

Report of the Legislative Auditor

1949-1950

BULLETIN No. 11



NEVADA LEGISLATIVE
COUNSEL BUREAU

December 1950

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LETTER OF TRANSMITTAL

HONORABLE CHARLES H. RUSSELL, *Governor of Nevada*
THE LEGISLATIVE COUNSEL BUREAU
THE 1951 LEGISLATURE.

GENTLEMEN: In accordance with the provisions of section 11, chapter 205, Statutes of Nevada 1949, I have the honor to submit herewith the report of the Legislative Auditor for the period beginning July 1, 1949, and ending June 30, 1950.

Respectfully submitted,
A. N. JACOBSON,
Legislative Auditor.

FOREWORD

The Nevada Legislative Counsel Bureau is a fact-finding organization designed to assist legislators, State officers, and citizens in obtaining the facts concerning the government of the State, proposed legislation, and matters vital to the welfare of the people. This office will always be nonpartisan and nonpolitical; it will not deal in propaganda, take part in any political campaign, nor endorse or oppose any candidates for public offices.

The primary purpose of the Bureau is to assist citizens and officials in obtaining effective State government at a reasonable cost. The plan is to search out facts about government and to render unbiased interpretations of them. Its aim is to co-operate with public officials and to be helpful rather than critical. Your suggestions, comments, and criticisms will greatly aid in accomplishing the object for which we are all working—the promotion of the welfare of the State of Nevada.

REPORT OF THE LEGISLATIVE AUDITOR

Sections 11 and 12 of chapter 205, Statutes of Nevada, 1949, read as follows:

SEC. 11. The legislative auditor shall prepare an annual report to the governor, the legislative counsel bureau, and members of the legislature, and copies of such report shall be filed in the office of the secretary of state. Such annual report shall contain, among other things, copies of, or the substance of reports made to the various state departments, as well as a summary of changes made in the system of accounts and records thereof. Reports shall also contain specific recommendations to the legislature for the amendment of existing laws or the passage of new laws designed to improve the functioning of various departments of the state government to the end that more efficient service may be rendered and the cost of government reduced.

SEC. 12. All recommendations submitted by the legislative auditor shall be confined to those matters properly coming within his jurisdiction, which is to see that the laws passed by the legislature dealing with the expenditure of public moneys are in all respects carefully observed, and that the attention of the legislature is directed to all cases of violation of the laws or the passage of new laws to secure the efficient spending of public funds. The legislative auditor shall not include in his recommendations to the legislature any recommendations as to the sources from which taxes shall be raised to meet the governmental expense. All reports by the legislative auditor shall call attention to any funds, which in his opinion, have not been expended in accordance with law or appropriations by the legislature; and shall make recommendations to the legislature as to the manner or form of appropriations, which will avoid any such improper expenditure of money in the future.

In following through with the duties as outlined in the foregoing quotation from the Statutes, much time has been employed in office work, in addition to field auditing, and in assisting various departments in their accounting problems. The post audit of claims has been accomplished, and this important function of the office has been diligently carried out. Departments requesting audits for special reasons have been extended the services of this office as quickly as possible.

Since it has been possible to audit only a small portion of the departments of the State in this, the first year of existence of the office of Legislative Auditor, this report contains a compilation of statements of receipts and disbursements furnished by various departments. The reports so furnished have been individually analyzed, and any points requiring clarification have been taken up with the

REPORT OF LEGISLATIVE AUDITOR

departments affected. It has been our endeavor to prepare these statements in as consistent a form as possible, although in some instances we have had to depart from this formula.

In some cases, an audit of a department of the type known to be required by the Legislature has not been made for many years. It is to be understood that the State Auditor, part of whose duties it was, previous to the fiscal year 1949-1950, to audit State departments, did not have the time nor the staff to accomplish what he desired in this direction. The audit of the University of Nevada falls in this category.

In the preparation of some audits, work done by the office of the Legislative Auditor has been of a nature which should have been a part of the duties of the bookkeeping department of the agency itself. This has been brought to the attention of the agencies involved, and in subsequent audits of many departments much less time will be expended thereon by this office, since their books and records will be more amenable to audit.

In every instance, during the course of his auditing work, the Legislative Auditor has been accorded every courtesy and assistance.

Since it is the purpose of this report to provide the Legislature with financial information, a short discourse on the over-all State financial condition is included.

SCHEDULE 1A—WHERE THE MONEY CAME FROM
State Revenue Schedule, July 1, 1949, to June 30, 1950

GOVERNMENTAL REVENUE		
A. General Property Tax	\$1,977,334.15	
B. Special Taxes—		\$1,977,334.15
Motor fuel tax (after refunds)	\$2,698,727.02	
Liquor taxes	491,811.36	
Cigarette taxes	741,976.44	
Gambling taxes	1,211,194.08	
Insurance premium taxes	244,251.09	
Agricultural special taxes	78,674.27	
Other special taxes	58,547.68	
C. License and Privilege Fees—		5,525,181.94
Liquor licenses	\$18,564.53	
Cigarette licenses	4,112.50	
Gambling licenses	308,082.04	
Automobile and truck licenses	1,425,383.54	
Insurance licenses	51,651.00	
Corporation licenses	125,431.40	
Fish and game miscellaneous licenses	416,150.60	
Marriage license fees	138,607.00	
Civil action fees	101,694.50	
D. Other Miscellaneous Tax Revenue		2,589,657.11
E. Total Direct Tax Revenue		50,671.20
F. Federal Aid		10,142,844.40
G. Total Governmental Revenue		6,230,736.61
		\$16,373,581.01
NONGOVERNMENTAL REVENUE		
H. Miscellaneous Nontax Revenue—		
Employment security	\$2,010,312.65	
Colorado River Commission power and water receipts	657,398.67	
Basic Magnesium receipts	2,050,000.00	
Interest on trust funds and land contracts	157,360.80	
Payment on school land contracts	23,453.02	
Employees contributions to retirement funds	591,871.31	
Employers contributions to retirement funds	540,881.59	
Refunds and contingent accounts	35,573.12	
Other miscellaneous nongovernmental receipts	449,390.50	
		6,516,241.66

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I. Offsets—		
County tax collection	\$919,316.55	
County and city aid for highway construction	5,300.72	
County and city aid for airport improvement	2,500.00	
Old-Age Assistance (County receipts)	369,534.64	
Old-Age Assistance (Transfer of State funds)	436,471.67	
Employees withholding tax	195,397.10	
Gas tax refunds	210,195.42	
Other miscellaneous offsets	198,836.78	
		\$2,337,552.88
J. Capital Accounts—		
Sale of State Office Building bonds	\$200,000.00	
Trust fund bonds sold	1,162,999.84	
Loss on sale of bonds	*8,695.00	
		1,354,304.84
K. Total Nongovernmental Revenue		10,208,099.38
L. Total as Per Schedule No. 1		\$26,581,680.39

*Red figures.

SCHEDULE 1B—WHERE THE MONEY WENT State Expenditure, July 1, 1949, to June 30, 1950

GOVERNMENTAL EXPENDITURES		
A. General Government		\$1,279,283.15
B. Highway		8,305,528.29
C. Development and Conservation of Natural Resources—		
Agriculture, mining, State Engineer	\$207,520.79	
Fish and Game Commission	468,258.83	
Miscellaneous (snow, stream and geological surveys)	19,263.03	
		695,072.65
D. Education—		
Elementary School apportionment	\$1,988,972.18	
High School apportionment	281,188.88	
Aid to rural schools	3,057.12	
School lunch program	46,560.55	
General Administration (State Department)	68,586.62	
University of Nevada	709,399.98	
Vocational and veterans' training	171,840.34	
Indian education	126,241.32	
Public school teachers permanent employers retirement contributions	123,672.09	
		3,519,519.08
E. Health and Welfare—		
Public health and welfare divisions	\$504,408.21	
State institutions (prison, State hospital, orphans' home, school of industry, aid and care of deaf, dumb and blind	671,271.73	
Old-Age Assistance (benefits)	1,761,429.47	
		2,937,109.41
F. Miscellaneous General Government		105,908.90
G. Total expenditures attributed to general govern- ment—Operating costs		16,842,416.48
NONGOVERNMENTAL EXPENDITURES		
H. Miscellaneous Other Units of Government—		
Employment Security Department	\$2,053,589.34	
Self-supporting Agencies—		
Basic Magnesium Project	\$2,086,241.14	
Colorado River Commission	631,553.50	
Other miscellaneous	195,533.78	
		4,966,917.76
I. Offsets		2,339,533.04
J. Capital Accounts—		
State Hospital building	\$8,528.28	
State Prison building	134,400.04	
State Office building	271,947.74	
University heating plant	1,425.21	
Bonds purchased for investment funds	1,232,600.93	
		1,648,902.20
K. Total Nongovernmental Expenditures		8,955,353.00
L. Total as Per Schedule No. 1		\$25,797,769.48

REVENUE DOLLAR

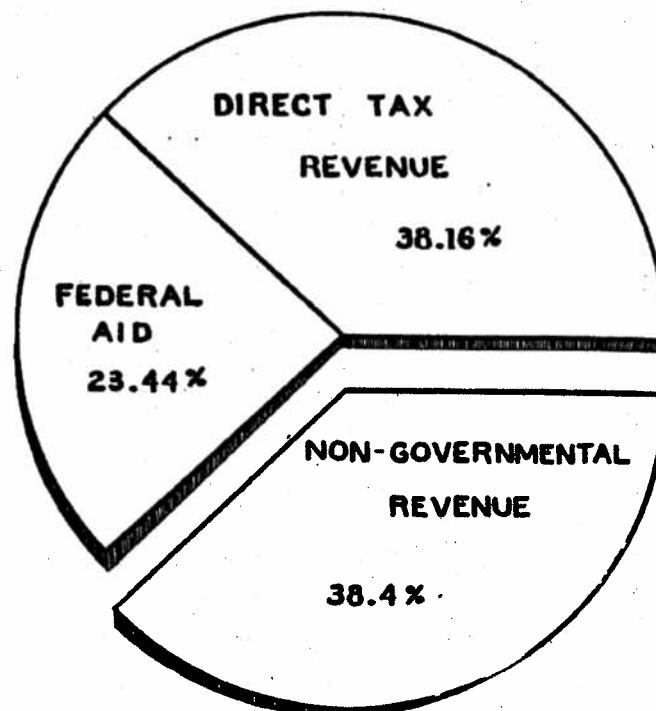


FIG. 1

EXPENDITURE DOLLAR

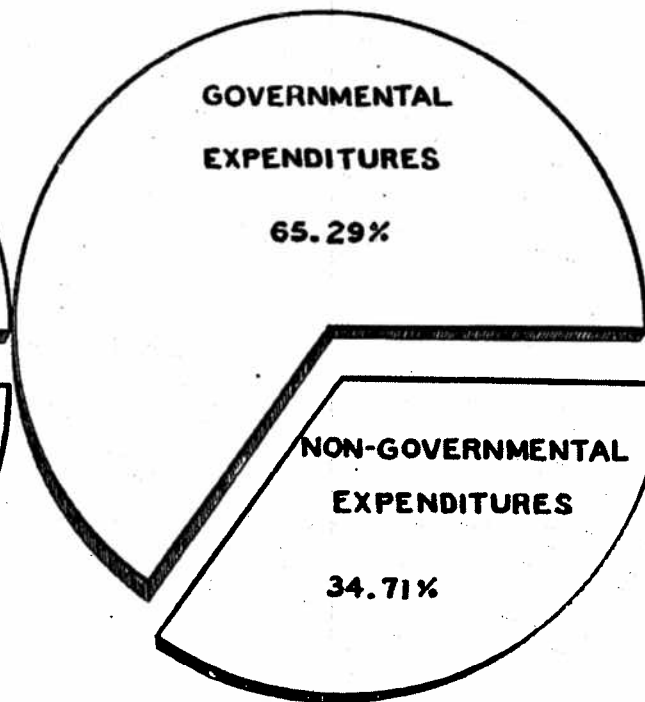


FIG. 2

JULY 1, 1949-JUNE 30, 1950

TAXPAYER'S DOLLAR

STATE AND FEDERAL

WHERE IT CAME FROM

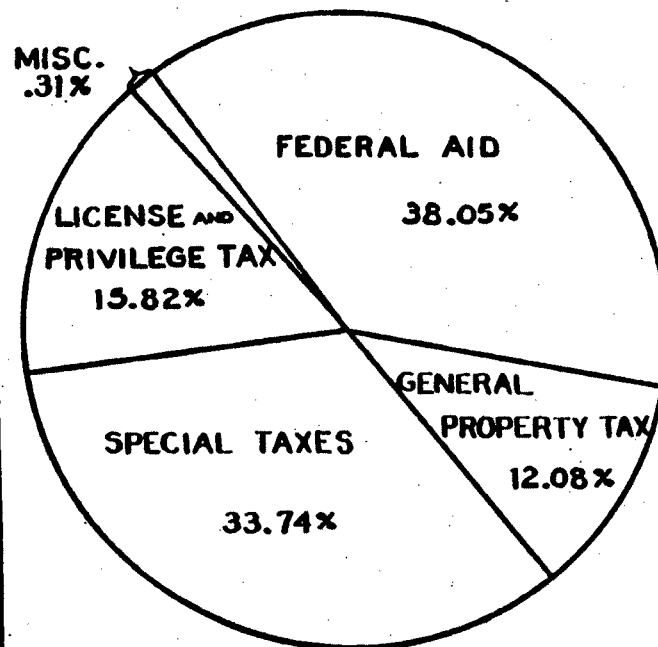


FIG. 3

WHERE IT WENT

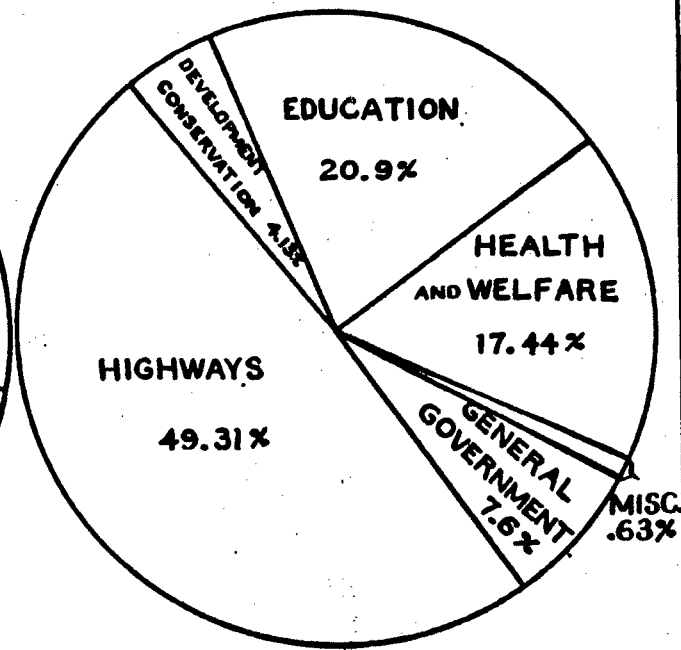
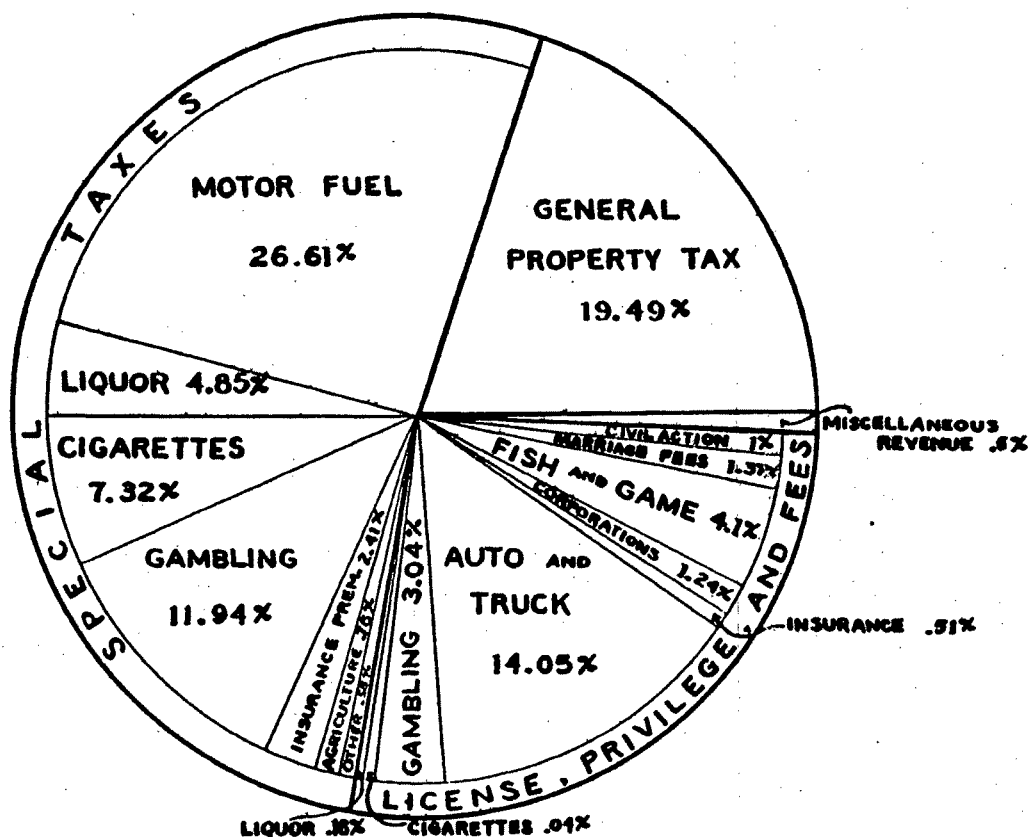


FIG. 4

JULY 1, 1949 - JUNE 30, 1950

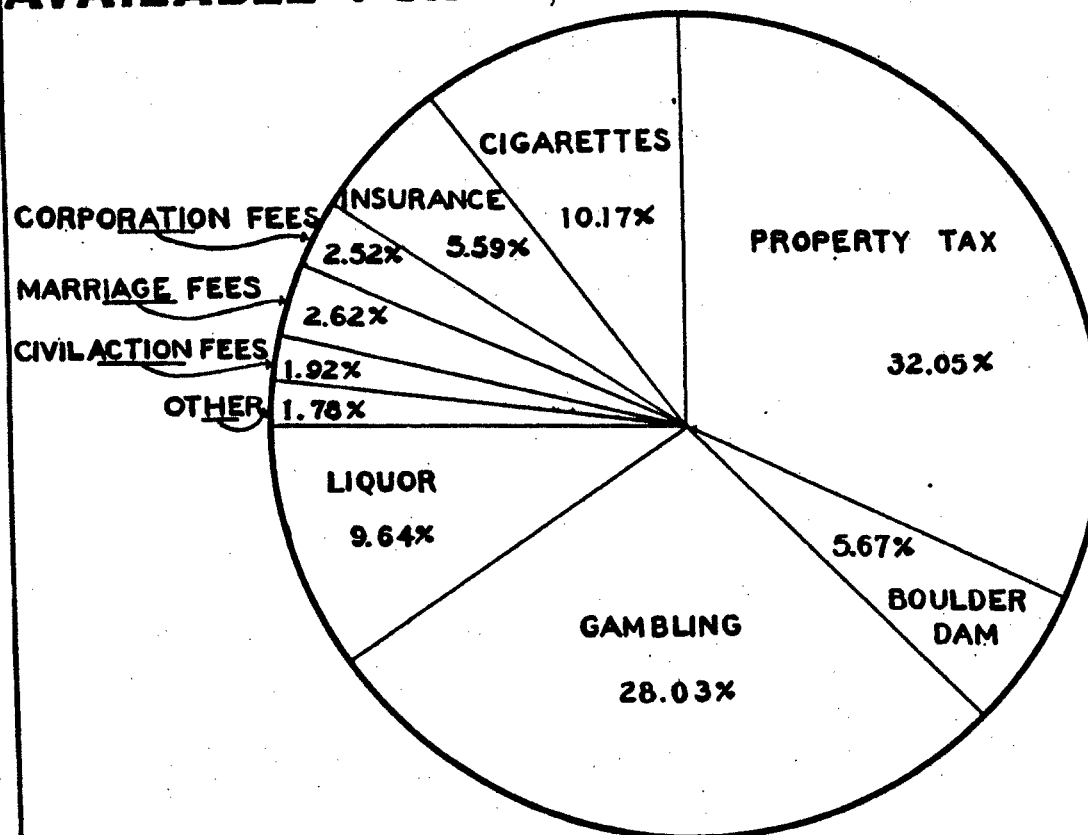
SOURCES OF DIRECT STATE TAX REVENUE



JULY 1, 1949 - JUNE 30, 1950

FIG. 5

GENERAL FUND REVENUES AVAILABLE FOR LEGISLATIVE APPROPRIATION



JULY 1, 1949 - JUNE 30, 1950

FIG. 6

The State Controller's report for the fiscal year 1949-1950 indicates that the credits of the State amounted to \$26,581,680.31, and the debits \$25,797,769.48. The balance in the State Treasury on June 30, 1950, was \$5,587,309.54. The October 1950 pay roll indicates that 1,394 persons were employed by the State, this figure including the Department of Highways, but excluding the University of Nevada. During the month of October the State pay roll amounted to \$349,982.66, and during the fiscal year 1949-1950 the State spent \$4,683,348.83 for the salaries of its employees. The total travel expenses for Nevada's employees during the fiscal year came to \$159,024.45, of which \$25,663.83 was expended for travel outside of the State. During the fiscal year 1949-1950, approximately \$1,596,656.75 was expended for purchases of materials, supplies and property, such purchases being distributed in the following manner:

General office supplies.....	\$79,308.41
Engineering and drafting supplies.....	5,637.62
Photography supplies.....	5,776.14
Duplicating supplies.....	5,423.24
Petroleum products.....	313,930.63
Auto parts and equipment.....	184,678.39
Supplies and materials, maintenance and operational stores.....	357,045.83
Supplies, miscellaneous.....	76,819.34
Road materials.....	30,441.77
Printing materials and supplies.....	4,365.12
Food and clothing.....	151,015.67
Mobile equipment, including \$51,588.40 expended for the purchase of automobiles.....	293,965.67
Office furnishings and equipment.....	68,676.85
Other equipment.....	19,577.07
Total	\$1,596,656.75

The above figures were obtained through the post audit examination of all claims submitted by all the various State departments, offices, institutions, and agencies during the fiscal year, and totalling in excess of 100,000 claims, and involving the punching of approximately 32,000 International Business Machines punch cards in order that proper tabulations might be made. The above figures do not include purchases made by the University of Nevada.

According to schedule 1a and schedule 1b of the Controller's report for the fiscal year 1949-1950, the total expenditures attributed to general government came to \$16,842,416.48, and the total governmental revenue was \$16,373,581.01. Schedule 1a and schedule 1b are the most important tables in the Controller's annual report, and illustrate in a simple manner where the money comes from and where it goes. The two schedules are reproduced in this report.

The total amount of credits shown in the Controller's report for the fiscal year 1949-1950, namely \$26,581,680.39, is greater than the actual amount of money received by the State of Nevada to spend for government. The total credits shown is derived from various sources and transfers and reflects a larger amount of money than is actually received. In the same way, the total amount of debits shown on the Controller's report, namely \$25,797,769.48, is greater than the amount of money actually expended. The accounting system of the State of Nevada is on a cash basis and provides that the Treasurer must issue

a receipt for and the Controller must issue a check for each cash transaction. This simplified bookkeeping procedure is a desirable protection for public funds, although it creates duplication of receipts and expenditures that are misleading. Analysis of the Controller's report reveals that approximately 35 percent of the total revenue and approximately 30 percent of the total disbursements are duplications, and should not be reflected in the computation of the cost of State government.

These duplications of credits and debits are segregated under three separate headings as follows:

(1) *Miscellaneous and Other Units of Government.* The State of Nevada acts as a collection agency for local and other units of government and for self-supporting agencies not subsidized by tax money. The receipts and disbursements for these units are reflected on the accounting records of the State and become part of the total receipts and disbursements shown on the Controller's report, although such receipts and disbursements are not a part of the cost of State government.

(2) *Offsets.* Large sums of money are transferred to and from various State funds. These transfers are designated as "offsets" to clarify the fact that such transfers are not actual receipts or disbursements, but accounting entries necessary to transfer money from one State fund to another State fund. Transfers from State funds to other units of government are included in this category. For instance, upon receipt of social security funds, the Treasurer issues a receipt for the same, and the money so received is deposited in the Treasurer's account in a bank. The Controller issues a warrant transferring the money from the Treasurer's account in the bank to the Social Security Fund in a bank. This transfer is again reflected as a receipt, and the subsequent withdrawals are reflected as disbursements. In this manner the original amount received has been reflected twice as a receipt and a disbursement.

(3) *Capital Accounts.* Capital revenue and/or capital expenditures are segregated in the schedules for the following reasons.

(a) Money received from the sale of State bonds and expended on the specific programs for which they are issued are amortized in future years from taxpayers' revenues, and (b) the sale and purchase of trust fund bonds are transactions that do not affect the actual revenue and expenditures of the operation of State government.

The object behind schedule 1a, and Figures 1, 3 and 5 is to ultimately determine the money raised from the taxpayers of this State, and, to start with, it is necessary to divide the total credits shown on the Controller's books into governmental revenue and nongovernmental revenue. On the expenditure side, money obtained from the Federal government and from the taxpayers of the State of Nevada is intermingled and cannot be distinguished, but it is necessary to divide the debit side of the Controller's books into governmental expenditures and nongovernmental expenditures as illustrated by Figure 2.

Eliminating nongovernmental revenue, the governmental revenue, State and Federal, breaks down as illustrated in Figure 3. Taxes paid by State taxpayers breakdown into four general groups, namely,

the general property tax, special taxes, license and privilege taxes, and miscellaneous taxes. The dollar volume of these sources may be obtained from schedule 1a.

Turning to Figure 5, Federal aid is eliminated, and revenues derived from State taxpayers only are analyzed.

In 1940, section 5 of Article IX was added to the Constitution of the State of Nevada. Section 5 reads as follows:

SEC. 5. The proceeds from the imposition of any license or registration fee and other charge with respect to the operation of any motor vehicle upon any public highway in this state and the proceeds from the imposition of any excise tax on gasoline or other motor vehicle fuel shall, except cost of administration, be used exclusively for the construction, maintenance, and repair of the public highways of this state.

Consequently, as a result of this constitutional revision, all revenues from motor fuel taxes and auto and truck licenses are placed in the Highway Fund, and are available for expenditure by the Department of Highways for highway construction, maintenance, and administration. It is interesting to note that from 1940 until 1949, the Nevada Legislature made no attempt to supervise the expenditures of moneys in the Highway Fund. The 1949 Nevada Legislature made two important steps in the direction of increased legislative control of the purse strings. (1) It passed a powerful budget control law, known as chapter 299, Statutes of Nevada, 1949, which sets forth that:

On or before October 1st of the even numbered years, all departments, institutions, and other agencies of the state government, and all agencies receiving state funds, fees, or other moneys under the authority of the state government, including those operating from funds designed for specific purposes by the constitution or otherwise, shall prepare, on blanks furnished them by the director of the budget, and submit to said director, estimates of their expenditure requirements, together with all anticipated income from fees and all other sources, for each fiscal year of the biennium compared with the corresponding figures of the last completed fiscal year and the estimated figures for the current fiscal year.

Provision is then made for the submission of the State budget and the Governor's financial plan for consideration and approval by the Legislature. It is obvious that there is very little difference between the cases where the State departments and agencies submit budgets and the Legislature approves them, and the cases where State department and agencies submit budgets and the Legislature appropriates money in accordance therewith. For the first time in many years, the 1951 Nevada Legislature will have the opportunity to examine and approve the proposed expenditure budgets for the next biennium of the many State departments and agencies that heretofore have not been subject to financial control by the Legislature. (2) The 1949 Nevada Legislature enacted chapter 133, Statutes of Nevada 1949, which consolidated the administration of various State highway revenue producing Acts, commonly known as the "Motor Vehicle Consolidation Law."

To carry out the provisions of this Act, the 1949 Legislature appropriated \$425,000 from the Highway Fund. This appropriation set a new precedent, as the Legislature has made no appropriations from the Highway Fund since the constitutional provision was enacted in 1940. It appears that there is no violation of the Constitution when the Legislature appropriates from the Highway Fund, as long as said appropriations are in accordance with section 5 of Article IX. Consequently, it appears that the Legislature could appropriate for the administration of the Department of Highways as well as for the administration of the motor vehicle consolidation, if it so desired. However, as pointed out above, legislative approval of departmental budgets is hardly different from legislative appropriations after department budgets are submitted; legislative control of the purse strings is adequately achieved in either case.

As indicated by Figure 5, the general property tax is an important source of revenue obtained from State taxpayers. Section 2 of Article X of the Constitution of the State of Nevada reads as follows:

SEC. 2. The total tax levy for all public purposes, including levies for bonds, within the state, or any subdivision thereof, shall not exceed five cents on one dollar of assessed valuation.

For a goodly number of years the Legislature has set the State's share of the property tax at 64 cents on every one hundred dollars of taxable property. However, the 1949 Nevada Legislature set the State's share of the property tax at 68 cents for the fiscal year 1949-1950, and at 72 cents for the fiscal year 1950-1951. The higher rates mean that the State will receive a greater amount of revenue from the general property tax during the current biennium. In addition, the total assessed valuation of the State has been increasing for a goodly number of years, and this would mean additional revenue from the general property tax even though the rate remains the same. The increase in the total assessed valuation of the State of Nevada for the period 1946-1950 is indicated by the following data obtained from reports compiled by the Nevada Tax Commission:

Year	Assessed valuation
1946.....	\$244,032,820
1947.....	268,715,558
1948.....	291,137,678
1949.....	303,257,114
1950.....	311,653,049

Of the \$5 maximum property tax authorized by the Constitution, the State takes its share first, and the counties, cities, and school districts are left the remainder.

During 1950, maximum property tax rates will prevail in 11 of Nevada's 17 counties; in other words, in those counties the tax rate will be at the constitutional \$5 ceiling for every \$100 of assessed valuation. Four more counties will be very close to the constitutional ceiling, and only two counties have a rate well below the constitutional limit. The county rates are shown in the table below, along with the assessed valuations and the maximum over-all rate for 1950, including county,

city, school district and State taxes to be paid for each \$100 of assessed valuation in each county:

County	Assessed valuation	County rate	Maximum over-all rate
Churchill.....	\$11,999,217	\$3.44	\$4.77
Clark.....	58,027,633	1.79	5.00
Douglas.....	5,535,827	1.65	3.62
Elko.....	43,234,768	1.47	4.72
Esmeralda.....	1,695,555	2.95	5.00
Eureka.....	6,928,853	1.98	3.60
Humboldt.....	16,847,110	1.62	4.58
Lander.....	*6,550,000	2.79	4.955
Lincoln.....	10,648,853	2.66	4.69
Lyon.....	9,651,538	1.44	5.00
Mineral.....	5,202,557	3.77	5.00
Nye.....	*5,400,000	3.33	5.00
Pershing.....	14,181,530	1.95	5.00
Ormsby.....	4,077,568	2.05	5.00
Storey.....	2,293,918	2.77	5.00
Washoe.....	89,088,365	1.34	5.00
White Pine.....	20,289,957	2.29	5.00

*Estimated. Reports incomplete.

In previous years the Legislature earmarked various portions of the State's share of the property tax for specific purposes. For instance, portions were earmarked for the use of the University of Nevada, for the public service division of the University of Nevada, for old-age assistance benefits, etc. The 1949 Nevada Legislature amended various laws heretofore requiring the earmarking of the property tax for various State institutions and purposes, and provided instead that they should be supported by direct appropriation on the basis of budgets properly justified. The Act setting the State's share of the property tax for the biennium 1949-1950 sets forth that the University of Nevada shall receive one cent, the Consolidated Bond Interest and Redemption Fund two cents, and the rest of the State's share shall go to the General Fund. While almost all of the State's support for the University of Nevada is provided by direct appropriation from the General Fund, one cent of the property tax was earmarked for the University in order to comply with the requirement of section 6 of Article XI of the Constitution of the State of Nevada which reads as follows:

SEC. 6. The legislature shall provide a special tax in addition to the other means provided for the support and maintenance of said university and common schools.

The relative value and position of the general property tax in the over-all State revenue picture is illustrated by Figure 5, and the relative value and position of the general property tax as a revenue to the General Fund is illustrated by Figure 6.

License fees and taxes on liquor, cigarettes and gambling provide important sources of revenue to the General Fund. The relative value and position of revenue from liquor, cigarettes and gambling in the over-all State revenue picture is illustrated by Figure 5, and the relative value and position of liquor, cigarettes and gambling as revenues to the General Fund is illustrated by Figure 6. As illustrated by Figure 5, the largest portion of the revenue from liquor, cigarettes and gambling is derived as special taxes on those items, while the smallest portion comes from license fees.

Revenues from these three sources are very difficult to predict because they are heavily influenced by nonresidents and tourists going through the State, and the number of nonresidents and tourists in a given year depends largely upon economic conditions and the prosperity of the country as a whole. A period of depression is reflected immediately in smaller revenues from these three sources.

Revenues from insurance premium taxes, corporation fees, marriage fees and civil action fees are all deposited in the General Fund, and their relative values and positions may be determined by an examination of Figures 5 and 6.

Figure 5 also illustrates the relative value and position of fish and game licenses in the over-all State revenue picture, but it is to be noted that under present laws revenues from this source are not deposited in the General Fund, but are earmarked for the exclusive use of the Fish and Game Commission.

The dollars and cents values of all of the aforementioned sources of revenue may be obtained by an examination of Schedule 1a reproduced herein from the controller's reports for the fiscal year 1949-1950.

An examination of Figure 4 and Schedule 1b quickly reveals how the money was spent for State government during the fiscal year 1949-1950. Almost half of the expenditure dollar is spent for highway construction, maintenance and related operations. Included in this area for the fiscal year 1949-1950 are expenditures of \$5,536,996 for highway construction, and \$1,459,479 for highway maintenance. During that fiscal year, Federal aid for the construction of highways amounted to \$4,266,215, which means that 78.86 percent of the total cost of highway construction in Nevada was paid for with Federal money. Federal aid money may be used only for highway construction, and is not available for highway maintenance or other operations.

Approximately 20.9 percent of the expenditure dollar is spent for education in the State of Nevada. Approximately two-thirds of such education expenditures are in the form of elementary and high school apportionments; in other words, State aid to elementary and high schools in Nevada. Schedule 1b indicates that the University of Nevada spent \$709,400 during the fiscal year, but this figure represents expenditures from funds on deposit in the State treasury only, and does not represent expenditures from funds on deposit in Reno banks, and under the sole control of the University. Total expenditures for the University of Nevada for the fiscal year 1949-1950, as revealed by the Audit Report of the Legislative Auditor, amounts to \$2,259,983.

Health and welfare expenditures include not only the health and welfare departments in the State government but also the various State institutions, and benefits paid to aged persons, this last item being the largest of all.

Development and conservation of natural resources includes expenditures made by the Fish and Game Commission, Department of Agriculture, office of the State Engineer, etc.

One of the most interesting items is the expenditure total for general government. For the fiscal year 1949-1950, general government cost \$1,279,283, said total being 7.6 percent of the total expenditure dollar. General government is composed of the many State departments and agencies that are small in size, and that actually spend only a small

portion of the expenditure dollar. It is obvious that increased economy and efficiency that would save several million dollars a year cannot be achieved in an area of government that spends only \$1,279,283 during a year's period of operation. However, it appears that every possible economy should be achieved, no matter how small, in this era of rising costs and increased governmental operations.

The following table lists appropriations made by the 1949 session of the Nevada Legislature for the biennium 1949-1951:

Fund from which appropriated	Amount
General Fund	\$10,732,760.80
Distributive School Fund	86,000.00
Postwar Reserve Fund	150,000.00
Highway Fund	425,000.00
Total	\$11,393,760.80

The following table lists examples of larger appropriations made by the 1949 Nevada Legislature for the biennium 1949-1951:

Appropriation	Amount
Old-Age Assistance Benefits	\$515,000.00
Old-Age Assistance Administration	146,170.00
Nevada Hospital for Mental Diseases	577,794.00
Nevada State Prison	567,255.00
Nevada State Orphans' Home	175,380.00
Nevada School of Industry	64,806.00
Distributive School Fund	4,060,300.00
High School Fund	600,000.00
University of Nevada	1,099,000.00
(Plus receipts from a 1 cent property tax which would return approximately \$60,000 during the biennium).	
Public Service Division, U. of N.	190,000.00

It is obvious from the above that the General Fund is the fund from which the huge majority of legislative appropriations are made. The money to finance State aid to elementary and high schools, old age assistance benefits, State support for the various institutions, and to finance the cost of general governmental departments and agencies all comes from the General Fund. For the fiscal year 1949-1950, General Fund revenues available for legislative appropriation are illustrated by Figure 6 and the following table:

Source	Amount
Property Tax	\$1,696,774.48
Boulder Dam Revenue	300,000.00
Gambling	1,483,923.81
Liquor	510,375.89
Cigarettes	538,626.58
Insurance	295,902.09
Marriage Fees	138,607.00
Civil Action Fees	101,694.50
Other	94,476.47
Total Available Revenue	\$5,293,886.57

It is to be noted that the revenue from cigarette taxes and licenses as given in Schedule 1a is considerably different from the revenue from cigarettes that is deposited in the General Fund. This is explained by section 6b of chapter 296, Statutes of Nevada 1949, which reads as follows:

SEC. 6b. The money in the cigarette tax fund is hereby appropriated as follows:

(1) There is first appropriated from said fund eighty seven and one-half ($87\frac{1}{2}$) percent thereof which shall be paid to the general fund of the state.

