Funds

	Deferred Income, Sales Tax Liability & Commitments in Process	Reserve for Inventories, Accts. Rec. & Other Assets	Reserve for Unallocated Balance	Total
General Stores.....	\$ 8,969.79	\$ 180,713.10	\$ 181,857.46*	\$ 7,825.43
Physical Plant Stores.....	5,621.33	115,702.06	91,183.38*	30,140.01
Physical Plant Coal Inventory.....	17,935.91	123,074.44	141,010.35*	
Postal Stores.....		1,607.12	1,607.12*	
Drug Stores.....	4,857.99	73,564.73	20,132.58	98,555.30
Hospital Stores.....	26,580.13	112,831.97	97,141.72*	42,270.38
Animal Account.....		271.74	3,525.62	3,797.36
Drafting Bureau.....			403.72	403.72
Laundry Service.....	2,627.44		62,053.81	64,681.25
Mailing Service.....	135.57	2,069.12	4,636.29	6,840.98
Physical Plant Job System.....	21,348.21	35,789.65	33,829.84*	23,308.02
Physiology-Pharmacology Shop.....	77.59	507.55	4,176.10	4,761.24
Printing Service.....	4,600.56	35,244.15	22,754.97*	17,089.74
Statistical Service.....	2,184.92	18,653.46	7,504.13*	13,334.25
Storage & Transportation.....		7.35	1,017.93*	1,010.58*
Photographic Service.....	1,985.44	5,593.97	15,793.47*	8,214.06*
Accounts Receivable Advances.....	50.00	3,855.47	3,905.47*	
Iowa Annotations on Conflict of Law.....			28.19*	28.19*
Law Revolving Book Account.....		2,901.85	1,022.49	3,924.34
Material Testing Laboratory.....			387.38	387.38
Advanced Fund Revolving - Cashier.....			508,283.50	508,283.50
Advanced Fund Revolving - Business Office.....		500,070.00	1,008,353.50*	508,283.50*
	\$ 96,974.88	\$ 1,212,457.73	\$ 1,001,366.04*	\$ 308,066.57

Total Stores, Service & Revolving Funds..... \$308,066.57

E. Reserve for Restricted Funds

	Net Balance	Orders in Process	Total
Educational Purposes.....	\$ 814,857.09	\$ 37,884.20	\$ 852,741.29
Non-Educational Purposes.....	104,030.27	186.20	104,216.47
	\$ 918,887.36	\$ 38,070.40	\$ 956,957.76

Total Restricted Funds..... \$956,957.76

Total Current Funds..... \$5,751,904.70

II. STUDENT LOAN FUNDS (Exhibit C)

Loan Fund Principal..... \$ 134,540.95

Total Student Loan Funds..... \$134,540.95

* Indicates negative balance.

EXHIBIT A (Cont'd.)
BALANCE SHEET
As of June 30, 1949
LIABILITIES AND RESERVES

III. AGENCY FUNDS

Reserve for General Agency Funds	
Net Balance	\$ 355,985.46
Orders in Process	27,251.17
Total Agency Funds	\$ 383,236.63

IV. ENDOWMENT AND OTHER
NON-EXPENDABLE FUNDS

	Group Investment	Non-Group Investment	Total
Income Available for			
General Purposes	\$ 398,146.62	\$	\$ 398,146.62
Special Purposes	339,772.38	245,667.91	585,440.29
Student Aid	138,110.61	325,064.50	463,175.11
	\$ 876,029.61	\$ 570,732.41	\$1,446,762.02
Total Endowment and Other Non-Expendable Funds			\$1,446,762.02

V. PLANT FUNDS

A. Reserve for Orders and Work in Process

	Orders Outstanding	Projects in Process	Total
Removal of Building and Construction of New			
Botany Laboratory	\$ 9,459.96	\$ 26.82*	\$ 9,486.78
49th G.A. Addition to Children's Hospital		45,000.00	45,000.00
49th G.A. New Library Bldg. - 1st Unit.	263,988.30		263,988.30
51st G.A. General Improvements	737,668.97	852,584.38	1,590,253.35
52nd G.A. General Improvements	542,240.70	174,173.19	716,413.89
52nd G.A. Hospital School		500,000.00	500,000.00
Dormitory Building, Equipment & Land	92,470.75	24,642.64*	117,113.39
Total Capital Funds	\$1,645,828.68	\$1,547,088.11	\$3,192,916.79

B. Invested in Plant and Equipment

From Gifts	\$7,602,382.88
From Earnings	5,429,353.55
From State	17,003,816.79
	30,035,553.22
Dormitory Notes Payable	1,300,000.00
Total Property and Equipment	\$31,335,553.22
GRAND TOTAL	\$42,244,914.31

EXHIBIT B
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1949

	Total	Educational General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non- Educational Restricted Fund
INCOME (Schedule B-1)						
State Appropriations						
Fund A - For General Operation	\$3,600,000.00	\$3,600,000.00	\$	\$	\$	\$
Fund B - For Repairs, Replacements and Alterations	296,000.00	296,000.00				
Public Service	2,824,962.88			2,824,962.88		
Student Fees and Veterans Cost of Instruction (Net)	2,830,376.74	2,830,376.74				
10% Handling Charge on Veterans Books and Supplies	50,000.76	50,000.76				
Sales and Service - Educational Departments	112,127.31	112,127.31				
Endowment Income						
Income from Invested Funds	38,615.82	8,465.02	10,252.90			19,897.90
Gifts and Restricted Income						
Gifts and Grants	687,325.43	19,730.13	493,412.33	145,670.97		28,512.00
Other Restricted Income	5,078,052.33		298,091.04	1,474,797.34	3,064,550.76	240,613.19
Total Combined Income	\$15,517,461.27	\$6,916,699.96	\$ 801,756.27	\$4,445,431.19	\$3,064,550.76	\$ 289,023.09
EXPENDITURES (Schedule B-2)						
Educational						
General University Departments	\$6,839,768.32	\$6,839,768.32	\$	\$	\$	\$
Restricted	656,811.21		656,811.21			
Organized Educational Activities	4,574,155.17			4,574,155.17		
Auxiliary Enterprises	2,543,024.72				2,543,024.72	
Other Non-Educational	115,803.46					115,803.46
Total Combined Expenditures	\$14,729,562.88	\$6,839,768.32	\$ 656,811.21	\$4,574,155.17	\$2,543,024.72	\$ 115,803.46
Net Income in Process of Expenditure June 30, 1949	\$ 787,898.39	\$ 76,931.64	\$ 144,945.06	\$ 128,723.98*	\$ 521,526.04	\$ 173,219.63

* Indicates negative amount.

EXHIBIT B (Cont'd.)
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1949
SUMMARY OF CURRENT FUND BALANCES

	Total	Educational General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non- Educational Restricted Fund
Balances July 1, 1948						
University Treasurer.....	\$3,442,470.57	\$2,169,784.67	\$ 645,185.21	\$ 235,656.02	\$ 301,647.33	\$ 90,197.34
State Comptroller.....	1,136,327.93	600,000.00		536,327.93		
	(4,578,798.50)	(2,769,784.67)	(645,185.21)	(771,983.95)	(301,647.33)	(90,197.34)
Add: Net Income in Process of Expenditure.....	787,898.39	76,931.64	144,945.06	128,723.98*	521,526.04	173,219.63
Deferred Expense - 1948 Summer Session.....	161,444.83	161,444.83				
Deferred Income - 1949 Summer Session.....	236,638.33	236,638.33				
Transfers from Other Funds and Accounts.....	352,702.98	26,298.65	112,331.62	8,690.69	169,567.58	35,814.44
Received in Dormitory Revolving Accounts.....	3,463,948.80				3,463,948.80	
Received in Hospital Revolving Accounts.....	150,926.80			150,926.80		
	\$9,732,358.63	\$3,271,098.12	\$ 902,461.89	\$ 802,877.46	\$4,456,689.75	\$ 299,231.41
Deduct: Dormitory Notes and Interest Paid.....	212,047.07				212,047.07	
Dormitory Repairs and Replacements and Major Building Repair.....	41,631.91				41,631.91	
Disbursed from Dormitory Revolving Accounts.....	3,455,551.79				3,455,551.79	
Disbursed from Hospital Revolving Accounts.....	160,879.57			160,879.57		
Adjustments in Hospital Indigent Income.....	606.65			606.65		
Increase in Amount of State Comptroller Warrants and Income in Process.....	51,293.93			51,293.93		
Transfer to Other Funds and Accounts.....	508,379.05	21,347.11	117,592.73	8,742.81†	153,107.34	207,589.06
Deferred Income - 1948 Summer Session.....	126,410.75	126,410.75				
Deferred Expense - 1949 Summer Session.....	163,011.59	163,011.59				
	\$4,719,812.31	\$ 310,769.45	\$ 117,592.73	\$ 221,522.96	\$3,862,338.11	\$ 207,589.06
Balances June 30, 1949 (Exhibit A)						
University Treasurer.....	\$4,214,508.32	\$2,660,328.67	\$ 784,869.16	\$ 83,316.50	\$ 594,351.64	\$ 91,642.35
State Comptroller.....	785,034.00	300,000.00		485,034.00		
U. S. Children's Bureau.....	13,004.00			13,004.00		
Total.....	\$5,012,546.32	\$2,960,328.67	\$ 784,869.16	\$ 581,354.50	\$ 594,351.64	\$ 91,642.35

* Indicates negative amount.

† Includes refund of \$3,298.12 to State Comptroller.

SCHEDULE B-1
STATEMENT OF CURRENT INCOME BY SOURCE
For Year Ended June 30, 1949

I. EDUCATIONAL AND GENERAL INCOME

1. State Appropriation (Schedule F-1)			
General Operation.....	\$3,600,000.00		
Repairs, Replacements and Alterations.....	296,000.00	\$3,896,000.00	
2. Student Fees			
Net Tuition and Fees Available for			
General Purposes.....	1,714,303.13		
Veterans' Cost of Instruction.....	\$1,116,172.68		
Less Refunds.....	99.07	1,116,073.61	2,830,376.74
3. Ten Per Cent Handling Charge on Veterans'			
Books and Supplies.....			50,000.76
4. Gifts.....			650.00
5. U. S. Government Contracts.....			19,080.13
6. Sales and Services.....	112,834.66		
Less Refunds.....	707.35		112,127.31
7. Interest - Permanent Land Fund.....			8,465.02
Total Educational and General Income.....			<u>\$5,916,699.96</u>

II. INCOME FOR SPECIAL RESTRICTED EDUCATIONAL PURPOSES

Endowment Income - From Investments.....	\$ 10,252.90
Grants from United States Government.....	305,030.56
Gifts.....	188,381.77
Other Income.....	298,091.04
Total Special Restricted Educational Income (To Exhibit B).....	<u>\$ 801,756.27</u>

III. ORGANIZED EDUCATIONAL ACTIVITIES

	State Appropriation	Other Income	Total
Division of Health Sciences & Services			
University Hospitals.....	\$2,372,212.88†	\$1,126,299.53	\$3,498,512.41
Psychopathic Hospital.....	260,000.00	66,146.90	326,146.90
State Bacteriological Laboratory.....	133,750.00	10,711.94	144,461.94
State Services for Crippled Children.....		145,747.26	145,747.26
Hospital School for Severely Handicapped Children.....	59,000.00	4.45	59,004.45
U. S. Cadet Nurses Corps.....		70.60	70.60

SCHEDULE B-1 (Cont'd.)
STATEMENT OF CURRENT INCOME BY SOURCE
For Year Ended June 30, 1949

III. ORGANIZED EDUCATIONAL ACTIVITIES (Cont'd.)

	State Appropriation	Other Income	Total
Division of Teaching and Research			
Dramatic Art Laboratory	\$	\$ 10,848.12	\$ 10,848.12
Dramatic Art Laboratory - Summer Session		3,480.20	3,480.20
Extension Division Activities		257,159.31	257,159.31
Total Organized Educational Activities (To Exhibit B)	\$2,824,962.88	\$1,620,468.31	\$4,445,431.19

† Includes Excess Quota Patients charged to Counties
by State Comptroller totaling \$55,704.57.

IV. AUXILIARY ENTERPRISES

Dormitory House Operation	\$1,039,935.85
Dining Service	1,420,548.59
Iowa Memorial Union	31,926.45
Tenant Property	14,351.19
University Services for Student	39,426.93
Veterans' Books and Supplies	511,464.11
Lakeside Laboratory	5,066.59
Dormitory Employees Uniforms	1,831.05
Total Auxiliary Enterprises	\$3,064,550.76

V. NON-EDUCATIONAL RESTRICTED INCOME

For Scholarships, Prizes, Student Aid
and Miscellaneous

Endowment Income - From Investments	\$ 19,897.90
Gifts	28,512.00
Other Income	240,613.19
Total Non-Educational Restricted Income (To Exhibit B)	\$ 289,023.09

SCHEDULE
CURRENT EXPENDITURES
For Year Ended

	Total	Salaries	Wages
I. GENERAL FUND EXPENDITURES			
1. ADMINISTRATION AND GENERAL			
General Administration	\$ 44,179.35	\$ 38,457.06	\$ 22.35
Division of Business and Finance	233,943.53	143,151.58	7,835.50
Division of Student Personnel Services	234,265.27	163,251.86	15,399.69
Administrative Salaries Allocated to Income Departments	129,405.00*	129,405.00*	.....
General Expense	199,377.92	54,545.78	4,174.23
Student Service	113,485.65	77,814.25	6,098.33
Total Administration and General	(995,846.72)	(347,815.51)	(33,530.10)
2. Instructional and Departmental Research			
Division of Teaching and Research			
Administration and General	12,529.27	11,563.96	21.83
College of Liberal Arts	2,051,951.04	1,768,514.28	26,727.83
College of Engineering	263,286.21	199,499.77	12,623.63
College of Education	232,427.02	202,374.69	2,033.88
College of Commerce	183,816.53	166,877.87	8,889.24
College of Law	109,421.54	93,574.78	3,740.91
Graduate College	114,513.29	78,161.83	4,656.26
Summer Session	294,356.88	270,634.65	5,043.91
Bureau of Business & Economic Research	29,376.48	22,851.01	.....
Division of Health Sciences and Services			
Administration and General	3,298.37	1,619.92	.....
College of Medicine	826,140.68	714,586.13	7,444.34
College of Dentistry	247,710.64	182,716.08	823.30
College of Pharmacy	40,166.75	33,590.00	52.80
Examination and Testing	28,004.56	15,194.20	2,068.97
Child Welfare	107,699.96	98,407.16	994.45
Adult Welfare	737.10	648.00	.....
Total Instructional and Departmental Research	(4,545,436.32)	(3,860,814.33)	(75,721.35)
3. University Extension			
Extension Division	149,638.43	103,046.74	8,997.45
4. University Libraries and Museum			
.....	369,493.48	177,608.43	56,465.78
5. Operation and Maintenance of Physical Plant			
.....	816,480.06	46,323.20	507,134.65
6. Repairs, Replacements and Alterations			
.....	262,873.31	.....	.....
Total Operating Fund (To Exhibit B)	\$6,839,768.32	\$4,535,608.21	\$ 681,849.33

* Indicates negative amount.

B-2

BY FUNCTION AND OBJECT

June 30, 1949

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expendi- tures	Equipment and Im- provements (To Sched- ule E-1)
\$ 2,014.54	\$ 1,113.80	\$ 1,024.83	\$ 716.05	\$ 123.65	\$ 12.81	\$ 694.26
59,829.57	6,340.81	1,004.45	5,317.19	1,405.21	1,540.87	7,518.35
18,954.80	19,848.46	2,028.18	2,321.47	2,135.15	511.56	9,814.10
14,512.30	36,911.02	1,821.74	68,642.59	524.84	17,198.89	1,046.55
7,468.67	2,249.88	1,773.87	2,394.10	1,650.58	2,354.67	11,681.30
(102,779.88)	(66,463.97)	(7,653.07)	(79,391.40)	(5,839.43)	(21,618.80)	(30,754.56)
28.55	62.58	666.96	36.18			149.21
21,939.65	15,839.23	7,904.64	117,897.79	15,564.84	12,857.61	64,705.17
3,378.86	4,970.56	1,570.45	5,626.18	4,066.93	1,895.19*	33,445.02
4,319.93	2,305.36	1,695.96	8,077.52	1,865.83	855.32	8,898.43
1,385.75	534.96	490.21	3,058.86	653.45	35.00	1,891.39
1,618.66	7,396.26	454.09	1,322.70	256.75	757.15	300.24
1,716.57	8,420.19	1,134.10	1,834.59	74.44	407.79	18,107.52
2,230.08	5,827.72	951.65	7,100.51	132.81	1,386.65	448.90
871.01	2,388.27	1,807.29	389.05	87.52	216.20	766.13
384.80	73.42	810.70	144.83	2.91	20.63	241.16
5,213.24	3,253.11	2,946.73	39,447.51	7,957.85	3,083.32	42,208.45
2,164.35	2,161.85	1,168.13	36,178.02	1,788.73	177.51	20,532.67
449.03	671.34		3,276.42	109.61	115.00	1,902.55
1,078.56	289.99	213.15	4,358.75	865.88	257.50	3,677.56
1,772.29	1,704.20	242.33	3,135.78	1,120.04	61.35	262.36
		89.10				
(48,551.33)	(55,899.04)	(22,145.49)	(231,884.59)	(34,547.59)	(18,335.84)	(197,536.76)
4,169.77	5,734.16	4,855.05	4,092.49	724.73	3,661.10	14,356.94
4,848.81	2,976.24	474.54	7,593.32	2,274.12	704.44	116,547.80
4,969.17	711.31	581.48	170,151.69	33,559.09	12,157.38	40,892.09
754.40			62,945.67	79,320.34		119,852.90
\$166,073.36	\$ 131,784.72	\$ 35,709.63	\$ 556,059.16	\$ 156,265.30	\$ 56,477.56	\$ 519,941.05

SCHEDULE
CURRENT EXPENDITURES
For Year Ended

	Total	Salaries	Wages
II. SPECIAL EDUCATIONAL RESTRICTED EXPENDITURES (To Exhibit B).....	\$ 656,811.21	\$ 340,756.56	\$ 27,961.59
III. ORGANIZED EDUCATIONAL AND PUBLIC SERVICE ACTIVITIES			
Division of Health Sciences & Services			
University Hospital			
Administration.....	309,937.20	128,308.56	24,859.09
Dietary.....	590,922.70	269,055.08	64,443.78
Household & Property.....	272,077.82	195,967.02	9,946.47
Plant Operation & Maintenance.....	185,907.03	27,710.29	416.50
Motor Service.....	2,515.07	2,386.00	
Professional Service.....	1,954,947.17	1,431,205.74	13,973.46
State Patient Transportation.....	194,065.01	75,969.79	10,817.27
Extraordinary Expenditures.....	111,453.22		
Total Hospital.....	(3,621,825.22)	(2,130,602.48)	(124,456.57)
Psychopathic Hospital			
Administration.....	29,271.31	12,322.31	1,073.97
Dietary.....	31,185.23	5,901.00	1,384.20
Household and Property.....	50,218.18	16,914.97	176.21
Professional Service.....	171,348.25	128,128.13	32,574.23
General Operating Expense.....	203.59		
Non-Operating Expense.....	7,438.97		168.50
Research & Teaching.....	22,770.16	22,174.26	387.00
Total Psychopathic Hospital.....	(312,545.69)	(185,440.67)	(35,764.11)
State Bacteriology Laboratory.....	139,576.79	89,892.62	1,440.43
State Services for Crippled Children.....	160,388.84	44,029.92	451.75
Hospital School for Severely Handicapped Children			
Administration.....	3,355.63	3,355.63	
Teaching Service.....	13,812.12	13,812.12	
Health & Medical Service.....	16,862.99	5,424.99	
Dietary & Personal Maintenance.....	10,088.26		
General Expense.....	31,256.85		302.30
Repairs, Replacements & Alterations.....	10,103.28		
Total Hospital School.....	(85,479.13)	(22,592.74)	(302.30)

* Negative amount. Includes credit of amount of sale of meals and housing to University Departments and Employees.

B-2 Cont'd.)

BY FUNCTION AND OBJECT

June 30, 1949

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expendi- tures	Equipment and Im- provements (To Sched- ule E-1)
\$ 5,226.92	\$ 3,588.96	\$ 23,581.07	\$ 93,548.15	\$ 7,689.41	\$ 9,853.64	\$ 144,604.91
45,830.49	2,729.07	2,114.98	43,069.88	1,177.06	59,989.52	1,858.55
1,293.62		32.60	520,098.65	2,194.30	266,514.57*	319.24
49.22		7.95	164,446.49	2,058.72	100,920.49*	522.44
168.88	10.80		127,958.31	27,145.03		2,497.22
			21.75	106.95	37	
724.85	239.28	1,403.08	477,904.89	7,382.64	17,885.46	4,227.77
21.54	3.84	60,642.48	24,126.85	7,726.20	10,176.79	4,580.25
530.89	104.40		19,707.76	8,105.00		83,005.17
(48,619.49)	(3,087.39)	(64,201.09)	(1,377,334.58)	(55,895.90)	(279,382.92*)	(97,010.64)
2,642.33	625.26	21.39	3,799.16	168.50	5,353.22	3,265.17
5.28			26,593.07		2,870.80*	172.48
18.82			15,944.12	10,696.86	1,099.28*	7,566.48
87.06	980.58	259.30	8,879.96	344.01	844.30*	1,049.28
158.89		13.85	1.41		29.44	
16.50		518.81	259.49	73.50	731.72*	7,133.89
4.09	36.75		139.06	29.00		
(2,932.97)	(1,642.59)	(813.35)	(55,616.27)	(11,311.87)	(163.44*)	(19,187.30)
7,783.73	1,164.61	1,155.69	29,503.08	3,967.71	2,222.15	2,446.77
628.05	648.94	6,554.29	98,460.95	663.99	2,657.74	6,293.21
					11,438.00	
					10,088.26	
1,638.35	270.33	685.78	7,812.28	987.58	8,865.27	10,694.96
20.63			3,277.70	6,049.17		755.78
(1,658.98)	(270.33)	(685.78)	(11,089.98)	(7,036.75)	(30,391.53)	(11,450.74)

SCHEDULE
CURRENT EXPENDITURES
For Year Ended

	Total	Salaries	Wages
III. ORGANIZED EDUCATIONAL AND PUBLIC SERVICE ACTIVITIES (Cont'd.)			
Division of Teaching & Research			
Dramatic Art Laboratory	\$ 21,574.58	\$ 2,652.50	\$ 2,145.20
Dramatic Art Laboratory - Summer Session	4,500.68	1,340.50	392.25
Extension Division Activities	228,264.24	33,044.08	67,375.62
Total Organized Educational Activities (To Exhibit B)	\$4,574,155.17	\$2,509,595.51	\$ 232,328.23
IV. AUXILIARY ENTERPRISES EXPENDITURES			
Dormitory House Operation	\$ 801,022.03	\$ 204,715.23	\$ 57,160.01
Dining Service	1,175,057.39	311,714.20	104,612.14
Iowa Memorial Union Lounge Room	6,258.11		2,246.72
Tenant Property	12,174.56		
Veterans Books and Supplies	509,696.52		4,135.04
Campus Services for Students	32,204.27	1,020.60	4,245.38
Iowa Lakeside Laboratory	4,722.61	320.00	1,344.14
Dormitory Employees Uniforms	1,498.46		
Athletic Campus Farm	390.77		
Total Auxiliary Enterprises	\$2,543,024.72	\$ 517,770.03	\$ 173,743.43
V. SPECIAL NON-EDUCATIONAL RESTRICTED FUND EXPENDITURES	\$ 115,803.46	\$ 23,989.46	\$ 1,706.78

B-2 (Cont'd.)

BY FUNCTION AND OBJECT

June 30, 1949

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expendi- tures	Equipment and Im- provements (To Sched- ule E-1)
\$ 2,280.01	\$ 887.06	\$	\$ 6,165.52	\$ 2,265.67	\$ 2,530.92	\$ 2,647.70
212.95	155.21	.....	1,306.05	497.73	595.99	.....
26,512.74	31,348.06	931.37	52,701.97	2,371.80	7,652.35	6,326.25
\$90,628.92	\$ 39,204.19	\$ 74,341.57	\$1,632,178.40	\$ 84,011.42	\$ 233,495.68*	\$ 145,362.61
\$ 4,740.29	\$ 1,425.20	\$ 416.88	\$ 413,778.69	\$ 67,473.97	\$ 43,618.76	\$ 7,693.00
2,471.76	694.06	327.75	701,431.33	15,894.11	37,884.09	27.95
11.71	125.81	.....	273.21	129.38	3,321.60	149.68
48.00	.....	.....	3,151.35	8,243.82	731.39	.....
.....	.....	.....	505,558.43	.....	3.05	.....
214.72	7,382.76	.....	18,387.69	294.61	658.51	.....
58.85	.....	48.35	2,708.84	63.79	178.64	.....
.....	.....	.....	1,498.46	.....	.....	.....
.....	.....	.....	55.32	.....	335.45	.....
\$ 7,545.33	\$ 9,627.83	\$ 792.98	\$1,646,843.32	\$ 92,099.68	\$ 86,731.49	\$ 7,870.63
\$ 873.55	\$ 753.64	\$ 7,370.89	\$ 36,999.56	\$ 403.02	\$ 43,600.77	\$ 105.79

EXHIBIT
STATEMENT OF STUDENT
For Year Ended

	Year Estab- lished	Principal June 30, 1948		
		Cash	Notes and Investments	Total
Alumni Association Loan	1932	\$ 1,632.10	\$ 336.44	\$ 1,968.54
Alumni Association Loan Investments			3,799.01	3,799.01
Lt. Col. Z. W. Burriess Memorial Loan	1949			
A. Whitney Carr Graduate Loan	1900	3,035.27	1,828.29	4,863.56
F. C. Denkmann Loan in Liberal Arts	1928	3,306.61	.20	3,306.81
Dolphin Club Loan	1939	616.95	30.00	646.95
W. O. Finkbine Loan for Men	1926	1,496.42		1,496.42
Home Economics Club Loan	1932	174.66		174.66
International Student Council Loan	1930	239.45		239.45
Kellogg Foundation Loan for Dental Students	1942	6,701.20	3,674.77	10,375.97
Kellogg Foundation Loan for Medical Students	1942	9,519.42	627.50	10,146.92
Kellogg Foundation Loan for Student Nurses	1942	3,529.07	490.00	4,019.07
Law Consolidated Loan	1926	9,906.53	1,136.00	11,042.53
Don A. and Julia L. Love Memorial Loan Fund	1940	24,882.78	460.00	25,342.78
College of Medicine Loan	1930	323.13		323.13
Mortar Board Loan	1933	110.74		110.74
Student Nurses' Association Loan	1930	256.78		256.78
Phi Beta Kappa Loan	1934	252.76		252.76
Phi Epsilon Kappa Loan	1947	62.00		62.00
Alice E. Booth Medical Loan	1944	1,837.48		1,837.48
Senior Class Loan	1942	660.00		660.00
Dorothy Finkbine Souers Loan for Women	1927	651.77	997.50	1,649.27
Dean's Loan Fund	1946	461.16	145.00	606.16
Emilie Blackmore Stapp Loan	1934	585.44		585.44
Marie Graham Stapp Loan	1934	537.14		537.14
Robert T. Swaine Graduate Loan	1925	5,917.18	1,801.84	7,719.02
Wm. H. Symons Loan	1935	3,929.92	300.00	4,229.92
Undergraduate Student Loan	1900	15,869.61	2,273.46	18,143.07
U. S. Government Loan	1942	130.00	23,115.64	23,245.64
Women's Association Loan	1932	277.89		277.89
Total (To Exhibit A)		\$ 96,903.46	\$ 41,015.65	\$ 137,919.11
SUMMARY				
Student Loan Notes		\$ 96,903.46	\$ 37,216.64	\$ 134,120.10
U. S. Government Bonds			3,799.01	3,799.01
		\$ 96,903.46	\$ 41,015.65	\$ 137,919.11

C

LOAN FUNDS

June 30, 1949

Additions			Deductions	Principal June 30, 1949		
Gifts	Earnings	Other		Cash	Notes and Investments	Total
\$	\$ 75.58	\$ 60.26	\$ 37.50	\$ 1,234.58	\$ 832.30	\$ 2,066.88
2,000.00					3,799.01	3,799.01
	123.56	19.50		2,000.00		2,000.00
	148.56		20	2,477.75	2,528.87	5,006.62
	5.38	1.00		3,455.17		3,455.17
				653.33		653.33
				1,447.42	49.00	1,496.42
				174.66		174.66
	10	.50		223.38	16.67	240.05
	123.72	5.00		7,740.06	2,764.63	10,504.69
	15.97	1.00		9,363.89	800.00	10,163.89
				3,754.07	265.00	4,019.07
	34.90	12.00		9,503.83	1,585.60	11,089.43
	36.98	15.50	3.00	24,578.26	814.00	25,392.26
				323.13		323.13
				110.74		110.74
				256.78		256.78
				252.76		252.76
25.00				87.00		87.00
	371.16			2,208.64		2,208.64
				660.00		660.00
	79.82	4.50		1,608.59	125.00	1,733.59
	.50	20.00	10.25	504.41	112.00	616.41
				585.44		585.44
	15.68	.50		443.32	110.00	553.32
	90.62	34.50		5,966.14	1,878.00	7,844.14
				4,009.92	220.00	4,229.92
	137.16	212.10	97.41	16,861.73	1,533.19	18,394.92
	681.58		7,582.43		16,344.79	16,344.79
				277.89		277.89
\$ 2,025.00	\$ 1,941.27	\$ 386.36	\$ 7,730.79	\$ 100,762.89	\$ 33,778.06	\$ 134,540.95
\$ 2,025.00	\$ 1,941.27	\$ 386.36	\$ 7,730.79	\$ 100,762.89	\$ 29,979.05	\$ 130,741.94
					3,799.01	3,799.01
\$ 2,025.00	\$ 1,941.27	\$ 386.36	\$ 7,730.79	\$ 100,762.89	\$ 33,778.06	\$ 134,540.95

EXHIBIT D
SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
For Year Ended June 30, 1949

	Year Established	Principal July 1, 1948	Cash Additions (Deductions*)		Principal June 30, 1949
			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	\$ 289,105.24	\$	\$	\$ 289,105.24
RESERVE FOR CONTINGENCIES OF INVESTED FUNDS † (Expendable to protect investments)	1932	55,539.18	.....	6,037.60	61,576.78
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	84,671.40	.....	.....	84,671.40
A. WHITNEY CARR SCHOLARSHIP (Interest used for scholarships worth \$60.00 a year in College of Liberal Arts and Applied Science, also Loans to graduate students)	1900	50,739.93	.....	.....	50,739.93
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	16,782.40	.....	.....	16,782.40
WILLIAM JENNINGS BRYAN PRIZE FUND (Interest to be used as a prize for students' essays on "Government.")	1903	253.70	.....	.....	253.70
JOHNSON MEMORIAL PRIZES (Established in 1923 by Mr. & Mrs. John H. Johnson and increased in 1935. See Johnson Memorial Prizes under non-group investments. 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	426.21	.....	.....	426.21

SAMUEL LEFEVRE MEMORIAL PRIZE..... (Established by Annie Lefevre. Interest to be used for freshman oratorical prize.)	1923	507.40		507.40
BELLE AND DAVID WYLAND SCHOLARSHIP..... (Established by will of Belle Wyland. Interest available for scholarships.)	1930	913.32		913.32
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 \$3000 and held as an insurance against possible loss in principal)	1931	1,892.74	55.43	1,948.17
W. T. PROUDFOOT SCHOLARSHIP..... (Interest used for scholarships in Art Department to students preferably from Warren County. Also \$1000 in non-group investments)	1926	1,014.80		1,014.80
THEODORE SANXAY FELLOWSHIP FUND..... (Interest to be used for fellowships for Liberal Arts students)	1926	15,221.98		15,221.98
F. C. DENKMANN LIBERAL ARTS LOAN FUND..... (Interest used for loans to students in College of Liberal Arts.)	1928	5,074.00		5,074.00
F. C. DENKMANN LAW SCHOLARSHIP FUND..... (Interest used for Law Scholarships.)	1928	5,074.00		5,074.00
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	202,959.68		202,959.68
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	9,077.67		9,077.67
WILLIAM GARDINER HAMMOND SCHOLARSHIP..... (Gift of J. E. E. Markley. Interest to be used to establish Law Scholarship in honor of Wm. Gardiner Hammond.)	1938	2,537.00		2,537.00
LAVERNE NOYES FOUNDATION SCHOLARSHIP FUND..... (Established by trustees of Noyes estate. Interest to be used to provide scholarships to citizens who served in World War I or their blood descendants by blood. See also non-group investments.)	1938	13,449.62		13,449.62

† See Finance Committee Minutes of January 23, 1946. All profits or gains from sale or disposal of Bonds or other Group Investments are to be credited to the Reserve.

This Reserve shall be pooled with Group Investment cash and invested in the same manner as other Group Investments.

This Reserve shall be available for any losses resulting from the sale or disposal of Group Investments and extraordinary expense in connection with the sale, transfer, acquisition or protection of investments which are not chargeable against the Group Investments Income Account.

EXHIBIT D (Cont'd.)
SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
For Year Ended June 30, 1949

	Year Established	Principal July 1, 1948	Cash Additions (Deductions*)		Principal June 30, 1949
			Earnings	Other	
EDWARD PRICHETT SCHOLARSHIP FUND (Interest to be used for maintaining scholarships in the College of Law or College of Liberal Arts)	1940	6,729.94			6,729.94
JOSEPH GRAHAM MAYO FUND FOR LECTURESHIPS OR SCHOLARSHIPS IN THE COLLEGE OF MEDICINE (Established by Edith Graham Mayo. Interest to be used to pay honoraria to one or more visiting teachers, or may be used in any one year to pay a scholarship in the College of Medicine.)	1939	5,074.00			5,074.00
SCHERLING PRIZE FUND (Established by Gus Scherling. Interest to be used for prizes in College of Pharmacy for superior work in Organic Chemistry.)	1941	202.95			202.95
Y. W. C. A. FUND FOR PERMANENT BENEFIT TO Y. W. C. A. (Established by Y. W. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. W. C. A., principal expendable for permanent benefit to Y. W. C. A.)	1942	3,198.00			3,198.00
Y. M. C. A. FUND FOR PERMANENT BENEFIT TO Y. M. C. A. (Established by Y. M. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. M. C. A., principal expendable for permanent benefit to Y. M. C. A.)	1942	456.15			456.15
A. O. THOMAS MEMORIAL FUND (Interest to be used for purchase of rare and needed fossils, etc., for department of Geology.)	1943	456.65			456.65
PRESIDENT'S FUND (Established by President Hancher. Proceeds of this fund are at the discretion of the President to establish prizes, scholarships, honoraria, gifts and other awards.)	1943	359.20			359.20
ALICE E. BOOTH LOAN (Established by Alice E. Booth. Interest to be used as a student loan fund for worthy students preferably in the College of Medicine.)	1944	12,676.36			12,676.36
B. J. LAMBERT SCHOLARSHIP FUND (Established by Alumni of the University for awards to students of Engineering.)	1944	4,753.99			4,753.99
BENNETT MEMORIAL CHAPEL (Established by Helen B. Bennett for building Bennett Memorial Chapel.)	1944	14,505.21	424.70		14,929.91

FINKBINE ENDOWMENT RESERVE. (Funds raised are to be used for restoration of Finkbine dinners - Fund to be called "Fund for the Perpetuation of the Annual Finkbine Dinner".)	1945	3,724.00	25.00	3,749.00
HELEN BLANCHE BENNET SCHOLARSHIPS (Established by Helen B. Bennett for scholarships for students from Bennett, Iowa)	1944	3,000.00		3,000.00
TRUST FUND FOR MARGARET BUCKLEY (Granted under will of Helen B. Bennett. The income is to be set aside for Margaret Buckley to be paid quarterly during her life time. In case of illness, accident or emergency so much of the principal up to and including the whole thereof may be paid. Upon death of Margaret Buckley the trust shall terminate and remaining trust shall revert to and be a part of the Bennett Chapel Fund.)	1945	2,000.00		2,000.00
L. C. RAIFORD MEMORIAL (Established by friends of Professor L. C. Raiford to create a Raiford Memorial.)	1947	575.50		575.50
WILBER J. TEETERS SCHOLARSHIP FUND (Established by Gifts of Alumni in honor of Dean Emeritus Wilber J. Teeters.)	1948	2,457.06	20.00	2,477.06
RUDY E. MINGER SCHOLARSHIP FUND (Established by Ralph and Avis Minger in honor of Rudy E. Minger.)	1948	5,000.00		5,000.00
RESERVE FOR UNREALIZED PROFIT ON FARMS SOLD UNDER CONTRACT		53,539.60	6,075.00*	47,464.60
PEARL BENNETT BROXAM MEMORIAL FUND (Established in 1948 in Memory of Pearl Bennett Broxam.)	1948		1,593.00	1,593.00
Sub-total Funds Under Group Investment Plan		(873,948.88)	(480.13)	(1,600.60)
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 1934-35. Represents appraised value of Clay and Calhoun County farms donated in 1865. Rents and proceeds, if sold, are expendable.)	1935	29,505.99	1,674.95	31,180.94
F. O. LOWDEN ORATORICAL PRIZE (Interest used as prizes for winners of Northern Oratorical League Contest.)	1900	2,500.00		2,500.00
W. T. PROUDFOOT SCHOLARSHIP (Interest used for scholarships in Art Department to students preferably from Warren County)	1923	1,000.00		1,000.00
W. O. FINKBINE FUND FOR GOODWILL DINNER FOR WOMEN AND DOROTHY FINKBINE SQUERS LOAN FUND (Established by W. O. Finkbine.)	1927	4,000.00		4,000.00
W. O. FINKBINE FUND FOR ANNUAL UNIVERSITY DINNER FOR MEN (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

EXHIBIT D (Cont'd.)
SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
For Year Ended June 30, 1949

140

REPORT OF STATE BOARD OF EDUCATION

	Year Established	Principal July 1, 1948	Cash Additions (Deductions*)		Principal June 30, 1949
			Earnings	Other	
JOHN F. DILLON SCHOLARSHIP..... (Interest used for law prizes and scholarships.)	1914	12,378.51			12,378.51
JOHN P. LAFFEY GIFT FOR LAW SCHOLARSHIPS..... (Interest to be used for Law Scholarships.)	1927	10,000.00			10,000.00
LAURA SPELMAN ENDOWMENT FUND FOR CHILD WELFARE..... (Income to be used in support of Child Welfare Research work.)	1929	148,798.24		(49,233.95 7,736.61)	205,768.80
F. O. LOWDEN PRIZE FUND IN LIBERAL ARTS..... (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 \$2000 is accumulated against possible loss in principal.)	1935	3,000.00			3,000.00
JOHNSON MEMORIAL PRIZES..... (See also Johnson Memorial Prizes of \$420 in group investment.)	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 \$2000 and held as a reserve against possible loss in principal.)	1936	640.67	77.50		718.17
LAVERNE NOYES FOUNDATION SCHOLARSHIP FUND..... (Gift of 175 shares aeromotor stock. See also group investments.)	1938	192,500.00			192,500.00
CHARLES BUNDY WILSON MEMORIAL PRIZE FUND..... (Established by Mrs. Charles Bundy Wilson. Income to be used as a prize or prizes for excellence in the German Language or Literature.)	1939	1,000.00			1,000.00
FRED STEBLER SCHOLARSHIP IN ENGINEERING..... (Established by Fred Stebler for Assistance to worthy students preferably in Mechanical Arts.)	1947	4,000.00			4,000.00
NILE KINNICK SCHOLARSHIP SUPPLEMENTARY FUND..... (Fund to be known as "Nile Kinnick Memorial Scholarship Supplementary Fund." To be admin- istered in the aid of charitable, literary and educational purposes. To be awarded by the Iowa Student Aid Committee and Iowa State Junior Chamber of Commerce Nile Kinnick Scholarship Committee. Each scholarship not to exceed \$750.00.)	1943	98,618.20		1,182.21*	97,435.99
Sub-total Funds not under Group Investment Plan.....		(513,191.61)	(77.50)	(57,463.30)	(570,732.41)
TOTAL ENDOWMENT AND NON-EXPENDABLE FUND PRINCIPAL (To Exhibit A).....		\$ 1,387,140.49	\$ 557.63	\$ 59,063.90	\$ 1,446,762.02

SCHEDULE D-1

SUMMARY OF ENDOWMENT AND NON-EXPENDABLE
FUND INVESTMENTS IN JOINT CUSTODY OF UNI-
VERSITY TREASURER AND FINANCE COMMITTEE OF
THE IOWA STATE BOARD OF EDUCATION

As of June 30, 1949

	Non-Group Investments	Group Investments	Total
Cash.....	\$ 9,192.99	\$ 12,702.49	\$ 21,895.48
Investments:			
U. S. and Municipal Bonds.....	219,395.50	732,850.00	952,245.50
Other Bonds.....	10,500.00		10,500.00
First Mortgage Real Estate Loans.....		64,356.25	64,356.25
Preferred Stock.....	15,500.00		15,500.00
Common Stock.....	196,750.00		196,750.00
Real Estate Owned.....	2,000.00		2,000.00
Farm Sale Contracts.....		57,915.00	57,915.00
Other Securities.....	117,393.92	8,205.87	125,599.79
Sub-total Investments.....	(561,539.42)	(863,327.12)	(1,424,866.54)
Total (To Exhibit A).....	\$ 570,732.41	\$ 876,029.61	\$1,446,762.02

Exhibit E

SUMMARY STATEMENT OF CAPITAL FUNDS FOR ADDITIONS AND IMPROVEMENTS TO PLANT
For Year Ended June 30, 1949

	Total	49th G.A. Children's Hospital Addition	49th G.A. New Library First Unit	51st G.A. Improve- ments	52nd G.A. Improve- ments	Hospital School for Severely Handicapped Children 52nd G.A.	Restoration East Hall
Balances July 1, 1948.....	\$3,499,475.23	\$ 45,000.00	\$ 300,000.00	\$1,737,765.07	\$ 992,348.26	\$ 250,000.00	\$ 17,409.11
Receipts							
Borrowed for Dormitory Additions.....	400,000.00						
52nd G.A. Appropriation.....	250,000.00					250,000.00	
Sundry Credits.....	9.88				1.04		
Sale of House from Land Purchased.....	1,478.20			1,478.20			
Transfer.....	641.92			50.00			
Total.....	\$4,151,605.23	\$ 45,000.00	\$ 300,000.00	\$1,739,293.27	\$ 992,349.30	\$ 500,000.00	\$ 17,409.11
Disbursements							
Buildings & Other Plant Improvements.....	776,066.78		36,011.70	109,104.68	211,126.07		
Equipment.....	134,317.37			28,826.70	59,352.78		
Expenditures not Capitalized.....	38,546.89			11,108.54	5,456.56		9,651.71
Land.....	2,000.00						
Refund to State Comptroller.....	7,757.40						7,757.40
Total Expenditures.....	\$ 958,688.44	\$	\$ 36,011.70	\$ 149,039.92	\$ 275,935.41	\$	\$ 17,409.11
Balance June 30, 1949.....	\$3,192,916.79	\$ 45,000.00	\$ 263,988.30	\$1,590,253.35	\$ 716,413.89	\$ 500,000.00	\$
Analysis of Balance							
State Comptroller Balance.....	\$2,740,107.86	\$ 45,000.00	\$	\$1,515,107.86	\$ 680,000.00	\$ 500,000.00	\$
University Treasurer - Capital Fund Balance.....	452,808.93		263,988.30	75,145.49	36,413.89		
	\$3,192,916.79	\$ 45,000.00	\$ 263,988.30	\$1,590,253.35	\$ 716,413.89	\$ 500,000.00	\$

EXHIBIT E (Cont'd.)

SUMMARY STATEMENT OF CAPITAL FUNDS FOR ADDITIONS AND IMPROVEMENTS TO PLANT

For Year Ended June 30, 1949

	Nuclear Physics Tank	New Botanical Laboratory & Greenhouse	Hydraulics Laboratory Building	Dormitory Land	Hillcrest Addition	Currier Hall Addition	Dormitory Emergency Housing & Equipment	Union Building
Balances July 1, 1948.....	\$ 746.18	\$ 133,801.24	\$ 10,254.03	\$	\$ 10,686.62	\$ 1,820.13	\$ 19.69	\$ 375.10*
Receipts								
Borrowed for Dormitory Additions.....				2,000.00		398,000.00		
52nd G.A. Appropriation.....							8.84	
Sundry Credits.....								
Sale of House from Land Purchased.....								375.10
Transfer.....	216.82							
Total.....	\$ 963.00	\$ 133,801.24	\$ 10,254.03	\$ 2,000.00	\$ 10,686.62	\$ 399,820.13	\$ 28.53	\$
Disbursements								
Buildings & Other Plant Improvements.....		113,219.09	10,253.83		7,906.50	288,444.91		
Equipment.....	959.77				5,126.00	40,052.12		
Expenditures not Capitalized.....	3.23	11,149.01	.20			1,163.35	14.29	
Land.....				2,000.00				
Refund to State Comptroller.....								
Total Expenditures.....	\$ 963.00	\$ 124,368.10	\$ 10,254.03	\$ 2,000.00	\$ 13,032.50	\$ 329,660.38	\$ 14.29	\$
Balance June 30, 1949.....	\$	\$ 9,433.14	\$	\$	\$ 2,345.88*	\$ 70,159.75	\$ 14.24	\$
Analysis of Balance								
State Comptroller Balance.....	\$	\$	\$	\$	\$	\$	\$	\$
University Treasurer - Capital Fund Balances.....		9,433.14			2,345.88*	70,159.75	14.24	
	\$	\$ 9,433.14	\$	\$	\$ 2,345.88*	\$ 70,159.75	\$ 14.24	\$

SCHEDULE E-1
INVESTMENT IN PLANT
For Year Ended June 30, 1949

	See Schedule	Total	Buildings	Equipment	Land†	Improvements Other Than Buildings
Value of Plant June 30, 1948.....		\$26,667,307.04	\$13,867,775.88	\$ 7,613,499.95	\$ 2,016,756.65	\$ 3,169,274.56
Additions 1948-49						
Educational and General Departments.....	B-2	519,941.05	101,017.79	411,219.88		7,703.38
Organized Educational Activities.....		145,362.61	10,898.43	134,464.18		
Auxiliary Enterprises - Administration & Replacements.....		18,901.56	83.08	15,230.30		3,588.18
Auxiliary Enterprises - Operation.....	B-2	7,870.63		7,870.63		
Stores Departments.....		5,699.42	583.33	5,116.09		
Service Departments.....		35,015.31		35,015.31		
Special Restricted Funds - Educational.....	B-2	144,604.91		136,477.16		8,127.75
Special Restricted Funds - Non-Educational.....	B-2	105.79		105.79		
Agency Funds.....		72,637.43	5,723.61	26,913.82	40,000.00	
Capital Funds.....	Exhibit E	912,384.15	725,501.86	134,317.37	32,000.00	20,564.92
Total Cash Additions.....		(1,862,522.86)	(843,808.10)	(906,730.53)	(72,000.00)	(39,984.23)
Adjustment to 1947-48 Expenditures (See Jobs Added to 1947-48 Report).....		6,075.76*	6,075.76*			
Land and Other Improvements Sold to U. S. Government.....		1,122.06*			1,122.06*	
Equipment Adjustments.....		235,258.10*		235,258.10*		
Equipment Adjustment, Account 1911.....		102.00*		102.00*		
Gifts of Equipment 1948-49.....		65,665.55		65,665.55		
Journal Voucher #84 - Adjustment Setting up Gift from U. S. Government.....		3,065,013.00	3,229,651.00			164,638.00*
Journal Voucher Correcting Job #8424.....			435.25*			435.25
Buildings Razed - Physical Plant Shops.....		39,254.66*	39,254.66*			
Old North Hall.....		39,932.04*	39,932.04*			
Old Mailing Room.....		2,079.00*	2,079.00*			
Correction - Concession Stands Field House.....		1,131.61*	1,131.61*			
Value of Plant June 30, 1949 (To Exhibit A).....		\$31,335,553.22	\$17,852,326.66	\$ 8,350,535.93	\$ 2,087,634.59	\$ 3,045,056.04

† Exclusive of farms held as Endowment Fund Investments.
* Deduct.

EXHIBIT F
SUMMARY OF FUND TRANSACTIONS UNIVERSITY BUSINESS OFFICE
For Year Ended June 30, 1949

	Balance Forward July 1, 1948	Receipts			Disbursed	Business Office Balance (Schedule F-2)	Balance Due University Treasurer (Schedule F-1)	Total Balance
		From State	Other Sources	Total				
1. General Operating Fund.....	\$1,899,263.47	\$3,900,000.00	\$ 3,613,827.00	\$ 9,413,090.47	\$ 7,056,459.69	\$2,356,630.78	\$ 300,000.00	\$2,656,630.78
2. Repairs, Replacements and Alterations.....	270,521.20	296,000.00	50.00	566,571.20	262,873.31	303,697.89		303,697.89
3. Auxiliary Enterprises.....	301,647.33		6,698,067.14	6,999,714.47	6,405,362.83	594,351.64		594,351.64
4. Organized Educational Activities								
University Hospital.....	35,308.85*	2,333,072.61	1,309,515.05	3,607,278.81	3,784,535.35	177,256.54*	420,034.00	242,777.46
Convalescent Home.....	39.69			39.69	39.69			
Psychopathic Hospital.....	52,097.21	260,000.00	72,391.80	384,489.01	318,768.25	65,720.76	65,000.00	130,720.76
Bacteriological Laboratory.....	15,997.21	133,750.00	10,711.94	160,459.15	139,576.79	20,882.36		20,882.36
Hospital School for Severely Handicapped Children.....	55,514.14	59,000.00	4.45	114,518.59	85,479.13	29,039.46		29,039.46
U. S. Crippled Children's Fund.....	35,725.09		132,782.95	168,508.04	160,388.84	8,119.20	13,004.00	21,123.20
Other.....	111,591.53		280,209.23	391,800.76	254,989.50	136,811.26		136,811.26
Sub-total Organized Educational Activities.....	(235,656.02)	(2,785,822.61)	(1,805,615.42)	(4,827,094.05)	(4,743,777.55)	(83,316.50)	(498,038.00)	(581,354.50)
5. Stores, Service and Revolving Funds.....	547,585.48*		2,899,272.24	2,351,686.76	3,256,077.92	904,391.16*		904,391.16*
6. Current Restricted Funds.....	735,382.55		1,238,925.42	1,974,307.97	1,097,796.46	876,511.51		876,511.51
7. Student Loan Funds.....	96,903.46		33,199.46	130,102.92	29,340.03	100,762.89		100,762.89
8. Agency Funds.....	1,968,852.59*		6,704,759.88	4,735,907.29	6,429,054.77	1,693,147.48*		1,693,147.48*
9. Capital Improvement Funds.....	544,034.37	465,333.00	402,130.00	1,411,497.37	958,688.44	452,808.93	2,740,107.86	3,192,916.79
10. Endowment Funds.....	14,512.23		47,885.86	62,398.09	40,502.61	21,895.48		21,895.48
Total - All Funds.....	\$1,581,482.56	\$7,447,155.61	\$23,443,732.42	\$32,472,370.59	\$30,279,933.61	\$2,192,436.98	\$3,538,145.86	\$5,730,582.84

SCHEDULE
SUMMARY OF
WITH STATE COMPTROLLER
As of June

	Balance Due University Treasurer July 1, 1948	1948-49 Appropriation (51st G.A.)	Allocations
A. Funds Handled by State Comptroller			
General Operating Fund.....	\$ 600,000.00	\$3,600,000.00	\$.....
Repairs, Replacements and Alterations.....		296,000.00	.....
Public Services			
University Hospital - Indigent Service			
General Operation.....	487,810.70	2,278,500.00	.....
† Hospital Over-Quota, allocated by counties.....	21,525.54		55,704.57
Psychopathic Hospital			
General Operation.....	65,000.00	260,000.00	.....
State Bacteriological Laboratory			
General Operation.....		105,000.00	28,750.00
Hospital School - Severely			
Handicapped Children.....		59,000.00	.....
Sub-total.....	(574,336.24)	(2,702,500.00)	(84,454.57)
General Improvements and Capital Purposes			
General Improvements 51st G.A.....	1,557,562.50		.....
General Improvements 52nd G.A.....	802,878.36		.....
Addition to Children's Hospital.....	45,000.00		.....
New Library Building.....	300,000.00		.....
Hospital School - Severely Handicapped Children.....	250,000.00	250,000.00	.....
Sub-total.....	(2,955,440.86)	(250,000.00)	.....
B. Funds Handled by State Treasurer			
Federal Funds			
State Board of Health.....			5,000.00
Dental Health Education.....	333.04		4,970.83
United States Crippled Children's Fund.....			145,670.97
Sub-total.....	(333.04)		(155,641.80)
Total.....	\$4,130,110.14	\$6,848,500.00	\$ 240,096.37

† Over-quota receipts for 1947-48 in the amount of \$883.53 were refunded during 1947-48 and in the amount of \$3,298.12 during 1948-49.

‡ This 1948-49 allocation was received by the State Treasurer in July, 1949.

F-1

FUND TRANSACTIONS
AND STATE TREASURER

30, 1949

Total Available	1947-48 Warrants	1948-49 Warrants	Total	Balance Due University Treasurer (To Exhibit F)	Warrants Issued but Not Cleared	State Comptroller or State Treasurer's Balance
\$4,200,000.00 296,000.00	\$ 600,000.00	\$3,300,000.00 296,000.00	\$3,900,000.00 296,000.00	\$ 300,000.00	\$300,000.00	\$
2,766,310.70 77,230.11	449,802.39 21,525.54	1,946,622.30 5,556.58	2,396,424.69 27,082.12	369,886.01 50,147.99	369,886.01 21,053.64	29,094.35
325,000.00	65,000.00	195,000.00	260,000.00	65,000.00	65,000.00	.....
133,750.00	.....	133,750.00	133,750.00	.....	.....	.....
59,000.00 (3,361,290.81)	 (536,327.93)	59,000.00 (2,339,928.88)	59,000.00 (2,876,256.81)	 (485,034.00)	 (455,939.65)	 (29,094.35)
1,557,562.50 802,878.36 45,000.00 300,000.00 500,000.00 (3,205,440.86)	..... ..... ..... ..... ..... .....	42,454.64 122,878.36 300,000.00 (465,333.00)	42,454.64 122,878.36 300,000.00 (465,333.00)	1,515,107.86 680,000.00 45,000.00 500,000.00 (2,740,107.86)	..... ..... ..... ..... ..... .....	1,515,107.86 680,000.00 45,000.00 500,000.00 (2,740,107.86)
5,000.00 4,970.83 145,670.97 (155,641.80)	..... ..... ..... .....	5,000.00 4,871.19 132,666.97 (142,538.16)	5,000.00 4,871.19 132,666.97 (142,538.16)	 99.64 13,004.00 (13,103.64)	..... ..... ..... .....	..... 99.64 13,004.00 (13,103.64)
\$11,218,373.47	\$1,136,327.93	\$6,543,800.04	\$7,680,127.97	\$3,538,245.50	\$755,939.65	\$2,782,305.85

SCHEDULE
TRANSACTIONS OF UNIVERSITY
For Year Ended

	General Checking Account			
	First National Bank	Iowa- Des Moines National Bank	Iowa State Bank and Trust Co.	Merchants National Bank
Bank Balance July 1, 1948.....	\$.....	\$ 944,553.53	\$ 577,454.19	\$ 100,000.00
Add:				
Transit Items credited by Business Office in June 1948 and by Banks in July 1948.....		65,002.21	10,450.81	.....
Bank Deposits 1948-49.....	300,000.00	19,332,455.22	13,500.00	.....
Item deducted in error in June 1948.....		2.50	.....	.....
Total Credits 1948-49.....	\$ 300,000.00	\$20,342,013.46	\$ 601,405.00	\$ 100,000.00
Deduct:				
Checks Paid by Banks 1948-49.....		18,629,088.97	.....	.....
Transit Items credited by Business Office in 1948-49 and by Banks in 1949-50.....	7,523.14	50,855.18	6,562.74	.....
Bank Balances June 30, 1949.....	\$ 292,476.86	\$1,662,069.31	\$ 594,842.26	\$ 100,000.00
Deduct:				
Checks Outstanding June 30, 1949.....		1,052,071.49	.....	.....
Add:				
Transit Items credited by Business Office in 1948-49 and by Banks in 1949-50.....	7,523.14	50,855.18	6,562.74	.....
Cash and Items on Hand June 30, 1949.....				
Total Balances (See Exhibit F).....	\$ 300,000.00	\$ 660,853.00	\$ 601,405.00	\$ 100,000.00

F-2

TREASURER WITH DEPOSITORIES

June 30, 1949

	Revolving Advanced Funds				Endowment Fund	Total All Funds
Total	First National Bank		Other	Total	Iowa-Des Moines National Bank	
	University Cashier	Hospital Cashier				
\$1,622,007.72	\$ 841,352.63	\$ 3,685.84	\$.....	\$ 845,038.47	\$ 14,512.23	\$2,481,558.42
75,453.02	17,886.56	.....	.....	17,886.56	.....	93,339.58
19,645,955.22	10,364,239.06	108,974.53	.....	10,473,213.59	189,885.86	30,309,054.67
2.50	.....	.....	.....	.....	.....	2.50
\$21,343,418.46	\$11,223,478.25	\$ 112,660.37	\$.....	\$11,336,138.62	\$ 204,398.09	\$32,883,955.17
18,629,088.97	10,617,885.04	110,914.91	.....	10,728,799.95	182,502.61	29,540,391.53
64,941.06	21,214.15	.....	.....	21,214.15	.....	86,155.21
\$2,649,388.43	\$ 584,379.06	\$ 1,745.46	\$.....	\$ 586,124.52	\$ 21,895.48	\$3,257,408.43
1,052,071.49	110,409.14	806.20	.....	111,215.34	.....	1,163,286.83
64,941.06	21,214.15	.....	.....	21,214.15	.....	86,155.21
.....	4,815.93	4,060.74	3,283.50	12,160.17	.....	12,160.17
\$1,662,258.00	\$ 500,000.00	\$ 5,000.00	\$ 3,283.50	\$ 508,283.50	\$ 21,895.48	\$2,192,436.98

APPENDIX I

UNIVERSITY STAFF

ACADEMIC YEAR 1948-49

Includes all regular positions both 9 and 12 month tenure, and part time casual jobs filled by students and other temporary employees

I. REGULAR BUDGET POSITIONS

A. General University

	Full Time	Part Time	Total
1. Teaching and Research Staff			
Professors	112	43	155
Associate Professors	85	15	100
Assistant Professors	124	21	145
Lecturers, Associates, & Research Associates	34	5	39
Instructors and Demonstrators	169	91	260
Assistants in Instruction	42	64	106
Research Assistants	24	121	145
Graduate Assistants	3	266	269
	(593)	(626)	(1,219)
2. Administrative Staff			
General Administrative Officers	10		10
Deans and Directors	22	2	24
Administrative Assistants	84	6	90
	(116)	(8)	(124)
3. Library Staff	36		36
4. Clerical, Stenographic & Secretarial Staff	392	100	492
5. General Service Staff	100	27	127
6. Residents, Interns, etc.	27	47	74
7. Craftsmen, Custodial and Food Service	535	125	660
8. Non-Teaching Professional	31	8	39
B. Hospital Employees	880	98	978
C. Psychopathic Hospital Employees	64	12	76
D. State Hygienic Laboratory Employees	34	2	36
E. United States Crippled Children Employees	13	1	14
F. Hospital School for Severely Handicapped Children	5	7	12
	2,826	1,061	3,887

II. CASUAL PART TIME STUDENT HELP ON HOURLY BASIS (Exclusive of Board and other Non-Cash Jobs)

A total of 2,502 students were employed during the year on a casual part-time basis. Some of this number are included in the column for part-time in Section A above.