(2) Twelve and one-half ($12\frac{1}{2}$) percent thereof shall be paid quarterly during each fiscal year to the counties of this state in the proportion that the total taxes from the sale of cigarettes of each county during such quarter bears to the total taxes collected from the sale of cigarettes in all counties in this state during such quarter, as certified by the Nevada Tax Commission.

The following table illustrates the great variation in the balance in the General Fund on any given day:

Date	Amount
July 1, 1949	\$2,233,040.82
July 31	2,164,954.80
August 31	1,147,987.54
September 30	821,467.81
October 31	1,413,571.37
November 30	1,201,714.68
December 31	2,197,416.55
January 31, 1950	1,120,681.88
February 28	1,075,158.17
March 31	1,934,843.40
April 30	1,702,308.96
May 31	1,775,033.71
June 30	2,653,325.82
July 31	1,381,124.00
August 31	1,964,433.64
September 30	2,062,948.28
October 31	2,299,911.60
November 30	2,261,214.45
Average balance, July 1, 1949-November 30, 1950, \$1,745,063.19	

Perhaps it is superfluous to point out the great difficulty in predicting revenues to the General Fund so far in advance. The available revenues for the fiscal year 1949-1950 are given above, and available revenues for the first half of the fiscal year 1950-1951 will be available during the legislative session. It will then be necessary to conservatively predict revenues for the last half of the fiscal year 1950-1951, and then to estimate revenues for the ensuing biennium. This situation serves to focus attention on the advantages of annual legislative sessions whereby revenues could be estimated and appropriations adjusted each year in the light of troubled times and uncertain economic conditions. The uncertainty of estimating revenues to the General Fund become readily apparent when it is realized that 47.84 percent of the available revenues consist of revenues from gambling, liquor and cigarettes, which are so dependent upon national economic conditions and prosperity levels.

The 1943 Nevada Legislature created the Postwar Reserve Fund, and started it out with an appropriation of \$180,000 from the General Fund. There is no mention in the law of the purposes for which the money in the fund is to be used. The 1947 Nevada Legislature amended

section 4 of the law creating the Postwar Reserve Fund to read as follows:

SEC. 4. At all times there shall be kept in the general fund in the state treasury a sufficient sum to pay all sums authorized to be paid therefrom either by specific appropriation or otherwise, and, in addition, there shall likewise be kept therein a sum sufficient in the opinion of the state board of finance to insure that the state may operate on a cash basis and with a sufficient reserve for emergencies arising from year to year. All receipts and balances in the general fund of the state treasury in excess of the amount of the above mentioned sums shall be placed in the state postwar reserve fund. Whenever there shall not be in the general fund of the state treasury a sufficient amount of available balances and receipts to supply the sums appropriated and maintain the additional reserve aforesaid, the deficiency shall be fully met by a transfer out of the state postwar reserve fund into the general fund of the treasury. All transfers provided hereunder shall be made by the state controller and state treasurer.

As of November 30, 1950, \$980,000 of the Postwar Reserve Fund was invested in bonds, and \$111,282.75 in cash was on deposit in the State Treasury. The 1949 Nevada Legislature appropriated \$50,000 from the Postwar Reserve Fund for certain renovations to the heating plant of the University of Nevada, and in addition appropriated \$100,000 in order to retire bonds issued for the construction of the new State office building during the biennium 1949-1951.

Section 3 of Article IX of the Constitution of the State of Nevada reads in part:

SEC. 3. The state may contract public debts; but such debts shall never, in the aggregate, exclusive of interest exceed the sum of one percent of the assessed valuation of the state, as shown by the reports of the county assessors to the state controller, except for the purpose of defraying extraordinary expenses as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein; and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually, and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the principle and interest of said debt shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the state, when all its debts and liabilities amount to said sum beforementioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the state in time of war, or, if hostilities be threatened, provide for the public defense. * * *

The 1949 Legislature authorized the expenditure of \$950,000 for the

construction of a new State office building, \$600,000 of which was to be provided by the sale of bonds, and \$350,000 was to come directly from the Highway Fund. The 1949 Nevada Legislature also authorized the issuance of \$190,000 worth of bonds in order to finance additional construction at the Nevada State Prison. Including the issuance authorized by the 1949 Nevada Legislature, the issuance of \$1,265,000 worth of bonds has been legally authorized to date. As of December 31, 1950, there are outstanding bonds in the amount of \$795,000.

As previously indicated, the total assessed valuation of the State of Nevada in the year 1950 was \$311,653,049. Under the provisions of section 3, of Article IX of the Constitution of the State of Nevada, it appears that the Legislature could authorize bond issues totalling approximately \$3,125,000. Since bonds authorized to date total \$1,265,000, additional bond issuances could be authorized totalling approximately \$1,860,000. It is to be noted that it may not be necessary to issue the total amount of bonds authorized in order to complete the construction programs at the Nevada State Prison, and to complete construction of the new State office building.

Section 169 of chapter 63, Statutes of Nevada 1949, reads as follows:

SEC. 169. *State Distributive School Fund. Interest and Taxation.* All moneys derived from interest on the state permanent school fund, together with all moneys derived from the state school tax and other sources provided by law, shall be placed in and constitute a fund to be known as the state distributive school fund, and shall be apportioned among the several districts of the state at such times and in the manner provided in this school code for the apportionment of the state distributive school fund.

The 1949 Nevada Legislature appropriated \$4,060,300 from the General Fund to the Distributive School Fund, and then in accordance with sections 14, 27, 180 and 183 of chapter 63, and section 7, chapter 180, Statutes of Nevada 1947 (The School Code), it appropriated \$86,000 from the Distributive School Fund for the compensation and expenses of deputy superintendents of public instruction, for travel expenses of the Board of Education, for school research by the Department of Education, and for the administration of the school lunch program. To the extent of \$86,000, this appropriation then was a duplication of the appropriation from the General Fund to the Distributive School Fund. The primary purpose of the Distributive School Fund is to provide a fund from which State aid to elementary schools may be given in the form of direct apportionment payments to such schools. Apportionments to the schools of the State are required to be made in January and July of each year. As illustrated by schedule 1b, elementary school apportionments from the Distributive School Fund along with aid to rural schools totalled \$1,992,029.30 during the fiscal year 1949-1950. During the same period high school apportionments from the High School Fund totalled \$281,188.88.

The following tabulation of elementary and high school costs was compiled from county auditors' reports:

DEPARTMENT OF EDUCATION
Expenditures, Elementary and High Schools, Fiscal Year 1949-1950

	ELEMENTARY SCHOOLS		HIGH SCHOOLS		COMBINED	
Support and Maintenance—						
Administration—						
Salaries.....	\$159,914.88		\$113,812.95		\$273,727.83	
Supplies.....	6,256.47		3,690.70		9,947.17	
Other.....	12,040.09		10,542.28		22,582.37	
		\$178,211.44		\$128,045.92		\$306,257.37
Instruction—						
Salaries.....	\$2,730,266.16		\$1,142,979.13		\$3,873,245.29	
Textbooks.....	64,006.22		39,491.14		103,497.36	
Supplies.....	79,585.68		66,399.04		145,984.72	
Other.....	33,809.09		42,414.60		76,223.68	
		2,907,667.14		1,291,283.91		4,198,951.05
Auxiliary Services—						
Health (including salaries).....	\$34,503.26		\$12,023.68		\$46,526.94	
School Lunches.....	40,091.60		2,524.85		42,616.75	
		74,595.16		14,548.53		89,143.69
Operation of Plant—						
Salaries.....	\$242,069.14		\$126,313.77		\$368,382.91	
Supplies.....	31,187.61		18,704.07		49,891.68	
Utilities and Fuel.....	148,756.80		91,469.43		240,226.23	
		422,013.55		236,487.27		658,500.82
Maintenance—						
Repairs and Upkeep.....	\$123,894.43		\$48,891.37		\$172,785.80	
Repairs, Replacements, Equipment.....	32,629.91		37,706.39		70,336.30	
		156,524.34		86,597.76		243,122.10
Fixed Charges—						
Insurance.....	\$63,307.56		\$32,024.42		\$95,331.98	
Other (rent, etc.).....	22,444.99		9,965.27		32,410.26	
		85,752.55		41,989.69		127,742.24
Transportation—						
Salaries.....	\$46,835.58		\$29,268.53		\$76,104.11	
Maintenance and Operation.....	40,523.41		27,336.12		67,859.53	
Buses Purchased.....	45,005.33		3,953.67		48,959.00	
Payments for Transportation.....	58,518.75		48,798.07		107,316.82	
		190,883.07		109,356.39		300,239.46
Total Support and Maintenance.....		\$4,015,647.25		\$1,908,309.48		\$5,923,956.73

Capital Outlay—					
New Sites.....	\$8,260.51		\$109,329.06		\$117,589.57
New Buildings.....	214,832.87		1,801,082.96		2,015,915.83
Additions and Improvements to Buildings and Grounds.....	53,275.91		34,200.82		87,476.73
New Equipment.....	80,810.10		72,689.59		153,499.69
		357,179.39		2,017,302.43	2,374,481.82
Debt Service.....		262,713.79		335,481.65	598,195.44
Grand Total.....		\$4,635,540.43		\$4,261,093.56	\$8,896,633.99
Average Salary Paid Teachers.....		\$2,956.00		\$3,389.00	
Cost per Pupil (Support and Maintenance).....		205.55		342.00	
State Apportionment.....		1,988,972.18		281,188.88	\$2,270,161.06
State Apportionment, Percent of Total Cost.....		42.91		6.6	25.52

Recommendations of the Legislative Auditor have been in the nature of suggestions and recommendations contained in the various audit reports, and given verbally to the departments during the course of audits and conferences. These have had mostly to do with accounting procedures and financial reporting.

UNIVERSITY OF NEVADA

The university revolving fund amounts to \$34,240.86, made up as follows:

Initial cash to fund, under authority of chap. 173, Statutes 1915.....	\$10,000.00
Borrowed from David Russell Fund, an endowment fund of the University.....	15,000.00
Increments to fund from undeterminable sources (1915 to 1948).....	9,240.86
	<hr/>
	\$34,240.86

It is recommended that \$40,000 be appropriated from the General Fund which would leave the revolving fund at \$50,000, after repayment of \$15,000 to the David Russell Fund, and transferring \$9,240.86 to the General Support Fund of the University.

COLORADO RIVER COMMISSION

Chapter 71, Statutes of Nevada 1935, as amended, creating the Colorado River Commission provided for the creation of a Continuing Fund, said fund being started by a \$25,000 appropriation. In 1947 the Nevada Legislature provided that revenues from the sale of power or water may be disbursed for operating expenses and other obligations incurred by the commission. In other words, the Colorado River Commission purchases power from the Federal government and resells it at a slightly higher figure, and thereby has built up the balance in the continuing fund amounting to \$126,919.14, as of June 30, 1950. It appears that approximately one-half of this fund is not necessary to the operation of the Colorado River Commission and could be reverted to the General Fund without any damage or inconvenience to the commission.

A. N. JACOBSON,
Legislative Auditor.

Audit Reports

UNIVERSITY OF NEVADA

CARSON CITY, December 15, 1950.

THE BOARD OF REGENTS, *University of Nevada, Reno, Nevada.*

GENTLEMEN: An audit of the books and accounts of the University of Nevada for the fiscal year 1949-1950 has been completed by this office.

Bank accounts maintained by the University of Nevada are comprised of the following:

- Regents Fund Bank Account.
- University Revolving Fund.
- Federal Account No. 1.
- Federal Account No. 2.
- Federal Account No. 3.
- Board of Regents Savings Account, No. 10578.
- Board of Regents Savings Account, No. 170.

All of the above bank accounts have been reconciled with the books and found to be in agreement therewith, with the exception of an adjustment of 96 cents found to be necessary in reconciling the Regents' Fund bank account. Cash on hand at the end of the fiscal period was found to be \$179.19 short of the amount called for, but in our opinion this shortage is of minor importance when the total amount of cash handled throughout the fiscal year is considered. Even though extreme care is exercised in handling cash, and internal controls are adequate, as in this case, minor differences are unavoidable.

A description of the procedure for payment and reimbursements of claims and pay rolls, and disposition of receipts follows.

All invoices and pay rolls, after approval by responsible individuals, are paid by checks drawn on the University Revolving Fund, signed by the comptroller or his representative.

Reimbursement of expenses other than pay roll paid by the Revolving Fund, chargeable to accounts controlled by the State Treasurer, is accomplished by filing a claim covering paid invoices with the State Treasurer. He sends the University a check to cover the claim, and charges the various appropriations or funds affected. The check received by the University is deposited directly to the Revolving Fund, as a reimbursement of funds expended therefrom.

Reimbursement of expenditures made by the Revolving Fund chargeable to any one of the three Federal funds is accomplished by preparation of a claim covering paid invoices, which serves as a voucher for a check drawn by the University on whichever Federal bank account is affected, signed by the comptroller and the chairman or vice-chairman of the Board of Regents, and made payable to the University Revolving Fund.

All other expenditures paid by the Revolving Fund, including pay rolls, are reimbursed upon claims covering paid invoices, which support checks drawn on the Board of Regents bank account, payable to the Revolving Fund, signed by the comptroller and chairman or vice-chairman of the Board of Regents.

Expenditures from the Regents bank account are composed of reimbursements noted above as being made to the Revolving Fund. In addition, disbursements from the Regents bank account are made covering expenditures made by the authority of the Board of Regents, and at their discretion, and include disbursements that are not reimbursed. In this category of disbursements falls the payment made to Dr. Moseley in July 1949.

All cash or checks received by the University, with the exception of moneys deposited to the Revolving Fund, are punched into the cash register in the comptroller's office. This includes receipts from the Federal Government, fees, sales receipts, deposits, endowments, endowment income and receipts from the State Treasurer (except those reimbursing the Revolving Fund directly), etc.

Cash is paid from the cash register for such items as deposit refunds, express bills, etc. Claims are prepared, supported by tags or invoices covering such disbursements, and the same reimbursement routine is followed as for any other Revolving Fund disbursement.

In order to clarify to some degree the procedure explained in the foregoing paragraphs, the following pro forma ledger accounts are presented:

REVOLVING FUND

Debits—

1. Reimbursements from State Treasurer on claims submitted to him for expenditures.
2. Miscellaneous amounts which will subsequently be disbursed from this account in total.
3. Reimbursement from Regents' bank account for disbursements made.
4. Reimbursements from three Federal bank accounts for expenditures made.

Credits—

1. Checks drawn on this account including those to clear (2) contra.

REGENTS' ACCOUNT

Debits—

1. Deposit of Cash Register receipts.
2. Reimbursement from State Treasurer for reimbursable expenditures. (These transactions are clearing items only).

Credits—

1. Amounts reimbursing revolving fund for expenditures made for this account.
2. Other expenditures made at the discretion of and by authority of the Board of Regents, which disbursements are not reimbursed.

FEDERAL ACCOUNT NO. 1

Debits—

1. Federal funds received for account of Agricultural Experiment Station.

Credits—

1. Amounts reimbursing revolving fund to cover expenses applicable.

FEDERAL ACCOUNT NO. 2

Debits—

1. Federal funds received for account of Agricultural Extension Division.

Credits—

1. Amounts reimbursing Revolving Fund to cover expenses applicable.

FEDERAL ACCOUNT NO. 3

Debits—

1. Federal funds received for account of Agricultural and Mechanical Colleges, under provisions of Morrill-Nelson Acts.

Credits—

1. Amounts reimbursing Revolving Fund to cover expenses applicable.

The two savings accounts are composed of student funds.

An analysis of funds expended through the Regents' bank account, and comments thereon, follow:

REGENTS' FUND BANK ACCOUNT

Total checks drawn during period July 1, 1949, to June 30, 1950.....	\$1,752,192.20
Reimbursements received from State Treasurer.....	\$713,406.92
Less received in July 1949, on June 1949 claims.....	11,382.54
	<u>\$702,024.38</u>
Add received in July 1950, on June 1950 claims.....	19,572.59
Total disbursements reimbursed by State Treasurer.....	<u>721,596.97</u>
	<u>\$1,030,595.23</u>
Less Federal funds involved.....	311,094.66
Net disbursement of State funds through Regents' bank account without pre-audit by Board of Examiners.....	<u>\$719,500.57</u>

As indicated above, disbursements from the Regents' bank account are made at the discretion of the Board of Regents, and without the approval of, or pre-audit by, the Board of Examiners. The cash on deposit in the Regents' bank account comes from many sources, and is comingled therein. Hence the payment of \$8,400 made to Dr. Moseley in July 1949, was made by check on the Regents' bank account and the source of the funds from which this payment was made is not determinable. Expenditures of this nature have resulted in the deficiency in available cash or equivalent to provide for Fund Liabilities, as indicated in the discourse following the Regents' Fund Balance Sheet.

Securities held as investments were physically inspected, and a schedule thereof appears with this audit report. Appropriated and other funds held for the account of the University by the State Treasurer have been reconciled and found in agreement with the balances shown on the books of the University. Items shown on the Regents' Fund Balance Sheet as due from the State Treasurer, in amount \$19,572.59, have been received by the University subsequent to the end of the fiscal year 1949-1950.

We have reviewed the system of internal control and accounting procedures and, without making a detailed examination of all claims, have examined or tested the accounting records and other supporting evidence by methods and to the extent we deemed appropriate. Inadequate or antiquated accounting methods are in the course of being corrected and modernized by the comptroller and it would be negligent of this office to fail to comment on the excellent work being done by him in his task of installing an up-to-date and efficient accounting system at the University of Nevada.

Appreciation is expressed for the many courtesies extended and invaluable assistance provided by the comptroller and his staff during the course of this audit.

In our opinion, the accompanying exhibits and schedules fairly present the financial transactions of the University of Nevada for the fiscal year ended June 30, 1950, together with fund balances at the end of the fiscal year under audit.

LIST OF EXHIBITS AND SCHEDULES

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EXHIBIT A

Funds in Custody of State Treasurer and Transactions Relevant Thereto. Fiscal Year 1949-1950

APPROPRIATED FUNDS	STATUTE REFERENCE			Balance	Appropriation	Receipts,	To be	Disburse-	Balance
	Year	Chapter	Section	July 1, 1949	for biennium 1949-1951	fiscal year 1949-1950	accounted for	ments fiscal year 1949-1950	June 30, 1950
University State Tax	1947	279	1, 2	\$78,372.17		\$94,462.80	\$172,834.97	\$165,959.79	\$6,875.18
Faculty Salary Increase	1949	318	1		\$125,000.00		125,000.00	53,294.28	71,705.72
General Support	1949	125	43		866,000.00		866,000.00	446,244.76	419,755.24
Public Service State Tax	1947	279	1, 2	26,355.54		11,314.88	37,670.42	21,413.97	16,256.45
P. S. Appropriation	1949	125	45		93,144.00		93,144.00	37,793.02	55,350.98
P. S. Salary Increases	1949	319	1		15,000.00		15,000.00	7,231.33	7,768.67
P. S. Appropriation	1949	125	45		69,856.00		69,856.00	21,653.98	48,202.02
P. S. 1 Cent Tax	1947	94	4	11,956.22		5,657.44	17,613.66	13,803.77	3,809.89
P. S. 1/2 Cent Tax	1947	94	4	6,806.13		2,828.78	9,634.91	9,567.46	67.45
County Agts. Salary Increase	1949	324	1		12,000.00		12,000.00	5,707.08	6,292.92
Bureau of Mines	1949	125	48		33,000.00		33,000.00	15,766.14	17,233.86
Contributions to PER System	1949	125	46		58,000.00		58,000.00		58,000.00
Research & Marketing Offset	1949	249	2		24,000.00		24,000.00	12,000.00	12,000.00
Heating Plant, etc.	1949	301	4, 5		50,000.00		50,000.00	2,634.38	47,365.62
U. of N. Retirement 1c Tax				66,009.65		6,460.07	72,469.72	30,887.02	41,582.70
OTHER FUNDS									
90,000-Acre-Grant Principle				1,218.51		190.00	1,408.51		1,408.51
University Irreducible				704.75		253.95	958.70		958.70
90,000-Acre-Grant Interest				145.65		3,479.44	3,625.09	3,019.80	605.29
University Contingent Account				65.70		1,654.10	1,719.80	1,316.57	403.23
Petroleum Prod. Inspection						34,987.27	34,987.27	33,256.28	*1,730.99
Fire Loss Recovery, Misc.				133.50			133.50		133.50
Do., Agr. Exper. Station				931.81			931.81	58.23	873.58
Totals				\$192,699.63	\$1,346,000.00	\$161,288.73	\$1,699,988.36	\$881,607.86	\$818,380.50

*Reverted to General Fund.

REPORT OF LEGISLATIVE AUDITOR

REPORT OF LEGISLATIVE AUDITOR

EXHIBIT B

Regents' Fund Balance Sheet, June 30, 1950

ASSETS	
Cash—	
Regents' Account, First National Bank of Nevada, First and Virginia Branch	\$199,563.42
Board of Regents, Extension Division Fund, First and Virginia Branch, First National Bank of Nevada	*3,316.25
Board of Regents' Savings Account, Main Office, First National Bank of Nevada	†3,279.52
Board of Regents' Savings Account, First and Virginia Branch, First National Bank of Nevada	‡4,347.53
Cash on hand	629.26
Total cash	\$211,135.98
Accounts Receivable—	
Veterans Administration	\$2,584.18
Quartermaster Corps, U. S. Army	2,978.10
State Department of Education	1,390.69
Student Loans	10,874.16
Total Accounts Receivable	17,827.13
Due From Reno Boosters Club (See Contra)	50,769.07
Due From Revolving Fund	15,000.00
Investments—	
Marketable Securities	\$781,615.05
Real Estate and Improvements (Layman Property)	5,000.00
Total Investments (See Schedule B-2a)	786,615.05
Due From State Controller—	
Claims in Transit	19,572.59
Deferred Charges—	
Miscellaneous Undistributed Debits, Net	1,645.60
Other Assets—	
Book Value of Inventory of John W. Mackay miniature statues	319.76
Total Assets	\$1,102,885.18

*Federal Funds. Research and Marketing funds provided by Federal Government
expendable on calendar year basis, hence this mid-year balance.

†Student Funds.

‡Student Union Building Funds.

REGENTS' FUND BALANCE SHEET—Continued

LIABILITIES AND SURPLUS

Deposit Accounts—		
General Deposits	\$11,503.83	
Military Deposits	1,458.40	
Total		\$12,962.23
Associated Student Funds—		
Funds on Deposit for their Account	\$12,976.59	
Credit Balance, Y. W. C. A. Snack Bar Account	828.46	
Total		13,805.05
Federal Research and Marketing Fund		3,316.25
Cooperative Snow Survey Fund		577.05
Endowment and Related Funds—		
Endowments, Scholarships, Etc. (Schedule B-2)	\$884,428.42	
Awards, Etc. (Schedule B-3)	8,730.14	
Endowment Income Funds (Schedule B-4)	62,066.12	
Total (Schedule B-6)		955,224.68
Miscellaneous Restricted Funds (Schedule B-5)		32,542.03
Public Service Division Restricted Funds—		
Extension Division—4-H Club Sales	\$34.24	
Extension Division Sales	3,453.59	
Experiment Station Sales	20,213.64	
Bureau of Mines Sales Account	2,874.50	
Division of Weights and Measures Sales Account	108.15	
Serum and Vaccine Sales Account	5,520.20	
Total		32,204.32
Auxiliary Activities Restricted Funds—		
Summer School	\$19,301.57	
Veterans Housing	10,320.78	
Dormitories	7,152.05	
Hospital	13,798.57	
University Farm	511.73	
Landino Dairy	11,835.87	
Total		62,920.57
Accrued Industrial Insurance		2,999.54
Deferred Income—		
Arising from charge against Reno Boosters Club		50,769.07
for athletes' board, room and fees (See Contra)		*64,435.61
Surplus (See Analysis of Surplus, Schedule B-1)		
Total Liabilities and Surplus		\$1,102,885.18

*Red figure.

ANALYSIS AND COMMENTS OF BALANCE SHEET ITEMS

On the liability side of the Balance Sheet, under the caption "Auxiliary Activities Restricted Funds," there appears the amount of \$62,-920.57, which is made up as follows:

Auxiliary account	Balance July 1, 1949	Profit or (loss) fiscal year 1949-1950	Balance June 30, 1950
Veterans' Housing	\$5,249.99	\$5,070.79	\$10,320.78
Dormitories		7,152.05	7,152.05
Hospital	18,307.12	*4,508.55	13,798.57
University Farm	734.67	*222.94	511.73
Landino Dairy	12,423.22	*537.35	11,885.87
Summer Sessions	14,124.54	5,177.03	19,301.57
Totals	\$50,839.54	\$12,081.03	\$62,920.57

*Red figures.

The Comptroller of the University deems the balance as shown in the last column to be restricted funds, in that they represent income from auxiliary operations solely, and should not be transferred to Surplus. He cites the possibility of nonrecurring expenditures for replacement of antiquated furnishings and equipment which would result in an operating loss in future years, and in such event the restricted balances as shown above would serve as a cushion to absorb such extraordinary expenses.

As an example, for the fiscal year 1949-1950, as indicated in the above tabulation, operation of the Hospital resulted in a loss of \$4,508.55. However, there was a credit balance in the Hospital account of \$18,307.12 on July 1, 1949, against which this loss was applied.

It appears that profits arising from auxiliary operations should be considered as restricted funds, for the present at least.

The liability side of the Balance Sheet sets out fund liabilities which definitely should be represented by cash, or its equivalent. The analysis presented below shows that this is not the case.

Fund Liabilities—			
Associated Students	\$13,805.05		
Deposit Account	12,962.23		
Federal Research and Marketing	3,316.25		
Cooperative Snow Survey	577.05		
Public Service Division Restricted Funds	32,204.32		
Accrued Compensation Insurance	2,999.54		
Auxiliary Activities Restricted Funds	62,920.57		
Miscellaneous Restricted Funds	32,542.03		
Endowment and Related Funds, Restricted—			
Awards, Etc.	\$8,730.14		
Endowment Income Funds	62,066.12		
Endowment Funds	71,939.21	142,735.47	
Total Fund Liabilities			\$304,062.51
Available Cash or Equivalent—			
Cash on Hand and in Banks	\$211,135.98		
Accounts Receivable	17,827.13		
Claims in Transit	19,572.59		
Due from Revolving Fund	15,000.00		
Misc. Undistributed Debits (Reimbursable)	1,645.60		
Mackay Statues, inventory value	319.76		
Total Available Cash or Equivalent			265,501.06
Deficiency in Available Cash or Equivalent to provide for Fund Liabilities			*\$38,561.45

*Reference is made to Revolving Fund Balance Sheet (Exhibit D). The analysis of this fund shows increment to Revolving Fund from various sources of \$9,240.86. If this amount is transferred from the Revolving Fund to the Regents' Fund, the deficiency of \$38,561.45 would be reduced to \$29,320.59.

The deficiency indicated is the result of the failure in the years prior to the tenure of office of the present Comptroller to maintain the fund

accounts inviolate. No evidence exists that a reconciliation such as the one submitted above has ever been attempted in previous years.

Included in the Accounts Receivable total of \$17,827.13, appearing under the caption "Available Cash or Equivalent," is the amount of \$10,874.16 representing loans to students. Included in the latter amount are loans to students totaling \$5,232.96 which were made from 10 to 30 years ago.

Since Available Cash or Equivalent also includes any profit from fees and other sources, as shown on the Analysis of Surplus statement, the actual amount of expenditures in past years from funds that are restricted may be greater to some extent.

Since the conditions noted above are the result of transactions occurring during many years past, an analysis would require much time and the information which would be revealed would be of no benefit.

The recommendation is made that ledger accounts be set up in order that the fund accounts could be shown on the asset side of a balance sheet (together with their make-up as to cash, accounts receivable, etc.) in a manner to readily facilitate reconciliation with the fund liability accounts as shown on the liability side of the balance sheet, thus tending to assure the maintenance of fund integrity.

It is to be noted that cash overdrafts appear against Endowment Accounts as shown on Schedule B-2. This is the result of making student loans in past years by disbursements from the Regents' Fund, and charging such disbursements to Endowment Accounts which did not carry a sufficient cash balance to provide for the expenditures made.

The point involved here is that other cash funds in the Endowment Accounts have been impaired by such overdrafts. Again referring to Schedule B-2, we find that two accounts have cash balances totalling \$77,651.24, namely:

Cutt's Estate	\$72,651.24
Herman Foundation	5,000.00
	<hr/>
	\$77,651.24

However, due to overdrafts in, for instance, the David Russell Estate Fund amounting to \$7,135.21, the amount of \$77,651.24 is not available, should a decision be made to invest the amounts of cash appearing in the above-named two endowment accounts.

SCHEDULE B-1**Regents' Fund—Analysis of Surplus, June 30, 1950**

Balance July 1, 1949.....			*\$5,665.26
Add—			
Income arising from charges to affiliated agencies in lieu of rent.....	\$3,100.00		
Net revenue from Fees, etc.....	9,771.29		
Veterans' Laboratory and Breakage Fees.....	6,312.44		
Miscellaneous Income.....	1,107.25		
Surplus adjustment to correct error in charge to Surplus A/c made in prior years.....	43.50	20,334.48	
			\$14,669.22
Deduct—			
Old Gymnasium Deficiency.....	\$1,501.49		
Training Quarters Deficiency.....	1,207.49		
Dining Hall Deficiency (Schedule B-1b).....	71,801.71		
Cash Shortage.....	179.19		
Bad Checks.....	67.42		
Student Union Building Fund (Original).....	†4,347.53	79,104.83	
Deficit, June 30, 1950, per Balance Sheet.....			\$64,435.61

*Red figures.

†This amount is on deposit in Regents' Savings Account, First and Virginia Branch, First National Bank of Nevada, and is included on the Balance Sheet as an asset, but a corresponding liability has never been set up on the books of the University. Entry setting up liability necessitates making this charge to Surplus.

SCHEDULE B-1a**Statement Showing Reno Boosters Club Indebtedness, June 30, 1950**

	Due July 1, 1949	Due June 30, 1950	Accrued fiscal year 1949-1950
Reno Boosters Club Account—			
Board.....	\$24,739.40	\$35,881.31	†\$11,141.91
Room.....	4,168.01	6,711.01	2,543.00
Fees.....	4,283.01	8,176.75	3,893.74
Totals.....	\$33,190.42	*\$50,769.07	\$17,578.65

During the fiscal year 1949-1950, payments on account of current fiscal year charges for athletes' board, room, and fees were made as follows:

Board.....	\$1,823.84
Room.....	468.10
Fees.....	653.26
Total.....	\$2,945.20

Total expense incurred by Boosters Club for fiscal year 1949-1950 for athletes' board, room, and fees is shown in following tabulation:

	Accrued, but not paid	Paid	Total
Board.....	†\$11,141.91	\$1,823.84	\$12,965.75
Room.....	2,543.00	468.10	3,011.10
Fees.....	3,893.74	653.26	4,547.00
Totals.....	\$17,578.65	\$2,945.20	\$20,523.85

*See Exhibit A.

†See Schedule B-1b.

SCHEDULE B-1b**Dining Halls—Statement of Profit and Loss, Fiscal Year 1949-1950**

	Excluding charges to Reno Boosters Club and inventories	Including charges to Reno Boosters Club and inventories
Sales—		
Cash sales	\$122,972.09	\$122,972.09
Reno Boosters Club		11,141.91
Total sales	\$122,972.09	\$134,114.00
Cost of Sales—		
Inventory, July 1, 1949		\$7,737.98
Purchases	\$75,175.96	75,175.96
Less Inventory, June 30, 1950		\$82,913.94
		8,285.55
Cost of Sales	75,175.96	74,628.39
Gross Profit on Sales	\$47,796.13	\$59,485.61
Expense—		
Salaries	\$44,702.51	\$44,702.51
Student Help	9,441.31	9,441.31
Supplies	2,989.96	2,989.96
Transportation	26.32	26.32
Repair and Maintenance	2,307.20	2,307.20
Equipment	266.40	266.40
Utilities	77.41	77.41
Fuel	2,125.00	2,125.00
Miscellaneous	2,200.69	2,200.69
Total Expense	64,136.80	64,136.80
Net Operating Loss	\$16,340.67	\$4,651.19
Dining Hall Deficiency—		
June 30, 1950, per Schedule B-1		\$71,801.71
June 30, 1949		55,461.04
Increase in Deficiency, Fiscal Year 1949-1950 (above)		\$16,340.67

The statement presented as Schedule B-1b, appearing above, serves two purposes, namely, to reconcile the Dining Hall deficiency as indicated on Analysis of Surplus (Schedule B-1) and to show the loss sustained in dining hall operations for the fiscal year amounting to \$4,651.19.

It is to be remembered that the loss as indicated above is calculated on a cash basis, and is derived from calculations in which the figures as they appear on the books of the University are used. In a statement prepared by the Comptroller, in which he has adjusted the book figures to show results if the accrual method of accounting had been used, a loss for the fiscal year 1949-1950 of \$3,529.96 is indicated. The latter figure undoubtedly reflects the true results of dining hall operations for the fiscal year.

SCHEDULE B-2
Analysis of Scholarships, Endowments, Etc., June 30, 1950

	Cash	Student loans	Loans to Revolving Fund	Investments	Total endowments
Alice Dimmitt Bequest.....				\$17,500.00	\$17,500.00
Robert Lardin Fulton Lecture Foundation.....				10,000.00	10,000.00
General Endowments.....				5,100.00	5,100.00
Rousseau Estate.....				8,000.00	8,000.00
David Russell Estate.....	*\$7,135.21	\$9,944.16	\$15,000.00	36,250.00	54,058.95
Cutts Estate.....	72,651.24				72,651.24
Mackay Endowment.....	242.09			55,124.00	55,366.09
S. F. Hunt Foundation.....	364.65			41,150.00	41,514.65
Jewett W. Adams Scholarship.....	*338.03			44,440.00	44,772.03
Anonymous Loan Fund.....	146.40			400.00	546.40
Henry W. Albert Endowment.....	37.20			1,875.55	1,912.75
Marye W. Butler Endowment.....				1,000.00	1,000.00
Philo S. Bennett Endowment.....				400.00	400.00
Garvey Rhodes Endowment.....				100,000.00	100,000.00
Francis L. Bradley Bequest.....				5,000.00	5,000.00
Block N Scholarship.....	159.80	90.00		200.00	449.80
A. E. Cheney Endowment.....				5,000.00	5,000.00
Mr. and Mrs. Thos. E. Dixon Memorial.....				3,000.00	3,000.00
Fife Haseman Memorial Loan Fund.....	50.00				50.00
Major Max Fleischmann Scholarship Fund.....	53.67			106,946.33	107,000.00
Major Max Fleischmann Scholarship Fund, Freshmen.....	38.33			54,961.67	55,000.00
Fleischmann Endowment, Landino Dairy.....				150,000.00	150,000.00
G. A. R. Scholarship.....	225.00			3,075.00	3,300.00
Goodfellow Loan Fund.....	*175.00	175.00		50,000.00	50,000.00
Raphael and Norman H. Herman Student Foundation.....	5,000.00			20,000.00	25,000.00
Haseman Memorial Loan Fund.....				500.00	500.00
Mrs. C. O. Herz Memorial.....				1,150.00	1,150.00
Leon Wilson Hartman Endowment.....	7.79			13,567.50	13,575.29
Royal D. Hartung Industrial Education Fund.....				29,025.00	29,025.00
Marion S. Kittle Loan Fund.....	*360.00	360.00		1,000.00	1,000.00
J. D. Layman Scholarship.....				5,000.00	5,000.00
Rose S. Mathews Endowment.....				10,200.00	10,200.00
Hon. Wm. O'Hara and Louise S. Martin Endowment.....				2,000.00	2,000.00
Premedical and Prenursing Anonymous Endowment.....				4,000.00	4,000.00
Olin G. Ward Loan Fund.....	*283.78	290.00		750.00	756.22
Donald L. Warren Student Loan Fund.....	585.00	15.00			600.00
Totals.....	\$71,939.21	\$10,874.16	\$15,000.00	\$786,615.05	\$884,428.42

*Denotes red figures.