Section I is the staff count as of February, 1949.

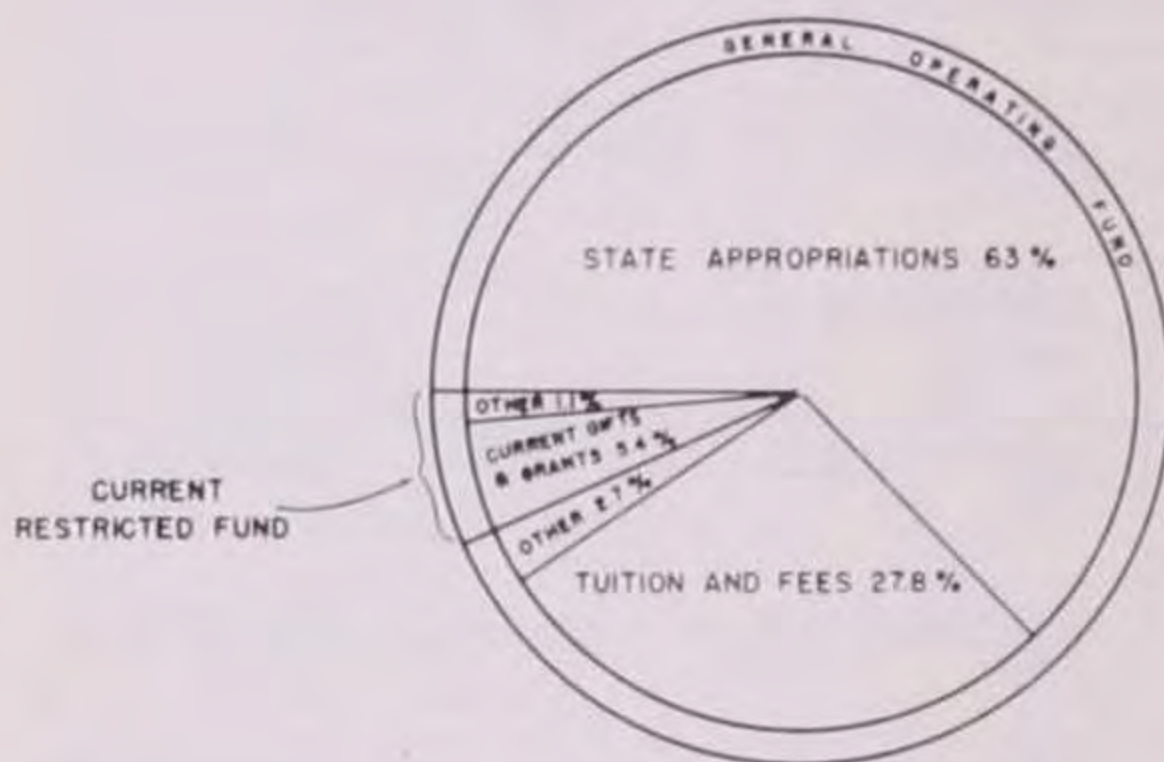
Section II is the count from Annual Student Aid Report.

APPENDIX II
STUDENT ENROLLMENT
For Year Ended June 30, 1949

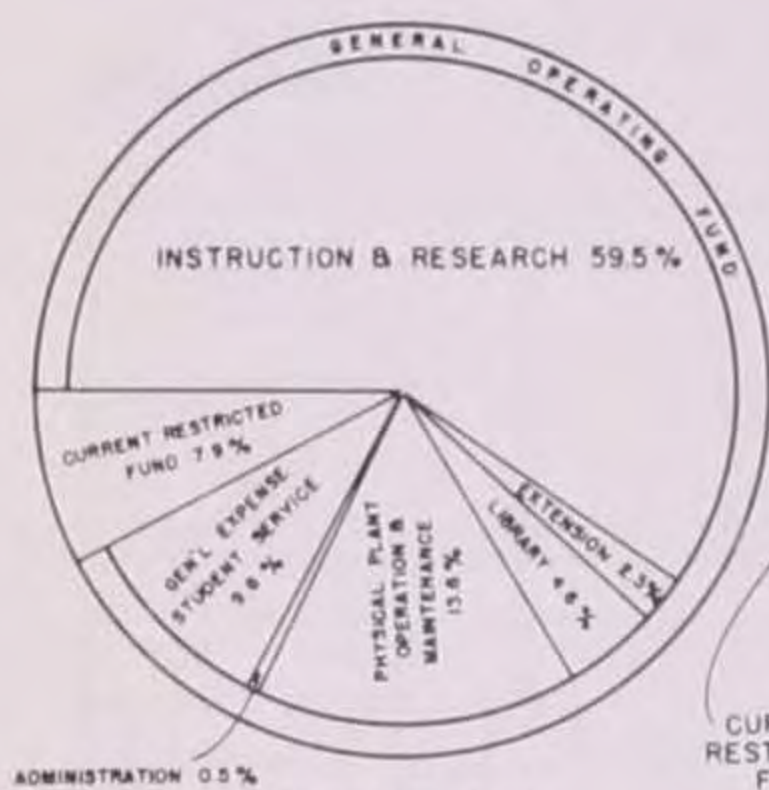
	Summer Session 1948			Academic Year 1948-49 September to May			Total Excluding Duplicates		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
I. UNIVERSITY LEVEL									
Students in Residence									
Graduate College	1,521	503	2,024	1,561	524	2,115	2,512	959	3,471
College of Liberal Arts	1,180	479	1,659	4,302	2,126	6,488	4,692	2,319	7,011
College of Commerce	483	31	514	1,099	85	1,184	1,210	96	1,306
College of Law	306	3	309	426	6	432	524	8	532
College of Medicine				269	32	301	269	32	301
College of Dentistry	2		2	175	2	177	175	2	177
College of Pharmacy	50	5	55	177	19	196	177	19	196
College of Engineering	261	1	262	697	1	698	732	1	733
School of Nursing		202	202		259	259		264	264
Total (Excluding Duplicates)	3,803	1,224	5,027	8,363	3,028	11,391	9,692	3,662	13,354
Students Enrolled by Correspondence Study or by Projected Registration									
*Graduate Projected Registration							173	43	216
*Graduate Correspondence Study							336	499	835
*Undergraduate Correspondence Study							1,172	2,914	4,086
Total (Excluding Duplicates)							1,673	3,456	5,129
Total Different Students Enrolled for Study in Residence, for Correspondence Study or by Projected Registration							10,812	6,720	17,542
II. HIGH SCHOOL LEVEL AND NON-COLLEGIATE									
Junior Speech	13	1	14	7		7	20	1	21
Junior Music	14	37	51				14	37	51
Summer Management (Engineering)	111	1	112				111	1	112
Practical Music Only	23	43	66	23	31	54	40	60	100
Speech and Psychology Clinic	35	22	57	22	8	30	57	30	87
University High School				123	92	225	123	92	225
University Elementary School	85	60	145	98	83	181	100	94	194
Totals	281	164	445	283	214	497	475	315	790

* Enrollment compiled on annual basis.

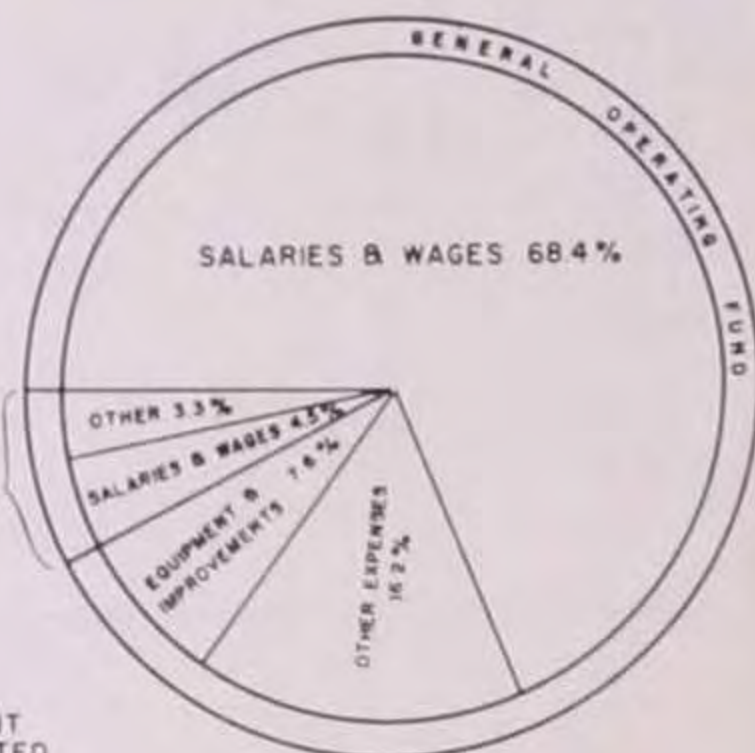
THE EDUCATIONAL OPERATING DOLLAR
1949-50



WHERE IT CAME FROM



HOW IT WAS SPENT
BY DEPARTMENT



HOW IT WAS SPENT
BY OBJECT

FINANCIAL REPORT OF THE STATE UNIVERSITY OF IOWA

For the Year Ended June 30, 1950

REPORTS OF THE SECRETARY AND THE TREASURER

Receipts and Disbursements of all Funds

From July 1, 1949 to June 30, 1950

F. W. AMBROSE, Business Manager & Secretary

F. L. HAMBORG, Treasurer

FINANCIAL SUMMARY

CURRENT FUNDS FOR EDUCATIONAL PURPOSES

The current budgeted income for educational purposes is handled through two funds: the General Operating Fund and the Current Restricted, or Trust Fund. The General Operating Fund is further subdivided into Funds A and B. Fund A includes revenues from state appropriations, student fees and tuition, sales and miscellaneous receipts; Fund B is the special state appropriation for repairs, replacements and alterations. The Current Restricted Fund receives revenue from outside agencies or persons, also special income from medical fees and other sundry income, all of which is expendable for special designated purposes in education or research.

For the year ended June 30, 1950, the income is summarized as follows:

		Per Cent
I. General Operating Fund		
State Appropriations (53rd G.A.)	\$5,210,375.00	63.00
Student Fees and Tuition	2,301,596.93	27.81
Sales and Other Income	222,279.23	2.68
Sub-total General Fund	(7,734,251.16)	(93.49)
II. Restricted Funds for Educational Purposes		
Endowment Fund Income	10,809.71	.13
Current Gifts and Grants	445,940.50	5.38
Other Restricted Income	83,391.58	1.00
Sub-total Restricted Income	(540,141.79)	(6.51)
Total	\$8,274,392.95	100.00

Expenditures from the General Operating Fund are summarized as follows: (Schedule B-2)

By Departments

Instruction and Research	\$4,906,984.25	59.47
University Extension	193,938.32	2.35
Library	382,772.85	4.64
Operation and Maintenance of		
Physical Plant	1,284,571.28	15.56
Administration	44,943.90	.54
General Expenditures and Student		
Service	789,322.01	9.56
Total	\$7,602,532.61	92.12

By Object

Salaries and Wages	\$5,640,517.47	68.35
Other Expense	1,334,611.29	16.17
Equipment Replacement and		
Improvements	627,403.85	7.60
Total	\$7,602,538.61	92.12

Expenditures from the Current Restricted Fund for Educational Purposes may be summarized as follows:

Salaries and Wages	\$ 368,462.20	4.46
Other Expense	176,234.09	2.14
Equipment Replacement.....	105,418.24	1.28
Total	\$ 650,114.53	7.88
Total Education and Research.....	\$8,252,647.14	100.00

The University closed its accounts as of June 30, 1950 with reserves as follows: (Exhibit A)

General Fund A

Reserve for Unallocated Balances.....	\$1,699,969.58
Reserve for Orders, Commitments and Special Projects in Process.....	309,799.88
Reserve for Mechanical Engineering.....	7,709.99
Reserve for Income and Profit on In- vestment of Current Funds.....	32,796.85
Reserve for 1950 Summer Session Fees and 1950-51 Fees	\$ 232,811.55
Less Expenditures and Orders De- ferred	181,669.66 51,141.89

General Fund B

Reserve for Orders, Commitments and Special Projects in Process.....	181,781.03
---	------------

THE OPERATION OF ORGANIZED EDUCATIONAL ACTIVITIES

These are departments which operate upon special income in the interest of education and of public service. Their operating results are summarized as follows:

	Income	Expenditures
University Hospital		
State Appropriation	\$2,677,774.09	
Other Income	1,110,103.06	
Total Hospital	\$3,787,877.15	\$3,655,906.10
Hospital School for Severely Handicapped Children		
State Appropriation	\$ 70,000.00	
Other Income	6.30	
Total Hospital School.....	\$ 70,006.30	\$ 71,859.54
State Service for Crippled Children.....	\$ 154,532.22	\$ 170,168.87
Psychopathic Hospital		
State Appropriation	\$ 260,000.00	
Other Income	74,716.47	
Total Psychopathic Hospital.....	\$ 334,716.47	\$ 326,059.76
State Bacteriological Laboratory		
State Appropriation	\$ 133,750.00	
Other Income	13,225.34	
Total Bacteriological Laboratory....	\$ 146,975.34	\$ 140,956.24
Extension Activities		
(Conference, contests, film rental, and Correspondence Study	\$ 279,231.45	\$ 230,528.81
Dramatic Art Laboratory.....	\$ 16,019.32	\$ 24,921.72

AUXILIARY ENTERPRISES

The University operated as auxiliary enterprises dormitories, dining services and the rental of residences as tenant properties.

Dormitories and Dining Services

Net Operating Income.....	\$ 479,228.21
Add Balance	195,679.33
Total Available Dormitory Funds....	\$ 674,907.54

These available funds were applied as follows:

Expended for major repairs and replacements in dormitories.....	\$ 149,974.69
Paid on Dormitory Indebtedness.....	250,000.00
Interest on Dormitory Notes.....	29,270.23
	(429,244.92)
Non-Cash Adjustments	1,021.37* \$ 428,223.55

Total Cash Balance from Operation as of June 30, 1950.....	\$ 246,683.99
Less Orders & Commitments in Process	110,429.24

Net Balance June 30, 1950.....	\$ 136,254.75
--------------------------------	---------------

Tenant Properties

Balance July 1, 1949.....	\$ 14,230.38
Income	\$ 14,568.05
Expenditures	12,452.66 2,115.39
Balance June 30, 1950.....	\$ 16,345.77

Iowa Memorial Union

	Lounge Room	Special Fund
Balance July 1, 1949.....	\$ 2,565.75	\$ 256,780.90
Income	6,750.54	24,806.00
Transfers from Student Activity Fees....		30,061.50
Total	\$ 9,316.29	\$ 311,648.40
Expenditures	\$ 7,467.40	15,148.86
Purchase of U.S. Bonds.....		200,118.73
Balance June 30, 1950.....	\$ 1,848.89	\$ 96,380.81

STORE ROOMS AND SERVICE DEPARTMENTS

In order to meet the operating demands of educational and other departments, it is necessary in the interest of economy and efficiency, to operate certain store rooms and service departments. These are handled upon a cost basis through a revolving fund. The amount of service rendered during the year is as follows:

Store Departments

General Stores	\$614,247.36
Physical Plant Stores.....	60,028.89
Physical Plant Coal Stores.....	336,839.31
Postal Stores	27,604.12
Pharmacy Drug Store Room.....	258,793.62
Hospital Stores	239,129.94

Service Departments

Experimental Animal Account.....	3,297.50
Drafting Bureau	616.49

Laundry Service	156,282.41
Printing Service	175,489.99
Statistical Service	100,778.62
Physiology-Pharmacology Shop	6,225.41
Mailing Service	17,023.16
Physical Plant Jobs	508,988.10
Storage and Transportation	15,988.95
Photographic Service	48,198.91
Car Pool Operation	39.66

NON-EDUCATIONAL AND OTHER SPECIAL FUNDS

The University received from different sources gifts and endowment income for student prizes, scholarships, student aid, student activity and miscellaneous purposes. This is accounted for as non-educational income. The total received the past year amounted to \$296,274.66.

STUDENT ACTIVITY FEES

Beginning with the fall semester of 1941-42 the Board of Education authorized the collection of a student activity fee as a part of the general student fee. During 1949-50 the sum of \$220,423.20 was available including a balance forward of \$19,880.20. The sum of \$197,127.34 was allocated to various student activity funds and expenses paid of \$1,635.44 leaving a net balance of \$21,660.42 carried as a reserve on June 30, 1950.

AGENCY FUNDS

The University Business Office handles and audits funds of various student activities on the campus consisting of different student organizations, Athletics, and Student Publications. These are accounted for as agency funds and, except for audit purposes, are not a part of the general revenue of the University. Reports of their activities are published separately. The gross receipts in 1949-50, including transfers, were as follows:

Student Publications	\$157,380.66
Board in Control of Athletics	867,515.04
Student Organizations	166,428.46
Medical Service Funds	659,518.42

The University Business Office also handles other Agency Funds such as Alumni Association Funds, Fraternity and Sorority Business Service, Iowa Memorial Union Corporation, Employees' Age Retirement Premiums, Withholding Tax from Federal and State Governments, R.O.T.C Unit Fund, Veterans' Training under Public Laws 346 and 16, and Deposits. The gross receipts in 1949-50 were as follows:

General Agency Funds	\$4,551,521.03
Deposits	116,211.63

STUDENT LOAN FUNDS AND OTHER STUDENT AID

Student Loan Funds were established in 1900 at the University. At present they total \$133,012.03 and consist of 29 different funds. They have been established by gifts from alumni, friends and students. Loans are approved by the Student Aid Committee and handled through the University Business Office. In 1949-50 295 students received loans totaling \$24,377.24. Income in the amount of \$1,809.11 was collected and added to the fund or to associated accounts. On June 30, 1950 the outstanding loans totaled \$26,296.37, investments in U.S. Government Bonds totaled \$3,960.00, cash \$102,755.66. (See Exhibit C)

Further aid was received by 7,537 students in the form of scholarships, fellowships, and Veterans Administration student fee payments with a total of \$1,087,266.45.

ENDOWMENT FUNDS

The first endowment fund was established in 1840 from the sale of land from the Federal Government. Other endowments have been received from time to time. Endowment funds are mostly unexpendable, the income being used for the purpose designated in the trust deeds. On June 30, 1950 the Endowment Fund totaled \$1,438,715.00 and was invested as follows: (Schedule D-1)

First Mortgage Loans.....	\$ 61,935.02	
Bonds	1,100,898.50	
Stocks	212,250.00	
Real Estate Owned.....	2,000.00	
Farm Sale Contracts.....	50,215.00	
Other Securities	8,205.87	
Cash	3,210.61	
		<u>\$1,438,715.00</u>

During the year the endowment principal was decreased \$8,047.02 for the following reasons:

Earnings added to Endowment Principal by agreement
as Reserve against Loss on Investment

F. O. Lowden Oratorical Prize Insurance	\$ 87.87	
F. O. Lowden Liberal Arts Prize Reserve Fund	55.42	
Bennett Memorial Chapel.....	424.32	
President's Fund	75.32	\$ 642.93

Additions to Endowments

President's Fund	258.85	
B. J. Lambert Scholarship.....	200.00	
S. Bose Memorial	1,040.00	1,498.85

Deduct: Transfers to Trust Funds.....	2,188.80	
Finkbine German External Bonds Carried at no Value.....	8,000.00	10,188.80*

Net Principal Decrease \$ 8,047.02*

The net income received on Group Investment was \$21,886.64 or 2.84%. This was distributed as follows:

To General Operating Fund.....	\$ 8,216.33
To Current Restricted Fund.....	12,546.80
To Endowment Principal.....	515.19
To Loan Funds.....	504.46
To Agency Funds.....	103.86

Total Group Investment Net Income.....\$21,886.64

Add: Gross Receipts from Non-Group Investment Securities

Total Endowment Income.....\$37,668.52

Average Gross Rate - $\$37,668.52 \div \$1,438,715.00 = 2.61\%$.

Funds Held by Trustees

Held by First National Bank of Iowa City.....	\$ 9,059.12
Apitz Estate Trust	
Held By Iowa State Board of Education.....	118,111.26
John F. Murray Endowment Trust	

PLANT FUNDS

Funds available for major plant improvements and their disposition were as follows: (Exhibit E)

Balance Forwarded July 1, 1949.....\$3,192,916.79

Income

Dormitory Notes for Additions.....	\$ 275,000.00	
Appropriations—53rd G.A.....	810,000.00	
Sundry Receipts.....	165.74	
Transfers from Current Funds.....	222,972.92	\$1,308,138.66
		\$4,501,055.45

Disbursements:

Capital Expenditures — Building & Other		
Plant Improvements.....	\$1,221,283.82	
Capital Expenditures—Equipment.....	29,145.13	
Capital Expenditures—Land.....	2,000.00	
Expenditures not Capitalized.....	31,642.20	\$1,284,071.15
Balance.....		\$3,216,984.30
Cash Balance University Treasurer.....		\$ 316,876.44
Balance State Treasurer.....		2,900,107.86
		\$3,216,984.30

DORMITORY INDEBTEDNESS

During the year \$250,000.00 was paid on principal of the Dormitory Loan and additional notes issued for Dormitory Additions of \$275,000.00, leaving a net balance of principal unpaid of \$1,325,000.00. All interest is paid to date.

PLANT INVESTMENT

The investment at cost in the Physical Plant of the University after making inventory adjustments and additions as of June 30, 1950 shows the following: (Schedule E-1)

Land (Campus) 685.2555 acres.....	\$ 2,150,936.84
Buildings (48 major, 31 minor).....	19,226,501.19
Improvements other than buildings, including service lines, pavements, walks, lighting systems, sewers.....	3,069,107.26
Library Books, 728,053 volumes.....	1,668,730.00
Equipment.....	7,323,338.87
Total.....	\$33,438,614.16

ENROLLMENT

The enrollment of the University during 1949-50 reached a total of 17,506 different students of college level. (See Appendix II)

STAFF

A schedule showing the number on the staff is set forth in Appendix I.

EXHIBIT A
BALANCE SHEET
As of June 30, 1950
ASSETS

I. CURRENT FUNDS

A. General Educational Funds

1. General Operation Fund

Cash	\$ 815,937.62	
Deferred Expense - 1950 Summer Session		
Expenditures	\$ 180,131.84	
Orders in Process	1,537.82	181,669.66
Accounts Receivable - Educational		
Departments		3,728.92
Due from U.S. Government for Veteran's		
Instruction		1,454,589.98
Investment in Stores Funds		400,000.00
Total General Operation		\$2,855,926.18

2. Repairs, Replacements & Alterations

Cash	\$ 181,781.03	
Total Repairs, Replacements & Alterations	\$ 181,781.03	

Total General Educational Funds \$3,037,707.21

B. Organized Educational Activities

1. University Hospital

a. Operation

Cash	\$ 241,549.32	
Due from State Comptroller Excess Quota Patients	36,068.70	
Accounts Receivable	135,053.41	

Total Hospital Operation

\$ 412,671.43

b. Repairs Replacements & Alterations

Cash	\$ 74,787.77	
------------	--------------	--

Total Hospital Repairs, Replacements & Alterations

\$ 74,787.77

Total University Hospital

\$ 487,459.20

2. Psychopathic Hospital

Cash	\$ 139,315.19	
Accounts Receivable	2,810.41	

Total Psychopathic Hospital

\$ 142,125.60

3. State Bacteriological Laboratory

Cash	\$ 26,901.46	
Accounts Receivable	146.80	

Total State Bacteriological Laboratory

\$ 27,048.26

4. State Service for Crippled Children

Cash	5,486.55	
------------	----------	--

Total State Service for Crippled Children

\$ 5,486.55

5. Hospital School for Severely Handicapped Children

a. Operation

Cash	\$ 23,194.88	
------------	--------------	--

b. Repairs, Replacements & Alterations

Cash	3,991.34	
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Total Hospital School

\$ 27,186.22

EXHIBIT A—Continued
BALANCE SHEET
As of June 30, 1950
ASSETS

6. Other Organized Educational Activities				
	Cash	Inventories	Accounts Receivable	
Visual Instruction.....	\$ 57,577.86	\$	\$ 2.70	\$ 57,580.56
Contests & Conferences.....	929.45			929.45
Correspondence Study.....	7,669.76		1,697.55	9,367.31
Iowa Testing Service.....	86,745.70		612.35	87,358.05
Educational Research				
Bureau.....	10,157.37	\$ 23,802.84	3,022.37	36,982.58
Dramatic Art Laboratory..	6,247.23			6,247.23
Dramatic Art Laboratory - Summer Session.....	1,928.93			1,928.93
	\$ 171,256.30	\$ 23,802.84	\$ 5,334.97	
Total Other Organized Educational Activities.....				\$ 200,394.11
Total Organized Educational Activities.....				\$ 889,699.94
C. Auxiliary Enterprises				
	Cash	Inventories	Accounts Receivable	
Dormitory & Dining Services	\$ 337,486.08	\$ 19,345.20	\$ 457,862.05	\$ 814,693.33
Iowa Memorial Union House.	98,229.70	200,118.73†	102.50	298,450.93
Tenant Properties.....	16,345.77		245.50	16,591.27
Campus Stores.....	8,785.50*	9,679.01	91.88	985.39
Iowa Lakeside Laboratory - Housing, Dining, & General	4,203.36			4,203.36
Athletic Campus Farm.....	6.40			6.40
Students Books & Supplies..	133,790.22*		133,850.32	60.10
† Investment in U.S. Government Bonds.....	\$ 313,695.59	\$ 229,142.94	\$ 592,152.25	
Total Auxiliary Enterprises.....				\$1,134,990.78
D. Stores, Service and Revolving Funds				
General Stores.....	\$ 29,690.76	\$ 156,824.90	\$ 31.96	\$ 186,547.62
Physical Plant Stores.....	23,498.60	101,577.78		125,076.38
Physical Plant Coal Inventory	18,839.73	106,160.27		125,000.00
Postal Stores.....	124.18	1,875.82		2,000.00
Drug Stores.....	25,192.25	64,900.31	126.32	90,218.88
Hospital Stores.....	52,897.19*	93,596.88	865.12	41,564.81
Animal Account.....	4,450.00	148.98		4,598.98
Drafting Bureau.....	74*			74*
Laundry Service.....	80,049.20			80,049.20
Mailing Service.....	4,676.11	1,733.31	1,332.62	7,742.04
Physical Plant Job System..	23,054.76	24,067.60	655.60	47,777.96
Physiology-Pharmacology Shop.....	3,991.34	1,017.00		5,008.34
Printing Service.....	13,382.44*	41,997.44	505.06	29,120.06
Statistical Service.....	11,098.67*	20,241.00		9,142.33
Storage & Transportation....	418.71		2.00	420.71
Car Pool.....	565.81			565.81
Photographic Service.....	3,811.40	2,334.75	493.61	6,639.76
Accts. Receivable Advances..	7,297.01*		7,301.01	4.00
Salary or Wage Advances....	507.05*		507.05	
Iowa Annotations on Conflict of Law.....	28.19*			28.19*
Law Revolving Book Account	1,234.44	2,654.55	171.45	4,060.44
Material Testing Laboratory	407.78			407.78
U.S. Excess Property Revolving Account.....	70.10			70.10
Advanced Fund Revolving - Cashier.....	508,075.00			508,075.00
Advanced Fund Revolving - Business Office.....	2,208,983.45*	1,700,908.45†		508,075.00*
	\$1,566,044.57*	\$2,320,039.04	\$ 11,991.80	\$ 765,986.27
Total Stores, Service & Revolving Funds.....				\$ 765,986.27

* Indicates Negative Amount.

† Includes Liability to Operating Fund for Cash Advanced.

EXHIBIT A—Continued

BALANCE SHEET

As of June 30, 1950

ASSETS

E. Restricted Funds		
Cash Balances:		
Educational Purposes (Exhibit B).....	\$	655,052.38
Non-Educational Purposes (Exhibit B).....		111,945.54
Accounts Receivable		
Educational.....		29,008.32
Non-Educational.....		15.00
Investments		
Educational.....	\$	16,741.00
Non-Educational.....		3,515.00
		20,256.00
Total Restricted Funds.....	\$	816,277.24
Total Current Funds.....		6,644,661.44
II. STUDENT LOAN FUNDS (Exhibit C)		
Cash Balance (Exhibit F).....	\$	102,755.66
Notes Receivable.....		26,296.37
Investments.....		3,960.00
Total Student Loan Funds.....	\$	133,012.03
III. AGENCY FUNDS		
General		
Cash Balance.....		852,163.48
Accounts Receivable.....		68,563.57
Securities.....		18,536.49
Total Agency Funds.....	\$	939,263.54
IV. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS		
Cash Balance (Exhibit F).....		3,210.61
Investments (Schedule D-1).....		1,435,504.39
Funds Held by Trustees for Benefit of University		
Apitz Estate Trust Fund (Held by First National Bank).....		9,059.12
John F. Murray Endowment Trust (Held by Iowa State Board of Education).....		118,111.26
Total Endowment and Other Non-Expendable Funds.....	\$	1,565,885.38
V. PLANT FUNDS		
A. Capital Fund		
Cash Balance (Exhibit F).....	\$	316,876.44
State Comptroller Balance - 49th G.A.....		45,000.00
State Comptroller Balance - 51st G.A.....		865,107.86
State Comptroller Balance - 52nd G.A.....		1,180,000.00
State Comptroller Balance - 53rd G.A.....		810,000.00
Total Capital Funds.....	\$	3,216,984.30
B. Property and Equipment (Schedule E-1)		
Buildings.....	\$	19,226,501.19
Departmental Equipment.....		8,992,068.87
Real Estate.....		2,150,936.84
Improvement Other than Buildings.....		3,069,107.26
Total Property and Equipment.....	\$	33,438,614.16
GRAND TOTAL.....	\$	45,938,420.85

EXHIBIT A
BALANCE SHEET
As of June 30, 1950
LIABILITIES AND RESERVES

I. CURRENT FUNDS

A. General Educational Funds

1. General Operations

Reserve for Orders & Commitments in Process	\$ 309,799.88	
Reserve to Complete Special Projects in Process	169,109.41	
Reserve for Income & Profit on Investment of Current Funds	32,796.85	
Balance Available		
Reserve for Unallocated Balance	\$1,699,969.58	
Deduct Due from U. S. Government	1,454,589.98	245,379.60
Reserve for Mechanical Engineering	7,709.99	\$ 764,795.73
Deferred Income 1950 Summer Session & 1950-51 Fees		232,811.55
Reserve for Investment in Stores Fund		400,000.00
Reserve for Accounts Receivable Educational Department		3,728.92
U.S. Government for Veteran's Instruction		1,454,589.98
Total General Operation		\$2,855,926.18

(Commitments Chargeable to Future Income \$2,390.00)

2. Repairs, Replacements and Alterations

Reserve for Orders & Commitments in Process	\$ 119,673.51	
Reserve to Complete Special Projects in Process	\$ 62,292.71	
Deduct Charge to 1950-51 Income	185.19	62,107.52
Total Repairs, Replacements & Alterations		\$ 181,781.03

Total General Educational Funds. \$3,037,707.21

B. Organized Educational Activities

1. University Hospital

a. Operation

Commitments in Process	\$ 45,933.19	
Reserve for Accounts Receivable	135,053.41	
Reserve for Hospital Stores Inventory Account	83,773.70	
Reserve for Unallocated Balance	147,911.13	

Total Hospital Operation. 412,671.43

b. Repairs, Replacements & Alterations

Commitments in Process	54,991.66	
Reserve to Complete Projects in Process	\$ 22,978.97	
Deduct Charge to 1950-51 Income	3,182.86	19,796.11

Total Hospital Repairs, Replacements and Alterations. 74,787.77

Total University Hospital. \$ 487,459.20

EXHIBIT A—Continued

BALANCE SHEET

As of June 30, 1950

LIABILITIES AND RESERVES

2. Psychopathic Hospital				
Commitments in Process	\$	38,989.46		
Reserve for Accounts Receivable		2,810.41		
Reserve for Repairs & Replacements		20,000.00		
Reserve for Unallocated Balance		80,325.73		
Total Psychopathic Hospital	\$		142,125.60	
3. State Bacteriological Laboratory				
Commitments in Process	\$	4,528.80		
Reserve for Accounts Receivable		146.80		
Reserve for Unallocated Balance		22,372.66		
Total State Bacteriological Laboratory	\$		27,048.26	
4. State Service for Crippled Children				
Commitments in Process	\$	3,484.79		
Other Balances				
Reserve to Complete Special Project in Process		1,331.97		
Reserve for Unallocated Balance		669.79		
Total State Service for Crippled Children	\$		5,486.55	
5. Hospital School for Severely Handicapped Children				
a. Operation				
Commitments in Process	\$	48.12		
Reserve for Unallocated Balance		23,146.76	\$	23,194.88
b. Repairs, Replacements & Alterations				
Reserve to complete Special Project in Process		3,991.34		
Total Hospital School	\$		27,186.22	
6. Other Organized Educational Activities				
	Deferred			
	Income, Sales	Reserve for		
	Tax Liability &	Inventories	Reserve for	
	Commitments	Accts. Rec. &	Unallocated	
	in Process	Other Assets	Balance	
Visual Instruction	\$ 946.40	\$ 2.70	\$ 56,631.46	\$ 57,580.56
Contests & Conferences			929.45	929.45
Correspondence Study	1,067.57	1,097.55	6,602.19	9,367.31
Iowa Testing Service	4,849.60	612.35	81,896.10	87,358.05
Educational Research				
Bureau	1,944.36	26,825.21	8,213.01	36,982.58
Dramatic Art Laboratory	1,839.88		4,407.35	6,247.23
Dramatic Art Laboratory -				
Summer Session	550.81		1,378.12	1,928.93
	\$ 11,198.62	\$ 29,137.81	\$ 160,057.68	
Total Other Organized Educational Activities			\$	200,394.11
Total Organized Educational Activities				\$ 889,609.94

EXHIBIT A—Continued
BALANCE SHEET
As of June 30, 1950
LIABILITIES AND RESERVES

C. Auxiliary Enterprises

	Deferred Income, Sales Tax Liability & Commitments in Process	Reserve for Inventories Accts. Rec. & Other Assets	Reserve for Unallocated Balance	
Dormitory & Dining Services	\$ 659,075.38	\$ 19,363.20	\$ 136,254.75	\$ 814,693.33
Iowa Memorial Union House	11,251.58	102.50	287,096.85	298,450.93
Tenant Properties	1,008.12	245.50	15,337.65	16,591.27
Campus Stores	3,504.70	9,770.89	12,290.20*	985.39
Student Ice Service	4.08		4.08*	
Dormitory Employee Uniforms	6.00		6.00*	
Iowa Lakeside Laboratory - Housing, Dining & General			4,203.36	4,203.36
Athletic Campus Farm			6.40	6.40
Students Books & Supplies	65.74	5.64*		60.10
	\$ 674,915.60	\$ 29,476.45	\$ 430,598.73	

Total Auxiliary Enterprises..... \$1,134,990.78

D. Stores, Service & Revolving Funds

General Stores	\$ 198,974.40†	\$ 156,856.86	\$ 169,283.64*	186,547.62
Physical Plant Stores	101,876.87†	101,577.78	78,378.27*	125,076.38
Physical Plant Coal Inventory	131,696.00†	106,160.27	112,856.27*	125,000.00
Postal Stores	2,000.00†	1,875.82	1,875.82*	2,000.00
Drug Stores	13,427.70	65,026.63	11,764.55	90,218.88
Hospital Stores	30,876.51	94,462.00	83,773.70*	41,564.81
Animal Account	147.74	148.98	4,302.26	4,598.98
Drafting Bureau			.74*	.74*
Laundry Service	2,294.92		77,754.28	80,049.20
Mailing Service	2,405.55	3,065.93	2,270.56	7,742.04
Physical Plant Job System	16,651.84	24,723.20	6,402.92	47,777.96
Physiology - Pharmacology Shop	297.96	1,017.00	3,693.38	5,008.34
Printing Service	4,999.33	42,502.50	18,381.77*	29,120.06
Statistical Service	3,745.72	20,241.00	14,844.39*	9,142.33
Storage & Transportation	28.00	2.00	390.71	420.71
Car Pool Operation	4.50		561.31	565.81
Photographic Service	3,883.59	2,828.36	72.19*	6,639.76
Accts. Receivable Advances		7,301.01	7,297.01*	4.00
Salary or Wage Advances		507.05	507.05*	
Iowa Annotations on Conflict of Law			28.19*	28.19*
Law Revolving Book Account		2,826.00	1,234.44	4,060.44
Material Testing Laboratory			407.78	407.78
U.S. Excess Property Revolving Account			70.10	70.10
Advanced Fund Revolving - Cashier			508,075.00	508,075.00
Advanced Fund Revolving - Business Office		1,700,908.45	2,208,983.45*	508,075.00*
	\$ 513,310.63	\$2,332,030.84	\$2,079,355.20*	

Total Stores, Service & Revolving Funds..... \$ 765,986.27

EXHIBIT A—Continued
BALANCE SHEET
As of June 30, 1950
LIABILITIES AND RESERVES

E. Reserve for Restricted Funds

	Net Balance	Orders in Process	Total
Educational Purposes.....	\$ 622,529.79	\$ 78,271.91	\$ 700,801.70
Non-Educational Purposes.....	114,385.12	1,090.42	115,475.54
	<u>\$ 736,914.91</u>	<u>\$ 79,362.33</u>	<u>\$ 816,277.24</u>
Total Restricted Funds.....			\$ 816,277.24
Total Current Funds.....			\$6,644,661.44

II. STUDENT LOAN FUNDS (Exhibit C)

Loan Fund Principal.....	\$ 133,012.03
Total Student Loan Funds.....	\$ 133,012.03

III. AGENCY FUNDS

Reserve for General Agency Funds	
Net Balance.....	\$ 899,541.16
Orders in Process.....	39,722.38
Total Agency Funds.....	\$ 939,263.54

IV. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

	Held by Trustees	Group Investment	Non-Group Investment	Total
Income Available for				
General Purposes.....	\$ 289,105.24	\$ 289,105.24		\$ 289,105.24
Special Purposes.....	9,059.12	630,736.12	31,180.94	670,976.18
Student Aid.....	118,111.26	165,048.20	322,644.50	605,803.96
	<u>\$ 127,170.38</u>	<u>\$1,084,889.56</u>	<u>\$ 353,825.44</u>	<u>\$1,565,885.38</u>
Total Endowment and Other Non-Expendable Funds.....				\$1,565,885.38

V. PLANT FUNDS

A. Reserve for Orders and Work in Process

	Orders Outstanding	Projects in Process	Total
49th G.A. Addition to Children's Hospital...	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
51st G.A. General Improvements.....	201,689.37	856,080.92	1,057,770.29
52nd G.A. General Improvements.....	408,614.22	101,291.26	509,905.48
52nd G.A. Hospital School.....	2,000.00	496,347.58	498,347.58
53rd G.A. General Improvements.....	76,073.52	483,926.48	560,000.00
53rd G.A. Hospital School.....		250,000.00	250,000.00
Dormitory Building, Equipment & Land.....	244,901.71	168,824.57*	76,077.14
Iowa Memorial Union.....	106,600.00	108,777.11*	2,177.11*
Library Equipment & Moving.....	68,643.68	140,444.32	209,088.00
Temporary Student Infirmary.....		12,972.92	12,972.92
Total Capital Funds.....	1,108,522.50	2,108,461.80	\$3,216,984.30

B. Invested in Plant and Equipment

From Gifts.....	\$7,632,174.01
From Earnings.....	5,854,377.88
From State.....	18,627,062.27
	<u>32,113,614.16</u>
Dormitory Notes Payable.....	1,325,000.00
Total Property and Equipment.....	\$33,438,614.16
GRAND TOTAL.....	<u>\$45,938,420.85</u>

EXHIBIT B
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1950

	Total	Educational General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non- Educational Restricted Fund
INCOME (Schedule B-1)						
State Appropriations						
Fund A - For General Operation	\$ 5,000,000.00	\$ 5,000,000.00	\$.	\$.	\$.	\$.
Fund B - For Repairs, Replacements and Alterations	303,000.00	203,000.00		100,000.00		
Repair Wind Damage R & R No. 384	7,375.00	7,375.00				
Public Service	3,041,524.09			3,041,524.09		
Student Fees and Veterans Cost of Instruction (Net)	2,301,596.93	2,301,596.93				
10% Handling Charge on Veterans Books and Supplies	43,270.87	43,270.87				
Sales and Service - Educational Departments	123,836.17	123,836.17				
Endowment Income						
Income from Invested Funds	37,083.20	8,216.33	10,809.71			18,057.16
Gifts and Restricted Income						
Private Gifts	227,304.85	7,825.00	162,340.94			57,138.91
U. S. Government Contracts	707,035.69	39,130.86	283,599.56		384,305.27	
Other Income	4,399,523.97		83,391.58	1,647,834.16	2,447,219.64	221,078.59
Total Combined Income	\$16,191,550.77	\$ 7,734,251.16	\$ 540,141.79	\$ 4,789,358.25	\$ 2,831,524.91	\$ 296,274.66
EXPENDITURES (Schedule B-2)						
Educational						
General University Departments	\$ 7,602,532.61	\$ 7,602,532.61	\$.	\$.	\$.	\$.
Restricted	650,114.53		650,114.53			
Organized Educational Activities	4,620,401.04			4,620,401.04		
Auxiliary Enterprises	2,365,670.84				2,365,670.84	
Other Non-Educational	114,903.26					114,903.26
Total Combined Expenditures	\$15,353,622.28	\$ 7,602,532.61	\$ 650,114.53	\$ 4,620,401.04	\$ 2,365,670.84	\$ 114,903.26
Net Income in Process of Expenditures June 30, 1950 (Deficit*)	\$ 837,928.49	\$ 131,718.55	\$ 109,872.74*	\$ 168,957.21	\$ 465,854.07	\$ 181,371.40

EXHIBIT B—Continued
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1950
SUMMARY OF CURRENT FUND BALANCES

	Total	Educational General Fund	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non- Educational Restricted Fund
Balances July 1, 1949						
University Treasurer	\$ 4,214,508.32	\$ 2,660,328.67	\$ 784,869.16	\$ 83,316.50	\$ 594,351.64	\$ 91,642.35
State Comptroller	785,034.00	300,000.00		485,034.00		
U. S. Children's Bureau Balance	13,004.00			13,004.00		
	(5,012,546.32)	(2,960,328.67)	(784,869.16)	(581,354.50)	(594,351.64)	(91,642.35)
Add: Net Income in Process of Expenditure (Deficit*)	837,928.49	131,718.55	109,972.74*	168,957.21	465,854.07	181,371.40
Deferred Expense - 1949 Summer Session	163,011.59	163,011.59				
Deferred Income - 1950 Summer Session	232,811.55	232,811.55				
Transfers from Other Funds and Accounts	286,872.25	14,222.66	23,531.38	7,917.84	204,478.31	36,722.06
Received in Dormitory Revolving Accounts	4,880,431.60				4,880,431.60	
Received in Hospital Revolving Accounts	621,861.51			621,861.51		
Received in Veteran's Administration Contract Account	468,580.18	467,871.60		708.58		
	\$ 7,491,497.17	\$ 1,009,635.95	\$ 86,441.36*	\$ 799,445.14	\$ 5,550,763.98	\$ 218,093.46
Deduct: Dormitory Notes and Interest Paid	279,270.23				279,270.23	
Dormitory Repairs and Replacements and Major Building Repair	149,974.69				149,974.69	
Disbursed from Dormitory Revolving Accounts	4,892,945.81				4,892,945.81	
Disbursed from Hospital Revolving Accounts	195,405.62			195,405.62		
Disbursed from Veteran's Administration Contract Accounts	1,395,257.55	1,261,016.87		384.72	133,855.96	
Decrease in Amount of State Comptroller Warrants and Income in Process	448,965.30			448,965.30		
Transfer to Other Funds and Accounts	1,924,490.45	1,294,458.93	43,375.42	13,492.49	375,373.34	197,790.27
Deferred Income - 1949 Summer Session	236,638.33	236,638.33				
Deferred Expense - 1950 Summer Session	180,131.84	180,131.84				
	\$ 9,703,079.82	\$ 2,972,245.97	\$ 43,375.42	\$ 658,248.13	\$ 5,831,420.03	\$ 197,790.27
Balances June 30, 1950 (Exhibit A)						
University Treasurer	\$ 2,764,894.97	\$ 997,718.65	\$ 655,052.38	\$ 686,482.81	\$ 313,695.59	\$ 111,945.54
State Comptroller	36,068.70			36,068.70		
Total	\$ 2,800,963.67	\$ 997,718.65	\$ 655,052.38	\$ 722,551.51	\$ 313,695.59	\$ 111,945.54

* Indicates Negative Amount.

SCHEDULE B-1
STATEMENT OF CURRENT INCOME BY SOURCE
For Year Ended June 30, 1950

I. EDUCATIONAL AND GENERAL INCOME

1. State Appropriation (Schedule F-1)

General Operation.....	\$5,000,000.00	
Repairs, Replacements and Alterations		
University.....	200,000.00	
Iowa Lakeside Laboratory.....	3,000.00	
Repair Wind Damage R.&R. #384.....	7,375.00	\$5,210,375.00

2. Student Fees

Net Tuition and Fees Available for General Purposes.....	\$1,604,985.37	
Veterans' Cost of Instruction.....	696,611.56	2,301,596.93

3. Ten Per Cent Handling Charge on Veterans' Books and Supplies.....	43,270.87
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4. Gifts.....	7,825.00
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5. U. S. Government Contracts.....	39,130.86
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6. Sales and Services.....	124,299.55	
Less Refunds.....	463.38	123,836.17

7. Interest - Permanent Land Fund.....	8,216.33
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Total Educational and General Income.....	\$7,734,251.16
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II. INCOME FOR SPECIAL RESTRICTED EDUCATIONAL PURPOSES

Endowment Income - From Investments.....	\$ 10,809.71
Grants from United States Government.....	283,599.56
Gifts.....	162,340.94
Other Income.....	83,391.58

Total Special Restricted Educational Income (To Exhibit B).....	\$ 540,141.79
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III. ORGANIZED EDUCATIONAL ACTIVITIES

	State Appropriation	Other Income	Total
Division of Health Sciences & Services			
University Hospitals.....	\$2,677,774.09†	\$1,110,103.06	\$3,787,877.15
Psychopathic Hospital.....	260,000.00	74,716.47	334,716.47
State Bacteriological Laboratory.....	133,750.00	13,225.34	146,975.34
State Services for Crippled Children.....		154,532.22	154,532.22
Hospital School for Severely Handicapped Children.....	70,000.00	6.30	70,006.30

SCHEDULE B-1—Continued
STATEMENT OF CURRENT INCOME BY SOURCE
For Year Ended June 30, 1950

II. ORGANIZED EDUCATIONAL ACTIVITIES (Cont'd.)

	State Appropriation	Other Income	Total
Division of Teaching and Research			
Dramatic Art Laboratory	\$	\$ 10,829.59	\$ 10,829.59
Dramatic Art Laboratory - Summer Session		5,189.73	5,189.73
Extension Division Activities		279,231.45	279,231.45
Total Organized Educational Activities (To Exhibit B)	\$3,141,524.09	\$1,647,834.16	\$4,789,358.25

† Includes Excess Quota Patients charged to Counties by State Comptroller totaling \$96,767.36 and Repairs, Replacements and Alterations of \$100,000.00.

IV. AUXILIARY ENTERPRISES

Dormitory House Operation	\$1,006,298.66
Dining Service	1,327,069.99
Iowa Memorial Union	31,556.54
Tenant Property	14,568.05
University Services for Students	58,597.75
Veterans' Books and Supplies	384,305.27
Lakeside Laboratory	6,507.05
Dormitory Employees Uniforms	1,421.60
Athletics Campus Farm	1,200.00
Total Auxiliary Enterprises	\$2,831,524.91

V. NON-EDUCATIONAL RESTRICTED INCOME

For Scholarships, Prizes, Student Aid and Miscellaneous

Endowment Income - From Investments	\$ 18,057.16
Gifts	57,138.91
Other Gifts	221,078.59
Total Non-Educational Restricted Income (To Exhibit B)	\$ 296,274.66

SCHEDULE
CURRENT EXPENDITURES
For Year Ended

	Total	Salaries	Wages
I. GENERAL FUND EXPENDITURES			
1. ADMINISTRATION AND GENERAL			
General Administration	\$ 44,943.90	\$ 39,334.75	\$ 602.82
Division of Business and Finance	253,312.67	154,398.11	6,139.37
Division of Student Personnel Services	240,169.78	164,477.75	13,424.08
Administrative Salaries Allocated to Income Departments	132,438.92*	132,438.92*	
General Expense	312,195.12	121,903.64	3,338.37
Student Service	116,083.36	83,595.06	5,377.43
Total Administration and General	(834,265.91)	(431,270.39)	(28,882.07)
2. Instructional and Departmental Research			
Division of Teaching and Research			
Administration and General	16,022.53	14,762.65	
College of Liberal Arts	2,213,228.21	1,882,097.69	27,155.06
College of Engineering	225,002.13	186,156.13	10,701.19
College of Education	259,856.63	209,360.28	2,288.26
College of Commerce	208,691.01	184,339.64	8,414.24
College of Law	108,330.55	92,463.61	4,491.53
Graduate College	108,054.89	82,221.37	5,490.12
Summer Session	295,096.77	280,179.33	1,405.55
Bureau of Business & Economic Research	40,785.21	29,817.60	1,056.47
Division of Health Sciences and Services			
Administration and General	2,511.59	1,189.34	103.00
College of Medicine	865,462.17	756,664.70	6,450.67
College of Dentistry	327,975.22	209,077.95	1,395.23
College of Pharmacy	43,699.03	38,147.87	
College of Nursing	42,241.59	38,525.01	263.35
Examination and Testing	27,783.83	16,814.54	1,394.54
Child Welfare	91,229.56	81,699.17	1,065.55
Institute of Public Affairs	31,103.33	19,456.40	446.38
Total Instructional and Departmental Research ..	(4,906,984.25)	(4,122,973.28)	(72,121.14)
3. University Extension			
Extension Division	193,938.32	106,918.14	8,105.83
4. University Libraries			
	382,772.85	189,482.66	49,837.25
5. Operation and Maintenance of Physical Plant			
	958,562.82	57,902.87	573,023.84
6. Repairs, Replacements and Alterations			
University	323,008.46		
Iowa Lakeside Laboratory	3,000.00		
Total Operating Fund (To Exhibit B)	\$7,602,532.61	\$4,908,547.34	\$ 731,970.13

* Indicates negative amount.

B-2

BY FUNCTION AND OBJECT

June 30, 1950

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expenditures	Equipment and Im- provements (To Sched- ule E-1)
\$ 1,728.39	\$ 745.91	\$ 832.69	\$ 696.27	\$ 75.00	\$ 848.67	\$ 79.40
72,456.39	6,327.42	1,187.91	3,917.50	1,515.17	1,727.94	5,642.86
19,956.55	20,239.78	2,155.31	12,876.35	2,672.06	459.99	3,907.91
11,664.42	35,481.51	1,623.11	11,529.67	332.95	124,611.95	1,709.50
7,322.98	3,310.54	2,276.00	4,209.21	797.34	3,230.48	5,964.32
(113,128.73)	(66,105.16)	(8,075.02)	(33,229.00)	(5,392.52)	(130,879.03)	(17,303.99)
189.82	33.28	1,024.53	12.25			
20,774.43	14,455.79	10,131.21	116,404.29	30,520.17	17,123.41	94,566.16
2,751.66	5,524.48	1,845.00	5,232.84	5,359.31	286.80	7,144.72
4,273.08	2,970.84	1,806.03	8,467.48	9,644.11	593.11	20,453.44
2,080.06	772.25	838.30	3,287.45	1,213.42	137.10	7,608.55
1,509.21	6,470.30	494.65	1,344.47	521.74	387.09	647.95
1,717.18	8,464.77	549.53	965.22	78.23	932.15	7,636.32
2,751.24	4,670.20	1,512.94	1,437.30	508.11	2,523.38	18.72
1,431.81	3,907.42	2,526.56	721.97	253.87	181.86	887.65
354.84	165.23	550.06	79.42		39.60	30.10
6,705.28	4,452.38	2,760.79	47,032.80	17,532.04	2,087.29	21,776.22
1,847.28	2,421.67	2,063.62	27,676.95	5,607.62	576.59	77,308.31
400.12	579.11	115.80	3,558.78	76.49	98.16	722.70
145.75	356.60	390.64	852.15	114.19	20.86	1,573.04
808.19	324.52	294.84	3,555.25	2,127.27	12.50	2,452.18
1,886.62	1,162.68	809.61	2,792.25	1,151.95	23.57	638.16
1,570.88	1,884.76	2,178.45	1,515.68	256.37	103.98	3,690.43
(51,197.45)	(58,616.28)	(29,892.56)	(224,936.55)	(74,964.89)	(25,127.45)	(247,154.65)
4,561.23	11,038.64	4,073.16	6,888.20	1,587.88	3,788.15	46,977.09
4,757.11	3,301.36	369.31	6,785.91	1,474.00	1,232.22	125,533.03
3,298.09	1,014.29	589.00	226,887.84	35,348.86	15,972.52	44,525.51
678.96		6.26	26,486.51	152,539.64	387.51	142,909.58
						3,000.00
\$177,621.57	\$ 140,075.73	\$ 43,005.31	\$ 525,214.01	\$ 271,307.79	\$ 177,386.88	\$ 627,403.85

SCHEDULE
CURRENT EXPENDITURES
For Year Ended

	Total	Salaries	Wages
II. SPECIAL EDUCATIONAL RESTRICTED EXPENDITURES (To Exhibit B).....	\$ 650,114.53	\$ 340,156.67	\$ 28,305.53
III. ORGANIZED EDUCATIONAL AND PUBLIC SERVICE ACTIVITIES			
Division of Health Sciences & Services			
University Hospital			
Administration.....	361,795.02	149,376.28	23,619.66
Dietary.....	565,405.75	269,544.73	66,148.82
Household & Property.....	285,202.66	201,834.17	7,056.25
Plant Operation & Maintenance.....	192,063.43	33,125.03	340.00
Motor Service.....	2,553.64	2,399.96	
Professional Service.....	2,012,581.46	1,425,784.91	49,855.19
State Patient Transportation.....	176,913.77	77,152.30	9,815.70
Extraordinary Expenditures.....	34,178.14		
Repairs, Replacements & Alterations.....	25,212.23		
Total Hospital.....	(3,655,906.10)	(2,159,217.38)	(156,835.62)
Psychopathic Hospital			
Administration.....	32,001.43	14,095.00	1,109.10
Dietary.....	32,219.79	6,144.30	1,668.00
Household and Property.....	43,016.28	18,199.99	101.70
Professional Service.....	188,133.43	141,019.93	37,744.39
General Operating Expense.....	151.94		
Non-operating Expense.....	2,839.85		213.00
Research & Teaching.....	27,697.04	27,411.17	89.00
Total Psychopathic Hospital.....	(326,059.76)	(206,870.39)	(40,925.19)
State Bacteriological Laboratory.....	140,956.24	94,602.86	2,822.85
State Services for Crippled Children.....	170,168.87	70,966.50	331.25
Hospital School for Severely Handicapped Children			
Administration.....	4,558.14	4,558.14	
Teaching Service.....	15,569.60	15,569.60	
Health & Medical Service.....	15,489.50	15,473.50	
Dietary & Personal Maintenance.....	24,585.25	14,171.29	
General Expense.....	10,979.71		1,697.33
Repairs, Replacements & Alterations.....	677.34		
Total Hospital School.....	(71,859.54)	(49,772.53)	(1,697.33)

* Negative amount. Includes credit of amount of sales to University Departments.