SCHEDULE B-2a

Schedule of Endowment Investments, June 30, 1950

Alice Dimmitt Bequest—		
Clay Peters Bldg. Common Stock, 1,250 shares		\$17,500.00
Robert L. Fulton Lecture Foundation—		
U. S. Treasury Bonds, 1964-69, 2½%		10,000.00
General Endowment—		
U. S. Treasury Bonds, 1964-69, 2½%	\$3,500.00	
U. S. Treasury Bonds, 1967-72, 2½%	100.00	
U. S. Treasury Bonds, Series G	1,000.00	
U. S. Savings Bonds, Series G	500.00	
Hudson and Manhattan Railroad, 5% Bonds		5,100.00
Rousseau Estate—		
U. S. Treasury Bonds, 1964-69, 2½%		8,000.00
David Russell Estate—		
U. S. Treasury Bonds, 1964-69, 2½%	\$15,000.00	
U. S. Treasury Bonds, 1966-71, 2½%	900.00	
U. S. Treasury Bonds, 1967-72, 2½%	450.00	
U. S. Savings Bonds, Series G	19,900.00	
		36,250.00
Mackay Endowment—		
U. S. Treasury Bonds, 1966-71, 2½%	\$200.00	
U. S. Treasury Bonds, 1967-72, 2½%	100.00	
U. S. Treasury Bonds, Series G	33,200.00	
U. S. Savings Bonds, Series G	2,400.00	
American Cable and Radio Corp., 2,400 shares	19,224.00	
Western Union, 432 shares		55,124.00
S. F. Hunt Foundation—		
U. S. Treasury Bonds, 1964-69, 2½%	\$40,500.00	
U. S. Treasury Bonds, 1966-71, 2½%	600.00	
U. S. Treasury Bonds, 1967-72, 2½%	50.00	
		41,150.00
Jewett W. Adams Scholarship Fund—		
U. S. Treasury Bonds, 1964-69, 2½%	\$34,000.00	
U. S. Treasury Bonds, 1966-71, 2½%	400.00	
U. S. Treasury Bonds, 1967-72, 2½%	4,000.00	
U. S. Treasury Bonds, 1967-72, 2½%	1,100.00	
U. S. Treasury Bonds, Series G	2,500.00	
U. S. Savings Bonds, Series G	2,000.00	
Bank of California, 20 shares	440.00	
Pacific Gas & Electric Co., 17 shares		44,440.00
Anonymous Loan Fund—		
U. S. Treasury Bonds, 1966-71, 2½%		400.00
Henry W. Albert Endowment—		
American Telephone and Telegraph, 12 shares	\$1,725.55	
American Tel. & Tel., 15-year Debenture, 2½%	150.00	
		1,875.55
Marye Williams Butler Endowment—		
U. S. Treasury Bonds, 1964-69, 2½%		1,000.00
Philo S. Bennett Endowment—		
U. S. Treasury Bonds, 1964-69, 2½%		400.00
Garvey-Rhodes Endowment—		
U. S. Savings Bonds, Series G		100,000.00
Francis L. Bradley Bequest—		
U. S. Treasury Bonds, 1964-69, 2½%		5,000.00
Block N Scholarship—		
U. S. Savings Bonds, Series G		200.00
A. E. Cheney Endowment—		
U. S. Treasury Bonds, 1964-69, 2½%		5,000.00
Mr. and Mrs. Thomas E. Dixon Memorial—		
U. S. Savings Bonds, Series G		3,000.00
Major Max C. Fleischmann Scholarship Fund—		
Standard Brands, Common, 1,250 shares	\$30,000.00	
Standard Brands, Cum. Pfd., 785.16 shares	76,946.33	
		106,946.33
Major Max C. Fleischmann Scholarship Fund—Freshmen—		
Standard Brands, Cum. Pfd., 560.84 shares		54,961.67
Fleischmann Endowment—Landino Dairy—		
Standard Brands, Common, 5,000 shares		150,000.00
G. A. R. Scholarship—		
U. S. Treasury Bonds, 1964-69, 2½%	\$1,100.00	
U. S. Treasury Bonds, 1966-71, 2½%	100.00	
U. S. Treasury Bonds, 1967-72, 2½%	25.00	
U. S. Treasury Bonds, Series G	1,400.00	
U. S. Savings Bonds, Series G	450.00	
		3,075.00
Goodfellow Loan Fund—		
U. S. Savings Bonds, Series G		50,000.00
Rafael and Norman B. Harman Student Foundation—		
U. S. Savings Bonds, Series G		20,000.00
Haseman Memorial Loan Fund—		
U. S. Treasury Bonds, 1964-69, 2½%		500.00
Mrs. C. O. Herz Memorial—		
U. S. Treasury Bonds, 1967-72, 2½%		1,150.00

SCHEDULE B-2a—Continued

Leon Wilson Hartman Endowment—		
U. S. Savings Bonds, Series G.....	\$8,200.00	
U. S. Treasury Bonds, 1966-71, 2½%.....	900.00	
San Diego Gas & Electric, 100 shares.....	1,350.00	
Continental Can, 50 shares.....	1,937.50	
Sierra Pacific Power Co., Pfd., 10 shares.....	1,180.00	
		\$13,567.50
Royal D. Hartung Industrial Education Fund—		
U. S. Savings Bonds, Series G.....	\$6,500.00	
U. S. Treasury Bonds, 1967-72, 2½%.....	22,525.00	
		29,025.00
Marion S. Kittle Loan Fund—		
U. S. Treasury Bonds, 1967-72, 2½%.....		1,000.00
J. D. Layman Scholarship—		
House at 1023 Sierra Street, Reno.....		5,000.00
Rose Sigler Matthews Endowment—		
U. S. Savings Bonds, Series G.....	\$3,400.00	
U. S. Treasury Bonds, 1964-69, 2½%.....	3,500.00	
Sierra Pacific Power Co., Pfd., 33 shares.....	3,300.00	
		10,200.00
Wm. O. and Louise S. Martin Endowment—		
U. S. Savings Bonds, Series G.....		2,000.00
Pre-Medical and Pre-Nursing Endowment—		
U. S. Savings Bonds, Series G.....		4,000.00
Olin Ward Loan Fund—		
U. S. Savings Bonds, Series G.....		750.00
Total Endowment Investments (See Exhibit B).....		\$786,615.05

SCHEDULE B-3

Analysis of Awards, Etc., June 30, 1950

Armanko Scholarship.....	\$100.00
Bell Telephone Company Gift.....	104.96
Horace B. Boardman Scholarship.....	200.00
A. E. Bert Cahlan.....	250.00
Chas. E. Clough Scholarship.....	160.00
D. A. R. Nevada Sagebrush Chapter Scholarship.....	25.00
C. E. and F. E. Wittenberg Memorial.....	1,713.93
Klute Foreign Language Prize.....	350.00
Theodore Stubbs Fulton Memorial Foundation.....	52.21
Herd & Short Scholarship.....	100.00
McArthur Scholarship.....	100.00
I. O. O. F. Scholarship.....	150.00
Clovis Alberta Preston Memorial Foundation.....	152.25
Reno B. P. W. Scholarship.....	50.00
Edson and Laura Smith Memorial.....	1,250.00
Sears Roebuck Scholarship.....	150.00
Admiral Redman Scholarship.....	100.00
Raymond Spencer Scholarship.....	*57.50
United Air Lines Scholarship.....	150.00
Rita Hope Winer Scholarship.....	103.25
McNitt English Fund.....	50.00
Women's C. T. U. Scholarship.....	*100.00
Kennecott Mining Scholarship.....	850.00
Harold and Raymond Smith Scholarship.....	500.00
U. S. S. Reno Memorial Fund.....	2,226.04
Total (Exhibit B).....	\$8,730.14

*Denotes red figures.

SCHEDULE B-4**Analysis of Endowment Income Funds, June 30, 1950**

	Balance July 1, 1949	FISCAL YEAR 1949-1950		Balance June 30, 1950
		Income	With- drawals	
Alice Dimmitt Bequest	\$12,713.44	\$1,800.00		\$14,513.44
Robert Fulton Lecture Foundation	1,592.73	250.00		1,842.73
General Endowment	954.91	115.00		1,069.91
Rousseau Estate	2,352.26	200.00		2,552.26
Mackay School of Mines	9,778.45	817.50	\$2,665.39	7,930.56
S. F. Hunt Foundation	7,931.55	1,083.21	4,980.29	4,034.47
Jewett W. Adams Scholarship	1,531.86	787.58	900.00	1,419.44
Anonymous Loan Fund		10.00		10.00
Henry Albert Endowment	85.44	147.36	75.00	157.80
Marye Williams Butler Endowment	69.33	25.00	50.00	44.33
Philo S. Bennett Endowment	15.04	10.00		25.04
Garvey-Rhodes Endowment	3,500.00	2,750.00		6,250.00
Broili-Bradley Bequest	569.52	125.00	300.00	394.52
A. E. Cheney Endowment	80.40	125.00	100.00	105.40
Thos. E. Dixon Memorial		75.00		75.00
Fleischmann Scholarship	12,234.95	4,693.92	7,966.67	8,962.20
Do., Freshmen	1,083.66	1,962.92	1,200.00	1,846.58
G. A. R. Scholarship	44.57	150.88	100.00	95.45
Goodfellow Loan Fund	3,750.00	1,250.00		5,000.00
R. and M. Herman Foundation	1,000.00	250.00		1,250.00
Haseman Memorial	106.25	262.50		368.75
Mrs. C. O. Herz Memorial	69.84	28.74	50.00	48.58
L. W. Hartman	39.55	457.50	457.50	39.55
Hartung Educational Foundation	3,605.82	725.62		4,331.44
Marion S. Kittle Loan Fund	99.40	25.00		124.40
J. D. Layman Scholarship	*1,690.45	562.83	277.03	*1,404.65
Rose S. Mathews Endowment	594.10	390.50	225.00	759.60
W. O. Martin Endowment	50.00	50.00	50.00	50.00
Pre-Medical & Pre-Nursing Endmt.	56.25	100.00	100.00	56.25
Olin Ward Endowment	94.33	18.74		113.07
Totals	\$62,313.20	\$19,249.80	\$19,496.88	\$62,066.12

*Denotes red figures.

SCHEDULE B-5**Analysis of Other Miscellaneous Funds, June 30, 1950**

President's Discretionary Fund	\$4,003.34
Markham Museum Fund	629.58
Donald R. Warren Special	2,638.15
Lilyan M. K. Darlington Astronomy	4,800.00
Home Economics Nursery School	305.00
Animal Husbandry	99.56
Vern Sullivan Bequest	500.00
Naval Research, Chemistry	548.06
Damon Runyon Memorial Fund	5,000.00
Federal Works Agency Fund—Engineering Building	2,480.00
Special Physics Equipment Fund	50.00
Students Browsing Room—Library	100.00
Students Union Building Fund—Old	3,162.24
Students Union Building Fund—New	2,576.57
Student Union Building Memorial Fund	200.00
Paul Sirkigian Fund	1,102.00
Students' Union Building Fund—Original	4,347.53
Total	\$32,542.03

SCHEDULE B-6**Analysis of Endowment and Related Funds, June 30, 1950**

Endowment and Related Funds, Per Balance Sheet	\$955,224.68
Represented by—	
Investments	\$786,615.05
Student Loans	10,874.16
Due from Revolving Fund	15,000.00
Cash—	
Awards, Etc.	\$8,730.14
Endowments	71,939.21
Endowment Income	62,066.12
	142,735.47
Total	\$955,224.68

EXHIBIT C**Statement of Federal Funds Provided, Fiscal Year 1949-1950**

For Account of Agricultural Experiment Station—		
Under Provisions of—		
Adams Act	\$15,000.00	
Purnell Act	60,000.00	
Bankhead-Jones Act	3,190.40	
Hatch Act	15,000.00	
Research and Marketing	21,738.58	
Regional Research	6,800.00	
		\$121,728.98
For Account of Agricultural Extension Division—		
Under Provisions of—		
Smith-Lever Act	\$40,493.58	
Capper-Ketcham Act	20,583.19	
Bankhead-Flanagan Act	43,075.58	
Additional Cooperative	11,955.08	
Federal Housing	2,000.00	
Research and Marketing	3,500.00	
		121,607.43
For Account of Agricultural and Mechanical Colleges—		
Under Provisions of Morrill-Nelson Acts		
		71,258.25
Total Federal Funds Received (Exclusive of those supplied for Veterans Education)		\$314,594.66

EXHIBIT D**Revolving Fund Balance Sheet, June 30, 1950**

ASSETS	
Cash—	
On Deposit, First National Bank of Nevada	\$20,629.65
Due from State Treasurer—	
Claims filed for reimbursement of expenditures	11,174.03
Unremitted Claims—	
Expenditures represented by receipted invoices on hand, claims covering which have not been filed with State Treasurer for reimbursement	2,618.13
Total assets	\$34,421.81
LIABILITIES	
Montgomery Ward & Co.	\$11.70
Hospitalization Deductions	160.73
Telephone Tolls	8.52
Revolving Fund Balance	34,240.86
Total Liabilities	\$34,421.81
ANALYSIS OF REVOLVING FUND BALANCE	
Initial Cash to Fund, under authority of Chap. 173, Stats. 1915	\$10,000.00
Borrowed from David Russell Fund, July 1, 1946	15,000.00
Increments to Fund from various sources (1915 to 1948); an analysis of such increments over a period of more than 30 years is not practical)	9,240.86
Total (which has remained static since November 1948)	\$34,240.86

EXHIBIT E
Over-all Receipts and Disbursements—Sources of Available Funds, Fiscal Year 1949-1950

		Total appropria- tion	Balance appropriated funds, June 30, 1950	Funds provided from appro- priations	Total	Percent of total
Educational and General—					\$305,694.46	21.84
Student Fees					74,465.01	5.32
Endowments					95,038.93	6.79
Scholarships and Awards					19,846.36	1.42
Endowment Income						
State Appropriations—						
University State Tax—						
Balance, July 1, 1949	\$78,372.17					
Receipts, for year 1949-1950	94,462.80					
Totals		\$172,834.97	\$6,875.18	\$165,959.79		
University 1c Retirement Fund Tax—						
Balance, July 1, 1949	\$66,009.65					
Receipts, for year 1949-1950	6,460.07					
Totals		72,469.72	41,582.70	30,887.02		
Faculty Salary Increase		125,000.00	71,705.72	53,294.28		
General Support		866,000.00	419,755.24	446,244.76		
Public Employees Retirement Fund		58,000.00	58,000.00			
Total State Appropriations		\$1,294,304.69	\$579,918.84		696,385.85	49.76
Refundable Expenditure Receipts					81,410.49	5.82
Miscellaneous Restricted Funds					14,044.85	1.00
Sales and Services—Related Teaching					34,381.94	2.46
Miscellaneous Sales, Fees, Fines, Etc.					7,051.28	.50
Federal Funds					71,258.25	5.09
Total Receipts, Educational and General					\$1,399,577.42	100.00
Public Service Division—						
Sales and Services—						
Station Sales	\$29,035.65					
4-H Camp Sales	5,497.57					
Extension Sales	2,824.44					
Serum and Vaccine Sales	5,074.80					
Weights and Measures Sales	181.00					
Bureau of Mines Sales	560.14					
Weights and Measures Receipts	34,987.27					
Total Sales and Services					\$78,160.87	15.30

EXHIBIT E—Continued

	Total appropria- tion	Balance appropriated funds, June 30, 1950	Funds provided from appro- priations	Total	Percent of total
Federal Funds—					
Agricultural Experiment Station.....	\$121,728.98		\$121,728.98		
Agricultural Extension Division.....	121,607.43	\$3,316.25	118,291.18		
Totals.....	\$243,336.41	\$3,316.25		\$240,020.16	46.98
State Appropriations—					
Public Service State Tax—					
Balance, July 1, 1949.....	\$26,355.54				
Receipts, for year 1949-1950.....	11,314.88				
Totals.....	37,670.42	16,256.45	21,413.97		
State ½c and 1c Tax—					
Balance, July 1, 1949.....	\$18,762.35				
Receipts, for year 1949-1950.....	8,486.22				
Totals.....	27,248.57	3,877.34	23,371.23		
Bureau of Mines.....	33,000.00	17,233.86	15,766.14		
County Agents Salary Increase.....	12,000.00	6,292.92	5,707.08		
Research and Marketing.....	24,000.00	12,000.00	12,000.00		
Public Service Appropriation.....	163,000.00	103,553.00	59,447.00		
Public Service Salary Increase.....	15,000.00	7,768.67	7,231.33		
Totals.....	\$311,918.99	\$166,982.24		144,936.75	28.37
County Funds.....				47,726.07	9.35
Total Available Funds, Public Service Division.....				\$510,843.85	100.00
Auxiliary Enterprises—					
Women's Halls.....	\$18,999.59				7.97
Men's Halls.....	26,989.20				11.32
Family Housing.....	50,287.69				21.09
Dining Hall.....	122,972.09				51.57
Hospital.....	19,218.91				8.05
Total.....				\$238,467.48	100.00
Agency Funds—					
Student Funds.....				\$182,019.10	
Student Loans—					
Repayments.....				3,756.50	
Other State Appropriations—					
Heating Plant, Etc.....	\$50,000.00	\$47,365.62	\$2,634.38	2,634.38	

EXHIBIT E—Continued
OTHER FUNDS

90,000-Acre-Grant Principal—	\$1,218.51	
Balance, July 1, 1949	190.00	
Receipts, for year 1949-1950		\$1,408.51
University Irreducible—	\$704.75	
Balance, July 1, 1949	253.95	
Receipts, for year 1949-1950		958.70
90,000-Acre-Grant Interest—	\$145.65	
Balance, July 1, 1949	3,479.44	
Receipts, for year 1949-1950		3,625.09
University Contingent Account—	\$65.70	
Balance, July 1, 1949	1,654.10	
Receipts, for year 1949-1950		1,719.80
Fire Loss Recovery Accounts, Miscellaneous—	\$133.50	
Balance, July 1, 1949		133.50
Fire Loss Recovery, Experiment Station—	\$931.81	
Balance, July 1, 1949		931.81
Total Other Funds		\$8,777.41

EXHIBIT E

Summary of Available Funds, Fiscal Year 1949-1950

	Amount	Percent
Educational and General (Exhibit E)	\$1,399,577.42	59.66
Public Service Division (Exhibit E)	510,843.85	21.79
Auxiliary Enterprises (Exhibit E)	238,467.48	10.16
Student Funds (Exhibit E)	182,019.10	7.75
Student Loan Repayments (Exhibit E)	3,756.50	.16
Heating Plant Appropriation (Exhibit E)	2,634.38	.11
Other (Exhibit E)	8,777.41	.37
Total	\$2,346,076.14	100.00

SOURCES OF AVAILABLE FUNDS

	Amount	Percent
State Appropriated Fund	\$843,956.98	35.97
Federal Funds	311,278.41	13.27
Student Fees	305,694.46	13.03
Auxiliary Enterprises	238,467.48	10.18
Students Funds	182,019.10	7.76
Scholarships and Awards	95,038.93	4.05
Endowments	74,465.01	3.18
Public Service Division Sales and Services	78,160.87	3.32
County Funds	47,726.07	2.03
Refundable Expenditure Receipts	81,410.49	3.47
Sales and Services, Related Teaching	34,381.94	1.46
Endowment Income	19,846.36	.85
Miscellaneous Restricted Funds	14,044.85	.60
Miscellaneous Sales, Fees, Fines, Etc.	7,051.28	.30
Student Loan Repayments	3,756.50	.16
Other	8,777.41	.37
Total	\$2,346,076.14	100.00

REPORT OF LEGISLATIVE AUDITOR

EXHIBIT F
Disbursements, Fiscal Year 1949-1950
BY FUNCTION

	Amount	Percent
Educational, Operating and Maintenance (Schedule F-1) ..	\$1,050,840.91	46.50
Related Teaching (Schedule F-13) ..	69,909.23	3.09
Auxiliary Enterprises (Schedule F-16) ..	249,802.84	11.05
Students Funds (Schedule F-19) ..	207,459.12	9.18
Endowments, Etc. (Schedule F-22) ..	110,744.76	4.90
Refundable Expenditures (Schedule F-31) ..	68,074.93	3.02
Public Service Division (Schedule F-23) ..	500,105.82	22.13
Miscellaneous (Schedule F-30) ..	3,045.06	.13
Total ..	\$2,259,982.67	100.00

BY OBJECT

	Amount	Percent
Salaries ..	\$1,295,957.38	57.31
Student Help ..	46,292.61	2.05
Supplies, Repairs, Etc. ..	207,210.92	9.17
Travel ..	77,576.09	3.43
Equipment ..	86,425.17	3.82
Utilities ..	64,824.50	2.87
Auto and Truck Expense ..	5,898.79	.26
Fuel ..	46,498.98	2.06
Insurance ..	15,531.36	.69
Miscellaneous* ..	413,766.87	18.34
Total ..	\$2,259,982.67	100.00

Miscellaneous*—

Transportation of Things ..	\$6,776.52
Provisions, Dining Hall ..	77,376.65
Students Funds ..	102,892.11
Endowment Funds ..	113,789.82
Refundable Expenditures ..	68,074.93
Miscellaneous ..	44,856.84
Total ..	\$413,766.87

SCHEDULE F-1**Educational, Operating and Maintenance Expenditures and Sources of Funds Expended, Fiscal Year 1949-1950**

Sources of funds	Administrative and general expense	College of Arts and Sciences	College of Engineer- ing	College of Agriculture	Library	Total
Land Grant Income.....	\$1,316.57	\$1,359.80	\$900.00	\$760.00		\$4,336.37
State Retirement Tax.....	30,887.02					30,887.02
Heating Plant Appropriation.....	2,634.38					2,634.38
University State Tax.....	90,789.44	37,681.05	18,502.46	8,165.91	\$9,950.93	165,089.79
General Appropriation.....	142,666.17	193,375.80	61,971.89	23,400.58	23,760.32	445,174.76
Salary Increase Appropriation.....	3,150.00	35,654.25	8,790.03	4,800.00	900.00	53,294.28
Federal Funds.....	1,483.70	39,264.00	16,600.00	13,910.55		71,258.25
Fees.....	138,790.31	78,269.46	24,780.22	15,114.80	12,608.65	269,563.44
Miscellaneous Funds, Naval Research.....		1,956.94				1,956.94
Endowment Accounts.....			6,645.68			6,645.68
Totals (See Exhibit F).....	\$411,717.59	\$387,561.30	\$138,190.28	\$66,151.84	\$47,219.90	\$1,050,840.91

SCHEDULE F-2**Educational, Operating and Maintenance Expenditures, by Object, Fiscal Year 1949-1950**

	Administrative and general expense	College of Arts and Sciences	College of Engineer- ing	College of Agriculture	Library	Total
Salaries.....	\$250,688.08	\$353,611.31	\$105,833.77	\$58,254.10	\$25,290.88	\$793,678.14
Student Help.....	401.58	15,130.74	5,776.10	1,796.94	4,328.12	27,433.48
Supplies.....	14,682.61	8,848.03	5,191.20	3,067.52	1,814.98	33,604.34
Transportation.....	1,127.12	532.36	465.52	109.82	35.68	2,270.50
Traveling Expense.....	4,920.45	631.36	1,878.20	232.60		7,662.61
Repairs and Maintenance.....	64,193.52	691.99	3,125.34	65.40	94.85	68,171.10
Equipment.....	2,397.91	6,517.73	15,235.69	2,199.36	15,530.49	41,881.18
Utilities.....	29,374.08	146.01	9.60		112.20	29,641.89
Auto and Truck Expense.....	4,256.79	19.47	391.27	34.73		4,702.26
Fuel.....	19,505.10	19.00	29.50			19,553.60
Insurance.....	11,245.53		144.66			11,390.19
Miscellaneous.....	8,924.82	1,413.30	109.43	391.37	12.70	10,851.62
Totals (See Schedule F-1).....	\$411,717.59	\$387,561.30	\$138,190.28	\$66,151.84	\$47,219.90	\$1,050,840.91

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-3**Administrative and General Expense, Fiscal Year 1949-1950****DISTRIBUTION OF EXPENDITURES BY FUNCTION**

Administration	\$69,329.21
Buildings and Grounds	171,264.93
General Expense	83,388.47
Heating Plant	29,394.12
Greenhouse	3,066.09
Mimeographing and Duplicating	6,903.58
Post office	147.75
Retirement	48,223.44
Total Administrative and General Expense (See Schedule F-2)	\$411,717.59

SCHEDULE F-4**DISTRIBUTION OF EXPENDITURES BY OBJECT**

	Admin- istration	Buildings and grounds	General expense
Salaries	\$69,329.21	\$91,527.87	\$21,039.03
Student Help			401.58
Supplies		5,787.61	5,659.65
Transportation		720.45	260.34
Travel Expense			4,920.45
Repairs and Maintenance		62,890.59	395.06
Equipment		884.59	1,189.65
Utilities			29,374.08
Auto and Truck Expense		3,256.61	1,000.18
Fuel		5,230.75	136.00
Insurance			11,245.53
Miscellaneous		966.46	7,766.92
Totals (See Schedule F-3)	\$69,329.21	\$171,264.93	\$83,388.47

	Heating plant	Greenhouse	Mimeo. and duplicating
Salaries	\$14,338.75	\$2,250.00	\$3,979.78
Supplies	383.86	122.41	2,729.08
Transportation	88.85	52.93	4.55
Repairs and Maintenance	752.39	4.00	151.48
Equipment	323.67		
Fuel	13,506.60	631.75	
Miscellaneous		5.00	38.69
Totals (See Schedule F-3)	\$29,394.12	\$3,066.09	\$6,903.58

	Post Office	Retirement
Salaries		
Miscellaneous	\$147.75	\$48,223.44
Totals (See Schedule F-3)	\$147.75	\$48,223.44

SCHEDULE F-5**COLLEGE OF ARTS AND SCIENCES****Distribution of Expenditures by Function, Fiscal Year 1949-1950**

Arts and Science Administration	\$9,611.39
Art	9,830.94
Biology	24,299.63
Chemistry	37,882.46
Economics, Business Administration, Sociology	32,090.26
Education	38,277.69
Vocational Education	2,699.79
English	53,341.41
History	24,084.70
Journalism	12,870.83
Mathematics	19,950.33
Military	794.83
Modern Languages	36,036.10
Music	10,844.04
Philosophy	8,322.65
Physical Education, Men	15,422.79
Physical Education, Women	12,314.26
Physics	25,684.89
Psychology	13,202.31
Total (See Schedule F-2)	\$387,373.87

SCHEDULE F-6**Distribution of Expenditures by Object, Fiscal Year 1949-1950**

	Adminis- tration	Art	Biology	Chemistry
Salaries	\$9,434.80	\$7,600.00	\$21,187.50	\$32,200.00
Student Help	63.75	470.09	834.53	125.63
Supplies	44.43	549.50	1,574.19	4,684.03
Transportation		148.30	106.60	106.55
Repairs and Maintenance	18.00		40.00	
Equipment	46.26	928.95	550.26	766.25
Miscellaneous	4.15	134.10	6.55	
Totals (See Schedule F-5)	\$9,611.39	\$9,830.94	\$24,299.63	\$37,882.46
	Economics, bus. adm., sociology	Education	Vocational education	English
Salaries	\$31,053.34	\$28,615.00	\$2,500.00	\$52,461.00
Student Help	985.25	8,559.01		460.26
Supplies	45.16	248.41	.90	135.60
Transportation .....	.89	71.24		5.14
Traveling Expense		146.47	198.89	
Repairs and Maintenance	5.62	25.95		30.60
Equipment		558.95		247.66
Utilities		2.24		
Auto and Truck Expense		19.47		1.15
Miscellaneous		30.95		
Totals (See Schedule F-5)	\$32,090.26	\$38,277.69	\$2,699.79	\$53,341.41
	History	Journalism	Mathematics	Military
Salaries	\$24,031.67	\$12,085.36	\$19,551.00	\$600.00
Student Help	22.88	590.56	302.75	27.15
Supplies	28.65	85.86	15.33	4.37
Transportation	1.50	11.57		
Travel Expense			71.00	2.25
Repairs and Maintenance		74.85	10.25	8.80
Equipment				133.26
Utilities				19.00
Fuel		22.63		
Miscellaneous				
Totals (See Schedule F-5)	\$24,084.70	\$12,870.83	\$19,950.33	\$794.83
	Modern languages	Music	Philosophy	Physical education for men
Salaries	\$35,950.00	\$10,280.00	\$8,311.25	\$14,395.00
Student Help		226.12	11.40	457.00
Supplies	19.75	12.00		190.04
Transportation				50.00
Traveling Expense		51.50		206.63
Repairs and Maintenance	1.35	260.65		124.12
Equipment	65.00	13.77		
Miscellaneous				
Totals (See Schedule F-5)	\$36,036.10	\$10,844.04	\$8,322.65	\$15,422.79
	Physical education for women	Physics	Philosophy	
Salaries	\$10,482.05	\$20,573.34	\$12,300.00	
Student Help	182.00	1,803.25	273.78	
Supplies	78.02	755.47	128.02	
Transportation	4.94	59.26		65.00
Travel Expense	100.00			
Repairs and Maintenance	185.35	39.64		425.00
Equipment	81.90	2,453.93		10.51
Utilities				
Miscellaneous	1,200.00			
Totals (See Schedule F-5)	\$12,314.26	\$25,684.89	\$13,202.31	

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-7**COLLEGE OF ENGINEERING****Distribution of Expenditures by Function, Fiscal Year 1949-1950**

Administration	\$9,285.02
Civil Engineering	22,363.71
Electrical Engineering	24,042.86
Mechanical Engineering	26,808.73
Mining-Metallurgy-Geology	55,689.96
Total (See Schedule F-2)	<u>\$138,190.28</u>

SCHEDULE F-8**COLLEGE OF ENGINEERING****Distribution of Expenditures by Object, Fiscal Year 1949-1950**

	Adminis- tration	Civil engineering	Electrical engineering	Mechanical engineering	Mining, metallurgy, geology
Salaries	\$9,173.07	\$18,308.00	\$17,922.00	\$21,171.67	\$39,259.03
Student Help	6.00	1,149.00	2,525.18	1,019.42	1,076.50
Supplies	61.35	963.57	940.96	1,404.77	1,820.55
Transportation		34.31	171.19	57.56	202.46
Traveling Expense		75.00	477.00	45.00	1,281.20
Repairs, Maintenance		52.20	136.62	111.60	2,824.92
Equipment		1,781.63	1,857.76	2,977.83	8,618.47
Utilities	9.60				
Auto, Truck Expense					391.27
Fuel					29.50
Insurance					144.66
Miscellaneous	35.00		12.15	20.88	41.40
Totals (See Sch. F-7) ..	\$9,285.02	\$22,361.71	\$24,042.86	\$26,808.73	\$55,689.96

SCHEDULE F-9**COLLEGE OF AGRICULTURE****Distribution of Expenditures by Function, Fiscal Year 1949-1950**

Administration	\$1,238.64
Agriculture College	9,198.29
Horticulture	3,240.00
Agronomy	16,284.37
Animal Husbandry	10,377.91
Agricultural Economics	2,071.95
Agricultural Engineering	1,051.79
Dairy Husbandry	102.50
Home Economics	22,021.30
Poultry Husbandry	224.89
Soils	340.20
Totals (See Schedule F-2)	<u>\$66,151.81</u>

SCHEDULE F-10**Distribution of Expenditures by Object, Fiscal Year 1949-1950**

	Adminis- tration	Agricultural College	Horticulture
Salaries	\$1,075.00	\$8,309.58	\$3,240.00
Student Help	87.75	120.75	
Supplies	50.24	619.81	
Transportation	1.50	3.02	
Travel Expense	5.00	100.00	
Repairs and Maintenance		2.50	
Equipment	5.40	7.90	
Miscellaneous	13.75		
Auto and Truck Expense		34.73	
Totals (See Schedule F-9)	\$1,238.64	\$9,198.29	\$3,240.00

Distribution of Expenditures by Object, Fiscal Year 1949-1950

	Agronomy	Animal husbandry	Agricultural economics
Salaries	\$15,933.34	\$9,900.00	\$1,925.00
Student Help	196.31	133.88	117.76
Supplies	87.55	101.94	27.14
Transportation	4.63	21.14	2.05
Equipment	34.24	218.85	
Miscellaneous	28.30	2.10	
Totals (See Schedule F-9)	\$16,284.37	\$10,377.91	\$2,071.95

SCHEDULE F-10—Continued

Distribution of Expenditures by Object, Fiscal Year 1949-1950

	Agricultural engineering	Dairy husbandry	Home economics	Poultry husbandry	Soils
Salaries	\$4.50	-----	\$17,866.68		
Student Help	41.25	-----	1,099.24		
Supplies	420.51	\$7.24	1,545.50	\$161.82	\$45.77
Transportation	8.78	10.00	42.13	3.02	13.55
Travel Expense	-----	43.49	84.11		
Repairs and Maintenance	-----	-----	62.90		
Equipment	576.75	41.77	973.52	60.05	280.88
Miscellaneous	-----	-----	347.22		
Totals (See Sched. F-9)	\$1,051.79	\$102.50	\$22,021.30	\$224.89	\$340.20

SCHEDULE F-11

LIBRARY

Distribution of Expenditures by Function, Fiscal Year 1949-1950

Library	\$47,219.90
Total (See Schedule F-2)	\$47,219.90

SCHEDULE F-12

LIBRARY

Distribution of Expenditures by Object, Fiscal Year 1949-1950

Salaries	\$25,290.88
Student Help	4,328.12
Supplies	1,814.98
Transportation	35.68
Repairs and Maintenance	94.85
Equipment	15,530.49
Utilities	112.20
Miscellaneous	12.70
Total (See Schedule F-2)	\$47,219.90

SCHEDULE F-13

RELATED TEACHING

Expenditures and Sources of Funds Expended

University State Tax	\$870.00
General Appropriation	1,070.00
Endowments, Awards, Etc.	8,450.00
Fees	59,519.23
Total	\$69,909.23

SCHEDULE F-14

Distribution of Expenditures by Function, Fiscal Year 1949-1950

Research	\$524.35
Extension Courses	1,259.70
Correspondence Courses	4,945.14
Summer Sessions	24,683.92
Summer Session Geology	3,303.89
University Dairy Farm	33,435.89
South Virginia Farm	1,756.34
Total (See Schedule F-13)	\$69,909.23

SCHEDULE F-15

Distribution of Expenditures by Object, Fiscal Year 1949-1950

	Research	Extension courses	Correspond- ence courses	Summer sessions
Salaries	\$111.00	\$975.00	\$4,680.40	\$22,717.67
Student Help	99.56	-----		724.43
Supplies	73.36	16.20	211.49	522.94
Transportation	2.40	-----	-----	35.98
Travel Expense	238.03	259.55		
Repairs and Maintenance	-----	-----	2.50	
Utilities	-----	1.55	50.75	
Miscellaneous	-----	7.40	-----	682.90
Totals (See Schedule F-14)	\$524.35	\$1,259.70	\$4,945.14	\$24,683.92

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-15—Continued

Distribution of Expenditures by Object, Fiscal Year 1949-1950

	Summer session geology	University dairy farm	South Virginia farm
Salaries	\$1,555.35	\$11,395.60	
Student Help		168.00	\$290.12
Supplies	1,471.00	9,825.37	
Transportation	13.75	136.35	
Traveling Expense	143.81	152.97	246.01
Repairs and Maintenance	69.30	2,127.98	125.00
Equipment	50.68	2,897.06	136.61
Utilities		849.74	
Auto and Truck Expense		1,196.53	
Insurance		715.28	
Miscellaneous		3,971.01	958.60
Totals (See Schedule F-14)	\$3,303.89	\$33,435.89	\$1,756.34

SCHEDULE F-16

AUXILIARY ACTIVITIES

Expenditures and Sources of Funds Expended, Fiscal Year 1949-1950

Source of funds	Women's halls	Men's halls	Family housing	Dining hall	Hospital	Total
Revenue and Fees	\$17,872.29	\$23,810.20	\$45,080.13	\$139,312.76	\$23,727.46	\$249,802.84

SCHEDULE F-17

Distribution of Expenditures by Function, Fiscal Year 1949-1950

Women's Halls	\$17,872.29
Men's Halls	23,810.20
Family Housing	45,080.13
Dining Hall	139,312.76
Hospital	23,727.46
Total (See Schedule F-16)	\$249,802.84

SCHEDULE F-18**Distribution of Expenditures by Object, Fiscal Year 1949-1950**

	Women's halls	Men's halls	Family housing	Dining hall	Hospital	Total
Salaries.....	\$8,381.88		\$10,200.00	\$44,702.51	\$12,785.20	\$76,069.59
Student Help.....	548.00	\$5,827.98		9,441.31	41.85	15,859.14
Supplies.....	941.89	1,055.73	1,368.57	2,989.96	2,616.94	8,973.09
Transportation.....		279.00	2,172.00	26.32	42.52	2,519.84
Traveling Expense.....					89.00	89.00
Repairs and Maintenance.....	2,539.13	4,084.91	4,388.41	2,307.20	3,855.61	17,175.26
Equipment.....	347.82	419.46	1,375.35	266.40		2,409.03
Utilities.....	535.79	3,833.00	11,746.39	77.41	781.16	16,973.75
Fuel.....	4,258.25	6,732.72	13,829.41	2,125.00		26,945.38
Insurance.....					62.42	62.42
Miscellaneous.....	319.53	1,577.40			3,452.76	5,349.69
Provisions, Etc.....				77,376.65		77,376.65
Totals (See Schedule F-17).....	\$17,872.29	\$23,810.20	\$45,080.13	\$139,312.76	\$23,727.46	\$249,802.84

SCHEDULE F-19**STUDENT FUNDS****Expenditures and Sources of Funds Expended, Fiscal Year 1949-1950**

Associated Students U. of N. Dues, Etc.....	\$189,973.92
Y. W. C. A. Dues, Etc.....	4,902.27
Y. W. C. A. Snack Bar Revenue.....	12,582.93
Total	\$207,459.12

SCHEDULE F-20**Distribution of Expenditures by Function, Fiscal Year 1949-1950**

Associated Students, U. of N.....	\$189,973.92
Y. W. C. A.....	4,902.27
Y. W. C. A. Snack Bar.....	12,582.93
Total (See Schedule F-19).....	\$207,459.12

SCHEDULE F-21**Distribution of Expenditures by Object, Fiscal Year 1949-1950**

	A.S.U.N.	Y.W.C.A.	Snack Bar	Total
Salaries	\$33,089.00	\$2,638.35	\$3,272.18	\$38,999.53
Student Help	2,008.00			2,008.00
Supplies	4,304.13	300.47	1,468.65	6,073.25
Transportation	345.16			345.16
Traveling Expense	39,849.67	216.17		40,065.84
Repairs and Maintenance.....	2,918.47	46.75	3.50	2,968.72
Equipment	8,445.40	196.72	352.85	8,994.97
Utilities	1,929.85	163.38		2,093.23
Insurance	3,363.47			3,363.47
Misc., Other Expenditures.....	93,720.77	1,340.43		95,061.20
Mdse. for Resale, Etc.....			7,485.75	7,485.75
Totals (See Schedule F-20)....	\$189,973.92	\$4,902.27	\$12,582.93	\$207,459.12

NOTE—The accounts of the A. S. U. N. are independently audited by Semenza & Kottlinger, C. P. A.s., and details of operations are available from their audit report.

SCHEDULE F-22**ENDOWMENT, SCHOLARSHIP, AND AWARD EXPENDITURES****Fiscal Year 1949-1950**

Awards and Scholarships.....	\$105,697.76
Students Loans	5,047.00
Total	\$110,744.76

SCHEDULE F-23
PUBLIC SERVICE DIVISION
Expenditures and Sources of Funds Expended, Fiscal Year 1949-1950

	State Analytical Laboratory	Veterinary Control Laboratory	Food and Drug Control	Weights and Measures	Petroleum Products Inspection
Sales Funds (Regents' Fund).....		\$5,030.18		\$213.25	
Federal Funds.....					
County Funds.....					
Petroleum Products Inspection Fees.....					\$33,256.28
Sub-totals.....		\$5,030.18		\$213.25	\$33,256.28
State Appropriations—					
P. S. State Tax (1947).....	\$830.03	\$1,264.72	\$831.36	\$446.91	
P. S. Salary Increase (1949).....	332.83	420.00	831.50	315.00	
P. S. Appropriation (1949).....	5,800.00	8,706.44	6,947.53	2,375.79	
Bureau of Mines Appropriation (1949).....					
Research and Marketing Offset Appropriation (1949).....					
P. S. 1¢ and ½¢ Tax (1947).....					
County Agents Salary Increase Appropriation (1949).....					
Public Service Appropriation, Counties (1949).....					
Total State Appropriation.....	\$6,962.86	\$10,391.16	\$8,610.39	\$3,137.70	
Total Expenditures.....	\$6,962.86	\$15,421.34	\$8,610.39	\$3,350.95	\$33,256.28
		Bureau of Mines	Experiment Station	Extension Division	Total
Sales Funds (Regents' Fund).....			\$20,973.15	\$7,949.98	\$34,166.56
Federal Funds.....			121,728.98	118,291.18	240,020.16
County Funds.....				47,726.07	47,726.07
Petroleum Products Inspection Fees.....					33,256.28
Sub-totals.....			\$142,702.13	\$173,967.23	\$355,169.07
State Appropriations—					
P. S. State Tax (1947).....			\$11,862.98	\$6,177.97	\$21,413.97
P. S. Salary Increase (1949).....			2,894.00	2,438.00	7,231.33
P. S. Appropriation (1949).....			3,135.40	10,827.86	37,793.02
Bureau of Mines Appropriation (1949).....		\$15,766.14			15,766.14
Research and Marketing Offset Appropriation (1949).....			12,000.00		12,000.00
P. S. 1¢ and ½¢ Tax (1947).....				23,371.23	23,371.23
County Agents Salary Increase Appropriation (1949).....				5,707.08	5,707.08
Public Service Appropriation, Counties (1949).....				21,653.98	21,653.98
Total State Appropriation.....		\$15,766.14	\$29,892.38	\$70,176.12	\$144,936.75
Total Expenditures.....		\$15,766.14	\$172,594.51	\$244,143.35	\$500,105.82

SCHEDULE F-24**Expenditures by Function, Fiscal Year 1949-1950**

State Analytical Laboratory	\$6,962.86
Veterinary Control Laboratory	15,421.34
Food and Drug Control	8,610.39
Weights and Measures	3,350.95
Petroleum Products Inspection	33,256.28
Bureau of Mines	15,766.14
Experiment Station	172,594.51
Extension Division	244,143.35
Total (See Schedule F-23)	\$500,105.82

SCHEDULE F-25
Expenditures by Object, Fiscal Year 1949-1950

	State Analytical Laboratory	Veterinary Control Laboratory	Food and Drug Control	Weights and Measures	Petroleum Products Inspection
Salaries.....	\$5,819.95	\$8,674.01	\$6,165.00	\$2,315.00	\$23,610.00
Supplies.....	39.40	3,142.15	379.88	441.80	1,849.86
Transportation.....		40.08	3.89	1.00	70.68
Travel Expense.....			68.80	438.65	3,254.37
Repairs and Maintenance.....	27.00	2,087.95	90.44		48.58
Equipment.....		234.19	484.50	115.44	2,501.37
Utilities.....	1,030.25	1,104.16	802.88		60.47
Miscellaneous.....	46.26	138.80	615.00	39.06	1,860.95
Total (Per Schedule F-24).....	\$6,962.86	\$15,421.34	\$8,610.39	\$3,350.95	\$33,256.28

	Bureau of Mines	Experiment Station	Extension Division	Total
Salaries.....	\$11,824.49	\$108,701.75	\$178,664.90	\$345,775.10
Supplies.....	195.55	25,160.80	16,897.10	48,106.54
Transportation.....		863.65	818.40	1,797.70
Travel Expense.....	2,466.85	8,525.39	14,210.22	28,964.28
Repairs and Maintenance.....		2.50	5,025.88	7,282.35
Equipment.....	93.67	14,197.75	12,440.33	30,067.25
Utilities.....		5,755.14	6,324.08	15,076.98
Miscellaneous.....	1,185.58	9,387.53	9,762.44	23,035.62
Total (Per Schedule F-24).....	\$15,766.14	\$172,594.51	\$244,143.35	\$500,105.82

AGRICULTURAL EXTENSION DIVISION

Federal funds provided for the account of the Agricultural Extension Division for the fiscal year 1949-1950 were as follows:

Under provisions of—

Smith-Lever Act	\$14,795.47
Bankhead-Jones Act	25,698.11
Capper-Ketcham Act	20,583.19
Bankhead-Flannagan Act	43,075.58
Additional Cooperative	11,955.08
Federal Housing	2,000.00
Research and Marketing.....	3,500.00

Total	\$121,607.43
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All of the above funds were expended during the fiscal year, with the exception of \$3,316.25 of the \$3,500 provided for Research and Marketing, which leaves a net figure of \$118,281.18 expended from Federal funds.

Under the provisions of the Acts granting the funds enumerated above, it is required that matching funds amounting to \$49,654.24 be expended by the University from other funds. The latter figure represents the total of the Smith-Lever, Capper-Ketcham and Bankhead-Flannagan grants, and \$1,200 for account of Farm Forestry, (Project 5), less \$30,000.

Expenditures of the Agricultural Extension Division for the fiscal year amounted to \$243,143.35, of which \$125,852.17 was provided from State and county sources.

SCHEDULE F-26**AGRICULTURAL EXTENSION DIVISION****Condensed Summary of Expenditures, Fiscal Year 1949-1950**

Salaries—	AMOUNT	PERCENT OF TOTAL
At State Level—		
Supervisory.....	\$38,005.00	15.57
Clerical.....	25,237.75	10.33
Total.....	\$63,242.75	25.90
At County Level—		
County Agents.....	\$87,779.20	35.95
Clerical.....	22,574.48	9.25
Total.....	110,353.68	45.20
Total Salaries.....	\$173,596.43	71.10
Traveling Expense—		
At State Level—		
Supervisory.....	\$5,432.80	2.23
At County Level—		
County Agents.....	8,777.42	3.59
Total Traveling Expense.....	14,210.22	5.82
Other Expenditures—		
Supplies, equipment, etc.....	56,336.70	23.08
Total.....	\$244,143.35	100.00

SCHEDULE F-26a
Expenditures by Projects, Fiscal Year 1949-1950

Project No.	Function	Amount	Percent	PROVIDED BY		
				Federal funds	State funds	County funds
1A	Administration	\$20,371.64	8.34	\$12,130.08	\$8,241.56	
1B	Publications	6,455.75	2.64	5,480.00	975.75	
2A	County Agents Programs	90,603.91	37.11	37,083.00	33,723.40	\$19,797.51
2B	Home Demonstration	52,186.66	21.38	26,627.19	15,536.34	10,023.13
2C	4-H Club Work	44,166.19	18.09	17,956.58	8,304.18	17,905.43
3	Soil Conservation	9,182.24	3.76	8,236.39	945.85	
4	Animal Husbandry	7,688.25	3.15	6,755.00	933.25	
5	Farm Forestry	2,567.87	1.05	1,062.08	1,505.79	
6	Agricultural Economics	787.11	.32	777.11	10.00	
7	Federal Housing	2,000.00	.82	2,000.00		
	Research and Marketing	183.75	.08	183.75		
	4-H Club Camps	7,949.98	3.26		*7,949.98	
	Totals	\$244,143.35	100.00	\$118,291.18	\$78,126.10	\$47,726.07
	Percent of Funds Provided	100.00		48.45	32.00	19.55

*Sales Funds.

SCHEDULE F-26b**Expenditures by Object, Fiscal Year 1949-1950****FUNCTION—SUMMARY ALL PROJECTS**

Salaries—			
Director and Assistant Director.....	\$6,840.00		
State Supervisory Agents.....	16,020.00		
Statewide Subject Matter Agents.....	15,145.00		
County Extension Agents.....	87,779.20		
Clerical and Other Nonscientific—			
College	\$25,237.75		
County	22,574.48		
		47,812.23	
			\$173,596.43
Transportation			818.40
Communication Services			5,259.93
Labor			4,754.13
Utilities and Rent.....			1,064.15
Traveling Expense—			
Director and Assistant Director.....	\$1,223.45		
State Supervisory Agents.....	1,745.73		
Statewide Subject Matter Agents.....	2,463.62		
County Extension Agents.....	8,777.42		
			14,210.22
Contractual Services—			
Repairs	\$5,025.88		
Miscellaneous	9,063.19		
			14,089.07
Supplies			16,885.65
Equipment			12,440.33
Retirement Contributions			710.70
Printing Publications			314.34
Total			\$244,143.35
Sources of Funds Expended—			
	Amount	Percent	
County Funds	\$47,726.07	19.55	
State Funds	78,126.10	32.00	
Federal Funds	118,291.18	48.45	
Total	\$244,143.35	100.00	

FUNCTION—PROJECT 1A—ADMINISTRATION

Salaries—			
Director and Assistant Director.....	\$6,840.00		
Clerical and Other Nonscientific—			
College	\$8,810.00		
		8,810.00	
			\$15,650.00
Transportation			36.80
Communication Services			368.37
Labor			600.00
Utilities and Rent.....			129.75
Traveling Expense—			
Director and Assistant Director.....	\$866.95		
County Extension Agents.....	367.95		
			1,234.90
Contractual Services—			
Repairs	\$312.79		
Miscellaneous	382.34		
			695.13
Supplies			722.28
Equipment			910.41
Retirement Contributions			24.00
Total			\$20,371.64
Sources of Funds Expended—			
	Amount	Percent	
State Funds	\$8,241.56	40.46	
Federal Funds	12,130.08	59.54	
Total	\$20,371.64	100.00	

FUNCTION—PROJECT 1B—PUBLICATIONS

Salaries—			
Statewide Subject Matter Agents.....	\$2,000.00		
Clerical and Other Nonscientific—			
College	\$2,468.07		
		2,468.07	
			\$4,468.07
Transportation			2.59
Communication Services			26.99
Labor			200.00
Traveling Expense—			
Statewide Subject Matter Agents.....	\$235.25		
			235.25

SCHEDULE F-26b—Continued

Contractual Services—		\$27.91	
Repairs		61.01	
Miscellaneous			\$88.92
Supplies			361.74
Equipment			667.85
Retirement Contributions			90.00
Printing Publications			314.34
Total			\$6,455.75
Sources of Funds Expended—	Amount	Percent	
State Funds	\$975.75	15.12	
Federal Funds	5,480.00	84.88	
Total	\$6,455.75	100.00	

FUNCTION—PROJECT 2A—COUNTY AGENTS WORKS

Salaries—		\$5,760.00	
State Supervisory Agents		47,500.00	
County Extension Agents			
Clerical and Other Nonscientific—			
College	\$4,635.50		
County	11,252.24		
		15,887.74	\$69,147.74
Transportation			311.86
Communication Services			1,819.53
Labor			472.34
Utilities and Rent			345.47
Traveling Expense—			
Statewide Subject Matter Agents	\$664.52		
County Extension Agents	3,556.92		
			4,221.44
Contractual Services—			
Repairs	\$1,932.02		
Miscellaneous	3,308.97		
			5,240.99
Supplies			5,632.09
Equipment			3,354.45
Retirement Contributions			58.00
Total			\$90,603.91
Sources of Funds Expended—	Amount	Percent	
County Funds	\$19,797.51	21.85	
State Funds	33,723.40	37.22	
Federal Funds	37,083.00	40.93	
Total	\$90,603.91	100.00	

FUNCTION—PROJECT 2B—HOME DEMONSTRATION WORK

Salaries—		\$4,620.00	
State Supervisory Agents		300.00	
Statewide Subject Matter Agents		23,577.70	
County Extension Agents			
Clerical and Other Nonscientific—			
College	\$3,731.68		
County	6,742.24		
		10,473.92	\$38,977.62
Transportation			119.06
Communication Services			1,069.63
Labor			428.00
Utilities and Rent			226.49
Traveling Expense—			
Director and Assistant Director	\$17.25		
State Supervisory Agents	564.46		
County Extension Agents	2,121.77		
			2,703.48
Contractual Services—			
Repairs	\$779.04		
Miscellaneous	1,480.24		
			2,259.28
Supplies			2,359.68
Equipment			3,839.42
Retirement Contributions			240.00
Total			\$52,186.66
Sources of Funds Expended—	Amount	Percent	
County Funds	\$10,023.13	19.21	
State Funds	15,536.34	29.77	
Federal Funds	26,627.19	51.02	
Total	\$52,186.66	100.00	

SCHEDULE F-26b—Continued

FUNCTION—PROJECT 2C—4-H CLUB WORK

Salaries—			
State Supervisory Agents	\$5,640.00		
County Extension Agents	16,189.00		
Clerical and Other Nonscientific—			
College	\$2,599.50		
County	4,900.00		
		7,499.50	
Transportation			\$29,328.50
Communication Services			133.78
Labor			1,187.22
Utilities and Rent			1,208.29
Traveling Expense—			159.28
State Supervisory Agents	\$516.75		
County Extension Agents	2,553.78		
			3,070.53
Contractual Services—			
Repairs	\$1,235.74		
Miscellaneous	2,145.65		
			3,381.39
Supplies			3,248.16
Equipment			2,417.59
Retirement Contributions			31.45
Total			\$44,166.19
Sources of Funds Expended—	Amount	Percent	
County Funds	\$17,905.43	40.54	
State Funds	8,304.18	18.80	
Federal Funds	17,956.58	40.66	
Total	\$44,166.19	100.00	

FUNCTION—PROJECT 3—SOIL CONSERVATION

Salaries—			
Statewide Subject Matter Agents	\$5,600.00		
Clerical and Other Nonscientific—			
College	\$1,345.00		
		1,345.00	
Communication Services			\$6,945.00
Labor			164.66
Utilities and Rent			200.00
Traveling Expense—			154.00
Statewide Subject Matter Agents	\$556.40		
			556.40
Contractual Services—			
Repairs	\$404.45		
Miscellaneous	68.40		
			472.85
Supplies			431.07
Equipment			12.26
Retirement Contributions			246.00
Total			\$9,182.24
Sources of Funds Expended—	Amount	Percent	
State Funds	\$945.85	10.30	
Federal Funds	8,236.39	89.70	
Total	\$9,182.24	100.00	

FUNCTION—PROJECT 4—ANIMAL HUSBANDRY

Salaries—			
Statewide Subject Matter Agents	\$5,060.00		
Clerical and Other Nonscientific—			
College	\$335.00		
		\$335.00	
Transportation			\$5,395.00
Communication Services			1.31
Labor			244.76
Utilities and Rent			200.00
Traveling Expense—			6.50
Statewide Subject Matter Agents	\$1,090.02		
			1,090.02

SCHEDULE F-26b—Continued

Contractual Services—			
Repairs		\$152.07	
Miscellaneous		61.90	
			\$213.97
Supplies			318.36
Equipment			218.33
Total			\$7,688.25
Sources of Funds Expended—	Amount	Percent	
State Funds	\$933.25	12.14	
Federal Funds	6,755.00	87.86	
Total	\$7,688.25	100.00	

FUNCTION—PROJECT 5—FARM FORESTRY

Salaries—			
Statewide Subject Matter Agents		\$1,100.00	
Clerical and Other Nonscientific—			
College	\$500.00	500.00	
			\$1,600.00
Transportation			.86
Communication Services			123.52
Traveling Expense—			
Statewide Subject Matter Agents		\$284.25	
			284.25
Contractual Services—			
Repairs		\$32.68	
Miscellaneous		2.00	
			34.68
Supplies			222.73
Equipment			301.83
Total			\$2,567.87
Sources of Funds Expended—	Amount	Percent	
State Funds	\$1,505.79	58.64	
Federal Funds	1,062.08	41.36	
Total	\$2,567.87	100.00	

FUNCTION—PROJECT 6—AGRICULTURAL ECONOMICS

Salaries—			
Statewide Subject Matter Agents		\$250.00	
Clerical and Other Nonscientific—			
College	\$287.50	287.50	
			\$537.50
Traveling Expense—			
Statewide Subject Matter Agents		\$146.35	
			146.35
Contractual Services—			
Miscellaneous		\$67.67	
			67.67
Supplies			18.09
Equipment			5.00
Retirement Contributions			12.50
Total			\$787.11
Sources of Funds Expended—	Amount	Percent	
State Funds	\$10.00	1.27	
Federal Funds	777.11	98.73	
Total	\$787.11	100.00	

SCHEDULE F-26b—Continued

FUNCTION—PROJECT 7—FEDERAL HOUSING

Salaries—			
Statewide Subject Matter Agents	\$660.00		
Clerical and Other Nonscientific—			
College	\$513.88	513.88	\$1,173.88
Traveling Expense—			
Statewide Subject Matter Agents.....	\$110.60		
County Extension Agents (Clerical).....	159.00		
			269.60
Contractual Services—			
Repairs	\$23.75		
			23.75
Supplies			532.77
Total			\$2,000.00
Sources of Funds Expended—	Amount	Percent	
Federal Funds	\$2,000.00	100.00	
Total	\$2,000.00	100.00	

FUNCTION—RESEARCH AND MARKETING

Salaries—			
Statewide Subject Matter Agents.....	\$175.00		\$175.00
Retirement Contributions			8.75
Total			\$183.75
Sources of Funds Expended—	Amount	Percent	
Federal Funds	\$183.75	100.00	
Total	\$183.75	100.00	

FUNCTION—4-H CLUB CAMP

Salaries—			
Clerical and Other Nonscientific—			
College	\$104.12	\$104.12	\$104.12
Transportation			212.14
Communication Services			255.25
Labor			1,545.50
Utilities and Rent			42.66
Traveling Expense—			
Director and Assistant Director.....	\$339.25		
Statewide Subject Matter Agents.....	40.75		
County Extension Agents	18.00		
			398.00
Contractual Services—			
Repairs	\$125.43		
Miscellaneous	1,485.01		
			1,610.44
Supplies			3,068.68
Equipment			713.19
Total			\$7,949.98
Sources of Funds Expended—	Amount	Percent	
State Funds (Sales Funds).....	\$7,949.98	100.00	
Total	\$7,949.98	100.00	

SCHEDULE F-27
Expenditures by Projects, All Counties, Fiscal Year 1949-1950
PROJECT 2A—COUNTY AGENTS' WORK

	State funds	Federal funds	County funds	Total	Other Expenditures Chargeable to Project 2A, But Not To Counties			Grand total
					State funds	Federal funds	Total	
Salaries—					\$720.00	\$5,040.00	\$5,760.00	\$5,760.00
Statewide Supervisory Agents.....								47,500.00
County Extension Agents.....	\$24,517.00	\$22,983.00		\$47,500.00				
Clerical—								
College.....	775.00			775.00	185.50	3,675.00	3,860.50	4,635.50
County.....	2,905.00	2,005.76	\$6,341.48	11,252.24				11,252.24
Transportation.....	90.72	8.06	141.50	240.28		71.58	71.58	311.86
Communications.....	258.92	64.86	1,213.67	1,537.45		282.08	282.08	1,819.53
Labor.....	20.00		65.34	85.34	387.00		387.00	472.34
Utilities and Rent.....	32.40	18.50	182.57	233.47		112.00	112.00	345.47
Traveling Expense—								
State Supervisory Agents.....						664.52	664.52	664.52
County Extension Agents.....	1,527.20	5.00	2,024.72	3,556.92				3,556.92
Repairs.....	188.22	11.88	1,342.42	1,542.52	2.50	387.00	389.50	1,932.02
Miscellaneous.....	648.31	93.55	2,228.80	2,970.66	253.68	84.63	338.31	3,308.97
Supplies.....	811.14	118.11	3,702.16	4,631.41	83.01	917.67	1,000.68	5,632.09
Equipment.....	304.15	22.45	2,526.85	2,853.45	13.65	487.35	501.00	3,354.45
Retirement.....			28.00	28.00		30.00	30.00	58.00
Totals.....	\$32,078.06	\$25,331.17	\$19,797.51	\$77,206.74	\$1,645.34	\$11,751.83	\$13,397.17	\$90,603.91

SCHEDULE F-27—Continued
PROJECT 2B—HOME DEMONSTRATION

	State funds	Federal funds	County funds	Total	Other Expenditures Chargeable to Project 2B, But Not To Counties			Grand total
					State funds	Federal funds	Total	
Salaries—								
State Supervisory Agents.....					\$720.00	\$3,900.00	\$4,620.00	\$4,620.00
Statewide Subject Matter Agents.....					300.00		300.00	300.00
County Extension Agents.....	\$8,637.70	\$14,940.00		\$23,577.70				23,577.70
Clerical—								
College.....	894.18			894.18	95.00	2,742.50	2,837.50	3,731.68
County.....	1,961.53	524.71	\$4,256.00	6,742.24				6,742.24
Transportation.....	.19	1.00	60.64	61.83	.17	57.06	57.23	119.06
Communications.....	49.45		520.11	569.56		500.07	500.07	1,069.63
Labor.....			28.00	28.00	400.00		400.00	428.00
Utilities and Rent.....			78.24	78.24		148.25	148.25	226.49
Traveling Expense—								
Director and Assistant Director.....						17.25	17.25	17.25
State Supervisory Agents.....						564.46	564.46	564.46
County Extension Agents.....	578.45	675.65	867.67	2,121.77				2,121.77
Repairs.....	1.50	92.40	575.28	669.18	13.50	96.36	109.86	779.04
Miscellaneous.....	74.43	82.47	955.13	1,112.03	239.32	128.89	368.21	1,480.24
Supplies.....	214.62	137.30	1,587.21	1,939.13	16.79	373.76	390.55	2,329.68
Equipment.....	1,323.12		1,082.85	2,405.97	16.39	1,417.06	1,433.45	3,839.42
Retirement.....			12.00	12.00		228.00	228.00	240.00
Totals.....	\$13,735.17	\$16,453.53	\$10,023.13	\$40,211.83	\$1,801.17	\$10,173.66	\$11,974.83	\$52,186.66

PROJECT 2C—4-H CLUB WORK

	State funds	Federal funds	County funds	Total	Other Expenditures Chargeable to Project 2C, But Not To Counties			Grand total
					State funds	Federal funds	Total	
Salaries—								
State Supervisory Agents.....					\$1,140.00	\$4,500.00	\$5,640.00	\$5,640.00
County Extension Agents.....	\$2,823.58	\$7,547.50	\$5,817.92	\$16,189.00				16,189.00
Clerical—								
College.....	800.00			800.00	330.00	1,469.50	1,799.50	2,599.50
County.....	1,005.00	1,420.00	2,475.00	4,900.00				4,900.00
Transportation.....		5.95	101.05	107.00	18.00	8.78	26.78	133.78
Communications.....		45.70	866.76	912.46		274.76	274.76	1,187.22
Labor.....			46.66	46.66	1,061.63	100.00	1,161.63	1,208.29
Utilities and Rent.....		5.00	130.38	135.38		23.90	23.90	159.28
Traveling Expense—								
State Supervisory Agents.....						516.75	516.75	516.75
County Extension Agents.....	263.16	744.65	1,445.97	2,453.78	100.00		100.00	2,553.78
Repairs.....		52.27	958.68	1,010.95		224.79	224.79	1,235.74
Miscellaneous.....		75.09	1,591.72	1,666.81	312.03	166.81	478.84	2,145.65
Supplies.....	27.32	92.46	2,646.70	2,766.48	15.51	466.17	481.68	3,248.16
Equipment.....			1,804.59	1,804.59	407.95	205.05	613.00	2,417.59
Retirement.....			20.00	20.00		11.45	11.45	31.45
Totals.....	\$4,919.06	\$9,988.62	\$17,905.43	\$32,813.11	\$3,385.12	\$7,967.96	\$11,353.08	\$44,166.19

SCHEDULE F-28
AGRICULTURAL EXTENSION DIVISION
Expenditures—County Projects, Fiscal Year 1949-1950

County	Project 2-A	Project 2-B	Project 2-C	Total
Churchill.....	\$6,816.46	\$5,315.67	\$2,351.46	\$14,483.59
Clark.....	9,665.95	6,147.58	6,635.57	22,449.10
Douglas.....	6,598.39	3,030.07	836.23	10,464.69
Elko.....	7,910.14	5,200.70	5,638.91	18,749.75
Esmeralda.....	1,124.47	57.44	84.15	1,266.06
Eureka.....	1,707.54	375.89	332.79	2,416.22
Humboldt.....	5,406.00	692.94	738.04	6,836.98
Lander.....	2,170.25	196.33	441.31	2,807.89
Lincoln.....	6,060.50	2,726.06	2,056.56	10,843.12
Lyon.....	6,281.84	6,341.99	2,790.98	15,414.81
Nye.....	3,804.75	130.37	383.24	4,318.36
Ormsby.....	834.86	3,144.63	135.59	4,115.08
Pershing.....	6,541.44	524.45	731.75	7,797.64
Washoe.....	7,156.88	5,724.29	4,551.62	17,432.79
White Pine.....	5,127.27	603.42	5,104.91	10,835.60
Totals.....	\$77,206.74	\$40,211.83	\$32,813.11	\$150,231.68
Sources of Funds Expended—				
County Funds.....	\$19,797.51	\$10,023.13	\$17,905.43	\$47,726.07
State Funds.....	32,078.06	13,735.17	4,919.06	50,732.29
Federal Funds.....	25,331.17	16,453.53	9,988.62	51,773.32
Totals.....	\$77,206.74	\$40,211.83	\$32,813.11	\$150,231.68
Sources of Funds by Percentages—	Percent	Percent	Percent	Percent
County Funds.....	25.64	24.93	54.57	31.77
State Funds.....	41.55	34.15	14.99	33.77
Federal Funds.....	32.81	40.92	30.44	34.46
	100.00	100.00	100.00	100.00

SCHEDULE F-28a
AGRICULTURAL EXTENSION DIVISION
Expenditures—Project 2A, County Agents' Work, Fiscal Year 1949-1950
CHURCHILL COUNTY

Salaries—		
County Agents	\$4,320.00	
Clerical—		
College	64.66	
County	1,320.00	
Traveling Expense—County Agents	371.35	
Transportation of Things	23.01	
Communications	131.99	
Labor	8.17	
Repairs	61.02	
Supplies	263.51	
Equipment	47.49	
Miscellaneous	205.26	
Total	\$6,816.46	
Sources of Funds—	Amount	Percent
County Funds	\$748.90	10.99
State Funds	2,497.56	36.64
Federal Funds	3,570.00	52.37
Total	\$6,816.46	100.00

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28a—Continued

CLARK COUNTY

Salaries—		
County Agents		\$5,200.00
Clerical—		
College		93.68
County		1,437.48
Traveling Expenses—County Agents		429.39
Transportation of Things		14.46
Communications		379.34
Utilities and Rent		2.10
Repairs		215.08
Supplies		802.48
Equipment		753.01
Miscellaneous		338.93
Total		\$9,665.95
Sources of Funds—	Amount	Percent
County Funds	\$4,334.89	44.85
State Funds	4,731.06	48.95
Federal Funds	600.00	6.20
Total	\$9,665.95	100.00

DOUGLAS COUNTY

Salaries—		
County Agents		\$3,444.00
Clerical—		
College		32.33
County		1,030.00
Traveling Expense—County Agents		266.25
Transportation of Things		89.57
Communications		150.01
Labor		85.34
Utilities and Rent		32.40
Repairs		104.03
Supplies		360.20
Equipment		796.17
Miscellaneous		208.09
Total		\$6,598.39
Sources of Funds—	Amount	Percent
County Funds	\$917.44	13.90
State Funds	3,334.95	50.54
Federal Funds	2,346.00	35.56
Total	\$6,598.39	100.00

ELKO COUNTY

Salaries—		
County Agents		\$4,920.00
Clerical—		
College		64.67
County		1,010.00
Traveling Expense—County Agents		279.09
Transportation of Things		2.30
Communications		74.36
Utilities and Rent		1.40
Repairs		209.32
Supplies		372.13
Equipment		579.77
Retirement Contributions		28.00
Miscellaneous		369.10
Total		\$7,910.14
Sources of Funds—	Amount	Percent
County Funds	\$2,834.55	35.83
State Funds	3,335.59	42.19
Federal Funds	1,740.00	21.98
Total	\$7,910.14	100.00

SCHEDULE F-28a—Continued
ESMERALDA COUNTY

Salaries—		
County Agents		\$804.00
Clerical—		
College		22.33
County		25.00
Traveling Expenses—County Agents		188.26
Transportation of Things		.73
Communications		22.75
Repairs		19.31
Supplies		40.22
Miscellaneous		1.87
Total		\$1,124.47
Sources of Funds—	Amount	Percent
County Funds	\$80.95	7.20
State Funds	335.52	29.84
Federal Funds	708.00	62.96
Total	\$1,124.47	100.00

EUREKA COUNTY

Salaries—		
County Agents		\$1,110.00
Clerical—		
College		48.50
County		140.00
Traveling Expense—County Agents		20.88
Transportation of Things		.79
Utilities and Rent		38.50
Repairs		99.60
Supplies		192.52
Miscellaneous		56.75
Total		\$1,707.54
Sources of Funds—	Amount	Percent
County Funds	\$389.46	22.81
State Funds	753.08	44.10
Federal Funds	565.00	33.09
Total	\$1,707.54	100.00

HUMBOLDT COUNTY

Salaries—		
County Agents		\$3,217.50
Clerical—		
College		64.67
County		1,294.00
Traveling Expense—County Agents		169.88
Transportation of Things		6.31
Communications		114.56
Utilities and Rent		1.87
Repairs		109.13
Supplies		240.45
Equipment		35.92
Miscellaneous		151.71
Total		\$5,406.00
Sources of Funds—	Amount	Percent
County Funds	\$1,727.43	31.95
State Funds	2,373.57	43.91
Federal Funds	1,305.00	24.14
Total	\$5,406.00	100.00

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28a—Continued

LANDER COUNTY

Salaries—		
County Agents	\$1,552.50	
Clerical—		
College	22.34	
Traveling Expense—County Agents	288.50	
Transportation of Things	1.10	
Communications	18.47	
Repairs	30.36	
Supplies	77.24	
Equipment	2.38	
Miscellaneous	177.36	
Total	\$2,170.25	
Sources of Funds—	Amount	Percent
County Funds	\$171.38	7.90
State Funds	973.87	44.87
Federal Funds	1,025.00	47.23
Total	\$2,170.25	100.00

LINCOLN COUNTY

Salaries—		
County Agents	\$4,020.00	
Clerical—		
College	48.50	
County	335.00	
Traveling Expense—County Agents	322.25	
Transportation of Things	30.31	
Communications	89.15	
Utilities and Rent	34.27	
Repairs	284.78	
Supplies	434.79	
Equipment	240.78	
Miscellaneous	220.67	
Total	\$6,060.50	
Sources of Funds—	Amount	Percent
County Funds	\$962.97	15.89
State Funds	2,222.63	36.67
Federal Funds	2,874.90	47.44
Total	\$6,060.50	100.00

LYON COUNTY

Salaries—		
County Agents	\$4,560.00	
Clerical—		
College	64.66	
County	515.00	
Traveling Expense—County Agents	171.56	
Transportation of Things	16.17	
Communications	135.47	
Utilities and Rent	18.30	
Repairs	98.24	
Supplies	452.80	
Equipment	63.07	
Miscellaneous	186.57	
Total	\$6,281.84	
Sources of Funds—	Amount	Percent
County Funds	\$1,163.90	18.53
State Funds	1,432.93	22.81
Federal Funds	3,685.01	58.66
Total	\$6,281.84	100.00

SCHEDULE F-28a—Continued
NYE COUNTY

Salaries—		
County Agents	-----	\$1,916.00
Clerical—		
College	-----	42.34
County	-----	1,105.76
Traveling Expense—County Agents	-----	387.10
Transportation of Things	-----	1.84
Communications	-----	52.62
Utilities and Rent	-----	3.73
Repairs	-----	16.43
Supplies	-----	141.51
Equipment	-----	3.73
Miscellaneous	-----	133.69
Total	-----	\$3,804.75

Sources of Funds—	Amount	Percent
County Funds	\$373.28	9.81
State Funds	1,738.71	45.70
Federal Funds	1,692.76	44.49
Total	\$3,804.75	100.00

ORMSBY COUNTY

Salaries—		
County Agents	-----	\$636.00
Clerical—		
College	-----	16.16
County	-----	2.50
Traveling Expense—County Agents	-----	40.94
Communications	-----	3.26
Repairs	-----	94.79
Supplies	-----	15.51
Equipment	-----	25.70
Miscellaneous	-----	
Total	-----	\$834.86

Sources of Funds—	Amount	Percent
County Funds	\$158.75	19.02
State Funds	201.61	24.15
Federal Funds	474.50	56.83
Total	\$834.86	100.00

PERSHING COUNTY

Salaries—		
County Agents	-----	\$3,850.00
Clerical—		
College	-----	55.16
County	-----	1,895.00
Traveling Expense—County Agents	-----	180.26
Transportation of Things	-----	43.96
Communications	-----	107.62
Utilities and Rent	-----	.93
Repairs	-----	108.24
Supplies	-----	110.33
Equipment	-----	54.83
Miscellaneous	-----	135.11
Total	-----	\$6,541.44

Sources of Funds—	Amount	Percent
County Funds	\$2,020.27	30.88
State Funds	2,071.17	31.66
Federal Funds	2,450.00	37.46
Total	\$6,541.44	100.00

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28a—Continued

WASHOE COUNTY

Salaries—		
County Agents		\$4,620.00
Clerical—		
College		80.34
County		700.00
Traveling Expense—County Agents		287.61
Transportation of Things		6.20
Communications		129.72
Utilities and Rent		89.46
Repairs		89.82
Supplies		477.87
Equipment		206.16
Miscellaneous		469.70
Total		\$7,156.88
Sources of Funds—	Amount	Percent
County Funds	\$2,399.79	33.53
State Funds	4,157.09	58.08
Federal Funds	600.00	8.39
Total	\$7,156.88	100.00

WHITE PINE COUNTY

Salaries—		
County Agents		\$3,330.00
Clerical—		
College		64.66
County		435.00
Traveling Expense—County Agents		192.04
Transportation of Things		10.71
Communications		83.27
Utilities and Rent		2.34
Repairs		113.17
Supplies		570.57
Equipment		54.63
Miscellaneous		270.88
Total		\$5,127.27
Sources of Funds—	Amount	Percent
County Funds	\$1,513.55	29.52
State Funds	1,918.72	37.42
Federal Funds	1,695.00	33.06
Total	\$5,127.27	100.00

SCHEDULE F-28b

AGRICULTURAL EXTENSION DIVISION

Expenditures—Project 2B, Home Demonstration Work, Fiscal Year 1949–1950

CHURCHILL COUNTY

Salaries—		
County Agents		\$1,309.59
Clerical—		
College		64.68
County		523.65
Traveling Expense—County Agents		177.74
Transportation of Things		9.86
Communications		40.48
Utilities and Rent		3.50
Repairs		17.24
Supplies		79.30
Equipment		19.71
Miscellaneous		69.92
Total		\$5,315.67
Sources of Funds—	Amount	Percent
County Funds	\$531.28	10.00
State Funds	1,724.39	32.44
Federal Funds	3,060.00	57.56
Total	\$5,315.67	100.00

REPORT OF LEGISLATIVE AUDITOR

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SCHEDULE F-28b—Continued CLARK COUNTY

Salaries—		
County Agents		\$2,800.00
Clerical—		
College		40.33
County		2,021.71
Traveling Expense—County Agents		215.51
Transportation of Things		6.20
Communications		162.56
Utilities and Rent		.90
Repairs		92.17
Supplies		344.05
Equipment		322.72
Miscellaneous		141.43
Total		\$6,147.58
Sources of Funds—	Amount	Percent
County Funds	\$3,220.21	52.38
State Funds	335.87	5.46
Federal Funds	2,591.50	42.16
Total	\$6,147.58	100.00