B-2—Continued
BY FUNCTION AND OBJECT
June 30, 1950

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expenditures	Equipment and Im- provements (To Sched- ule E-1)
\$ 7,859.16	\$ 2,875.26	\$ 27,171.45	\$ 102,187.83	\$ 11,851.38	\$ 24,289.01	\$ 105,418.24
53,011.10	2,503.49	1,605.02	18,775.37	883.67	110,201.89	1,818.54
728.76	53.79	398.35	225,614.22	2,139.35		777.73
15.48			72,845.29	2,535.49	226.97	689.01
32.38			114,296.04	42,052.89		2,217.09
			15.81	137.87		
1,478.72	573.97	476.34	449,608.44	11,144.65	69,915.51	3,743.73
7.02	13.94	51,868.17	28,102.57	6,895.83	2,988.56	69.68
29.66			5,181.74	5,803.38	.50	23,162.86
48.64			1,968.04	16,456.98		6,738.57
(55,351.76)	(3,145.19)	(54,347.88)	(916,407.52)	(88,050.11)	(183,333.43)	(39,217.21)
3,201.72	582.33	254.52	1,104.60	593.51	10,680.74	379.91
			24,245.41		41.76*	203.84
43.60			15,554.99	5,932.40	1,514.47	1,669.13
108.16	609.89	273.97	8,638.26	60.86	1,065.78*	743.75
129.21				3.12	19.61	
		587.76	442.98	569.56	608.12*	1,634.67
3.15	21.39		72.11	5.00		95.22
(3,485.84)	(1,213.61)	(1,116.25)	(50,058.35)	(7,164.45)	(10,499.16)	(4,726.52)
12,824.13	1,669.50	1,665.85	17,774.81	2,403.03	4,224.72	2,968.49
1,643.76	2,124.35	5,173.17	27,310.84	1,560.84	43,393.32	17,664.84
					16.00	
			6,527.58		3,886.38	
412.10	71.59	325.00	4,146.41	426.16	3,326.36	574.76
7.55			26.54	251.50		391.75
(419.65)	(71.59)	(325.00)	(10,700.53)	(677.66)	(7,228.74)	(966.51)

SCHEDULE
CURRENT EXPENDITURES
For Year Ended

	Total	Salaries	Wages
III. ORGANIZED EDUCATIONAL AND PUBLIC SERVICE ACTIVITIES (Cont'd.)			
Division of Teaching & Research			
Dramatic Art Laboratory.....	\$ 19,749.20	\$ 3,354.43	\$ 1,401.60
Dramatic Art Laboratory—			
Summer Session.....	5,172.52	1,237.67	195.80
Extension Division Activities.....	230,528.81	42,546.98	77,579.47
Total Organized Education Activities (To Exhibit B).....	4,620,401.04	\$2,628,568.74	\$ 281,789.11
IV. AUXILIARY ENTERPRISES EXPENDITURES			
Dormitory House Operation.....	\$ 747,894.25	\$ 170,174.11	\$ 59,838.19
Dining Service.....	1,140,909.61	306,387.23	107,757.38
Iowa Memorial Union Lounge Room.....	22,616.26	8.08	2,617.31
Tenant Property.....	12,452.66		
Veterans Books and Supplies.....	384,317.24		7,710.80
Campus Services for Students.....	51,322.83	1,304.19	3,619.81
Iowa Lakeside Laboratory.....	4,804.87	780.00	1,037.00
Dormitory Employees Uniforms.....	1,344.52		
Athletic Campus Farm.....	8.60		
Total Auxiliary Enterprises.....	\$2,365,670.84	\$ 478,653.61	\$ 182,580.49
V. SPECIAL NON-EDUCATIONAL RESTRICTED FUND EXPENDITURES.....			
	\$ 114,903.26	\$ 23,461.03	\$ 858.86

* Indicates Negative Amount.

B-2—Continued
 BY FUNCTION AND OBJECT
 June 30, 1950

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expenditures	Equipment and Im- provements (To Sched- ule E-1)
\$ 1,241.39	\$ 981.53	\$ 118.96	\$ 2,994.53	\$ 3,084.62	\$ 4,104.87	\$ 2,467.27
335.30	269.02	.....	868.39	658.13	1,608.21	.....
27,945.98	7,551.89	1,307.36	46,260.88	5,552.02	12,214.26	9,569.97
\$103,247.81	\$ 17,026.68	\$ 64,054.47	\$1,072,375.85	\$ 109,150.86	\$ 266,606.71	\$ 77,580.81
\$ 5,078.26	\$ 2,046.08	\$ 87.37	\$ 378,770.59	\$ 82,105.60	\$ 47,819.80	\$ 1,974.25
2,140.17	1,503.76	311.46	649,885.90	18,495.43	53,784.87	643.41
31.01	136.78	.....	313.02	198.58	4,026.21	15,285.27
96.41	.....	.....	3,092.17	8,382.25	1,047.23	165.40*
4.50	.....	.....	376,721.69	.....	119.75*	.....
23,780.05	10,743.22	.....	10,623.99	456.13	632.94	162.50
87.62	.....	.....	2,731.30	28.20	140.75	.....
.....	.....	.....	1,344.52	.....	.....	.....
.....	.....	.....	.....	8.60	.....	.....
\$31,218.02	\$ 14,420.84	\$ 398.83	\$1,423,483.18	\$ 109,674.79	\$ 107,332.05	\$ 17,900.03
\$ 1,112.32	\$ 594.27	\$ 5,657.19	\$ 23,904.55	\$ 459.37	\$ 53,010.56	\$ 5,845.11

EXHIBIT
STATEMENT OF
For Year Ended

	Year Estab- lished	Principal June 30, 1949		
		Cash	Notes and Investments	Total
Alumni Association Loan	1932	\$ 1,234.58	\$ 832.30	\$ 2,066.88
Alumni Association Loan Investments			3,799.01	3,799.01
Lt. Co. Z. W. Burriss Memorial Loan	1949	2,000.00		2,000.00
A. Whitney Carr Graduate Loan	1900	2,477.75	2,528.87	5,006.62
F. C. Denkmann Loan in Liberal Arts	1928	3,455.17		3,455.17
Dolphin Club Loan	1939	653.33		653.33
W. O. Finkbine Loan for Men	1926	1,447.42	49.00	1,496.42
Home Economics Club Loan	1932	174.66		174.66
International Student Council Loan	1930	223.38	16.67	240.05
Kellogg Foundation Loan for Dental Students	1942	7,740.06	2,764.63	10,504.69
Kellogg Foundation Loan for Medical Students	1942	9,363.89	800.00	10,163.89
Kellogg Foundation Loan for Student Nurses	1942	3,754.07	265.00	4,019.07
Law Consolidated Loan	1926	9,503.83	1,585.60	11,089.43
Don A. and Julia L. Love Memorial Loan Fund	1940	24,578.26	814.00	25,392.26
College of Medicine Loan	1930	323.13		323.13
Mortar Board Loan	1933	110.74		110.74
Student Nurses' Association Loan	1930	256.78		256.78
Phi Beta Kappa Loan	1934	252.76		252.76
Phi Epsilon Kappa Loan	1947	87.00		87.00
Alice E. Booth Medical Loan	1944	2,208.64		2,208.64
Senior Class Loan	1942	660.00		660.00
Dorothy Finkbine Souers Loan for Women	1927	1,608.59	125.00	1,733.59
Dean's Loan Fund	1946	504.41	112.00	616.41
Emilie Blackmore Stapp Loan	1934	585.44		585.44
Marie Graham Stapp Loan	1934	443.32	110.00	553.32
Robert T. Swaine Graduate Loan	1925	5,966.14	1,878.00	7,844.14
Wm. H. Symons Loan	1935	4,000.92	220.00	4,229.92
Undergraduate Student Loan	1900	16,861.73	1,533.19	18,394.92
U. S. Government Loan	1942		16,344.79	16,344.79
Women's Association Loan	1932	277.89		277.89
Total (To Exhibit A)		\$ 100,762.89	\$ 33,778.06	\$ 134,540.95
SUMMARY				
Student Loan Notes		\$ 100,762.89	\$ 29,979.05	\$ 130,741.94
U. S. Government Bonds			3,799.01	3,799.01
		\$ 100,762.89	\$ 33,778.06	\$ 134,540.95

C

STUDENT LOAN FUNDS

June 30, 1950

Additions		Deductions	Principal June 30, 1950		
Earnings	Other		Cash	Notes and Investments	Total
\$ 117.59	\$ 40.50	\$ 211.49	\$ 1,928.48	\$ 85.00	\$ 2,013.48
	160.99			3,960.00	3,960.00
			1,575.00	425.00	2,000.00
139.74	22.30		2,587.70	2,580.96	5,168.66
144.21			3,599.38		3,599.38
3.18	1.00		604.71	52.80	657.51
2.50	1.00		1,499.92		1,499.92
			174.66		174.66
10	.50		240.65		240.65
95.17	5.00		9,167.52	1,437.34	10,604.86
.55	.50		8,649.94	1,515.00	10,164.94
			3,454.07	565.00	4,019.07
77.85	14.00		9,996.28	1,185.00	11,181.28
30.41	52.00	3.50	24,504.92	966.25	25,471.17
			323.13		323.13
			110.74		110.74
			256.78		256.78
1.15	1.10		255.01		255.01
.33	.50		87.83		87.83
360.25			2,568.89		2,568.89
			660.00		660.00
10.58	1.00		1,495.17	250.00	1,745.17
			536.41	80.00	616.41
.77	.50		586.71		586.71
13.38	1.00		567.70		567.70
329.66	44.92		6,309.22	1,909.50	8,218.72
			4,099.92	130.00	4,229.92
70.69	58.14	171.81	16,452.36	1,899.58	18,351.94
411.00		3,356.18	184.67	13,214.94	13,399.61
			277.89		277.89
\$ 1,809.11	\$ 404.95	\$ 3,742.98	\$ 102,755.66	\$ 30,256.37	\$ 133,012.03
\$ 1,809.11	\$ 243.96	\$ 3,742.98	\$ 102,755.66	\$ 26,296.37	\$ 129,052.03
	160.99			3,960.00	3,960.00
\$ 1,809.11	\$ 404.95	\$ 3,742.98	\$ 102,755.06	\$ 30,256.37	\$ 133,012.03

EXHIBIT D
SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
For Year Ended June 30, 1950

	Year Established	Principal July 1, 1949	Cash Additions (Deductions*)		Principal June 30, 1950
			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	\$ 289,105.24	\$	\$	\$ 289,105.24
RESERVE FOR CONTINGENCIES OF INVESTED FUNDS † (Expendable to protect investments.)	1932	61,576.78	.....	2,021.00	63,597.78
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	84,671.40	.....	.....	84,671.40
A. WHITNEY CARR SCHOLARSHIP (Interest used for resident fee scholarships in College of Liberal Arts and applied Science, also loans for Graduate Students)	1900	50,739.93	.....	.....	50,739.93
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	16,782.40	.....	.....	16,782.40
WILLIAM JENNINGS BRYAN PRIZE FUND (Interest to be used as a prize for students' essays on "Government".)	1903	253.70	.....	.....	253.70
JOHNSON MEMORIAL PRIZES (Established in 1923 by Mr. & Mrs. John H. Johnson and increased in 1935. See Johnson Memorial Prizes under non-group investments. Interest used for Ernest R. Johnson Memorial Prizes of \$25.00 and \$15.00 to students with highest scholastic standing for four year 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	426.21	.....	.....	426.21
SAMUEL LEFEVRE MEMORIAL PRIZE (Established by Annie Lefevre. Interest to be used for freshman oratorical prize)	1923	507.40	.....	.....	507.40
BELLE AND DAVID WYLAND SCHOLARSHIP (Established by will of Belle Wyland. Interest available for scholarships)	1930	913.32	.....	.....	913.32

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	\$ 1,948.17	\$ 87.87	\$	\$ 2,036.04
W. T. PROUDFOOT SCHOLARSHIP (Interest used for scholarships in Art Department to students preferably from Warren County)	1926	1,014.80	.....	1,000.00	2,014.80
THEODORE SANXAY FELLOWSHIP FUND (Interest to be used for fellowships for Liberal Arts students)	1926	15,221.98	.....	.....	15,221.98
F. C. DENKMANN LIBERAL ARTS LOAN FUND (Interest used for loans to students in College of Liberal Arts)	1928	5,074.00	.....	.....	5,074.00
F. C. DENKMANN LAW SCHOLARSHIP FUND (Interest used for Law Scholarships)	1928	5,074.00	.....	.....	5,074.00
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	202,959.68	.....	.....	202,959.68
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	9,077.67	.....	.....	9,077.67
WILLIAM GARDINER HAMMOND SCHOLARSHIP (Gift of J. E. E. Markley. Interest to be used to establish Law Scholarship in honour of Wm. Gardiner Hammond)	1938	2,537.00	.....	.....	2,537.00
LAVERNE NOYES FOUNDATION SCHOLARSHIP FUND (Established by trustees of Noyes estate. Interest to be used to provide scholarships to citizens who served in World War I or their descendants by blood. See also non-group investments)	1938	13,449.62	.....	.....	13,449.62
EDWARD PRICHETT SCHOLARSHIP FUND (Interest to be used for maintaining scholarships in the College of Law or College of Liberal Arts)	1940	6,729.94	.....	.....	6,729.94
JOSEPH GRAHAM MAYO FUND FOR LECTURESHIPS OR SCHOLARSHIPS IN THE COLLEGE OF MEDICINE (Established by Edith Graham Mayo. Interest to be used to pay honoraria to one or more visiting teachers, or may be used any one year to pay a scholarship in the College of Medicine)	1939	5,074.00	.....	.....	5,074.00

† See Finance Committee Minutes of January 23, 1946. All profits or gains from sale or disposal of Bonds or other Group Investments are to be credited to the Reserve. This Reserve shall be pooled with Group Investment cash and invested in the same manner as Other Group Investments.

This Reserve shall be available for any losses resulting from the sale or disposal of Group Investments and extraordinary expense in connection with the sale, transfer, acquisition or protection of investments which are not chargeable against the Group Investments Income Account.

EXHIBIT D—Continued

	Year Established	Principal July 1, 1949	Cash Additions (Deductions*)		Principal June 30, 1950
			Earnings	Other	
SCHERLING PRIZE FUND..... (Established by Gus Scherling. Interest to be used for prizes in College of Pharmacy for superior work in Organic Chemistry)	1941	\$ 202.95			\$ 202.95
F. O. LOWDEN LIBERAL ARTS PRIZE RESERVE..... (In accordance with terms of the gift all interest in excess of the Prize is to be accumulated in cash to \$2,000.00 and held as a reserve against possible loss in principal)	1936		55.42	718.17	773.59
Y. W. C. A. FUND FOR PERMANENT BENEFIT TO Y. W. C. A..... (Established by Y. W. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. W. C. A., principal expendable for permanent benefit to Y. W. C. A.)	1942	3,198.00			3,198.00
Y. M. C. A. FUND FOR PERMANENT BENEFIT TO Y. M. C. A..... (Established by Y. M. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. M. C. A., principal expendable for permanent benefit to Y. M. C. A.)	1942	456.15			456.15
A. O. THOMAS MEMORIAL FUND..... (Interest to be used for purchase of rare and needed fossils, etc., for department of Geology)	1943	456.65			465.65
PRESIDENT'S FUND..... (Income is to be added to principal until annual income on principal is sufficient to provide annual prize of \$25.00 awarded in annual oratorical contest, known by the name of the incumbent President. Now known as Hancher Oratorical Prize)	1943	359.20	75.32	258.85	693.37
ALICE E. BOOTH LOAN..... (Established by Alice E. Booth. Interest to be used as a student loan fund for worthy students preferably in the College of Medicine)	1944	12,676.36			12,676.36
B. J. LAMBERT SCHOLARSHIP FUND..... (Established by Alumni of the University for awards to students of Engineering)	1944	4,753.99		200.00	4,953.99
BENNETT MEMORIAL CHAPEL..... (Established by Helen B. Bennett for building Bennett Memorial Chapel)	1944	14,929.91	424.32		15,354.23
FINKBINE ENDOWMENT RESERVE..... (Funds raised are to be used for restoration of Finkbine Dinners - Fund to be called "Fund for the Perpetuation of the Annual Finkbine Dinner")	1945	3,749.00			3,749.00

HELEN BLANCHE BENNET SCHOLARSHIPS (Established by Helen B. Bennett for scholarships for students from Bennett, Iowa)	1944	3,000.00		3,000.00
TRUST FUND FOR MARGARET BUCKLEY (Granted under will of Helen B. Bennett. The income is to be set aside for Margaret Buckley to be paid quarterly during her life time. In case of illness, accident or emergency so much of the principal up to and including the whole thereof may be paid. Upon death of Margaret Buckley the trust shall terminate and remaining trust shall revert to and be a part of the Bennett Chapel Fund)	1945	2,000.00		2,000.00
L. C. RAIFORD MEMORIAL PRIZE IN CHEMISTRY (Established by friends of Professor L. C. Raiford to create a Raiford Memorial Prize in Chemistry of one year membership in American Chemical Society for graduate student in Organic Chemistry)	1947	575.50		575.50
WILBER J. TEETERS SCHOLARSHIP FUND (Established by Gifts of Alumni in honour of Dean Emeritus Wilber J. Teeters. Income to be used for Annual Prize for senior student in Pharmacy)	1948	2,477.06		2,477.06
RUDY E. MINGER SCHOLARSHIP FUND (Established by Ralph and Avis Minger in honor of Rudy E. Minger. Income to be used for annual award to outstanding freshman and sophomore in Dentistry)	1948	5,000.00		5,000.00
RESERVE FOR UNREALIZED PROFIT ON FARMS SOLD UNDER CONTRACT		47,464.60	2,021.00*	45,443.60
PEARL BENNETT BROXHAM MEMORIAL FUND (Established in 1948 in memory of Pearl Bennett Broxham. Income to be used for annual award in Radio Broadcasting)	1948	1,593.00		1,593.00
SUDHINDRA BOSE MEMORIAL FUND (Net Income to be used for Guest Lecture on India. Principal expendable if needed for same purpose)	1949		1,040.00	1,040.00
LAURA SPELMAN ROCKEFELLER ENDOWMENT FUND FOR CHILD WELFARE (Income to be used in support of research project in child welfare and parent education)	1929		205,000.00	205,000.00
Sub-total Funds under Group Investment Plan		(876,029.61)	(642.93)	(1,084,889.56)
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 1934-35. Represents appraised value of Clay and Calhoun County farms donated in 1865. Rents and proceeds, if sold, are expendable)	1935	31,180.94		31,180.94
F. O. LOWDEN ORATORICAL PRIZE (Interest used as prizes for winners of Northern Oratorical League Contest)	1900	2,500.00		2,500.00
W. T. PROUDFOOT SCHOLARSHIP (Interest used for scholarships in Art Department to students preferably from Warren County)	1923	1,000.00	1,000.00*	

EXHIBIT D—Continued

	Year Established	Principal July 1, 1949	Cash Additions (Deductions*)		Principal June 30, 1950
			Earnings	Other	
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*	
W. O. FINKBINE FUND FOR ANNUAL UNIVERSITY DINNER FOR MEN (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*	
JOHN F. DILLON SCHOLARSHIP (Interest used for law prizes and scholarships)	1914	12,378.51			12,378.51
JOHN P. LAFFEY GIFT FOR LAW SCHOLARSHIPS	1927	10,000.00			10,000.00
LAURA SPELMAN ENDOWMENT FUND FOR CHILD WELFARE (Income to be used in support of Child Welfare Research work.)	1914	205,768.80		205,768.80*	
F. O. LOWDEN PRIZE FUND IN LIBERAL ARTS (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 in principal.)	1935	3,000.00			3,000.00
JOHNSON MEMORIAL PRIZES (See also Johnson Memorial Prizes of \$420 in group investment.)	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	718.17		718.17*	
LAVERNE NOYES FOUNDATION SCHOLARSHIP FUND (Gift of 175 shares aeromotor stock. See also group investments.)	1938	192,500.00			192,500.00
CHARLES BUNDY WILSON MEMORIAL PRIZE FUND (Established by Mrs. Charles Bundy Wilson. Income to be used as a prize or prizes for excellence in the German Language or Literature.)	1939	1,000.00			1,000.00
FRED STEBLER SCHOLARSHIP IN ENGINEERING (Established by Fred Stebler for assistance to worthy students preferably in Mechanical Arts.)	1947	4,000.00			4,000.00

NILE KINNICK SCHOLARSHIP SUPPLEMENTARY FUND (Fund to be known as "Nile Kinnick Memorial Scholarship Supplementary Fund". To be administered in the aid of charitable, literary and educational purposes. To be awarded by the Iowa Student Aid Committee and Iowa State Junior Chamber of Commerce Nile Kinnick Scholarship Committee. Each scholarship not to exceed \$750.00)	1943	97,435.99		1,420.00*	96,015.99
Sub-total Funds not under Group Investment Plan		(570,732.41)		(216,906.97*)	(353,825.44)
TOTAL ENDOWMENT AND NON-EXPENDABLE FUND PRINCIPAL (To Exhibit A)		\$ 1,446,762.02	\$ 642.93	\$ 8,689.95*	\$ 1,438,715.00

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, 1950

	Non-Group Investments	Group Investments	Total
Cash.....	\$ 132.44	\$ 3,078.17	\$ 3,210.61
Investments:			
U. S. and Municipal Bonds.....	136,943.00	961,455.50	1,098,398.50
Other Bonds.....	2,500.00		2,500.00
First Mortgage Real Estate Loans.....		61,935.02	61,935.02
Preferred Stock.....	15,500.00		15,500.00
Common Stock.....	196,750.00		196,750.00
Real Estate Owned.....	2,000.00		2,000.00
Farm Sale Contracts.....		50,215.00	50,215.00
Other Securities.....		8,205.87	8,205.87
Sub-total Investments.....	(353,693.00)	(1,081,811.39)	(1,435,504.39)
Total (To Exhibit A).....	\$ 353,825.44	\$1,084,889.56	\$1,438,715.00

EXHIBIT
SUMMARY STATEMENT
FOR ADDITIONS AND
For Year Ended

	Total	49th G.A. Children's Hospital Addition	51st G.A. Improvements
Balances July 1, 1949	\$3,192,916.79	\$ 45,000.00	\$ 263,988.30
Receipts			
Borrowed for Dormitory Additions	275,000.00		
53rd G. A. Appropriation	810,000.00		
Sundry Credits	165.74		
Transfer from Current Educational Funds	222,972.92		
Total	\$4,501,055.45	\$ 45,000.00	\$ 263,988.30
Disbursements			
Buildings & Other Plant Improvements	\$1,221,283.82	\$	\$ 263,988.30
Equipment	29,145.13		
Expenditures not Capitalized	31,642.20		
Land	2,000.00		
Total Expenditures	\$1,284,071.15	\$	\$ 263,988.30
Balance June 30, 1950	\$3,216,984.30	\$ 45,000.00	\$
Analysis of Balance			
State Comptroller Balance	\$2,900,107.86	\$ 45,000.00	\$
University Treasurer - Capital Fund Balance	316,876.44		
	\$3,216,984.30	\$ 45,000.00	\$

E
OF CAPITAL FUNDS
IMPROVEMENTS TO PLANT

June 30, 1950

51st G.A. Improvements	52nd G.A. Improvements	52nd G.A. Hosp. School for Severely Handicapped Children	53rd G.A. Improvements	53rd G.A. Hosp. School for Severely Handicapped Children	New Botanical Laboratory & Greenhouse
\$ 1,590,253.35	\$ 716,413.89	\$ 500,000.00	\$	\$	\$ 9,433.14
.....	.....	.....	560,000.00	250,000.00	.....
40.74	.....	.....	.....	.....	.....
\$ 1,590,294.09	\$ 716,413.89	\$ 500,000.00	\$ 560,000.00	\$ 250,000.00	\$ 9,433.14
\$ 526,375.08	\$ 201,597.92	\$ 1,574.98	\$	\$	\$ 9,433.14
1,376.09	1,284.29	.....	.....	.....	.....
4,772.63	3,626.20	77.44	.....	.....	.....
.....					
\$ 532,523.80	\$ 206,508.41	\$ 1,652.42	\$	\$	\$ 9,433.14
\$ 1,057,770.29	\$ 509,905.48	\$ 498,347.58	\$ 560,000.00	\$ 250,000.00	\$
.....					
\$ 865,107.86	\$ 680,000.00	\$ 500,000.00	\$ 560,000.00	\$ 250,000.00	\$
192,662.43	170,094.52*	1,652.42*	.....	.....	.....
\$ 1,057,770.29	\$ 509,905.48	\$ 498,347.58	\$ 560,000.00	\$ 250,000.00	\$

EXHIBIT
SUMMARY STATEMENT
FOR ADDITIONS AND
For the Year Ended

	Dormitory Land	Hillcrest Addition	Currier Hall Addition
Balances July 1, 1949.....	\$.....	\$ 2,345.88*	\$ 70,159.75
Receipts			
Borrowed for Dormitory Additions.....	2,000.00	244,116.19	1,632.54
53rd G. A. Appropriation.....			125.00
Sundry Credits.....			
Transfer from Current Educational Funds.....			
Total.....	\$ 2,000.00	\$ 241,770.31	\$ 71,917.29
Disbursements			
Buildings & Other Plant Improvements.....	\$.....	\$ 164,269.44	\$ 52,416.73
Equipment.....			11,658.75
Expenditures not Capitalized.....		2,043.90	6,569.86
Land.....	2,000.00		
Total Expenditures.....	\$ 2,000.00	\$ 166,313.34	\$ 70,645.34
Balance June 30, 1950.....	\$.....	\$ 75,456.97	\$ 1,271.95
Analysis of Balance			
State Comptroller Balance.....	\$.....	\$.....	\$.....
University Treasurer - Capital Fund Balance.....		75,456.97	1,271.95
	\$.....	\$ 75,456.97	\$ 1,271.95

E

OF CAPITAL FUNDS
IMPROVEMENTS TO PLANT

June 30, 1950

Dormitory Alterations & Equipment	New Library Equipment & Moving	New Women's Dormitory	Iowa Memorial Union	Park Lawn Apartments	Temporary Student Infirmary
\$ 14.24	\$	\$	\$	\$	\$
\$ 27,251.27	\$	\$	\$	\$	\$
.....					
.....	210,000.00	.....	.....	.....	12,972.92
\$ 27,265.51	\$ 210,000.00	\$	\$	\$	\$ 12,972.92
\$	\$	\$ 351.91	\$ 1,200.00	\$ 76.32	\$
14,826.00	.....	.....	.....	.....	.....
12,439.51	912.00	223.55	977.11	.....	.....
.....					
\$ 27,265.51	\$ 912.00	\$ 575.46	\$ 2,177.11	\$ 76.32	\$
\$	\$ 209,088.00	\$ 575.46*	\$ 2,177.11*	\$ 76.32*	\$ 12,972.92
.....					
\$	\$ 209,088.00	\$ 575.46*	\$ 2,177.11*	\$ 76.32*	\$ 12,972.92
\$	\$ 209,088.00	\$ 575.46*	\$ 2,177.11*	\$ 76.32*	\$ 12,972.92

SCHEDULE E-1
INVESTMENT IN PLANT
For Year Ended June 30, 1950

	See Schedule	Total	Buildings	Equipment	Land†	Improvements Other Than Buildings
Value of Plant June 30, 1949.....		\$31,335,553.22	\$17,852,326.66	\$ 8,350,535.93	\$ 2,087,634.59	\$ 3,045,056.04
Additions 1949-50						
Educational and General Departments.....	B-2	634,142.42	159,427.80	460,250.19		14,464.43
Organized Educational Activities.....		70,842.24	2,045.70	68,796.54		
Auxiliary Enterprises - Administration & Replacements.....		60,971.59		57,338.59		3,633.00
Auxiliary Enterprises - Operation.....	B-2	17,900.03		16,173.97		1,726.06
Stores Departments.....		3,298.81	995.45	2,303.36		
Service Departments.....		10,819.69		10,654.29		165.40
Special Restricted Funds - Educational.....	B-2	105,418.24	791.45	106,126.79		1,500.00*
Special Restricted Funds - Non-Educational.....	B-2	5,845.11	4,557.15	1,287.96		
Agency Funds.....		89,307.25	1,275.16	25,669.51	61,302.25	1,060.33
Capital Funds.....	Exhibit E	1,252,428.95	1,216,781.82	29,145.13	2,000.00	4,502.00
Total Cash Additions.....		(2,250,974.33)	(1,385,874.53)	(777,746.33)	(63,302.25)	(24,051.22)
Adjustment to 1949-50 Expenditures.....		150.51*		150.51*		
Equipment Adjustments.....		165,354.68*		165,354.68*		
Gifts of Equipment 1949-50.....		29,291.80		29,291.80		
Buildings Adjustment.....		11,700.00*	11,700.00*			
Value of Plant June 30, 1950 (To Exhibit A).....		\$33,438,614.16	\$19,226,501.19	\$ 8,992,068.87	\$ 2,150,936.84	\$ 3,069,107.26

† Exclusive of farms held as Endowment Fund Investments.

EXHIBIT F
SUMMARY OF FUND TRANSACTIONS
UNIVERSITY BUSINESS OFFICE
For Year Ended June 30, 1950

	Balance Forward July 1, 1949	Receipts			Disbursed	Business Office Balance (Schedule F-2)	Balance Due University Treasurer (Schedule F-1)	Total Balance
		From State	Other Sources	Total				
1. General Operating Fund.....	\$2,356,630.78	5,307,375.00	\$3,516,563.28	\$11,180,569.06	\$10,364,631.44	\$815,937.62	\$.....	\$815,937.62
2. Repairs, Replacements & Alterations Fund								
University General.....	303,697.89	200,000.00	1,091.60	504,789.49	323,008.46	181,781.03	.....	181,781.03
University Hospital.....		100,000.00		100,000.00	25,212.23	74,787.77	.....	74,787.77
Iowa Lakeside Laboratory.....		3,000.00		3,000.00	3,000.00		.....	
Sub-total Repairs, Replacements & Alterations.....	(303,697.89)	(303,000.00)	(1,091.60)	(607,789.49)	(351,220.69)	(256,568.80)	.....	(256,568.80)
3. Auxiliary Enterprises								
Dormitory & Dining Services.....	322,182.37		7,388,217.06	7,710,399.43	7,372,913.35	337,486.08	.....	337,486.08
Iowa Memorial Union House.....	259,346.65		61,618.04	320,964.69	222,734.99	98,229.70	.....	98,229.70
Veterans Books & Supplies.....	77.71		250,449.31	250,527.02	384,317.24	133,790.22*	.....	133,790.22*
Operation of Tenant Properties.....	14,230.38		14,568.05	28,798.43	12,452.66	16,345.77	.....	16,345.77
Student Service & Lakeside Laboratory.....	1,485.47*		67,726.40	66,240.93	70,816.67	4,575.74*	.....	4,575.74*
Sub-total Auxiliary Enterprise.....	(594,351.64)		(7,782,578.86)	(8,376,930.50)	(8,063,234.91)	(313,695.59)	.....	(313,695.59)
4. Organized Educational Activities								
University Hospital.....	177,256.54*	2,961,739.39	1,277,083.48	4,061,566.33	3,820,017.01	241,549.32	36,068.70	277,618.02
Psychopathic Hospital.....	65,720.76	325,000.00	80,736.67	471,457.43	332,142.24	139,315.19	.....	139,315.19
Bacteriology Laboratory.....	20,882.36	133,750.00	13,225.34	167,857.70	140,956.24	26,901.46	.....	26,901.46
Hospital School for Severely Handicapped Children.....	29,039.46	70,000.00	6.30	99,045.76	71,859.54	27,186.22	.....	27,186.22
State Services for Crippled Children.....	8,119.20		167,536.22	175,655.42	170,168.87	5,486.55	.....	5,486.55
University Extension Activities.....	115,642.62		280,373.46	396,016.08	232,935.94	163,080.14	.....	163,080.14
Dramatic Art Laboratory.....	9,698.56		23,399.32	33,097.88	24,921.72	8,176.16	.....	8,176.16
U.S. Cadet Nurses Corp.....	11,470.08			11,470.08	11,470.08		.....	
Sub-total Organized Educational Activities.....	(83,316.50)	(3,490,489.39)	(1,842,360.79)	(5,416,166.68)	(4,804,471.64)	(611,695.04)	(36,068.70)	(647,763.74)
5. Stores Service & Revolving Funds								
Stores & Service Departments.....	401,847.37*		2,992,072.44	2,590,225.07	2,449,241.26	140,983.81	.....	140,983.81
Investment of Current Funds.....	500,070.00*		509,070.00		1,700,908.45	1,700,908.45*	.....	1,700,908.45*
Other Revolving Accounts.....	2,473.79*		80,030.05	77,556.26	83,676.19	6,119.93*	.....	6,119.93*
Sub-total Stores Service & Revolving Funds.....	(904,391.16*)		(3,572,172.49)	(2,667,781.33)	(4,233,825.90)	(1,566,044.57*)	.....	(1,566,044.57*)
6. Current Restricted Funds.....	876,511.51		896,669.89	1,773,181.40	1,006,183.48	766,997.92	.....	766,997.92

EXHIBIT F—Continued
SUMMARY OF FUND TRANSACTIONS
UNIVERSITY BUSINESS OFFICE
For Year Ended June 30, 1950

	Balance Forward July 1, 1949	Receipts			Disbursed	Business Office Balance (Schedule F-2)	Balance Due University Treasurer (Schedule F-1)	Total Balance
		From State	Other Sources	Total				
7. Student Loan Funds.....	\$100,762.89	\$.....	\$ 30,112.99	\$ 130,875.88	\$ 28,120.22	\$102,755.66	\$.....	\$102,755.66
8. Agency Funds								
Fraternity Business Service.....	2,654.78		491,689.77	494,344.55	493,339.12	1,005.43		1,005.43
U. S. Government Instruction Accounts.....	1,987,601.47*		2,530,768.14	543,166.67	543,166.67			
Student Organizations.....	37,085.83		166,428.46	203,514.29	167,572.77	35,941.52		35,941.52
Student Publications.....	10,624.83		157,380.66	168,005.49	151,259.84	16,745.65		16,745.65
Athletics.....	117,106.09		867,515.04	984,621.13	700,127.61	284,493.52		284,493.52
Alumni Association.....	6,579.56		26,896.30	33,475.86	27,451.68	6,024.18		6,024.18
Federal & State Tax Withheld.....	44,748.01		1,048,480.49	1,093,228.50	960,464.53	132,763.97		132,763.97
Surety & Safe Keeping Deposits.....	53,157.81		116,211.63	169,369.44	112,168.26	57,201.18		57,201.18
Medical Service Funds.....	18,606.15		659,518.42	678,124.57	390,283.22	287,841.35		287,841.35
Blue Cross & TIAA Premium & War Bonds Withheld.....	2,027.25		407,774.60	409,801.85	381,940.49	27,861.36		27,861.36
Memorial Union Corporation.....	840.56			840.56		840.56		840.56
Western Review.....			1,213.25	1,213.25	1,097.76	115.49		115.49
ROTC Unit, Flower Fund, etc.....	1,023.12		44,698.48	45,721.60	44,392.33	1,329.27		1,329.27
Sub Total Agency.....	(1,693,147.48*)		(6,518,575.24)	(4,825,427.76)	(3,973,264.28)	(852,163.48)		(852,163.48)
9. Capital Improvement Funds								
49th General Assembly.....	263,988.30			263,988.30	263,988.30		45,000.00	45,000.00
51st General Assembly.....	75,145.49	650,000.00	40.74	725,186.23	532,523.80	192,662.43	865,107.86	1,057,770.29
52nd General Assembly.....	36,413.89			36,413.89	208,160.83	171,746.94*	1,180,000.00	1,008,253.06
53rd General Assembly.....							810,000.00	810,000.00
Botanical Laboratory.....	9,433.14			9,433.14	9,433.14			
Dormitories.....	67,828.11		275,125.00	342,953.11	266,875.97	76,077.14		76,077.14
Student Infirmary.....			12,972.92	12,972.92		12,972.92		12,972.92
Library Equipment and Moving.....			210,000.00	210,000.00	912.00	209,088.00		209,088.00
Memorial Union.....					2,177.11	2,177.11*		2,177.11*
Sub-total Capital Improvement Funds.....	(452,808.93)	(650,000.00)	(498,138.66)	(1,600,947.59)	(1,284,071.15)	(316,876.44)	(2,900,107.86)	(3,216,984.30)
10. Endowment Funds.....	21,895.48		180,173.93	202,069.41	198,858.80	3,210.61		3,210.61
Total - All Funds.....	\$2,192,436.98	\$9,750,864.39	\$24,838,437.73	\$36,781,739.10	\$34,307,882.51	\$2,473,856.59	\$2,936,176.56	\$5,410,033.15

SCHEDULE F-1
SUMMARY OF FUND TRANSACTIONS
WITH STATE COMPTROLLER AND STATE TREASURER
As of June 30, 1950

	Balance Due University Treasurer July 1, 1949	1949-50 Appropriation (53rd G.A.)	Allocations	Total Available	1948-49 Warrants	1949-50 Warrants	Total	Balance Due University Treasurer (To Exhibit F)
A. Funds Handled by State Comptroller								
General Operation Fund	\$ 300,000.00	\$5,000,000.00	\$	\$5,300,000.00	\$ 300,000.00	\$5,000,000.00	\$5,300,000.00	\$
Repairs, Replacements and Alterations		200,000.00		200,000.00		200,000.00	200,000.00	
Repair Wind Damage R & R 384			7,375.00	7,375.00		7,375.00	7,375.00	
Public Services								
University Hospital - Indigent Service								
General Operation	369,886.01	2,480,000.00	1,006.73	2,850,892.74	369,886.01	2,481,006.73	2,850,892.74	
Hospital Over-Quota, allocated by counties	50,147.99		96,767.36	146,915.35	50,147.99	60,698.66	110,846.65	36,068.70
Repair & Replacement		100,000.00		100,000.00		100,000.00	100,000.00	
Psychopathic Hospital								
General Operation	65,000.00	260,000.00		325,000.00	65,000.00	260,000.00	325,000.00	
State Bacteriological Laboratory								
General Operation		133,750.00		133,750.00		133,750.00	133,750.00	
Hospital School - Severely Handicapped Children		70,000.00		70,000.00		70,000.00	70,000.00	
Lakeside Laboratory		3,000.00		3,000.00		3,000.00	3,000.00	
Sub-total	(485,034.00)	(3,046,750.00)	(97,774.09)	(3,629,558.09)	(485,034.00)	(3,108,455.39)	(3,593,489.39)	(36,068.70)
General Improvements and Capital Purposes								
Addition to Children's Hospital 49th G.A.	45,000.00			45,000.00				45,000.00
General Improvements - 51st G.A.	1,515,107.86			1,515,107.86		650,000.00	650,000.00	865,107.86
General Improvements - 52nd G.A.	680,000.00			680,000.00				680,000.00
Hospital School - Severely Handicapped Children - 52nd G.A.	500,000.00			500,000.00				500,000.00
General Improvements - 53rd G.A.		560,000.00		560,000.00				560,000.00
Hospital School - Severely Handicapped Children - 53rd G.A.		250,000.00		250,000.00				250,000.00
Sub-total	(2,740,107.86)	(810,000.00)		(3,550,107.86)		(650,000.00)	(650,000.00)	(2,900,107.86)
B. Funds Handled by State Treasurer								
Federal Funds								
State Board of Health		5,000.00		5,000.00		5,000.00	5,000.00	
Dental Health Education		7,230.00	346.98*	6,883.02		6,883.02	6,883.02	
United States Crippled Children's Fund	13,004.00	132,904.00	21,448.06	167,356.06	13,004.00	154,352.06	167,356.06	
Sub-total	(13,004.00)	(145,134.00)	(21,101.08)	(179,239.08)	(13,004.00)	(166,235.08)	(179,239.08)	
Total	\$3,538,145.86	\$9,201,884.00	\$ 126,250.17	\$12,866,280.03	\$ 798,038.00	\$9,132,065.47	\$9,930,103.47	\$2,936,176.56

SCHEDULE
TRANSACTIONS OF UNIVERSITY
For Year Ended

	General Checking Account			
	First National Bank	Iowa- Des Moines National Bank	Iowa State Bank and Trust Co.	Merchants National Bank
Bank Balance July 1, 1949.....	\$ 292,476.86	\$1,662,069.31	\$ 594,842.26	\$ 100,000.00
Add:				
Transit Items credited by Business Office in June 1949 and by Banks in July 1949.....	7,523.14	50,855.18	6,562.74	.....
Bank Deposits 1949-50.....		22,522,865.36		.....
Total Credits 1949-50.....	\$ 300,000.00	\$24,235,789.85	\$ 601,405.00	\$ 100,000.00
Deduct:				
Checks Paid by Banks 1949-50.....		22,315,938.92		.....
Transit Items credited by Business Office in 1949-50 and by Banks in 1950-51.....	26,332.32	77,085.23	6,699.06	.....
Bank Balances June 30, 1950....	\$ 273,667.68	\$1,842,765.70	\$ 594,705.94	\$ 100,000.00
Deduct:				
Checks Outstanding June 30, 1950.....		958,684.95		.....
Add:				
Transit Items Credited by Business Office in 1949-50 and by Banks in 1950-51.....	26,332.32	77,085.23	6,699.06	.....
Cash and Items on Hand June 30, 1950.....				.....
Total Balances (See Exhibit F)...	\$ 300,000.00	\$ 961,165.98	\$ 601,405.00	\$ 100,000.00

F-2

TREASURER WITH DEPOSITORIES

June 30, 1950

	Revolving Advanced Funds				Endowment Fund	Total All Funds
Total	First National Bank		Other	Total	Iowa-Des Moines National Bank	
	University Cashier	Hospital Cashier				
\$2,649,388.43	\$ 584,379.06	\$ 1,745.46	\$.....	\$ 586,124.52	\$ 21,895.48	\$3,257,408.43
64,941.06	21,214.15	.....	.....	21,214.15	.....	86,155.21
22,522,865.36	10,658,705.57	68,044.23	.....	10,726,749.80	180,200.93	33,429,816.09
\$25,237,194.85	\$11,264,298.78	\$ 60,789.69	\$.....	\$11,334,088.47	\$ 202,096.41	\$36,773,379.73
22,315,938.92	10,702,713.56	68,891.15	.....	10,771,604.71	198,885.80	33,286,429.43
110,116.61	22,400.06	.....	.....	22,400.06	.....	132,516.67
\$2,811,139.32	\$ 539,185.16	\$ 898.54	\$.....	\$ 540,083.70	\$ 3,210.61	\$3,354,433.63
958,684.95	70,202.93	865.33	.....	71,068.26	.....	1,029,753.21
110,116.61	22,400.06	.....	.....	22,400.06	.....	132,516.67
.....	8,617.71	4,966.79	3,075.00	16,659.50	.....	16,659.50
\$1,962,570.98	\$ 500,000.00	\$ 5,000.00	\$ 3,075.00	\$ 508,075.00	\$ 3,210.61	\$2,473,856.59

APPENDIX I

UNIVERSITY STAFF
ACADEMIC YEAR 1949-50

Includes all regular positions both 9 and 12 payment basis, and part time casual jobs filled by students and other temporary employees

	Full Time	Part Time	Total
I. REGULAR BUDGET POSITIONS			
A. General University			
1. Teaching and Research Staff			
Professors	132	24	156
Associate Professors	101	5	106
Assistant Professors	140	3	143
Lecturers, Associates, & Research Associates	43	9	52
Instructors and Demonstrators	151	119	270
Assistants in Instruction	33	70	103
Research Assistants	13	156	169
Graduate Assistants	1	256	257
	(614)	(642)	(1,256)
2. Administrative Staff			
General Administrative Officers	12	---	12
Deans and Directors	20	2	22
Administrative Assistants	92	6	98
	(124)	(8)	(132)
3. Library Staff	37	---	37
4. Clerical, Stenographic & Secretarial Staff	400	77	477
5. General Service Staff	113	36	149
6. Residents, Interns, etc.	20	64	84
7. Craftsmen, Custodial and Food Service	498	91	589
8. Non-Teaching Professional	38	5	43
B. Hospital Employees	895	111	1,006
C. Psychopathic Hospital Employees	73	6	79
D. State Hygienic Laboratory Employees	34	3	37
E. United States Crippled Children Employees	22	1	23
F. Hospital School for Severely Handicapped Children	17	9	26
	2,885	1,053	3,938

II. CASUAL PART TIME STUDENT HELP ON HOURLY BASIS
 (Exclusive of Board and other Non-Cash Jobs)

A total of 2,654 students were employed during the year on a casual part-time basis. Some of this number are included in the column for part-time in Section A above.

Section I is the staff count as of February, 1950.

Section II is the count from Annual Student Aid Report.

APPENDIX II
STUDENT ENROLLMENT
For Year Ended June 30, 1950

I. UNIVERSITY LEVEL	Summer Session 1949		
	Men	Women	Total
Students in Residence			
Graduate College.....	1,825	582	2,407
College of Liberal Arts.....	997	413	1,410
College of Commerce.....	343	16	359
College of Law.....	185	2	187
College of Medicine.....			
College of Dentistry.....			
College of Pharmacy.....	36	4	40
College of Engineering.....	228		228
School of Nursing.....		231	231
Total (Excluding Duplicates).....	3,614	1,248	4,862
Students Enrolled by Correspondence Study or by Projected Registration			
*Graduate Projected Registration.....			
*Graduate Correspondence Study.....			
*Undergraduate Correspondence Study.....			
Total (Excluding Duplicates).....			
Total Different Students Enrolled for Study in Residence, for Correspondence Study or by Projected Registration.....			
II. HIGH SCHOOL LEVEL AND NON-COLLEGIATE			
Reading Clinic.....	9	1	10
Junior Music.....	45	95	140
Practical Music Only.....	65	95	160
Speech and Psychology Clinic.....	32	15	47
University High School.....			
University Elementary School.....	76	56	132
Totals.....	227	262	489

Enrollment compiled on annual basis.

STATE UNIVERSITY OF IOWA

SUMMARY OF ATTENDANCE BY YEARS

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

	1932- 1933	1933- 1934	1934- 1935	1935- 1936	1936- 1937	1937- 1938	1938- 1939	1939- 1940	1940- 1941	1941- 1942	1942- 1943	1943- 1944	1944- 1945	1945- 1946	1946- 1947	1947- 1948	1948- 1949	1949- 1950
Total Different Students.....	9,395	8,953	9,915	10,709	11,344	11,070	11,297	11,613	11,628	11,225	10,574	8,812	9,488	11,261	17,666	17,116	18,332	18,402
Total Different Students, college grade.....	8,862	8,369	9,349	10,113	10,765	10,200	10,336	10,685	10,820	10,373	9,706	7,957	8,492	10,374	16,908	16,109	17,542	17,506
Total different students in residence, September to June.....	5,280	5,462	6,334	6,784	6,964	6,769	6,802	6,994	7,185	6,523	5,656	3,526	4,153	7,534	10,413	10,999	11,391	10,934
College of Commerce.....	315	307	356	403	471	486	523	517	521	446	373	118	118	329	608	1,057	1,184	996
College of Dentistry.....	154	153	149	177	195	151	123	123	114	133	153	142	131	107	133	153	177	215
College of Engineering.....	379	337	385	415	434	467	496	520	496	476	491	171	134	437	720	696	698	574
Graduate College.....	1,061	991	1,057	1,268	1,404	1,341	1,422	1,373	1,348	960	563	422	475	1,056	1,508	1,824	2,115	2,568
College of Law.....	246	230	248	248	243	249	246	263	274	193	99	31	34	166	413	499	432	419
College of Liberal Arts.....	2,743	3,114	3,798	3,924	3,876	3,734	3,457	3,653	3,846	3,642	3,308	2,028	2,439	4,601	6,588	6,476	6,488	5,781
College of Medicine.....	378	355	375	477	405	382	328	306	288	282	401	398	312	298	317	277	301	337
School of Nursing.....	214	209	219	231	254	256	267	267	256	292	306	353	504	448	314	268	264	269
College of Pharmacy.....	80	83	89	105	101	104	122	164	164	162	112	44	49	92	159	180	196	196
Total different students in residence, summer session.....	3,053	2,255	2,649	3,073	3,532	2,845	2,995	2,990	3,027	2,706	3,530	2,945	2,530	2,621	4,766	5,135	5,027	4,862
College of Commerce.....	80	47	47	51	71	33	49	54	60	31	152	110	43	66	288	456	514	359
College of Dentistry.....	8	8	14	21	7	5	5	5	5	114	128	107	89	89	319	305	262	228
College of Engineering.....	46	38	32	45	40	39	45	75	93	90	196	197	73	52	319	305	262	228
Graduate College.....	1,847	1,362	1,644	1,968	2,364	1,925	2,121	2,105	2,108	1,778	1,140	735	703	800	1,599	1,861	2,024	2,407
College of Law.....	102	82	114	116	101	92	100	74	96	87	89	37	29	34	231	325	339	187
College of Liberal Arts.....	929	684	784	867	975	719	537	504	473	527	1,083	1,025	790	906	2,032	1,944	1,659	1,410
College of Medicine.....	6	7	7	5	4	5	1	1	1	337	314	317	211	211	196	202	231	231
School of Nursing.....	173	151	149	156	162	176	175	180	180	185	363	354	437	447	262	196	202	231
College of Pharmacy.....	18	9	12	17	18	8	10	23	18	38	86	53	31	16	35	48	55	40
Total Co-response Study and Projected Registration.....	2,166	1,931	1,764	1,852	1,941	2,115	2,016	2,176	1,987	2,428	3,029	3,855	3,974	2,446	5,063	4,422	5,111	5,342
Graduate College.....	676	689	728	836	899	996	985	1,034	849	1,050	837	463	133	98	1,187	1,193	1,051	1,267
College of Liberal Arts.....	1,490	1,245	1,036	1,016	1,042	1,119	1,031	1,172	1,138	1,378	2,142	3,392	3,841	2,348	3,876	3,229	4,066	4,087
Non-college students in residence.....	533	584	566	596	579	870	961	928	808	852	868	855	996	887	758	1,007	790	896

SUMMARY OF ENROLLMENT—NOVEMBER 1st STATE UNIVERSITY OF IOWA

This table includes a count of enrollments in the colleges of the State University of Iowa for the first semester of the years indicated.

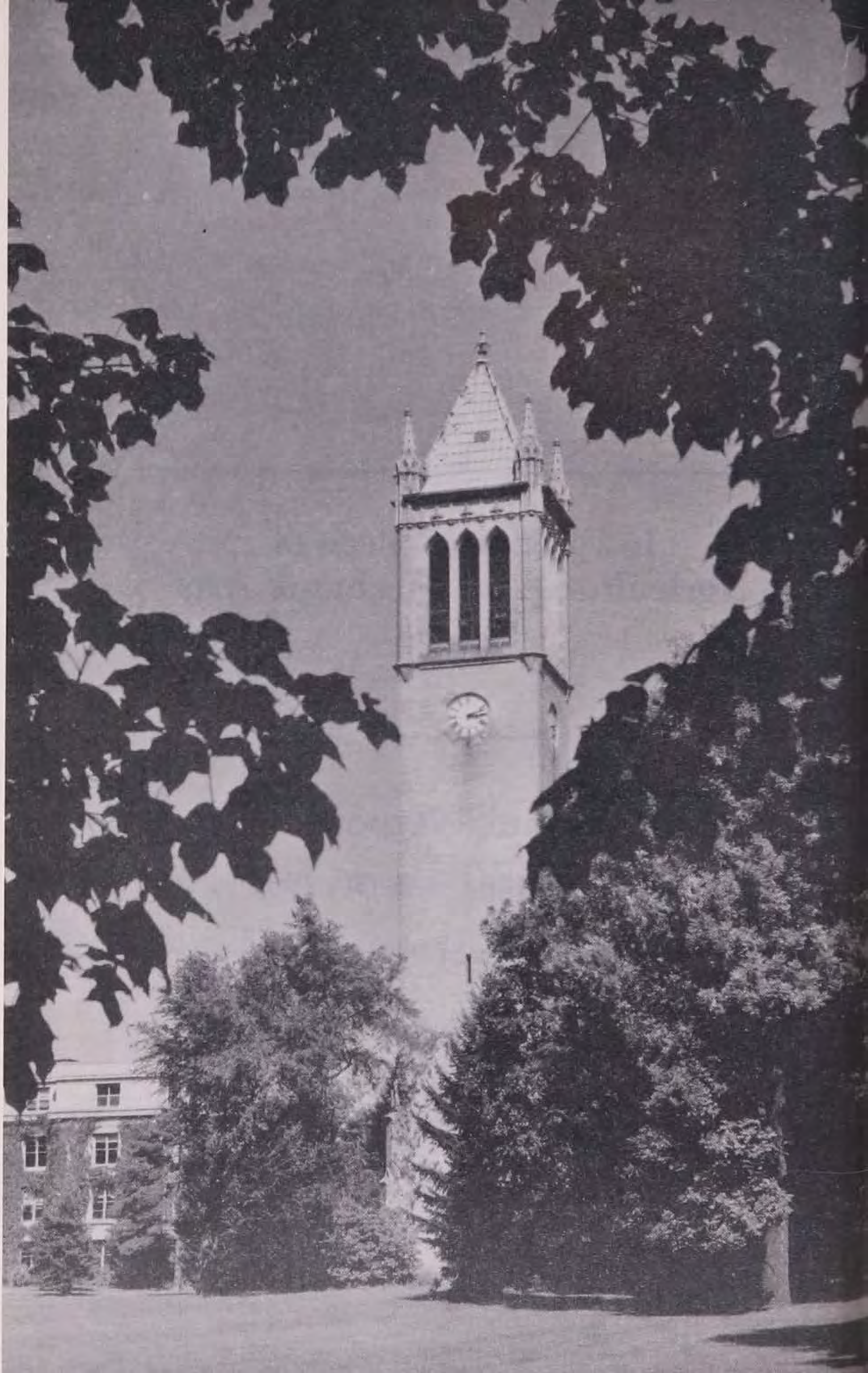
	Nov. 1 1936	Nov. 1 1938	Nov. 1 1940	Nov. 1 1942	Nov. 1 1943	Nov. 1 1944	Nov. 1 1945	Nov. 1 1946	Nov. 1 1947	Nov. 1 1948	Nov. 1 1949	Nov. 1 1950
Total Students, college grade.....	6,076	5,899	6,667	5,300	3,183	3,695	4,744	9,770	10,239	10,886	10,333	9,125
College of Commerce.....	438	467	467	345	92	94	141	551	829	1,001	877	643
College of Dentistry.....	187	117	114	155	99	131	103	133	150	176	215	213
College of Engineering.....	475	421	478	473	144	15	180	637	631	629	506	366
Graduate College.....	810	915	1,085	464	369	406	522	1,331	1,518	1,841	2,138	2,345
College of Law.....	239	242	271	86	24	26	71	354	426	334	418	311
College of Liberal Arts.....	3,193	3,083	3,559	3,091	1,828	2,175	3,019	5,978	5,963	6,098	5,434	4,296
College of Medicine.....	386	309	286	306	314	317	291	317	277	297	336	385
School of Nursing.....	252	231	253	300	274	504	364	314	268	264	263	343
College of Pharmacy.....	96	114	154	110	39	46	53	157	177	196	196	193

Iowa State College of
Agriculture and Mechanic Arts

Ames

Biennial Report

Period Ending June 30, 1950



Iowa State College

Report of Charles E. Friley, President



CHARLES E. FRILEY

had a tremendously important part in the development of the nation's resources in the past 80 years.

Under the terms of the Federal Land-Grant Act of 1862 and the provisions of the state laws affecting the college, there has been developed at this institution a comprehensive program of teaching, research and extension in agriculture, engineering, home economics, science and veterinary medicine. The curricula covering these fields provide a sound foundation in the general and cultural studies, upon which the student's field of technical or scientific specialization is built.

From the beginning the Iowa State College has admitted men and women on the same basis. Most of the women students are studying in the Division of Home Economics, now the largest school of home economics in the world, with an annual enrollment of more than 2,000 students.

GROWTH

The Iowa State College ranks high among the institutions of higher education in the nation on the basis of total enrollment of regular students. For the year 1949-50 the number of resident students was 11,270. In addition more than 20,000 students were enrolled in the many short courses offered on and off the campus. The following tabulation of regular enrollment since 1900, by five-year periods, is of interest.

Year	Annual Enrollment
1900-1901	1064
1905-1906	1386
1910-1911	1712
1915-1916	3537
1920-1921	5017
1925-1926	5255
1930-1931	5897

The Iowa State College was established on March 22, 1858, by act of the 7th General Assembly of Iowa. Because of the advent of the Civil War and other limiting factors the opening of the college to students was delayed until October, 1868.

OBJECTIVES OF THE COLLEGE

In the meantime the Federal Land-Grant Act of 1862 was passed by Congress. This act provided for the establishment of colleges of agriculture and mechanic arts in the several states, thus setting up the system of great state institutions supported jointly by Federal and state funds, which have

1935-1936	5788
1940-1941	8104
1945-1946	8607
1949-1950	11,270

The enrollment in 1949-50 was distributed among the several divisions as follows:

Agriculture	3358
Engineering	3149
Home Economics	1895
Science	2585
Veterinary Medicine	283

During the next few years the enrollment at the Iowa State College, and in the nation's colleges and universities generally, may decline, perhaps from 5 to 10 per cent; however, about 1955 the curve of enrollment will start upward again, and it is estimated that by 1960 there will be 3,250,000 students in the nation's institutions of higher education, as compared with 2,400,000 in 1949 and 1,400,000 in 1940. At least 14,000 students are expected at Iowa State by 1960.

This prospective increase in enrollment will impose heavy burdens on all the facilities of the Iowa State College. At the same time, the programs of research and adult education at the College are undergoing major expansions, largely in response to the greatly increased needs and demands of the people of the state.

PHYSICAL PLANT

The physical plant of the college, devoted to educational purposes, consists of 50 major buildings and 300 minor structures, including farm buildings. In addition, there are 10 dormitories with a total housing capacity of 2700. Two other buildings, the Memorial Union and Alumni Hall, are the centers of student social and recreational life.

The value of the entire college plant is approximately \$30,000,000.

To enable the college to house the greatly increased number of students the Federal government in 1946 erected temporary housing units for approximately 1200 married students.

During the past twenty years the enrollment of the College has doubled and its program of research and extension has increased correspondingly. The existing educational facilities have become totally inadequate for this expanded program. At the present time a building program is under way, involving the expenditure of approximately \$10,000,000. With the completion of these buildings the facilities for the enlarged activities of the College will be somewhat improved. However, additional buildings are urgently needed to provide adequately for the proper functioning of the various divisions.

ACADEMIC PROGRAM

The following undergraduate courses of study, leading to the degree Bachelor of Science, are now offered in the several divisions of the College.

AGRICULTURE—Agronomy, Animal Husbandry, Dairy Husbandry, Dairy Industry, Poultry Husbandry, Farm Operation, Forestry, Horticulture, Landscape Architecture, Agricultural Engineering, Agricultural Economics, Rural Sociology, Technical Journalism, Agricultural Education, Industrial Education.

ENGINEERING—Aeronautical Engineering, Architecture, Architectural Engineering, Chemical Engineering, Civil Engineering, Electrical Engineering, General Engineering, Mechanical Engineering, Mining Engineering.

HOME ECONOMICS—Applied Art, Child Development, Foods and Nutrition, Home Economics Education, Home Management, Household Equipment, Institution Management, Textiles and Clothing.

SCIENCE—Bacteriology, Botany, Chemistry, Chemical Technology, Food Technology, Genetics, Geology, Mathematics, Physical Education, Physics, Zoology, Entomology, Industrial Economics, Economic History.

VETERINARY MEDICINE—Five-year program leading to the degree Doctor of Veterinary Medicine.

Graduate courses, leading to the degrees Master of Science and Doctor of Philosophy, are offered in most of the fields listed above.