DOUGLAS COUNTY

Salaries—		
County Agents		\$2,183.95
Clerical—		
College		32.33
County		6.05
Traveling Expense—County Agents		393.30
Transportation of Things		.19
Communications		3.08
Labor		28.00
Supplies		20.31
Equipment		313.68
Miscellaneous		49.18
Total		\$3,030.07
Sources of Funds—	Amount	Percent
County Funds	\$393.17	12.98
State Funds	672.05	22.18
Federal Funds	1,964.85	64.84
Total	\$3,030.07	100.00

ELKO COUNTY

Salaries—		
County Agents		\$3,720.00
Clerical—		
College		64.67
County		600.00
Traveling Expense—County Agents		119.60
Transportation of Things		.98
Communications		31.87
Utilities and Rent		.60
Repairs		89.70
Supplies		159.54
Equipment		248.48
Retirement Contributions		12.00
Miscellaneous		153.26
Total		\$5,200.70
Sources of Funds—	Amount	Percent
County Funds	\$1,377.69	26.49
State Funds	1,723.01	33.13
Federal Funds	2,100.00	40.38
Total	\$5,200.70	100.00

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28b—Continued
ESMERALDA COUNTY

Salaries—		
Clerical—		\$22.33
College		10.93
Traveling Expense—County Agents		.31
Transportation of Things		9.75
Communications		8.27
Repairs		.43
Supplies		5.00
Equipment		.42
Miscellaneous		
Total		\$57.44
Sources of Funds—	Amount	Percent
County Funds	\$34.68	60.38
State Funds	22.76	39.62
Total	\$57.44	100.00

EUREKA COUNTY

Salaries—		
Clerical—		\$48.50
College		160.00
County		8.95
Traveling Expense—County Agents		.34
Transportation of Things		16.50
Utilities and Rent		42.68
Repairs		76.40
Supplies		22.52
Miscellaneous		
Total		\$375.89
Sources of Funds—	Amount	Percent
County Funds	\$326.93	86.97
State Funds	48.96	13.03
Total	\$375.89	100.00

HUMBOLDT COUNTY

Salaries—		
Clerical—		\$64.67
College		325.00
County		72.80
Traveling Expense—County Agents		2.71
Transportation of Things		49.09
Communications		.80
Utilities and Rent		24.74
Repairs		84.65
Supplies		5.75
Equipment		62.73
Miscellaneous		
Total		\$692.94
Sources of Funds—	Amount	Percent
County Funds	\$357.20	51.55
State Funds	335.74	48.45
Total	\$692.94	100.00

LANDER COUNTY

Salaries—		
Clerical—		\$22.33
College		100.00
County		.47
Transportation of Things		6.20
Communications		11.08
Repairs		23.43
Supplies		1.02
Equipment		31.80
Miscellaneous		
Total		\$196.33
Sources of Funds—	Amount	Percent
County Funds	\$173.45	88.35
State Funds	22.88	11.65
Total	\$196.33	100.00

SCHEDULE F-28b—Continued
LINCOLN COUNTY

Salaries—		
County Agents		\$1,400.00
Clerical—		
College		48.50
County		220.00
Traveling Expense—County Agents		613.89
Transportation of Things		9.42
Communications		26.03
Utilities and Rent		10.40
Repairs		139.19
Supplies		187.27
Equipment		18.33
Miscellaneous		53.03
Total		\$2,726.06
Sources of Funds—	Amount	Percent
County Funds	\$522.73	19.18
State Funds	427.33	15.68
Federal Funds	1,776.00	65.14
Total	\$2,726.06	100.00

LYON COUNTY

Salaries—		
County Agents		\$3,600.00
Clerical—		
College		64.67
County		765.00
Traveling Expense—County Agents		72.45
Transportation of Things		4.48
Communications		35.12
Utilities and Rent		4.20
Repairs		113.76
Supplies		256.47
Equipment		1,277.24
Miscellaneous		148.60
Total		\$6,341.99
Sources of Funds—	Amount	Percent
County Funds	\$554.44	8.74
State Funds	2,550.88	40.22
Federal Funds	3,236.67	51.04
Total	\$6,341.99	100.00

NYE COUNTY

Salaries—		
Clerical—		
College		\$42.33
Traveling Expense—County Agents		5.40
Transportation of Things .....		.79
Communications		11.35
Utilities and Rent		1.60
Repairs		7.04
Supplies		42.02
Equipment		1.60
Miscellaneous		18.24
Total		\$130.37
Sources of Funds—	Amount	Percent
County Funds	\$85.00	65.20
State Funds	45.37	34.80
Total	\$130.37	100.00

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28b—Continued

ORMSBY COUNTY

Salaries—		
County Agents		\$1,290.00
Clerical—		
College		16.17
County		1,337.50
Traveling Expense—County Agents		172.65
Transportation of Things		22.86
Communications		33.76
Supplies		195.91
Equipment		62.26
Miscellaneous		13.52
Total		\$3,144.63
Sources of Funds—	Amount	Percent
County Funds	\$238.35	7.58
State Funds	1,841.77	58.57
Federal Funds	1,064.51	33.85
Total	\$3,144.63	100.00

PERSHING COUNTY

Salaries—		
Clerical—		
College		\$28.33
County		181.83
Traveling Expense—County Agents		77.25
Transportation of Things		18.84
Communications		46.12
Utilities and Rent		.40
Repairs		39.52
Supplies		47.30
Equipment		23.50
Miscellaneous		61.36
Total		\$524.45
Sources of Funds—	Amount	Percent
County Funds	\$310.83	59.27
State Funds	213.62	40.73
Total	\$524.45	100.00

WASHOE COUNTY

Salaries—		
County Agents		\$4,200.00
Clerical—		
College		80.33
County		700.00
Traveling Expense—County Agents		123.25
Transportation of Things		2.65
Communications		55.59
Utilities and Rent		38.34
Repairs		38.49
Supplies		204.87
Equipment		88.35
Miscellaneous		192.42
Total		\$5,724.29
Sources of Funds—	Amount	Percent
County Funds	\$1,428.50	24.96
State Funds	3,695.79	64.56
Federal Funds	600.00	10.48
Total	\$5,724.29	100.00

SCHEDULE F-28b—Continued
WHITE PINE COUNTY

Salaries—		
County Agents		\$60.00
Clerical—		
College		64.67
County		5.00
Traveling Expense—County Agents.....		58.05
Transportation of Things.....		4.59
Communications		35.70
Utilities and Rent.....		1.00
Repairs		45.30
Supplies		212.61
Equipment		23.33
Miscellaneous		93.17
Total		\$603.42
Sources of Funds—	Amount	Percent
County Funds	\$468.67	77.67
State Funds	74.75	12.39
Federal Funds	60.00	9.94
Total	\$603.42	100.00

SCHEDULE F-28c
AGRICULTURAL EXTENSION DIVISION
Expenditures—Project 2C, 4-H Club, Fiscal Year 1949-1950
CHURCHILL COUNTY

Salaries—		
County Agents		\$1,315.83
Clerical—		
College		62.65
County		370.00
Traveling Expense—County Agents.....		208.13
Transportation of Things.....		16.43
Communications		59.20
Utilities and Rent.....		5.83
Repairs		28.74
Supplies		145.24
Equipment		32.85
Miscellaneous		106.56
Total		\$2,351.46
Sources of Funds—	Amount	Percent
County Funds	\$534.98	22.75
State Funds	345.15	14.68
Federal Funds	1,471.33	62.57
Total	\$2,351.46	100.00

CLARK COUNTY

Salaries—		
County Agents		\$3,600.00
Clerical—		
College		80.65
County		885.00
Traveling Expense—County Agents.....		306.65
Transportation of Things.....		10.33
Communications		270.92
Utilities and Rent.....		1.50
Repairs		153.60
Supplies		573.70
Equipment		537.86
Miscellaneous		215.36
Total		\$6,635.57
Sources of Funds—	Amount	Percent
County Funds	\$4,744.92	71.51
State Funds	815.65	12.29
Federal Funds	1,075.00	16.20
Total	\$6,635.57	100.00

REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28c—Continued

DOUGLAS COUNTY

Salaries—		
County Agents		\$120.00
Clerical—		
College		31.34
Traveling Expense—County Agents		29.60
Transportation of Things		5.12
Communications		46.66
Repairs		76.05
Supplies		4.66
Equipment		522.80
Total		\$836.23

Sources of Funds—	Amount	Percent
County Funds	\$655.29	78.36
State Funds	31.34	3.75
Federal Funds	149.60	17.89
Total	\$836.23	100.00

ELKO COUNTY

Salaries—		
County Agents		\$3,440.00
Clerical—		
College		62.66
County		790.00
Traveling Expense—County Agents		199.32
Transportation of Things		1.64
Communications		53.11
Utilities and Rent		1.00
Repairs		149.49
Supplies		266.05
Equipment		414.13
Retirement Contributions		20.00
Miscellaneous		241.51
Total		\$5,638.91

Sources of Funds—	Amount	Percent
County Funds	\$3,424.17	60.72
State Funds	259.74	4.61
Federal Funds	1,955.00	34.67
Total	\$5,638.91	100.00

ESMERALDA COUNTY

Salaries—		
Clerical—		
College		\$21.34
County		5.00
Traveling Expense—County Agents		18.21
Transportation of Things .....		.52
Communications		16.25
Repairs		13.79
Supplies		8.34
Miscellaneous .....		.70
Total		\$84.15

Sources of Funds—	Amount	Percent
County Funds	\$57.81	68.70
State Funds	26.34	31.30
Total	\$84.15	100.00

EUREKA COUNTY

Salaries—		
Clerical—		
College		\$47.00
Traveling Expense—County Agents		22.42
Transportation of Things .....		.56
Utilities and Rent		27.50
Repairs		71.14
Supplies		127.41
Miscellaneous		36.76
Total		\$332.79

Sources of Funds—	Amount	Percent
County Funds	\$278.29	83.62
State Funds	54.50	16.38
Total	\$332.79	100.00

SCHEDULE F-28c—Continued
HUMBOLDT COUNTY

Salaries—		
Clerical—		
College	\$62.66	
County	180.00	
Traveling Expense—County Agents	121.32	
Transportation of Things	4.51	
Communications	81.81	
Utilities and Rent	1.33	
Repairs	41.23	
Supplies	141.17	
Equipment	9.59	
Miscellaneous	94.42	

Total	\$738.04	
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Sources of Funds—	Amount	Percent
County Funds	\$555.38	75.25
State Funds	182.66	24.75

Total	\$738.04	100.00
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LANDER COUNTY

Salaries—		
County Agents	\$295.00	
Clerical—		
College	21.33	
Transportation of Things79	
Communications	10.34	
Repairs	18.47	
Supplies	41.60	
Equipment	1.70	
Miscellaneous	52.08	

Total	\$441.31	
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Sources of Funds—	Amount	Percent
County Funds	\$122.44	27.74
State Funds	23.87	5.41
Federal Funds	295.00	66.85

Total	\$441.31	100.00
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LINCOLN COUNTY

Salaries—		
Clerical—		
College	\$47.00	
County	675.00	
Traveling Expense—County Agents	706.62	
Transportation of Things	15.70	
Communications	43.39	
Utilities and Rent	17.33	
Repairs	203.38	
Supplies	233.30	
Equipment	30.56	
Miscellaneous	84.28	

Total	\$2,056.56	
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Sources of Funds—	Amount	Percent
County Funds	\$687.98	33.45
State Funds	229.28	11.15
Federal Funds	1,139.30	55.40

Total	\$2,056.56	100.00
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LYON COUNTY

Salaries—		
County Agents	\$1,411.67	
Clerical—		
College	112.68	
County	170.00	
Traveling Expense—County Agents	345.15	
Transportation of Things	11.74	
Communications	104.24	
Utilities and Rent	12.00	
Repairs	113.93	
Supplies	314.45	
Equipment	16.24	
Miscellaneous	178.88	

Total	\$2,790.98	
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Sources of Funds—	Amount	Percent
County Funds	\$595.75	21.35
State Funds	507.09	18.17
Federal Funds	1,688.14	60.48

Total	\$2,790.98	100.00
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REPORT OF LEGISLATIVE AUDITOR

SCHEDULE F-28c—Continued

NYE COUNTY

Salaries—		
Clerical—		
College	\$41.32	
County	175.00	
Traveling Expense—County Agents	34.25	
Transportation of Things	1.31	
Communications	18.90	
Utilities and Rent	2.67	
Repairs	11.73	
Supplies	70.06	
Equipment	2.67	
Miscellaneous	25.33	
Total	\$383.24	
Sources of Funds—	Amount	Percent
County Funds	\$141.67	36.97
State Funds	41.32	10.78
Federal Funds	200.25	52.25
Total	\$383.24	100.00

ORMSBY COUNTY

Salaries—		
County Agents	\$6.50	
Clerical—		
College	15.68	
Communications	20.21	
Supplies	65.46	
Equipment	11.07	
Miscellaneous	16.67	
Total	\$135.59	
Sources of Funds—	Amount	Percent
County Funds	\$113.41	83.64
State Funds	22.18	16.36
Total	\$135.59	100.00

PERSHING COUNTY

Salaries—		
Clerical—		
College	\$53.68	
County	160.00	
Traveling Expense—County Agents	128.73	
Transportation of Things	31.40	
Communications	76.86	
Utilities and Rent .....	.67	
Repairs	65.86	
Supplies	78.88	
Equipment	39.17	
Miscellaneous	96.50	
Total	\$731.75	
Sources of Funds—	Amount	Percent
County Funds	\$518.07	70.80
State Funds	213.68	29.20
Total	\$731.75	100.00

WASHOE COUNTY

Salaries—		
County Agents	\$2,560.00	
Clerical—		
College	77.33	
County	700.00	
Traveling Expense—County Agents	205.39	
Transportation of Things	4.42	
Communications	92.65	
Utilities and Rent	63.89	
Repairs	64.14	
Supplies	341.63	
Equipment	147.26	
Miscellaneous	294.91	
Total	\$4,551.62	
Sources of Funds—	Amount	Percent
County Funds	\$3,414.29	75.01
State Funds	962.33	21.14
Federal Funds	175.00	3.86
Total	\$4,551.62	100.00

SCHEDULE F-28c—Continued
WHITE PINE COUNTY

Salaries—		
County Agents		\$3,440.00
Clerical—		
College		62.68
County		790.00
Traveling Expense—County Agents		127.99
Transportation of Things		7.65
Communications		59.46
Utilities and Rent		1.66
Repairs		75.45
Supplies		354.53
Equipment		38.69
Miscellaneous		146.80
Total		\$5,104.91
Sources of Funds—	Amount	Percent
County Funds	\$2,060.98	40.37
State Funds	1,203.93	23.58
Federal Funds	1,840.00	36.05
Total	\$5,104.91	100.00

SCHEDULE F-29
AGRICULTURAL EXPERIMENT STATION
Expenditures, Fiscal Year 1949-1950

Salaries—			Percent
Administrative	\$12,910.00		of total
Other	95,791.75		
	\$108,701.75		62.98
Traveling Expense	8,525.39		4.94
Transportation of Things	863.65		.50
Communications	1,651.75		.96
Rents	2,383.56		1.38
Heat, Light, and Power	1,719.83		1.00
Printing and Binding	4,113.81		2.38
Other Contractual Services	3,434.47		1.99
Supplies and Materials	25,160.80		14.58
Equipment	13,877.05		8.04
Structures	320.70		.18
Contributions to Retirement Fund	1,841.75		1.07
Total	\$172,594.51		100.00
Source of Funds—			
Federal Funds	\$121,728.98		70.53
State Funds—			
Appropriated Funds	29,892.38		17.32
Sales and Miscellaneous Funds	20,973.15		12.15
Total	\$172,594.51		100.00

SCHEDULE F-30
PRESIDENT'S DISCRETIONARY FUND
Expenditures—Fiscal Year 1949-1950

Books	\$667.47
Magazines, Periodicals, Etc.	111.09
Speakers' Fees and Expenses	215.25
Repairs to President's Office	1,550.59
Furniture and Fixtures—President's Office	134.10
Chamber of Commerce Dues	25.00
Special Program Expense	193.26
Home Economics Club	60.00
Wiring at State Building	16.00
Miscellaneous	72.30
Total (See Exhibit F)	\$3,044.97

SCHEDULE F-31
Refundable Expenditures, Fiscal Year 1949-1950

Veterans' Books and Equipment	\$43,307.49
Military Commutation	8,152.10
General Deposits	11,064.21
Military Deposits	5,551.13
Total (See Exhibit F)	\$68,074.93

EXHIBIT G
Condensed Summary of Funds Provided and Disbursements,
Fiscal Year 1949-1950

Total Funds Provided (Exhibit E)		\$2,346,076.14
Total Disbursements (Exhibit F)		2,259,982.67
Excess, Funds Provided over Disbursements		<u>\$86,093.47</u>
Represented by—		
Increase in Regents Fund Balance		\$79,979.67
Balances in Custody of State Treasurer, June 30, 1950—		
90,000-Acre-Grant Principal	\$1,408.51	
University Irreducible	958.70	
90,000-Acre-Grant Interest	605.29	
University Contingent Account	403.23	
Petroleum Products Inspection Fund	1,730.99	
Fire Loss Recovery, Miscellaneous	133.50	
Fire Loss Recovery, Experiment Station	873.58	
		<u>6,113.80</u>
Total		<u>\$86,093.47</u>

NEVADA STATE PRISON

August 2, 1949.

MR. RICHARD H. SHEEHY, *Warden, Nevada State Prison, Carson City, Nevada.*

DEAR SIR: We have audited the books and records of the Nevada State Prison for the period July 1, 1948, to June 30, 1949, employing auditing procedures deemed necessary and sufficient to satisfy ourselves of the accuracy of entries recorded on the books and the distribution of disbursements to the proper appropriated funds.

All bank accounts were reconciled, and the amounts shown as having reverted from the various appropriated funds to the General Fund agree with the Controller's records.

Accounting controls over property and equipment are limited, but our audit and incidental examinations would indicate that equipment is accounted for properly and that none of it has been improperly disposed of or illegally used. The inventory of supplies maintained in the commissary appear to be under adequate control and an examination of the operation of the commissary reveals no necessity for any change, at this time, in the method of account keeping and handling of supplies.

Attention must be paid to the fact that the Chief Clerk and the Commissary Clerk handle all of the accounting work at the prison. Only inmate help is provided them, and this condition is not conducive to efficient handling of the accounting work of this institution. An inmate assigned to office work requires a breaking-in period of some length, and when he has attained a certain degree of proficiency, it frequently happens that he is paroled, or his term of imprisonment is ended. The Chief Clerk is called upon to perform other duties, notably as Clerk of the Board of Pardons and Parole Commissioners, and until such time as competent and regularly employed office assistance can be provided for him, efficient office operations and the maintenance of a system of accounting to adequately furnish all information ordinarily required must suffer.

Due in great part to the reasons explained in the foregoing paragraph, the prison books have not been kept on an accrual basis which would reflect true operating costs. An accrual basis, simply stated, is an effort to recognize in a given period all the receipts or revenues which apply, on the basis of valid business and legal rules, to that particular period, and to charge as expense all expenses applicable to that period. In the case of the prison there exists an inventory of commissary supplies amounting to \$5,506.68, from which the ensuing period will receive benefit. Also, the inventory may include supplies which were not paid for until the following period. These factors, chiefly, would necessarily affect the cost of prison operation, and the required information would be available only if the books were kept on an accrual basis. It follows, therefore, that the figure of \$205,152.65 shown on Exhibit A as "Amount Expended" is not the true cost of prison operation.

It is recommended that the classification "Equipment and Repairs" as listed in the Prison Budget be changed to the one word "Equipment." The amount required for repairs could be budgeted under General Support. Equipment represents capital outlay; repairs are ordinarily classed as expense.

The following exhibits and schedules are submitted herewith:

Exhibit A.....Statement showing Fund Transactions.
Exhibit B.....Analysis and Reconciliation of Prison Auxiliary
Funds.
Schedule B-1.....Reconciliation, Revolving Fund.

EXHIBIT A

Statement Showing Fund Transactions, for the Period July 1, 1948, to June 30, 1949

Fund	Balances available July 1, 1948	Deficiency appropria- tion	Other receipts	Transfers to and (from)	Totals	Amount expended	Balances reverted
Warden's Salary.....	\$3,600.00	-----	-----	-----	\$3,600.00	\$3,600.00	
Employees' Salaries.....	79,844.07	-----	-----	-----	79,844.07	69,765.85	\$10,078.32
General Support.....	43,200.84	\$59,164.51	\$5,360.20	\$1,500.00	109,225.55	109,174.48	51.07
Medical and Dental.....	1,171.12	3,000.00	-----	500.00	4,671.12	4,586.15	84.97
Transportation of Prisoners.....	5,862.66	1,200.00	-----	-----	7,062.66	*7,045.25	17.41
Equipment and Repairs.....	8,363.95	3,400.00	-----	†\$2,000.00	9,673.95	†8,761.69	2.26
Traveling Expense.....	500.00	-----	-----	-----	500.00	54.23	445.77
Death Watch.....	945.97	2,694.03	-----	-----	3,640.00	1,165.00	2,475.00
Totals.....	\$143,488.61	\$69,458.54	\$5,360.20	-----	\$218,307.35	\$205,152.65	\$13,154.70

*Included in this amount is \$1,650 expended for purchase of station wagon for transportation of prisoners.

†Maintenance and repairs only. No new equipment included in this amount.

‡Red figures.

EXHIBIT B**Analysis and Reconciliation of Prison Auxiliary Funds, July 28, 1949**

Balances Per Books—		
Brass Deposit		\$1,500.00
Revolving Fund		1,500.00
Prisoners' Accounts		6,470.83
Prisoners' Store		1,196.23
To Be Accounted For		\$10,667.06
Accounted For As Follows—		
Bank Accounts, First National Bank of Nevada, Carson City Branch—		
Revolving Fund	\$960.52	
Prisoners' Store	835.87	
Prisoners' Fund	6,513.88	
		\$8,310.27
Advances from Revolving Fund, Reimbursable		498.40
Checks on Hand, not Deposited		825.52
Cash on Hand		432.07
Brass on Hand		600.80
Total Accounted For		\$10,667.06

SCHEDULE B-1**Reconciliation—Revolving Fund, July 28, 1949**

Revolving Fund Balance, Per Books		\$1,500.00
Represented By—		
Balance in Revolving Fund Account, First National Bank of Nevada	\$960.52	
Advances, Evidenced by Receipts, Reimbursable	498.40	
Cash on Hand	41.08	
Total		\$1,500.00

COLORADO RIVER COMMISSION

August 29, 1949

HON. ALFRED MERRITT SMITH, *Secretary, Colorado River Commission,
Carson City, Nevada.*

DEAR SIR: An audit of the books and accounts of the Colorado River Commission maintained in the Carson City office of the Commission has been completed for the period July 1, 1948, to June 30, 1949.

Audit procedures employed were such as were deemed necessary and sufficient to verify the accuracy of the entries made and the proper distribution of cash receipts and disbursements.

Transactions reflected on the Commission's Carson City office books were recorded from information furnished by the Las Vegas office.

The balance as shown in the Colorado River Commission Fund, as of June 30, 1949, agrees with the balance as it appears on the Controller's books as of that date.

On March 15, 1947, an Act authorizing the Colorado River Commission to make a State-wide power survey and appropriating \$5,000 therefor was enacted by the Legislature. Exhibit C reflects expenditures from this fund.

Disbursements made by the Colorado River Commission for the account of the Nevada Power Survey, which were reimbursed, amounted to \$2,957.82. These expenditures were made by the Commission prior to June 30, 1948, and the reimbursement referred to above was made more than a year later, or just prior to the end of the 1947-1949 biennium. The balance, reverted to the General Fund from the Nevada Power Survey appropriation on June 30, 1949, amounted to \$8.95.

While expenditures such as noted above and the reimbursement therefor is a procedure that cannot be classed as irregular, it is preferable that in cases where special appropriations are provided by the Legislature, liabilities incurred against such a fund be paid therefrom, and at the time such liabilities are incurred.

In our opinion the Exhibits and Schedules comprising a part of this audit report correctly set forth the financial transactions of the Commission for the period under review.

LIST OF EXHIBITS AND SCHEDULES

Exhibit A.....	Statement of Profits and Loss.
Exhibit B.....	Statement of Cash Receipts and Disbursements.
Schedule B-1.....	Collections—Power and Water Sales.
Schedule B-2.....	Analysis of Carson City and Las Vegas Office Expenses.
Schedule B-3.....	Analysis of Salaries and Wages, Carson City Office.
Schedule B-4.....	Analysis of Traveling Expense, Carson City Office.
Schedule B-5.....	Analysis of Traveling Expense, Las Vegas Office.
Exhibit C.....	Nevada Power Survey—Statement of Receipts and Disbursements.

EXHIBIT A
Statement of Profit and Loss, July 1, 1948, to June 30, 1949

	—YEAR ENDED JUNE 30, 1949—	To DATE
Power and Water Sales.....	\$656,726.58	\$3,416,510.36
Less—		
Cost of Power and Water Purchased.....	612,508.98	3,141,169.41
Gross Profit on Sales.....	\$44,217.60	\$275,340.95
Less Expenses—		
Carson City Office.....	\$10,716.33	\$81,606.93
Las Vegas Office.....	11,887.83	94,730.76
Total Expense (Schedule B-2).....	22,604.16	176,337.69
Profit—Before Other Income.....	\$21,613.44	\$99,003.26
Add—Other Income.....		2,396.32
Net Profit.....	\$21,613.44	\$101,399.58
Reconciliation—		
Balance, per Controller's Books.....		\$99,998.33
Accounts Receivable (Due for current year's sales).....		1,401.25
		\$101,399.58

EXHIBIT B**Statement of Cash Receipts and Disbursements, July 1, 1948, to June 30, 1949**

Controller's Balance Per Colorado River Commission Books, July 1, 1948.....	\$47,900.64
Receipts—	
Collections, Power and Water Sales (Schedule B-1).....	\$655,709.77
Reimbursement from Basic Magnesium Project of Moneys Advanced.....	28,543.24
Reimbursement from Nevada Power Survey Fund, for Expenditures Made for that Account, Made in Prior Years.....	2,957.82
Total Receipts	687,210.83
Total, Previous Balance and Receipts	\$735,111.47
Disbursements—	
For Power Purchased—	
U. S. Bureau of Reclamation.....	\$432,527.10
Southern California Edison Co.....	179,981.88
	\$612,508.98
For Expenses (Schedule B-2).....	22,604.16
Total Disbursements	635,113.14
Controller's Balance, June 30, 1949, per Colorado River Commission Books.....	*\$99,998.33
*This amount agrees with balance shown on Controller's books.	
Reconciliation, Amount Shown as "Collections" on Exhibit B, with Amount as Shown as "Power and Water Sales" on Exhibit A	
Amount shown as Collections, Exhibit B.....	\$655,709.77
Less Collections Applicable to Prior Year's Sales.....	384.44
	\$655,325.33
Add Amount Due and not Collected on Current Year's Sales.....	1,401.25
Total Power and Water Sales, per Exhibit A	\$656,726.58

SCHEDULE B-1**Collections—Power and Water Sales, July 1, 1948, to June 30, 1949**

Southern Nevada Power Company.....	\$549,722.13
Lincoln County Power District.....	86,393.49
Overton Power District.....	16,527.56
Basic Magnesium Project (Water Only).....	3,066.59
	\$655,709.77

SCHEDULE B-2**Analysis of Carson City and Las Vegas Office Expense, July 1, 1948, to June 30, 1949**

CARSON CITY OFFICE	
Salaries and Wages (Schedule B-3).....	\$4,071.80
Traveling Expense (Schedule B-4).....	2,851.24
Express and Postage.....	127.08
Telephone and Telegraph.....	692.02
Supplies.....	239.05
Printing Publications.....	633.25
Association Dues.....	1,050.00
Miscellaneous.....	344.02
Equipment.....	707.87
	\$10,716.33
LAS VEGAS OFFICE	
Salaries and Wages—	
Resident Engineer.....	\$6,000.00
Clerical, Etc.....	2,700.61
	\$8,700.61
Traveling Expense (Schedule B-5).....	1,699.28
Express and Postage.....	60.08
Telephone and Telegraph.....	370.34
Supplies.....	93.35
Equipment.....	32.00
Rent.....	605.00
Miscellaneous.....	327.17
	11,887.83
Total	\$22,604.16

SCHEDULE B-3**Analysis of Salaries and Wages, Carson City Office, July 1, 1948, to June 30, 1949**

Commissioners Per Diem—		
J. V. Mueller	\$300.00	
Alfred Merritt Smith	40.00	
J. M. Murphy	70.00	
		\$410.00
Consulting Engineers' Fees		510.00
Engineer's Salary		1,919.40
Clerical Salaries and Wages		1,232.40
Total		\$4,071.80

SCHEDULE B-4**Analysis of Traveling Expense, Carson City Office, July 1, 1948, to June 30, 1949**

Automobile Expense		\$304.18
Automobile Insurance		106.49
Traveling Expense (Mileage, Etc.)—		
Alfred Merritt Smith	\$847.04	
Alan Bible	234.90	
John V. Mueller	220.50	
J. M. Murphy	1.50	
Eddie Chess (Plane Pilot)	52.50	
Governor Pittman	39.00	
Edmund Muth, Engineer	188.28	
L. H. Compton, Consultant	16.65	
Chas. Thiex	26.50	
		1,626.87
Transportation, Air Lines—		
Governor Pittman	\$126.00	
J. M. Murphy	40.50	
Alfred Merritt Smith	346.90	
A. E. Cahlan	40.50	
Hugh Shamberger	259.80	
		813.70
Total Traveling Expense		\$2,851.24

SCHEDULE B-5**Analysis of Traveling Expense, Las Vegas Office, July 1, 1948, to June 30, 1949**

Automobile Expense	\$720.48
Automobile Insurance	127.56
Traveling (Mileage, Etc.), A. J. Shaver	760.94
Transportation, Air Lines, A. J. Shaver	40.50
Transportation, Rail, A. J. Shaver	49.80
Total	\$1,699.28

EXHIBIT C**NEVADA POWER SURVEY****Statement of Cash Receipts and Disbursements, March 15, 1947, to June 30, 1949**

Appropriation, March 15, 1947, Nevada Statutes 1947, Chap. 53	\$5,000.00
Disbursements—	
Salaries and Wages	\$2,490.00
Printing Nevada Power Survey Report	1,400.00
Reporters Fees, Mimeographing, Etc.	215.85
Traveling Expense	875.17
Telephone and Telegraph	10.03
	4,991.05
Balance (Reverted to General Fund, June 30, 1949)	\$8.95

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

September 15, 1949.

MR. KERWIN L. FOLEY, *Executive Secretary, Public Employees' Retirement System, Carson City, Nevada.*

DEAR SIR: An audit of the books and accounts of the Public Employees' Retirement System for the period October 16, 1947, to June 30, 1949, has been completed. Internal controls maintained are wholly adequate and auditing procedures employed were in detail sufficient to assure ourselves of the accuracy of entries made and the proper distribution of receipts and disbursements to the accounts affected.

Office equipment purchased during the period under review has been accounted for under proper controls, and no equipment has been disposed of or illegally used.

Individual employees' contributions and employers' contribution records were reconciled with control accounts and the balances appearing on the Retirement System books in the Administrative Fund and Retirement Fund are in agreement with the corresponding accounts as they appear on the books of the State Controller. Transactions affecting the above funds are reflected in Exhibits 1 and 2.

Retirement Fund investments held for safekeeping by the State Treasurer were verified by examination and agree with the amount shown as Investments on the books of the Retirement System. An analysis of investments appears as Exhibit 3.

The Public Employees' Retirement System was created by Legislative Act March 17, 1947, and the inception of the system as such dates from October 16, 1947. Under this Act payments into the Retirement Fund were not scheduled to begin until July 1, 1948, and for the purpose of making the employers' contributions required from the General Fund of the State, an appropriation of \$75,000 was provided in the Act above referred to. In addition, a loan to the Administrative Fund to cover administrative expenses incidental to the start of operations in the amount of \$25,000 was made from the General Fund, at one-half percent interest, a legal procedure taken under and by virtue of the Act creating the system.

In accordance with the provisions of the Act, the original appropriation of \$75,000 was charged with the amount of employers' contributions for the account of State employees (for the period July 1, 1948, to June 30, 1949) whose salaries were paid from the General Fund, plus the employers' contributions of 50 cents per month per employee applicable thereto, amounting to \$33,881.82. The loan of \$25,000 was repaid on May 28, 1949, from funds accruing from employees' and employers' contributions. Interest on this loan amounted to \$162.55. The balance remaining of the appropriation of \$75,000, plus the interest above referred to, amounting to \$41,280.73, reverted to the General Fund on June 30, 1949. The amount of this reversion has been verified by inspection of the State Controller's records. An analysis of these transactions appears in Exhibit 4.

The accounting and record-keeping system installed is excellent, and

information of any nature appertaining to the retirement system is momentarily available. Work load is so arranged that the absence of any of the staff in no way impairs the efficiency of the record-keeping organization.

In our opinion, the exhibits submitted herewith correctly reflect the financial transactions for the period under audit and the financial position of the Public Employees' Retirement System as of June 30, 1949.

EXHIBIT 1**ADMINISTRATIVE FUND****Statement of Cash Receipts and Disbursements for the Periods Indicated**

	Oct. 16, 1947, to June 30, 1948	July 1, 1948, to June 30, 1949	Total
Receipts—			
Loan from General Fund	\$25,000.00		\$25,000.00
Employers, Employees Contributions		\$30,292.54	30,292.54
Total Receipts	\$25,000.00	\$30,292.54	\$55,292.54
Disbursements—			
Salaries	\$6,289.27	\$15,207.88	\$21,497.15
Office Expenses, Etc.	2,798.58	4,678.94	7,477.52
Office Equipment	5,324.85	4,553.00	9,877.85
Rent and Maintenance	1,785.84	2,953.20	4,739.04
Traveling Expense	417.53	426.35	843.88
Actuary's Salary and Expenses	1,299.31	3,405.84	4,705.15
Printing (State Printing Office)	940.65	1,184.65	2,125.30
Total Disbursements	\$18,856.03	\$32,409.86	\$51,265.89
Balance, June 30, 1949			\$4,026.65

The balance shown above agrees with the balance in the Public Employees' Retirement System, Administrative Fund, as it appears on the Controller's records.

EXHIBIT 2**RETIREMENT FUND****Statement of Cash Receipts and Disbursements, Year Ended June 30, 1949**

Receipts—		
Contributions—		
By Employers	\$285,279.99	
By Employees	365,414.26	
Total Contributions	\$650,694.25	
Interest Received—		
On Retirement Fund Investments	462.50	
Total Receipts		\$651,156.75
Disbursements—		
Refunds—		
To employees on termination of employment	\$36,002.32	
To beneficiaries on death of employees	1,158.50	
Total Refunds	\$37,160.82	
Liquidation of Loan from General Fund, plus interest	25,162.55	
Total Disbursements		62,323.37
Balance, June 30, 1949		\$588,833.38
Balance Represented by—		
Balance per Controller's Books	\$94,045.38	
Investments	494,788.00	
Total		\$588,833.38

EXHIBIT 3**Retirement Fund Investments, June 30, 1949**

	Date of issue	Interest rate	Principal sum (cost)	Accrued interest
U. S. Treasury Bonds, Series G, Nos. X913620G to X913629G, Inclusive, in denominations of \$10,000	April 1, 1949	2½ %	\$100,000.00	\$625.00
State of Nevada Prison Building 20-year Serial Bonds, Nos. 71-80, Inclusive, in denominations of \$5,000	September 3, 1948	3 %	50,000.00	750.00
State of Nevada Prison Building 20-year Serial Bonds, Nos. 1-38, Inclusive, in denominations of \$5,000	June 1, 1949	3 %	190,000.00	475.00
Nye County 30-month note	October 8, 1948	3 %	15,000.00	327.50
Educational District No. 1, Clark County, 30-month note	November 29, 1948	3 %	10,000.00	175.00
Carson School District No. 1, Ormsby County, 30-month note	December 30, 1948	3 %	12,988.00	194.82
Tahoe School District, Douglas County, 30-month note	February 28, 1949	3 %	5,800.00	58.00
Paradise School District, Clark County, 30-month note	March 10, 1949	3 %	5,000.00	45.83
Eureka County, 30-month note	March 26, 1949	3 %	35,000.00	274.16
Verdi School District, Washoe County, 30-month note	March 28, 1949	3 %	4,000.00	30.67
Nye County, 30-month note	May 5, 1949	3 %	15,000.00	68.75
City of Las Vegas, Clark County, 30-month note	May 23, 1949	3 %	50,000.00	154.16
Storey County, 30-month note	May 31, 1949	3 %	2,000.00	5.00
Totals			\$494,788.00	\$3,183.89

EXHIBIT 4**Disposition of 1947 Legislative Appropriation of \$75,000**

Amount Appropriated	\$75,000.00
Less—Employers' Contributions for account of State employees whose salaries are appropriated from the General Fund	33,881.82
Balance Remaining in Appropriated Fund	\$41,118.18
Add—Interest on Loan of \$25,000 from General Fund	162.55
Amount Reverted to General Fund, June 30, 1949	\$41,280.73

MANSION MAINTENANCE FUND

October 20, 1949.