For the benefit of students who are unable to spend four years in study for a degree, the Iowa State College offers a number of short courses, covering periods ranging from 3 months to 2 years. These short courses are primarily in agriculture and engineering and deal with such subjects as Dairy Plant Operation, Live Stock Management, Farm Management, Farm Machinery, Diesel Engines, Engineering Drawing.

FUTURE PROGRAM

The Iowa State Board of Education and the authorities of the Iowa State College have endeavored throughout the years to develop the institution's program along lines which will enable it to render the most effective service to the people of the state.

Specifically, the great objective of the College is to assist in every possible way in developing the agricultural and industrial resources of the State, as well as the human resources. The State of Iowa leads the nation in the field of agriculture; perhaps no other spot in the world, of comparable size, has more magnificent agricultural resources—hence the great programs at the College devoted to teaching, research and extension in the field of agriculture.

Within the last decade, and particularly since the close of the war, the State has witnessed an important growth in its industrial activities. Since 1945 more than 300 new industries have settled in the State. The total annual industrial income is steadily mounting to a figure comparable in size to the State's agricultural income. The authorities of the College are modifying and expanding the programs in engineering and the applied sciences, in a way to be of most effective service in this new development.

Also in the past four years the general research program of the College has been greatly expanded in all areas. One of the notable additions to the research program is the Institute for Atomic Research, now recognized by the Atomic Energy Commission as one of the nation's seven major laboratories for the development of the atomic energy program.

The College is also cooperating with many other government agencies in the development of research programs of importance to the nation's welfare.

The program of adult education—usually known as extension—is undergoing a similar development, particularly in the fields of agriculture, home economics and engineering. Problems in agriculture have

been multiplied and accentuated because of the fact that agricultural activities are no longer merely local in nature and scope. Today, agriculture is equally a national and an international problem; and men engaged in agricultural pursuits recognize the necessity of keeping in touch with the latest and most authentic developments in agriculture, not only from the standpoint of production but also in the economic and political fields. This is true, also, of industry.

Also of great importance are the research and extension developments in the areas of home economics, particularly in the field of nutrition. These developments have been recognized by the College in the expansion of its program along this and other important areas in the field of home economics.

FINANCES OF THE IOWA STATE COLLEGE OF
AGRICULTURE AND MECHANIC ARTS

July 1, 1948 to June 30, 1949

B. H. PLATT, Business Manager and Secretary

J. F. HALL, Treasurer

SUMMARY

Funds managed by educational institutions such as the Iowa State College may be divided into three general classes: Current Funds, Capital Funds, and Agency Funds. The Current Funds are the operating or working funds, and, on a basis of the uses to which they are devoted, they are termed educational and non-educational. The Capital Funds are the relatively permanent funds, and are classified as Loan Funds, Endowment Funds, and Plant Funds. The Agency Funds are those not owned, but in the custody and under the general supervision of the institution.

The volume of business transacted by the Iowa State College during the fiscal year 1948-49 based on the cash income from outside sources totaled about fourteen million dollars*, and the excess of cash expenditures over cash receipts was nearly one million four hundred thousand dollars.† Delays in payments due from Governmental agencies accounted for this excess and for the excessive amount of receivables as of June 30, 1949. In addition there were balancing intramural transactions totaling \$2,194,399.34 making the actual total volume of business handled during the year \$16,036,102.62.

*Total cash receipts during the fiscal year 1948 - 49 — \$13,841,703.28.

†Excess of cash expenditures over cash receipts—\$1,369,017.45.

CURRENT FUNDS

The current income and expenditure of the Iowa State College for the fiscal year 1948-49 as well as the unexpended balances on June 30, 1949; are given in the following table:

	Income	Expenditures		Balance
		Current	Capital	
Educational.....	\$ 9,958,606.97	\$10,276,752.50	\$ 373,601.46	\$ 691,746.99*
Auxiliary Enterprises.....	4,194,907.46	3,890,893.41	50,788.21	253,225.84
Non-Educational.....	37,882.68	28,778.82		9,103.86
Total.....	\$14,191,397.11	\$14,196,424.73	\$ 424,389.67	\$ 429,417.29

*All balances carried forward were budgeted for expenditures in 1949-50.

Costs: The three main objectives of the Iowa State College are (1) Resident Instruction (2) Organized Research, and (3) Extension. By adding shares of the overhead expense to the direct expenditures for each of these functions, and by subtracting from the resulting sums the proceeds of sales of by-products, the approximate net cost of each major function is obtained. This is shown in column seven of the following table:

	Direct Gross Expenditures	Percent of Total	Sales of Services and By-Products (Deduct)	Direct Net Expenditures	Other Educational Expenditures*	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Resident Instruction...	\$4,102,492.61	47	\$ 899,195.96	\$3,203,296.65	\$ 916,360.65	\$4,119,657.30
Organized Research....	3,190,855.79	37	107,901.81	3,082,953.98	721,390.29	3,804,344.27
Extension.....	1,407,302.06	16	21,701.53	1,385,600.53	311,942.56	1,697,553.09
Total.....	\$8,700,650.46	100	\$1,028,799.30	\$7,671,851.16	\$1,949,703.50	\$9,621,554.66

* Administration, General Expense, Operation of Physical Plant, Library and Equipment, apportioned among Instruction, Research and Extension according to percentage shown in Column (3).

CAPITAL FUNDS

The chief Capital Funds of the Iowa State College are Loan Funds, Endowment Funds, and Plant Funds.

Loan Funds: Funds for loans to students have been derived from three sources as follows: gifts, loans, and advances from other funds. The total of loanable funds, June 30, 1949 was \$142,748.71.* The following table summarizes interesting and significant data about the operation of Loan Funds during 1948-49.

Name of Fund	Principal of Fund June 30, 1949	Loans Made	Loans Paid
Regular Loan Fund.....	\$ 126,784.50	\$ 15,751.40	\$ 16,680.40
Emergency Loan Fund.....	5,096.56	72,509.88	71,943.68
Student War Loan Fund.....	10,867.65		5,441.97
Total.....	\$ 142,748.71	\$ 88,261.28	\$ 94,066.05

* This includes \$37,871.96 owned by the Alumni Association but handled by the Director of Student Loans.

Endowment: On June 30, 1949, the total endowment of the Iowa State College was \$1,335,411.57. This represents a net increase for the year of \$19,875.23. The increases were derived from sources as follows:

1. Sale of Cemetery Lots.....	\$ 110.13
2. George Gund Scholarship.....	5,325.00
3. George W. Catt Fund.....	25,000.00
4. Memorial Prize Scholarships.....	23.00
5. Journal of Science.....	3.50*
6. Vera Forman Friley Memorial.....	10.00
7. Hinds Research Fund.....	1,625.00*
8. Marston Medal Award.....	2,000.00
9. Agricultural Experiment Station.....	19,325.15*
10. W. C. Bryant Scholarship.....	8,360.75
	\$19,875.23

* Deduction.

Plant Funds: The plant properties include the following:

1. Educational Plant	
a. Lands, 4,508 acres (740 acres in campus and recreational area and 3,568 acres in farm lands).....	\$ 915,618.35
b. Land improvements consisting of heating and power plant, water works, heating tunnels, sewage system, gas mains, electric lines, etc.	2,829,963.78
c. Buildings (all structures including small farm buildings)	8,453,542.07
d. Equipment consisting of furniture, laboratory equipment, livestock, farm implements, library books, etc.....	4,660,853.37
Total Educational Plant.....	\$16,859,977.57
2. Auxiliary Activities Plant	
a. Buildings (dormitories and tenant properties).....	\$ 2,935,816.18
b. Equipment (dormitories \$288,805.07 and other \$416,723.29)	705,528.99
Total Auxiliary Activities Plant.....	\$ 3,641,345.17
Total Plant Owned by the State.....	\$20,501,322.74

3. Plant Owned by Associated Groups	
a. Memorial Union Corporation—Building and Equipment	\$ 1,105,987.80
b. Alumni Hall Trustees.....	96,498.94
c. Iowa State College Press Building.....	72,081.90
d. Metallurgy Building (Atomic Energy Commission)....	1,103,968.00
Total Plant Used by the Iowa State College.....	\$22,879,859.38

During the fiscal year 1948-49, additions to the Physical Plant totaled \$2,315,932.32. They were distributed among land, buildings, equipment, and other plant improvements, such as sewers, heating tunnels and sidewalks. During the year retirement of obsolete and worn out buildings, equipment, and other plant facilities totaled \$181,096.50 making a net addition to the Physical Plant of \$2,134,835.82.

Funds for making improvements and additions were derived from the Capital Funds and the Current Funds of the College through the capitalization of expenditures for equipment, the erection of small structures, extension of heating tunnels, etc.

AGENCY FUNDS

Student Organizations: The finances of all student organizations at the Iowa State College, aside from fraternities and sororities, are under the general supervision of college officials, and are audited in the Business Office. The cost of conducting the auditing service, \$3,083.95 was financed by a charge made to the various organizations. In 1948-49 the gross receipts for two hundred accounts were \$521,206.61, and the expenditures were \$501,093.79. The accumulated balance in all accounts at the end of the year was \$142,248.71.

The Business Office also audits and gives business advice to fraternities and sororities. During 1948-49 this auditing service was furnished to ten sororities and twenty fraternities having a total income of \$707,865.28 and a total expense of \$682,432.31.

Following are statements and schedules summarizing the fiscal operation of the College. Detailed information is given in the annual financial report, copies of which are available upon request to the Business Manager.

BALANCE SHEET

ASSETS

I. CURRENT FUNDS

A. General

Cash.....	\$ 149,161.78*		
Cash-Petty.....	1,315.00	\$ 147,846.78*	
Accounts Receivable - Active.....	\$ 273,509.81		
Accounts Receivable - Veterans Adm.	1,472,176.43		
Accounts Receivable - Suspense.....	22.59		
	<u>\$1,745,708.83</u>	1,745,708.83	
Inventories:			
Organized Activities.....	64,425.58		
Auxiliary Enterprises.....	402,740.21		
Prepaid Insurance.....	8,330.22		
Deposits Accounts.....	150.00		
Investments.....	1,470,700.00	1,946,346.01	\$3,544,208.06

B. Restricted Funds

Cash.....	17,005.25*		
Investments.....	892,429.50		
Other Investments.....	15,100.00	890,524.25	890,524.25

II. LOAN FUNDS

A. Regular Student Loans (Schedule C-1)

Cash.....	17,473.80		
Temporary Investments.....	65,196.00		
Notes Receivable.....	6,908.74	89,578.54	

B. Emergency Loans

Cash.....	3,082.44*		
Notes Receivable.....	6,939.00		
Temporary Investments.....	1,240.00	5,096.56	

C. Student War Loans

Cash.....	434.17		
Notes Receivable.....	10,433.48	10,867.65	105,542.75

III. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

(Schedule F, F-1, F-2, F-3)

A. Cash.....	1,843.10		
Contracts of Sale.....	60,744.50		
Savings Account.....	400.00		
Investment Securities			
Bonds and Notes (Land Grant).....	627,600.00		
Bonds and Notes (Other).....	265,705.26		
Stocks (LaVerne Noyes).....	220,000.00		
Real Estate Mortgages (Land Grant).....	77,460.00		
Real Estate Mortgages (LaVerne Noyes and etc.)....	20,800.00		
Real Estate Farms (Hinds Agricultural Research Fund)	22,500.00		
Accounts Receivable Due From Plant Funds.....	28,740.00	1,325,792.86	
B. Funds Subject to Annuity and Trust Agreement			
Bonds and Notes.....	9,618.71	9,618.71	1,335,411.57

IV. PLANT FUNDS

A. Unexpended

Cash.....	1,296,268.62		
Undrawn Balance of State Appropriations for new			
Buildings.....	2,531,620.08		
Investments - Bonds.....	196,025.00	4,023,913.70	

B. Invested in Plant

Educational Plant			
Land.....	915,618.35		
Buildings.....	8,453,542.07		
Improvements Other Than Buildings.....	2,829,963.78		
Equipment.....	4,660,853.37		
Auxiliary Enterprises Plant			
Buildings.....	2,935,816.18		
Equipment.....	705,528.99	20,501,322.74	24,525,236.44

BALANCE SHEET

ASSETS—Continued

V. AGENCY FUNDS

Cash - Alumni Hall Room Rent.....	2,005.27		
Cash - Student Organization.....	72,659.71		
Investments (Schedule F-2).....	77,841.50		
Savings Accounts.....	1,543.16	154,049.64	
Alumni Trust			
Cash.....	507.33		
Notes Receivable.....	2,258.72		
Investments, Bonds and Notes.....	35,105.91	37,871.96	191,921.60
Total.....			<u>\$30,592,844.67</u>

* Overdraft.

BALANCE SHEET

LIABILITIES

I. CURRENT FUNDS

A. General

Accounts Payable - General and Restricted	\$ 629,643.79	\$	\$
Accounts Payable - Auxiliary Enterprises	312,721.74		
Accounts Payable - Organized Activities	12,568.65	954,934.18	
Reserve for Accounts Receivable Losses	1,745,708.83	1,745,708.83	
Balance of State Funds	111,451.20		
Agricultural Experiment Station Balance	37,131.63		
Balance of Organized Activities Regular	33,189.38		
Balance of Auxiliary Enterprises	740,482.43		
Balance of Funds Encumbered for Incomplete Orders, Contracts and Summer Session	78,689.59*	843,565.05	3,544,208.06

B. Restricted Funds

Reserves

For Loss on Student Loans	805.77		
Balance of Gifts for Special Purposes	802,970.35		
Deposits	86,748.13	890,524.25	890,524.25

II. LOAN FUNDS

A. Regular Student Loans

Balance of Regular Student Loans (Exhibit C)	89,578.54		
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B. Emergency Student Loans

Balance of Emergency Student Loans	5,096.56		
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C. Student War Loans

Balance of Student War Loans	10,867.65	105,542.75	105,542.75
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III. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

A. Endowment Funds (Exhibit F)

Principal of Fund with Income Designated for Current Use	797,205.70		
Restricted Purposes Other Than Student Aid	45,709.29		
Student Aid	463,766.95		
Principal of Funds Temporarily Functioning as Endowment	6,378.67		
Reserve for Shrinkage in Value of Endowment Fund Farms Sold	12,732.25	1,325,792.86	

B. Funds Subject to Annuity and Trust Agreement Principal Designated for Student Aid

9,618.71	9,618.71	1,335,411.57
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IV. PLANT FUNDS

A. Unexpended

Balance of Funds Available	1,235,557.79		
Undrawn Balance Due From the State of Iowa	2,531,620.08		
Reserve for Lands and Buildings	256,735.83	4,023,913.70	

B. Invested in Plant

Notes Payable	121,240.00		
Net Investment	20,380,082.74	20,501,322.74	24,525,236.44

V. AGENCY FUNDS

Balance of Alumni Hall Room Rent	2,005.27		
Balance of Auditing Fund	9,436.16		
Balance in Student Organization Fund	125,023.55		
Balance of Allocated Deposits	17,584.66	154,049.64	
Alumni Trust			
Notes Payable	14,080.16		
Demand Funds	7,514.44		
Fund Balance	15,081.36		
Fund Specially Designated Balance	596.00	37,871.96	191,921.60
Total			<u>\$30,592,844.67</u>

STATEMENT OF CURRENT INCOME AND EXPENDITURES BY FUNDS

		Governmental Appropriations		Revolving Funds				
	Total	State	Federal	General	Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
INCOME								
I. Educational and General								
Student Fees.....	\$1,696,239.50	\$.....	\$.....	\$1,696,239.50	\$.....	\$.....	\$.....	\$.....
Government Appropriation.....	5,279,920.41	4,000,000.00	1,279,920.41					
Endowment.....	21,259.58		21,259.58					
Sales and Services of Educational Departments.....	416,328.18			286,724.84		129,603.34		
Gifts from Private Sources.....	493,442.93							493,442.93
Gifts from U. S. Government for Special Research.....	1,187,129.96							1,187,129.96
Other Sources.....	114,345.47			114,345.47				
Sales and Services of Organized Activities.....	749,940.94				542,814.43	207,126.51		
Total.....	\$9,958,606.97	\$4,000,000.00	\$1,301,179.99	\$2,097,309.81	\$ 542,814.43	\$ 336,729.85	\$.....	\$1,680,572.89
II. Auxiliary Enterprises.....	\$4,194,907.46	\$.....	\$.....	\$.....	\$.....	\$.....	\$4,194,907.46	\$.....
III. Restricted Endowment and Gifts for Non-Educational Purposes.....	\$ 37,882.68	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 37,882.68
Total.....	\$14,191,397.11	\$4,000,000.00	\$1,301,179.99	\$2,097,309.81	\$ 542,814.43	\$ 336,729.85	\$4,194,907.46	\$1,718,455.57
EXPENDITURES								
1. Educational and General								
General Administration and General Expense								
General Administration Offices.....	\$ 297,634.28	\$.....	\$.....	\$ 297,634.28	\$.....	\$.....	\$.....	\$.....
General Expenses.....	401,713.37			401,713.37				
Resident Instruction.....	3,547,431.31	2,132,807.37	148,068.77	1,249,568.32				16,986.85
Organized Research.....	3,190,855.79	940,020.91	306,185.19			254,668.09	129,209.67	1,560,771.93
Extension.....	1,407,302.06	441,589.79	844,884.15			50,596.94	55,998.01	14,233.17
Library.....	196,049.88			196,049.88				
Operation and Maintenance of Physical Plant.....	914,709.49			914,709.49				
Equipment.....	139,596.48			139,596.48				
Organized Activities.....	555,061.30				555,061.30			
Total.....	\$10,650,353.96	\$3,514,418.07	\$1,299,138.11	\$3,199,271.82	\$ 555,061.30	\$ 305,265.03	\$ 185,207.68	\$1,591,991.95

II. Auxiliary Enterprises.....	\$3,941,681.62						\$3,941,681.62	
III. Other Non-Educational Expenses.....	\$ 28,778.82							\$ 28,778.82
Total Expenditures.....	\$14,620,814.40	\$3,514,418.07	\$1,299,138.11	\$3,199,271.82	\$ 555,061.30	\$ 305,265.03	\$4,126,889.30	\$1,620,770.77
Net Income Balance.....	429,417.29*	485,581.93	2,041.88	1,101,962.01*	12,246.87*	31,464.82	68,018.16	97,684.80
Balance June 30, 1948.....	\$1,587,606.73	\$ 701,918.23	\$ 40,766.35	\$ 344,297.32	\$ 46,405.76	\$ 108,339.95	\$ 294,763.52	\$ 51,115.60
Excess Income over Expenditures.....	429,417.29*	485,581.93	2,041.88	1,101,962.01*	12,246.87*	31,464.82	68,018.16	97,684.80
Increase from Transfers and Adjustments.....	129,076.42			98,676.42			400.00	30,000.00
Decrease from Transfers and Adjustments.....	1,540,181.02	1,000,000.00		3,794.67	12,010.00	54,570.04	187,252.53	282,553.78
Balance June 30, 1949.....	\$ 252,915.16*	\$ 187,500.16	\$ 42,808.23	\$ 662,782.94	\$ 22,148.89	\$ 85,234.73	\$ 175,929.15	\$ 103,753.38*

* Overdraft.

SUMMARY OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expense
I. EDUCATIONAL AND GENERAL			
A. General Administration and General Expense			
General Administration Offices.....	\$ 297,634.28	\$ 218,600.98	\$ 79,033.30
General Expense.....	401,713.37	71,741.66	329,971.71
Subtotal.....	(\$ 699,347.65)	(\$ 290,342.64)	(\$ 409,005.01)
B. Instruction			
Division of Agriculture.....	\$ 714,202.49	\$ 483,920.63	\$ 230,281.86
Division of Engineering.....	704,761.43	654,582.33	50,179.10
Division of Home Economics.....	366,220.03	326,199.64	40,020.39
Division of Science.....	1,349,221.38	1,234,600.14	114,621.24
Division of Veterinary Medicine.....	197,962.28	169,132.91	28,829.37
Graduate College.....	20,573.24	15,087.50	5,485.74
Junior College.....	25,712.05	14,802.96	10,909.09
Summer Sessions and Short Courses.....	168,778.41	152,018.15	16,760.26
Subtotal.....	(\$3,547,431.31)	(\$3,050,344.26)	(\$497,087.05)
C. Organized Research			
Agricultural Experiment Station.....	\$ 1,437,176.93	\$ 697,937.23	\$ 739,239.70
Engineering Experiment Station.....	94,483.18	69,137.87	25,345.31
Industrial Science Research Institute.....	286,217.17	153,909.78	132,307.39
Statistical Research.....	18,620.03	14,899.37	3,720.66
Veterinary Research.....	124,186.67	59,239.28	64,947.39
Atomic Research.....	1,230,171.81	570,544.71	659,627.10
Subtotal.....	(\$3,190,855.79)	(\$1,565,668.24)	(\$1,625,187.55)
D. Extension			
Agriculture and Home Economics.....	\$ 1,347,553.60	\$ 907,287.96	\$ 440,265.64
Engineering.....	59,748.46	43,475.84	16,272.62
Subtotal.....	(\$1,407,302.06)	(\$950,763.80)	(\$456,538.26)
E. Library.....	\$ 196,049.88	\$ 96,568.80	\$ 99,481.08
F. Operation and Maintenance of Physical Plant.....	\$ 914,709.49	\$ 194,595.69	\$ 720,113.80
G. Equipment.....	\$ 139,596.48	00	\$ 139,596.48
H. Organized Activities Relating to Educational Depts.	\$ 555,061.30	\$ 25,652.58	\$ 529,408.72
Subtotal.....	(\$10,650,353.96)	(\$6,173,936.01)	(\$4,476,417.95)
II. AUXILIARY ENTERPRISES			
A. Residence Halls.....	\$ 1,079,911.75	\$ 155,553.67	\$ 924,358.08
B. Service Departments.....	\$ 1,328,034.99	\$ 29,931.68	\$ 1,298,103.31
C. Storerooms and Printing.....	\$ 1,127,792.07	\$ 49,216.68	\$ 1,078,575.39
D. Student Hospital.....	\$ 120,028.61	\$ 65,007.33	\$ 55,021.28
E. Veterans Housing.....	\$ 285,914.20	\$ 18,129.16	\$ 267,785.04
Total.....	(\$3,941,681.62)	(\$317,838.52)	(\$3,623,843.10)
III. OTHER NON-EDUCATIONAL EXPENSES.....	\$ 28,778.82	\$	\$ 28,778.82
Total.....	\$14,620,814.40	\$ 6,491,774.53	\$ 8,129,039.87

RESTRICTED CURRENT FUNDS

Statement of Operations

	Cash Balance June 30, 1948	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
GIFTS FOR SPECIAL DEPARTMENTAL RESEARCH					
Division of Agriculture					
Bordon Agricultural School	\$ 2,100.00	\$	\$	\$ 300.00	\$ 1,800.00
Mabel L. Craft Memorial Scholarship	500.00			200.00	300.00
L. H. Dorsey Scholarship			630.00		630.00
Farm Foundation Land Economist Institution			750.00	375.00	375.00
Farmers National Farm Managers School	915.00		500.00		1,415.00
Federal Reserve Board Grant	770.56*		1,151.85	381.29	
Ferguson Textbook Project			8,000.00	3,212.17	4,787.83
Horticulture Club High School Judge	50.00				50.00
International Harvester Company	57.18*		57.16		
Knights of Ak-Sar-Ben	1,200.00		1,200.00	332.00	2,068.00
John Morrell Company Scholarship			600.00	516.00	84.00
Poultry Scholarship	2,533.00			250.00	2,283.00
Seed Certification Fellow	805.20		810.00	817.20	798.00
Paul Stewart Memorial Scholarship			15,071.20		15,071.20
WMT Radio Journal Scholarship	875.00		1,000.00	1,000.00	875.00
WNAX Scholarship	2,575.00			200.00	2,375.00
Subtotal	(\$10,725.48)		(\$29,770.21)	(\$7,583.66)	(\$32,912.03)
Division of Engineering					
American Concrete Pipe Association	\$	\$	\$ 500.00	\$	\$ 500.00
Wm. Robinson Lincoln Foundation			250.00	250.00	
Moritz Zeiner Fund			500.00		500.00
Subtotal			(\$1,250.00)	(\$250.00)	(\$1,000.00)
Division of Home Economics					
Bordon Company Scholarship	\$ 1,800.00	\$	\$	\$ 300.00	\$ 1,500.00
Boyd Research Fund	855.18		6,000.00	7,219.09	363.91*
Mabel L. Craft Memorial Scholarship	500.00			200.00	300.00
Culligan Zeolite Company Fellowship			1,890.00	1,110.10	779.90
WNAX Scholarship	1,318.00			324.00	994.00
Subtotal	(\$4,473.18)		(\$7,890.00)	(\$9,153.19)	(\$3,209.99)

RESTRICTED CURRENT FUNDS

Statement of Operations—Continued

	Cash Balance June 30, 1948	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
Industrial Science Research Institute					
American Academy of Arts and Science	\$ 19.49	\$	\$	\$ 19.49	\$
American Medical Associated Therapeutics	978.69			970.76	7.93
American Optometric Association			500.00		500.00
Committee for Economic Development			7,500.00	5,323.13	2,176.87
E. I. Dupont de Nemours Company	1,016.53		4,600.00	2,478.52	3,138.01
Federal Crops Insurance Corporation	2,458.27			2,458.27	
Guatemala Tropical Research		4,434.45		4,434.45	
I. S. C. Research Foundation Balloon Ascention			500.00		500.00
Iowa State Conservation #2	1,500.09		6,500.00	5,849.80	2,150.29
Lane-Wells	308.71			308.71	
Eli Lilly Company			1,600.00	433.93	1,166.07
National Academy of Science	.07			.07	
Nutrition Foundation			3,000.00	2,487.11	512.89
Parke-Davis Company	22,786.32		5,500.00	4,308.70	23,977.62
Quaker Oats Company Research	1,461.11		2,750.00	2,545.21	1,665.90
Science Research Administration	150.00				150.00
Socony Vacuum Oil Company			4,000.00	1,252.03	2,747.97
Standard Oil Company	395.87			395.87	
U. S. Public Health Service	335.51		11,033.97	10,514.61	854.87
Upjohn Company	3,228.56			346.19	2,882.37
Wildlife Management #2	300.00			300.00	
Williams-Waterman Fund	1,898.36			1,898.36	
Williams-Waterman Fund #2	5,852.21			552.99	5,299.22
Federal Research Projects:					
Project # 222	24,594.35				24,594.35
337	22,245.36	10,087.48cr.		188.90	11,968.98
666	23,727.18				23,727.18
702	18.00*		18.00		
777	168,221.81	53,608.74cr.			114,613.07
850	5,356.05*		1,671.71	60.82	3,745.16*

881	6,263.51*	2,006.92cr.	9,196.47	926.04	
882	183,581.20	183,581.20cr.			3,307.49
883	3,307.49		10,233.18	7,032.45	3,200.73
887	7,459.11	63,483.74	277.22	71,220.07	25,238.66
888	156,657.46	131,418.80cr.			11,241.84
889	9,693.44		1,548.40		113,225.23
890	113,225.23				9,768.78*
999	9,768.78*				
1400	3,233.06*	3,233.06			
2000	2,403.16	2,362.71cr.	2.44	42.89	
2001	3,798.08*	3,233.06cr.	7,843.67	812.53	
2005	3,035.12*	2,362.71	712.86	40.45	
2006	3,102.46*		12,538.01	10,771.89	1,336.34*
2009	10,670.84*		13,907.98	3,209.80	27.34
2010	2,437.18*	416.06	2,021.12		
2011			10,000.00	5,317.10	4,682.90
2012	3,564.08	416.06cr.		3,052.91	95.11
2014			4,685.24	6,369.14	1,683.90*
2021		8,400.00	545.55	327.36	8,618.19
2022		2,006.92			2,006.92
2113			4,917.40	12,104.47	7,187.07*
2101			1,950.00	1,399.17	550.83
2205	3,196.10				3,196.10
Research Corporation Project #350	(\$716,882.68)	(\$302,378.03cr.)	(\$129,553.22)	(\$169,754.19)	(\$374,303.68)
Subtotal					
GIFTS FOR AGRICULTURAL EXPERIMENT STATION					
Agricultural Experiment Station Interest	\$ 121.70	\$ 121.70cr.	\$ 5.63	\$ 10,346.82	\$ 11,348.08
Aluminum Structures Research	21,689.27			234.02	188.97
American Cyanamid Corporation	422.99			3,188.52	2,456.98
American Dairy Association	2,145.50		3,500.00	722.81	294.48
American Dehydrators Association	17.29		1,000.00	700.14	499.86
American Jersey Cattle Club			1,200.00	998.59	653.72
American Maize Products	652.31		1,000.00	2,675.80	1,129.89
American Potash Institute	1,805.69		2,000.00	15.00	285.00
American Rose Society			300.00	1,188.09	449.67
American Wildlife Institute	637.76		500.00	25.00	475.00
Ames Reliable Products					
Armour Poultry By-Products	32.65	32.65cr.			
Armour Protein Fellow	1,128.00			475.00	653.00
Atlee Burpee Company	857.53				857.53
Barley Improvement	300.00		300.00	139.84	460.16
Blakeford Dairy	984.97			840.00	144.97
B. P. I. Statistical Analysis	760.57*		858.35	1,219.24	1,121.46*
C. A. D. Ankeny Farm	130.30	.06cr.		130.24	
C. A. D. Plant Introduction			7,500.00	1,927.78	5,572.22
C. A. D. Swine Research	1,901.65		17,000.00	16,822.15	2,079.50

RESTRICTED CURRENT FUNDS

Statement of Operations—Continued

	Cash Balance June 30, 1948	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
Calcium Carbonate Company.....			1,500.00	1,156.06	343.94
Canned Corn Gift.....			5,767.02	4,632.99	1,134.03
Carbide and Chemical Weed Control.....			2,200.00	110.00	2,090.00
Chemical Corps Plant Breeding.....			1,111.83	1,877.47	765.64*
Clinton Company Gift.....	1,960.00				1,960.00
Coke Oven Amonia Gift.....	4,421.02			1,561.81	2,859.21
Committee of Agricultural Development #1.....	10,645.86		10,500.00	8,150.00	12,995.86
Committee for Agricultural Development Crop Breeding.....	12,870.00		7,500.00	6,741.66	13,628.34
Committee for Agricultural Development Waxy Corn.....	540.85	540.85cr.			
Consumers Crop Association.....	357.61		400.00	644.75	112.86
Corn Industries Research Foundation.....	9,491.52		7,000.00	6,881.25	9,610.27
Corn Sugar By-Products.....			2,100.00	1,128.85	971.15
Council Bluffs Grape Growers.....			1,500.00	1,487.72	12.28
Crookham Company Gifts.....	1,090.12			231.20	858.92
Crop Protection Institute.....	572.53		2,500.00	3,121.20	48.67*
Dairy Genetics Incorporated.....			2,000.00		2,000.00
J. B. Davidson Fellowship.....	1,917.89		1,500.00	1,728.00	1,689.89
Dow Chemical Company.....	143.36	143.36cr.			
Drainage Machinery.....	1,970.00		2,000.00	1,666.82	2,303.18
Wilburn Ellis Swine Nutrition.....	2.96		500.00	499.75	3.21
Fairmont Creamery Company.....	1,275.00			1.31	1,273.69
Farm Business Association.....	1,565.08		89.43	1,654.51	
Farmers National Company.....	218.14			9.42	208.72
Feed Institute.....	3,017.83	13.29		3,031.12	
Fish By-Products Swine Nutrition.....	3.68		2,563.12	909.41	1,657.39
General Mills School Lunch.....			4,000.00	3,496.78	503.22
General Mills Vitamin A.....			908.15	3.00	905.15
General Unallocated.....	5,118.20	9,762.81	5,891.04	3,172.38	17,599.67
Goodyear Tire and Rubber Company.....	406.92	33.43cr.		373.49	
Chris Hansen's Laboratory Incorporated.....	1,272.20			740.55	531.65
Henningson Brothers.....	3,268.32		3,000.00	3,953.87	2,314.45
Industry Phosphate Research Commission.....	1,521.00			1,299.57	221.43
Iowa Agricultural Experiment Association.....	4,500.00		4,508.40	4,458.33	4,550.07
Iowa Agricultural Experiment Association (Corn Improvement).....	2,724.35		6,200.00	3,246.15	5,678.20
Iowa Agricultural Experiment Association (Small Grain Breeders).....	227.51			76.73	150.78

Iowa Corn and Small Grain Growers.....	1,815.00		2,116.50	1,713.33	2,218.17
Iowa Agricultural Experiment Association Travel.....			1,541.84	1,436.50	105.34
Iowa Beekeepers.....	153.63			152.63	1.00
Iowa Florists Association.....			800.00	228.56	571.44
Iowa Greenkeepers Association.....	452.04	200.00		286.20	365.84
Iowa Milk Driers Association.....			250.00	12.50	237.50
Iowa Mutual Tornado Insurance.....	371.95		2,150.00	1,984.19	537.76
Iowa Nebraska Cannery Association.....	2,629.57		1,000.00	610.42	3,019.15
Iowa State College Agricultural Foundation Gift.....	1,190.16		1,000.00	1,873.83	316.33
Iowa State Conservation Commission #1.....	2,614.72		6,500.00	7,059.96	2,054.76
Iowa State Conservation Commission Lake Studies.....			1,600.00	80.00	1,520.00
I. S. C. Research Foundation.....	1,463.02			286.88	1,176.14
I. S. C. Research Foundation.....	4,720.40			2,000.00	2,720.40
Iowa State Board for Vocational Education.....	417.84*		1,581.47	1,225.46	61.83*
Iowa State Brand Creameries.....	125.36				125.36
Iowa State Conservation Commission (Tree Diseases).....	3,324.55	858.78	2,000.00	3,676.21	2,507.12
Iowa State Conservation Commission (Oakwilt).....	858.78	858.78cr.			
Iowa State Guatemala Research Center.....		20,422.72		5,422.72	15,000.00
I. S. C. Research Foundation Tiling Machine.....	4,005.63		2,000.00	2,343.09	3,662.54
Iowa Utilities Association.....	52.91	5,886.18		2,788.88	3,150.21
Q. M. C. Meat Products.....			5,303.54	7,387.75	2,084.21*
Q. M. C. Packing Plant Survey.....			3,180.37	4,044.55	864.18*
Kraft Foods Company Gift.....	814.39	201.96cr.		612.43	
Kraft Foods Company - Vitamin A.....	339.56		900.00	1,118.34	121.22
Maney Memorial Gift.....	214.63				214.63
Market News Research.....		2,205.78	3,049.48	11,385.78	6,130.52*
Midwest Agricultural Foundation.....	1,960.00			665.00	1,295.00
Middle West Soil Improvement.....	990.00		600.00	644.93	945.07
Monsanto Chemical Company.....			300.00	116.12	183.88
Mt. Arbor Nurseries.....			1,500.00	1,464.98	35.02
National Cancer Institute.....	840.25		9,079.75	6,364.71	3,555.29
National Dairy Council.....	2,142.85			1,776.17	366.68
National Egg Products.....	38.05	38.05cr.			
National Livestock and Meat Board.....	1,100.03				1,100.03
National Livestock Nutrition.....			3,000.00	1,860.67	1,139.33
North Iowa Agricultural Experiment Association.....	1,723.31		2,770.97	2,594.32	1,899.96
Northrup King and Company.....	1,658.35		500.00	23.50	2,134.85
Northrup King Seed Technology.....	3.69	3.69cr.			
Pacific Coast Borax Company.....	11.18		1,200.00	325.94	885.24
Popcorn Breeding Gift.....	3,253.51		2,625.00	3,003.73	2,874.78
Poultry and Eggs National Board.....	2,521.68				2,521.68
Poultry Products Revolving Fund.....					
Pratt Company Fish Soluables.....			250.00	12.50	237.50
Pressure Tested Fence Post Company.....	108.06			53.88	54.18
Produce Marketing Administration-Egg Market.....			550.00	550.00	
Pure Carbonic Company.....	1,964.52		3,000.00	2,016.33	2,948.19

RESTRICTED CURRENT FUNDS

Statement of Operations—Continued

	Cash Balance June 30, 1948	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
Quaker Oats Research Fellows.....	3,417.77		3,000.00	2,685.74	3,732.03
Q. M. C. Bacteriology.....	1,641.52*		3,120.74	1,479.22	
Q. M. C. Beef Research.....	2,944.58	2,944.58cr.			
Q. M. C. Butter Oil.....	1,304.12*		4,503.21	4,414.48	1,215.39*
Q. M. C. Canned Meat Research.....	4,478.11*		7,748.26	1,797.05	1,473.10
Q. M. C. Food Habits.....	391.72*		825.96	1,076.04	641.80*
Q. M. C. Millard Reaction.....	1,149.70	.61cr.		1,149.09	
Q. M. C. Milk Fat.....	1,495.00	1,495.00cr.			
Q. M. C. Nutrition Experiments.....	4,173.54	4,173.54cr.			
Q. M. C. Protein Metabolism.....	4,690.74*		9,034.52	2,898.58	1,445.20
Q. M. C. Spore Research.....				108.37	108.37*
Rahm Phosphate and Chemical Company.....	2.45	2.45cr.			
Refrigeration Research Foundation.....		2,000.00		100.00	1,900.00
Refrigeration Research Foundation.....	31.86	31.86cr.			
Refrigeration Research (Poultry).....	78.61	78.61cr.			
Republic Steel Corporation.....	525.41			24.27	501.14
Rockefeller Foundation.....	630.02		5,369.38	5,393.09	606.91
Rockefeller Foundation Food.....		252.70cr.	252.70		
R. M. A. Title II Seed Tests.....			1,493.62	2,725.22	1,231.60*
Safeway Stores.....	2,468.83			1,291.66	1,177.17
Seley Swine Nutrition.....			500.00	232.50	267.50
Sharples Chemical Company.....			4,000.00	1,439.32	2,560.68
Sherman Williams Weed Control.....	91.24		750.00	569.06	272.18
Southeastern Iowa Agricultural Experiment Ass'n.....	98.27	400.00	445.42	954.69	11.00*
J. Howard Smith Swine Nutrition.....			1,500.00	1,238.46	261.54
Spencer Fertilizer Company.....	3,566.57		2,500.00	3,046.90	3,019.67
Standard Brands, Inc.....	2.70	2.70cr.			
Swift and Company Beef Research.....			3,000.00	157.00	2,843.00
Swift and Company.....	2,278.99		10,000.00	3,007.64	9,271.35
Tennessee Tribasis Research.....	337.85		300.00	307.05	330.80
Texas Gulf Sulphur Company.....			200.00	185.90	14.10
U. S. Rubber Company-Seed Treatment.....			400.00		400.00
Upjohn Company.....	3,082.14			1,632.22	1,449.92
Van Camp Swine Nutrition.....			500.00	301.58	198.42
Waverly Sugar Gift.....	980.00				980.00

Weather Bureau	5,914.68		4,000.00	4,480.92	5,433.76
Western Condensing Company-Calf Nutrition			3,000.00	750.00	2,250.00
Western Hail Adjustment			1,400.00		1,400.00
Subtotal	(\$166,977.53)	(\$30,792.98)	(\$239,595.70)	(\$232,344.23)	(\$205,021.98)
Atomic Institute					
Ames Laboratory	\$ 183,272.07*	\$ 87.48	\$ 901,343.52	\$ 1,051,049.40	\$ 332,890.47*
Ames Laboratory Director and Dean's Fund		10,000.00			10,000.00
Ames Laboratory Overhead	116,153.80	30,000.00cr.	265,160.16	188.76	351,125.20
NEPA Overhead	270.96		10,302.84	3,600.09	6,973.71
NEPA Project	826.66*		10,323.44	9,905.98	409.20*
Overhead Expenditures, Ames Laboratory		20,000.00			20,000.00
Synchotron Equipment	53,214.28	22,500.00		64,016.95	11,697.33
Synchotron Salaries	265.59*	17,500.00		12,222.45	5,011.96
Synchotron Unallocated		10,000.00			10,000.00
Subtotal	(\$14,725.28*)	(\$50,087.48)	(\$1,187,129.96)	(\$1,140,983.63)	(\$81,508.53)
Engineering Experiment Station					
American Iron and Steel Institute	\$ 143.65	\$ 410.00cr.	\$ 4,500.00	\$ 800.29	\$ 3,289.71
American Optometric Association				52.65	91.00
A-C Network Analyzer			26,400.00	3,618.16	22,781.84
Atanor Fellowship	166.34	166.34cr.			
Directors Reserve		2,308.18			2,308.18
E. I. Dupont de Nemours and Company	901.22		2,800.00	1,821.50	1,879.72
Fibre Conduit Company	57.71			57.71	
Grain Processing Corporation	761.14	352.52cr.		408.97	35*
Highway Research Fund	213.42				213.42
Illinois Water Treatment	72.82	179.32cr.	375.00	268.50	
I. R. I. I. Ceramics	1,584.18*		4,539.77	1,778.65	1,176.94
Lee-Lincoln Foundation	500.00				500.00
Marston Medal Fund	4.83*		150.00	112.67	32.50
Mechanical Engineering Research	26.00				26.00
Public Roads Administration	4,905.27			1,233.53	3,671.74
Utilities Research Commission	1,737.55	1,300.00cr.		277.13	160.42
Westinghouse Fellowship	267.78		1,000.00	1,275.00	7.22*
Utilities Research Commission Wood Preservation		100.00	5,150.00	3,536.30	1,713.70
Zeolite Fellowship	528.02		2,000.00	2,135.00	393.02
Subtotal	(\$8,891.91)	(\$.00)	(\$46,914.77)	(\$17,376.06)	(\$38,230.62)
Veterinary Research					
Bordon Company Foundation	\$ 1,200.00	\$	\$	\$ 300.00	\$ 900.00
Merch and Company, Incorporated	119.74			13.82	105.92
Agricultural Extension					
American Seed Trade Association	5,698.80	1,625.00		4,883.32	2,440.48
Committee for Agricultural Development	37.33			943.00	980.33*
Iowa Utilities Association	1,531.98	3,768.02		4,776.85	523.15
Engineering Extension					
REA Safety Job Training	2,162.50		1,500.00	3,630.00	32.50

RESTRICTED CURRENT FUNDS

Statement of Operations—Continued

	Cash Balance June 30, 1948	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
General					
Earl May Gift Fund.....	13,584.51	32,489.85cr.	18,905.34		1,000.00
General Reserve.....			1,000.00		106.32
I. S. C. Guatemala Tropical Research Center.....		2,234.51		2,128.19	
Subtotal.....	(\$24,260.20)	(\$24,862.32cr.)	(\$21,405.34)	(\$16,675.18)	(\$4,128.04)
NON-EDUCATIONAL PURPOSES					
Annuities and Trust Agreements					
Frances Sheldon Fund.....	\$ 11,626.76	\$	\$ 387.50	\$ 387.50	\$ 20,582.14
George W. Catt.....	2,031.87		8,955.38		2,056.87
Marcia M. Roberts Fund.....			300.00	275.00	
Subtotal.....	(\$13,658.63)		(\$9,642.88)	(\$662.50)	(\$23,639.01)
Prizes					
W. G. Lane Awards.....	\$	\$	\$ 200.00	\$ 200.00	
Gifts For Scholarship and Student Aid					
Charles Frederick Bowers Fund.....	95.48		47.50	90.78	52.20
W. C. Bryant Scholarship.....			441.89	7.50	434.39
Vera Forman Friley Fund.....			52.50		52.50
George Gund.....	417.49		382.74	300.00	500.23
Iowa State College Research Foundation.....	158.42	158.42cr.			
Iowa State College Research Foundation.....	3,563.65		4,580.42	3,647.71	4,496.36
Iowa Utilities Association.....	10,050.00	9,654.20cr.	10,400.00		10,795.80
Memorial Prize.....	61.57*		344.00	279.00	3.43
E. T. Meredith Foundation Scholarship.....			5,000.00		5,000.00
LaVerne Noyes Scholarship.....	17,009.17		11,837.50	16,502.50	12,344.17†
Pearlaine Agricultural School.....	100.00				100.00
Quartermaster Corps Food and Containers.....	1,560.28			368.64	1,191.64
Sears Roebuck and Company.....	722.00		3,978.00	4,068.00	632.00
Walls Fund.....	7,500.00		413.75		7,913.75†
Subtotal.....	(\$41,114.92)	(\$9,812.62cr.)	(\$37,678.30)	(\$25,464.13)	(\$43,516.47)
Student Loan					
Reserve for Loans.....	\$ 1,209.85	\$	\$ 119.92	\$ 524.00	\$ 805.77
Subtotal.....	(\$1,209.85)		(\$119.92)	(\$524.00)	(\$805.77)
Subtotal All Gifts.....	(\$973,269.10)	(\$256,172.51cr.)	(\$1,710,950.30)	(\$1,620,770.77)	(\$807,276.12)

DEPOSITS CARRIED IN RESTRICTED CURRENT FUNDS

Doctor's Thesis.....	\$ 3,560.00	\$ 45.00	\$ 1,505.00	\$ 1,160.00	\$ 3,950.00
Home Management.....	520.00	10.00	530.00	580.00	480.00
Military Uniforms.....	100.00		7,125.00	7,225.00	
Miscellaneous Deposits.....	35,454.65		349,217.49	349,426.01	35,246.13
Residence Halls.....	29,220.00	37.00cr.	20,750.00	20,531.00	29,402.00
Tuition Deposits.....	7,550.00		27,560.00	27,925.00	7,185.00
Veterans Housing Deposits.....	10,730.00		4,840.00	5,670.00	9,900.00
Veterans Fire Extinguishers.....	108.00		84.00	72.00	120.00
Private Trailer Camp.....	1,690.00		1,000.00	820.00	1,870.00
Subtotal.....	(\$88,932.65)	(\$18.00)	(\$412,611.49)	(\$413,409.01)	(\$88,153.13)
Total Operation of Research Funds.....	\$ 1,062,201.75	\$ 256,154.51cr.	\$ 2,123,561.79	\$ 2,034,179.78	\$ 895,429.25

* Overdraft.

† Includes \$11,000.00 in Government Bonds.

‡ Includes \$7,500.00 Government Bonds.

LOAN FUNDS Statement of Principal

	Date Estab- lished	Principal June 30, 1948		Additions (Interest)	Deductions	Principal June 30, 1949	
		Cash	Notes			Cash	Notes
REGULAR LOAN FUNDS:							
Bachelor Debating Society	1930	\$ 8,066.59	\$ 445.00	\$ 125.00	\$.	\$ 8,211.59 [†]	\$ 385.00
Braddock Memorial	1945	1,004.29		12.50		1,013.78 [†]	
Mary D. Budge Memorial	1938	1,297.71		25.00		1,316.70 [†]	
Class of 1896	1946	1,308.57		25.00		1,327.56 [†]	
Julia T. Colpitts	1937	1,893.70	155.00	37.50		1,922.18 [†]	155.00
Blair Converse Memorial	1939	1,996.54		37.50		2,025.02 [†]	
Ida V. Deal Memorial	1941		1,000.00				1,000.00
Gardner Memorial	1943	1,089.72		9.49		1,099.21 [†]	
Graduate	1943	362.65*	1,756.50	91.61	—14.50 [†]	517.96* [†]	1,972.50
Guthrie Memorial	1944	351.26				351.26	
International Harvester	1929	1,359.97	126.00	26.80		1,167.84 [†]	340.00
Catherine MacKay	1921	9,667.66	160.00	127.15		9,924.54 [†]	
Military	1934	366.36				366.36	
Morrison	1939	23.85	571.00	25.67		333.00 [†]	282.00
Sophia Schotl Morrison	1949				1,125.00 [†]	825.00	300.00
Mortenson	1940	977.47	162.00	12.50		986.96 [†]	162.00
Hattie M. Newens	1910	1,445.10	9.00	23.64		1,472.07 [†]	
Quaker Oats Company	1929	1,801.78		12.50		1,811.27 [†]	
Maria M. Roberts	1940	5,103.58	751.00	111.45		5,387.28 [†]	552.00
Ruggles Memorial	1944	20.12*	500.00	2.00	40.00 [†]	179.40 [†]	342.00
Francis A. Sheldon Memorial	1925	13,734.33	253.00	119.50	387.50 [†]	14,280.64 [†]	185.00
Julia M. Smith	1931	245.78	450.00	11.59	—25.00 [†]	532.37	150.00
George Sokol	1935	2,179.37	575.00	22.50		2,286.46 [†]	485.00
Frank Walsh	1946	928.81	74.00	8.26		1,009.09 [†]	
Gurdon S. Wattles	1912	22,637.57	477.24	305.69	58.08	22,933.90 [†]	413.24
Georgia White	1922	1,417.10	485.00	54.18		1,758.28 [†]	185.00
Subtotal		(\$78,514.34)	(\$7,949.74)	(\$1,227.03)	(\$1,454.92)	(\$82,003.80)	(\$6,908.74)

ALUMNI LOAN FUNDS	1929	\$ 26,652.77	\$ 1,443.72	\$ 526.53	\$ —329.08†	\$ 26,703.46#†	\$ 1,477.62
Alumni Trust	1939	9,033.81	703.00	268.96	—288.58†	8,909.78#†	781.10
Miller Trust		(\$35,686.58)	(\$2,146.72)	(\$795.49)	(\$—617.66)	(\$35,613.24)	(\$2,258.72)
Subtotal							
Emergency Loan Fund	1933	\$ 1,765.97*	\$ 6,372.80	\$ 581.90	\$ 59.00†	\$ 1,842.44*#†	\$ 6,939.00
Student War Loans	1942		15,875.45	592.04	5,599.84†	434.17	10,433.48
		\$ 112,434.95	\$ 32,344.71	\$ 3,196.46	\$ 4,703.58	\$ 116,208.77	\$ 26,539.94

* Temporary overdraft.

Includes investments:

B. D. S.	\$ 7,220.00
Braddock	500.00
Budge	1,000.00
Class of 1896	1,000.00
Colpitts	1,500.00
Converse	1,500.00
Gardner	500.00
International Harvester	870.00
MacKay	8,570.00
Mortenson	500.00

Newens	\$ 500.00
Quaker Oats	1,240.00
Roberts	4,240.00
Sheldon	12,640.00
Sokol	1,240.00
Wattles	20,510.00
White	1,000.00
Alumni Trust	26,105.91
Miller Trust	9,000.00
Emergency	1,240.00

† After deducting:

- (1) Loss Provision: Regular Loan Funds, \$58.67; Alumni Trust, \$23.66; Miller Trust, \$5.48; Emergency, \$31.48.
 (2) Office Expenses: Regular Loan Funds, \$174.82; Alumni Trust, \$89.20; Miller Trust, \$20.83; Emergency, \$119.69.

LOAN FUNDS Statement of Operation

	Outstanding June 30, 1948	Granted 1948-1949	Paid 1948-1949	Outstanding June 30, 1949	Net Income
REGULAR LOAN FUNDS					
Bachelor Debating Society.....	\$ 445.00	\$	\$ 60.00	\$ 385.00	\$ 85.00
Braddock Memorial.....	.....	.....	.....	.....	9.49
Mary D. Budge Memorial.....	.....	.....	.....	.....	18.99
Class of 1896.....	.....	.....	.....	.....	6.49
Julia T. Colpitts.....	155.00	.....	.....	155.00	28.48
Blair Converse Memorial.....	.....	.....	.....	.....	.....
Ida V. Deal Memorial.....	1,000.00	.....	.....	1,000.00	.....
Gardner Memorial.....	.....	.....	.....	.....	9.49
Graduate.....	1,756.50	12,285.25	12,069.25	1,972.50	70.69
Guthrie Memorial.....	.....	.....	.....	.....	.....
International Harvester.....	126.00	400.00	186.00	340.00	21.87
Catherine MacKay.....	160.00	141.15	301.15	.....	96.88
Morrison Joe.....	571.00	.....	289.00	282.00	20.15
Morrison Sophia.....	.....	400.00	100.00	300.00	.....
Mortenson.....	162.00	.....	.....	162.00	.....
Hattie M. Newens.....	9.00	.....	9.00	.....	17.97
Quaker Oats Company.....	.....	.....	.....	.....	9.49
Maria M. Roberts.....	751.00	.....	199.00	552.00	84.70
Ruggles Memorial.....	500.00	.....	158.00	342.00	1.52
Frances A. Sheldon Memorial.....	253.00	.....	68.00	185.00	90.81
Julia M. Smith.....	450.00	.....	300.00	150.00	11.59
George Sokol.....	575.00	.....	90.00	485.00	17.09
Frank Walsh.....	74.00	.....	74.00	.....	6.28
Gordon S. Wattles.....	477.24	266.00	330.00	413.24	232.28
Georgia White.....	485.00	.....	300.00	185.00	33.00
Subtotal.....	(\$7,949.74)	(\$13,492.40)	(\$14,533.40)	(\$6,908.74)	(\$910.33)
ALUMNI LOAN FUNDS					
Alumni Trust.....	\$ 1,443.72	\$ 1,695.00	\$ 1,661.10	\$ 1,477.62	\$ 236.69
Miller Trust.....	703.00	564.00	485.90	781.10	45.93
Subtotal.....	(\$2,146.72)	(\$2,259.00)	(\$2,147.00)	(\$2,258.72)	(\$190.76)
Emergency Loan Fund.....	\$ 6,372.80	\$ 72,509.88	\$ 71,943.68	\$ 6,939.00	\$ 489.73
Student War Loans.....	15,875.45	.....	5,441.97	10,433.48	.....
Total.....	\$ 32,344.71	\$ 88,261.28	\$ 94,066.05	\$ 26,539.94	\$ 1,590.82

STATEMENT OF FUNDS INVESTED IN PLANT

	Plant Funds	Current Funds	Miscellaneous Funds	Total
Net Investment in Plant June 30, 1948.....	\$18,035,746.92	\$	\$	\$18,035,746.92
Advance by Catt Funds to Allen Farm.....	23,000.00	.....	.....	23,000.00
Advance by Funds Functioning Temporarily as Endowment.....	7,740.00	.....	.....	7,740.00
	\$18,366,486.92	\$	\$	\$18,366,486.92
ADDITIONS				
For Buildings:				
Office and Laboratory Building.....	\$	\$	\$ 346,752.53	\$ 346,752.53
Linden Hall.....	.....	.....	22,500.00	22,500.00
Botany Greenhouse.....	.....	40,402.27	.....	40,402.27
Hog House and Laboratory (Vet. Research).....	.....	17,881.67	.....	17,881.67
Swine Nutrition Laboratory.....	.....	30,217.21	.....	30,217.21
Radio WOI-FM Building (Swine Farm).....	.....	36,557.00	.....	36,557.00
Chick Isolation Laboratory.....	.....	21,469.45	.....	21,469.45
Electrical Engineering Building.....	294,076.98	.....	.....	294,076.98
Agronomy Laboratory.....	7,513.54	.....	.....	7,513.54
Food Processing Laboratory.....	.....	1,527.35	.....	1,527.35
Barn and Cattle Shed (Vet. Research).....	.....	70.70	.....	70.70
Heating and Power Plant.....	284,144.54	.....	.....	284,144.54
Synchrotron Building.....	.....	.....	171,098.27	171,098.27
Ankeny Farm Cow Barn.....	.....	2,500.00	.....	2,500.00
Coleman Residence.....	.....	3,200.00	.....	3,200.00
Residence 22E.....	.....	4,390.00	.....	4,390.00
Locker Room.....	.....	2,000.00	.....	2,000.00
Swine Farrowing House #1.....	.....	3,450.00	.....	3,450.00
Swine Farrowing House #2.....	.....	3,450.00	.....	3,450.00
Beef Area Duplex-Residence.....	.....	9,400.00	.....	9,400.00
Beef Area Cattle Shed.....	.....	2,100.00	.....	2,100.00
Poultry Mating House.....	.....	9,600.00	.....	9,600.00
Turkey Mating House.....	.....	4,550.00	.....	4,550.00
Subtotal.....	.....	.....	.....	(\$1,318,851.51)
For Improvements other than Buildings:				
Heating and Power Plant.....	\$ 135,810.70	\$	\$ 125,400.00	\$ 261,210.70
Electric Light Systems.....	.....	7,333.52	.....	7,333.52
Heating Tunnels.....	.....	9,149.11	.....	9,149.11
Hard Surfacing Tennis Courts.....	.....	45,714.33	.....	45,714.33
Radio FM-TV Antenna.....	.....	71,747.24	.....	71,747.24
Grading and Planting.....	.....	670.55	.....	670.55
Municipal Sewage Disposal Plant.....	52,524.05	.....	.....	52,524.05
Synchrotron Utilities.....	.....	.....	20,580.17	20,580.17
Ankeny Farm Utilities.....	.....	4,800.00	.....	4,800.00
Veterinary Farm Utilities.....	.....	3,477.84	.....	3,477.84
Seed Drying Laboratory.....	.....	2,013.35	.....	2,013.35
Sixth Street Extension.....	.....	23,096.78	.....	23,096.78
Subtotal.....	.....	.....	.....	(\$502,317.64)
For Equipment:				
Budget Appropriation.....	\$	\$ 139,596.48	\$	\$ 139,596.48
Agricultural Experiment Station (Federal).....	.....	41,141.80	.....	41,141.80
Agricultural Extension.....	.....	10,537.66	.....	10,537.66
Auxiliary Enterprises.....	.....	50,788.21	.....	50,788.21
Atomic Research.....	.....	55,616.90	.....	55,616.90
Engineering Experiment Station.....	.....	1,971.08	.....	1,971.08
Engineering Extension.....	.....	22.85	.....	22.85
Industrial Science Research.....	.....	1,885.55	.....	1,885.55
Library, Books and Periodicals.....	.....	29,636.40	.....	29,636.40
Organized Activities.....	.....	34,647.63	.....	34,647.63
Veterinary Research.....	.....	16,547.26	.....	16,547.26
Pick ups, Price Adjustments and Transfers.....	.....	112,371.35	.....	112,371.35
Subtotal.....	.....	(\$494,763.17)	.....	(\$494,763.17)
Total Additions.....	\$	\$	\$	\$2,315,932.32

STATEMENT OF FUNDS INVESTED IN PLANT—Continued

	Plant Funds	Current Funds	Miscellaneous Funds	Total
DEDUCTIONS				
Buildings.....	\$.....	\$.....	\$.....	\$ 60,442.00
Equipment Retired and Transferred.....				120,654.50
Total Deductions.....				181,096.50
Investment in Plant June 30, 1949 Including				
Borrowings.....	\$.....	\$.....	\$.....	\$20,501,322.74
Advance by Catt Funds to Allen Farm.....				23,000.00
Notes Payable on Residence Halls.....				92,500.00
Advance from Funds functioning temporarily as Endowment.....				5,740.00
Net Investment in Plant June 30, 1949....	\$.....	\$.....	\$.....	\$20,380,082.74

INVESTMENT SUMMARY

	Mortgages	Bonds	Land	Cash	Other	Total
Current Funds						
General	\$	\$1,470,700.00	\$	\$	\$	\$1,470,700.00
Restricted		907,529.50				907,529.50
Subtotal		(\$2,378,229.50)				(\$2,378,229.50)
Endowment Funds						
Land Grant and Additions	\$ 77,460.00	\$ 627,600.00	\$	\$ 922.20	\$ 61,144.50†	\$ 754,394.45*
Other Endowments	20,800.00	223,208.50	22,500.00	920.90	300,855.47‡	568,284.87
Subtotal	(\$98,260.00)	(\$850,808.50)	(\$22,500.00)	(\$1,843.10)	(\$361,999.97)	(\$1,322,679.32)
Student Loan Funds	\$	\$ 66,436.00	\$	\$	\$	\$ 66,436.00
Plant Funds	\$	\$ 194,000.00	\$	\$	\$ 2,025.00#	\$ 196,025.00
Agency Funds						
Student Organizations	\$	\$ 61,800.00††	\$	\$	\$ 682.85††	\$ 62,482.85
Alumni Trust Loan Funds		28,274.00			6,165.91††	34,439.91
Subtotal		(\$90,074.00)			(\$6,848.76)	(\$96,922.76)
Total	\$ 98,260.00	\$3,579,548.00	\$ 22,500.00	\$ 1,843.10	\$ 370,873.73	\$4,060,292.58*

† Savings Account \$400.00; Land contracts of sale \$60,744.50.

‡ Consists of the following:

Stock of the Aermotor Corporation 200 shares	\$220,000.00	Donated by La Verne Noyes.
Stocks, George W. Catt Scholarship Fund	22,521.51	
Stocks, W. C. Bryant Scholarship Fund	8,360.75	
Stocks, George Gund Scholarship Fund	11,614.50	
Advance to Plant Funds for Allen Farm	23,000.00	George W. Catt Fund.
Advance to Plant Funds for Templeton Farm	5,740.00	
Notes Receivable, Alumni Association	9,618.71	George I. Miller Loan Fund.

Total \$300,855.47

* Reserve for decline in value of contracts of sale in the amount of \$12,732.25 is deducted.

†† In addition United States Savings Bonds in the amount of \$16,411.50 are held for various organizations.

†† Savings accounts Alumni Trust Loan Funds and others.

Corporation Stocks.

COLLEGE TREASURER

Bank Reconciliations and Change Funds Summary—All Funds

Banks	Balances June 30, 1949 Per Banks	Deposits in Transit	Checks Afloat and Transfer	Balance Treasurer's Books
Ames Trust and Savings Bank.....	\$ 251,463.89	\$ 25,315.08	\$ 12,912.23	\$ 263,866.74
Ames Trust and Savings Bank, Federal Funds.....	18,144.07		8,467.09	9,676.98
Central National Bank and Trust Company, Federal Funds.....	56,590.19		22,833.94	33,756.25
College Savings Bank.....	168,544.50	547,321.12	609,411.09	106,454.53
College Savings Bank, Payrolls.....	589,378.14	29,663.21	526,615.33	92,426.02
Iowa-Des Moines National Bank.....	459,567.57		190,238.55	269,329.02
Merchants National Bank.....	77,272.07	35.60	24,438.90	52,868.77
Union Story Trust and Savings Bank.....	182,530.09	7,407.76	14,642.17	175,295.68
Union Story Trust and Savings Bank, Book Store.....	78,032.11	9,977.98	21,575.25	66,434.84
College Savings Bank, Change Fund.....	626,181.08	18,564.79	614,745.87	30,000.00
Subtotal.....	\$ 2,507,703.71	\$ 638,285.54	\$ 2,045,880.42	\$1,100,108.83
College Savings Bank, Student Loans and Organizations.....	\$ 102,562.47	\$ 3,294.78	\$ 17,964.68	\$ 87,892.57
Subtotal.....	\$ 2,610,266.18	\$ 641,580.32	\$ 2,063,845.10	\$1,188,001.40
Deposits in Transit.....	\$ 641,580.32	\$	\$	\$
Total of Bank Balances.....			1,188,001.40	
Proof of Reconciliations.....	\$ 3,251,846.50		\$ 3,251,846.50	
Change Funds, Cashier and Other Offices.....				\$ 35,256.13
Bank Balances and Cash.....				\$1,223,257.53**

SUMMARY OF CASH AS FOLLOWS:

Current Funds, General.....	\$.....	\$ 147,846.78*	\$.....	\$.....
Current Funds, Restricted.....	.....	17,005.25*	164,852.03*	.....
Loan Funds, Regular.....	.....	17,473.80	.....	.....
Loan Funds, Emergency.....	.....	2,648.27*	14,825.53	.....
Endowment and Non-Expendable.....	.....	920.90	.....	.....
Endowment Land Grant 1862 et al.....	.....	922.20	1,843.10	.....
Plant Funds.....	.....	1,296,368.62	1,296,268.62	.....
Agency Funds, Alumni Hall Room Rent.....	.....	2,005.27	.....	.....
Agency Funds, Student Organizations.....	.....	72,659.71	.....	.....
Agency Funds, Alumni Loan Funds.....	.....	507.33	75,172.31	.....
Total.....	\$.....	\$.....	\$.....	\$1,223,257.53

* Overdraft.

** Savings Accounts not included.

SUMMARY OF ENROLLMENT BY GRADES

1948-1949

For students whose status changed within the period from July 1, 1948 to June 30, 1949, the latest classification within the year is used as the basis for these enrollment statistics.

DIVISION	Graduate College Students			Undergraduate Collegiate Students																		Non-Collegiate Students			Graduate, Collegiate, and Non-Collegiate Students			Engineering Extension (off campus)	Short Courses	Grand Total
				Seniors			Juniors			Sophomores			Freshmen			Specials			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	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	Total Excluding Duplicates	Total Excluding Duplicates				
Agriculture.....	285	283	416	623	385	682	586	198	594	696	138	715	660	17	665	170	67	225	2735	805	2881	58	.....	58	3078	1088	3355	.....	14271	17626
Engineering.....	193	150	240	1024	673	1150	1198	364	1228	820	134	849	706	36	724	29	15	39	3777	1222	3990	.....	.....	.....	3970	1372	4230	6074	1264	11568
Home Economics.....	121	167	248	366	204	430	297	73	309	424	49	441	410	15	416	62	97	148	1559	438	1744	.....	.....	.....	1680	605	1992	.....	989	2981
Science.....	533	347	612	325	201	350	410	121	425	352	65	367	375	34	390	31	37	63	1493	458	1595	282	82	337	2308	887	2544	.....	.....	2544
Veterinary Medicine..	15	7	18	65	.....	65	68	9	68	74	9	74	69	5	69	.....	.....	.....	276	23	276	.....	.....	.....	291	30	294	.....	.....	294
Total.....	1147	954	1534	2403	1463	2677	2559	765	2624	2366	395	2446	2220	107	2264	292	216	475	9840	2946	10486	340	82	395	11327	3982	12415	6074	16524	35013
Duplicates (Agricultural Eng.).....	27	25	32	56	28	59	67	17	68	57	7	58	20	.....	20	21	3	22	221	55	227	.....	.....	.....	248	80	259	.....	.....	259
Net Total.....	1120	929	1502	2347	1435	2618	2492	748	2556	2309	388	2388	2200	107	2244	271	213	453	9619	2891	10259	340	82	395	11079	3902	12156	6074	16524	34754

FINANCES OF THE IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

July 1, 1949, to June 30, 1950

B. H. PLATT, Business Manager and Secretary

J. F. HALL, Treasurer

CONDENSED SUMMARY

Funds managed by educational institutions, such as Iowa State College may be divided into three general classes: Current Funds, Capital Funds, and Agency Funds. The Current Funds are the operating or working funds, and on a basis of the uses to which they are devoted, they are termed educational and non-educational. The Capital Funds are the relatively permanent funds and are classified as Loan Funds, Endowment Funds and Plant Funds. The Agency Funds are those not owned, but in the custody and under the general supervision of the institution.

The volume of business transacted by the Iowa State College during the fiscal year 1949-1950 based on cash receipts from outside sources totaled about eighteen and three quarters million dollars* and the excess cash receipts over cash expenditures was nearly two million four hundred thousand dollars**. Cashing of bonds held for temporary investments accounted for \$1,477,000.00 of these funds and payments by the Veterans Administration of amounts due from previous years accounted for a large portion of the balance of the excess receipts.

*Total Cash receipts during the fiscal year—\$18,738,517.39.

**Excess of cash receipts over cash expenditures—\$2,398,942.26.

CURRENT FUNDS

The current income and expenditure of the Iowa State College for the fiscal year 1949-1950, as well as the unexpended balances on June 30, 1950, are given in the following table:

	Income	Expenditures		Balance
		Current	Capital	
Educational.....	\$13,516,420.71	\$11,288,190.27	\$ 594,894.37	\$ 1,633,336.07
Auxiliary Enterprises.....	4,862,357.17	3,827,597.70	40,424.03	988,335.44
Non-Educational.....	42,389.70	27,728.93	.....	14,660.77
Total.....	\$18,421,167.58	\$15,143,516.90	\$ 641,318.40	\$ 2,636,332.28

All balances carried forward were budgeted for expenditure in 1950-1951.

COSTS

The three main objectives of the Iowa State College are (1) Resident Instruction, (2) Organized Research, and (3) Extension. By adding shares of the overhead expenses to the direct expenditures for each of these functions, and by subtracting from the resulting sums, the proceeds of sales of by-products, the approximate net cost of each major function is obtained. This is shown in column seven of the following table:

	Direct Gross Expenditures	Percent of Total	Sales of Services and By-Products (Deduct)	Direct Net Expenditures	Other Educational Expenditures*	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Resident Instruction...	\$4,129,191.98	42	\$644,386.82	\$3,484,805.16	\$ 848,949.11	\$4,333,754.27
Organized Research....	3,893,236.72	39	96,360.59	3,796,876.13	788,309.89	4,585,186.02
Extension.....	1,839,348.54	19	19,072.15	1,820,276.39	384,048.40	2,204,324.79
Total.....	\$9,861,777.24	100	\$759,819.56	\$9,101,957.68	\$2,021,307.40	\$11,123,265.08

* Administration, General Expense, Operation of Physical Plant, Library, and Equipment, apportioned among Instruction, Research, and Extension according to Percentages shown in Column (3).

CAPITAL FUNDS

The Chief Capital Funds of the Iowa State College are Loan Funds, Endowment Funds, and Plant Funds.

Loan Funds: Funds for loans to students have been derived from three sources as follows: gifts, loans, and advances from other funds. The total of loanable funds June 30, 1950, was \$140,450.60. The amount listed as Alumni Loans was owned by the Alumni Association but handled by the Director of Student Loans.

Name of Fund	Principal of Fund June 30, 1950	Loans Made	Loans Paid
Regular Loan Fund.....	\$ 91,394.09	\$ 24,577.57	\$ 18,801.99
Emergency Loan Fund.....	5,840.28	79,906.31	81,948.31
Alumni Loan Fund.....	37,437.09	1,753.00	1,792.10
Student War Loan.....	5,779.14		4,654.34
Total.....	\$ 140,450.60	\$ 106,236.88	\$ 107,196.74

Endowment: On June 30, 1950, the total endowment of the Iowa State College was \$1,391,978.41. This represents a net increase for the year of \$56,566.84. The increases were derived from sources as follows:

1. George Gund Scholarship.....	\$ 1,000.00
2. George W. Catt Fund	39,391.44
3. Josephine Arnquist Bakke.....	206.00
4. Kimball Memorial Scholarship.....	331.45
5. Paul Stewart Memorial Scholarship.....	15,071.20
6. Florence Walls Fund	351.00
7. American Institute of Architects.....	215.75
	\$56,566.84

Plant Funds: The plant properties include the following:

1. Educational Plant	
a. Lands, 5,029 (acres (740 acres in campus and recreational area and 4,289 acres in farm lands).....	\$ 953,053.35
b. Land improvements consisting of heating and power plant, water works, heating tunnels, sewage system, gas mains, electric lines, etc.....	3,352,089.37
c. Buildings (all structures including small farm buildings	10,260,917.39
d. Equipment consisting of furniture, laboratory equipment, livestock, farm implements, library books, etc.)	5,230,394.27
Total Educational Plant.....	\$19,796,454.38
2. Auxiliary Activities Plant	
a. Buildings (dormitories and tenant properties).....	\$ 3,103,029.51
b. Equipment (dormitories \$298,191.34 and other \$450,590.89)	748,782.23
Total Auxiliary Activities Plant.....	\$ 3,851,811.74
Total Plant Owned by the State.....	\$23,648,266.12
3. Plant Owned by Associated Groups	
a. Memorial Union Corporation—Building and Equipment	\$ 1,325,468.80
b. Alumni Hall Trustees—Building and Equipment.....	96,498.94
c. Iowa State College Press—Building.....	73,968.40
d. Atomic Energy Commission—Building and Equipment	2,899,117.00
Total Plant Owned by Associated Groups.....	\$ 4,395,053.14
Total Plant	\$28,043,319.26

During the fiscal year 1949-1950 additions to the Physical Plant totaled \$3,501,651.56. They were distributed among land, buildings, equipment, and other plant improvements

such as sewers, heating tunnels and sidewalks. During the year retirement of obsolete and worn out buildings, equipment, and other plant facilities totaled \$354,708.18 making a net addition to the Physical Plant of \$3,146,943.38.

Funds for making improvements and additions were derived from State Appropriations for Capital Improvements, from borrowings and from monies transferred from Repair, Replacement, and Alteration appropriations and from balances in Auxiliary Enterprises. In addition, there were capitalized certain expenditures from Current Funds for equipment and minor construction.

AGENCY FUNDS

Student Organizations: The finances of all student organizations at the Iowa State College, aside from fraternities and sororities, are under the general supervision of college officials and are audited in the Business Office. The cost of conducting the auditing service, \$3,971.60, was financed by a charge made to the various organizations. In 1949-1950 the gross receipts for 245 accounts were \$513,255.13 and the expenditures were \$516,656.71. The accumulated balance of all accounts at the end of the year was \$139,433.46.

During the fiscal year, various other accounts were transferred to the Agency Fund Group. The balances in these accounts were as follows:

Withholding Tax Deductions.....	\$ 60,471.15
TIAA Annuity Deductions.....	9,191.65
Substitute Plan Annuity Deductions.....	3,274.30
Ames Laboratory Group Insurance Deductions....	231.36
Savings Bonds Deductions	637.50
Federal Civil Service Retirement Deductions.....	4,570.55
I.S.C. Group Insurance Deductions.....	9,689.65
State O.A.S.I. Deductions.....	65,878.09
Iowa State Sales Tax Collections.....	959.14
Memorial Union Operating Fund.....	3,357.17
Memorial Union Building Fund.....	317,544.35
Alumni Hall Room Rent.....	1,378.93
Total	\$477,183.84

Following are statements and schedules summarizing the fiscal operation of the College. Detailed information is given in the annual report, copies of which are available upon request to the Business Manager.

BALANCE SHEET

ASSETS

I. CURRENT FUNDS

A. General

Cash.....	\$1,266,802.01	
Cash - Petty.....	3,105.12	\$1,269,907.13
Advance to Loan Funds.....		1,500.00
Accounts Receivable - Active.....	\$ 94,730.38	
Accounts Receivable - Veterans Administration.....	702,618.90	
Accounts Receivable - Suspense.....	22.59	797,371.87
Inventories		
Organized Activities.....	\$ 82,835.09	
Auxiliary Enterprises.....	424,197.42	507,032.51
Prepaid Insurance.....		7,764.37
Deposit Accounts.....		150.00
Investments.....		685,100.00
Total Current General Funds.....		\$3,268,825.88

B. Restricted

Cash.....		\$ 49,806.65*
Accounts Receivable - Atomic Energy Commission.....		250,673.78
Investments.....		226,255.50
Total Current Restricted Funds.....		427,122.63

TOTAL CURRENT FUNDS ASSETS.....

\$3,695,948.51

II. LOAN FUNDS

A. Regular Student Loans

Cash.....	\$ 14,179.77	
Notes Receivable.....	12,684.32	
Temporary Investments.....	64,530.00	\$ 91,394.09

B. Emergency Loans

Cash.....	\$ 296.72*	
Notes Receivable.....	4,897.00	
Temporary Investments.....	1,240.00	5,840.28

C. Student War Loans

Notes Receivable.....	\$ 5,779.14	5,779.14
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D. Alumni Trust Loan Funds

Cash.....	\$ 543.44	
Notes Receivable.....	2,219.62	
Temporary Investments.....	34,674.03	37,437.09

TOTAL LOAN FUNDS ASSETS.....

\$ 140,450.60

III. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

A. Endowment Funds

Cash.....	\$ 2,739.94	
Contracts of Sales.....	50,674.50	
Investments:		
Bonds and Notes - Land Grants.....	644,000.00	
Bonds and Stocks - Others.....	322,065.26	
Stocks - LaVerne Noyes.....	220,000.00	
Real Estate Mortgages - Land Grant.....	72,190.00	
Real Estate Mortgages - LaVerne Noyes etc.....	21,450.00	
Real Estate Farms - Hinds Research.....	22,500.00	
Advance to Plant Funds.....	26,740.00	\$1,382,359.70

B. Funds Subject to Annuity and Trust Agreement

Notes.....		9,618.71
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TOTAL ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS ASSETS.....

\$1,391,978.41

IV. PLANT FUNDS

A. Unexpended

Cash.....	\$ 871,392.69	
Undrawn Balance of State Appropriations for Capital Improvements.....	1,751,070.86	\$2,622,463.55

BALANCE SHEET

ASSETS—Continued

B. Invested in Plant			
Educational Plant			
Land.....	\$	953,053.35	
Buildings.....		10,260,917.39	
Improvements Other Than Buildings.....		3,352,089.37	
Equipment.....		5,230,394.27	
		(\$19,796,454.38)	
Auxiliary Enterprises Plant			
Buildings.....	\$	3,103,029.51	
Equipment.....		748,782.23	
		(\$3,851,811.74)	23,648,266.12
TOTAL PLANT FUNDS ASSETS.....			<u>\$26,270,729.67</u>
V. AGENCY FUNDS			
A. Student Organizations			
Cash.....	\$	28,228.94	
Savings Accounts.....		6,127.78	
Investments.....		100,590.50	
Advance to Alumni Loan Funds.....		4,486.24	\$ 139,433.46
B. Other Agency Funds			
Cash.....	\$	265,158.84	
Investments.....		212,025.00	477,183.84
TOTAL AGENCY FUNDS ASSETS.....			<u>\$ 616,617.30</u>
GRAND TOTAL ASSETS.....			<u><u>\$32,115,724.49</u></u>

* Overdraft.

BALANCE SHEET

LIABILITIES

I. CURRENT FUNDS

A. General

Accounts Payable - Auxiliary Enterprises.....	\$ 47,131.86		
Accounts Payable - Organized Activities.....	7,978.23	\$ 55,110.09	
Reserves for Accounts Receivable.....		797,371.87	
Balances:			
State Funds (Repairs, Replacements, Alterations)....	\$ 11,731.22		
Research and Extension.....	124,137.81		
Organized Activities.....	162,754.97*		
Auxiliary Enterprises.....	1,134,858.11		
Funds Encumbered for Outstanding Orders, Contracts, and Summer Session.....	1,308,371.75	2,416,343.92	
Total Current General Funds.....			\$3,268,825.88

B. Restricted

Reserves

For Loss on Student Loans.....	\$ 942.83		
For Accounts Receivable.....	250,073.78		
Deposits.....	65,299.94		
Balances - Gifts for Special Purposes.....	110,206.08		

Total Current Restricted Funds..... 427,122.63

TOTAL CURRENT FUNDS LIABILITIES..... \$3,695,948.51

II. LOAN FUNDS

A. Regular Loan Funds

Due to Other Funds - Current General.....	\$ 1,500.00		
Balance Regular Student Loans.....	89,894.09	\$ 91,394.09	

B. Emergency Loan Funds

Balance of Emergency Student Loans.....	5,840.28		
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C. Student War Loans

Balance of Student War Loans.....	5,779.14		
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D. Alumni Trust Loan Funds

Due Agency Funds - Student Organizations.....	\$ 4,486.24		
Due Endowments.....	9,618.71		
Demand Funds.....	7,192.94		
Fund Balance.....	16,098.40		
Fund Specially Designated.....	40.80	37,437.09	

TOTAL LOAN FUNDS LIABILITIES..... \$ 140,450.60

III. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

A. Endowment Funds

Principal of Funds with Income Designated for Current Use.....	\$ 754,394.45		
Principal of Funds for Restricted Purposes Other Than Student Aid.....	45,709.29		
Principal of Funds for Student Aid.....	519,580.59		
Principal of Funds Temporarily Functioning as Endowment.....	49,943.12		
Reserve for Shrinkage in Value of Endowment Funds Farms Sold.....	12,732.25	\$1,382,359.70	

B. Funds Subject to Annuity and Trust Agreement

Principal Designated for Student Aid.....	9,618.71		
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TOTAL ENDOWMENT AND OTHER NON-EXPENDABLE
LIABILITIES..... \$1,391,978.41

IV. PLANT FUNDS

A. Unexpended

Balance of Funds Available.....	\$ 871,382.69		
Undrawn Balance Due from the State of Iowa.....	1,751,070.86		
Reserve for Land and Buildings.....	10.00	\$2,622,463.55	

B. Invested in Plant

Notes Payable.....	\$ 47,000.00		
Due Other Funds.....	26,740.00		
Net Investment.....	23,574,526.12	23,648,266.12	

TOTAL PLANT FUNDS LIABILITIES..... \$26,270,729.67

BALANCE SHEET
LIABILITIES (Cont.)

V. AGENCY FUNDS

A. Student Organizations

Balance - Student Organization Fund.....	\$ 139,433.46
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B. Other Agency Funds

Fund Balances

Balances of Funds Held for Others.....	477,183.84
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TOTAL AGENCY FUNDS LIABILITIES.....	\$ 616,617.30
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GRAND TOTAL LIABILITIES.....	<u>\$32,115,724.49</u>
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STATEMENT OF CURRENT RECEIPTS AND EXPENDITURES BY FUNDS

		Governmental Appropriation			Revolving Funds			
	Total	State	Federal	General	Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
RECEIPTS								
I. Educational and General								
Student Fees	\$2,044,945.30	\$	\$	\$2,044,945.30	\$	\$	\$	\$
Government Appropriation	6,604,051.15	5,250,000.00	1,354,051.15					
Endowment	22,795.42		22,795.42					
Sales and Services of Educational Departments	283,281.98			283,281.98		115,432.74		
Sales and Services Organized Research and Extension	115,432.74							479,860.24
Gifts from Private Sources	479,860.24			800,000.00				677,500.00
Sale of U. S. Government Bonds	1,477,500.00							1,708,353.97
Gifts from U. S. Government for Special Research	1,708,353.97			273,148.65				
Other Sources	273,148.65				507,051.26			
Sales and Services of Organized Activities	507,051.26							
Total	\$13,516,420.71	\$5,250,000.00	\$1,376,846.57	\$3,401,375.93	\$ 507,051.26	\$ 115,432.74	\$	\$2,865,714.21
II. Auxiliary Enterprises	\$4,862,357.17	\$	\$	\$	\$	\$	\$4,862,357.17	\$
III. Restricted Endowment and Gifts for Non-Educational Purposes	\$ 42,389.70	\$	\$	\$	\$	\$	\$	\$ 42,389.70
Total	\$18,421,167.58	\$5,250,000.00	\$1,376,846.57	\$3,401,375.93	\$ 507,051.26	\$ 115,432.74	\$4,862,357.17	\$2,908,103.91
EXPENDITURES								
I. Educational and General								
General Administration and General Expense								
General Administration Offices	\$ 303,062.02	\$ 25,684.47	\$	\$ 277,377.55	\$	\$	\$	\$
General Expenses	569,870.49	18,441.05		551,429.44				14,851.06
Resident Instruction	3,650,859.35	2,872,399.79	151,037.02	612,571.48		102,224.20	294,537.52	1,877,929.37
Organized Research	3,893,236.72	1,285,514.43	333,041.20			16,549.99	152,184.44	19,338.05
Extension	1,839,348.54	750,000.00	901,276.06					
Library	207,216.71	49,423.16		157,793.55				
Operations and Maintenance of Physical Plant	838,619.92	50,996.10		787,623.82				
Equipment	102,538.26			102,538.26				
Organized Activities	478,332.63				478,332.63			
Total	\$11,883,084.64	\$5,052,459.00	\$1,385,354.28	\$2,489,334.10	\$ 478,332.63	\$ 118,774.19	\$ 446,711.96	\$1,912,118.48
II. Auxiliary Enterprises	\$3,874,021.73	\$	\$	\$	\$	\$	\$3,874,021.73	\$

STATEMENT OF CURRENT RECEIPTS AND EXPENDITURES BY FUNDS—Continued

	Total	Governmental Appropriation		General	Revolving Funds			
		State	Federal		Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
III. Other Non-Educational Expenses.....	\$ 27,728.93	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 27,728.93
Total Expenditures.....	\$15,784,835.30	\$5,052,459.00	\$1,385,354.28	\$2,489,334.10	\$ 478,332.63	\$ 118,774.19	\$4,320,733.69	\$1,939,847.41
Net Income Balance.....	\$2,636,332.28	197,541.00	8,507.71*	912,041.83	28,718.63	3,341.45*	541,623.48	968,256.50
Balance June 30, 1949.....	\$ 252,915.16*	\$ 187,500.16	\$ 42,808.23	\$ 662,782.94*	\$ 22,148.89	\$ 85,234.73	\$ 175,929.15	\$ 103,753.38*
Excess Receipts over Expenditures.....	2,636,332.28	197,541.00	8,507.71*	912,041.83	28,718.63	3,341.45*	541,623.48	968,256.50
Increase from Transfers and Adjustments.....	1,282,016.82	.....	.....	1,033,175.63	146.85	25,000.00	189,378.29	34,316.05
Decrease from Transfers and Adjustments.....	2,513,738.52	332,775.41	.....	258,574.29	18,461.00	23,290.00	866,712.06	1,013,925.76
Balance June 30, 1950.....	\$1,151,695.42	\$ 52,265.75	\$ 34,300.52	\$1,023,860.23	\$ 32,553.37	\$ 83,603.28	\$ 40,218.86	\$ 115,106.59*

* Overdraft.

SUMMARY OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
I. EDUCATIONAL AND GENERAL			
A. General Administration and General Expense			
General Administration Offices.....	\$ 303,062.02	\$ 219,656.76	\$ 83,450.26
General Expense.....	569,870.49	100,746.59	469,123.90
Subtotal.....	(\$872,932.51)	(\$320,403.35)	(\$552,529.16)
B. Instruction			
Division of Agriculture.....	\$ 729,703.50	\$ 511,166.16	\$ 218,537.34
Division of Engineering.....	719,131.08	668,658.26	50,472.82
Division of Home Economics.....	388,270.22	350,030.23	38,239.99
Division of Science.....	1,401,128.13	1,289,948.07	111,337.06
Division of Veterinary Medicine.....	221,677.27	194,784.78	26,892.49
Graduate College.....	20,357.34	9,570.00	10,787.34
Junior College.....	24,663.03	15,175.00	9,488.03
Summer Sessions and Short Courses.....	145,771.78	129,945.89	15,825.89
Subtotal.....	(\$3,650,859.35)	(\$3,169,278.39)	(\$481,580.96)
C. Organized Research			
Agricultural Experiment Station.....	\$ 1,777,527.91	\$ 900,442.75	\$ 877,085.16
Engineering Experiment Station.....	144,884.50	80,765.49	64,119.01
Industrial Science Research Institute.....	280,346.09	150,654.15	129,691.94
Statistical Laboratory.....	23,467.86	19,012.96	4,454.90
Veterinary Research Institute.....	128,451.24	73,590.68	54,860.56
Atomic Research Institute.....	1,538,559.12	739,095.55	799,463.57
Subtotal.....	(\$3,893,236.72)	(\$1,963,561.58)	(\$1,929,675.14)
D. Extension			
Agriculture and Home Economics.....	\$ 1,765,470.04	\$ 1,237,656.42	\$ 527,813.62
Engineering.....	73,878.50	51,364.84	22,513.66
Subtotal.....	(\$1,839,348.54)	(\$1,289,021.26)	(\$550,327.28)
E. Library.....			
\$ 207,216.71	\$ 102,033.61	\$ 105,183.10	
F. Operation and Maintenance of Physical plant.....			
\$ 838,619.92	\$ 201,635.16	\$ 636,984.76	
G. Equipment.....			
\$ 102,538.26	\$.....	\$ 102,538.26	
H. Organized Activities Relating to Educational Depts.			
\$ 478,332.63	\$ 24,594.17	\$ 453,738.46	
Total Educational and General.....	(\$11,883,084.64)	(\$7,070,527.52)	(\$4,812,557.12)
II. AUXILIARY ENTERPRISES			
A. Residence Halls.....	\$ 987,214.69	\$ 147,240.04	\$ 839,974.65
B. Service Departments.....	\$ 1,537,281.18	\$ 25,495.33	\$ 1,511,785.85
C. Storerooms and Printing.....	\$ 1,069,258.90	\$ 55,294.96	\$ 1,013,963.94
D. Student Hospital.....	\$ 131,385.57	\$ 76,542.73	\$ 54,842.84
E. Veterans Housing.....	\$ 148,881.39	\$ 19,032.56	\$ 129,848.83
Total.....	(\$3,874,021.73)	(\$323,605.62)	(\$3,550,416.11)
III. OTHER NON-EDUCATIONAL EXPENSES.....			
\$ 27,728.93	\$ 3,648.25	\$ 24,080.68	
Grand Total.....	\$15,784,835.30	\$ 7,397,781.39	\$ 8,387,053.91

RESTRICTED CURRENT FUNDS

STATEMENT OF OPERATIONS

	Cash Balance June 30, 1949	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
GIFTS FOR SPECIAL DEPARTMENTAL RESEARCH					
Division of Agriculture					
Borden Agricultural Scholarship	\$ 1,800.00	\$	\$	\$ 300.00	\$ 1,500.00
Mable L. Craft Memorial Scholarship	300.00	.....	300.00	150.00	450.00
L. H. Dorsey Scholarship	630.00	.....	.....	630.00	.....
Farm Foundation Land Economist Institution	375.00	.....	.....	.....	375.00
Farmers National Farm Managers Scholarship	1,415.00	.....	.....	250.00	1,165.00
Ferguson Textbook Project	4,787.83	.....	1,412.50	5,135.38	1,064.95
Horticulture Club High School Judge	50.00	.....	.....	.....	50.00
Knights of Ak-Sar-Ben	2,068.00	.....	1,200.00	767.00	2,501.00
John Morrell Company Scholarship	84.00	.....	600.00	684.00	.....
Poultry Scholarship	2,283.00	.....	.....	25.00	2,258.00
Seed Certificate Fellowship	798.00	.....	810.00	743.85	864.15
Paul Steward Memorial Fellowship	15,071.20	15,258.70cr.	187.50	.....	.....
WMT Radio Journal Scholarship	875.00	.....	1,000.00	875.00	1,000.00
WNAX Scholarship	2,375.00	.....	.....	300.00	2,075.00
Subtotal	(\$32,912.03)	(\$15,258.70cr.)	(\$5,510.00)	(\$9,860.23)	(\$13,303.10)
Division of Engineering					
American Concrete Pipe Association	\$ 500.00	\$	\$	\$ 128.94	\$ 371.06
J. S. Baer-Lincoln Foundation Scholarship	.....	.....	250.00	250.00	.....
Moritz Zeiner Fund	500.00	.....	.....	257.74	242.26
Subtotal	(\$1,000.00)	.....	(\$250.00)	(\$636.68)	(\$613.32)
Division of Home Economics					
Borden Company Scholarship	\$ 1,500.00	\$	\$	\$ 300.00	\$ 1,200.00
Boyd Research Fund	363.91*	.....	1,875.00	1,388.65	122.44
Mabel L. Craft Memorial Scholarship	300.00	.....	300.00	150.00	450.00
Millers National Federation Scholarship	.....	.....	1,500.00	1,400.00	100.00
Culligan Zeolite Company Fellowship	779.90	.....	.....	558.70	221.20
Veishea Cherry Pie Scholarship	.....	.....	963.64	256.80	706.84
WNAX Scholarship	994.00	.....	.....	300.00	694.00
Subtotal	(\$3,209.99)	.....	(\$4,638.64)	(\$4,354.15)	(\$3,494.48)
Industrial Science Research Institute					
All State Insurance	\$	\$	\$ 5,000.00	\$ 1,376.74	\$ 3,623.26
American Medical Associated Therapeutics	7.93	.....	.....	7.93	.....
American Optometric Association	500.00	.....	.....	369.69	130.31
Committee for Economic Development	2,176.87	.....	7,500.00	9,748.46	71.59*
E. I. Dupont de Nemours Company	3,138.01	.....	.....	2,882.33	255.68
I. S. C. Research Foundation Balloon Ascension	500.00	.....	.....	223.14	276.86

Iowa State Conservation #2.....	2,150.29		5,500.00	5,379.28	2,271.01
Eli Lilly Company.....	1,166.07		4,250.00	4,870.52	545.55
Minnesota Mining and Manufacturing Company.....			2,250.00	1,078.14	1,171.86
Nutrition Foundation.....	512.89		3,000.00	3,457.64	55.25
Parke-Davis Company.....	23,977.62		4,000.00	4,177.40	23,800.22
Quaker Oats Company Research.....	1,665.90		2,700.00	3,142.77	1,223.13
Rockefeller Foundation.....			5,000.00		5,000.00
Science Research Administration.....	150.00			126.05	23.95
Socony Vacuum Oil Company.....	2,747.97		2,000.00	2,155.92	2,592.05
Squibb Institute.....			5,000.00		5,000.00
Sylvania Electric Products.....			1,000.00		1,000.00
U. S. Public Health Service.....	854.87	4,645.13	5,512.72	8,910.61	2,102.11
Upjohn Company.....	2,882.37			317.16	2,565.21
Williams-Waterman Fund.....	5,299.22			2,820.46	2,478.76
Federal Research Projects:					
Project # 222.....	24,594.35	24,594.35cr.			
337.....	11,968.98	11,968.98cr.			
666.....	23,727.18	23,727.18cr.			
777.....	114,613.07	114,613.07cr.			
850.....	3,745.16*	3,745.16			
883.....	3,307.49	3,307.49cr.			
887.....	3,200.73	2,115.37cr.	9,508.60	9,677.35	916.61
889.....	25,238.66	20,238.66	5.60	490.39	4,515.21
890.....	11,241.84	11,241.84cr.			
999.....	113,225.23	118,225.23cr.	5,000.00		
1400.....	9,768.78*	9,768.78			
2009.....	1,336.34*		1,336.34		
2010.....	27.34	27.34cr.	27.34		
2012.....	4,682.90		3,510.00	8,000.34	192.56
2014.....	95.11			95.11	
2021.....	1,683.90*	1,927.65cr.	4,000.00	388.45	
2022.....	8,618.19	1,954.99	.02	1,084.02	9,489.18
2113.....	2,006.92		1,733.25	3,285.41	454.76
2206.....				2,355.87	2,355.87*
2101.....	7,187.07*	3,731.31	21,354.52	18,105.02	206.26*
2102.....		1,545.65cr.	21,362.74	25,148.21	5,331.12*
2205.....	550.88		5,200.00	5,294.85	455.98
2301 Navy Age Project.....			4,659.06	5,779.62	1,120.56*
Research Corporation Project #350.....	3,196.10			3,684.16	488.06*
Subtotal.....	(\$374,303.68)	(\$309,687.44cr.)	(\$130,410.19)	(\$134,460.38)	(\$60,566.05)
GIFTS FOR AGRICULTURAL EXPERIMENT STATION					
Aluminum Structures Research.....	\$ 11,348.08	\$.....	\$.....	\$ 7,359.98	\$ 3,988.10
American Cyanamid Corporation.....	188.97			188.77	.20
American Dairy Association.....	2,456.98	366.68	7,000.00	3,930.32	5,893.34
American Dehydration Association.....	294.48		1,000.00	1,190.00	104.48
American Jersey Cattle Club.....	499.86		600.00	1,099.86	
American Maize Products.....	653.72			156.56	497.16
American Potash Institute.....	1,129.89		1,000.00	476.00	1,653.89
American Rose Society.....	285.00		300.00	39.58	545.42

RESTRICTED CURRENT FUNDS STATEMENT OF OPERATIONS

	Cash Balance June 30, 1949	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
American Wildlife Institute.....	449.67		1,516.56	1,761.26	204.97
Ames Reliable Products.....	475.00			427.50	47.50
Armour Protein Fellowship.....	653.00		2,400.00	171.39	2,881.61
Atlee Burpee Company.....	857.53				857.53
Bacteriophage Multiplication.....		10,800.00		4,749.22	6,050.78
Barley Improvement.....	460.16			517.87cr.	978.03
Blakeford Dairy.....	144.97			144.97	
B. H. N. H. E. Statistics.....			4,500.29	8,568.82	4,068.53*
B. P. I. Statistical Analysis.....	1,121.46*		1,518.96	704.95	307.45*
C. A. D. Plant Introduction.....	5,572.22			2,554.00	3,018.22
C. A. D. Seed Processing.....		1,000.00	3,400.00	687.03	3,712.97
C. A. D. Swine Research.....	2,079.50		14,645.00	12,651.20	4,073.30
Calcium Carbonate Company.....	343.94		1,500.00	1,519.47	324.47
Canned Corn Gift.....	1,134.03	1,083.00	2,225.62	3,839.23	603.42
Carbide and Chemical Weed Control.....	2,090.00		2,200.00	1,776.86	2,513.14
Chemical Corps Plant Breeding.....	765.64*		4,849.25	5,610.59	1,526.98*
Clinton Company Gift.....	1,960.00				1,960.00
Coke Oven Ammonia Gift.....	2,859.21			2,093.84	765.37
Committee for Agricultural Development.....	12,995.86	502.87	19,336.00	14,993.20	17,841.53
Committee for Agricultural Development Crop Breeding.....	13,528.34	15,000.00cr.	15,000.00	5,638.63	7,989.71
Consumers Crop Association.....	112.86				112.86
Corn Industries Research Foundation.....	9,610.27		5,000.00	5,158.61	9,451.66
Corn Sugar By-Products.....	971.15			741.75	229.40
Council Bluffs Grape Growers.....	12.28		1,500.00	1,430.52	81.76
Cream of Alfalfa Corporation.....			1,000.00	60.00	940.00
Crookham Company Gifts.....	858.92		500.00	302.74	1,056.18
Crop Protection Institute.....	48.67*	2,000.00cr.	4,600.00	3,149.86	598.53*
Crop Protection Institute Weed Control.....		2,000.00	3,900.00	1,632.96	4,267.04
Dairy Genetics Incorporated.....	2,000.00			791.33	1,208.67
J. B. Davidson Fellowship.....	1,689.89		1,500.00	964.76	2,225.13
Drainage Machinery.....	2,303.18		1,500.00	1,308.08	2,495.15
Dairy Industry Association.....			800.00		800.00
Wilburn Ellis Swine Nutrition.....	3.21	3.21cr.			
East Iowa Artificial Breeding.....		1,707.50		90.38	1,617.12
Fairmont Creamery Company.....	1,273.69			638.87	634.82
Egg Testing R. M. A.....			1,000.00	1,685.78	685.78*
Farm Business Association.....			1,750.00	1,749.21	.79
Farmers National Company.....	208.72				208.72
Fertilizer Industry Committee.....			1,505.00	1,416.04	88.96

Fish By-Products Swine Nutrition	1,657.39		1,000.00	2,276.90	380.49
General Mills School Lunch	503.22		4,000.00	4,182.03	321.19
General Mills Vitamin A	905.15				905.15
General Unallocated	17,599.67	220.00cr.	8,488.39	9,926.08	15,941.98
Chris Hansen's Laboratory Incorporated	531.65			222.96	308.69
Henningson Brothers	2,314.45		3,000.00	5,178.66	137.79
Industry Phosphate Research Commission	221.43			200.33	21.10
Iowa Agricultural Experiment Association	4,550.07			4,510.17	39.90
Iowa Agricultural Experiment Association (Corn Improvement)	5,678.20	5,000.00cr.	6,200.00	2,285.50	4,592.70
Iowa Agricultural Experiment Association (Small Grain Breeders)	150.78			140.44	10.34
Iowa Corn and Small Grain Growers	2,218.17			2,177.80	40.37
Iowa Agricultural Experimental Association Travel	105.34		360.83		466.17
Iowa Beekeepers	1.00		1,200.00	1,078.00	123.00
Iowa Florists Association	571.44			356.63	214.81
Iowa Greenkeepers Association	365.84		200.00	39.08	526.76
Iowa Milk Driers Association	237.50			29.40	208.10
Iowa Mutual Tornado Insurance	537.76		2,100.00	2,463.84	173.92
Iowa Nebraska Canners Association	3,019.15	1,085.00cr.	1,085.00	199.86	2,819.29
Iowa State College Agricultural Foundation Gift	316.33		2,500.00	1,035.91	1,780.42
Iowa State Conservation Commission #1	2,054.76		5,500.00	6,990.42	564.34
Iowa State Conservation Commission Lake Studies	1,520.00			1,093.14	426.86
I. S. C. Research Foundation Terracer Development	1,176.14			398.59	777.55
I. S. C. Research Foundation	2,720.40	1,000.00	1,000.00	1,066.81	3,653.59
I. S. C. Research Foundation Farm Machinery			2,000.00		2,000.00
Iowa State Board for Vocational Education	61.83*			963.56	1,025.39*
Iowa State Brand Creameries	125.36			125.36	
Iowa State Conservation Commission (Tree Disease)	2,507.12	6,000.00		5,281.43	3,225.69
Iowa State Conservation Commission (Prairie Tracts)			350.00	345.17	4.83
Iowa State Guatemala Research Center	15,000.00		2,000.00	9,236.23	5,763.77
Iowa State Highway Commission Grass Seed				1,998.51	1.49
I. S. C. Research Foundation Tiling Machine	3,662.54			902.27	2,760.27
Iowa Utilities Association	3,150.21	4,234.79		5,748.00	1,637.00
Joint Coop Committee		800.00		483.65	316.35
Q. M. C. Meat Products	2,084.21*		3,646.21	37.93	1,524.07
Q. M. C. Packing Plant Survey	804.18*		1,742.12	877.94	
Koppers Co., Incorporated			200.00	12.00	188.00
Kraft Foods Company - Vitamin A	121.22			119.00	2.22
Low Grade Beef R. M. A.			1,500.00	5,324.31	3,824.31*
Maney Memorial Gift	214.63				214.63
Lederle Laboratories		2,000.00		2,083.16	83.16*
Market News Research	6,130.52*		16,744.74	10,427.79	186.43
Merck and Company			2,500.00	2,478.20	21.80
Midwest Agricultural Foundation	1,295.00			702.66	592.34
Middle West Soil Improvement	945.07		900.00	280.85	1,564.22
Monsanto Chemical Company	183.88				183.88
Mt. Arbor Nurseries	35.02		1,500.00	1,541.44	6.42*
National Cancer Institute	3,555.29		6,174.71	7,257.09	2,472.91
National Dairy Council	366.68	366.68cr.			
National Egg Products			1,500.00	90.00	1,410.00
National Livestock and Meat Board	1,100.03				1,100.03

RESTRICTED CURRENT FUNDS STATEMENT OF OPERATIONS

	Cash Balance June 30, 1949	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
National Livestock Nutrition.....	1,139.33		3,500.00	3,005.17	1,634.16
North Iowa Agricultural Experiment Association.....	1,899.96		1,768.08	2,150.00	1,518.04
North West Iowa Breeders Association.....			246.20	85.55	160.65
Northrup King and Company.....	2,134.85		500.00	107.15	2,527.70
Pacific Coast Borax Company.....	885.24		1,200.00	996.00	1,089.24
Popcorn Breeding Gift.....	2,874.78		2,656.82	1,606.07	3,925.53
Poultry and Eggs National Board.....	2,521.68			2,300.00	221.68
Pratt Company Animal Proteins.....			1,000.00	1,013.98	13.98*
Pratt Company Fish Solubles.....	237.50		250.00	56.30	431.20
Pressure Tested Fence Post Company.....	54.18				54.18
Pure Carbonic Company.....	2,948.19			2,608.03	340.16
Quaker Oats Research Fellowship.....	3,732.03		3,037.13	2,823.95	3,945.21
Q. M. C. Beef Processing.....			4,936.17	8,485.41	3,547.24*
Q. M. C. Butter Oil.....	1,215.39*	800.00cr.	2,893.95	878.56	
Q. M. C. Canned Meat Research.....	1,473.10	1,473.00cr.		10	
Q. M. C. Food Habits.....	641.80*	2,100.43cr.	2,742.23		
Q. M. C. Protein Metabolism.....	1,445.20	3,515.49cr.	2,072.07	1.78	
Q. M. C. Spore Research.....	108.37*		3,807.09	5,346.19	1,647.47
Ralston Purina Co.....			1,440.00	1,440.00	
Refrigeration Research Foundation.....	1,900.00		2,000.00	1,553.71	2,346.29
Republic Steel Corporation.....	501.14			2.37	498.77
Rockefeller Foundation.....	606.91		6,000.00	6,663.28	56.37*
Rockefeller Foundation Food.....			3,600.00		3,600.00
R. M. A. Title II Seed Tests.....	1,231.60*	263.00	1,522.01	27.41	
Safeway Stores.....	1,177.17			970.78	206.39
Seley Swine Nutrition.....	267.50		1,000.00	764.91	502.59
Sharples Chemical Company.....	2,560.68			2,166.67	394.01
Sherman Williams Weed Control.....	272.18		750.00	334.79	687.39
Southeastern Iowa Agricultural Experiment Association.....	11.00		1,281.25	678.73	591.52
State Board of Public Instruction.....			237.86	265.95	28.09*
J. Howard Smith Swine Nutrition.....	261.54			261.35	19
Spencer Fertilizer Company.....	3,019.67		2,500.00	1,804.01	3,715.66
Structural Clay Products.....			300.00	258.00	42.00
Swift and Company Beef Research.....	2,843.00			2,275.39	567.61
Swift and Company.....	9,271.35			4,144.76	5,126.59
Tennessee Tribasis Research.....	330.80		300.00	201.97	428.83
Texas Gulf Sulphur Company.....	14.10		200.00	87.45	126.65
T. V. A. Fertilizer.....			4,000.00	4,158.10	158.10*
U. S. Rubber Company - Seed Treatment.....	400.00			385.49	14.51

Upjohn Company	1,449.92			86.60	1,363.32
Van Camp Swine Nutrition	198.42			191.63	6.79
Waverly Sugar Gift	980.00			468.00	512.00
Weather Bureau	5,433.76		955.29	4,105.13	2,283.92
Western Condensing Co. - Calf Nutrition	2,250.00		3,000.00	1,370.83	3,879.17
Western Hail Adjustment	1,400.00		2,775.00	1,848.52	2,326.48
A. G. Zimmerman Foundation			1,000.00		1,000.00
Subtotal	(\$205,021.98)	(\$331.98cr.)	(\$248,409.83)	(\$273,083.37)	(\$180,016.47)
FOR ATOMIC INSTITUTE					
Ames Laboratory	\$ 332,890.47*	\$ 61,037.11cr.	\$ 1,452,187.49	\$ 1,308,212.27	\$ 249,952.36*
Ames Laboratory Director and Dean's Fund	10,000.00	8,516.05		8,516.05	10,000.00
Ames Laboratory Overhead	351,125.20	659,958.57cr.	308,833.37		
NEPA Overhead	7,717.87	7,903.15cr.	4,144.22	3,958.94	
NEPA Project	1,153.36	1,076.74	4,144.22	4,067.60	
Overhead Expenditures, Ames Laboratory	20,000.00	20,000.00		30,648.88	9,351.12
Synchrotron Equipment	11,697.33	7,700.12cr.	81.78	4,078.99	
Synchrotron Salaries	5,011.96	24,078.79		29,090.75	
Synchrotron Unallocated	10,000.00	10,000.00cr.			
Subtotal	(\$81,508.53)	(\$692,927.37cr.)	(\$1,769,391.08)	(\$1,388,573.48)	(\$230,601.24*)
FOR ENGINEERING EXPERIMENT STATION					
Air Material Command	\$	\$	\$ 1,044.61	\$ 1,044.61	\$
American Iron and Steel Institute	3,289.71		2,500.00	2,946.21	2,843.50
American Optometric Association	91.00			91.00	
A-C Network Analyzer	22,781.84	4,800.00	7,200.00	29,166.50	5,615.34
Directors Reserve	2,308.18	2,308.18cr.			
E. I. Dupont de Nemours and Company	1,879.72			413.85	1,465.87
Grain Processing Cooperation	35*			35*	
Highway Research Fund	213.42				213.42
I. R. D. D. Ceramics	1,176.94	1,918.28cr.	847.24	105.90	
I. S. C. Research Foundation			2,250.00		2,250.00
Lee-Lincoln Foundation	500.00				500.00
Marston Medal Fund	32.50		100.00	8.60	123.90
Mechanical Engineering Research	26.00				26.00
National Advisory Committee for Aeronautics			1,700.00	2,525.11	825.11*
Public Roads Administration	3,671.74		3,845.25	2,630.97	4,886.02
Utilities Research Commission	160.42			29.85	130.57
Westinghouse Fellowship	7.22		1,007.22	333.33	666.67
Utilities Research Commission Wood Preservation	1,713.70		3,750.00	4,619.66	844.04
Zeolite Fellowship	393.02	14.16		407.18	
Subtotal	(\$38,230.62)	(\$587.70)	(\$24,244.32)	(\$44,322.42)	(\$18,740.22)
FOR VETERINARY RESEARCH					
Army Chemical Corps	\$	\$	\$	\$ 212.84	\$ 212.84*
Borden Company Foundation	900.00		1,500.00	300.00	2,100.00
Veterinary Pasteurella Research			500.00	369.84	130.16
Merck and Company, Incorporated	105.92				105.92
Morris Canine Nutrition Foundation			1,000.00	1.20	998.80
Subtotal	(\$1,005.92)		(\$3,000.00)	(\$883.88)	(\$3,122.04)

RESTRICTED CURRENT FUNDS STATEMENT OF OPERATIONS

	Cash Balance June 30, 1949	Transfer of Funds	Additions During Year	Expenditures During Year	Balance End of Year
FOR AGRICULTURAL EXTENSION					
Agricultural Foundation	\$	\$ 1,483.20cr.	\$ 4,027.82	\$ 2,538.35	\$ 6.27
American Seed Trade Association	2,440.48		6,500.00	6,635.00	2,305.48
Committee for Agricultural Development	980.33*	980.33			
Iowa Utilities Association	523.15	6,176.85		5,846.20	853.80
Subtotal	(\$1,983.30)	(\$5,673.98)	(\$10,527.82)	(\$15,019.55)	(\$3,165.55)
FOR ENGINEERING EXTENSION					
REA Safety Job Training	\$ 32.50	\$	\$ 6,495.00	\$ 4,318.50	\$ 2,209.00
Subtotal	(\$32.50)	(\$)	(\$6,495.00)	(\$4,318.50)	(\$2,209.00)
FOR GENERAL PURPOSES					
General Reserve	\$ 1,000.00	\$ 1,000.00cr.	\$	\$	\$
I. S. C. Guatemal Tropical Research Center	106.32	106.32cr.			
Subtotal	(\$1,106.32)	(\$1,106.32cr.)			
FOR NON-EDUCATIONAL PURPOSES					
Annuities and Trust Agreements					
George W. Catt	\$ 20,582.14	\$ 11,492.21cr.	\$ 5,243.00	\$ 1,600.00	12,732.93
Maria M. Roberts Fund	2,056.87		350.00	300.00	2,106.87
Subtotal	(\$22,639.01)	(\$11,492.21cr.)	(\$5,593.00)	(\$1,900.00)	(\$14,839.80)
Gifts for Scholarship and Student Aid					
Charles Frederick Bowers Fund	\$ 52.50	\$	\$ 47.50	\$ 40.00	\$ 59.70
W. C. Bryant Scholarship	434.39		578.30	440.00	572.69
Vera Foreman Friley Fund	52.50		52.50		105.00
E. W. Lindstrom			1,889.20	125.13	1,764.07
George Gund	500.23	75.75	1,134.39	600.00	1,110.37
Hawthorne Scholarship			400.00		400.00
I. S. C. Research Foundation Patent Committee	4,496.36	1,000.00cr.	5,000.00	4,437.80	4,058.56
Iowa Utilities Association	10,795.80	10,411.64	11,000.00		11,384.16
Memorial Prize	3.43		166.25	95.00	74.68
E. T. Meredith Foundation Scholarship	5,000.00			800.00	4,200.00
La Verne Noyes Scholarship	1,244.17		14,769.50	14,335.00	1,678.67 (1)
Pearlstone Agricultural Scholarship	100.00				100.00
Rath Packing Company Scholarship			1,500.00	1,500.00	
Quartermaster Corps Food and Containers	1,191.64				1,191.64
Sears Roebuck and Company	632.00		4,068.00	3,456.00	1,244.00
Francis Sheldon Loan Fund			381.50		381.50
Walls Fund	413.75		485.00		898.75

Paul P. Steward Memorial Scholarship.....		187.50			187.50
Subtotal.....	(\$24,916.47)	(\$11,148.39cr.)	(\$41,472.14)	(\$25,828.93)	(\$29,411.29)
Student Loan					
Reserve for Loans.....	\$ 805.77	\$	\$ 137.06	\$	\$ 942.83
Subtotal.....	(\$805.77)		(\$137.06)		(\$942.83)
Subtotal All Gifts, Grants and Research Contracts.....	(\$788,676.12)	(\$1,035,690.72cr.)	(\$2,250,079.08)	(\$1,903,241.57)	(\$99,822.91) (2)
DEPOSITS CARRIED IN RESTRICTED CURRENT FUNDS					
Doctor's Thesis.....	\$ 3,950.00	\$ 10.00cr.	\$ 2,385.00	\$ 1,120.00	\$ 5,205.00
Home Management.....	480.00	10.00	600.00	830.00	260.00
Military Uniforms.....			7,175.00	7,000.00	175.00
Miscellaneous Deposits.....	35,246.13	35,246.13cr.			
Residence Halls.....	29,402.00		20,983.00	23,305.00	27,080.00
Tuition Deposits.....	7,185.00		16,585.00	13,085.00	10,685.00
Veterans Housing Deposits.....	9,900.00		7,110.00	7,150.00	9,860.00
Veterans Fire Extinguishers.....	120.00		24.00	84.00	60.00
Private Trailer Camp.....	1,870.00		680.00	940.00	1,610.00
Salmon A. Ali.....			4,485.40		4,485.40
Edwin Gatz Deposit.....			68.00		68.00
Military Uniform Deposit.....			896.38		896.39
A. E. S. Advance Fund.....			1,400.00		1,400.00
Science Dean's Travel Advance Deposit.....			3,003.13		3,003.13
Key Deposit.....			162.50		162.50
Towel Deposit.....			349.52		349.52
Subtotal Deposits.....	(\$88,153.13)	(\$35,246.13cr.)	(\$65,906.94)	(\$53,514.00)	(\$65,299.94)
Grand Total Restricted Funds.....	\$ 876,829.25	\$ 1,070,936.85cr.	\$ 2,315,986.02	\$ 1,956,755.57	\$ 165,122.85

* Deduction or overdraft.

- (1) In addition to cash balance indicated, bonds are owned in the following amounts:
 LaVerne Noyes - \$6,660.00.
- (2) \$214,929.50 of this total represents amount invested in bonds.