HONORABLE VAIL PITTMAN, *Governor of Nevada, Carson City, Nevada.*

DEAR SIR: In compliance with your request, we have made an analysis of receipts and disbursements in connection with an account maintained by you in the Carson City Branch of the First National Bank of Nevada, called the "Mansion Maintenance Fund."

The above-named account was in existence at the time you assumed office July 24, 1945, and the period under review dates from September 12, 1945, when you made the first disbursements therefrom, to October 14, 1949.

The exhibits included in this report were prepared from records, bank statements and checks paid by the bank, and furnished by you. These exhibits are listed below:

- Exhibit 1.....Statement of Funds Deposited to Mansion Maintenance Fund account for the period Sept. 12, 1945, to Oct. 14, 1949.
- Exhibit 2.....Statement of Receipts and Disbursements, Mansion Maintenance Fund, for the period Sept. 12, 1945, to Oct. 14, 1949.
- Exhibit 3.....Statement of Receipts and Disbursements, Mansion Maintenance Fund, for the 1947-1949 Biennium.

The distribution of expenditures to various classifications of expense was made in accordance with information available on check book stubs and our interpretation thereof. No supporting evidence was furnished covering expenditures, but checks paid by the bank were examined and it appears that all checks issued were duly received and endorsed by the payee. No attempt was made to establish a classification for Entertainment Expense.

Your attention is called to Exhibit 3. Indicated therein is a balance carried over from the previous biennium of \$160.73, made up as follows:

Balance in Mansion Maintenance Fund account in the First National Bank	\$35.50
Balance remaining in Mansion Maintenance Fund on Controller's books for which warrant was issued by the Controller on June 30, 1947, and which was deposited in Mansion Maintenance Fund bank account in July, 1947.....	125.23
Total	<u>\$160.73</u>

By maintaining the Mansion Maintenance Fund bank account, the proper procedure of reverting the above balance to the General Fund at the end of the biennium was circumvented. While the amount involved is not large, and the ensuing biennium received benefit from the balance as carried over, the fact still remains that the practice of

maintaining a special fund bank account to which all available appropriation balances are transferred circumvents the provisions of the General Appropriation Act, which provides for reversion to the General Fund of any fund balances remaining at the end of the biennium.

It should also be pointed out that employees whose wages or salaries are paid from the Mansion Maintenance Fund bank account are not on the State pay roll, and do not enjoy the benefits accruing under the Public Employees' Retirement Act, nor are they covered by industrial insurance.

Special funds such as the one under consideration are not under the control of the State, disbursements therefrom are not subject to pre-audit by the proper officer and details of disbursements are not required to be a matter of public record.

Subject to the qualifications set forth above, in our opinion the exhibits submitted herewith correctly reflect the transactions in connection with the Mansion Maintenance Fund bank account for the period under review.

EXHIBIT 1

MANSION MAINTENANCE FUND

(Maintained as an account with the First National Bank)

Sources of Funds Deposited to Above Account During the Period

September 12, 1945, to October 14, 1949

Balance in account carried from predecessor in office.....		\$285.72
From Appropriations for Mansion Maintenance—		
August 1945—March 1947, 20 months at \$250 per month.....	\$5,000.00	
April 1947—June 1949, 27 months at \$300 per month.....	8,100.00	
July 1949—Sept. 1949, 3 months at \$600 per month.....	1,800.00	
Balance of appropriation for 1945-1947 biennium		
remaining at June 30, 1947.....	125.23	
		15,025.23
Personal Funds Provided—		
1946	\$1,000.00	
1947	1,225.00	
		2,225.00
Total Funds Provided		\$17,535.95

NOTE—During the period September 12, 1945, to March 31, 1947, other expenditures charged to the amount appropriated for Mansion Maintenance were paid through regular channels, i. e., by claims drawn against the State of Nevada.

EXHIBIT 3**Statement of Cash Receipts and Disbursements for the Biennium Ended
June 30, 1949**

Balance, July 1, 1947		\$160.73
Receipts—		
From Appropriation	\$7,200.00	
From Personal Funds	200.00	
		7,400.00
Total, Previous Balance and Receipts		\$7,560.73
Disbursements—		
Household Wages	\$1,412.65	
Food	3,062.97	
Utilities and Telephone	792.02	
Household Supplies	158.36	
Laundry, Cleaning, Etc.	431.48	
Gardening and Grounds Upkeep	215.07	
Fuel	979.13	
Garbage Disposal	38.50	
Flowers, Potted Plants, Etc.	207.80	
Miscellaneous	220.50	
		7,758.48
Balance, June 30, 1949		\$2.25

STATE APIARY COMMISSION

November 21, 1949.

MR. ERNEST JOHNSON, *President, State Apiary Commission, Reno, Nevada.*

DEAR SIR: An audit of the books and accounts of the State Apiary Commission for the year ended June 30, 1949, has been completed. The books and records audited are maintained in the office of the State Department of Agriculture in Reno.

In our opinion the statement of cash receipts and disbursements submitted herewith correctly reflects the cash transactions of the State Apiary Commission for the year under audit.

STATE APIARY COMMISSION**Statement of Cash Receipts and Disbursements for the Year Ended June 30, 1949**

Balance, July 1, 1948.....	\$484.38
Receipts—	
From State Tax on Bee Stands.....	1,682.88
Total	\$2,167.26
Disbursements—	
Salaries and Wages.....	\$875.25
Traveling Expense and Subsistence.....	382.87
Industrial Insurance	19.00
Fidelity Bond Premium.....	25.00
Employers' Contributions to State Retirement System.....	49.51
Dues and Subscriptions.....	5.00
Miscellaneous	6.40
	1,363.03
Balance, June 30, 1949	\$804.23
Reconciliation with Controller's Books—	
Balance, per Books, June 30, 1949, as above.....	\$804.23
Add: Claims Nos. 1057-1063 recorded as disbursements on Apiary Commission books in June 1949, but entered on Controller's books in July 1949.....	149.03
Balance per Controller's books, June 30, 1949.....	\$953.23

NEVADA STATE BOARD OF SHEEP COMMISSIONERS

November 21, 1949.

MR. D. C. ROBISON, *President, Nevada State Board of Sheep Commissioners, Reno, Nevada.*

DEAR SIR: An audit of the books and records of the Nevada State Board of Sheep Commissioners has been completed for the year ended June 30, 1949.

In our opinion the attached statement of cash receipts and disbursements correctly reflects the financial transactions of the Commission for the year under audit, as they appear on the books of the Commission.

Under and by virtue of Chapter 4, Statutes of Nevada 1949, the sum of \$10,000 was transferred from the Sheep Commission Fund to the State Emergency Feed Commission Fund on February 7, 1949, and was returned on June 30, 1949. This transaction appears on the books of the State Controller only.

Statement of Cash Receipts and Disbursements for Year Ended June 30, 1949

Balance, July 1, 1948.....		\$15,917.13
Receipts—		
From tax of 5 mills per dollar of assessed valuation of sheep and goats		8,004.24
Total		\$23,921.37
Disbursements—		
Salaries—		
Secretary	\$750.00	
Commissioners	1,499.76	
Inspectors	2,065.50	
Traveling Expense		\$4,315.26
Stationery and Supplies		1,217.03
Postage, Telephone and Telegraph		34.30
Industrial Insurance		86.99
Employers' Contributions to State Retirement System.....		49.02
		27.00
		5,729.60
Balance, June 30, 1949.....		*\$18,191.77

*This balance agrees with balance shown on Controller's books at June 30, 1949.

STATE DEPARTMENT OF AGRICULTURE

November 21, 1949.

DR. EDWARD RECORDS, *Executive Secretary, State Department of Agriculture, Reno, Nevada.*

DEAR SIR: An audit of the books and records of the State Department of Agriculture for the period July 1, 1948, to June 30, 1949, has been completed.

The Department is composed of two divisions—the Division of Animal Industry and the Division of Plant Industry. The former division administers the Stock Inspection Fund, supported by a tax of 4 mills per dollar of assessed valuation of livestock (excepting sheep and goats) and the Stock Commission Special (Animal Diseases) Fund, supported by legislative appropriation. The Division of Plant Industry administers the State Quarantine Officers' Fund and the Insect Pest Control Fund, both funds being supported by legislative appropriation.

In addition to the above funds, the Department of Agriculture maintains a Revolving Fund, established with the First National Bank of Nevada, and authorized by law. To this account is deposited sundry receipts applicable to the various funds mentioned above, together with reimbursements from the State Treasurer, as explained below. Disbursements from the Revolving Fund are made primarily for two purposes, namely, to pay current bills of the Department, which payments are reimbursed to the Revolving Fund by the State Controller, and to remit to the State Treasurer such receipts as are received by the Department for fees, licenses, etc.

The Rodent and Predatory Animal Control Fund is nominally under the control of the State Department of Agriculture, and is composed of moneys appropriated by the Legislature. All expenditures from this fund are made by claims drawn against it by the Federal Fish and Wildlife Service, and such claims are presented to the State Department of Agriculture for approval before transmittal to the State Controller for payment.

The books of the State Apiary Commission are kept in the Department of Agriculture office, but the Apiary Commission is not a part of the Department, and a separate audit report covering transactions in connection with this fund is in the course of preparation.

The books and accounts of the Department include records setting forth receipts and disbursements from what are termed Grazing District Funds, but on the State Controller's books these funds are included with the "Stock Inspection Fund."

Grazing District contributions are earmarked for the "Rodent Control Program." These funds are included with the Stock Inspection Fund, and not commingled with the Rodent and Predatory Animal Control Fund for the reason that the latter fund receives its support from legislative appropriations, whereas the grazing district contributions were received from Grazing Districts, and any unexpended balance of such contributions would not revert to the General Fund at the end of the biennium.

Summarizing the information given in the foregoing paragraphs, we have,

Funds Administered by the Division of Animal Industry:

Stock Inspection Fund. See Exhibit 2.

Stock Commission Special (Animal Diseases) Fund. See Exhibit 3.

Funds Administered by the Division of Plant Industry:

State Quarantine Officers Fund. See Exhibit 4.

Insect Pest Control Fund. See Exhibit 5.

Funds Administered by the State Department of Agriculture, as such:

Stock Inspection Revolving Fund. See Exhibit 1.

Rodent and Predatory Animal Control Fund, (in cooperation with the Federal Fish and Wildlife Service). See Exhibit 6.

During the spring of 1949, the "State Emergency Feed Revolving Fund" was created by virtue of Chapter 4, Statutes of 1949, for the purpose of meeting the emergency existing at that time in the live-stock industry, due to deep snows and sub-zero weather. This fund totalled \$60,000 and was composed of a transfer of \$50,000 from the Stock Inspection Fund, and \$10,000 from the Sheep Inspection Fund of the State Board of Sheep Commissioners. The transfers indicated were made on the books of the State Controller only, and the transfers of funds mentioned were returned to the Stock Inspection Fund and the Sheep Inspection Fund in total on June 30, 1949.

Transactions in connection with this fund involved the purchase of 3,081.5 tons of hay at a cost of \$116,039.70, all of which was sold to livestock interests at cost. The expense of administering these purchases and sales was borne by the Stock Inspection Fund, and consisted chiefly of telephone calls and minor expense items of that nature.

The books and records of the Department of Agriculture are not amenable to ready audit in their present state, but all information concerning transactions of the department and its funds is assiduously kept. It is the intention of the Legislative Auditor to revamp the accounting procedures of this Department, with the end in view of lessening the work load of the department personnel and modernizing the accounting system. Appreciation must be expressed of the fine cooperation and assistance afforded by the personnel of the department in the course of the audit of the State Department of Agriculture.

In conducting the audit, we have not made a detailed audit of all transactions but have examined and tested the accounting records and supporting evidence by methods and to the extent we deemed appropriate. Our examination was made in accordance with generally accepted auditing standards applicable to the circumstances and included all procedures we deemed necessary.

In our opinion, the accompanying statements fairly present the financial transactions of the Department for the year ended June 30, 1949, together with fund balances at the end of the year under audit.

EXHIBIT 1**Revolving Fund—Statement of Cash Receipts and Disbursements
for the Year Ended June 30, 1949**

Balance, July 1, 1948.....			\$2,168.17
Receipts—			
Estray Sales		\$305.00	
Grazing Fees, Certifications, Etc.		2,988.61	
Brand Inspection Fees, Etc.		1,371.10	
Miscellaneous License Fees		400.00	
Refunds of Cash Advances to Employees Account			
Traveling Expenses		1,284.47	
Miscellaneous Refunds		43.21	
Miscellaneous Sales		12.13	
Reimbursements from State Treasurer for amounts expended		8,546.24	
			<u>14,950.76</u>
Total, Previous Balance and Receipts.....			\$17,118.93
Disbursements—			
Expenditures reimbursed by State Treasurer.....		\$8,353.46	
Remittances to State Treasurer—			
Stock Inspection Revenues	\$2,226.30		
Quarantine Officer Revenues.....	1,968.95		
			<u>4,195.25</u>
Advances to employees account traveling expenses.....		1,070.00	
Remittances to Counties for their proportion of fees collected		1,002.00	
U. S. Dept. of Agriculture, proportion of fees collected..		64.40	
Miscellaneous Refunds		10.50	
Expenditures not reimbursed by State Treasurer until July 1949.....		369.97	
California Dept. of Agriculture, fees.....		37.50	
			<u>15,103.08</u>
Balance, June 30, 1949.....			\$2,015.85

Bank Reconciliation

Balance per Books, June 30, 1949 (above).....			\$2,015.85
Add Outstanding Checks	Nos.		
	241	1.00	
	435	3.00	
	439	31.90	
	440	137.80	
	442	23.90	
	443	74.93	
			<u>272.53</u>
Balance per Bank, June 30, 1949.....			\$2,288.38

EXHIBIT 2

Stock Inspection Fund—Statement of Cash Receipts and Disbursements for the Year Ended June 30, 1949

	Stock Inspection Fund	Grazing District Funds	Total
Balances, July 1, 1948.....	\$56,260.18	\$6,029.62	\$62,289.80
Receipts—			
State Taxes (4 mills per dollar assessed valuation of cattle).....	\$39,808.05		\$39,808.05
Grazing District Contributions.....		\$13,245.00	13,245.00
Sale of Furs.....		144.83	144.83
Brand Inspections, Etc.....	2,226.30		2,226.30
Miscellaneous Refunds.....	79.65		79.65
Total Receipts.....	\$42,114.00	\$13,389.83	\$55,503.83
Total Receipts and Previous Balances.....	\$98,374.18	\$19,419.45	\$117,793.63
Disbursements—			
Salaries and Wages.....	\$27,652.39		
Industrial Insurance.....	426.94	\$6,827.01	\$34,479.40
Contributions to Retirement System.....	1,048.46	169.56	596.50
Traveling Expenses—		94.86	1,143.32
State Car Expense.....	\$781.14		\$781.14
Mileage.....	4,659.16	\$1,126.10	5,785.26
Subsistence.....	1,983.50	59.25	2,042.75
Public Conveyance.....	185.60		185.60
Automobile Insurance.....	76.41		76.41
Rent.....	7,685.81	1,185.35	8,871.16
Supplies, Etc.....	1,388.00		1,388.00
Telephone and Telegraph.....	879.30		879.30
Postage and Express.....	1,272.51		1,272.51
Horse and Dog Hire.....	295.79		295.79
Fidelity Bond Premiums.....		279.00	279.00
Printing and Mimeographing.....	158.05		158.05
Advertising.....	675.55		675.55
Hangar and Plane Expense.....	71.00		71.00
Dues and Subscriptions.....	53.00	45.00	45.00
Total Disbursements.....	\$41,606.80	\$8,600.78	\$50,207.58
Balances, June 30, 1949.....	\$56,767.38	\$10,818.67	\$67,586.05

REPORT OF LEGISLATIVE AUDITOR

EXHIBIT 3**Stock Commission Special Fund—Statement of Cash Receipts and Disbursements
for the Year Ended June 30, 1949**

Balance, July 1, 1948.....		\$6,207.78
Disbursements—		
Salaries and Wages.....	\$3,834.00	
Traveling Expense—		
Mileage.....	\$525.47	
Subsistence.....	179.75	
		705.22
Supplies.....		1,556.43
Industrial Insurance.....		46.40
Printing and Mimeographing.....		62.65
Postage and Express.....		2.38
Total Disbursements.....		6,207.08
Balance, June 30, 1949, Reverted to General Fund.....		\$0.70

EXHIBIT 4**Quarantine Officer Fund—Statement of Cash Receipts and Disbursements
for the Year Ended June 30, 1949**

Balance, July 1, 1948.....		\$12,041.59
Receipts—		
Fees, Etc.		1,968.95
Total.....		\$14,010.54
Disbursements—		
Salaries and Wages.....	\$8,730.50	
Industrial Insurance.....	161.29	
Traveling Expense—		
State Car Expense.....	\$1,277.90	
Mileage.....	439.06	
Public Conveyance.....	466.65	
Subsistence.....	976.33	
Automobile Insurance.....	83.68	
		3,243.62
Supplies.....		161.44
Rent.....		800.00
Telephone and Telegraph.....		138.47
Dues and Subscriptions.....		151.00
Equipment.....		405.48
Printing and Mimeographing.....		46.76
Postage and Express.....		2.47
Federal Pay Fees.....		2.63
Clark County Fees Remitted.....		161.70
Total Disbursements.....		14,005.36
Balance, June 30, 1949, Reverted to General Fund.....		\$5.18

EXHIBIT 5**Insect Pest Control Fund—Statement of Cash Receipts and Disbursements
for the Year Ended June 30, 1949**

Balance, July 1, 1948.....		\$5,096.09
Receipts—		
Special Appropriation, Chapter 277, 1949 Statutes.....		10,000.00
Total.....		\$15,096.09
Disbursements—		
Salaries and Wages.....	\$3,550.00	
Industrial Insurance.....	60.80	
Rent.....	640.00	
Traveling Expense—		
Expense, State Car.....	\$510.41	
Automobile Insurance.....	105.32	
Subsistence.....	100.50	
		716.23
Supplies.....		379.90
Freight and Express.....		1.10
Warehouse Insurance.....		55.00
Total Disbursements.....		5,403.03
Balance, June 30, 1949.....		*\$9,693.06
*Agrees with Balance in Insect Pest Control Fund on Controller's Books, June 30, 1949.		

EXHIBIT 6**Rodent and Predatory Animal Control Fund—Statement of Cash Receipts
and Disbursements for the Year Ended June 30, 1949**

Balance, July 1, 1948.....				\$24,483.89
Disbursements	Predatory animal control	Rodent control	Total	
Salaries and Wages.....	\$16,568.87	\$2,317.58	\$18,886.45	
Industrial Insurance.....	286.27	55.37	341.64	
Traveling Expense—Mileage.....	3,438.00	82.85	3,520.85	
Traveling Expense—Subsistence.....	7.25	50.00	57.25	
Hangar and Garage Rental.....	135.83	20.00	155.83	
Horse and Dog Hire.....	124.50		124.50	
Supplies.....	751.28	207.79	959.07	
Equipment.....	237.91		237.91	
Plane Insurance.....	146.69		146.69	
Postage and Express.....	15.34	4.02	19.36	
Telephone and Telegraph.....	7.01	14.08	21.09	
Printing.....		12.50	12.50	
Miscellaneous.....		.49	.49	
	<u>\$21,718.95</u>	<u>\$2,764.68</u>	<u>24,483.63</u>	
Balance, June 30, 1949, Reverted to General Fund.....				\$0.26

Consolidated Statement of Cash Receipts and Disbursements, All Funds, for the Year Ended June 30, 1949

	DIVISION OF ANIMAL INDUSTRY		DIVISION OF PLANT INDUSTRY		Rodent and Predatory Animal Control	Total
	Stock Inspection Fund	Stock Commission Special	Insect Pest Control	Quarantine Officer		
Balance, July 1, 1948	\$62,289.80	\$6,207.78	\$5,096.09	\$12,041.59	\$24,483.89	\$110,119.15
Receipts, per Detailed Statements	55,503.83		10,000.00	1,968.95		67,472.78
Total	\$117,793.63	\$6,207.78	\$15,096.09	\$14,010.54	\$24,483.89	\$177,591.93
Disbursements—						
Salaries and Wages	\$34,479.40	\$3,834.00	\$3,550.00	\$8,730.50	\$18,886.45	\$69,480.35
Industrial Insurance	596.50	46.40	60.80	161.29	341.64	1,206.63
Traveling Expense	8,871.16	705.22	716.23	3,243.62	3,578.10	17,114.33
Supplies	879.30	1,556.43	379.90	161.44	959.07	3,936.14
Rent	1,388.00		640.00	800.00		2,828.00
Telephone and Telegraph	1,272.51			138.47	21.09	1,432.07
Dues and Subscriptions	53.00			151.00		204.00
Equipment				405.48	237.91	643.39
Printing and Mimeographing	675.55	62.65		46.76	12.50	797.46
Postage and Express	295.79	2.38	1.10	2.47	19.36	321.10
Federal Fees				2.63		2.63
County Fees Remitted				161.70		161.70
Contribution to Retirement System	1,143.32					1,143.32
Horse and Dog Hire	279.00				124.50	403.50
Fidelity Bond Premiums	158.05					158.05
Advertising	71.00					71.00
Hangar and Plane Expense	45.00					45.00
Hangar and Garage Rental					155.83	155.83
Plane Insurance					146.69	146.69
Miscellaneous					.49	.49
Warehouse Insurance			55.00			55.00
Total Disbursements	\$50,207.58	\$6,207.08	\$5,403.03	\$14,005.36	\$24,483.63	\$100,306.68
Balance, June 30, 1949	\$67,586.05	*\$0.70	*\$9,693.06	*\$5.18	*\$0.26	\$77,285.25
*Reverted to General Fund.						

BOARD OF CONTROL REVOLVING FUND

January 27, 1950.

BOARD OF CONTROL, c/o Mr. A. M. Mackenzie, Purchasing Agent, Carson City, Nevada.

GENTLEMEN: An examination of the books and records of the Board of Control Revolving Fund for the period March 27, 1947, to December 31, 1949, has been completed, and the attached statement reflects transactions in connection with that fund, together with the balance as of December 31, 1949. The balance shown as of the latter date agrees with the balance as shown on the books of the State Comptroller.

The examination was made for the purpose of accounting for receipts and disbursements only, and no attempt has been made to establish a value for inventory of surplus materials on hand in warehouses at the Reno Army Air Base. Much of the material on hand was donated to the State, the only cost being packing, crating, and freight. To take an inventory of supplies on hand and to set what must, of necessity, be an arbitrary figure on the value of such materials and supplies is not within the scope of this examination. The cost of keeping stores, records, and a perpetual inventory of warehouse stocks would be excessive, and such cost could conceivably be so large as materially to effect savings to be expected by the acquisition and disposal of war surplus materials.

As indicated on the Statement of Cash Receipts and Disbursements, the only sale to other than governmental agencies was made to the Hill Equipment Company of Reno, in amount \$317. This represents sale of salvage material which, after having been offered to all State and county agencies, could not be disposed of otherwise than by calling for bids from outsiders. The Hill Equipment Company submitted the highest bid, resulting in the sale referred to above.

The cash balance on hand December 31, 1949, amounted to \$8,312.38, and the accounts receivable due the fund on that date amounted to \$645.71, a total of \$8,958.09. This amount subtracted from the original appropriation of \$10,000 leaves \$1,041.91. Theoretically, then, since sales are assumed to be made at prices which are to cover all costs in connection with the acquisition, handling, and storage of surplus property, the inventory of war surplus on hand should realize this amount, after applying expenses against the sale thereof. We have been assured by the administrator of the fund that the realizable value of the inventory far exceeds the amount of \$1,041.91. For the purpose of this report, we have accepted this statement as correct.

It will be noted on the Statement of Cash Receipts and Disbursements that expenditures for crating, packing, freight, etc., amounted to \$5,645.18, while actual purchases of material amounted to \$2,232.82. As before stated, much property was acquired at a cost of freight, etc., only, which explains the large amount classified as expended for freight.

In our opinion, the attached statement fairly reflects the cash transactions for the periods indicated, and correctly states the balance in the Board of Control Revolving Fund as of December 31, 1949.

REPORT OF LEGISLATIVE AUDITOR

Statement of Cash Receipts and Disbursements for the Periods Indicated

	Fiscal year 1947-1948	Fiscal year 1948-1949	July 1, Dec. 31, 1949	Total
Balance, Beginning of Period.....				
Receipts—		\$8,819.85	\$5,613.60	
Appropriation, Chapter 184, Statutes 1947.....	\$10,000.00			\$10,000.00
Sales of Surplus Property—				
State Institutions.....	\$108.00	\$683.43	\$1,117.24	\$1,908.67
U. of N. and Allied Agencies.....	347.23	151.64	1,070.10	1,568.97
Other State Agencies.....	635.60	961.07	661.51	2,258.18
Schools and School Districts.....	626.00	993.55	335.25	1,954.80
Counties and Municipalities.....	335.88	38.24	36.00	410.12
Forest Service.....	45.00			45.00
Lake Tahoe Conference Com.....			125.00	125.00
Carson Indian Agency.....	25.00	7.00		32.00
Hill Equipment Company.....			317.00	317.00
Total Receipts from Sales.....	\$2,122.71	\$2,834.93	\$3,662.10	\$8,619.74
Total Receipts, Previous Balance..	\$12,122.71	\$11,654.78	\$9,275.70	\$18,619.74
Disbursements—				
Acquisition of War Surplus—				
Purchases.....	\$979.41	\$1,252.49	\$1.92	\$2,233.82
Packing, crating, freight, etc.....	1,442.53	3,796.54	406.11	5,645.18
Total.....	\$2,421.94	\$5,049.03	\$408.03	\$7,879.00
Expenses in Connection With Acquisition and Storage of War Surplus—				
Traveling Expense.....	\$639.65	\$156.71	\$27.72	\$824.08
Warehouse Rental.....		483.56	224.79	708.35
Insurance, Warehouse Con.....	162.85	140.30	162.85	466.00
Misc., Storage Expense.....	51.10	170.00	1.90	223.00
Total.....	\$853.60	\$950.57	\$417.26	\$2,221.43
Office and Other Expenses—				
Janitor.....				
Auto Expense.....			\$85.00	\$85.00
Stationery and Printing.....	\$26.40	\$41.58	39.60	81.18
Telephone and Telegraph.....	.92		10.25	36.65
Total.....	\$27.32	\$41.58	3.18	4.10
Total Disbursements.....	\$3,302.86	\$6,041.18	\$963.32	\$10,307.36
Balance, End of Period.....	\$8,819.85	\$5,613.60	\$8,312.38	\$8,312.38

Accounts Receivable—December 31, 1949

Carson City Schools.....	\$56.93
Department of Education.....	59.36
State Prison.....	529.42
Total.....	\$645.71

NEVADA STATE PLANNING BOARD

February 15, 1950.

MR. W. T. HOLCOMB, *Chairman, Nevada State Planning Board, Carson City, Nevada.*

DEAR SIR: An examination of the books and records covering the following funds administered by the Nevada State Planning Board has been completed by this office:

Dairy Barn—Nevada Hospital for Mental Diseases.
Genoa Fort and Stockade.
Orphans' Home Dairy Barn.
Capitol Building Elevator.
Prison Building Fund.
Superintendent's Cottage—Mental Hospital.
Nevada State Hospital Building Fund.

The information contained in the statements attached has been compiled from the records available in the office of the Planning Board, and when detailed information has been found lacking from that source, such information has been obtained from the Controller's office.

Bookkeeping errors, chiefly of a minor nature, were encountered in the examination of the Planning Board records. During the course of our examination it has become evident that the practice of periodically verifying the various fund balances as shown on the Planning Board books with the balances shown on the books of the Controller has not, in some instances, been followed.

Comments on statements submitted herewith follow.

DAIRY BARN—NEVADA HOSPITAL FOR MENTAL DISEASES

On April 15, 1948, the sum of \$25,000 was provided by the State Emergency Fund to construct a dairy barn to replace one destroyed by fire. In addition, on June 7, 1949, fire insurance recovery amounting to \$6,294.23 was credited to this fund.

At the end of 1948, the Controller's books showed an overdraft in this fund of \$1,202.75. The fund was permitted to be overdrawn in anticipation of fire insurance recovery forthcoming. On June 7, 1949, this recovery materialized in the amount of \$6,294.23, leaving a balance in the fund as of that date of \$5,091.48. On June 10, 1949, claims were presented by the Planning Board and paid, amounting to \$429.27 for construction extras and extra equipment. The balance in the fund at this point rests at \$4,664.21.

On June 30, 1949, this amount was expended on claims presented by J. O. Epperson, Business Manager of the Mental Hospital, and not by the Planning Board. The claims as presented by Mr. Epperson were to be charged to "Hospital Insurance Recovery Fund," but since no such fund existed on the books of the Controller, the amount of the claims was charged against the "Dairy Barn—NHMD Fund," the fund to which the insurance recovery had been credited. The invoices referred to are detailed below:

GEORGE MILLER—

Trenching 75' at 30¢ per foot.....		\$22.50
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RUPERT E. BORDEN—

Moving 100x25 house from air-		
base	\$900.00	
Section house and moving boiler..	300.00	1,200.00

COMMERCIAL HARDWARE CO.—

Miscellaneous Supplies		73.56
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J. F. and D. E. BEVILACQUA—

Concrete Floor 40x57.....	541.00	
Walls	699.94	
Steel	28.00	
Cutting and moving 4 sections....	2,500.00	

\$3,768.94

The total of this claim was changed		
to and paid for.....		*3,366.15

Total		\$4,662.21
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*The inference is that the amount of Bevilacqua's claim was reduced to a figure which would, when charged against the fund, leave no balance therein.

Inquiries have indicated that the above expenditures (with the exception of the first and third items) were made for the moving of two buildings from the Army Air Base and subsequent additional work thereon.

On March 16, 1949, Senate Bill No. 217 was introduced in the Senate by the Committee on State Institutions. This bill was referred to the Finance Committee of the Senate and died there. It provided for an appropriation of "\$4,000.00 for the State Mental Hospital for the purpose of moving buildings from the Reno Army Air Base to the State Mental Hospital."

It is apparent, in view of the transactions outlined and the information submitted in the preceding paragraphs, that Mr. Epperson's belief was that the amount recovered from fire insurance could be used for purposes other than building the new dairy barn. This deduction is supported by the facts in the case. When insurance settlement was made in June 1949, Mr. Epperson assumed control of the expenditure of the balance remaining in the fund, although up to that point, the fund had been administered by the Planning Board. The question of the necessity of other improvements for which the money was expended is not an issue here. However, the sum of \$25,000 was provided for a new dairy barn to replace the one destroyed by fire, and it would appear that this amount was not to be augmented by funds from any other source. However, the fund was credited with the amount of the fire insurance recovery, an act that in itself would indicate that the money was to be used for dairy barn construction. However, as before shown in this report, the greater portion thereof was spent for purposes other than the building of a new dairy barn.

In our opinion, all insurance recovery receipts and the expenditure thereof should be handled in accordance with relevant statutes.

NEVADA STATE HOSPITAL BUILDING FUND

Chapter 266, Statutes of Nevada 1945, provides that the unexpended portion of appropriation on June 30, 1947, shall revert to General Fund. The balance reverted as of that date was \$2,875.

On August 22, 1947, a claim in favor of Mr. Edward S. Parsons, architect, was paid from funds provided by the 1947 appropriation which included an item of \$2,875, representing the amount due him for services rendered during the biennium ended June 30, 1947. Mr. Parsons' claim for this amount should have been submitted prior to July 1, 1947. However, on June 16, 1949, the amount reverted to the General Fund on June 30, 1947 (\$2,875) was transferred back to the Nevada State Hospital Building Fund.

PRISON BUILDING FUND

The item "Convict Labor Refund, \$16,907.51" appearing under the heading. Sources of Funds, represents the amount contributed by contractors at the insistence of labor unions to bring the cost of convict labor paid for by contractors to parity with union scale for comparable labor.

It will be noted that guards' salaries in the amount of \$7,650.27 has been charged by the Nevada State Prison against this fund. This accounts for the major portion of the sum of \$10,078.32 which the Nevada State Prison was able to revert to the General Fund on June 30, 1949, from the amount appropriated for Employees' Salaries for the biennium 1947-1949.

GENERAL

The following tabulation shows office salaries of the Planning Board charged to building projects:

Prison Building Fund	\$3,316.34
Superintendent's Residence, Nevada State	
Hospital	45.00
Nevada State Hospital Building Fund.....	6,306.93
	<hr/>
Total	\$9,668.27

The law states that "supervision and inspection" is chargeable to the various building projects. Inspectors' salaries have been charged to the different projects, which is proper. But whether administrative expenses such as office salaries of the Planning Board can be considered "supervision" in a strict sense, is problematical.

In our opinion the statements accompanying this report correctly reflect transactions in connection with the funds examined, subject to any comments made in the body of this report.

DAIRY BARN—N. H. M. D.

Planning Board Project No. 26—PC-10, Contractor's Bid.....	\$21,344.00
Sources of Funds—	
Transfer from State Emergency Fund.....	\$25,000.00
Fire Insurance Recovery	6,294.23
Total	\$31,294.23
Application of Funds—	
Disbursements—	
Payments to Contractor.....	\$21,344.00
Construction Extras	5,131.65
Extra Supplies and Equipment.....	3,510.08
Moving House from Air Base	900.00
Moving Boiler and Section House.....	300.00
Architect's Fees	75.00
Notices and Advertising.....	33.50
Total	\$31,294.23

GENOA FORT AND STOCKADE

Planning Board Project No. 26—PC-4, Contractor's Bid.....	\$7,615.70
Sources of Funds—	
Appropriation, Chap. 242, Statutes 1945.....	\$2,500.00
Appropriation, Chap. 157, Statutes 1947.....	5,000.00
Donations	877.00
Total	\$8,377.00
Application of Funds—	
Disbursements—	
Payments to Contractors.....	\$7,615.70
Architect's Fees	593.67
Notices and Advertising	69.30
Hardware, Glass, Etc.	39.15
Total Disbursements	\$8,317.42
Balance June 30, 1949 (Not Reverted)	59.58
Total	\$8,377.00

ORPHANS' HOME DAIRY BARN

Planning Board Project No. 26—PC-2, Contractor's Bid.....	\$4,901.00
Sources of Funds—	
Appropriation, Chap. 132, Statutes 1947.....	\$5,000.00
Application of Funds—	
Disbursements—	
Advertising and Notices	\$7.35
Payments to Contractor	4,901.00
Extra Building Materials and Equipment.....	91.65
Total	\$5,000.00

CAPITOL BUILDING ELEVATOR AND INSTALLATION

Planning Board Project No. 26—PC-5, Contractor's Bid.....				\$16,110.10
Sources of Funds—	Funds Under Control of Planning Board	Board of Control Appropriated Fund	Total	
Appropriation, Chap. 169, Statutes 1943.....	\$20,000.00		\$20,000.00	
Appropriation, Chap. 222, Statutes 1947.....	10,000.00		10,000.00	
Transfer from Board of Control Repair Fund.....	3,500.00		3,500.00	
Transfer from State Emergency Fund.....	3,305.00		3,305.00	
From Board of Control Appropriated Fund.....		\$2,580.00	2,580.00	
Totals.....	\$36,805.00	\$2,580.00	\$39,385.00	
Application of Funds—				
Disbursements—				
Payments to Contractor.....	\$16,110.10		\$16,110.10	
Construction Extras.....	3,478.00		3,478.00	
Purchase and Installation of Elevator.....	15,867.00	\$2,580.00	18,447.00	
Architects Fees.....	1,250.00		1,250.00	
Notices and Advertising.....	74.50		74.50	
Total Disbursements.....	\$36,779.60	\$2,580.00	\$39,359.60	
Balance June 30, 1949, Reverted to General Fund.....	25.40		25.40	
Totals.....	\$36,805.00	\$2,580.00	\$39,385.00	

REPORT OF LEGISLATIVE AUDITOR

REPORT OF LEGISLATIVE AUDITOR

PRISON BUILDING FUND

Contractor's Bids	\$438,212.80
Sources of Funds—	
Balance July 1, 1947	\$51.80
From Sale of Bonds Authorized by Chap. 182, Statutes 1947	475,000.00
Convict Labor Refunds	16,907.51
Building Material Purchased by Prison	288.31
Rental of Equipment	226.00
Refund of Tax Deduction	9.40
Total	\$492,483.02
Application of Funds—	
Disbursements—	
Advertising and Notices	\$123.20
Architects and Engineers Fees	6,680.00
Payments to Contractors—	
Walker Boudwin Construction Co.	\$335,535.93
Southern Prison Co.	80,333.50
Electric Service Co.	22,343.37
Construction Extras	438,212.80
Extra Supplies and Equipment, Equipment Rentals and Repairs Thereto	12,232.10
Convict Labor—Wages	13,151.46
Convict Labor—Gratuities	2,168.90
Guards Salaries	329.37
Building Inspectors Salaries	7,650.27
Office Salaries of Planning Board	7,600.00
Industrial Insurance and Retirement	3,316.34
Miscellaneous	418.63
Total Disbursements	307.74
Balance May 18, 1949	\$492,190.81
Total	292.21
	\$492,483.02

SUPERINTENDENT'S RESIDENCE, N. H. M. D.

Planning Board Project No. 26—PC-3, Contractor's Bid	\$16,214.04
Sources of Funds—	
Fire Insurance Recovery	\$10,815.00
Appropriation, Chap. 258, Statutes 1947	10,685.00
Total	\$21,500.00
Application of Funds—	
Disbursements—	
Payments to Contractors	\$16,214.04
Extra Supplies, Furniture and Equipment	2,508.68
Architects Fees	500.00
Construction Extras	2,185.35
Office Salaries, Planning Board	45.00
Notices and Advertising	41.00
Compensation Insurance .....	.72
Total Disbursements	\$21,494.79
Balance June 30, 1949—Reverted to General Fund	5.21
Total	\$21,500.00

NEVADA STATE HOSPITAL BUILDING FUND

Projects Nos. 26—PC-6-7-7a-7b-7c, Contractor's Bid.....	Total						\$575,101.85
Sources of Funds—							
From Postwar Reserve Fund, Chap. 226, Statutes 1945.....							\$10,000.00
Appropriation, Chap. 219, Statutes 1947.....							650,000.00
Transferred from N. H. M. D. 100-Bed							
Ward Planning Fund.....							1,459.85
Sale of Fire Escape to Prison.....							850.00
							<u>\$662,309.85</u>
Application of Funds—							
Disbursements—							
Advertising and Notices.....	\$70.50	\$66.90	\$32.00	\$11.50	\$17.00		\$197.90
Architects and Engineers Fees.....	8,092.00	27,416.29	3,235.10				38,743.39
Payments to Contractors.....	154,600.00	357,770.29	44,698.00	1,609.10	16,424.46		575,101.85
Construction Extras.....	7,821.21	24,972.28	1,724.89		193.37		34,711.75
Building Inspectors Salaries.....	1,552.50	3,477.50	582.50				5,612.50
Office Salaries, Planning Board.....	850.00	5,456.93					6,306.93
Industrial Insurance and Retirement.....	13.45	286.77					300.22
Miscellaneous.....		171.10					171.10
Building Inspector's Salary for Work on Dairy Barn.....						\$112.50	112.50
Total Disbursements.....	\$172,999.66	\$419,618.06	\$50,272.49	\$1,620.60	\$16,623.83	\$112.50	<u>\$661,258.14</u>
Balance December 1, 1949.....							1,051.71
Total.....							<u>\$662,309.85</u>

REPORT OF LEGISLATIVE AUDITOR

NEVADA STATE HOSPITAL FOR MENTAL DISEASES

March 31, 1950.

DR. S. J. TILLIM, *Superintendent, Nevada Hospital for Mental Diseases,
Reno, Nevada.*

DEAR SIR: An audit of the books and records of the Nevada Hospital for Mental Diseases for the year ended December 31, 1949, has been completed.

The Controller's balances, showing funds in the hands of the State Treasurer to the credit of the Mental Hospital have been reconciled with the books of the institution and are in agreement.

Expenditures from appropriated funds for the period January 1 to June 30, 1949, are not shown in detailed statements, due to the manner in which the books of the institution were maintained prior to the first of January 1950. To prepare such statements would require more time than is at present at our disposal. However, such a statement for the period July 1 to December 31, 1949, is presented herewith as Exhibit F.

Analyses of funds on deposit in banks and administered by the Hospital are also shown, and explanations of the nature of such funds are incorporated in this report.

Acknowledgement is made of the splendid cooperation received from the business staff during the course of this audit. The records in charge of Mrs. Dubbins, bookkeeper, are now being maintained in an excellent manner, and future audits of such records can be completed with a minimum expenditure of time by the auditor.

Due to the audit being made to a date representing the expiration of the first half of the fiscal year 1949-1950, no examination of farming and processing operations has been made. However, such an examination will be made at the end of the fiscal year, and a statement of operating costs at the Hospital will be presented at that time.

Subject to comments contained in the body of this report and in the explanations accompanying the attached exhibits, in our opinion the exhibits presented herewith correctly reflect the financial transactions for the period under audit, and the balances in various funds as of December 31, 1949.

FUNDS DEPOSITED IN BANKS**Farm Contingent Fund.**

The purpose of this fund, as originally envisioned, was to act as a clearing account to which could be deposited receipts from Hospital farm operations such as receipts from sales of hides, hogs, farm produce, etc. These receipts would in turn be cleared from the fund by remittances to the State Treasurer, for deposit to the credit of the Hospital's "General Support" account. This procedure has been followed, but, in addition, other receipts, such as refunds of various natures which are to be transmitted to the State Treasurer, are placed in this fund.

Disbursements are composed of remittances to the State Treasurer.

Pay Patients Fund.

This fund acts as a temporary repository for receipts from pay patients at the institution, pending periodical transmittal to the State Treasurer. Funds so remitted are deposited in the General Fund.

Collections from pay patients continues at a high level. A comparison of collections from this source for the past six and one-half years follows:

Fiscal year ended June 30	Total number of patients	Pay patients collections
1944.....	408	\$3,543.58
1945.....	327	3,859.27
1946.....	336	10,907.28
1947.....	355	14,324.82
1948.....	360	26,679.78
1949.....	.....	30,011.44
Period July 1 to Dec. 31, 1949.....		14,757.63

The total number of patients indicated above represents the patient population for the years mentioned, for comparative purposes, and does not represent the number of paying patients.

A pay patient's control ledger, showing amounts due from patients, is maintained as a memo record. The balance due from patients at any stated time, according to such a record, cannot be considered an asset, for the reason that many such accounts are uncollectible. Collections from pay patients, in numerous cases, result from continuous effort to make such collections from the relatives or estates of the patients, and entails voluminous correspondence and expenditure of time on the part of the superintendent and the bookkeeper. In view of this, consideration should be given to the feasibility of employing a competent person whose duties it would be to make every effort to collect amounts due from pay patients, and to assure the effective control of this important source of revenue.

Authorized Revolving Fund.

The Nevada Hospital for Mental Diseases Revolving Fund of \$750 was provided by Legislative Act in 1931. (Sec. 3532, N.C.L., 1931-1941 Supplement.) Subsequently, \$300 was transferred from the General Fund to the Mental Hospital Revolving Fund.

The amount transferred has proved to be too small. Why the entire amount of \$750 was not transferred is a question that cannot be answered at this time, but it is assumed that \$300 was considered sufficient at the time of the transfer, and that the balance of \$450 available was forgotten. Consequently, receipts from pay patients and from other sources, together with the \$300 Revolving Fund, have been commingled in one bank account in the First National Bank of Nevada. Transactions involving the funds deposited as above mentioned are reflected in Exhibits C and D.

The statement previously made herein that the sum of \$300 transferred to the Revolving Fund was too small is reflected in the opening and closing balances of the Revolving Fund, which shows a book overdraft. This overdraft of \$310.87, on December 31, 1949, indicates

that the total of the Revolving Fund (this amount is \$200 on deposit in bank, since \$100 was withdrawn to provide a petty cash office fund) plus \$310.87, has been expended. This amount of \$510.87 is shown on Exhibit A as due from the State Treasurer.

Had the amount originally transferred to the Revolving Fund been \$750, the necessity of using funds from other sources would have been eliminated.

It is therefore recommended that a claim for \$450 be drawn by the Hospital to increase the Revolving Fund to the amount provided by law.

Patients Deposit Fund.

This amount represents money on deposit with the institution belonging to patients. An auxiliary ledger is maintained, showing individual balances of each patient who has money on deposit. Verification of individual balances by consultation with the depositor is not practicable for the reason that many patients do not know themselves what balance should appear to their credit.

An examination of procedures in handling this fund reveals that all possible practical controls are maintained covering receipts and disbursements.

General.

In order to arrive at the correct balances of all funds as of December 31, 1949, considerable work was entailed by this office. Errors of minor nature were corrected and necessary adjustments made. The correct starting balances at January 1, 1950, were provided, and with the person presently in charge of keeping these records, no difficulty is anticipated in maintaining them in a correct manner, readily amenable to audit.

EXHIBIT A

Funds Deposited in Banks and on Hand, December 31, 1949

ASSETS		
Cash on Hand		\$100.00
Deposits, Security National Bank—		
Commercial Account	\$3,102.41	
Savings Account	3,606.21	
		6,708.62
Deposit, First National Bank of Nevada—Commercial Account		2,353.63
Due from State Treasurer		510.87
Total Assets		\$9,673.12
LIABILITIES		
Farm Contingent Fund		\$646.95
Patients' Deposit Fund		6,708.62
Pay Patients Fund		2,017.55
Authorized Revolving Fund		300.00
Total Liabilities		\$9,673.12

EXHIBIT B**Revolving Funds, December 31, 1949**

Fund Balances—		
Farm Contingent Fund.....	\$646.95	
Pay Patients Fund	2,017.55	
Authorized Revolving Fund	300.00	
		\$2,964.50
Represented By—		
Cash on Hand.....	\$100.00	
Deposited with First National Bank.....	2,353.63	
Due from State Controller.....	510.87	
		\$2,964.50
Authorized Revolving Fund—		
Balance January 1, 1949.....	*\$325.94	
Receipts, 1949	3,402.83	
		\$3,076.89
Disbursements	3,387.76	
Balance, December 31, 1949.....	*\$310.87	
Due from State Controller, above.....	\$510.87	
Portion of Revolving Fund on deposit in bank.....	\$200.00	
Additional expenditures made from funds other than authorized Revolving Fund	310.87	
		\$510.87

*Denotes red figures.

EXHIBIT C**Revolving Fund Transactions, January 1 to June 30, 1949**

	Farm Contingent Fund	Pay Patients Fund	Authorized Revolving Fund	Total
Balance, January 1, 1949.....	\$43.00	\$2,595.00	*\$325.94	\$2,312.06
Receipts—				
Sale of Hides.....	\$52.64			
Sale of Hogs, Etc.....	856.00			
Traveling Expenses of Patients Refunded	549.80			
Miscellaneous Refunds	6.50			
Reimbursements of Expendi- tures account War Surplus Purchases	117.00			\$1,581.94
From Pay Patients		\$15,689.55		15,689.55
Reimbursement of Expendi- tures from State Treas- urer			1,634.68	1,634.68
Total Receipts	\$1,581.94	\$15,689.55	\$1,634.68	\$18,906.17
Total	\$1,624.94	\$18,284.55	\$1,308.74	\$21,218.23
Disbursements—				
Remitted to State Treasurer	\$178.14			
Purchase War Surplus	51.00			
Dues and Subscriptions.....	1.00			
Transportation of Patients (reimbursed in item of \$549.80, above).....	534.80			\$764.94
Refunds to Pay Patients....		\$235.50		
Services to Pay Patients....		37.40		
Remitted to State Treasurer Interim Pay Roll Payments		15,924.33	\$1,107.21	16,197.23
Travel and Transportation Patients and Attendants..			288.72	
Postage			136.50	
Miscellaneous			31.69	1,564.12
Total Disbursements	\$764.94	\$16,197.23	\$1,564.12	\$18,526.29
Balances, June 30, 1949.....	\$860.00	\$2,087.32	*\$255.38	\$2,691.94

*Denotes red figures.

EXHIBIT D**Revolving Fund Transactions, July 1 to December 31, 1949**

	Farm Contingent Fund	Pay Patients Fund	Authorized Revolving Fund	Total
Balance, July 1, 1949.....	\$860.00	\$2,087.32	*\$255.38	\$2,691.94
Receipts—				
Sale of Hides.....	\$15.60			
Sale of Hogs, Etc.....	1,266.20			
Travel Expense of Patients Refunded	50.00			
Expense of Refund re acquisition Surplus Property	135.79			
Sale of Supplies to State Prison	18.00			
Bid deposits returned (see contra)	826.65			
Refund of freight paid for other agency	107.95			
Right-of-way Rental	250.00			
Sale of Boiler to Ormsby County Schools	200.00			
Miscellaneous	1.00			
From Pay Patients		\$14,757.63		\$2,871.19
Expenditures Reimbursed by State Treasurer			\$1,768.15	14,757.63
				1,768.15
Total Receipts	\$2,871.19	\$14,757.63	\$1,768.15	\$19,396.97
Total	\$3,731.19	\$16,844.95	\$1,512.77	\$22,088.91
Disbursements—				
Remitted to State Treasurer	\$2,257.59			
Bid Deposits (see contra)	826.65			
Refunds to Pay Patients		\$525.44		\$3,084.24
Transportation Pay Patients		250.00		
Remittances to State Treasurer		14,051.96		14,827.40
Interim Pay Roll Payments			\$1,414.97	
Travel and Transportation for Pay Patients and Attendants			251.65	
Postage			115.00	
Dues and Subscriptions			4.00	
Miscellaneous			38.02	1,823.64
Total Disbursements	\$3,084.24	\$14,827.40	\$1,823.64	\$19,735.28
Balances, December 31, 1949....	\$646.95	\$2,017.55	*\$310.87	\$2,353.63

*Denotes red figures.

Bank Reconciliation, First National Bank of Nevada, December 31, 1949

Balance per Books, December 31, 1949.....	\$2,353.63
Add: Outstanding Checks—	
No. 5088.....	
5089.....	\$9.52
5095.....	52.00
	2,500.00
	2,561.52
Balance per Bank, December 31, 1949.....	\$4,915.15

Bank Reconciliation, Security National Bank of Reno, December 31, 1949

Balance as per Books, December 31, 1949.....	\$2,191.94
Add: Outstanding Checks —	
No. 142.....	\$10.95
168.....	38.03
187.....	5.01
19.....	18.74
38.....	3.30
59.....	22.35
74.....	350.00
97.....	74.21
120.....	300.00
122.....	21.50
124.....	50.00
125.....	5.00
126.....	3.60
128.....	137.01
	1,039.70
Balance per Bank, December 31, 1949.....	\$3,231.64

EXHIBIT E**Appropriated Funds, January 1 to June 30, 1949**

	Balance January 1, 1949	Receipts	Disburse- ments	Balance† June 30, 1949
Superintendent's Salary	\$3,966.68	-----	\$3,300.00	\$666.68
Employees Salary	54,597.20	\$138.52	53,723.16	1,012.56
General Support	54,228.41	†21,564.00	-----	-----
		329.14	75,625.53	496.02
Travel	2,197.42	484.80	2,695.44	*13.22
Office Supplies	751.85	-----	747.38	4.47
Equipment	8,388.53	-----	8,400.18	*11.65
Repairs and Maintenance.....	9,820.13	-----	9,818.06	2.07
	\$133,950.22	\$22,516.46	\$154,309.75	\$2,156.93

*Red figures.

†Reverted to General Fund.

‡Deficiency Appropriation.

July 1 to December 31, 1949

	Appropriation July 1, 1949	Receipts	Disburse- ments	Balance December 31, 1949
Superintendent's Salary	\$13,200.00	-----	\$3,300.00	\$9,900.00
Employees' Salaries	216,800.00	\$69.49	53,968.15	162,901.34
General Support	307,944.00	2,929.29	52,201.89	258,671.40
Travel	7,300.00	126.65	1,462.38	5,964.27
Office Supplies	2,550.00	-----	640.10	1,909.90
Equipment	15,000.00	-----	1,996.55	13,003.45
Repairs and Maintenance.....	15,000.00	-----	9,453.20	5,546.80
	\$577,794.00	\$3,125.43	\$123,022.27	\$457,897.16

EXHIBIT F**Statement of Expenditures, July 1 to December 31, 1949**

	Salaries and wages	Supplies	Other	Total
Administration—				
Executive	\$3,300.00	\$427.23	-----	\$3,727.23
General Office	3,300.00	640.10	-----	3,940.10
Purchasing and Commissary..	3,450.00	515.97	-----	3,965.97
Insurance	-----	-----	\$864.10	864.10
Total Administration	\$10,050.00	\$1,583.30	\$864.10	\$12,497.40
Support and Subsistence—				
Feeding	\$5,492.35	\$22,668.54	-----	\$28,160.89
Clothing	-----	1,327.12	-----	1,327.12
Bedding and Linen.....	-----	2,663.77	-----	2,663.77
Laundry	1,550.50	665.25	-----	2,215.75
Tobacco	-----	1,498.91	-----	1,498.91
Supplies	-----	342.64	-----	342.64
Other	-----	3,884.73	-----	3,884.73
Total Support and Subsistence.....	\$7,042.85	\$33,050.96	-----	\$40,093.81
Care and Welfare—				
Custodial and Personal Care..	\$25,008.95	-----	-----	\$25,008.95
Medical Care	4,589.87	\$1,317.93	-----	5,907.80
Education	888.25	-----	-----	888.25
Recreation	-----	28.60	-----	28.60
Total Care and Welfare.....	\$30,487.07	\$1,346.53	-----	\$31,833.60
Traveling Expense—				
Includes Auto Expense and Transportation of Patients and Attendants	-----	-----	\$1,462.38	\$1,462.38
Maintenance and Operation of Plant—				
Maintenance, Buildings and Grounds	\$3,315.67	\$9,453.20	-----	\$12,768.87
Fuel	-----	4,966.82	-----	4,966.82
Power, Water and Heating....	3,972.56	-----	\$3,487.01	7,459.59
Total M. and O. of Plant.....	\$7,288.23	\$14,420.02	\$3,487.01	\$25,195.26
Farming and Processing.....	\$2,400.00	\$7,543.27	-----	\$9,943.27
Equipment	-----	1,996.55	-----	1,996.55
Totals	\$57,268.15	\$59,940.63	\$5,813.49	*\$123,022.27

*See Exhibit E.

NEVADA STATE PLANNING BOARD

April 15, 1950.

MR. A. M. MACKENZIE, *Secretary, Nevada State Planning Board, Carson City, Nevada.*

DEAR SIR: An examination of the records of the Nevada State Planning Board for the fiscal year ended June 30, 1949, has been completed.

It will be noted on the statement submitted herewith that the balance as of July 1, 1948, was augmented by transfers from the Mental Hospital Building Fund and from the Prison Building Fund, to be used for Planning Board salary payments. On the claims drawn in favor of the Planning Board, the following explanation appears: "For salary payments to the technician and stenographer erroneously charged to the Planning Board Fund." These amounts are included in amounts shown as "Salary Payments—Planning Board" on statements of receipts and disbursements of the above-mentioned building project funds. The latter statements are incorporated in an audit report on Planning Board Building Projects, and specific reference to the payment of Planning Board Salaries from building project funds is made in that report.

The records of the Planning Board are maintained by the Highway Department, and during the year a portion of the technician's salary was paid by the Highway Department, and the Planning Board billed for his services.

In June 1949, at a time when there remained a balance of \$257.71 in the Planning Board Fund, this amount was disbursed on a claim in favor of the Highway Department to reimburse them for "a portion" of the technician's salary.

It is recommended that the records of the Planning Board be maintained in the Planning Board office. The administration of Planning Board funds should be a simple and clear-cut operation, which has not been the situation in the past.

The attached statement of Sources and Application of Funds reflect transactions of the Planning Board Fund for the period under review.

STATEMENT OF SOURCES AND APPLICATIONS OF FUNDS**For the Fiscal Year Ended June 30, 1949**

Sources of Funds—		
Balance July 1, 1948.....		\$4,502.86
Contributions Received for Plaque.....		322.09
Transferred from Mental Hospital Building Fund.....		1,266.59
Transferred from Prison Building Fund.....		1,000.00
Total Funds Provided		\$7,091.54
Application of Funds—		
Disbursements—		
Salaries—		
Technician	\$1,998.52	
Stenographer	1,093.40	
Miscellaneous	116.34	
		\$3,208.26
Traveling Expense—		
Mileage	\$1,064.55	
Subsistence	369.00	
Auto Expense, Gas and Oil	29.26	
Automobile Rental	520.00	
		1,982.81
Office Supplies and Expense—		
Supplies and Stationery	\$145.28	
Telephone and Telegraph	248.73	
		394.01
Office Equipment		92.00
Printing (Other than Stationery)		889.27
Industrial Insurance and Retirement Contributions.....		177.14
Dues, National Reclamation Association		25.00
Blueprints		32.32
Books and Subscriptions		9.00
Bronze Plaque		277.83
Miscellaneous		3.90
Total Funds Applied		\$7,091.54

It will be noted that at the end of the fiscal year, and in this case the end of a biennium, there remained no balance in this fund.

NEVADA FISH AND GAME COMMISSION

May 10, 1950.

MR. S. S. WHEELER, *Director, Nevada Fish and Game Commission, Reno, Nevada.*

DEAR SIR: We have audited the books and accounts of the Nevada Fish and Game Commission for the fiscal year ended June 30, 1949. In connection therewith we have audited all license transactions of the Commission in detail for the calendar year 1949.

Insofar as our audit for the fiscal year ended June 30, 1949, is concerned, a detailed examination of the transactions was not made, but we have examined or tested the accounting records and other supporting evidence by methods and to the extent we deemed appropriate.

The cash balance on June 30, 1949, in the hands of the State Treasurer as shown on Schedule 1, agrees with the amount to the credit of the Nevada Fish and Game Commission on the books of the State Controller on that date.

The audit of the Fish and Game Commission reveals the advisability of a reorganization of the accounting system now in vogue. It is apparent that the method of record keeping, while all required information is available, could easily be transformed into a system that would be readily amenable to audit, would provide information in greater detail and, we believe, would entail no great amount of additional work on the part of the staff. By no means is this statement to be interpreted as a criticism of the work now being done. Discussions with Mr. Coleman have brought to light factors which, from an accounting viewpoint, have served as a hindrance to maintaining records in a more desirable manner. Your auditor's opinion is that Mr. Coleman and his staff are to be complimented on the work done under more or less adverse conditions. Appreciation is expressed for the cooperation extended in the course of this audit.

In our opinion, the accompanying statements fairly present the financial transactions of the Commission for the fiscal year ended June 30, 1949, and license transactions for the calendar year 1949.

SCHEDULE 1

Statement of Cash Receipts and Disbursements, July 1, 1948, to June 30, 1949

Balance July 1, 1948		\$70,037.44
Receipts—		
Sales of Licenses	\$315,937.00	
Sales of Furs	15,286.61	
Sales of Surplus Materials	932.00	
Reversions from County Budgets	6,484.18	
Pittman-Robertson Act Remittances	17,645.43	
Gifts (Earmarked for use on Pittman-Robertson Projects)	890.00	
Postage Fees Collected .....	.45	
Royalties on Commercial Fishing	323.00	
Total Receipts		357,498.67
Total—Previous Balance and Receipts		\$427,536.11
Disbursements—		
Per Detail on Following Page		291,256.57
Balance June 30, 1949		\$136,279.54

SCHEDULE 2**Statement of Cash Expenditures, July 1, 1948, to June 30, 1949**

	Salaries and wages	Subsistence and mileage	State car Operation	Other\$	Total
Office Expense	\$11,814.73	*\$1,926.76	\$2,013.20	\$10,349.85	\$26,104.54
Fish Hatcheries	9,108.96	482.18	1,450.71	9,406.63	20,448.48
Game Farm	14,120.42	901.00	1,596.46	9,395.17	26,013.05
Law Enforcement	20,893.24	4,420.38	8,236.24	1,441.02	34,990.88
Beaver Control and Conservation	14,113.40	302.25	1,064.54	283.30	15,763.49
Game Biologist	3,701.90	451.25	610.47	53.35	4,816.97
Fisheries Biologist	3,595.05	485.75	659.09	420.80	5,160.69
Smith Valley Rearing Station	2,843.00	132.81	680.85	6,690.09	10,556.75
New Cars purchased†				7,628.80	7,628.80
Aid to Counties				685.83	685.83
Cooperative Rearing Ponds				7,024.41	7,024.41
County Budgets				86,850.00	86,850.00
Commissions to License Agents				5,194.20	5,194.20
Federal Aid Projects‡				36,453.48	36,453.48
Purchase Air Base Buildings				3,775.00	3,775.00
Totals	\$80,190.70	\$9,102.38	\$16,311.56	\$185,651.93	\$291,256.57

*Includes expenses in connection with Annual Meeting of Commissioners and periodical meetings of Executive Committee.

†Includes cost of fish tank truck.

‡See Schedule 1.

§See Schedule 3.

SCHEDULE 3**Analysis of "Other" Disbursements (See Schedule 2)**

Office Expense—	
Materials and Supplies	\$1,271.50
Printing Licenses, Etc.	2,552.83
Telephone and Telegraph, Postage, Freight, Etc.....	4,009.55
Rent	150.00
Taxes and Insurance.....	2,365.97
	\$10,349.85
Fish Hatcheries—	
Purchase of Fish and Spawn.....	\$5,032.25
Fish Food	1,886.99
Utilities—Heat	902.16
Equipment	810.53
	9,406.63
Game Farm—	
Purchase of Birds and Eggs; Incubation.....	\$551.92
Bird Food	6,020.83
Utilities—Rent	1,212.38
Repairs and Construction.....	1,253.64
Equipment and Supplies.....	356.40
	9,395.17
Law Enforcement—Supplies and Materials, Etc.....	1,441.02
Beaver Control and Conservation—Supplies and Materials.....	283.30
Game Biologist—Materials and Supplies.....	53.35
Fisheries Biologist—Materials and Supplies.....	420.80
Smith Valley Rearing Station—Construction, Materials, Supplies.....	6,690.09
Cooperative Rearing Ponds—Construction, Materials, Supplies (Washoe County Rearing Ponds).....	7,024.41
Federal Aid Projects—See Schedule 4.....	36,453.48

SCHEDULE 4
Statement and Distribution of Expenditures, July 1, 1948, to June 30, 1949
(Pittman-Robertson Division)

	Bird trapping and redistri- bution	Water hole development	Big game research	Predator control	Winter feeding	Total
Salaries and Wages.....	\$1,060.77	\$3,722.41	\$9,866.00	\$5,054.40	\$764.00	\$20,467.58
Subsistence and Mileage.....	567.35	338.75	1,369.75	677.80	273.95	3,227.60
Equipment.....		3,744.75	3,854.37			7,599.12
Equipment Operation.....	434.01	730.90	1,413.81		237.43	2,816.15
Rentals.....			329.04			329.04
Materials and Supplies.....	140.27	1,196.57	125.75	583.70	2,298.70	4,344.91
Miscellaneous.....			84.95		161.61	246.56
Totals.....	\$2,202.40	\$9,733.38	\$17,043.67	\$6,315.90	\$3,735.61	\$39,030.96

Funds Provided by Commission..... \$35,789.63
County Funds Provided for "Winter Feeding"..... 3,241.33

Total above \$39,030.96

Approximately 75 percent of \$39,030.96 Reimbursable by Federal Government by Virtue of Provisions by Pittman-Robertson Act.

Funds Provided by Commission..... \$35,789.63
Nonparticipating Items Charged..... 663.85

Total "Federal Projects," per Schedule 2..... \$36,453.48

LICENSE ACCOUNTABILITY**Statement of County License Liabilities and Remittances by Counties
to State Treasurer, 1949**

	Liability per audit	Remittance to State Treasurer	REMITTANCES	
			Over	Short
Churchill	\$12,143.00	\$12,143.00		
Clark	77,166.50	77,193.50	\$27.00	
Douglas	3,724.00	3,724.00		
Elko	31,461.50	31,461.50		
Esmeralda	688.00	688.00		
Eureka	1,309.00	1,309.00		
Humboldt	8,639.50	8,369.50		
Lander	3,617.50	3,617.50		
Lincoln	5,933.00	5,931.00		\$2.00
Lyon	5,674.50	5,674.50		
Mineral	6,116.50	6,116.50		
Nye	5,942.50	5,942.50		
Ormsby	5,098.50	5,098.50		
Pershing	5,244.00	5,232.00		12.00
Storey	485.00	485.00		
Washoe	57,286.00	56,824.50		*461.50
White Pine	23,608.00	23,206.00		†402.00
	\$254,137.00	\$253,286.50	\$27.00	\$877.50

*Liability acknowledged by County Clerk, May 1, 1950. Remittance to State Treasurer to be made by him.

†County Clerk advises this amount due from one of his agents, May 1, 1950 and remittance to State Treasurer will be made.

Remittances to State Treasurer, Over and Short

	Over	Short
Clark County	\$27.00	
Lincoln County		\$2.00
Pershing County		12.00

REPORT OF LEGISLATIVE AUDITOR

Details of Remittances to State Treasurer by Counties, 1949

County	State Treasurer's Receipt No.	Amount	County	State Treasurer's Receipt No.	Amount
Churchill	5335	\$860.50	Lyon	5293	\$323.50
	112	2,149.00		197	1,131.00
	1699	4,101.50		1506	1,553.50
	2914	5,032.00		2824	2,666.50
		<u>\$12,143.00</u>			<u>\$5,674.50</u>
Clark	5114	\$11,745.50	Mineral	308	\$1,459.00
	6372	21,666.50		1337	1,539.00
	786	7,827.00		2783	3,118.50
	*QTR	26,805.00			<u>\$6,116.50</u>
	4180	9,149.50			
		<u>\$77,193.50</u>	Nye	5627	\$133.00
Douglas	377	\$645.50		796	598.50
	2245	3,078.50		QTR	4,671.00
		<u>\$3,724.00</u>		4190	540.00
Elko	6374	\$492.00			<u>\$5,942.50</u>
	788	2,496.50	Ormsby	5486	\$225.50
	QTR	5,701.00		797	1,618.50
		<u>\$8,689.50</u>		QTR	3,254.50
Esmeralda	2338	\$345.50			<u>\$5,098.50</u>
	3902	342.50	Pershing	5028	\$27.50
		<u>\$688.00</u>		6384	519.00
Eureka	5020	\$7.00		798	941.50
	6376	21.50		QTR	3,716.00
	QTR	1,277.00		4192	28.00
	4184	3.50			<u>\$5,232.00</u>
		<u>\$1,309.00</u>	Storey	3901	\$485.00
Humboldt	5161	\$356.50	Washoe	5219	\$4,619.00
	6377	915.50		198	17,816.00
	791	602.50		1687	15,975.50
	QTR	6,764.00		3538	18,414.00
	4185	1.00			<u>\$56,824.50</u>
		<u>\$8,639.50</u>	White Pine	3378	\$23,206.00
Lander	5219	\$192.50			
	6378	87.50			
	793	1,150.50			
	QTR	2,715.50			
	4187	1,785.00			
		<u>\$5,931.00</u>			

*QTR denotes "Quarterly Tax Report."

Summary of License Sales, 1949

	By RENO OFFICE		By COUNTIES		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
Fishing.....			34,234	\$120,039.00	34,234	\$120,039.00
Hunting.....	3,173	\$31,730.00	22,054	81,318.50	25,227	113,048.50
Trapping.....			173	977.00	173	977.00
Deer Tags.....	4,047	86,955.00	19,298	51,802.50	23,245	138,757.50
Miscellaneous—						
Private Game Farms—						
Commercial.....	1	25.00	-----	-----	1	25.00
Noncommercial.....	14	14.00	-----	-----	14	14.00
Deer Camp.....	18	900.00	-----	-----	18	900.00
Private Fish Hatcheries.....	8	80.00	-----	-----	8	80.00
Fish Dealers.....	9	22.50	-----	-----	9	22.50
Fur Dealers.....	6	6.00	-----	-----	6	6.00
Totals.....	7,276	\$119,732.50	75,759	\$254,137.00	83,035	\$373,869.50

Analysis of License Sales by Reno Office, 1949

	Rate	No. sold	Amount
Hunting Licenses—			
Nonresident	\$10.00	3,173	\$31,730.00
Deer Tags—			
Resident	\$5.00	135	\$675.00
Nonresident	25.00	3,315	82,875.00
Antlerless—Resident	5.00	576	2,880.00
Antlerless—Nonresident	25.00	21	525.00
		4,047	\$86,955.00
Miscellaneous Licenses—			
Private Game Farms—			
Commercial	\$25.00	1	\$25.00
Noncommercial	1.00	14	14.00
Deer Camp	50.00	18	900.00
Private Fish Hatcheries	10.00	8	80.00
Fish Dealers	2.50	9	22.50
Fur Dealers	1.00	6	6.00
		56	\$1,047.50
Total			\$119,732.50
Remittance to State Treasurer		\$120,110.00	
Less—Overpayment by Clogston	\$2.50		
Refunds	375.00	377.50	\$119,732.50

Hunting Licenses Issued, by Counties, 1949

County	RESIDENT		NONRESIDENT		GAME STAMPS		TOTAL, ALL CLASSES	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Churchill.....	1,132	\$3,953.50	209	\$2,090.00	23	\$230.00	1,364	\$6,273.50
Clark.....	2,700	9,434.00	25	250.00			2,725	9,684.00
Douglas.....	348	1,217.00	36	360.00			384	1,577.00
Elko.....	3,479	12,149.50	3	30.00			3,482	12,179.50
Esmeralda.....	53	185.50	3	30.00			59	245.50
Eureka.....	179	625.50	1	10.00	3	30.00	180	635.50
Humboldt.....	901	3,143.50	5	50.00			906	3,193.50
Lander.....	370	1,290.50	3	30.00			373	1,320.50
Lincoln.....	714	2,487.50	8	80.00			722	2,567.50
Lyon.....	628	2,191.00	26	260.00	24	240.00	678	2,691.00
Mineral.....	578	2,016.00	9	90.00			587	2,106.00
Nye.....	458	1,592.50	18	180.00			476	1,772.50
Ormsby.....	547	1,909.50	15	150.00	2	20.00	564	2,079.50
Pershing.....	547	1,901.50	19	190.00	21	210.00	587	2,301.50
Storey.....	67	223.50					67	223.50
Washoe.....	6,365	22,029.50	132	1,320.00	19	190.00	6,516	23,539.50
White Pine.....	2,284	7,918.50	100	1,000.00			2,384	8,918.50
Totals.....	21,350	\$74,278.50	612	\$6,120.00	92	\$920.00	22,054	\$81,318.50

Fishing Licenses Issued, by Counties, 1949

County	RESIDENT		NONRESIDENT		5-DAY PERMITS		ALIEN		TOTAL, ALL CLASSES	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Churchill.....	1,035	\$3,329.50	54	\$267.00	7	\$21.00			1,096	\$3,617.50
Clark.....	5,742	17,084.00	6,341	28,615.00	4,923	14,769.00	2	\$20.00	17,008	60,488.00
Douglas.....	207	705.50	99	504.00	41	123.00			347	1,332.50
Elko.....	2,222	7,763.00	501	2,505.00	202	606.00			2,925	10,874.00
Esmeralda.....	58	202.00	14	69.00	8	24.00			80	295.00
Eureka.....	64	224.00	1	4.00	2	6.00			67	234.00
Humboldt.....	806	2,708.00	49	244.00	81	243.00	1	10.00	937	3,205.00
Lander.....	319	1,109.50	12	60.00	48	144.00			379	1,313.50
Lincoln.....	423	1,367.50	15	74.00	3	9.00			441	1,450.50
Lyon.....	439	1,440.50	20	96.00	11	33.00	1	10.00	471	1,579.50
Mineral.....	801	2,537.50	34	165.00	21	63.00			856	2,765.50
Nye.....	408	1,400.00	41	205.00	56	168.00			505	1,773.00
Ormsby.....	461	1,508.50	62	294.00	9	27.00			532	1,829.50
Pershing.....	519	1,733.50	36	174.00	12	36.00			567	1,943.50
Storey.....	37	126.50	1	5.00					38	131.50
Washoe.....	5,912	19,563.00	298	1,459.00	105	315.00			6,315	21,337.00
White Pine.....	1,545	5,340.50	77	385.00	48	144.00			1,670	5,869.50
Totals.....	20,998	\$68,143.00	7,655	\$35,125.00	5,577	\$16,731.00	4	\$40.00	34,234	\$120,039.00

Trapping Licenses Issued, by Counties, 1949

County	RESIDENT		NONRESIDENT		MINK-MUSKRAT, ALIEN		MINK-MUSKRAT, RESIDENT		Total, All Classes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Churchill.....	12	\$12.00					8	\$100.00	20	\$112.00
Clark.....	2	2.00							2	2.00
Douglas.....	7	7.00	1	\$10.00			7	105.00	15	122.00
Elko.....	33	33.00					14	180.00	47	213.00
Eureka.....	2	2.00							2	2.00
Humboldt.....	1	1.00							1	1.00
Lander.....	1	1.00							1	1.00
Lyon.....	4	4.00	2	20.00	1	\$100.00	2	25.00	9	149.00
Nye.....	2	2.00							2	2.00
Ormsby.....	2	2.00					1	15.00	3	17.00
Pershing.....	4	4.00					3	30.00	7	34.00
Washoe.....	42	42.00					22	280.00	64	322.00
Totals.....	112	\$112.00	3	\$30.00	1	\$100.00	57	\$735.00	173	\$977.00

Deer Tags Issued, by Counties, 1949

County	Number	Amount
Churchill.....	856	\$2,140.00
Clark.....	2,450	6,992.50
Douglas.....	277	692.50
Elko.....	3,278	8,195.00
Esmeralda.....	59	147.50
Eureka.....	175	437.50
Humboldt.....	896	2,240.00
Lander.....	393	982.50
Lincoln.....	766	1,915.00
Lyon.....	502	1,255.00
Mineral.....	498	1,245.00
Nye.....	727	2,395.00
Ormsby.....	469	1,172.50
Perahing.....	386	965.00
Storey.....	48	120.00
Washoe.....	4,835	12,087.50
White Pine.....	2,683	8,820.00
Totals.....	19,298	\$51,802.50