LOAN

Statement of

	Date Estab- lished	Principal July 1, 1949		
		Cash	Notes	Investments
REGULAR LOAN FUNDS:				
Bachelor Debating Society.....	1930	\$ 991.59	\$ 385.00	\$ 7,220.00
Braddock Memorial.....	1945	513.78		500.00
Mary D. Budge Memorial.....	1938	316.70		1,000.00
Class of 1896.....	1946	327.56		1,000.00
Julia T. Colpitts.....	1937	422.18	155.00	1,500.00
Blair Converse Memorial.....	1939	525.02		1,500.00
Ida V. Deal Memorial.....	1941		1,000.00	
Gardner Memorial.....	1943	599.21		500.00
Graduate.....	1943	517.96	1,972.50	
Guthrie Memorial.....	1944	351.26		
International Harvester.....	1929	297.84	340.00	870.00
Catherine MacKay.....	1921	1,354.54		8,570.00
Military.....	1934	366.36		
Joe S. Morrison.....	1939	333.00	282.00	
Sophia Schott Morrison.....	1949	825.00	300.00	
Mortenson.....	1940	486.96	162.00	500.00
Hattie M. Newens.....	1910	972.07		500.00
Quaker Oats.....	1929	571.27		1,240.00
Maria M. Roberts.....	1940	1,147.28	552.00	4,240.00
Ruggles Memorial.....	1944	179.40	342.00	
Francis A. Sheldon Memorial.....	1925	1,640.64	185.00	12,640.00
Julia M. Smith.....	1931	532.37	150.00	
George Sokol.....	1935	1,046.46	485.00	1,240.00
Frank Walsh.....	1946	1,009.09		
Gordon S. Wattles.....	1912	2,423.90	413.24	20,510.00
Georgia White.....	1922	758.28	185.00	1,000.00
Subtotal.....		(\$17,473.80)	(\$6,908.74)	(\$64,530.00)
ALUMNI LOAN FUNDS				
Alumni Trust.....	1929	\$ 597.55	\$ 1,477.62	\$ 26,105.91
Miller Trust.....	1939	90.22cr.	781.10	9,000.00
Subtotal.....		(\$507.33)	(\$2,258.72)	(\$35,105.91)
EMERGENCY LOAN FUNDS				
Subtotal.....	1933	(\$3,082.44cr.)	(\$6,939.00)	(\$1,240.00)
Subtotal.....		\$14,898.69	\$ 16,106.46	\$ 100,875.91
STUDENT WAR LOANS				
Subtotal.....	1942	434.17	10,433.48	
Total.....		\$15,332.86	\$ 26,539.94	\$ 100,875.91

FUNDS

Principal

Additions		Deductions		Principal June 30, 1950		
Principal	Interest	Principal	Expense	Cash	Notes	Investments
\$.....	\$ 138.22	\$.....	\$ 35.94	\$ 70.87	\$ 1,408.00	\$ 7,220.00
.....	12.50	.....	3.00	523.28	.....	500.00
.....	25.00	.....	5.75	335.95	.....	1,000.00
.....	25.00	.....	5.75	146.81	200.00	1,000.00
.....	42.50	.....	10.20	524.38	85.10	1,500.00
.....	37.50	.....	8.63	553.89	.....	1,500.00
.....	.....	.....	.....	.....	1,000.00	.....
.....	12.50	.....	3.00	308.71	300.00	500.00
1,500.00	173.79	.....	39.07	856.76	2,182.50	.....
.....	.....	.....	.....	351.26	.....	.....
.....	22.27	.....	5.12	9.99	645.00	870.00
.....	87.50	.....	23.00	290.96cr.	1,710.00	8,570.00
.....	25.00	.....	.....	391.36	.....	.....
.....	.....	.....	.....	378.00	237.00	.....
.....	1.98	.....	.....	455.00	671.98	.....
100.00	29.00	.....	6.67	507.79	263.50	500.00
.....	12.50	.....	5.75	978.82	.....	500.00
.....	12.50	.....	3.00	220.77	360.00	1,240.00
.....	87.50	.....	24.04	813.74	949.00	4,240.00
.....	22.25	.....	1.89	461.76	80.00	.....
.....	121.25	.....	38.70	1,758.19	150.00	12,640.00
.....	13.38	25.00	3.08	281.33cr.	949.00	.....
.....	27.31	.....	6.97	1,117.80	434.00	1,240.00
.....	.....	.....	.....	1,009.09	.....	.....
.....	245.16	.....	15.45	2,127.61	939.24	20,510.00
.....	35.00	.....	8.05	850.23	120.00	1,000.00
(\$1,600.00)	(\$1,159.61)	(\$25.00)	(\$253.06)	(\$14,179.77)	(\$12,684.32)	(\$64,530.00)
\$ 74.72	\$ 850.70	\$ 666.00	\$ 754.15	\$ 453.70	\$ 1,558.62	\$ 25,674.03
.....	242.73	.....	182.87	89.74	661.00	9,000.00
(\$74.72)	(\$1,093.43)	.....	(\$937.02)	(\$543.44)	(\$2,219.62)	(\$34,674.03)
.....	(\$953.84)	.....	(\$210.12)	(\$296.72cr.)	(\$4,897.00)	\$1,240.00)
\$ 1,674.72	\$ 3,206.88	\$ 691.00	\$ 1,400.20	\$14,426.49	\$ 19,800.94	\$ 100,444.03
\$.....	\$ 309.80	\$ 5,088.51	\$ 309.80	\$.....	\$ 5,779.14	\$.....
\$ 1,674.72	\$ 3,516.68	\$ 5,779.51	\$ 1,710.00	\$14,426.49	\$ 25,580.08	\$ 100,444.03

LOAN FUNDS Statement of Operation

	Outstanding June 30, 1949	Granted 1949-1950	Paid 1949-1950	Outstanding June 30, 1950	Net Income
REGULAR LOAN FUNDS					
Bachelor Debating Society	\$ 385.00	\$ 1,300.00	\$ 277.00	\$ 1,408.00	\$ 102.28
Braddock Memorial					9.50
Mary D. Budge Memorial					19.25
Class of 1896		200.00		200.00	19.25
Julia T. Colpitts	155.00		69.90	85.10	32.30
Blair Converse Memorial					28.87
Ida V. Deal Memorial	1,000.00			1,000.00	
Gardner Memorial		300.00		300.00	9.50
Graduate	1,972.50	16,542.57	16,332.57	2,182.50	84.72
Guthrie Memorial					
International Harvester	340.00	645.00	340.00	645.00	17.15
Catherine MacKay		1,710.00		1,710.00	64.50
Morrison Joe	282.00		45.00	237.00	25.00
Morrison Sophia	300.00	550.00	178.02	671.98	1.98
Mortenson	162.00	200.00	98.50	263.50	22.33
Hattie M. Newens					6.75
Quaker Oats Company		360.00		360.00	9.50
Maria M. Roberts	552.00	717.00	320.00	949.00	63.46
Ruggles Memorial	342.00	100.00	382.00	80.00	20.36
Francis A. Sheldon Memorial	185.00		35.00	150.00	82.55
Julia M. Smith	150.00	949.00	150.00	949.00	10.30
George Sokol	485.00	250.00	301.00	434.00	20.34
Frank Walsh					
Gordon S. Wattles	413.24	754.00	228.00	939.24	229.71
Georgia White	185.00		65.00	120.00	26.95
Subtotal	(\$6,908.74)	(\$24,577.57)	(\$18,801.99)	(\$12,684.32)	(\$906.55)
ALUMNI LOAN FUNDS					
Alumni Trust	\$ 1,477.62	\$ 1,566.00	\$ 1,485.00	\$ 1,558.62	\$ 96.55
Miller Trust	781.10	187.00	307.10	661.00	59.86
Subtotal	(\$2,258.72)	(\$1,753.00)	(\$1,792.10)	(\$2,219.62)	(\$156.41)
EMERGENCY LOAN FUND					
	\$ 6,939.00	\$ 79,906.31	\$ 81,948.31	\$ 4,897.00	\$ 743.72
STUDENT WAR LOANS					
	10,433.48		4,654.34	5,779.14	
Total	\$ 26,539.94	\$ 106,236.88	\$ 107,196.74	\$ 25,580.08	\$ 1,806.68

STATEMENT OF FUNDS INVESTED IN PLANT

	From Plant Funds			From General Funds, Gifts, Etc.	Total
	State Appropriations	Transfers	Borrowings		
Net Investment in Plant, July 1, 1949.....					\$20,380,082.74
Advance By Catt Funds to Allen Farm.....					23,000.00
Advance by Funds Functioning Temporarily as Endowment.....					5,740.00
Notes Payable on Residence Halls.....					92,500.00
					\$20,501,322.74
ADDITIONS:					
For Buildings:					
Agronomy Greenhouse.....	\$.....	\$ 38.55	\$.....	\$.....	\$ 38.55
Agronomy Hall.....	103,730.23				103,730.23
Genetics Chick Isolation.....		5,757.12			5,757.12
Horticulture and Botany Greenhouse.....		5,149.53			5,149.53
Electrical Engineering.....	618,868.36				618,868.36
Home Economics Duplexes.....		37.12			37.12
Office and Laboratory Building.....		121,149.49			121,149.49
Physics Hall.....		48.88			48.88
Science Hall Annex.....	8,373.38				8,373.38
Veterinary Diagnostic Laboratory.....	2,294.66				2,294.66
Radio Station FM (Swine Farm).....		3,814.70			3,814.70
Heating and Power Plant.....	162,600.00	250,771.19			413,371.19
Swine Nutrition Laboratory.....	89,724.07	12,981.17			102,705.24
Ankeny Farm.....		7,009.54		429,694.58	436,704.12
Synchrotron Building.....		29,612.45			29,612.45
Dairy Husbandry Farm.....				6,347.58	6,347.58
Horticulture Farm - Residence.....		7,918.11			7,918.11
Veterinary Farm - Hog House and Laboratory.....		16,477.61			16,477.61
Friley-Hughes Addition.....			167,213.33		167,213.33
Subtotal.....	\$ 985,590.70	\$ 460,765.46	\$ 167,213.33	\$ 436,042.16	\$ 2,049,611.65
For Improvements Other than Buildings:					
Synchrotron Utilities.....	\$.....	\$ 10,020.91	\$.....	\$.....	\$ 10,020.91
Sixth Street Extension.....		45,816.86			45,816.86
Sewage Disposal Plant.....	176,000.00	24,000.00			200,000.00
Surfacing Thirteenth Street.....		34,543.87			34,543.87
Swine Nutrition Improvement.....	6,569.38				6,569.38
Electric System.....		17,199.84			17,199.84
Water System.....		18,397.21			18,397.21
Radio FM-TV Antenna.....		5,422.50			5,422.50
Radio FM Radio Link.....		444.25			444.25

STATEMENT OF FUNDS INVESTED IN PLANT

258

REPORT OF STATE BOARD OF EDUCATION

	From Plant Funds			From General Funds, Gifts, Etc.	Total
	State Appropriations	Transfers	Borrowings		
Heating and Power Plant		344,500.17			344,500.17
Ankeny Farm Utilities		5,292.23			5,292.23
Sewage System		918.37			918.37
Subtotal	\$ 182,569.38	\$ 506,556.21	\$	\$	\$ 689,125.59
For Equipment:					
Budget Appropriation	\$	\$	\$	\$ 102,538.26	\$ 102,538.26
Agricultural Experiment Station				83,864.02	83,864.02
Agricultural Extension				29,604.95	29,604.95
Auxiliary Enterprises				46,424.03	46,424.03
Atomic Research		148,355.82		72,961.75	221,317.57
Engineering Experiment Station				2,894.76	2,894.76
Engineering Extension				1,293.04	1,293.04
Industrial Science Research				6,102.76	6,102.76
Library Books and Periodicals				33,419.42	33,419.42
Organized Activities				11,622.36	11,622.36
Veterinary Research				8,102.77	8,102.77
Engineering Division		7,042.93			7,042.93
Pick ups, Price Adjustments, and Transfers		101,980.87		69,271.58	171,252.45
Subtotal	\$	\$ 257,379.62	\$	\$ 468,099.70	\$ 725,479.32
For Land	\$	\$	\$	\$	\$
Brayton Memorial Forest		300.00		14,735.00	15,035.00
Ankeny Farm				22,400.00	22,400.00
Subtotal	\$	\$ 300.00	\$	\$ 37,135.00	\$ 37,435.00
Total Additions	\$ 1,168,160.08	\$ 1,225,001.29	\$ 167,213.33	\$ 941,276.86	\$ 3,501,651.56
DEDUCTIONS					
Buildings					\$ 75,023.00
Equipment Retired and Transferred					112,685.18
Improvement other than Buildings					167,000.00
Total Deductions					354,708.18
Investments in Plant June 30, 1950 Including Borrowings					\$23,648,266.12
Advance by Catt Funds to Allen Farm					23,000.00
Notes Payable on Residence Halls					47,000.00
Advance from Funds functioning Temporarily as Endowment					3,740.00
Net Investment in Plant June 30, 1950					\$23,574,526.12

INVESTMENT

	Mortgages	Bonds	Land
Current Funds			
General	\$	\$ 685,100.00	\$
Restricted		226,255.50	.....
Subtotal		(\$911,355.50)	.....
Endowment Funds			
Land Grant and Additions	\$ 72,190.00	\$ 644,000.00	\$
Other Endowments	21,450.00	278,658.50	22,500.00
Subtotal	(\$93,640.00)	(\$922,658.50)	(\$22,500.00)
Student Loan Funds			
Regular Student Loans	\$	\$ 64,530.00	\$
Emergency Loans		1,240.00	.....
Alumni Student Loans .....			.....
Alumni Trust		19,274.00	.....
Miller Trust		9,000.00	.....
Subtotal	\$	(\$94,044.00)	.....
Agency Funds			
Student Organizations	\$	\$ 84,290.00	\$
Memorial Union Special Building Fund		210,000.00	.....
Subtotal		(\$294,290.00)	.....
Grand Total	\$ 93,640.00	\$2,222,348.00	\$ 22,500.00

SUMMARY

Cash	Sales Contracts	Stocks	Advance to Other Funds	Savings Accounts	Notes Receivable	Total
\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 685,100.00
.....	.....	.....	.....	.....	.....	226,255.50
.....	.....	.....	.....	.....	.....	(\$911,355.50)
\$ 262.20	\$ 50,674.50	\$.....	\$.....	\$.....	\$.....	\$ 767,126.70
2,477.74	.....	263,406.76	26,740.00	.....	9,618.71	624,851.71
(\$2,739.94)	(\$50,674.50)	(\$263,406.76)	(\$26,740.00)	.....	(\$9,618.71)	(\$1,391,978.41)
\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 64,530.00
.....	.....	.....	.....	.....	.....	1,240.00
.....						
.....	.....	.....	.....	6,400.03	.....	25,674.03
.....	.....	.....	.....	.....	.....	9,000.00
.....	.....	.....	.....	(\$6,400.03)	.....	(\$100,444.03)
\$.....	\$.....	\$.....	\$ 4,486.24	\$ 6,127.78	\$.....	\$ 94,904.02
.....	.....	2,025.00	.....	.....	.....	212,025.00
.....	.....	(\$2,025.00)	(\$4,486.24)	(\$6,127.78)	.....	(\$306,929.02)
\$ 2,739.94	\$ 50,674.50	\$ 265,431.76	\$ 31,226.24	\$ 12,527.81	\$ 9,618.71	\$2,710,706.96

COLLEGE TREASURER

Bank Reconciliations and Change Funds Summary—All Funds

	Balances June 30, 1950 Per Banks	Deposits in Transit	Checks Afloat and Transfer	Balance Treasurer's Books
Ames Trust and Savings Bank	\$ 326,895.41	\$ 675,332.62	\$ 641,129.02	\$ 361,099.01
Ames Trust and Savings Bank, Federal Funds	97,197.36		75,496.91	21,700.45
Central National Bank and Trust Company	159,102.46		68,141.79	90,960.67
Central National Bank and Trust Company, Federal Funds	169,534.36		156,934.29	12,600.07
College Savings Bank	528,513.86		6,896.95	521,616.91
College Savings Bank, Payroll	357,175.11	226,512.07	339,292.06	244,395.07
College Savings Bank, Transfer	25,213.22	.16	5,751.47	19,461.91
College Savings Bank, Student Loans and Organizations	74,236.41		31,580.98	42,655.43
Iowa-Des Moines National Bank	546,790.06		115,323.06	431,465.00
Iowa-Des Moines National Bank, Ames Laboratory	200,000.00			200,000.00
Merchants National Bank	90,238.92		31,055.45	59,183.47
Union Story Trust and Savings Bank	307,224.08		10,920.90	296,303.18
Union Story Trust and Savings Bank, Book Store	90,276.09	8,553.44	11,866.53	86,963.00
Subtotal	\$2,972,397.34	\$ 910,398.24	\$1,494,391.41	\$2,388,404.17
Deposits in Transit	\$ 910,398.24	\$	\$	\$
Total Balances, Treasurer's Books			2,388,404.17	
Proof of Reconciliations	\$3,882,795.58	\$	\$3,882,795.58	\$
Cash Items, Cashier and Other Offices				\$ 13,643.21
Treasurer's Balance and Cash				\$2,402,047.38
SUMMARY OF CASH AS FOLLOWS:				
Current Funds, General		\$1,266,802.01		
Current Funds, Restricted		49,806.65*	\$1,216,995.36	
Loan Fund, Regular		14,179.77		
Loan Fund, Alumni		543.44		
Loan Funds, Emergency		296.72*	14,426.49	
Endowment and Non-Expendable		\$ 2,477.74		
Endowment Land Grant 1862 et al		\$ 262.20	2,739.94	
Plant Funds			871,392.69	
Agency Funds, Alumni Hall Room Rent		\$ 1,378.93		
Agency Funds, Student Organizations		28,228.94		
Agency Funds, Other		263,779.91	293,387.78	
Change Funds in Hands of Cashier and in other Offices			3,105.12	
Total				\$2,402,047.38
Change Funds:				
College Book Store	\$ 2,000.00			
Dairy Industry Creamery	100.00			
Veterinary Clinic	50.00			
Veterinary Diagnostic Laboratory	5.00			
Friley Hall	300.00			
College Cashier	650.12			
Total	\$ 3,105.12			

* Overdraft.

STAFF — REGULARLY APPOINTED — 1949
Summary by Rank

	Instruction	Research	Extension	Subtotal	Less Duplicates	Other	Total
Deans and Directors.....	9	7	2	18	6		12
Professors.....	199	111	25	335	95		240
Associate Professors.....	130	61	33	224	46		178
Assistant Professors.....	157	68	32	257	34		223
Instructors and Associates.....	339	135	34	508	38		470
Subtotal.....	(834)	(382)	(126)	(1342)	(219)		(1123)
Graduate Assistants and Fellows.....	221	165		386			386
County Extension Directors, County Home Economists and County Youth Assistants.....			209	209			209
Clerical.....	96	72	41	209	31	172	350
Other.....	87	130	12	229	44	285	470
Total.....	1238	749	388	2375	294	457	2538

STAFF — REGULARLY APPOINTED — 1950
Summary by Rank

	Administration	Instruction	Research	Extension	Less Duplicates	Physical Plant Library and Service Departments	Total
Deans and Directors.....	5	7	4	2	7	2	13
Professors.....	1	230	110	39	110	4	274
Associate Professors.....		149	58	33	58	6	188
Assistant Professors.....		199	60	45	53	5	256
Instructors and Associates.....	2	338	62	41	36	21	428
Subtotal.....	(8)	(923)	(294)	(160)	(264)	(38)	(1159)
Graduate Assistants and Fellows.....		118	296			1	415
County Extension Directors, County Home Economists and Youth Assistants.....				167			167
Clerical.....	51	118	30	45	19	36	261
Other.....	64	201	108	69	33	196	605
Total.....	123	1360	728	441	316	271	2607

SUMMARY OF ATTENDANCE BY YEARS

IOWA STATE COLLEGE

The following shows the enrollment in each of the divisions of the Iowa State College of Agriculture and Mechanic Arts and the attendance in Summer Schools, Short Courses and Engineering Extension for the years indicated:

Collegiate Enrollment Academic Year	1932- 1933	1933- 1934	1934- 1935	1935- 1936	1936- 1937	1937- 1938	1938- 1939	1939- 1940	1940- 1941	1941- 1942	1942- 1943	1943- 1944	1944- 1945	1945- 1946	1946- 1947	1947- 1948	1948- 1949	1949- 1950
Agriculture	871	903	1,169	1,517	1,635	1,773	1,940	1,936	1,776	1,463	1,101	324	317	1,545	2,508	2,901	3,078	3,268
Engineering	1,279	1,204	1,201	1,351	1,461	1,712	2,003	2,092	2,237	2,193	6,797	9,161	2,949	3,330	4,557	4,222	3,970	2,893
Home Economics	827	830	918	1,078	1,251	1,468	1,723	1,801	1,895	1,857	1,737	1,612	1,621	1,805	1,743	1,782	1,680	1,563
Science	742	809	919	1,127	1,138	1,199	1,358	1,317	1,274	1,094	1,032	597	614	1,500	1,877	2,014	2,398	2,323
Veterinary Medicine	163	154	158	205	210	230	241	258	258	258	254	258	125	152	178	227	291	281
Total Academic Year	3,882	3,900	4,365	5,278	5,695	6,382	7,270	7,404	7,440	6,865	10,891	11,952	5,626	8,332	10,863	11,146	11,327	10,328
Duplications	51	52	79	81	106	175	195	194	178	109	82	20	17	169	222	255	248	192
Net Total Academic Year	3,831	3,848	4,286	5,197	5,589	6,207	7,075	7,210	7,262	6,756	10,809	11,932	5,609	8,163	10,641	10,891	11,079	10,136
Summer Session	1,891	1,308	1,435	1,733	1,878	1,821	2,111	2,097	2,235	2,684	3,836	5,896	5,140	1,404	4,180	4,144	3,902	3,736
Yearly Total	5,722	5,156	5,721	6,930	7,467	8,028	9,186	9,307	9,497	9,440	14,645	17,828	10,749	9,567	14,821	15,035	14,981	13,872
Duplications	1,190	819	895	1,142	1,201	1,121	1,509	1,338	1,393	1,550	2,771	3,427	2,582	960	3,277	3,190	2,825	2,602
Net Collegiate	4,532	4,337	4,865	5,788	6,266	6,907	7,577	7,969	8,104	7,890	11,874	14,401	8,167	8,607	11,544	11,845	12,156	11,270
Engineering Extension	715	1,404	1,472	1,070	2,210	2,365	2,371	2,466	2,333	3,518	3,164	1,784	2,202	4,079	5,862	6,004	6,074	5,645
Short Courses	3,978	6,955	6,559	4,877	11,817	15,644	16,213	18,991	18,553	12,350	6,389	2,690	2,793	8,605	8,550	11,703	16,524	15,481
Grand Total for Year	9,225	12,696	12,896	11,735	20,293	24,916	26,261	29,426	28,990	23,758	21,427	18,875	13,162	21,291	25,956	29,552	34,754	32,396

SUMMARY OF ENROLLMENT—NOVEMBER 1st IOWA STATE COLLEGE

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 indicated:

Academic Year	1932	1934	1936	1938	1940	1942	1943	1944	1945	1946	1947	1948	1949	1950
Divisions														
Agriculture	774	935	1,369	1,532	1,555	1,029	198	213	492	2,022	2,331	2,710	2,448	2,515
Engineering	1,200	1,109	1,367	1,849	2,020	3,710	3,664	2,626	667	4,172	4,070	3,921	2,881	2,116
Home Economics	790	837	1,186	1,579	1,810	1,689	1,500	1,510	1,546	1,571	1,651	1,545	1,448	1,447
Science	596	820	906	1,017	1,059	875	468	479	647	1,457	1,515	1,773	1,795	1,798
Veterinary Medicine	157	147	211	239	256	253	255	118	105	164	224	285	279	266
Total, Fall Quarter to November including Duplicates	3,517	3,848	5,039	6,216	6,700	7,556	6,085	4,946	3,457	9,386	9,791	10,234	8,851	8,142
Duplicates	49	53	92	99	108	82	16	11	50	172	192	217	169	131
Net Fall Enrollment	3,468	3,795	4,947	6,117	6,592	7,474	6,069	4,935	3,407	9,214	9,699	10,017	8,682	8,011
Summer Session	1,891	1,435	1,901	2,129	2,138	3,836	2,201	5,080	1,404	4,144	4,180	3,902	3,736	3,000*
Total Enrollment to the following June	4,532	4,865	6,266	7,677	8,104	11,874	13,439**	8,167	8,607	11,393	11,697	10,114	11,270	8,135
Enrollment to November 1, 1950														11,000
Estimated Enrollment for 1950-51														
Graduate Students	441	346	409	496	574	309	211	185	258	682	794	936	985	1,220
Music	52	87	124	91	79	86	73	80	93	99	101	95	103	124
Short Courses (Preceding Year)	5,614	6,955	4,877	15,644	18,991	12,350	12,350	2,690	2,793	8,605	8,550	11,703	16,524	15,481

* Estimated.

** Includes 7,135 Non-collegiate Naval trainees.

IOWA STATE COLLEGE
SUMMARY OF ENROLLMENT BY GRADES
1949 - 1950

For students whose status changed within the period from July 1, 1949 to June 30, 1950, the latest classification within the year is used as the basis for these enrollment statistics.

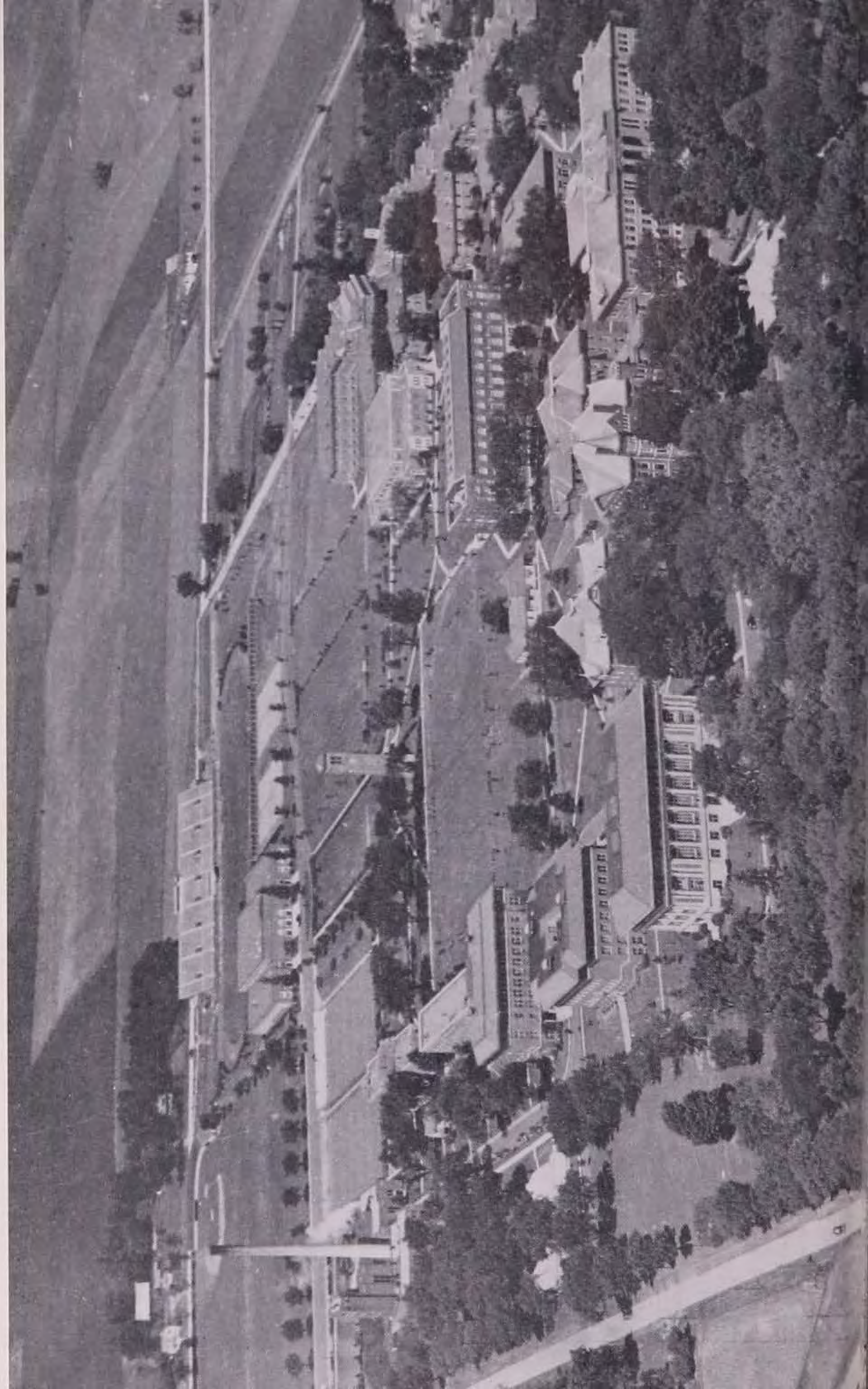
DIVISION	[Graduate College Students]			Undergraduate Collegiate Students																		Non-collegiate Students			Graduate, Collegiate, and Non-collegiate Students			Engineering Extension (off campus)	Short Courses	Grand Total
				Seniors			Juniors			Sophomores			Freshmen			Specials			Total											
	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	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	Total Excluding Duplicates	Total Excluding Duplicates				
Agriculture.....	488	323	606	670	393	787	571	187	580	611	102	626	540	27	544	298	82	331	2690	791	2868	90	.....	90	3268	1114	3564	.....	11840	15404
Engineering.....	192	137	223	1013	630	1171	680	200	697	560	111	584	422	58	440	26	15	34	2791	1014	2926	.....	.....	.....	2893	1151	3149	5645	1435	10229
Home Economics.....	98	199	262	335	198	392	314	82	321	363	34	370	403	15	405	50	103	145	1465	412	1633	.....	.....	.....	1563	611	1895	.....	2206	4101
Science.....	610	361	681	334	205	382	380	98	388	359	68	369	353	30	363	43	42	78	1469	443	1580	244	97	324	2323	901	2585	.....	.....	2585
Veterinary Medicine..	15	11	16	65	2	65	68	2	68	68	9	69	65	1	65	.....	.....	.....	266	14	267	.....	.....	.....	281	25	283	.....	.....	283
Total.....	1403	1031	1788	2417	1428	2797	2013	549	2054	1961	324	2018	1783	131	1817	417	242	588	8591	2674	9274	334	97	414	10328	3802	11476	5645	15481	32592
Duplicates (Agricultural Eng.).....	31	17	32	56	26	65	54	14	54	35	6	37	7	2	8	9	1	10	161	49	174	.....	.....	.....	192	66	206	.....	.....	206
Net Total.....	1372	1014	1756	2361	1402	2732	1959	535	2000	1926	318	1981	1776	129	1809	408	241	578	8430	2625	9100	334	97	414	10136	3736	11270	5645	15481	32396

Iowa State Teachers College

Cedar Falls

Biennial Report

Period Ending June 30, 1950



Iowa State Teachers College

Report of Malcolm Price, President



MALCOM PRICE

The Iowa State Teachers College was founded in 1876 by act of the Sixteenth General Assembly and assigned the function of educating teachers for the public schools of the State of Iowa. Since its founding, the entire resources of the college have been devoted to the professional education of teachers.

Recently there has been a national trend for teachers colleges to spread out into non-teacher training areas to such an extent as to submerge their original function of teacher education. The Iowa State Teachers College continues to adhere to its primary function—that of teacher education.

In performing the function assigned to it by the State of Iowa,

the college provides three definite interrelated phases in its program of teacher education.

(1) The pre-service program conducted on the campus provides training for all the instructional positions common to the public schools. The scope and extent of each curriculum meet the state requirements for various types of teaching certificates except for the advanced secondary certificate for which the master's degree is required. A proper balance is maintained between the general education of the student and the professional training of the individual as a teacher. As a result, a graduate possesses the broad training essential to effective citizenship plus the theoretical and practical discipline required of the teaching profession.

(2) Since continued professional growth is necessary for teachers the same as for members of the other learned professions, the college maintains an extensive in-service program of teacher education. Members of the staff are available throughout the year to work with teachers in their own schoolrooms, to meet with groups of teachers and administrators to make plans and solve instructional problems, to serve as professional leaders at conferences, demonstrations or workshops organized for their teachers by county and city superintendents of schools. In this manner new techniques and methods are carried to the schools of the state. During a typical year, 1200 days of service are thus performed in a program which reaches every county in the state.

(3) As a professional college, the Iowa State Teachers College maintains a program of professional publications designed to be of service directly to the classroom teacher. Each publication deals with a specific area and is written by members of the staff who are best qualified to discuss the problem under consideration.

The college, through the pre-service program, educates teachers in terms of the best present day professional practice. Through the in-service program and also by means of professional publications, the college makes available to members of the profession newer methods and techniques of the profession. Through such a training program, the college seeks to perform a continuing service to the teaching profession.

AREAS OF PROFESSIONAL EDUCATION

In the preparation of teachers for the elementary schools, the pre-service curricula are already adapted to the new legislation enacted by the Fifty-First General Assembly. Although transitional curricula are still maintained these will become obsolete by September, 1952, when the minimum professional training for elementary school teachers becomes sixty semester hours, or two years of college training. After that date, two-year and four-year curricula will remain which will educate teachers for the elementary schools. The two-year curricula will continue as the principal training program for rural and town elementary schools. This curriculum prepares teachers for the rural schools, for the kindergarten-primary grades or for the grades above the primary.

The four-year or degree curriculum for teachers in the elementary school has grown steadily in the past decade and it is likely that at some time in the future it will be the important curriculum for training grade teachers. An increasing number of city schools are making the degree requirement their minimum in the employment of grade teachers. There are three elementary school majors offered at the college, (1) nursery school-kindergarten, (2) kindergarten-primary, (3) grades above the primary. There is also a special curriculum preparing teachers for the junior high school.

The Iowa State Teachers College also prepares teachers for all instructional positions in the junior and senior high schools. The college trains high school teachers in the following subjects: Agriculture, Applied Music, Art, Band and Orchestra, Biological Science, Business Education, Chemistry, Distributive Education, Dramatics, Earth Science, Economics and Sociology, French, German, Government, History, Industrial Arts, Latin, Home Economics, Library Science, Mathematics, Physical Education for Men, Physical Education for Women, Physics, School Music, Safety Education, Science, Social Science, Spanish, Speech, Vocal Music. Training for special teachers to include both grade and high school leadership is provided in Art, Music, Physical Education and Speech Correction. Preparation for high school positions requires as a minimum the completion of a four-year curriculum.

General education is provided by thirteen instructional departments comparable to other colleges and universities, such as Art, Business Education, English, Home Economics, Industrial Arts, Languages, Library Science, Mathematics, Music, Physical Education for Men, Physical Education for Women, Science and Social Science.

Professional education is provided by three closely related professional departments. The basic professional courses in education are provided by the Department of Education. Opportunities for observation and student teaching courses are the responsibility of the Department of Teaching. For observation and student teaching purposes, the college maintains a school on the campus comprising all grades from nursery school through the twelfth grade. Schools in neighboring towns and also rural schools are affiliated with the college for the purpose of providing additional student teaching facilities. Curriculum and instructional materials are available through the service of the Curriculum Laboratory. Through the coordinated effort of the three professional departments an effective training in audio-visual education is received by the prospective teacher.

THE PHYSICAL PLANT

The campus contains approximately two hundred and forty-four acres and there are twenty-six principal buildings. The Anna B. Lawther Hall

and Bartlett Hall provide living accommodations for a total of one thousand and fifty women students. A new residence hall with capacity for three hundred women students is now under construction. The George T. Baker Hall, the Homer H. Seerley Hall, and Stadium Hall accommodate a total of three hundred and twenty men. The Commons is designed to provide social education and recreational training for members of the student body. A complete food service is housed on the ground floor of The Commons. A student health service is maintained by two resident physicians and a competent staff of nurses.

PRESENT AND FUTURE SHORTAGE OF TEACHERS

There has been a critical shortage of teachers in all phases of education during the last ten years. The supply of high school teachers is becoming adequate except in some of the special instructional fields where the need will still persist for some time. There has been an extreme shortage of adequately trained teachers for the elementary schools during the last ten years and the need is now aggravated by increased enrollments in the elementary schools due to high birthrates during the war years. The need for elementary school teachers will persist for a number of years. Within the next six or eight years the increased enrollments will reach the high schools and cause a need for a greater number of high school teachers.

The Iowa State Teachers College has remained entirely a professional college engaged solely in the education of teachers in order to make the maximum contribution to the supply of teachers.

FINANCES OF THE IOWA STATE TEACHERS' COLLEGE

Report of the Secretary Regarding Receipts and Disbursements
of all Funds from July 1, 1948, to June 30, 1949

PHILIP C. JENNINGS, Secretary

SUPPORT OF SCHOOL FOR THE YEAR 1948-49

Amounts on Hand in the Different Funds, July 1, 1948

FUNDS	BALANCES	
Educational Income.....	\$ 171,930.82	
Repairs, Replacements and Alterations.....	19,600.91	
Auxiliary Enterprises.....	148,563.59	
Service Departments.....	11,840.32	
Trust Funds.....	36,972.87	
Auxiliary Activities.....	5,466.92	
Intercollegiate Athletics.....	19,470.95	
Plant Expansion.....	4,053.00	
Capital Improvements.....	30,556.31	\$ 448,455.69

RECEIPTS FOR YEAR 1948-1949

STATE APPROPRIATIONS

Educational and General Purposes.....	\$1,269,060.00	
Repairs, Replacements and Alterations.....	76,000.00	\$1,345,060.00

OTHER SOURCES

Federal Funds - George Dean Act.....	3,990.42
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Educational Income

Tuition.....	\$ 267,770.18	
Fees and Miscellaneous.....	30,510.18	
Veterans Administration.....	245,726.77	
Miscellaneous.....	22,227.49	\$ 566,234.62

Auxiliary Enterprises

Bartlett Hall.....	\$ 93,398.65	
Anna B. Lawther Hall.....	74,856.26	
The George T. Baker Hall for Men.....	22,596.59	
The Homer H. Seerley Hall for Men.....	24,260.03	
Food Service - The Commons.....	584,337.03	
Dormitory Operations - Notes Payable and Insurance.....	98,611.46	
Federal Public Housing Administration.....	180.00	
F.P.H.A. Operating Account.....	44,638.17	
Lawther Hall Addition.....	32,500.00	
New Women's Dormitory.....	7,500.00	
Stadium Hall.....	11,404.21	\$ 994,282.40

Service Departments

Correspondence Study.....	\$ 19,574.95	
Multigraph Department.....	32,798.31	
Laundry.....	18,926.05	
Extension Class.....	1,320.00	
Central Stores Account.....	21,953.96	
Rental Properties.....	3,504.20	\$ 98,077.47

Trust Funds

Student Organizations.....	\$ 595,577.07	
Student Loan.....	1,974.40	
State Certificate.....	2,634.00	600,185.47

Auxiliary Activities.....	72,878.10	
Intercollegiate Athletics.....	53,949.93	
Capital Improvements.....	242,922.75	
Plant Expansion.....	29,500.00	\$2,658,030.74

Total Receipts.....	\$4,007,081.16
Total Balance and Receipts.....	\$4,455,536.85

RESUME

Balance on Hand, July 1, 1948.....	\$ 448,455.69
Received from State Appropriations.....	1,345,060.00
Received from Federal Appropriations.....	3,990.42
Received from Other Sources.....	2,658,030.74
Net Support, 1948-1949.....	\$4,455,536.85

ITEMIZED EXPENDITURES, 1948-1949

EDUCATIONAL AND GENERAL PURPOSES

General Control

Salaries

Administrative Officials.....	\$ 75,839.20
Clerical Service.....	124,956.31

General Office Expense

Printing.....	21,903.18
Office Supplies.....	23,816.01
Office Equipment.....	9,185.12
Telephone and Telegraph.....	6,855.16
Traveling Expenses.....	12,172.22
Miscellaneous Items.....	4,723.02

Special Bureaus and Activities

Alumni Bureau Supplies and Traveling Expenses.....	2,516.19
Commencements.....	4,355.13
Placement Bureau Supplies.....	2,073.19
Public Speaking Activities.....	1,237.47
Bureau of Publication Supplies.....	4,388.63
Religious Activities.....	3,516.33
Research Bureau Supplies.....	2,404.76
	\$ 299,941.92

Instruction

Instructional Staff

Summer Session.....	\$ 142,804.19
Collegiate Year.....	867,244.34

Library Staff

Administrative Staff.....	27,418.76
Student Assistants.....	7,937.52
Library Books.....	9,960.73
Magazines and Periodicals.....	3,548.51
Binding.....	1,801.67
Operating Equipment and Supplies.....	2,282.81

Instructional Equipment.....	51,492.51
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Instructional Supplies.....	60,127.41
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Student Assistants.....	6,212.48	1,180,830.93
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Operation of the Plant

Maintenance Staff.....	\$ 88,863.18
Maintenance - Extra Seasonal Labor.....	5,179.64
Heating and Power Plant Staff.....	28,801.62
Janitorial Staff.....	55,375.65
Fuel.....	81,137.10
Repairs.....	1,358.75
Physical Plant Equipment.....	16,607.69
Maintenance Supplies.....	29,833.82
Janitorial Supplies.....	3,675.74
Light, Water, Gas and Sewage Disposal.....	5,025.15
Bus and Truck Maintenance and Operation.....	7,240.06
	323,098.40

Extension Service

Administration.....	6,845.42		
Clerical Staff.....	5,990.62		
Schools Service Staff.....	6,422.23		
Office Supplies.....	3,518.69		
Office Equipment.....	473.42		
Traveling Expenses for Field Work.....	8,018.42		
Educational Conferences.....	1,483.49		
Radio Administration and Service.....	22,033.40	\$ 54,785.69	\$1,858,656.94

ITEMIZED EXPENDITURES, 1948-1949—Continued

AUXILIARY ENTERPRISES

Bartlett Hall

Administration.....	\$ 16,087.03	
Janitorial Service.....	22,091.62	
Heat, Light, Water and Gas.....	8,569.30	
Furniture and Furnishings.....	1,409.56	
Painting, Plumbing, Electrical and Carpentry Service.....	12,098.81	
Janitorial Supplies.....	1,996.11	
Laundry and Cleaning.....	1,447.15	
Telephone Service.....	610.58	
Operating Supplies.....	1,255.29	
Office Supplies.....	154.41	
Insurance.....	1,024.43	
Interest and Notes Payable.....	25,536.21	
Refunds.....	1,673.50	93,954.00

Anna B. Lawther Hall

Administration.....	\$ 14,185.30	
Janitorial Service.....	17,432.50	
Heat, Light, Water and Gas.....	4,736.82	
Furniture and Furnishings.....	5,630.05	
Painting, Plumbing, Electrical and Carpentry Service.....	10,952.04	
Janitorial Supplies.....	1,842.29	
Laundry and Cleaning.....	1,162.25	
Telephone Service.....	592.10	
Operating Supplies.....	1,126.31	
Office Supplies.....	115.89	
Insurance.....	138.03	
Interest and Notes Payable.....	20,000.00	
Refunds.....	1,029.00	78,942.58

The George T. Baker Hall for Men

Administration.....	\$ 3,007.20	
Janitorial Service.....	7,349.23	
Heat, Light and Water.....	2,560.23	
Furniture and Furnishings.....	794.13	
Painting, Plumbing, Electrical and Carpentry Service.....	1,979.10	
Janitorial Supplies.....	428.69	
Laundry and Cleaning.....	883.13	
Telephone Service.....	271.23	
Operating Supplies.....	393.02	
Office Supplies.....	15.60	
Insurance.....	298.13	
Interest and Notes Payable.....	5,000.00	
Refunds.....	375.00	23,354.69

The Homer H. Seerley Hall for Men

Administration.....	\$ 3,024.47	
Janitorial Service.....	6,856.38	
Heat, Light and Water.....	2,598.75	
Furniture and Furnishings.....	712.50	
Painting, Plumbing, Electrical and Carpentry Service.....	1,513.59	
Janitorial Supplies.....	466.95	
Laundry and Cleaning.....	1,175.35	
Telephone Service.....	286.98	
Operating Supplies.....	175.30	
Office Supplies.....	11.77	
Insurance.....	536.75	
Interest and Notes Payable.....	7,000.00	
Refunds.....	426.75	\$ 24,785.54

Stadium Hall

Administration.....	\$ 2,369.97	
Janitorial Service.....	2,659.90	
Heat, Light and Water.....	1,125.00	
Painting, Plumbing, Electrical and Carpentry Service.....	1,123.23	
Janitorial Supplies.....	224.01	
Laundry and Cleaning.....	155.02	
Telephone Service.....	41.50	
Operating Supplies.....	72.72	
Office Supplies.....	10.00	
Insurance.....	94.25	
Refunds.....	495.00	8,370.60

ITEMIZED EXPENDITURES, 1948-1949—Continued

Food Service - The Commons			
Administration.....	\$	13,400.72	
Kitchen Service.....		113,248.00	
Heat, Light, Water and Gas.....		3,618.10	
Kitchen and Service Equipment.....		6,009.94	
Painting, Plumbing, Electrical and Carpentry Service.....		8,367.95	
Janitorial Supplies.....		900.19	
Laundry and Cleaning.....		5,841.31	
Kitchen and Service Supplies.....		29,833.56	
Office Supplies including Telephone.....		2,430.83	
Food Stuffs.....		351,872.17	
Insurance.....		755.92	
Rent - Operation of The Commons.....		4,999.92	
Interest and Notes Payable.....		31,510.83	
Refunds.....		17,984.38	590,773.82
F.P.H.A. Operating Account.....			57,105.19
Lawther Hall Addition.....			79,144.05
New Women's Dormitory.....			9,100.00
Dormitory Operations - Notes Payable and Insurance.....			99,102.51
			\$1,064,632.98
EDUCATIONAL INCOME			
Tuition Refunds.....	\$	7,969.27	
Miscellaneous.....		26,129.29	
Transfer.....		589,596.94	\$ 623,695.50
TRUST FUNDS			
Student Organizations.....	\$	599,837.16	
Student Loan.....		1,750.00	
State Certificate.....		1,558.00	\$ 603,145.16
SERVICE DEPARTMENTS			
Multigraph Department			
Clerical Service.....	\$	7,264.58	
Operating Supplies.....		14,313.82	
Equipment.....		297.50	
Repairs.....		124.16	
Heat, Light and Water.....		229.66	\$ 22,229.72
Laundry			
Wages.....	\$	14,821.11	
Operating Supplies.....		2,060.27	
Equipment.....		4,138.61	
Repairs.....		940.19	
Heat, Light, Water and Gas.....		559.07	22,519.25
Correspondence Study.....			17,918.22
Central Stores.....			20,156.98
Extension Class.....			685.65
Rental Properties.....			1,486.40
Farm.....			173.28
			85,169.50
AUXILIARY ACTIVITIES.....			60,186.12
INTERCOLLEGIATE ATHLETICS.....			57,250.21
REPAIRS, REPLACEMENTS AND ALTERATIONS.....			82,575.14
PLANT EXPANSION.....			25,225.10
CAPITAL IMPROVEMENTS.....			289,498.84
			\$4,750,035.49
Less Transfer.....			589,596.94
Net Disbursements for 1948-1949.....			\$4,160,438.55

SALARIES—INSTRUCTIONAL STAFF 1948-1949

DEPARTMENT	AMOUNT
Arts.....	\$ 62,720.47
Business Education.....	39,610.18
Education.....	84,723.90
English.....	108,446.99
Home Economics.....	29,189.66
Languages.....	17,542.33
Mathematics.....	36,201.01
Music.....	91,581.52
Physical Education for Men.....	42,832.95
Physical Education for Women.....	40,593.11
Science.....	83,586.90
Social Science.....	64,022.98
Teaching.....	263,813.69
Curriculum Laboratory.....	13,196.32
Branch Summer School.....	13,992.52
Sub-total.....	\$ 992,054.53
Plus T. I. A. A. Retirement Contribution.....	17,994.00
Total.....	\$1,010,048.53

SALARIES FOR EXECUTIVE OFFICERS 1948-1949

	Educational and General Purposes General Control
President.....	\$ 9,332.00
Dean of the Faculty.....	6,932.00
Coordinator - Student Counseling.....	406.66
Registrar.....	6,068.00
Assistant Registrar.....	4,187.33
Registrar Emeritus.....	1,200.00
Business Manager.....	5,692.00
Business Manager Emeritus.....	1,190.00
Dean of Men.....	5,708.31
Director of Research.....	5,295.00
Assistant Director of Research.....	4,180.00
Dean of Women.....	5,736.90
Director of Alumni Affairs.....	4,165.00
Director of Placement.....	5,555.00
Director of Publications.....	5,000.00
Director of Religious Activities.....	4,042.00
Sub-total.....	\$ 74,690.20
Plus T. I. A. A. Retirement Contribution.....	1,149.00
Total.....	\$ 75,839.20

SALARIES FOR LIBRARIANS 1948-1949

	Educational and General Purposes Instruction
Librarian.....	\$ 4,024.00
Nine Assistant Librarians.....	22,803.76
Student Assistants.....	7,937.52
Sub-total.....	\$ 34,765.28
Plus T. I. A. A. Retirement Contribution.....	591.00
Total.....	\$ 35,356.28

SALARIES PAID—DEPARTMENT OF BUILDINGS AND GROUNDS 1948-1949

	Educational and General Purposes Operation of the Plant
MAINTENANCE STAFF	
Superintendent.....	\$ 4,786.00
Forty-five Maintenance Men.....	83,963.18
Extra Seasonal Labor.....	5,179.64
Total Maintenance Staff.....	\$ 93,928.82
Plus T. I. A. A. Retirement Contribution.....	114.00
Total.....	\$ 94,042.82

HEATING AND POWER PLANT - PERSONAL SERVICE

Chief Engineer.....	\$ 3,265.70
Eleven Men - Engineers and Firemen.....	23,604.30
Equipment Operator.....	1,931.62
Total.....	\$ 28,801.62

JANITORIAL SERVICE

Foreman.....	\$ 3,854.02
Twenty-eight Janitors and Janitresses.....	43,426.64
Extra Janitorial Service.....	8,094.99
Total.....	\$ 55,375.65

SALARIES PAID—CLERICAL SERVICE 1948-1949

	Educational and General Purposes General Control
Supervisor.....	\$ 2,643.27
Accountant.....	1,350.00*
Three Cashiers.....	2,830.19*
Eighty Clerical Positions.....	107,760.56
Two Assistants in Bureau of Publications.....	5,173.92
Additional Temporary Help.....	5,198.37
Total.....	\$ 124,956.31

SALARIES PAID—EXTENSION SERVICE 1948-1949

	Educational and General Purposes Extension Service
EXECUTIVE OFFICERS	
Professor and Director.....	\$ 5,950.00
Professor and Director Emeritus.....	895.42
Total.....	\$ 6,845.42

CLERICAL SERVICE

One Secretary.....	\$ 2,262.41
Other Clerical Service.....	3,728.21
Total.....	\$ 5,990.62

CLERICAL SERVICE FOR CORRESPONDENCE STUDY

Two Stenographers.....	\$ 3,106.99
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* Part of salary charged to another fund.

SALARIES PAID—EXTENSION SERVICE—Continued 1948-1949

	Educational and General Purposes Extension Service
SCHOOLS SERVICE STAFF	
One Associate Professor.....	\$ 3,022.23
One Associate Professor.....	3,400.00
Total.....	\$ 6,422.23

RADIO ADMINISTRATION AND SERVICE

Assistant Professor and Program Director.....	\$ 5,180.00
Assistant Program Director.....	3,700.01
Total.....	\$ 8,880.01

ADDITIONAL SALARIES 1948-1949

	Educational and General Purposes General Control
Choir Director.....	\$ 600.00*
Organist.....	600.00*
Total.....	\$ 1,200.00

SALARIES—STUDENT HEALTH SERVICE 1948-1949

	Auxiliary Activities
Health Director.....	\$ 1,150.00*
Supervisor of Hospital.....	2,115.00
Seven Nurses.....	6,250.32*
Housekeeper.....	1,332.00
Student Assistants.....	681.51
Total.....	\$ 11,528.83

SALARIES—OPERATION OF THE COMMONS 1948-1949

	Auxiliary Activities
Social Director.....	\$ 1,282.50
Stenographer.....	1,320.00
Three Hostesses.....	2,271.62
Cleaning Women.....	4,400.25
Student Assistants.....	606.82
Extra Clerical Service.....	349.65
Total.....	\$ 10,230.84

SALARIES PAID—MULTIGRAPH DEPARTMENT 1948-1949

	Service Departments
Clerk in Charge.....	\$ 1,860.00
Typist.....	1,440.00
Mimeograph Operator.....	1,425.00
Multigraph Operator.....	1,183.00
Extra Clerical Help.....	1,356.58
Total.....	\$ 7,264.58

* Part of Salary Charged to Another Fund.

SALARIES PAID—LAUNDRY 1948-1949

	Service Departments
Manager	\$ 2,433.46
Helpers	12,387.65
Total	\$ 14,821.11

SALARIES PAID—BARTLETT HALL 1948-1949

	Auxiliary Enterprises
Administrative Salaries	
Personnel Director	\$ 3,600.00
Assistant Directors	1,633.54
Social Director	1,400.00
Night Clerk	1,380.00
Housekeeper	1,320.00
Two Desk Assistants	2,532.74
Nurse	1,428.46*
Telephone Operator	1,271.20
Extra Clerks and Miscellaneous	1,521.09
Total	\$ 16,087.03
Janitorial Service	
Cleaning Women	\$ 22,091.62

SALARIES PAID—THE ANNA B. LAWTHER HALL 1948-1949

	Auxiliary Enterprises
Administrative Salaries	
Personnel Director	\$ 3,300.00
Assistant Director	2,635.40
Night Clerk	1,500.00
Housekeeper	1,000.00*
Office Assistants	2,187.77
Telephone Operator	1,303.62
Nurse	1,227.55
Extra Clerical Service	1,030.96
Total	\$ 14,185.30
Janitorial Service	
Cleaning Women	\$ 17,432.50

SALARIES PAID—THE GEORGE T. BAKER HALL 1948-1949

	Auxiliary Enterprises
Administrative Salaries	
Director	\$ 1,847.68
Office Assistants	1,159.52
Total	\$ 3,007.20
Janitorial Service	
Housekeeper	\$ 771.87
Cleaning Women	4,657.36
Janitor	1,920.00
Total	\$ 7,349.23

* Part of Salary Charged to Another Fund.

SALARIES PAID—THE HOMER H. SEERLEY HALL 1948-1949

	Auxiliary Enterprises
Administrative Salaries	
Director.....	\$ 1,960.00
Office Assistants.....	1,064.47
Total.....	\$ 3,024.47
Janitorial Service	
Housekeeper.....	\$ 771.88*
Cleaning Women.....	4,484.50
Janitor.....	1,600.00
Total.....	\$ 6,856.38

SALARIES PAID—STADIUM HALL 1948-1949

	Auxiliary Enterprises
Administrative Salaries	
Director.....	\$ 1,469.97
Office Assistants.....	900.00
Total.....	\$ 2,369.97
Janitorial Service	
Cleaning Women.....	\$ 1,181.46
Janitor.....	1,478.44
Total.....	\$ 2,659.90

SALARIES PAID—THE COMMONS FOOD SERVICE 1948-1949

	Auxiliary Enterprises
Administrative Salaries	
Dietitian.....	\$ 4,200.00
Assistant Dietitian.....	3,000.00
Two Assistants.....	977.85
Two Bookkeepers.....	3,600.00
Cashier.....	1,320.00
Miscellaneous.....	302.87
Total.....	\$ 13,400.72
Kitchen and Janitorial Service.....	\$ 113,248.00

DEPARTMENTAL EXPENDITURES 1948-1949

	Educational and General Purposes Instruction
Arts.....	\$ 3,456.09
Industrial Arts.....	3,294.13
Business Education.....	1,218.38
Education.....	3,178.88
English.....	2,602.18
Home Economics.....	2,743.81
Languages.....	115.84
Mathematics.....	482.45

* Part of Salary Charged to Another Fund.

DEPARTMENTAL EXPENDITURES—Continued
1948-1949

Music.....	6,876.08
Physical Education for Men.....	5,118.05
Physical Education for Women.....	3,661.39
Science.....	5,949.08
Social Science.....	2,213.58
Teaching.....	13,442.45
Curriculum Laboratory.....	5,775.02
Total.....	\$ 60,127.41

REPORT OF TREASURER

RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

From July 1, 1948, to June 30, 1949

PHILIP C. JENNINGS, Treasurer

	Balance July 1, 1948	Total Deposits	Total Checks Drawn	Balance June 30, 1949
All Funds.....	\$ 448,455.69	\$ 4,007,081.16	\$ 4,160,438.55	\$ 295,098.30

FINANCES OF THE IOWA STATE TEACHERS' COLLEGE

Report of the Secretary Regarding Receipts and Disbursements
of all Funds from July 1, 1949, to June 30, 1950

PHILIP C. JENNINGS, Secretary

SUPPORT OF SCHOOL FOR THE YEAR 1949-1950

Amounts on Hand in the Different Funds, July 1, 1949

FUNDS	BALANCES	
Educational Income.....	\$ 114,469.94	
Repairs, Replacements and Alterations.....	13,025.77	
Auxiliary Enterprises.....	78,213.01	
Service Departments.....	24,748.29	
Trust Funds.....	34,013.18	
Auxiliary Activities.....	18,158.90	
Intercollegiate Athletics.....	16,170.67	
Plant Expansion.....	8,327.90	
Capital Improvements.....	16,019.78*	
Federal Appropriations - George Dean Act.....	3,990.42	\$ 295,098.30

* Overdraft.

RECEIPTS FOR YEAR 1949-1950

STATE APPROPRIATIONS

Educational and General Purposes.....	\$2,110,785.80	
Repairs, Replacements and Alterations.....	125,000.00	\$2,235,785.80

OTHER SOURCES

Federal Funds - George Dean Act.....	3,361.34
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Educational Income		
Tuition.....	\$ 260,115.28	
Fees and Miscellaneous.....	35,920.38	
Veterans Administration.....	214,890.79	
Miscellaneous.....	40,764.05	\$ 551,690.50

Auxiliary Enterprises		
Bartlett Hall.....	\$ 86,619.28	
Anna B. Lawther Hall.....	80,453.51	
The George T. Baker Hall for Men.....	22,136.85	
The Homer H. Seerley Hall for Men.....	24,083.02	
Food Service - The Commons.....	627,640.07	
Dormitory Operations - Notes Payable and Interest.....	652,281.85	
F.P.H.A. Operating Account.....	47,506.05	
Lawther Hall Addition.....	25,354.91	
New Men's Dormitory.....	16,000.00	
New Women's Dormitory.....	65,000.00	
Stadium Hall.....	13,681.00	1,660,756.54

Service Departments		
Correspondence Study.....	\$ 11,558.18	
Multigraph Department.....	31,205.99	
Laundry.....	18,805.21	
Extension Class.....	1,800.00	
Central Stores Account.....	20,111.43	
Rental Properties.....	3,896.11	\$ 87,376.92

Trust Funds		
Student Organizations.....	\$ 685,789.51	
Student Loan.....	1,102.30	
State Certificate.....	2,986.00	689,877.81

Auxiliary Activities.....	94,141.81	
Intercollegiate Athletics.....	41,953.85	
Capital Improvements.....	125,948.00	
Plant Expansion.....	75.00	\$3,251,820.43

Total Receipts.....	\$5,490,967.57
Total Balance and Receipts.....	\$5,786,065.87

RESUME

Balance on Hand, July 1, 1949.....	\$ 295,098.30
Received from State Appropriations.....	2,235,785.80
Received from Federal Funds.....	3,361.34
Received from Other Sources.....	3,251,820.43
Net Support, 1949-50.....	\$5,786,065.87

ITEMIZED EXPENDITURES, 1949-1950

EDUCATIONAL AND GENERAL PURPOSES

General Control

Salaries

Administrative Officials.....	\$ 96,411.36
Clerical Service.....	141,696.82

General Office Expense

Printing.....	28,277.75
Office Supplies.....	30,511.15
Office Equipment.....	12,329.78
Telephone and Telegraph.....	6,397.22
Traveling Expenses.....	9,933.84
Miscellaneous Items.....	4,565.58

Special Bureaus and Activities

Commencements.....	5,466.50
Placement Bureau Supplies.....	3,798.50
Public Speaking Activities.....	1,805.01
Religious Activities.....	2,482.37
Research Bureau Supplies.....	2,914.59
Public Relations and Information Service.....	7,881.10
	\$ 354,471.57

Instruction

Instructional Staff

Summer Session.....	\$ 150,103.61
Collegiate Year.....	1,168,191.06

Library Service

Administrative Staff.....	34,680.84
Student Assistants.....	7,107.89
Library Books.....	10,612.93
Magazines and Periodicals.....	3,060.17
Binding.....	1,718.17
Operating Equipment and Supplies.....	2,970.71
Instructional Equipment.....	91,545.14
Instructional Supplies.....	72,539.99
Student Assistants.....	9,319.63
Traveling Expenses.....	6,486.16
	1,558,336.30

Operation of the Plant

Maintenance Staff.....	\$ 100,021.00
Maintenance - Extra Seasonal Labor.....	3,398.73
Heating and Power Plant Staff.....	31,903.04
Janitorial Staff.....	63,463.10
Fuel.....	113,166.84
Repairs.....	4,048.93
Physical Plant Equipment.....	24,467.96
Maintenance Supplies.....	27,590.38
Janitorial Supplies.....	3,885.96
Light, Water, Gas and Sewage.....	5,564.74
Bus and Truck Maintenance and Operation.....	7,466.69
	384,977.37

Extension Service

Administration.....	\$ 7,880.00
Clerical Staff.....	6,847.62
Schools Service Staff.....	8,400.00
Office Supplies.....	2,263.79
Office Equipment.....	504.19
Traveling Expenses for Field Work.....	16,405.93
Educational Conferences.....	2,026.41
Radio Administration and Service.....	21,455.08
	\$ 65,783.02

College Share OASI Tax.....	33,556.48	\$2,397,124.74
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ITEMIZED EXPENDITURES, 1949-1950—Continued

AUXILIARY ENTERPRISES

Bartlett Hall

Administration.....	\$ 16,178.37	
Janitorial Service.....	20,331.80	
Heat, Light, Water and Gas.....	8,764.86	
Furniture and Furnishings.....	1,728.48	
Painting, Plumbing, Electrical and Carpentry Service.....	14,325.29	
Janitorial Supplies.....	1,893.07	
Laundry and Cleaning.....	1,294.54	
Telephone Service.....	509.18	
Operating Supplies.....	1,744.22	
Office Supplies.....	244.02	
Interest and Notes Payable.....	9,000.00	
Refunds.....	1,273.50	\$ 77,287.33

Anna B. Lawther Hall

Administration.....	\$ 12,655.92	
Janitorial Service.....	18,655.69	
Heat, Light, Water and Gas.....	5,235.47	
Furniture and Furnishings.....	64.36	
Painting, Plumbing, Electrical and Carpentry Service.....	6,406.92	
Janitorial Supplies.....	1,828.41	
Laundry and Cleaning.....	1,363.88	
Telephone Service.....	856.84	
Operating Supplies.....	1,226.23	
Office Supplies.....	155.53	
Insurance.....	1,354.08	
Interest and Notes Payable.....	13,000.00	
Refunds.....	1,193.00	63,996.33

The George T. Baker Hall for Men

Administration.....	\$ 3,752.13	
Janitorial Service.....	6,721.01	
Heat, Light and Water.....	2,740.87	
Furniture and Furnishings.....	63.71	
Painting, Plumbing, Electrical and Carpentry Service.....	4,683.42	
Janitorial Supplies.....	503.12	
Laundry and Cleaning.....	981.44	
Telephone Service.....	178.80	
Operating Supplies.....	269.21	
Office Supplies.....	21.39	
Interest and Notes Payable.....	3,500.00	
Refunds.....	125.00	23,540.10

The Homer H. Seerley Hall for Men

Administration.....	\$ 3,841.40	
Janitorial Service.....	6,495.20	
Heat, Light and Water.....	2,627.00	
Furniture and Furnishings.....	63.71	
Painting, Plumbing, Electrical and Carpentry Service.....	1,852.28	
Janitorial Supplies.....	455.57	
Laundry and Cleaning.....	1,211.91	
Telephone Service.....	206.85	
Operating Supplies.....	238.75	
Office Supplies.....	12.25	
Interest and Notes Payable.....	10,000.00	
Refunds.....	170.50	\$ 27,175.42

Stadium Hall

Administration.....	\$ 3,349.14	
Janitorial Service.....	2,646.38	
Heat, Light and Water.....	1,125.00	
Furniture and Furnishings.....	468.51	
Painting, Plumbing, Electrical and Carpentry Service.....	1,609.70	
Janitorial Supplies.....	380.01	
Laundry and Cleaning.....	93.63	
Telephone Service.....	55.73	
Operating Supplies.....	137.46	
Office Supplies.....	10.64	
Interest and Notes Payable.....	6,000.00	
Refunds.....	108.00	15,984.20

ITEMIZED EXPENDITURES, 1949-1950—Continued

Food Service - The Commons			
Administration.....	\$ 10,943.83		
Kitchen Service.....	112,984.06		
Heat, Light, Water and Gas.....	3,641.47		
Kitchen and Service Equipment.....	4,552.30		
Painting, Plumbing, Electrical and Carpentry Service.....	14,632.54		
Janitorial Supplies.....	765.15		
Laundry and Cleaning.....	5,987.05		
Kitchen and Service Supplies.....	11,411.19		
Office Supplies including Telephone.....	4,893.37		
Food Stuffs.....	341,260.87		
Rent - To Operation of The Commons.....	3,000.00		
Interest and Notes Payable.....	57,481.85		
Refunds.....	12,198.25	583,751.93	
F.P.H.A. Operating Account.....		34,781.82	
New Women's Dormitory.....		55,143.76	
Dormitory Operations - Notes Payable and Interest.....		652,281.85	
Federal Public Housing Administration.....		1,840.95	\$1,535,783.69
EDUCATIONAL INCOME			
Tuition Refunds.....	\$ 7,528.96		
Miscellaneous.....	3,370.20		
Transfer.....	286,338.94		\$ 297,238.10
TRUST FUND			
Student Organizations.....	\$ 641,282.62		
Student Loan.....	603.00		
State Certificate.....	3,760.00		645,645.62
SERVICE DEPARTMENTS			
Multigraph Department			
Clerical Service.....	\$ 7,861.68		
Operating Supplies.....	15,372.80		
Equipment.....	55.00		
Repairs.....	137.75		
Heat, Light and Water.....	250.00		
Investment Account.....	7,000.00	\$ 30,677.23	
Laundry			
Wages.....	\$ 15,602.18		
Operating Supplies.....	2,085.44		
Equipment.....	64.00		
Repairs.....	829.94		
Heat, Light, Water and Gas.....	540.00	19,121.65	
Correspondence Study.....		16,932.54	
Central Stores.....		18,218.99	
Extension Class.....		1,060.47	
Rental Properties.....		856.39	86,867.27
AUXILIARY ACTIVITIES.....			77,843.64
INTERCOLLEGIATE ATHLETICS.....			38,669.94
REPAIRS, REPLACEMENTS AND ALTERATIONS.....			88,435.38
PLANT EXPANSION.....			9,917.30
CAPITAL IMPROVEMENTS.....			104,566.90
FEDERAL APPROPRIATIONS - George Dean Act.....			7,351.76
			\$5,289,444.34
Less Transfer.....			286,338.94
Net Disbursements for 1949-50.....			\$5,003,105.40
Balance June 30, 1950.....			782,960.47
			\$5,786,065.87

SALARIES—INSTRUCTIONAL STAFF 1949-1950

DEPARTMENT	Educational and General Purposes Instruction
Arts.....	\$ 47,140.50
Business Education.....	43,314.33
Education.....	111,184.32
English.....	129,632.35
Home Economics.....	33,223.80
Industrial Arts.....	35,071.67
Languages.....	19,742.66
Mathematics.....	38,665.00
Music.....	111,277.65
Physical Education for Men.....	56,732.89
Physical Education for Women.....	47,601.82
Science.....	104,439.82
Social Science.....	87,286.10
Teaching.....	367,644.99
Curriculum Laboratory.....	15,310.68
Branch Summer School.....	10,771.66
Sub-Total.....	\$1,259,040.24
Plus T.I.A.A. Retirement Contribution.....	59,254.43
Total.....	\$1,318,294.67

SALARIES FOR EXECUTIVE OFFICERS 1949-1950

	Educational and General Purposes General Control
President.....	\$ 9,500.00
Dean of the Faculty.....	7,664.00
Dean of Women.....	7,000.00
Dean of Men.....	6,500.00
Business Manager.....	6,560.00
Business Manager Emeritus.....	1,500.00*
Registrar.....	6,836.00
Registrar Emeritus.....	125.00
Director of Research.....	5,520.00
Director of Placement.....	5,920.00
Director of Religious Activities.....	3,516.68
Director of Public Relations.....	6,000.00
Assistant Director of Research.....	4,760.00
Assistant Registrar.....	4,570.44
Assistant Registrar.....	1,089.00
Coordinator of Student Counseling.....	4,960.00
Assistant, Alumni Service.....	3,520.00
Director of Alumni Service Emeritus.....	754.55
Assistant, Admissions Counseling.....	3,166.68
Assistant, Information Service.....	3,800.00
Sub-Total.....	\$ 93,262.35
Plus T.I.A.A. Retirement Contribution.....	3,149.01
Total.....	\$ 96,411.36

SALARIES FOR LIBRARIANS 1949-1950

	Educational and General Purposes Instruction
Librarian.....	\$ 3,800.00
Ten Assistant Librarians.....	29,140.84
Student Assistants.....	7,107.89
Sub-Total.....	\$ 40,048.73
Plus T.I.A.A. Retirement Contribution.....	1,740.00
Total.....	\$ 41,788.73

* Part of salary charged to another fund.

SALARIES PAID—DEPARTMENT OF BUILDINGS AND GROUNDS 1949-1950

	Educational and General Purposes Operation of the Plant
MAINTENANCE STAFF	
Superintendent.....	\$ 5,260.00
Forty-five Maintenance Men.....	94,521.00
Extra Seasonal Labor.....	3,398.73
Sub-Total.....	\$ 103,179.73
Plus T.I.A.A. Retirement Contribution.....	240.00
Total.....	\$ 103,419.73

HEATING AND POWER PLANT STAFF

Chief Engineer.....	\$ 3,504.55
Ten Engineers and Firemen.....	26,463.07
Equipment Operator.....	435.42
Utility Man.....	1,500.00
Total.....	\$ 31,903.04

JANITORIAL SERVICE

Foreman.....	\$ 4,165.28
Twenty-eight Janitors and Janitresses.....	49,508.11
Extra Janitorial Service.....	9,789.71
Total.....	\$ 63,463.10

SALARIES PAID—CLERICAL SERVICE 1949-1950

	Educational and General Purposes General Control
Supervisor.....	\$ 3,138.27
Two Accountants.....	4,307.84*
Two Cashiers.....	3,314.48*
Seventy-six Clerical Positions.....	118,703.09
Two Assistants in Bureau of Publications.....	5,549.96
Additional Temporary Help.....	6,683.18
Total.....	\$ 141,696.82

SALARIES PAID—EXTENSION SERVICE 1949-1950

	Educational and General Purposes Extension Service
EXECUTIVE OFFICERS	
Professor and Director.....	\$ 6,500.00
Professor and Director Emeritus.....	1,380.00
Total.....	\$ 7,880.00
CLERICAL SERVICE	
One Secretary.....	\$ 2,442.55
Other Clerical Service.....	4,405.07
Total.....	\$ 6,847.62

CLERICAL SERVICE FOR CORRESPONDENCE STUDY

Two Stenographers.....	\$ 3,360.12
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* Part of salary charged to another fund.

SALARIES PAID—EXTENSION SERVICE—Continued 1949-1950

	Educational and General Purposes Extension Service
SCHOOLS SERVICE STAFF	
One Associate Professor	\$ 4,200.00*
One Associate Professor	4,200.00
Total	\$ 8,400.00
RADIO ADMINISTRATION AND SERVICE	
One Assistant Professor and Program Director	\$ 5,700.00
Assistant Program Director	3,178.21
Total	\$ 8,878.21

ADDITIONAL SALARIES 1949-1950

	Educational and General Purposes General Control
Choir Director	\$ 600.00*
Organist	600.00*
Total	\$ 1,200.00

SALARIES—STUDENT HEALTH SERVICE 1949-1950

	Auxiliary Activities
Health Director	\$ 2,324.47*
Supervisor of Hospital	2,235.00
Five Nurses	6,222.00*
Housekeeper	1,380.00
Student Assistants	920.91
Total	\$ 13,082.38

SALARIES PAID—OPERATION OF THE COMMONS 1949-1950

	Auxiliary Activities
Social Director	\$ 2,376.00
Stenographer	1,320.00
Three Hostesses	3,128.53
Cleaning Women	6,174.12
Extra Clerical Service and Student Assistants	858.62
Total	\$ 13,857.27

SALARIES PAID—MULTIGRAPH DEPARTMENT 1949-1950

	Service Departments
Clerk in Charge	\$ 1,942.22
Typist	1,554.46
Mimeograph Operator	1,546.25
Multigraph Operator	1,488.89
Extra Clerical Help	1,329.86
Total	\$ 7,861.68

* Part of salary charged to another fund.

SALARIES PAID—LAUNDRY 1949-1950

	Service Departments
Manager.....	\$ 3,000.00
Helpers.....	12,602.18
Total.....	\$ 15,602.18

SALARIES PAID—BARTLETT HALL 1949-1950

	Auxiliary Enterprises
Administrative Salaries	
Personnel Director.....	\$ 3,800.00
Assistant Director.....	1,200.00
Night Clerk.....	1,313.89
Housekeeper.....	1,440.00*
Two Desk Assistants.....	2,679.10
Nurse.....	1,635.00*
Telephone Operator and Hourly Clerical Assistants.....	4,110.38
Total.....	\$ 16,178.37
Janitorial Service	
Janitorial and Twelve Cleaning Women.....	\$ 20,331.80

SALARIES PAID—THE ANNA B. LAWTHOR HALL 1949-1950

	Auxiliary Enterprises
Administrative Salaries	
Personnel Director.....	\$ 3,300.00
Night Clerk.....	1,620.00
Two Desk Workers.....	2,555.22
Housekeeper.....	1,120.00*
Nurse.....	1,612.65*
Telephone Operator and Hourly Clerical Assistants.....	2,448.05
Total.....	\$ 12,655.92
Janitorial Service	
Janitor and Ten Cleaning Women.....	\$ 18,655.69

SALARIES PAID—THE GEORGE T. BAKER HALL 1949-1950

	Auxiliary Enterprises
Administrative Salaries	
Director.....	\$ 1,952.60
Housekeeper.....	840.00*
Office Assistants.....	959.53
Total.....	\$ 3,752.13
Janitorial Service	
Janitor.....	\$ 1,980.00
Three Cleaning Women.....	4,741.01
Total.....	\$ 6,721.01

* Part of salary charged to another fund.

REPORT OF STATE BOARD OF EDUCATION

SALARIES PAID—THE HOMER H. SEERLEY HALL
1949-1950

	Auxiliary Enterprises
Administrative Salaries	
Director.....	\$ 2,040.00
Housekeeper.....	840.00*
Office Assistants.....	961.40
Total.....	\$ 3,841.40
Janitorial Service	
Janitor.....	\$ 1,955.41
Three Cleaning Women.....	4,539.79
Total.....	\$ 6,495.20

SALARIES PAID—STADIUM HALL
1949-1950

	Auxiliary Enterprises
Administrative Salaries	
Director.....	\$ 2,639.93
Office Assistants.....	709.21
Total.....	\$ 3,349.14
Janitorial Service	
Janitor.....	\$ 1,635.90
Cleaning Women.....	1,010.48
Total.....	\$ 2,646.38

SALARIES PAID—THE COMMONS FOOD SERVICE
1949-1950

	Auxiliary Enterprises
Administrative Salaries	
Dietitian.....	\$ 3,600.00
Supervisor of Service.....	1,647.85
Cashier.....	1,320.00
Bookkeeper.....	1,965.30
Storekeeper.....	1,920.00
Hourly Assistants.....	490.68
Total.....	\$ 10,943.83
Kitchen and Janitorial Service.....	\$ 112,984.06

DEPARTMENTAL EXPENDITURES
1949-1950

	Educational and General Purposes Instruction
Arts.....	\$ 5,298.58
Business Education.....	1,932.95
Education.....	3,385.21
English.....	2,994.62
Home Economics.....	2,791.71
Industrial Arts.....	5,516.90
Languages.....	115.18
Mathematics.....	929.84
Music.....	7,459.69

* Part of salary charged to another fund.

DEPARTMENTAL EXPENDITURES—Continued 1949-1950

Physical Education for Men.....	6,471.32
Physical Education for Women.....	4,980.88
Science.....	6,028.58
Social Science.....	2,106.31
Teaching.....	15,806.93
Curriculum Laboratory.....	6,721.29
Total.....	\$ 72,539.99

REPORT OF TREASURER

RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

From July 1, 1949, to June 30, 1950

PHILIP C. JENNINGS, Treasurer

	Balance July 1, 1949	Total Deposits	Total Checks Drawn	Balance June 30, 1950
All Funds.....	\$ 295,098.30	\$ 5,490,967.57	\$ 5,003,105.40	\$ 782,960.47

RECAPITULATION OF RECEIPTS AND DISBURSEMENTS

For the Biennial Period July 1, 1948, to June 30, 1950

	Balances	Receipts	Expenditures	Balances
Educational and General Purposes.....	\$.....	\$3,379,845.80	\$3,379,845.80	\$.....
Federal Appropriations - George Dean Act.....		7,351.76	7,351.76	
Educational Income.....	171,930.82	1,117,925.12	920,933.60	368,922.34
Repairs, Replacements and Alterations.....	19,600.91	201,000.00	171,010.52	49,590.39
Auxiliary Enterprises.....	148,563.59	2,655,038.94	2,600,416.67	203,185.86
Service Departments.....	11,840.32	185,454.39	172,036.77	25,257.94
Trust Funds.....	36,972.87	1,290,063.28	1,248,790.78	78,245.37
Auxiliary Activities.....	5,466.92	167,019.91	138,029.76	34,457.07
Intercollegiate Athletics.....	19,470.95	95,903.78	95,920.15	19,454.58
Plant Expansion.....	4,053.00	29,575.00	35,142.40	1,514.40*
Capital Improvements.....	30,556.31	368,870.75	394,065.74	5,361.32
Totals.....	\$ 448,455.69	\$9,498,048.73	\$9,163,543.95	\$ 782,960.47

* Overdraft.

The bank reconciliation shows that a total of \$181,653.02 in checks was outstanding June 30, 1950.

ANNUAL INVENTORY OF REAL ESTATE
IOWA STATE TEACHERS' COLLEGE, CEDAR FALLS, IOWA
Year Ending June 30, 1950

Part of Section or Name of Town or Addition	Sec. or Lot	Township or Block	Ranges	Acres	Description of Buildings and Improvements	Actual Land Value	Actual Building Value	Total Actual Value
Normal Addition to Cedar Falls.....	BLK 26	89	14	5.89	One Tool House, City S. of 26th.....	\$ 3,200	\$ 100	\$ 3,300
Normal Addition to Cedar Falls.....	BLK 26	89	14	1	Lots, E. Tremont, 3 full, 2 part.....	1,200		1,200
80 A. S $\frac{1}{2}$ SE $\frac{1}{4}$	SEC 14	89	14	80	Land, 25 lots, Buildings.....	32,000	3,897,790	3,929,790
40 A. NE $\frac{1}{4}$	SEC 24	89	14	40	Land, Residence, Garage.....	8,000	3,000	11,000
4 $\frac{1}{2}$ A. SE $\frac{1}{4}$ SW $\frac{1}{4}$	SEC 14	89	14	4.5	Land.....	1,350		1,350
80 A. E $\frac{1}{4}$ NE $\frac{1}{4}$	SEC 23	89	14	80	Land and Buildings.....	20,000	460,967	480,967
52 $\frac{1}{2}$ A. including NW $\frac{1}{4}$, Sec. 14, Range 14W, 5th P.M.: (40 A.), plus a strip of land 20 rods wide on the North side of the aforesaid NW $\frac{1}{4}$ (10 A.), plus a plot of land at the East end of Lot 1 of Cedar Vale Addition, between Campus Street and Merner Ave., omitting a lot 66 ft. by 132 ft. at the NE corner (Approximately 2 $\frac{1}{2}$ A.).....	SEC 14	89	14	52.5	Land, 4 Residences.....	45,906	108,661	154,567
33 Ft. of Lot 29 Aldrich Addition.....	SEC 14	89	14	.25	Land.....	358		358
				264.14		\$ 112,014	\$4,470,518	\$ 4,582,532

(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)

IOWA STATE TEACHERS' COLLEGE, CEDAR FALLS, IOWA

Year Ending June 30, 1950

INVENTORY OF BUILDINGS

Administration Building - 1895, 1949	\$ 43,193.00
Arts and Industries Building - 1950	416,308.00
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	188,803.00
Campanile - 1926	60,000.00
Central Building - 1868	40,000.00
Driver Training Building - 1948	4,159.00
Football Stadium - 1936, 1939, 1948	143,199.00
Enclosure Wall - 1939	11,342.00
Service Lines - 1939	11,330.00
Garages - For President - 1933	1,200.00
For Dean of the Faculty - 1935	400.00
For Superintendent - 1924	300.00
For Recreation Park - 1932	300.00
Garden Tool House	100.00
Gilchrist Hall - 1882	40,000.00
Greenhouse and Service Tunnel - 1938	37,105.00
Heating Plant - 1932, 1940, 1950	389,967.00
Hospital - 1912, 1924	17,000.00
Nurses' Home	3,000.00
Isolation	2,000.00
Laundry - 1936	15,000.00
Lawther Hall - 1940, 1948, 1950	857,628.00
Library - 1907	173,000.00
Men's Gymnasium - 1923	180,000.00
New Campus School (Services of Architect)	19,417.00
New Men's Dormitory (Services of Architect)	18,910.00
New Women's Dormitory - 1950	64,244.00
Preschool - 1913	1,500.00
Physics and Chemistry Building - 1906	72,000.00
Residences - President's Home - 1906	18,000.00
Dean of the Faculty's Home - 1890	10,000.00
Superintendent's Home - 1906	6,800.00
Recreation Park - 1928	2,700.00
Four Plant Expansion Residences	25,000.00
Seerley Hall - 1938	188,310.00
Store House - 1904	4,000.00
Shops and Garage - 1932, 1948	37,810.00
Swimming Pool for Women - 1938	124,915.00
Temporary Class Rooms - South Campus - 1948	40,500.00
Temporary Class Rooms - Vocational Annex - 1949	9,012.00
Training School - 1912	140,000.00
Vocational Building - 1914	109,566.00
Women's Gymnasium - 1904, 1940	191,000.00
Total	\$4,470,518.00

EQUIPMENT INVENTORY BY DEPARTMENTS

June 30, 1950

General Control:			
President's Office.....	\$	5,308.74	
Dean of the Faculty.....		4,036.21	
Business Office.....		15,075.86	
Alumni Bureau.....		1,803.01	
Dean of Men.....		2,105.95	
Dean of Women.....		3,117.51	
Placement Bureau.....		5,610.84	
Bureau of Publications.....		12,241.43	
Registrar's Office.....		14,404.30	
Religious Activities.....		1,473.14	
Bureau of Research.....		2,871.27	\$ 68,048.26
Instructional:			
Library.....	\$	198,360.83	
Arts.....		44,261.14	
Industrial Arts.....		67,736.58	
Commercial Education.....		26,599.00	
Education.....		14,536.36	
English and Speech.....		13,843.25	
Home Economics.....		36,503.26	
Languages.....		2,029.46	
Mathematics.....		7,380.82	
Music.....		141,570.49	
Physical Education for Men.....		15,306.26	
Physical Education for Women.....		19,730.63	
Science.....		111,828.31	
Social Science.....		7,096.49	
Student Teaching.....		68,726.34	
Curriculum Laboratory.....		13,606.25	789,115.47
Physical Plant:			
Superintendent's Office.....	\$	1,063.00	
Carpenters' Shop.....		4,491.20	
Electricians' Shop.....		4,457.94	
Painters' Shop.....		618.70	
Plumbers' Shop.....		1,092.50	
Steamfitters' Shop.....		883.00	
Transportation.....		63,460.42	
Janitorial Building.....		879.75	
Heating and Power Plant.....		1,067.74	
Greenhouse.....		611.35	
General Campus Equipment.....		8,293.71	
General Building Equipment.....		39,906.56	
Golf Course Equipment.....		1,225.00	
President's Home.....		13,421.84	141,472.71
Extension Service:			
Office Equipment.....	\$	4,077.03	
Radio KXEL.....		8,805.95	
Cars.....		13,652.40	\$ 26,535.38
Auxiliary Activities:			
Student Health Service.....	\$	5,888.07	
Commons Social Center.....		19,159.60	25,047.67
Intercollegiate Athletics.....			1,745.50
Auxiliary Enterprises:			
Bartlett Hall.....	\$	52,310.38	
Lawther Hall.....		52,209.54	
Baker Hall.....		17,067.34	
Seerley Hall.....		16,210.37	
Stadium Hall.....		2,154.14	
Food Service - The Commons.....		54,548.31	194,500.08
Service Departments:			
Multigraph Office.....	\$	9,505.61	
Laundry.....		12,242.99	
Rental Properties.....		260.00	22,008.60
Trust:			
Veterans' Guidance Center.....	\$	557.56	557.56
Total.....			\$1,269,031.23

IOWA STATE TEACHERS' COLLEGE, CEDAR FALLS, IOWA

Inventory of Improvements Other than Buildings

June 30, 1950

Athletic Field and Baseball Bleachers.....	\$ 27,533.00
Children's Playground.....	1,000.00
Clock System.....	4,249.00
Telephone System.....	3,223.00
Tennis Courts - Complete.....	21,000.00
Paving and Sidewalks.....	12,022.00
Campus Lighting System.....	12,500.00
Drivers Training Field.....	6,929.00
Sunset Village Improvements.....	43,213.00
Total.....	\$ 131,669.00

TRUST FUNDS AND INVESTMENTS

The following is a report of the Trust Funds and Investments belonging to the Iowa State Teachers' College as of June 30, 1950.

Name of Fund	Invested in	Amount
Bertha Martin Memorial Securities.....	U. S. "G" Bonds, U. S. Treasury Bonds.....	\$ 700.00
E. E. Bartlett Scholarship Debate.....	U. S. "G" Bonds, U. S. Treasury Bonds.....	300.00
Commons Fund.....	U. S. "G" Bonds.....	3,000.00
Student Loan Fund.....	U. S. "G" Bonds, Viking Pump Co. Stock.....	17,250.00
Gordon Scholarship Fund.....	U. S. "G" Bonds.....	2,000.00
Campanile Fund.....	U. S. "G" Bonds.....	3,000.00
Correspondence Study.....	U. S. "G" Bonds.....	19,000.00
Laundry Fund.....	U. S. "G" Bonds.....	25,000.00
Boehmler Estate Scholarship Fund.....	U. S. "G" Bonds, U. S. Treasury Bonds.....	17,900.00
Multigraph Department.....	U. S. "G" Bonds.....	12,000.00
Seerley Foundation.....	U. S. "G" Bonds.....	2,000.00
Store Account Securities.....	U. S. "G" Bonds.....	2,000.00
Dramatic Arts Fund.....	U. S. "G" Bonds, U. S. Treasury Bonds, Wapello Co. Road Bonds.....	20,400.00
Lambert Awards.....	U. S. "G" Bonds.....	1,000.00
Nielsen Scholarship Fund.....	U. S. "G" Bonds.....	5,000.00
Student Organizations Fund.....	U. S. "G" Bonds.....	18,000.00
Student Publications Fund.....	U. S. "G" Bonds.....	5,000.00
Total Trust Fund and Investments as of June 30, 1950.....		\$153,550.00

SUMMARY

June 30, 1950

Total Real Estate.....	\$ 112,014.00
Total Buildings.....	4,470,518.00
General Improvements Other than Buildings.....	131,669.00
Total.....	\$4,714,201.00
Furniture and Equipment.....	1,269,031.23
Total.....	\$5,983,232.23
Investment in Bonds.....	153,550.00
Total.....	\$6,136,782.23
Less Notes Payable.....	500,050.00
	\$5,636,732.23
Petty Cash for Change.....	895.00
In Cedar Falls Trust & Savings Bank - Petty Cash Account.....	5,000.00
Bank Balance, June 30, 1950.....	782,960.47
Notes Receivable - Student Loan.....	1,933.36
Total.....	\$6,427,521.06

STATISTICS REGARDING FACULTY AND EMPLOYEES OF
THE IOWA STATE TEACHERS' COLLEGE

(Student Assistants Not Included)

Report of July 1, 1948, to June 30, 1950

	1948-49	1949-50
President.....	1	1
Deans.....	3	3
Administrative Staff.....	12	15
Professors.....	30	32
Associate Professors.....	30	33
Assistant Professors.....	64	89
Instructors.....	118	144
Library Staff.....	11	12
Sub-Total.....	269	329
Clerical Staff.....	95	92
Superintendent of Buildings and Grounds.....	1	1
Maintenance Staff.....	45	45
Janitors.....	29	29
Heating Plant Staff.....	13	13
Health Service.....	10	8
Dormitories.....	58	58
Food Service.....	53	50
Total.....	573	625

BIENNIAL REPORT OF THE REGISTRAR

MARSHALL R. BEARD, Registrar

SUMMARY OF ATTENDANCE

Fiscal Years 1948-1950

	June 1, 1948 to May 23, 1949			June 1, 1949 to May 25, 1950		
	Men	Women	Total	Men	Women	Total
I. Students with baccalaureate degrees.....	38	48	86	65	56	121
Sub-total.....	38	48	86	65	56	121
II. Students on degree curricula						
Seniors.....	525	367	892	626	366	992
Juniors.....	411	401	812	355	355	710
Sophomores.....	369	223	592	304	212	516
Freshmen.....	499	328	827	395	259	654
Sub-total.....	1,804	1,319	3,123	1,680	1,192	2,872
III. Students on diploma curricula						
Seniors.....	*	*	*		4	4
Juniors.....	*	*	*	8	91	99
Sophomores.....	10	444	454	22	512	534
Freshmen.....	41	1,006	1,047	21	682	703
Sub-total.....	51	1,450	1,501	51	1,289	1,340
TOTAL NUMBER REGULAR STUDENTS...	1,893	2,817	4,710	1,798	2,545	4,343
IV. Special Students						
General.....	2	12	14		2	2
Music not on other curricula (Collegiate).....	6	5	11	2	4	6
Visitors.....	2	2	4		2	2
Workshops only.....	30	1	31			
Sub-total.....	40	20	60	2	8	10
TOTAL IN RESIDENCE.....	1,933	2,837	4,770	1,798	2,545	4,343
Students completing extension work						
Correspondence work.....	36	866	902	40	721	761
Extension work.....	3	32	35		72	72
Total completing extension.....	39	898	937	40	793	833
Grand total exclusive of duplicates and of pupils in the campus and affiliated schools.....	1,953	3,630	5,583	1,821	3,235	5,056

* Previous to 1949-50 all diploma students having Junior or Senior classification were counted as degree Juniors or Seniors.

SUMMARY OF ATTENDANCE Academic Years Only

	September 1, 1948 to May 23, 1949			September 1, 1949 to May 25, 1950		
	Men	Women	Total	Men	Women	Total
I. Students with baccalaureate degrees.....	8	17	25	24	16	40
Sub-total.....	8	17	25	24	16	40
II. Students on degree curricula						
Seniors.....	447	251	698	484	242	726
Juniors.....	380	211	591	320	182	502
Sophomores.....	338	201	539	276	191	467
Freshmen.....	475	315	790	382	242	624
Sub-total.....	1,640	978	2,618	1,462	857	2,319
III. Students on a diploma curricula						
Seniors.....	*	*	*	1	1	1
Juniors.....	*	*	*	3	30	33
Sophomores.....	5	258	263	9	290	299
Freshmen.....	6	425	431	13	489	502
Sub-total.....	11	683	694	25	810	835
TOTAL NUMBER REGULAR STUDENTS...	1,659	1,678	3,337	1,511	1,683	3,194
IV. Special Students						
General.....	1	3	4	2	2	2
Music (Collegiate).....	2	1	3	1	2	3
Visitors.....				1	1	1
Workshops only.....	11	1	12			
Sub-total.....	14	5	19	1	5	6
TOTAL IN RESIDENCE.....	1,673	1,683	3,356	1,512	1,688	3,200

* Previous to 1949-50, all diploma students having Junior or Senior classification were counted as degree Juniors or Seniors.

GRADUATES (Degrees and Diplomas)

	(1948-49)			(1949-50)		
	Men	Women	Total	Men	Women	Total
Summer Quarter.....	70	117	187	130	169	299
Fall Quarter.....	35	23	58	56	24	80
Winter Quarter.....	27	28	55	49	31	80
Spring Quarter.....	134	239	373	195	294	489
TOTAL.....	266	407	673	430	516	946

ATTENDANCE BY QUARTERS 1948-1949

	Men	Women	Total	Men	Women	Total
Summer Quarter 1948.....				699	1,404	2,103
Cedar Falls.....	677	1,036	1,713			
Atlantic.....	13	229	242			
Creston.....	9	139	148			
Fall Quarter 1948.....				1,500	1,583	3,083
Winter Quarter 1948-49.....				1,433	1,402	2,935
Spring Quarter 1949.....				1,368	1,387	2,755
Total for fall, winter and spring quarters exclusive of duplicates.....				1,673	1,683	3,356
Total in residence exclusive of duplicates and of pupils in the campus and affiliated schools.....				1,933	2,837	4,770

1949-1950

Summer Quarter 1949.....				691	1,085	1,776
Cedar Falls.....	685	965	1,650			
Shenandoah.....	6	120	126			
Fall Quarter 1949.....				1,349	1,600	2,949
Winter Quarter 1949-50.....				1,291	1,506	2,797
Spring Quarter 1950.....				1,240	1,412	2,652
Total for fall, winter and spring quarters exclusive of duplicates.....				1,512	1,688	3,200
Total in residence exclusive of duplicates and of pupils in the campus and affiliated schools.....				1,798	2,545	4,343

FULL-TIME EQUIVALENCY ENROLLMENT

In order to avoid difficulty of comparison enrollments both of part-time students and intermittent students the following table is computed from the total quarter hours of work attempted by all students. Fifteen quarter hours is taken as a normal load per quarter.

	1948-49			1949-50		
	Men	Women	Total	Men	Women	Total
Full time equivalency enrollment for academic year September to May.....	1,432.9	1,531.7	2,964.6	1,313.9	1,577.8	2,891.7
Full time equivalency enrollment for year from June through May.....	1,650.2	1,988.2	3,638.4	1,541.4	1,934.5	3,475.9

SUMMARY OF VETERANS ENROLLMENT

	Academic year September to May					
	1943-44			1944-45		
	Men	Women	Total	Men	Women	Total
Not received V.A. aid.....	45		45	97	2	99
Public Law #16.....	89		89	47		47
Public Law #144.....	812	21	833	832	8	840
All Veterans.....	946	21	967	896	10	906

	Fiscal year June to May					
	1945-46			1946-47		
	Men	Women	Total	Men	Women	Total
Not received V.A. aid.....	39	1	40	121	3	124
Public Law #16.....	98		98	81		81
Public Law #144.....	927	30	957	796	18	814
All Veterans.....	1,064	31	1,095	998	21	1,019

SUMMARY OF VETERANS ATTENDANCE

	Academic year September, 1948 to May, 1949												Fiscal year June 1, 1948 to May 23, 1949											
	Not Receiving VA Aid			Under PL 16			Under PL 346			All Veterans			Not Receiving VA Aid			Under PL 16			Under PL 346			All Veterans		
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T
Graduates.....							8		8	8		8							30		30	30		30
Sub-total.....							8		8	8		8							30		30	30		30
Degree Students																								
Seniors.....	24		24	56		56	291	10	301	371	10	381	26		26	61		61	345	12	357	432	12	444
Juniors.....	10		10	18		18	235	6	241	263	6	269	12	1	13	20		20	252	8	260	284	9	293
Sophomores.....	6		6	11		11	133	4	137	150	4	154	10		10	12		12	146	5	151	168	5	173
Freshmen.....	8		8	4		4	141	1	142	153	1	154	10		10	5		5	146	1	147	161	1	162
Sub-total.....	48		48	89		89	800	21	821	937	21	958	58	1	59	98		98	889	26	915	1,045	27	1,072
Diploma Students																								
Sophomores																								
Elementary.....							2		2	2		2							2	3	5	2	3	5
Rural.....																			1		1	1		1
Freshmen																								
Elementary.....							1		1	1		1							2	1	3	2	1	3
Rural.....																			1		1	1		1
Sub-total.....							3		3	3		3							6	4	10	6	4	10
Total Regular Students.....	48		48	89		89	811	21	832	948	21	969	58	1	59	98		98	925	30	955	1,081	311	1,112
Special Students.....							1		1	1		1	1		1				2		2	3		3
GRAND TOTAL.....	48		48	89		89	812	21	833	949	21	970	59	1	60	98		98	927	30	957	1,084	311	1,115

SUMMARY OF VETERANS ATTENDANCE—Continued

302

REPORT OF STATE BOARD OF EDUCATION

	Academic year September, 1949 to May, 1950												Fiscal year June 1, 1949 to May 31, 1950											
	Not Receiving VA Aid			Under PL 16			Under PL 346			All Veterans			Not Receiving VA Aid			Under PL 16			Under PL 346			All Veterans		
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T
Graduates.....	5	1	6				19		19	24	1	25	15	1	16	1		1	43	2	45	59	3	62
Sub-total.....	5	1	6				19		19	24	1	25	15	1	16	1		1	43	2	45	59	3	62
Degree Students																								
Seniors.....	65	1	66	36		36	262	6	268	363	7	370	74	2	76	47		47	353	6	359	474	8	482
Juniors.....	9		9	8		8	139		139	156		156	11		11	9		9	151	2	153	171	2	173
Sophomores.....	8		8	2		2	72	2	74	82	2	84	11		11	3		3	85	2	87	99	2	101
Freshmen.....	9		9	1		1	56		56	66		66	9		9	1		1	62		62	72		72
Sub-total.....	91	1	92	47		47	529	8	537	667	9	676	105	2	107	60		60	651	10	661	816	12	828
Diploma Students																								
Juniors.....							1		1	1		1							4	1	5	4	1	5
Sophomores.....							1		1	1		1							5	1	6	5	1	6
Freshmen.....	1		1				2		2	3		3	1		1				3	1	4	4	1	5
Sub-total.....	1		1				4		4	5		5	1		1				12	3	15	13	3	16
Total Regular Students.....	97	2	99	47		47	552	8	560	696	10	706	121	3	124	61		61	706	15	721	888	18	906
No Special Students.....																								
GRAND TOTAL OF ALL STUDENTS.....	97	2	99	47		47	552	8	560	696	10	706	121	3	124	61		61	706	15	721	888	18	906

PUPILS IN THE CAMPUS AND AFFILIATED SCHOOLS

	1946-47			1947-48			1948-49			1949-50		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Campus School												
Nursery School.....	6	5	11	19	14	33	14	19	33	15	10	25
Kindergarten.....	48	32	80	56	43	99	41	36	77	28	29	57
Primary Grades.....	124	103	227	143	108	251	116	110	226	126	96	222
Intermediate Grades.....	98	105	203	114	116	230	95	103	198	101	86	187
High School.....	136	157	293	123	141	264	150	185	335	142	163	305
Sub-total.....	412	402	814	455	422	877	416	453	869	412	384	796*
Affiliated school in classes taught by student teachers												
Hudson												
Primary Grades.....	44	37	81	38	26	64	37	31	68	56	48	104
Intermediate and Upper Grades.....	30	19	59	48	39	87	39	34	73	68	67	135
High School.....				64	65	129	68	63	131	42	33	75
Waterloo												
Primary Grades.....	40	33	73	35	31	66				35	45	80
Intermediate Grades.....	98	94	192	79	77	156	55	57	112	52	42	94
Rural Demonstration Schools (2).....	11	15	26	6	4	10	4	7	11	12	19	31
Rural Apprentice Teaching Centers (2).....	17	17	34									
Total.....	652	617	1,279	725	664	1,389	619	645	1,264	677	638	1,315

* These figures are based on the number of individuals in attendance during the year. The average daily attendance for 1949-50 was higher than during any of the three previous years, but the total number of individuals is lower due to an increase in stability of the local population.

July 20, 1950.

SUMMARY OF ATTENDANCE BY YEARS

IOWA STATE TEACHERS COLLEGE

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.

	1939- 1940	1940- 1941	1941- 1942	1942- 1943	1943- 1944	1944- 1945	1945- 1946	1946- 1947	1947- 1948	1948- 1949	1949- 1950
College Graduates.....	26	18	21	13	8	11	22	9	25	25	40
Degree Students.....	1,361	1,292	1,095	1,016	551	629	1,308	2,277	2,508	2,618	2,319
Diploma Students.....	750	619	549	465	340	356	437	500	597	694	835
Special Students.....	34	29	37	23	27	44	35	16	78	19	6
Total during academic year excluding duplicates.....	2,171	1,958	1,702	1,517	926	1,036	1,802	2,802	3,208	3,356	3,200
Summer Sessions including branch schools.....	1,589	1,418	1,632	2,103	1,662	1,468	1,444	2,379	2,216	2,103	1,776
Total in residence for fiscal year excluding duplicates.....	3,491	3,131	3,110	3,304	2,396	2,307	3,038	4,567	4,780	4,770	4,343
Non-resident students enrolled in credit courses.....	217	207	563	812	796	607	580	652	759	937	833
Grand Total for Fiscal Year Excluding Duplicates.....	3,610	3,233	3,555	3,997	3,109	2,820	3,494	5,068	5,413	5,583	5,056

Diploma students are those on curricula of less than four years in length.

SUMMARY OF ENROLLMENT—November 1st IOWA STATE TEACHERS COLLEGE

The following table shows the enrollment in the different courses of the Iowa State Teachers College on November 1st, and attendance in Summer Schools for the years indicated.

	1939	1940	1941	1942	1943	1944	1945	1946	1947 •	1948	1949	1950
College Graduates.....	13	10	8	8	5	6	5	2	10	9	16	29
Degree Students.....	1,202	1,153	975	928	480	516	814	2,000	2,241	2,376	2,146	1,820
Diploma Students.....	658	559	493	427	317	348	400	462	572	681	785	836
Special students not candidates for degrees or diplomas.....	19	16	23	15	16	22	7	7	2	2	3	1
Total for the fall quarter.....	1,892	1,738	1,499	1,378	818	892	1,226	2,471	2,825	3,068	2,950	2,686
Summer Sessions.....	1,589	1,418	1,632	2,103	1,662	1,468	1,444	2,379	2,216	2,103	1,776	1,801
Non-resident students enrolled in credit courses.....	160	163	145	440	489	421	376	362	424	541	482	400
Total Enrollment June 1 to November 1.....	3,460	3,001	3,126	3,548	2,785	2,599	2,849	4,614	4,859	5,232	4,950	4,397
Grand Total Enrollment Omitting Duplicates for the Academic Year.....	3,610	3,233	3,555	3,997	3,109	2,820	3,494	5,068	5,413	5,583	5,056	.....
Estimate for 1950-51.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,600

Iowa School for the Blind

Vinton

Biennial Report

Period Ending June 30, 1950



A "Sight-Saving" Classroom



Braille Map



Main Building



4-H



Machine Sewing

Iowa School for the Blind

Report of D. W. Overbeay, Superintendent



D. W. OVERBEAY

The Iowa School for the Blind is a residential school for those visually handicapped children of Iowa who are from five to twenty years old. The purpose of the Iowa School for the Blind is to so prepare its graduates that they can become good citizens economically, socially, physically and morally.

A complete educational program, kindergarten through high school, is offered all in attendance. This educational program compares favorably with that found in the best schools for the fully sighted. In addition to academic subjects, special emphasis is placed on music, industrial arts, social living and physical education. Upon satis-

year high school course graduates are qualified to enter any college or university. Those who have done so have attained records which are excellent.

Contrary to the belief of some, not all the boys and girls in school are totally blind or read Braille. Many pupils who have partial vision and cannot comfortably read regular-size print use large type books and other visual aids. These are taught in Sight-Saving rooms specially equipped with the best in lighting, desks, blackboards and other materials. Teachers with special training teach these classes.

THE SCHOOL

Since the purpose of the Iowa School for the Blind is to prepare its graduates to become good citizens economically, socially, physically and morally; every attempt is made to develop a philosophy which accepts loss of vision as a handicap but not an insurmountable barrier, as an additional challenge which must be met.

The Iowa School for the Blind, though a residential school, does not replace the home but, rather, complements it. Students do not lose contact with their families. This is easy to understand when one realizes that most of the boys and girls are at home for three months during the summer, two weeks for Christmas, one week each at Thanksgiving and Easter, and many week-ends. Furthermore, frequent visits and weekly letters keep home contacts bright and warm.

Too many people have a distorted mental picture of the blind and especially of the Iowa School for the Blind. This concept of a group of expressionless, sad, frustrated children, groping uncertainly in total darkness, would be completely changed if they could visit the beautiful campus and see groups of children happily playing, running, laughing and working together.

In addition to the best physical care pupils are given academic and industrial courses which will not only prepare them for college entrance but also provide them with a firm basis for a vocation. The course of study—kindergarten through high school—parallels the best offered to sighted pupils in the public schools. Special techniques, tactual devices and auditory aids supplement the learning process.

In the kindergarten and primary department special effort is made to orient the child to the world around him and to prepare the child to become a self-sufficient individual. Ability to travel alone, dress and feed himself, talk and listen well, read with understanding, use his leisure time intelligently and become well-coordinated physically is emphasized. This can best be done on an individual basis so classes are small.

For the past four years the Iowa School for the Blind has been cooperating in a nation-wide experiment by introducing those beginners in reading and writing to Grade Two Braille. This is a highly contracted form of reading which places a premium on good retention rather than tactual skill. Results convince us that previous methods are too laborious and so they are no longer used.

Core subjects such as reading, writing, arithmetic, English, social studies, science, health and physical education are taught in all grades. Since typewriting is of great value to the visually handicapped, pupils are introduced to it in the sixth grade.

As a child progresses he is taught to do work with his hands, mind and body as his friends about him do in a general succession of experiences. He learns through dramatization, stories, music, rhythmic games, plays and field trips.

Four years of English, three years of mathematics, American history, constitution, sociology, general science, biology, vocations, occupations, two years of speech, three years of typing, dictaphone, home economics, business, industrial arts, music and physical education are some of the subjects offered to high school students. In high school, as well as in the grades, special aids such as Braille maps, the Braille writer, the talking book, the radio and numerous other devices are used as essential learning tools. A pupil may take a course directed toward college entrance or specialize in music and industrial arts. A guidance program geared to the individual needs of each pupil helps him to make a schedule which will best fit his needs.

LIBRARY

A good library is fundamental to good learning. Unlimited contact with the best books is of primary importance in all schools. Although not all books in print are available either in Braille or large type, the Iowa School for the Blind's library is stocked with every book embossed and every book printed by the American Printing House for the Blind. Such helpful publications as "The Reader's Digest", "Weekly News" and "Current Events" are Brailled and can be found in the school library.

Many talking books—record players with turntable speed of 33 1/3 r.p.m.—are used in all departments of the school. Carefully selected books in the field of fiction, history, biography, travel, science, psychology, drama, poetry, etc., have been recorded. Some of the best reading voices in the United States have been used to make these records. Occasionally an author with a good voice will record his book or, at least, read the introduction. These records are effective classroom aids and provide many hours of relaxation.

MUSIC

Music plays an important role vocationally and avocationally in the life of students and graduates. Every pupil, therefore, is given the opportunity to develop his musical talents and to gain an appreciation for music. Beginning in the early grades all pupils sing in a chorus. Piano is introduced at the third or fourth grade level. Thereafter, any who demonstrate definite talent in any field of music—piano, instrumental and vocal—are given private lessons. During the past two years talented pianists, vocalists, violinists and instrumentalists have received highest ratings at state high school music contests.

No group has been appreciated more than the Iowa School for the Blind chorus. There has been a resurgence of interest in this fine group and much is expected from it in the future.

For the first time in several years a band has been organized. Although many members graduated in 1950, it should develop into an excellent musical organization during the next few years.

All of our musical groups and soloists appear at regularly scheduled school and departmental recitals. These talented young people are often called upon to present programs for various groups.

HOME AND INDUSTRIAL ARTS

The industrial department gives training in woodworking, chair caning, mat and brush-making, basketry, weaving and tuning. Four years of piano tuning and repairing prepares the student for further factory training or to go out on his own as a capable tuner. During this last biennium the shops were relocated and many needed power tools were added.

Preparation of foods, buying, budgeting, diet, serving, manners and other areas of home economics are taught. Although this department needs complete revision, much fine work is done. Sewing is a vital part of home arts. The high school girls are taught how to repair and alter their clothes, make new garments and select materials.

DORMITORY LIFE

With the completion of a new boys' dormitory all students will live in cottages especially designed for residential school living. Under the supervision of carefully selected house parents, pupils live in an atmosphere conducive to home-like living. Here children learn to live together, to care for their clothes and rooms, and to be good citizens.

HEALTH

Every student enrolled in the Iowa School for the Blind participates in and benefits from an extensive health education program which has for its objective the development and maintenance of "a sound mind and a sound body". Under the direction of well-trained teachers, the physical education department carries on a program of interscholastic and intramural sports. The wrestling teams compete with boys of other schools in Iowa, while the boys' and girls' track teams enter national telegraphic meets and two dual meets each spring. Kickball, ground baseball and touch football are sports included in the intramural schedule. Supervised swimming in the gymnasium pool and roller skating on the large outside cement oval are favorite pastimes with the students. Winter sports include ice skating and sliding down slides constructed on the campus.

Special attention is given in gymnasium classes to those students requiring remedial and corrective exercises. Much emphasis is placed on

correct posture, standing, walking and sitting habits. The good health of students is further guaranteed by the school through its maintenance of a completely equipped hospital which has an eighteen-bed capacity.

The hospital includes:

A registered trained nurse, who is in constant attendance at the school, administering treatments for the eye or other physical ailments, caring for ill students or attending to other hospital duties.

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 treatment, or to vaccinate for prevention of disease.

A dentist is employed who gives two forenoons each week to the task of caring for the teeth of the students and looking after their dental needs. A complete dental office is maintained in connection with the hospital.

The complete services of the University Medical School and Hospital, as follows:

a. Children entering 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.

Twice during each year an ophthalmologist of the State University Hospital, accompanied by two or three internes, makes a visit to the school. At the time of these visits all of the students of the school assemble for eye examination. 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 recommendations of the ophthalmologist involve surgery, they are transferred to the parents. If they give their consent, the ones concerned are sent to the University Hospital for such surgical work.

PHYSICAL EDUCATION AND SPORTS

Every boy and girl, unless excused for medical reasons, is required to take one hour of physical education each day. The usual schedule is for three hours of gymnasium work and two hours of swimming each week. Everything from corrective exercises and rhythms to square dancing and social dancing is taught.

The student body is very much interested in interscholastic sports. Wrestling is a most important sport because the boys can compete with public high schools on an equal basis. Meets with Traer, Independence,

Wilson and McKinley of Cedar Rapids, Minnesota Braille and Sight-Saving School and the Wisconsin School for the Visually Handicapped are annual events. Two of the Iowa School for the Blind wrestlers won fourth places in the Iowa State Wrestling Meet at Mason City in 1949. The 1949 wrestling team journeyed to Little Rock, Arkansas, and defeated the team representing the Arkansas School for the Blind. The Arkansas team had been undefeated in four years of dual competition.

The track and swimming teams also compete against other schools for the visually handicapped.

ORGANIZATIONS

For many years scouting has been an important activity at the Iowa School for the Blind. The Boy Scouts, two Girl Scout groups and the Cub Scouts meet each week and participate in the same type of program outlined for other scouting organizations.

Since many of the pupils are from rural areas a 4-H Club for boys and a 4-H Club for girls was organized in October, 1949. Thirty-three boys and over forty girls have been interested and active members. The boys' 4-H Club purchased and cared for two baby beeves, two gilts, four rabbits, chickens, and had a greenhouse project. Because our students go home for the summer months and find it difficult to show their projects at County Fairs, a showing was held at the school in May under the sponsorship of the Benton County Extension Service. Kenneth Cramer and Joe Legg of the Benton County Extension Service deserve special mention for their continued interest and help in the 4-H groups.

The girls' 4-H Club was divided into two groups. These groups worked on home furnishings and decorating. They too participated in the spring showing and received ribbons for their efforts. The future for the 4-H organizations is very bright and a greatly expanded program is planned for 1950-51.

Other school groups such as the Student Council and the Junior High Club are active and important and contribute much to the school each year.

Chapel services have been held weekly and bi-weekly. Ministers of Vinton churches give generously of their time to conduct these services. Boys and girls of the lower grades attend Church School each Sunday morning in the Children's Cottage. All others attend services in the Vinton churches. Students choose the church which they wish to attend.

IOWA SCHOOL FOR THE BLIND
ENROLLMENT STATISTICS

1948-1950

Carl Gernetzky, Superintendent, 1948-1949

D. W. Overbeay, Superintendent, 1949-1950

	Year 1948-1949			Year 1949-1950		
	Males	Females	Total	Males	Females	Total
Students enrolled under seven years of age.....	6	6	12	8	9	17
Students enrolled seven to sixteen years of age.....	50	45	95	61	46	107
Students enrolled over sixteen years of age.....	25	12	37	22	14	36
Total Enrollment.....	81	63	144	91	69	160
Students with 20/200 vision or less.....	58	50	108	70	55	125
Students with 20/200 to 20/70 vision.....	22	14	36	21	14	35
Total Enrollment.....	80	64	144	91	69	160
Number Graduated.....	4	2	6	7	3	10
Number died during year.....	none	none	none	none	none	none
Number Days School Convened.....		176½			177	

IOWA SCHOOL FOR THE BLIND
ENROLLMENT BY COUNTIES
1948-1950

County	Year 1948-1949	Year 1949-1950
Appanoose	1	0
Benton	14	13
Blackhawk	11	12
Boone	2	2
Butler	1	2
Cass	3	3
Cedar	1	1
Cerro Gordo	4	6
Cherokee	1	1
Clay	0	1
Clinton	3	5
Crawford	1	0
Dallas	1	3
Decatur	2	2
Des Moines	1	2
Dubuque	5	5
Emmett	2	3
Fayette	2	1
Floyd	1	0
Franklin	1	1
Fremont	2	1
Grundy	1	1
Hardin	2	1

Harrison	1	1
Howard	4	3
Ida	1	1
Iowa	1	0
Jackson	1	1
Jefferson	1	1
Johnson	4	3
Keokuk	1	1
Kossuth	0	1
Lee	0	3
Linn	8	9
Lucas	1	0
Mahaska	1	2
Madison	1	1
Marion	5	5
Mitchell	1	0
Monroe	2	1
Muscatine	1	1
Page	0	1
Pocahontas	0	1
Polk	11	12
Pottawattamie	2	3
Sac	1	1
Scott	1	2
Sioux	2	2
Story	2	4
Tama	3	3
Union	2	3
Wapello	2	1
Wayne	4	5
Webster	4	4
Winnebago	1	0
Winneshiek	0	2
Woodbury	12	13
Wright	1	3
Total Enrollment	144	160

IOWA SCHOOL FOR THE BLIND DENTAL REPORT

1948-1949

Number of students examined	143
Number of students needing treatment	71
Number of cases completed	65
Number of cases not completed	6
Of these 5 left school during the year	
Number of fillings placed	141
Number of extractions	19
Number of other operations	21

1949-1950

Number of students examined	157
Number of students needing treatment	67
Number of cases completed	54
Number of cases not completed	13
Of these 2 left school during the year	
1 refused to have work completed	
Number of fillings placed	226
Number of extractions	25
Number of other operations	12

(Signed) E. H. Dowden, D.D.S.

IOWA SCHOOL FOR THE BLIND HOSPITAL REPORT

1948-1949

School Hospital admissions.....	286
Hospital days	1084
Daily average inspections and treatments.....	8
Physical examinations	156
Broken bones	6
Dick tests	27
Schick tests	27
Wassermann tests	30
Brucillissous tests	24
Hemoglobin tests	160
Urinalysis	170
White counts	8
Small pox vaccinations.....	65
Diphtheria immunizations	5
Influenza immunizations	144
Scarlet fever immunizations.....	7
Tetanus immunizations	144
Cases to University Hospital	80

F. M. Coleman, R.N.

L. W. Koontz, M.D.

IOWA SCHOOL FOR THE BLIND HOSPITAL REPORT

1949-1950

School Hospital admissions	291
Hospital days	921
Daily average inspections and treatments.....	6
Physical examinations	163
Broken Bones	9
Dick tests (6 positives immunized).....	32
Schick tests	32
Wasserman tests	54
Malta fever tests	34
Hemoglobin tests	178
Urinalysis	187
Small pox vaccinations	65
Contagion (Mumps)	1
Cases to University Hospital:	
Eye Clinic	56
Oto-laryngology	27
Neurology	2
Pediatrics	9
Psychopathic	3

F. M. Coleman, R.N.

L. W. Koontz, M.D.

Dr. P. J. Leinfelder, University Hospital ophthalmologist, examined the students' eyes twice during each year.

IOWA SCHOOL FOR THE BLIND
RECEIPTS AND DISBURSEMENTS
For the Year Ending June 30, 1949
RECEIPTS AND BALANCES

General Support Fund	
Balance in Support Fund, July 1, 1948.....	\$ 13,851.33
Appropriation for Salaries, Support and Maintenance.....	180,000.00
Emergency Appropriation	37,606.00
Refunds for Clothing and Transportation.....	419.77
Other Cash Receipts.....	7,472.06
Balance in Repairs, Replacements and Alterations Fund, July 1, 1948	6,326.23
Appropriation for Repairs, Replacements and Alterations	12,500.00
Emergency Appropriation	8,000.00
	<u>\$266,175.39</u>

DISBURSEMENTS AND BALANCES

General Support Fund	
Administrative	\$ 13,033.97
Educational	62,478.57
Physical Plant	74,516.20
Institutional Maintenance	61,870.51
Repairs, Replacements and Alterations.....	12,024.51
	<u>\$223,923.76</u>
	42,251.63
	<u>\$266,175.39</u>

RECEIPTS AND DISBURSEMENTS
For the Year Ending June 30, 1950
RECEIPTS AND BALANCES

General Support Fund	
Balance in Support Fund, July 1, 1949.....	\$ 27,449.91
Appropriation for Salaries, Support and Maintenance.....	233,500.00
Refunds for Clothing and Transportation.....	975.59
Other Cash Receipts	5,173.61
Balance in Repairs, Replacements and Alterations Fund, July 1, 1949	14,801.72
Appropriation for Repairs, Replacements and Alterations	10,000.00
	<u>\$291,900.83</u>

DISBURSEMENTS AND BALANCES

General Support Fund	
Administrative	\$ 13,177.58
Educational	62,824.69
Physical Plant	72,388.63
Institutional Maintenance	67,221.30
Moving Classrooms	122.97
Contingencies	1,526.50
Repairs, Replacements and Alterations.....	16,982.08
	<u>\$234,243.75</u>
	57,657.08
	<u>\$291,900.83</u>

IOWA SCHOOL FOR THE BLIND

Vinton, Iowa

Report of the Treasurer, Ethel D. Connelly
Regarding Receipts and Disbursements of all funds from
July 1, 1948, to June 30, 1949

Funds	Balances July 1, 1948	Receipts	Disbursements	Balances June 30, 1949
Appropriation for Salaries, Support and Maintenance.....	\$ 13,851.33	\$ 180,000.00	\$ 211,899.25	\$ 27,449.91
Emergency Appropriation.....		37,606.00		
Collections and Refunds.....		7,891.83		
Appropriation for Repairs, Replacements and Alterations.....	6,326.23	12,500.00	12,024.51	14,801.72
Emergency Appropriation.....		8,000.00		
	\$ 20,177.56	\$ 245,997.83	\$ 223,923.76	\$ 42,251.63

IOWA SCHOOL FOR THE BLIND

Vinton, Iowa

Report of the Treasurer, V. Evelyn Powers
Regarding Receipts and Disbursements of all funds from
July 1, 1949, to June 30, 1950

Funds	Balances July 1, 1949	Receipts	Disbursements	Balances June 30, 1950
Appropriation for Salaries, Support and Maintenance.....	\$ 27,449.91	\$ 233,500.00	\$ 217,261.67	\$ 49,837.44
Collections and Refunds.....		6,149.20		
Appropriation for Repairs, Replacements and Alterations.....	14,801.72	10,000.00	16,982.08	7,819.64
	\$ 42,251.63	\$ 249,649.20	\$ 234,243.75	\$ 57,657.08
Boys' Dormitory.....		\$ 50,000.00	\$ 10,501.25	\$ 39,598.75
Architect's Fees.....		100.00		
Boys' Dormitory - Tunnel.....		9,891.00	9,891.00	
Improvements to Steam and Electric Distribution System.....		450.00	450.00	
Storm Damage.....		1,688.00	1,579.77	108.23
		\$ 62,129.00	\$ 22,422.02	\$ 39,706.98

IOWA SCHOOL FOR THE BLIND
NUMBER AND CLASSIFICATION OF EMPLOYEES
1948-1950

	1948-1949		1949-1950	
	Part Time	Full Time	Part Time	Full Time
Superintendent.....	.....	1	.....	1
Secretary-Treasurer.....	.....	1	.....	1
Secretary to Superintendent.....	.....	1	.....	1
Secretary to Principal.....	1	.....	.....	1
Teachers.....	3	26	2	24
Matrons and Supervisors.....	2	8	3	8
Night Matron.....	.....	1	.....	1
Nurse.....	.....	1	.....	1
Hospital Maid.....	.....	1	.....	1
Dentist.....	1	.....	1	.....
Physician.....	1	.....	1	.....
Housekeepers.....	1	1	.....	1
Dining Room Maids.....	.....	4	2	4
Kitchen, Bake Shop and Pasteurizer.....	.....	5	1	4
Custodians and Hall Maids.....	3	4	3	5
Laundry Employees.....	1	4	1	4
Grounds and Buildings.....	1	3	3	4
Heating Plant.....	1	5	1	5
Returned Veterans (3).....	.....	.....	.....	.....
Total Employees.....	15	66	18*	66

* Three employees each work part time in two departments.

INVENTORY

	July 1, 1948	July 1, 1949
Real Estate 55.5 acres.....	\$ 21,456.85	\$ 21,456.85
Buildings and Structures.....	667,877.28	665,420.87
Other Property Including		
Furniture and Equipment.....	289,671.36	221,715.40
Supplies.....		72,427.46
Bequest, Memorial and Special Funds.....	3,325.29	3,582.40
Bonds.....	1,000.00	7,500.00
Total Inventory.....	\$ 983,330.78	\$ 992,102.98

INVESTMENTS AND TRUST FUNDS

Iowa School for the Blind

June 30, 1950

Name of Fund	Invested In	Amount	Uninvested	Total
Allbright Memorial Fund.....	U. S. Savings Bonds.....	\$ 1,100.00	\$ 175.06	\$ 1,275.06
Charles Apitz Fund.....	U. S. Savings Bonds.....	100.00	948.69	1,048.69
Alice M. Bickley Memorial Fund.....	U. S. Savings Bonds.....	200.00	127.84	327.84
Myrtle Gibson Fund.....	U. S. Savings Bonds.....	500.00	25.00	525.00
Lucy A. Hempstead Fund.....	U. S. Savings Bonds.....	1,200.00	239.46	1,439.46
Mary Kaiser Endowment Fund.....			77.51	77.51
Bianca E. Reel Fund.....			643.70	643.70
Elizabeth Richart Fund.....			164.14	164.14
I. W. Scott Employment Fund.....	U. S. Savings Bonds.....	500.00	133.11	633.11
Special Choir Fund.....	U. S. Savings Bonds.....	500.00		500.00
Student Work Fund.....	U. S. Savings Bonds.....	2,500.00	865.00	3,365.00
Chas. A. Wildy Memorial Fund.....	U. S. Savings Bonds.....	2,500.00	509.66	3,009.66
		\$ 9,100.00	\$ 3,909.17*	\$ 13,009.17

* Includes interest earned.

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:

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
1938-1939	197
1939-1940	176
1940-1941	170
1941-1942	164
1942-1943	150
1943-1944	154
1944-1945	150
1945-1946	146
1946-1947	157
1947-1948	147
1948-1949	144
1949-1950	160

IOWA SCHOOL FOR THE BLIND ATTENDANCE

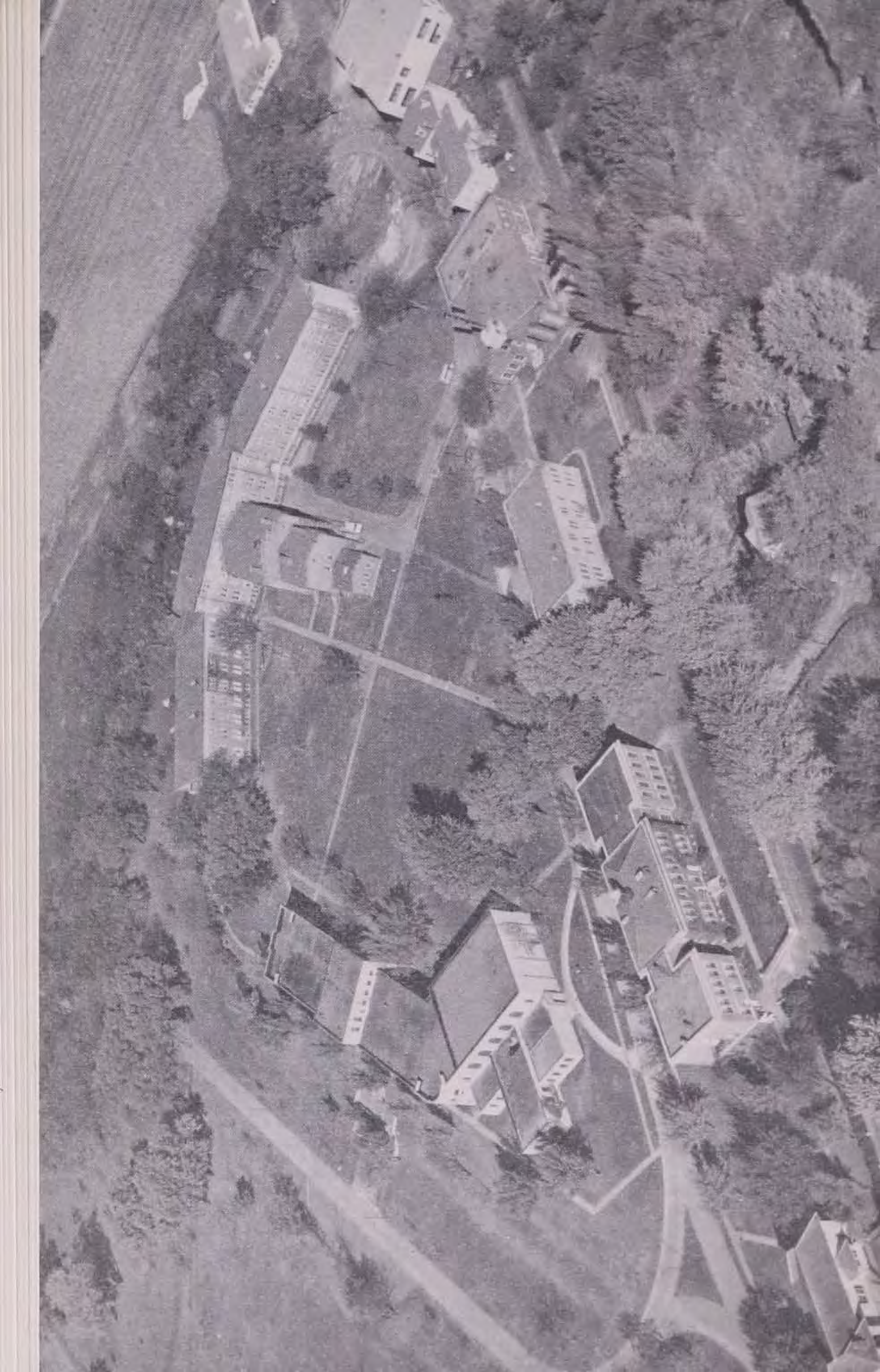
November 1, 1918	98
November 1, 1920	99
November 1, 1922	107
November 1, 1924	119
November 1, 1926	130
November 1, 1928	131
November 1, 1930	144
November 1, 1932	167
November 1, 1934	181
November 1, 1936	186
November 1, 1938	185
November 1, 1940	160
November 1, 1942	149
November 1, 1943	146
November 1, 1944	144
November 1, 1945	142
November 1, 1946	148
November 1, 1947	145
November 1, 1948	141
November 1, 1949	140
November 1, 1950	147

Iowa School for the Deaf

Council Bluffs

Biennial Report

Period Ending June 30, 1950



Iowa School for the Deaf

Report of Lloyd E. Berg, Superintendent

THE OBJECT OF THE IOWA SCHOOL FOR THE DEAF



LLOYD E. BERG

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 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.

The final test of the school's effectiveness shall be found in how well the child assumes the responsibilities of citizenship that 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.

HISTORY

The Iowa School for the Deaf was founded in 1855 and was first located at Iowa City and then moved to Council Bluffs in 1870. In 1902, fire completely destroyed the main building, which housed the executive quarters and dormitories for pupils. A substantial fireproof structure now stands in its place, where sufficient room is provided for 375 pupils. The school represents a capital investment for the State of \$1,179,510.24 and occupies 200 acres, with twelve fine buildings and beautiful grounds. There is a separate building to accommodate ninety of the youngest pupils. The school affords an education for the children of the state, too deaf to make proper progress in the hearing school. The entrance age is five and students are required to remain in school until nineteen years of age, unless excused for good cause.

PRIMARY HALL

Small children, upon first entering the school, are segregated in the Primary 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 housemother. 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 Primary Hall covers elementary instruction largely in speech and language so that on entering the school proper the children are able to take first grade work equivalent to any public school.

AURICULAR TESTS AND TRAINING

The hearing of each pupil is carefully tested with the Western Electric 6B 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 sixteen 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 usable 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 comprises a total of thirteen years, three of which are spent in preparatory work. A diploma is awarded to those pupils who have fulfilled the requirements of the school course of study.

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 and bowling, and the like.

Once 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. Movies, both of an educational and entertainment nature, are held from time to time. Films are available for classroom use by those teachers requesting them.

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 is 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 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 book-bindery classes repair and rebuild both text and library books. This class co-operates with the printing class in making up the school catalogue.

In the printery, 3 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 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.

A course in general shop instructs the pupils, both girls and boys, in the operation involved in leathercraft, woodworking and metal work.

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 INSTRUCTIONS

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. Once 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, theater 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.

ENROLLMENT STATISTICS

	For the Year Ending June 30, 1949			For the Year Ending June 30, 1950		
	Male	Female	Total	Male	Female	Total
Number of pupils enrolled at opening of school term..	170	147	317	181	156	337
Number of pupils admitted during school term.....	9	8	17	7	3	10
Total number enrolled during year.....	179	155	334	188	159	347
Number of pupils leaving before end of year.....	6	4	10	10	7	17
Number died during school year.....						
Number of pupils in school at close of year.....	173	151	324	178	152	330
Average daily attendance.....			308			337
Number of pupils graduating.....	4	3	7			
New pupils admitted to school.....	25	24	49	20	15	35

AGE OF NEW PUPILS ADMITTED

	For Year Ending June 30, 1949			For Year Ending June 30, 1950			For Biennium Ending June 30, 1950		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Age 4.....					1	1		1	1
Age 5.....	12	10	22	1	1	2	13	11	24
Age 6.....	5	4	9	6	7	13	11	11	22
Age 7.....	2	1	3	5	4	9	7	5	12
Age 8.....	1	2	3	2		2	3	2	5
Age 9.....	3	1	4				3	1	4
From 10 to 15.....	1	5	6	4	1	5	5	6	11
From 15 to 20.....	1	1	2	2	1	3	3	2	5
Total.....	25	24	49	20	15	35	45	39	84

RESIDENCE OF PUPILS BY COUNTIES

During Biennium that Ended June 30, 1950

	For the Year Ending June 30, 1949	For the Year Ending June 30, 1950
Adair	1	1
Adams	2	2
Allamakee	3	5
Appanoose	1	2
Audubon	9	9
Benton	4	5
Blackhawk	2	2
Boone	1	1
Bremer	1	1
Buchanan	4	4
Buena Vista	4	4
Butler	4	4
Calhoun	4	4
Carroll	2	2
Cass	1	2
Cedar	6	4
Cerro Gordo	3	3
Cherokee	1	1
Chickasaw	2	2
Clarke	3	3
Clay	2	3
Clayton	10	10
Clinton	2	1
Crawford	2	2
Dallas	2	2
Davis	2	2
Decatur	2	1
Delaware	10	11
Des Moines	1	1
Dickinson	5	5
Dubuque	2	2
Emmet	2	2
Fayette	2	2
Floyd	4	5
Franklin	1	1
Fremont	1	3
Greene	3	4
Grundy	4	5
Guthrie	5	5
Hamilton	2	3
Hancock	2	2
Hardin	1	2
Harrison	2	2
Henry	2	2
Howard	2	2
Humboldt	1	1
Ida	1	1
Iowa	3	3
Jackson	8	7
Jasper	1	1
Jefferson	1	3
Johnson	4	4
Jones	5	5
Keokuk	4	3
Kossuth	15	15
Lee	1	1
Linn	1	1
Louisa	1	1
Lucas	1	1
Lyon	1	1
Madison	4	4
Mahaska	4	5
Marion	3	3
Marshall	3	3
Mills	4	4
Mitchell	4	4
Monona	3	4
Monroe	3	1
Montgomery	2	4
Muscatine	3	2
O'Brien	3	3
Osceola	2	1
Page	3	3
Palo Alto	2	1
Plymouth		

RESIDENCE OF PUPILS BY COUNTIES—Continued

	For the Year Ending June 30, 1949	For the Year Ending June 30, 1950
Pocahontas.....	2	2
Polk.....	34	33
Pottawattamie.....	28	27
Poweshiek.....	1	1
Ringgold.....	3	3
Sac.....	1	2
Scott.....	7	8
Shelby.....	3	4
Sioux.....	3	3
Story.....	7	6
Tama.....	3	4
Taylor.....	—	1
Union.....	1	1
Van Buren.....	1	1
Wapello.....	10	10
Warren.....	1	1
Washington.....	3	3
Wayne.....	1	—
Webster.....	6	4
Winnebago.....	—	—
Winneshiek.....	—	1
Woodbury.....	13	13
Worth.....	2	2
Wright.....	1	—
State of Colorado.....	1	—
State of Illinois.....	1	1
Total.....	334	347

SUMMARY OF RECEIPTS AND DISBURSEMENTS

For Biennium Ending June 30, 1950

RECEIPTS

	Year Ending June 30, 1949	Year Ending June 30, 1950	Total for Biennium Ending June 30, 1950
GENERAL SUPPORT FUND			
Balance on Hand at Beginning of year.....	\$ 24,981.53	\$ 1,500.00	
Appropriation for S. S. & M.....	290,000.00	356,500.00	646,500.00
Supplemental Appropriations.....	64,000.00	35,000.00	99,000.00
Refund for Pupils Accts. Rec.....	6,984.78	4,136.87	11,121.65
Miscellaneous Cash Receipts.....	11,495.25	11,281.40	22,776.65
Auditors Adj.....		3,075.27	3,075.27
	<u>\$ 397,461.56</u>	<u>\$ 411,493.54</u>	<u>\$ 782,473.57</u>
DEAF-BLIND DEPARTMENT			
Balance on Hand beginning of year.....			
Appropriation.....		7,000.00	7,000.00
Donation.....		35.00	35.00
		<u>7,035.00</u>	<u>7,035.00</u>
R. R. & A. FUND			
Balance on hand beginning of year.....		1,209.85	
Appropriation.....	7,500.00	15,000.00	22,500.00
Auditors Adj.....		796.93	796.93
	<u>7,500.00</u>	<u>17,006.78</u>	<u>23,296.93</u>

CAPITAL FUND

Balance on hand beginning of year.....		29,863.99	
Appropriation.....	67,575.00	107,726.28	175,301.28
Auditors Adj.....		3,552.49	3,552.49
	67,575.00	141,142.76	178,853.77
	\$ 472,536.56	\$ 576,678.08	\$ 991,659.27

DISBURSEMENTS

GENERAL SUPPORT FUND

	Year Ending June 30, 1949	Year Ending June 30, 1950
Administrative.....	\$ 17,031.57	\$ 23,140.25
Academic.....	89,049.06	91,373.67
Vocational.....	22,129.01	21,641.88
Pupils Accounts Receivable.....	6,341.51	8,500.59
Subsistence.....	166,099.20	169,204.65
Maintenance of Plant.....	85,012.72	78,084.16
	\$ 385,663.07	\$ 391,945.20
DEAF-BLIND.....		5,018.32
R. R. & A.....		12,758.92
CAPITAL.....	50,799.65	129,146.96
BALANCE CARRIED FORWARD.....	36,073.84	37,808.68
	\$ 472,536.56	\$ 576,678.08

IOWA SCHOOL FOR THE DEAF
NUMBER AND CLASSIFICATION OF EMPLOYEES

	Average Number Full Time		Average Number Part Time, Substitute and Extra		Average Total	
	1948 1949	1949 1950	1948 1949	1949 1950	1948 1949	1949 1950
Administrative and Clerical.....	4	4			4	4
Educational.....	48	47	2	3	50	50
Counselors and Deans.....	14	15	3	2	17	17
Household.....	37	34	21	24	58	58
Hospital and Medical.....	6	6	1	1	7	7
Engineers, Carpenters, Gardeners and Painters.....	15	12	2	3	17	15
Laundry Employees.....	10	11	2	3	12	14
Night watch and drivers.....	6	6	1		7	6
	140	135	32	36	172	171

INVENTORY
IOWA SCHOOL FOR THE DEAF
Council Bluffs, Iowa
June 30, 1950

Inventory of Shop Tools.....	\$ 3,841.17
Inventory of Stores and Supplies.....	30,342.68
Land.....	37,338.75
Improvements Other Than Buildings.....	55,609.57
Buildings.....	860,748.44
Departmental Equipment.....	225,813.48
Total.....	\$1,213,694.09

PHYSICIAN'S REPORT

Biennium 1948-50

September 5, 1950

Mr. L. E. Berg, Supt.
Iowa School for the Deaf
Council Bluffs, Iowa

Dear Sir:

Herewith is the report of the Medical Department of the Iowa School for the Deaf for the School years beginning September 5, 1948 and ending June 30, 1950:

	1948-49	1949-50
Total Enrollment.....	334	347
New Students.....	49	35
Physical Examinations.....	315	335
Pupils Immunized:		
Small-pox.....	26	20
Diphtheria.....	56	.....
Infirmaries cases.....	2,500	3,280
Average Patients per day.....	9	13
Laboratory tests.....	5	5
X-ray.....	8	14
Cardiac Conditions.....	6	12
Nourishment-milk.....	31	32
Nourishment-vitamins.....	.....	4
Ear Infection.....	.....	12
City Hospital Cases.....	18	14
Fractures and dislocations.....	8	10
Surgery Cases:		
Appendectomies.....	4	8
Tonsillectomies.....	2	.....
Nephritis.....	.....	1
Pylitis.....	.....	1
Bladder Case.....	1	.....
Special Examinations:		
Refractions.....	28	30
Routine Ear, Nose and Throat.....	58	.....
Diseases:		
Ringworm.....	6	53
Influenza.....	56	.....
Chickenpox.....	.....	24
Pneumonia.....	.....	3
Measles.....	11	31
Mumps.....	2	27
Skin Infections-boils, etc.....	8	83
Warts and Corns.....	15	36
Athletes Foot.....	89	.....
Impetigo.....	5	45
Conjunctivitis.....	.....	68
Number of out patients.....	3,111	13,745
Total admitted to Infirmary.....	2,500	3,280
Deaths.....	.....	.....

Respectfully submitted,
McMicken Hanchett, M. D.
School Physician

DENTIST'S REPORT
IOWA SCHOOL FOR THE DEAF
Biennium 1948-50

September 5, 1950

Mr. L. E. Berg, Superintendent
Iowa School for the Deaf
Council Bluffs, Iowa

Dear Sir:

The following is the report of the Dental Department of the Iowa School for the Deaf for the School years September, 1948 through June 30, 1950:

	1948-49	1949-50
Students examined.....	334	347
Prophylaxis.....	62	95
Permanent teeth extracted.....	23	31
Temporary teeth extracted.....	101	71
Temporary fillings.....	10	19
Permanent teeth filled.....	26	17
Full upper and lower plates.....	.....	1
Partial plates.....	.....	2
Bridges.....	1	1
Sodium Flouride Treatment.....	27	.....
Refused treatment.....	12	.....

Respectfully submitted,

John W. Baird, D. D. S.

BIENNIAL REPORT
University Hospitals
State University of Iowa
Iowa City, Iowa

	1948-49	1949-50
Pupils referred to University Hospitals for treatment and examination:		
More than once.....	.....	3
Once.....	16	13

REPORT OF THE TREASURER
Iowa School for the Deaf
C. E. Geasland, Treasurer

SUPPORT FUND

Balances on Hand July 1, 1948		
Support Fund.....	19,981.53	
Payroll Fund.....	2,500.00	
Petty Cash.....	1,000.00	
Transportation Fund.....	1,500.00	
Total.....		24,981.53

RECEIPTS

Support Fund:		
Appropriations.....	646,500.00	
Supplemental Appropriation.....	99,000.00	
Sales and Collections.....	36,973.57	
Total Support.....		782,473.57
DEAF-BLIND		
Appropriation.....	7,000.00	
Donation.....	35.00	
Total Deaf Blind.....		7,035.00
R. R. & A. FUND		
Appropriations.....	22,500.00	
Auditors Adj.....	796.73	
Total R. R. & A.....		23,296.93
CAPITAL		
Appropriations.....	175,301.28	
Auditors Adj.....	3,552.49	178,853.77
Total All Receipts and Balances.....		\$1,016,640.80

DISBURSEMENTS

GENERAL SUPPORT		
Administrative.....	40,171.82	
Academic.....	180,422.73	
Vocational.....	43,770.89	
Pupils Accts. Rec.....	14,842.10	
Subsistence.....	335,303.85	
Maintenance.....	163,096.88	
Total Disbursements Support Fund.....		777,608.27
DEAF-BLIND.....	5,018.32	
Total.....		5,018.32
R. R. & A. FUND.....	12,758.92	
Total.....		12,758.92
CAPITAL.....	179,946.61	
Total.....		179,946.61
Total Disbursements.....		975,332.12

Balance June 30, 1950

Support Fund.....	19,548.34	
Revolving Funds.....	3,500.00	
R. R. & A. Fund.....	4,247.86	
Capital.....	11,995.80	
Deaf Blind.....	2,016.68	
Total Balances, June 30, 1950.....		41,308.68
		\$1,016,640.80

REPORT OF THE TREASURER

Disbursements

INVESTMENTS AND TRUST FUNDS

Frank Samuel and Wm. J. Beatty Fund.....	Series G, U. S. Bonds.....	\$ 2,500.00
	Interest.....	187.50
Total.....		\$ 2,687.50

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:

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
1938-1939	350
1939-1940	349
1940-1941	358
1941-1942	345
1942-1943	326
1943-1944	324
1944-1945	301
1945-1946	312
1946-1947	306
1947-1948	308
1948-1949	308
1949-1950	337

IOWA SCHOOL FOR THE DEAF ATTENDANCE

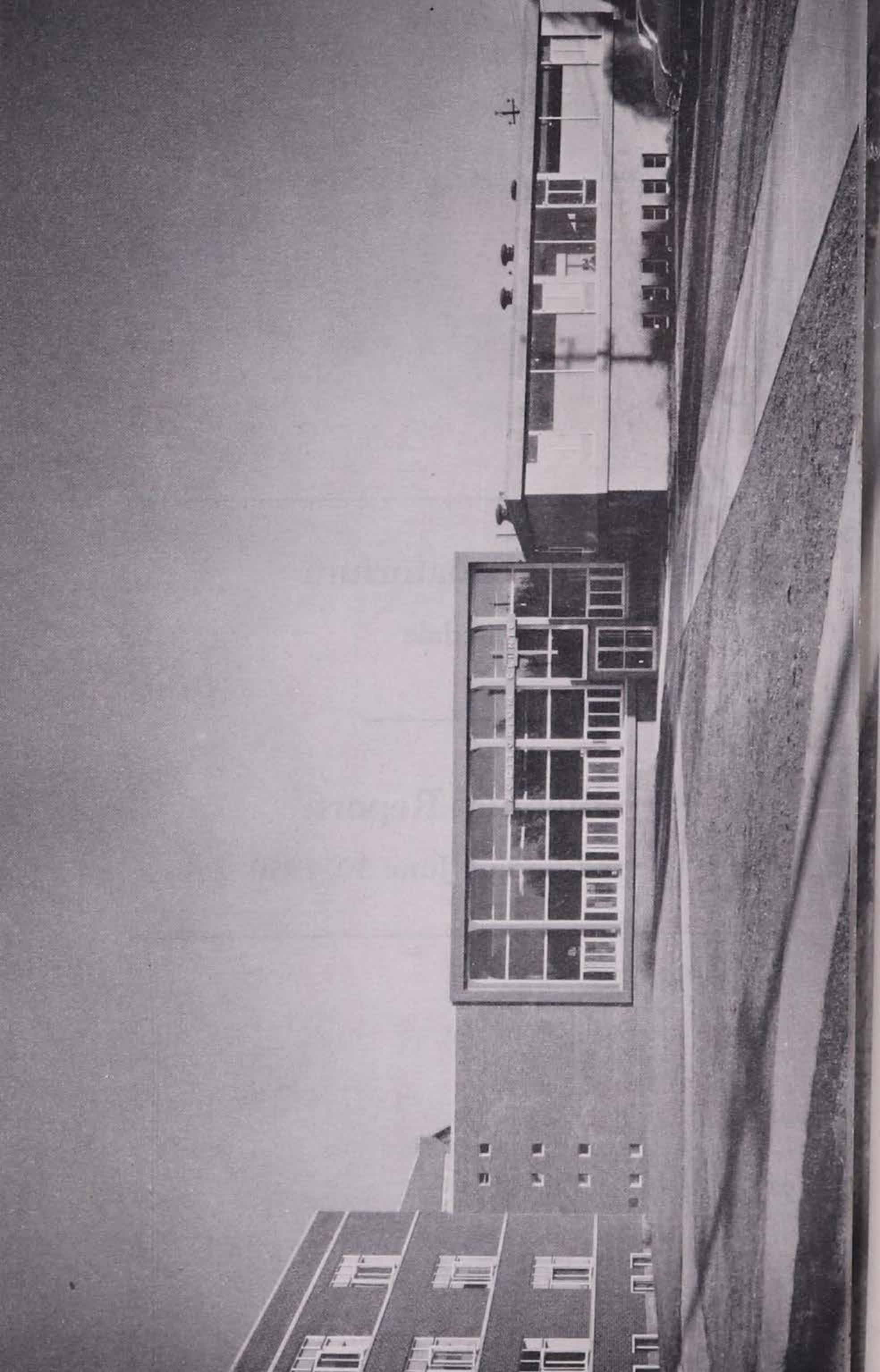
November 1, 1918	164
November 1, 1920	185
November 1, 1922	237
November 1, 1924	294
November 1, 1926	295
November 1, 1928	310
November 1, 1930	335
November 1, 1932	370
November 1, 1934	374
November 1, 1936	380
November 1, 1938	375
November 1, 1940	348
November 1, 1942	318
November 1, 1943	315
November 1, 1944	286
November 1, 1945	303
November 1, 1946	295
November 1, 1947	306
November 1, 1948	315
November 1, 1949	338
November 1, 1950	365

State Sanatorium

Oakdale

Biennial Report

Period Ending June 30, 1950



State Sanatorium

Report of Dr. W. M. Spear, Superintendent



DR. W. M. SPEAR

FUNCTION

The function of the State Sanatorium is three-fold: 1. diagnosis of pulmonary tuberculosis and its complications. 2. treatment which includes rest, a well balanced diet, medicinal therapy and thoracic surgery and a period of graduated exercise before discharge. 3. after-care of the discharged patient to discover reactivation of his disease so as to insure permanent arrest.

STAFF

During the biennium we had a full complement of medical staff and the quality of work put forth was at a very high level. In addition to the work of the full-time staff, reference should be made to the important services rendered by the consulting staff from the University Hospitals.

More and more surgery is being done. More surgery means more work; more work for the surgeon, the resident medical staff, and the nursing staff. Greater care and observation of the patient consequently are necessary. Procuring nurses is an ever difficult problem. All recent surveys show a tremendous shortage of nurses. We are happy to report that classes were given for the untrained nurses and 24 on our staff are now state licensed practical nurses.

TREATMENT

By all odds, the most important feature of our work for the biennium has been the marked improvement in the end results of treatment. This gratifying trend can be noted both with respect to a highly significant decrease in deaths and in a definite rise in the percentage of patients discharged in the classification, "apparently arrested." Deaths were 135 in the 1946-48 biennium period and 117 in the 1948-50 period.

It is obvious that the patient who is hospitalized at Oakdale today has a vastly greater chance of recovery than he would have had a few years ago, in fact, an excellent chance if the disease is minimal or only moderately advanced, and even a three to one chance if far advanced.

The basic treatment of tuberculosis has not changed over a period of many years; that is, rest is the principal factor. However, there have been many changes during the past ten years, and with improved anesthesia and surgical techniques, thoracic surgery is playing a great role in the eradication of tuberculosis.

The discovery of penicillin, streptomycin and of more recent date para-aminosalicylic acid and aureomycin has altered the entire outlook on many infectious diseases. There are thousands of patients alive today because of streptomycin. Formerly the cases of meningitis and miliary tuberculosis were considered hopeless, but now many patients survive these two types of disease. It has permitted us to prepare many patients for surgical procedures that heretofore would have been im-

possible. Consequently, the quantity of surgery which is done on our patients at Oakdale is far greater than it was a few years ago. Translated further, this all means an increase in the cost of patient care.

TEACHING OF MEDICAL STUDENTS

This biennium again, as in the past, senior students from the State University College of Medicine have held clerkships at the sanatorium. Each two weeks during the school year a group of four to five students come to the sanatorium daily for lectures and ward rounds. Physical examination of the chest is stressed. The students report that this is one of their very best services.

REHABILITATION

Excellent work in rehabilitation has been going on under a director and instructors supplied by the State Rehabilitation Division. In-sanatorium training in high school subjects, business skills, television and electronics, homemaking, plastics and wood-working have been vitally important to the patients helping them to forget their disease in some cases but in most cases to fit the patient for a new and easier type of livelihood following recovery.

HOSPITALIZATION MEANS CONTROL OF TUBERCULOSIS

A highly significant fact frequently overlooked is that the decreasing number of deaths from tuberculosis in Iowa in no way reflects the number of active cases of the disease in need of hospitalization. The investment in new buildings at Oakdale will be more than repaid by the number of new cases discovered and in terms of lives saved by proper treatment as well as reduction in the spread of the disease by the isolation of as many infectious persons as possible.

REPORT OF PATIENTS

Patient population July 1, 1948.....	408	
Admissions during fiscal year.....	329	
Total under care during year.....		737
Discharges during year	274	
Deaths during year	61	
		335
Patient population June 30, 1949.....		402
Patient population July 1, 1949.....	402	
Admissions during fiscal year	340	
Total under care during year		742
Discharges During year	291	
Deaths during year	56	347
Patient population June 30, 1950.....		395
Average patient population	398	

FINANCES OF THE STATE SANATORIUM

Report of the Secretary Regarding Receipts and

Disbursements of all Funds from July 1, 1948 to June 30, 1949

Milo D. Wynn, Secretary and Treasurer

SUPPORT FUND

BALANCES

Amount on hand July 1, 1948.....	42,145.61
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RECEIPTS

Appropriations:

Salaries, Support, Maintenance and Miscellaneous.....	521,900.00	
Deficiency Appropriation.....	50,000.00	
Sales and Collections.....	46,748.07	618,648.07

Total Balances and Receipts.....	660,793.68
----------------------------------	------------

ITEMIZED EXPENDITURES

Administrative:

Salaries.....	22,342.09	
Office Supplies and Stationery.....	2,450.34	
Postage.....	683.12	
Telephone and Telegraph.....	1,367.25	26,842.80

Medical Service:

Salaries.....	125,060.29	
Hospital, Medical and Dental Supplies.....	49,608.40	
Library, Amusement and Education.....	471.01	175,139.70

Nutrition:

Salaries.....	56,962.98	
Provisions.....	150,409.68	207,372.66

Housekeeping and Laundry:

Salaries.....	51,204.23	
Cleaning and Cleansing.....	6,338.82	
Institutional Furnishings.....	24,857.41	82,400.46

Buildings and Grounds:

Salaries.....	50,589.31	
Fuel.....	33,819.68	
Gas, Ice, Lights and Water.....	8,759.52	
Repair of Buildings and Improvements.....	23,395.27	
Repair of Machinery and Equipment.....	7,727.40	
Shop Tools and Supplies.....	449.24	124,740.42

Miscellaneous:

Salaries.....	7,682.72	
Freight, Express and Drayage.....	231.13	
Gasoline, Oil, Tires and Tubes.....	1,812.65	
Miscellaneous Expense.....	291.64	
Transportation and Travel.....	323.98	
Iowa-Old-Age and Survivors' Insurance.....	6,275.81	16,617.93

Capital Expenditures - Gen. Institution:

Machinery and Equipment.....	2,427.88	
Furniture and Fixtures.....	7,228.30	9,656.18

Farm & Dairy:

Salaries.....	23,796.85	
Feed and Straw.....	14,349.15	
Fertilizer and Spray Material.....	602.85	
Gasoline, Oil, Tires and Tubes.....	517.26	
Livestock Purchased.....	429.00	
Materials and Supplies.....	468.06	

REPORT OF STATE BOARD OF EDUCATION

Miscellaneous Expense.....	434.61	
Registration Fees and Testing.....	584.20	
Repair of Buildings.....	1,211.05	
Repair of Machinery and Equipment.....	1,197.54	
Trees, Seeds, Bulbs and Plants.....	829.16	
Veterinary Fees and Medicines.....	601.31	45,021.04
Capital Expenditures - Farm and Dairy:		
Farm Machinery and Implements.....	674.83	674.83
Total Support Expenditures.....		688,466.02
SUPPORT FUND BALANCE JUNE 30, 1949 (Overdraft).....		27,672.34

REPAIRS, REPLACEMENTS AND ALTERATIONS

BALANCES

Amount on hand July 1, 1948..... 10,409.50

RECEIPTS

Appropriation H. F. 483-52nd G. A..... 12,000.00

Total Balance and Receipts..... 22,409.50

EXPENDITURES

Repairs to Buildings and Improvements..... 7,000.00
 Buildings and Improvements..... 6,161.21
 Machinery and Equipment..... 5,817.51
 Furniture and Fixtures..... 385.68
 Farm Machinery and Implements..... 3,041.45

Total R. R. & A. Expenditures..... 22,405.85

R. R. & A. BALANCE JUNE 30, 1949..... 3.65

CONSTRUCTION OF NEW BLDGS. - H. F. 447 51st GENERAL ASSEMBLY

BALANCES

Amount on Hand July 1, 1948..... 21,842.18

RECEIPTS

From Treasurer of State..... 409,738.92

Total Balance and Receipts..... 431,581.10

EXPENDITURES

Arch. Fees Hospital Addition..... 12,103.39
 Hospital Addition..... 45,048.20
 Employee Apt. Bldg..... 219,888.38
 Duplex Residences..... 30,914.83
 Arch. Fees - Duplexes..... 471.64
 Site Planning Service..... 3,559.58
 Laundry Equipment..... 121.41

Total Expenditures from H. F. 447-51st G. A..... 318,107.43

Balance June 30, 1949..... 113,473.67

CONSTRUCTION OF NEW BLDGS. - S. F. 503-52nd GENERAL ASSEMBLY

BALANCES

Overdraft July 1, 1948..... 267.23

RECEIPTS

From Treasurer of State..... 5,000.00

Total Balances and Receipts..... 4,732.77

EXPENDITURES

Arch. Fees - Employee Apt. Bldg..... 2,636.53

Balance June 30, 1949..... 2,096.24

STATE SANATORIUM

343

R. R. ORDER 172C INCINERATOR REPAIRS

Balance on hand July 1, 1948.....	479.44	
Balance on hand June 30, 1949.....	479.44	
Amount Expended.....	None	
BALANCE JUNE 30, 1949.....		479.44
TOTAL BALANCE IN BANK JUNE 30, 1949.....		<u>88,380.66</u>

BALANCES WITH STATE TREASURER

Support Fund:			
Balance July 1, 1948.....	521,900.00		
Deficiency Appropriation.....	50,000.00	571,900.00	
State Warrants.....		571,900.00	
Balance June 30, 1949.....			None
Repairs, Replacements and Alterations:			
Balance July 1, 1948.....		12,000.00	
State Warrants.....		12,000.00	
Balance June 30, 1949.....			None
Building and Special Funds:			
Balance July 1, 1948.....	840,857.61		
Transferred to State Comptroller.....	169.10	840,688.51	
State Warrants.....		414,738.92	
Balance June 30, 1949.....			425,949.59

BALANCES WITH SANATORIUM TREASURER

Support Fund Balance June 30, 1949 (Overdraft).....	27,672.34
Repairs, Replacements and Alterations Balance June 30, 1949.....	3.65
Building and Special Funds Balance June 30, 1949.....	116,049.35
BALANCE ALL FUNDS IN BANK AND WITH STATE TREASURER JUNE 30, 1949.....	<u>514,330.25</u>

REPORT OF TREASURER

STATE SANATORIUM

Receipts and Disbursements of all Funds

From July 1, 1948 to June 30, 1949

MILO D. WYNN, Treasurer

	Balance July 1, 1948	Receipts	Expenditures	Balance June 30, 1949
Support Fund.....	42,145.61	618,648.07	688,466.02	27,672.34*
Repairs, Replacements and Alterations.....	10,409.50	12,000.00	22,405.85	3.65
Buildings and Special Funds.....	22,054.39	414,738.92	320,743.96	116,049.35
	74,609.50	1,045,386.99	1,031,615.83	88,380.66
Totals.....		1,119,996.49	1,119,996.49	

* Overdraft.

REPORT OF STATE BOARD OF EDUCATION

FINANCES OF THE STATE SANATORIUM

Report of the Secretary Regarding Receipts and

Disbursements of all Funds from July 1, 1949 to June 30, 1950

Milo D. Wynn, Secretary and Treasurer

SUPPORT FUND

BALANCES

Amount on Hand July 1, 1949 (Overdraft).....	27,672.34
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RECEIPTS

Appropriations:

Salaries, Support, Maintenance and Miscellaneous.....	622,000.00	
Deficiency Appropriation.....	55,000.00	
Sales and Collections.....	47,674.55	724,674.55

Total Balances and Receipts.....	697,002.21
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ITEMIZED EXPENDITURES

Administrative:

Salaries.....	21,094.19	
Office Supplies and Stationery.....	3,031.11	
Postage.....	739.26	
Telephone and Telegraph.....	1,524.56	26,389.12

Medical Service:

Salaries.....	134,897.42	
Hospital, Medical and Dental Supplies.....	38,202.95	
Library, Amusement and Education.....	392.97	173,493.34

Nutrition:

Salaries.....	58,985.46	
Provisions.....	153,218.18	212,203.64

Housekeeping and Laundry:

Salaries.....	54,839.79	
Cleaning and Cleansing.....	6,387.32	
Institutional Furnishings.....	20,097.79	81,324.90

Buildings and Grounds:

Salaries.....	52,498.49	
Fuel.....	44,892.36	
Gas, Ice, Lights and Water.....	8,595.06	
Repair of Building and Improvements.....	9,645.51	
Repair of Machinery and Equipment.....	7,347.18	
Shop Tools and Supplies.....	152.10	123,130.70

Miscellaneous:

Salaries.....	8,768.37	
Freight, Express and Drayage.....	15.68	
Gasoline, Oil, Tires and Tubes.....	1,939.93	
Miscellaneous Expense.....	1,461.63	
Transportation and Travel.....	555.88	
Iowa-Old-Age and Survivors' Insurance.....	10,868.22	23,609.71

Capital Expenditures - General Institution:

Furniture and Fixtures.....	3,833.13	3,833.13
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Farm and Dairy:

Salaries.....	25,046.63	
Feed and Straw.....	12,652.17	
Fertilizer and Spray Material.....	661.88	
Gasoline, Oil, Tires and Tubes.....	297.86	
Livestock Purchased.....	1,003.30	
Materials and Supplies.....	466.72	

STATE SANATORIUM

345

Miscellaneous Expense.....	561.65	
Registration Fees and Testing.....	624.75	
Repair of Buildings.....	1,903.99	
Repair of Machinery and Equipment.....	1,459.27	
Trees, Seeds, Bulbs and Plants.....	1,000.16	
Veterinary Fees and Medicines.....	645.25	46,323.63
Capital Expenditures - Farm and Dairy:		
Farm Machinery and Implements.....	98.21	98.21
Total Support Expenditures.....		690,406.38
SUPPORT FUND BALANCE JUNE 30, 1950.....		6,595.83

REPAIRS, REPLACEMENTS AND ALTERATIONS

BALANCES

Amount on hand July 1, 1949..... 3.65

RECEIPTS

Appropriation H. F. 483-53rd G. A..... 10,000.00

Total Balance and Receipts..... 10,003.65

EXPENDITURES:

Buildings and Improvements..... 76.44

Machinery and Equipment..... 1,977.20

Automobiles and Trucks..... 1,800.00

Furniture and Fixtures..... 5,665.44

Farm Machinery and Implements..... 483.09

Total R. R. & A. Expenditures..... 10,002.17

R. R. & A. BALANCE JUNE 30, 1950..... 1.48

BUILDING AND SPECIAL FUNDS

Balances July 1, 1949..... 116,049.35

Receipts - Treasurer of State..... 485,805.43

Total Balances and Receipts..... 601,854.78

EXPENDITURES:

Arch. Fees Hospital Addition..... 4,472.27

Hospital Addition 50, 51 & 52..... 360,804.49

Employee Apt. Building..... 116,637.74

Arch. Fee Employee Apt. Building..... 3,739.78

Site Planning Services..... 2,200.00

Laundry Equipment..... 1,113.55

Arch. Fee Building 52..... 5,772.54

Hospital Addition - 52..... 21,921.78

Hospital Electric Lines..... 3,267.00

Allocation for Storm Damage..... 126.55

Incinerator Fund - reverted..... 479.44

Call Bell System refund to S.S. M & M..... 1,095.00

Total Expenditures, Building and Special..... 521,630.14

Balance Building and Specials June 30, 1950..... 80,224.64

TOTAL BALANCE IN BANK JUNE 30, 1950..... 86,821.95

REPORT OF STATE BOARD OF EDUCATION

BALANCES WITH STATE TREASURER

Support Fund:			
Balance July 1, 1949.....	622,000.00		
Deficiency Appropriation.....	55,000.00	677,000.00	
State Warrants.....		677,000.00	
Balance June 30, 1950.....			None
Repairs, Replacements and Alterations:			
Balance July 1, 1949.....		10,000.00	
State Warrants.....		10,000.00	
Balance June 30, 1950.....			None
Building and Special Funds:			
Balance July 1, 1949.....	425,949.59		
Transferred to State Comptroller.....	679.26	425,270.33	
Add: Appropriation 53rd G. A.....		280,210.00	
		705,480.33	
Less: State Warrants.....		485,805.43	
Balance June 30, 1950.....			219,674.90

BALANCES WITH SANATORIUM TREASURER

Support Fund Balance June 30, 1950.....	6,595.83
Repairs, Replacements and Alterations Balance June 30, 1950.....	1.48
Building and Special Funds Balance June 30, 1950.....	80,224.64

BALANCE ALL FUNDS IN BANK AND WITH STATE TREASURER

JUNE 30, 1949.....	306,496.85
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REPORT OF TREASURER

STATE SANATORIUM

Receipts and Disbursements of all Funds

MILO D. WYNN, Treasurer

	Balance July 1, 1949	Receipts	Expenditures	Balance June 30, 1950
Support Fund.....	27,672.34*	724,674.55	690,406.38	6,595.83
Repairs, Replacements and Alterations.....	3.65	10,000.00	10,002.17	1.48
Buildings and Special Funds.....	116,049.35	485,805.43	521,630.14	80,224.64
Totals.....	88,380.66	1,220,479.98	1,222,038.69	86,821.95
		1,308,860.64	1,308,860.64	

* Overdraft.

STATE SANATORIUM, OAKDALE, IOWA

SUMMARY OF INVENTORY

June 30, 1950

Land, 505.57 acres.....	\$ 51,658.45
Institutional Buildings & Improvements.....	1,936,845.71
Farm & Dairy Buildings & Improvements.....	44,323.62
Machinery and Equipment.....	208,739.87
Automobiles and Trucks.....	11,596.51
Furniture and Fixtures.....	82,060.35
Livestock.....	25,155.09
Supplies and Materials.....	112,495.14
Total Inventory.....	\$ 2,472,874.74

STATE SANATORIUM

347

TRUST FUNDS AND INVESTMENTS

As of June 30, 1950

Name of Fund	Invested In	Issue Date	Bond Numbers	Maturity Value	Amount
The Iowa Stethoscope.....	Savings A/c.....				\$ 518.04
The Iowa Stethoscope.....	Checking A/c.....				14,858.06
Oakdale Christmas Seal Fund....	U.S. Government Bonds.....	Nov. 1944	D588502F	500.00	
		Nov. 1944	C581224F	100.00	
		Nov. 1944	C581225F	100.00	700.00
Oakdale Christmas Seal Fund....	Checking A/c.....				2,141.66
Occupational Therapy Fund.....	Checking A/c.....				2,746.79
Total Trusts and Investments.....					<u>\$ 20,964.55</u>

REPORT OF PATIENTS

July 1, 1948 to June 30, 1950

Patient population July 1, 1948.....	408	
Admissions during fiscal year.....	329	
Total under care during year.....		737
Discharges during year.....	274	
Deaths during year.....	61	
Total Discharges and Deaths.....		335
Patient population June 30, 1949.....		<u>402</u>
Patient population July 1, 1949.....	402	
Admissions during fiscal year.....	340	
Total under care during year.....		742
Discharges during year.....	291	
Deaths during year.....	56	
Total Discharges and Deaths.....		347
Patient population June 30, 1950.....		<u>395</u>
Average patient population for Biennium.....		<u>398</u>

NUMBER AND CLASSIFICATION OF EMPLOYEES

Monthly averages for Biennium, July 1, 1948-June 30, 1950

	7/1/48 - 6/30/49		7/1/49 - 6/30/50	
	Part Time	Full Time	Part Time	Full Time
Administrative #10.....	....	8	....	8
Medical Service #20.....	6	77	5	75
Nutrition #30.....	3	45	3	44
Housekeeping & Laundry #40.....	1	39	....	40
Buildings & Grounds #50.....	1	32	1	31
Miscellaneous #60.....	4	6	4	6
Farm & Dairy #100.....	....	17	....	15
Total Monthly Average.....	<u>15</u>	<u>224</u>	<u>13</u>	<u>219</u>

INDEX

A

Aid for Blind Students.....	94
Aid for Deaf Students.....	94
Aid for Day Schools for Deaf.....	94, 95
Appropriations, requests for:	
Iowa School for the Blind.....	12, 14, 17, 18, 20
Iowa School for the Deaf.....	12, 14, 17, 19
Iowa State College.....	12, 16, 18, 20
Iowa State Teachers College.....	12, 14, 16, 18, 20
Office, State Board of Education.....	21
State Sanatorium	12, 17, 19, 20
State University	12, 14, 15, 18, 20
Summaries of	18, 19, 20
Askings (see Appropriations)	
Attendance:	
Iowa School for the Blind	
November 1, 1918-1950.....	320
Summary, 1924-1950	320
Superintendent's report	314
Iowa School for the Deaf	
November 1, 1918-1950.....	335
Summary, 1924-1950	335
Superintendent's report	327
Iowa State College	
Enrollment 1948-1949	234
Enrollment 1949-1950	266
Enrollment, fall quarter.....	265
Summary, 1932-1950	264
Summary, November 1, 1932-1950.....	264
Iowa State Teachers College	
Report of Registrar, 1948-1950.....	297
Summary, 1939-1950	304
Summary, November 1, 1939-1950.....	305
Veterans Enrollment	300, 301

State University

Enrollment, June 30, 1949.....	151
Enrollment, June 30, 1950.....	197
Summary, 1932-1950	198
Summary, November 1, 1936-1950.....	199

B

Balance Sheet:

Iowa State College.....	211, 239
State University	117, 159

Balances:

Iowa School for the Blind.....	317, 318
Iowa School for the Deaf.....	330, 331, 333, 334
Iowa State College.....	232, 262
Iowa State Teachers College.....	272, 281, 282
State Sanatorium	341, 343, 346, 291
State University	145, 191

Bank Reconciliation, Iowa State College.....	232, 262
--	----------

Blind Students, aid for.....	94
------------------------------	----

Bonds (see Investments)

Buildings, inventory of

Iowa School for the Blind.....	319
Iowa School for the Deaf.....	332
Iowa State College.....	229, 257
Iowa State Teachers College.....	293
State Sanatorium	346

Building and Business Committee.....	22
--------------------------------------	----

C

Committees, State Board of Education.....	22
---	----

D

Day Schools for Deaf Children.....	94
------------------------------------	----

Deaf-Blind Department	331, 334
-----------------------------	----------

Deafness, causes of.....	328
--------------------------	-----

Deaf students, aid for.....	94
-----------------------------	----

Dentist's report, School for the Blind.....	315
---	-----

Dentist's report, School for the Deaf.....	333
--	-----

Depository Banks:

Iowa State College.....	232, 262
State University	148, 194

Disbursements (see Expenditures)

Dormitories and Dining Service:

Iowa State College.....	216, 245
Iowa State Teachers College.....	272, 282
State University	127, 169

E

Employees:

Iowa School for the Blind.....	319
Iowa School for the Deaf.....	331
Iowa State College.....	263
Iowa State Teachers College.....	296
State Board of Education office.....	93
State Sanatorium	347
State University	150, 196

Endowment Funds, Iowa State College:

Bonds and stocks.....	231, 260
Investments	231, 260
Land	231, 260
Mortgages	231, 260
Statement of principal.....	226, 254

Endowment Funds, State University.....115, 136, 141, 178, 184

Murray, John F. Endowment Fund.....	97
-------------------------------------	----

Enrollment (see attendance)

Expenditures:

Office, State Board of Education.....	96
Iowa School for the Blind.....	317, 318
Iowa School for the Deaf.....	331, 334
Iowa State College:	
Agriculture, Division of.....	216, 245
Auxiliary Enterprises	216, 245
Current expenditures by funds.....	214, 243
Current expenditures by object.....	216, 245
Dormitories	216, 245
Engineering Division	216, 245

Equipment	216, 245
Extension	216, 245
General administration	216, 245
Graduate college	216, 245
Home Economics Division.....	216, 245
Hospital	216, 245
Library	216, 245
Organized Activities	216, 245
Organized Research	216, 245
Physical Plant	216, 245
Residence Halls (see Dormitories)	
Restricted Current funds.....	217, 246
Science Division	216, 245
Short Courses	216, 245
Storerooms and Service Departments.....	216, 245
Summer Session	216, 245
Veterinary Medicine, Division of.....	216, 245
Iowa State Teachers College	
Departmental	280, 290
Itemized Statement	273, 283
Salaries	276, 286
State Sanatorium	341, 344
State University	
Auxiliary Enterprises	113, 118
Capital funds	142, 186, 188
Endowment (see Endowment Fund)	
Expenditures by function and object.....	111, 128, 152, 170
Expenditures by funds.....	124, 166
Organized Educational Activities.....	112, 154
Restricted Funds	130, 172
Stores Service and Revolving Accounts.....	118, 122, 160, 164
Student Loan Funds.....	114, 134, 176
Summary	111, 125, 167

F

Faculty Committee	22
Fees (see Tuition and Fees)	
Fellowships (see Scholarships)	
Finance Committee, salaries and expenses.....	93
Financial Needs for 1951-1953:	
Iowa School for the Blind.....	69

Iowa School for the Deaf.....	77
Iowa State College.....	43
Iowa State Teachers College.....	57
State Sanatorium	85
State University	25
Financial Reports:	
Office, State Board of Education.....	93
Iowa School for the Blind.....	317
Iowa School for the Deaf.....	330
Iowa State College.....	207, 235
Iowa State Teachers College.....	272, 282
State Sanatorium	341
State University	111, 153
Financial Summary	
Iowa State College.....	232, 262
State University	111, 153
Fund Transactions, State University	
Business Office	145, 191
State Comptroller and Treasurer.....	146, 193
G	
Gifts	
Iowa State College.....	217, 246
State University	124, 166
H	
Hospitals	
Iowa School for the Blind.....	316
Iowa School for the Deaf.....	333
I	
Income	
Iowa School for the Blind.....	317
Iowa School for the Deaf.....	330, 334
Iowa State College	
Auxiliary Enterprises	214, 243
Current Income by Funds.....	214, 243
Dormitories	216, 245
Organized Educational Activities.....	112, 154
Restricted Funds	124, 127, 166, 168
Stores, Service, Auxiliary and	
Revolving Funds	119, 122, 160, 164
Student Loan Funds.....	134, 176

Summary	111, 125, 167
Inventory	
Iowa School for the Blind.....	319
Iowa School for the Deaf.....	332
Iowa State College	
Buildings	229, 257
Equipment	229, 257
Improvements other than buildings.....	229, 257
Endowment (see Endowment Fund)	
Gifts	217, 246
Organized Activities	214, 243
Restricted Current Funds.....	217, 246
Statement of Restricted Current Funds.....	217, 246
Storerooms and Service Departments.....	216, 245
Tuition and Fees.....	214, 243
Iowa State Teachers College	
Detailed Statement	272, 282
State Sanatorium	341
State University	
Auxiliary Enterprises	113, 118
Capital Funds	142, 186, 188
Current Income by Funds.....	110, 124, 152, 166
Current Income by Source.....	111, 126, 168
Gifts	124, 166
Iowa State Teachers College	
Buildings	293
Equipment	294
Improvements other than buildings.....	295
Real Estate	292
Summary	295
State Sanatorium	346
State University	
Buildings	144, 190
Equipment	144, 190
Improvements other than buildings.....	144, 190
Real Estate	144, 190
Investments	
Iowa School for the Blind.....	319
Iowa School for the Deaf.....	334
Iowa State College	
Bonds and Stocks.....	231, 260
Endowment funds	231, 260

Farm Mortgages	231, 260
Land	231, 260
Plant	229, 257
Summary	231, 260
Iowa State Teachers College.....	295
State Sanatorium	347
State University	
Bonds	141, 184
Endowment Funds	115, 136, 141, 178, 184
Farms	141, 184
Mortgage loans	141, 184
Plant	144, 190
Real Estate	144, 190
Summaries	141, 184
L	
Land	
Iowa School for the Blind.....	319
Iowa School for the Deaf.....	332
Iowa State College	231, 260
State Sanatorium	346
Iowa State Teachers College.....	292
State University	144
Legislative Askings (see Appropriations)	
Loan Funds, Student	
Iowa State College.....	226, 228, 254, 256
State University	134, 176
Loans (see Endowment Fund)	
M	
Maintenance of State Roads.....	94, 96
Mortgages (see Investments, also Endowment Fund)	
O	
Office, State Board of Education	
Appropriations	21
Employees	93
Income and expenditures.....	96
Officers, State Board of Education.....	22
P	
Per Diem, State Board of Education.....	93
Permanent Endowment Fund (see Endowment Fund)	
Physician's Report, Iowa School for the Blind.....	316
Physician's Report, Iowa School for the Deaf.....	332

President's Report:

Iowa State College.....	203
Iowa State Teachers College.....	269
State Board of Education.....	5
State University	101

R

Real Estate (see Land)

Receipts (see Income)

Registrar's Report, Iowa State Teachers College.....	297
--	-----

Residence Halls (see Dormitories)

Roads, maintenance of.....	94, 96
----------------------------	--------

S

Secretary's Report (see Financial Report)

Securities (see Investments)

State Board of Education

Appropriations requested	21
Committees	22
Employees	93
Income and expenses.....	96
Personnel	93

Student Loan Funds (see Loan Funds, Student)

Students, Statistical Information

Iowa School for the Blind.....	314
Iowa School for the Deaf.....	327
Iowa State College	234, 263, 264, 265
Iowa State Teachers College.....	297
State University	151, 197

Superintendent's Report

Iowa School for the Blind.....	309
Iowa School for the Deaf.....	323
State Sanatorium	339

T

Treasurer's Report

Iowa School for the Blind.....	318
Iowa School for the Deaf.....	333
Iowa State College.....	232, 262
Iowa State Teachers College.....	281, 291
State Sanatorium	343, 346
State University	148, 194

Tuition and Fees

Iowa State College.....	214, 243
Iowa State Teachers College.....	272, 280
State University	124, 126, 166, 168

Trust Funds (see Investments)