Summary of Licenses Sold, by Counties, 1949

County	FISHING		HUNTING		TRAPPING		DEER TAGS		TOTAL, ALL CLASSES	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Churchill.....	1,096	\$3,617.50	1,364	\$6,273.50	20	\$112.00	856	\$2,140.00	3,336	\$12,143.00
Clark.....	17,008	60,488.00	2,725	9,684.00	2	2.00	2,450	6,992.50	22,185	77,166.50
Douglas.....	347	1,332.50	384	1,577.00	15	122.00	277	692.50	1,023	3,724.00
Elko.....	2,925	10,874.00	3,482	12,179.50	47	213.00	3,278	8,195.00	9,732	31,461.50
Esmeralda.....	80	295.00	59	245.50	-----	-----	59	147.50	198	688.00
Eureka.....	67	234.00	180	635.50	2	2.00	175	437.50	424	1,309.00
Humboldt.....	937	3,205.00	906	3,193.50	1	1.00	896	2,240.00	2,740	8,639.50
Lander.....	379	1,313.50	373	1,320.50	1	1.00	393	982.50	1,146	3,617.50
Lincoln.....	441	1,450.50	722	2,567.50	-----	-----	766	1,915.00	1,929	5,933.00
Lyon.....	471	1,579.50	678	2,691.00	9	149.00	502	1,255.00	1,660	5,674.50
Mineral.....	856	2,765.50	587	2,106.00	-----	-----	498	1,245.00	1,941	6,116.50
Nye.....	505	1,773.00	476	1,772.50	2	2.00	727	2,395.00	1,710	5,942.50
Ormsby.....	532	1,829.50	564	2,079.50	3	17.00	469	1,172.50	1,568	5,098.50
Pershing.....	567	1,943.50	587	2,301.50	7	34.00	386	965.00	1,547	5,244.00
Storey.....	38	131.50	67	233.50	-----	-----	48	120.00	153	485.00
Washoe.....	6,315	21,337.00	6,516	23,539.50	64	322.00	4,835	12,087.50	17,730	57,286.00
White Pine.....	1,670	5,869.50	2,384	8,918.50	-----	-----	2,683	8,820.00	6,737	23,608.00
Totals.....	34,234	\$120,039.00	22,054	\$81,318.50	173	\$977.00	19,298	\$51,802.50	75,759	\$254,137.00

1949 License Accountability—Churchill County

Type	Rate	Received	Returned	Issued	Amount
Fishing—	\$2.50	2,000	965		
Resident	3.50	-----	-----	1,035	\$3,329.50
Resident	4.00	150	96	3	12.00
Nonresident	5.00	-----	-----	51	255.00
Nonresident	3.00	200	193	7	21.00
5-Day Permit	10.00	30	30		
Alien	Free	300	86	214	
Exempt					
Totals		2,680	1,370	1,310	\$3,617.50
Hunting—	3.00	2,000	868	17	\$51.00
Resident	3.50	-----	-----	1,115	3,902.50
Resident	10.00	400	191	209	2,090.00
Nonresident	15.00	20	20		
Declarant Alien	30.00	20	20		
Alien	Free	300	67	233	
Exempt					
Nonresident Waterfowl					
Upland Game Stamp..	10.00	500	477	23	230.00
Totals		3,240	1,643	1,597	\$6,273.50
Trapping—	1.00	200	188	12	\$12.00
Resident	10.00	20	20		
Nonresident	15.00	10	10		
Declarant Alien	30.00	10	10		
Alien	15.00	100	92	4	60.00
Mink-Muskrat Special	10.00			4	40.00
Do. Resident					
Totals		340	320	20	\$112.00
Deer Tags—					
Resident	2.50	1,200	344	856	\$2,140.00
Grand Totals		7,460	3,677	3,783	\$12,143.00

1949 License Accountability—Clark County

Type	Rate	Received	Returned	Issued	Amount
Fishing—	\$2.50	9,750	4,008	3,013	\$7,532.50
Resident	3.50	-----	-----	2,729	9,551.50
Resident	4.00	10,000	3,659	3,091	12,365.00
Nonresident	5.00	-----	-----	3,250	16,250.00
Nonresident	3.00	10,000	5,077	4,923	14,769.00
5-Day Permit	10.00	60	58	2	20.00
Alien	Free	800	381	419	
Exempt					
Totals		30,610	13,183	17,427	\$60,488.00
Hunting—	3.00	4,000	1,300	32	\$96.00
Resident	3.50	-----	-----	2,668	9,338.00
Resident	10.00	250	225	25	250.00
Nonresident	15.00	50	50		
Declarant Alien	30.00	50	50		
Alien	Free	500	204	296	
Exempt					
Nonresident Waterfowl					
Upland Game Stamp..	10.00	200	200		
Totals		5,050	2,029	3,021	\$9,684.00
Trapping—	1.00	50	48	2	\$2.00
Resident	10.00	10	10		
Nonresident	15.00	10	10		
Declarant Alien	30.00	10	10		
Alien	15.00	20	20		
Mink-Muskrat Special					
Totals		100	98	2	\$2.00
Deer Tags—					
Resident	2.50	4,000	1,892	2,103	\$5,257.50
Special	5.00	370	23	347	1,735.00
Totals		4,370	1,920	2,450	\$6,992.50
Grand Totals		40,130	17,230	22,900	\$77,166.50

REPORT OF LEGISLATIVE AUDITOR

1949 License Accountability—Douglas County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	500	293	19	\$47.50
Resident	3.50			188	658.00
Nonresident	4.00	400	301	1	14.00
Nonresident	5.00			98	490.00
5-Day Permit	3.00	500	459	41	123.00
Alien	10.00	30	30		
Exempt	Free	84	66		
Totals		1,580	1,167	413	\$1,332.50
Hunting—					
Resident	3.00	500	152	2	\$6.00
Resident	3.50			346	1,211.00
Nonresident	10.00	200	164	36	360.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	150	71	79	
Nonresident Waterfowl					
Upland Game Stamp..	10.00	200	200		
Totals		1,090	627	463	\$1,577.00
Trapping—					
Resident	1.00	50	43	7	\$7.00
Nonresident	10.00	20	19	1	10.00
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special ..	15.00	30	23	7	105.00
Totals		120	105	15	\$122.00
Deer Tags—					
Resident	2.50	600	323	277	\$692.50
Grand Totals		3,390	2,222	1,168	\$3,724.00

1949 License Accountability—Elko County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	5,000	2,778	14	\$35.00
Resident	3.50			2,208	7,728.00
Nonresident	4.00	2,000	1,499		
Nonresident	5.00			501	2,505.00
5-Day Permit	3.00	2,000	1,798	202	606.00
Alien	10.00	100	100		
Exempt	Free	660	118	542	
Totals		9,760	6,293	3,467	\$10,874.00
Hunting—					
Resident	3.00	4,500		54	\$162.00
Resident	3.50			3,425	11,987.50
Nonresident	10.00	500	1,021	3	30.00
Declarant Alien	15.00	50	497		
Alien	30.00	50	50		
Exempt	Free	50	50		
Nonresident Waterfowl		760	199	561	
Upland Game Stamp..	10.00	500	500		
Totals		6,360	2,317	4,043	\$12,179.50
Trapping—					
Resident	1.00	200	167	33	\$33.00
Nonresident	10.00	30	30		
Declarant Alien	15.00	30	30		
Alien	30.00	30	30		
Mink-Muskrat Special..	15.00	50	36	8	120.00
Do., Resident	10.00			6	60.00
Totals		340	293	47	\$213.00
Deer Tags—					
Resident	2.50	4,200	922	3,278	\$8,195.00
Grand Totals		20,660	9,825	10,835	\$31,461.50

1949 License Accountability—Esmeralda County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	250	192	1	\$2.50
Resident	3.50			57	199.50
Nonresident	4.00	100	78	1	4.00
Nonresident	5.00			13	65.00
5-Day Permit	3.00	100	100	8	24.00
Alien	10.00	20	20		
Exempt	Free	100	78	22	
Totals		570	468	102	\$295.00
Hunting—					
Resident	\$3.00	200			
Resident	3.50		147	53	\$185.50
Nonresident	10.00	50	47	3	30.00
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Exempt	Free	100	87	13	
Nonresident Waterfowl					
Upland Game Stamp..	10.00	40	37	3	30.00
Totals		410	338	72	\$245.50
Trapping—					
Resident	1.00	30	30		
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special..	15.00	10	10		
Totals		70	70		
Deer Tags—					
Resident	2.50	200	141	59	\$147.50
Grand Totals		1,250	1,017	233	\$699.00

1949 License Accountability—Eureka County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	400	336		
Resident	3.50			64	\$224.00
Nonresident	4.00	100	99	1	4.00
Nonresident	5.00				
5-Day Permit	3.00	100	98	2	6.00
Alien	10.00	30	30		
Exempt	Free	100	75	25	
Totals		730	638	92	\$234.00
Hunting—					
Resident	3.00	300	121	2	\$6.00
Resident	3.50			177	619.50
Nonresident	10.00	50	49	1	10.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	100	53	47	
Nonresident Waterfowl					
Upland Game Stamp..	10.00	40	40		
Totals		530	303	227	\$635.50
Trapping—					
Resident	1.00	30	28	2	\$2.00
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special..	15.00	20	20		
Totals		80	78	2	\$2.00
Deer Tags—					
Resident	2.50	400	225	175	\$437.50
Grand Totals		1,340	1,244	496	\$1,309.00

1949 License Accountability—Humboldt County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	*1,503	697	113	\$282.50
Resident	3.50			693	2,425.50
Nonresident	4.00	300	251	1	4.00
Nonresident	5.00			48	240.00
5-Day Permit	3.00	500	419	81	243.00
Alien	10.00	50	49	1	10.00
Exempt	Free	*347	173	174	
Totals		2,700	1,589	1,111	\$3,205.00
Hunting—					
Resident	3.00	1,250	349	20	\$60.00
Resident	3.50			881	3,083.50
Nonresident	10.00	100	95	5	50.00
Declarant Alien	15.00	30	30		
Alien	30.00	30	30		
Exempt	Free	250	98	152	
Nonresident Waterfowl					
Upland Game Stamp..	10.00	100	100		
Totals		1,760	702	1,058	\$3,193.50
Trapping—					
Resident	1.00	100	99	1	\$1.00
Nonresident	10.00	20	20		
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Mink-Muskrat Special..	15.00	30	30		
Totals		190	189	1	\$1.00
Deer Tags—					
Resident	2.50	1,400	504	896	\$2,240.00
Grand Totals		6,050	2,984	3,066	\$8,639.50

*Three exempt licenses sold as resident fishing licenses at \$3.50.

1949 License Accountability—Lander County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	500	181	7	\$17.50
Resident	3.50			312	1,092.00
Nonresident	4.00	200	188		
Nonresident	5.00			12	60.00
5-Day Permit	3.00	100	52	48	144.00
Alien	10.00	30	30		
Exempt	Free	200	83	117	
Totals		1,030	534	496	\$1,313.50
Hunting—					
Resident	3.00	500	130	9	\$27.00
Resident	3.50			361	1,263.50
Nonresident	10.00	50	47	3	30.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	200	67	133	
Nonresident Waterfowl					
Upland Game Stamp..	10.00	60	60		
Totals		850	344	506	\$1,320.50
Trapping—					
Resident	1.00	40	39	1	\$1.00
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special..	15.00	20	20		
Totals		90	89	1	\$1.00
Deer Tags—					
Resident	2.50	700	307	393	\$982.50
Grand Totals		2,670	1,274	1,396	\$3,617.50

1949 License Accountability—Lincoln County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	750	327	113	\$282.50
Resident	3.50			310	1,085.00
Nonresident	4.00	100	85	1	4.00
Nonresident	5.00			14	70.00
5-Day Permit	3.00	100	97	3	9.00
Alien	10.00	30	30		
Exempt	Free	150	98	52	
Totals		1,130	637	493	\$1,450.50
Hunting—					
Resident	3.00	1,000	286	23	\$69.00
Resident	3.50			691	2,418.50
Nonresident	10.00	100	92	8	80.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	150	80	70	
Nonresident Waterfowl					
Upland Game Stamp	10.00	60	60		
Totals		1,350	558	792	\$2,567.50
Trapping—					
Resident	1.00	50	50		
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special	15.00	20	20		
Totals		100	100		
Deer Tags—					
Resident	2.50	1,200	434	766	\$1,915.00
Grand totals		3,780	1,729	2,051	\$5,933.00

1949 License Accountability—Lyon County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	900	461	439	\$1,440.50
Resident	3.50				
Nonresident	4.00	250	230	20	96.00
Nonresident	5.00				
5-Day Permit	3.00	200	189	11	33.00
Alien	10.00	40	39	1	10.00
Exempt	Free	250	92	158	
Totals		1,640	1,011	629	\$1,579.50
Hunting—					
Resident	3.00	1,000	372	628	\$2,191.00
Resident	3.50				
Nonresident	10.00	200	174	26	260.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	300	129	171	
Nonresident Waterfowl					
Upland Game Stamp	10.00	200	176	24	240.00
Totals		1,740	891	849	\$2,691.00
Trapping—					
Resident	\$1.00	100	96	4	\$4.00
Nonresident	10.00	20	18	2	20.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Mink-Muskrat Special	15.00	50	47	1	15.00
Mink-Muskrat Resident	10.00			1	10.00
Mink-Muskrat Non-resident Aliens	100.00			1	100.00
Totals		210	201	9	\$149.00
Deer Tags—					
Resident	\$2.50	900	398	502	\$1,255.00
Grand totals		4,490	2,501	1,989	\$5,674.50

REPORT OF LEGISLATIVE AUDITOR

1949 License Accountability—Mineral County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	1,500	699	266	\$665.00
Resident	3.50			335	1,872.50
Nonresident	4.00	350	316	5	20.00
Nonresident	5.00			29	145.00
5-Day Permit	3.00	250	229	21	63.00
Alien	10.00	40	40		
Exempt	Free	300	166	134	
Totals		2,440	1,450	990	\$2,765.50
Hunting—					
Resident	\$3.00	1,000	422	14	\$46.00
Resident	3.50			564	1,974.00
Nonresident	10.00	250	241	9	90.00
Declarant Alien	15.00	30	30		
Alien	30.00	30	30		
Exempt	Free	300	179	121	
Nonresident Waterfowl					
Upland Game Stamp	10.00	200	200		
Totals		1,810	1,102	708	\$2,106.00
Trapping—					
Resident	\$1.00	50	50		
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special	15.00	10	10		
Totals		90	90		
Deer Tags—					
Resident	\$2.50	1,200	702	498	\$1,245.00
Grand totals		5,540	3,344	2,196	\$6,116.50

1949 License Accountability—Nye County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	800	392	28	\$70.00
Resident	3.50			380	1,330.00
Nonresident	4.00	300	259		
Nonresident	5.00			41	205.00
5-Day Permit	3.00	250	194	56	168.00
Alien	10.00	50	50		
Exempt	Free	350	167	183	
Totals		1,750	1,062	688	\$1,773.00
Hunting—					
Resident	\$3.00	650	192	21	\$63.00
Resident	3.50			437	1,520.50
Nonresident	10.00	200	182	18	180.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	350	185	165	
Nonresident Waterfowl					
Upland Game Stamp	10.00	100	100		
Totals		1,340	699	641	\$1,772.50
Trapping—					
Resident	\$1.00	60	58	2	\$2.00
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special	15.00	10	10		
Totals		100	98	2	\$2.00
Deer Tags—					
Resident	\$2.50	900	404	496	\$1,240.00
Special Deer Tag	5.00	380	149	231	1,155.00
Totals		1,280	553	767	\$2,395.00
Grand totals		4,470	2,412	2,058	\$5,942.50

1949 License Accountability—Ormsby County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	900	439		
Resident	3.50				
Nonresident	4.00	250	188	461	\$1,508.50
Nonresident	5.00			62	294.00
5-Day Permit	3.00	300	291		
Alien	10.00	30	30	9	27.00
Exempt	Free	350	87		
Totals		1,730	1,035	163	
				695	\$1,829.50
Hunting—					
Resident	\$3.00	1,000	453	547	\$1,909.50
Resident	3.50				
Nonresident	10.00	100	85	15	150.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	200	80		
Nonresident Waterfowl				120	
Upland Game Stamp	10.00	100	98	2	20.00
Totals		1,440	756	684	\$2,079.50
Trapping—					
Resident	\$1.00	40	38	2	\$2.00
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special	15.00	10	9	1	15.00
Totals		80	77	3	\$17.00
Deer Tags—					
Resident	\$2.50	800	331	469	\$1,172.50
Grand totals		4,050	2,199	1,851	\$5,098.50

1949 License Accountability—Pershing County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	850	331	83	\$207.50
Resident	3.50			436	1,526.00
Nonresident	4.00	150	114	6	24.00
Nonresident	5.00			30	150.00
5-Day Permit	3.00	175	163	12	36.00
Alien	10.00	30	30		
Exempt	Free	150	61	89	
Totals		1,355	699	656	\$1,943.50
Hunting—					
Resident	\$3.00	900	353	26	\$78.00
Resident	3.50			521	1,823.50
Nonresident	10.00	100	81	19	190.00
Declarant Alien	15.00	20	20		
Alien	30.00	20	20		
Exempt	Free	150	44	106	
Nonresident Waterfowl					
Upland Game Stamp	10.00	100	79	21	210.00
Totals		1,290	597	693	\$2,301.50
Trapping—					
Resident	\$1.00	50	46	4	\$4.00
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	20			
Alien, Resident	10.00		17	3	30.00
Totals		100	93	7	\$34.00
Deer Tags—					
Resident	\$2.50	600	214	386	\$965.00
Grand totals		3,345	1,603	1,742	\$5,244.00

1949 License Accountability—Storey County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	150	113	3	\$7.50
Resident	3.50			34	119.00
Nonresident	4.00	50	49	1	
Nonresident	5.00				5.00
5-Day Permit	3.00	25	25		
Alien	10.00	30	30		
Exempt	Free	50	45	5	
Totals		305	262	43	\$131.50
Hunting—					
Resident	3.00	200	133	2	\$6.00
Resident	3.50			65	227.50
Nonresident	10.00	50	50		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Exempt	Free	50	37	13	
Nonresident Waterfowl					
Upland Game Stamp..	10.00	20	20		
Totals		340	260	80	\$233.50
Trapping—					
Resident	1.00	20	20		
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special ..	15.00	10	10		
Totals		60	60		
Deer Tags—					
Resident	2.50	150	102	48	\$120.00
Grand Totals		855	684	171	\$485.00

1949 License Accountability—Washoe County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	10,000	4,088	1,129	\$2,822.50
Resident	3.50			4,783	16,740.50
Nonresident	4.00	1,000	702	31	124.00
Nonresident	5.00			267	1,335.00
5-Day Permit	3.00	2,000	1,895	105	315.00
Alien	10.00	150	150		
Exempt	Free	1,000	55	945	
Totals		14,150	6,890	7,260	\$21,337.00
Hunting—					
Resident	\$3.00	10,000	3,635	496	\$1,488.00
Resident	3.50			5,869	20,541.50
Nonresident	10.00	500	368	132	1,320.00
Declarant Alien	15.00	60	60		
Alien	30.00	60	60		
Exempt	Free	1,000	147	853	
Nonresident Waterfowl					
Upland Game Stamp...	10.00	380	361	19	190.00
Totals		12,000	4,631	7,369	\$23,539.50
Trapping—					
Resident	\$1.00	500	458	42	\$42.00
Nonresident	10.00	30	30		
Declarant Alien	15.00	30	30		
Alien	30.00	30	30		
Mink-Muskrat Special ..	15.00	50	28	12	180.00
Mink-Muskrat Resident..	10.00			10	100.00
Totals		640	576	64	\$322.00
Deer Tags—					
Resident	\$2.50	6,000	1,165	4,835	\$12,087.50
Grand totals		32,790	13,262	19,528	\$57,286.00

1949 License Accountability—White Pine County

Type	Rate	Received	Returned	Issued	Amount
Fishing—					
Resident	\$2.50	2,500	955	67	\$167.50
Resident	3.50			1,478	5,173.00
Nonresident	4.00	400	323		
Nonresident	5.00			77	385.00
5-Day Permit	3.00	500	452	48	144.00
Alien	10.00	70	70		
Exempt	Free	350	105	245	
Totals		3,820	1,905	1,915	\$5,869.50
Hunting—					
Resident	\$3.00	3,000	716	151	\$453.00
Resident	3.50			2,133	7,465.50
Nonresident	10.00	400	300	100	1,000.00
Declarant Alien	15.00	40	40		
Alien	30.00	40	40		
Exempt	Free	350	40	310	
Nonresident Waterfowl Upland Game Stamp	10.00	300	300		
Totals		4,130	1,436	2,694	\$8,918.50
Trapping—					
Resident	\$1.00	80	80		
Nonresident	10.00	10	10		
Declarant Alien	15.00	10	10		
Alien	30.00	10	10		
Mink-Muskrat Special	15.00	10	10		
Totals		120	120		
Deer Tags—					
Resident	\$2.50	3,700	1,478	2,222	\$5,555.00
Antlerless, Resident	5.00	420	82	338	1,690.00
Antlerless, Nonresident	25.00	100	77	23	575.00
Elk Tags	10.00	125	25	100	1,000.00
Totals		4,345	1,662	2,683	\$8,820.00
Grand totals		12,415	5,123	7,292	\$23,608.00

NEVADA STATE MUSEUM

May 22, 1950.

THE BOARD OF DIRECTORS, *Nevada State Museum, Carson City, Nevada.*

GENTLEMEN: An audit of the books and records of the Nevada State Museum for the periods July 1, 1948, to June 30, 1949, and July 1, 1949, to April 30, 1950, has been completed.

The balances as shown on deposit with the First National Bank of Nevada in Carson City have been reconciled with the bank statements, the Petty Cash Fund maintained at \$100 has been examined and found in order, and the balances shown as on deposit with the State Treasurer agree with the amounts, as of the dates indicated, to the credit of the State Museum on the books of the State Controller.

Exhibits and Schedules forming a part of this audit report are listed below:

- Exhibit A.....Statement of Cash Receipts and Disbursements,
All Funds, July 1, 1948, to June 30, 1949.
- Schedule A-1.....Dividends Received, July 1, 1948, to June 30,
1949, and July 1, 1949, to April 30, 1950.
- Schedule A-2.....Equipment Purchased, July 1, 1948, to June
30, 1949.
- Schedule A-3.....Basement Mine Expense, July 1, 1948, to June
30, 1949, and July 1, 1949, to April 30, 1950.
- Exhibit B.....Statement of Cash Receipts and Disbursements,
All Funds, July 1, 1949, to April 30, 1950.
- Schedule B-1.....Insurance Coverage, as of April 30, 1950.
- Exhibit C.....Investment in Securities, June 30, 1949.
- Exhibit D.....Investment in Securities, April 30, 1950.

Stock certificates and bonds kept in a safe deposit box in the First National Bank of Nevada in Carson City have been examined and these holdings are correctly summarized in Exhibit D.

We wish to express our appreciation for the courtesies and cooperation extended by the Museum staff during the course of the audit.

We have not made a detailed audit of the transactions, but have examined or tested the accounting records and other supporting evidence by methods and to the extent we deemed appropriate.

In our opinion, the accompanying statements fairly present the financial transactions of the Nevada State Museum for the fiscal year ended June 30, 1949, and for the 10-month period ended April 30, 1950, together with fund balances at the two dates above mentioned.

EXHIBIT A

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

	State appropriated funds	OTHER FUNDS ON DEPOSIT IN BANK			Total all funds
		Savings account	Commercial account	Total	
Balances July 1, 1948.....	\$9,577.87	\$24,464.76	\$12,093.89	\$36,558.65	\$46,136.54
Receipts—					
Transfer of Funds.....			10,000.00	10,000.00	10,000.00
Dividends Received (See Schedule A-1).....		6,876.00	157.50	7,033.50	7,033.50
Interest Received, Bank Deposits.....		352.88		352.88	352.88
Donations, Armanko Office Supply Company.....			500.00	500.00	500.00
Interest Received, 2½% AT&T Bonds.....		22.00		22.00	22.00
Sale of AT&T Rights.....		56.50		56.50	56.50
Miscellaneous.....		2.01	58.99	61.00	61.00
Total Receipts.....		\$7,309.39	\$10,716.49	\$18,025.88	\$18,025.88
Total, Previous Balance and Receipts.....	\$9,577.87	\$31,774.15	\$22,810.38	\$54,584.53	\$64,162.42
Disbursements—					
Staff Salaries.....	\$8,093.75		\$777.52	\$777.52	\$8,871.27
Office Expense.....	44.52		646.60	646.60	691.12
Heat, Water, Power.....	1,087.15		661.20	661.20	1,748.35
Exhibits Expense, General.....	130.00		1,586.32	1,586.32	1,716.32
Exhibits Expense, Basement Mine*.....			12,609.50	12,609.50	12,609.50
Telephone and Telegraph.....	54.85		53.92	53.92	108.77
Maintenance Building and Grounds.....	153.79		2,600.87	2,600.87	2,754.66
Miscellaneous Expense.....	13.83		198.74	198.74	212.57
Traveling and Auto Expense.....			68.00	68.00	68.00
Investments in Securities (See Note, Exhibit C).....			27.44	27.44	27.44
Freight, Express, Etc.....			166.40	166.40	166.40
Equipment (See Schedule A-2).....			1,456.79	1,456.79	1,456.79
Transfer of Funds.....		\$10,000.00		10,000.00	10,000.00
Total Disbursements.....	\$9,577.89	\$10,000.00	\$20,853.30	\$30,853.30	\$40,431.19
Balances June 30, 1949.....		\$21,774.15	\$1,957.08	\$23,731.23	\$23,731.23

*See Schedule A-3.

SCHEDULE A-1

Dividends Received, for the Periods Indicated

Security	Number of payments and dividend numbers	Paid on (Shares)	Rate per share	Payable	Amount of dividends
July 1, 1948, to June 30, 1949—					
American Tel. & Tel., Common	4 Nos. 235-238	50	\$2.25	Quarterly	\$450.00
Texas Company, Common	2 183-184	60	.75	Quarterly	90.00
Texas Company, Common	2 185-186	61	.75	Quarterly	91.50
Pacific Lighting Corporation, Common	4 156-159	60	.75	Quarterly	180.00
Standard Oil of California, Common	2 90- 91	100	1.00	Quarterly	200.00
Standard Oil of California, Common	2 92- 93	105	1.00	Quarterly	210.00
Standard Brands, Common	2 71- 72	1200	.50	Quarterly	1,200.00
Standard Brands, Common	2 73- 74	1200	.30	Quarterly	720.00
Standard Brands, Preferred	4 8- 11	1112	.87½	Quarterly	3,892.00
Total					\$7,033.50
July 1, 1949, to April 30, 1950—					
American Tel. & Tel., Common	4 239-242	50	\$2.25	Quarterly	\$450.00
Texas Company, Common	2 187-188	62	.75	Quarterly	93.00
Texas Company, Common	2 189-190	62	1.00	Quarterly	124.00
Texas Company, Common	1	62	.75	Extra	46.50
Pacific Lighting Corporation, Common	3 160-162	60	.75	Quarterly	135.00
Standard Oil Co. of California, Common	2 94- 95	105	1.00	Quarterly	210.00
Standard Oil Co. of California, Common	1 96	110	1.00	Quarterly	110.00
Standard Brands, Common	1 75	1200	.30	Quarterly	360.00
Standard Brands, Common	1 76	1200	.55	Quarterly	660.00
Standard Brands, Common	1 77	1200	.30	Quarterly	360.00
Standard Brands, Preferred	3 12- 14	1112	.87½	Quarterly	2,919.00
Total					\$5,467.50
Summary, July 1, 1948, to June 30, 1949—					
American Tel. & Tel.	\$450.00				
Texas Company	181.50				
Pacific Lighting Corporation	180.00				
Standard Oil Company of California	410.00				
Standard Brands	5,812.00				
Total	\$7,033.50				
Summary, July 1, 1949, to April 30, 1950—					
American Tel. & Tel.	\$450.00				
Texas Company	263.50				
Pacific Lighting Corporation	135.00				
Standard Oil Company of California	320.00				
Standard Brands	4,299.00				
Total	\$5,467.50				

SCHEDULE A-2**Equipment Purchased, July 1, 1948, to June 30, 1949**

Typewriter	\$136.83
Filing Cabinets	962.20
Lathe and Motor	55.50
Power Tools	150.00
Delineascope	152.26
Total	\$1,456.79

SCHEDULE A-3**Basement Mine Expense for the Periods Indicated**

	Labor	Material, supplies and other expenses	Total
July 1, 1948, to June 30, 1949	\$7,583.32	\$5,026.18	\$12,609.50
July 1, 1949, to April 30, 1950	2,902.02	832.35	3,734.37
Totals for Period, July 1, 1948, to April 30, 1950	\$10,485.34	\$5,858.53	\$16,343.87

EXHIBIT B

Statement of Cash Receipts and Disbursements, All Funds, July 1, 1949, to April 30, 1950

	State appropriated funds	OTHER FUNDS Savings account	ON DEPOSIT IN BANK Commercial account	Total	Total all funds
Balances July 1, 1949.....		\$21,774.15	\$1,957.08	\$23,731.23	\$23,731.23
Receipts—					
Appropriation, 1949-1951 Biennium.....	\$25,000.00	5,467.50		5,467.50	25,000.00
Dividends Received (See Schedule A-1).....		113.97		113.97	5,467.50
Interest Received (Bank Deposits).....		100.00		100.00	113.97
Donation (A. K. Bourne).....		158.00		158.00	100.00
Miscellaneous Sales.....			1.94	159.94	159.94
Insurance Adjustment.....			50.00	50.00	50.00
Transfer of Funds.....			15,000.00	15,000.00	15,000.00
Total Receipts.....	\$25,000.00	\$5,839.47	\$15,051.94	\$20,891.41	\$45,891.41
Total Previous Balance and Receipts.....	25,000.00	27,613.62	17,009.02	44,622.64	69,622.64
Disbursements—					
Transfer of Funds.....		15,000.00		15,000.00	15,000.00
Maintenance Buildings and Grounds.....	\$308.05		2,933.99	2,933.99	3,242.04
Travel and Auto Expense.....	38.39		243.24	243.24	281.63
Office Expense.....	23.49		66.08	66.08	89.57
Miscellaneous Expense.....	15.50		31.64	31.64	47.14
Exhibit Expense, General.....	116.08		3,021.61	3,021.61	3,137.69
Exhibit Expense, Basement Mine*.....	7.69		3,726.68	3,726.68	3,734.37
Freight, Express, Etc.....			37.60	37.60	37.60
Heat, Power, Water.....			23.45	23.45	23.45
Zoo Expense.....	44.46		1,156.27	1,156.27	1,200.73
Western Museum Conference Expense.....			125.53	125.53	125.53
J. E. Green, Portion Severance Pay.....			875.00	875.00	875.00
Equipment, Adding Machine, Etc.....			124.64	124.64	124.64
Utilities.....	1,083.24		15.47	15.47	1,098.71
Library.....			25.77	25.77	25.77
Staff Salaries.....	8,157.00				8,157.00
Insurance (See Schedule B-1).....	987.50				987.50
Total Disbursements.....	\$10,781.40	\$15,000.00	\$12,406.97	\$27,406.97	\$38,188.37
Balances, April 30, 1950.....	14,218.60	12,613.62	4,602.05	17,215.67	31,434.27

*See Schedule A-3.

SCHEDULE B-1**Insurance Coverage, April 30, 1950**

Insurance Premium Paid, per Exhibit B..... \$987.50
 Represents Premium Paid on—
 California Insurance Company, Policy No. 4AN601084
 Principal Amount \$25,000.00
 Term: 5 Years—December 1, 1949, to December 1, 1954.
 Coverage: All Risks—Museum Exhibits.
 Rate: \$3.75.

Fire insurance on building and contents other than exhibits (i.e., office furniture and fixtures and display cases) is carried by the State of Nevada under blanket policy covering all State buildings.

EXHIBIT C**Investment in Securities, June 30, 1949**

Security	Number of shares	Cost	Market value, June 30, 1949
Purchased by Funds Other Than Those Provided by State Appropriation—			
American Tel. & Tel., Common.....	50	\$8,026.75	\$6,981.25
American Tel. & Tel., 2½% conv. debenture bonds, due December 15, 1957.....	8	800.00	839.00
Pacific Lighting Corporation, Common.....	60	3,372.89	3,075.00
Standard Oil Co. of California, Common.....	105	5,325.75	6,186.87
Texas Co., Common.....	62	3,397.99	3,131.00
Totals		\$20,923.38	\$20,213.12
Donated by Major Max C. Fleischmann and Restricted as to Sale*—			
Standard Brands, Preferred.....	1,112	-----	\$94,242.00
Standard Brands, Common.....	1,200	-----	22,500.00
Total Donated Securities			\$116,742.00

*Standard Brands securities donated by Major Max C. Fleischmann restricted as to sale in conformance with following quotation from a letter received from Mr. Hugh Oswald, attorney for Major Fleischmann:

"* * * the only stipulation attached to the gift is that none of the stock be sold without communicating with him and obtaining permission to do so, and in the event of his death, his executors." (Pronoun refers to Major Fleischmann).

NOTE—Stock dividends received during the period July 1, 1948, to June 30, 1949, and included above—

Standard Oil Co. of California.....	5 shares
Texas Company.....	1 share
Texas Co., a fractional share for which, together with a cash payment of \$27.44, there was issued to the Museum.....	1 share

EXHIBIT D

Investment in Securities, April 30, 1950

Security	Number of shares	Cost	Market value, April 30, 1950
Purchased by Funds Other Than Those Provided by State Appropriation—			
American Tel. & Tel., Common	50	\$8,026.75	\$7,843.75
American Tel. & Tel., 2 1/2 % conv. debenture bonds, due December 15, 1957	8	800.00	936.00
Pacific Lighting Corporation, Common	60	3,372.89	3,195.00
Standard Oil Co. of California, Common	110	5,325.75	7,122.50
Texas Co., Common	62	3,397.99	3,394.50
Totals		\$20,923.38	\$22,491.75
Donated by Major Max C. Fleischmann and Restricted as to Sale*			
Standard Brands, Preferred	1,112		\$105,084.00
Standard Brands, Common	1,200		28,050.00
Total Donated Securities			\$133,134.00
*Standard Brands securities donated by Major Max C. Fleischmann restricted as to sale in conformance with following quotation from a letter received from Mr. Hugh Oswald, attorney for Major Fleischmann:			
" * * * the only stipulation attached to the gift is that none of the stock be sold without communicating with him and obtaining permis- sion to do so, and in the event of his death, his executors." (Pronoun refers to Major Fleischmann).			
NOTE—Stock dividends received during period July 1, 1949, to April 30, 1950, and included above—			
Standard Oil of California	5 shares		
A scrip certificate for 25/100 shares of Standard Oil Company of California is also on hand. This, together with 5 shares noted above, represents a stock dividend of 1 share each for each 20 shares held on 105 shares.			

NEVADA SCHOOL OF INDUSTRY

September 10, 1950.

THE BOARD OF GOVERNORS, *Nevada School of Industry, Elko, Nevada.*

GENTLEMEN: An audit of the books and records of the Nevada School of Industry for the fiscal year 1949-1950 has been completed by this office.

Fund balances as shown on the books of the Nevada School of Industry have been verified and reconciled with the balances as shown on the books of the State Controller.

With respect to appropriated funds, a detailed examination of the transactions was not made, but we have examined or tested the accounting records and other supporting evidence by methods and to the extent that we deemed appropriate.

During the course of the audit it was noted that no receipts from sales of farm products, etc., were transmitted to the State Treasurer for the fiscal year 1949-1950, whereas such receipts for the prior six years had ranged from a low of \$1,694.56 for the fiscal year 1943-1944, to a high of \$4,599.45 in the fiscal year 1948-1949.

In the course of an interview in which Mr. W. H. Settlemeyer, a member of the Board of Governors of the Nevada School of Industry, was asked various questions concerning the operations at the School of Industry by Mr. Springmeyer, Legislative Counsel, it developed that shortly after Mr. Fred W. Snyder's death, Mr. Settlemeyer and Mrs. Snyder found an envelope in Mr. Snyder's desk at the school containing a list of sales of various farm products, and the amounts apparently collected therefor. This list totalled \$1,022.21, and was accompanied by a duplicate deposit slip showing that the sum of \$775.10 had been deposited in the Nevada Bank of Commerce, Elko, Nevada, to the personal account of Fred Snyder. Since the list of collections and the deposit slip were found together in an envelope which apparently contained papers relating to one subject matter, we must assume that the list and the duplicate deposit slip have direct bearing on each other. No evidence exists that the amount of \$1,022.21, or any other amount, was remitted to the State Treasurer.

Upon inquiry made of Mrs. Snyder, we were informed by her that she was not in possession of a complete file of Mr. Snyder's bank statements for the past two years. There was no evidence that Mr. Snyder made any entries on his check stubs covering checks issued or deposits made with respect to his personal account. For this reason, we were unable to go over Mr. Snyder's bank statements with Mrs. Snyder with the view of identifying deposits to his accounts in an attempt to isolate deposits of other moneys which may have come into his possession from School of Industry sales.

A comparison of receipts from sales of farm products, etc., for the fiscal years 1948-1949 and 1949-1950 follows:

	Fiscal year 1948-1949	Fiscal year 1949-1950
Sales of assorted hogs and pigs.....	\$2,665.75	*None
Sales of weaner pigs.....	154.00	\$70.00
Sales of potatoes.....	644.70	573.70
Sales of alfalfa.....	142.70	351.12
Sales of dressed pork.....	330.88	*None
Care of Indian Wards.....	602.15	†None
Miscellaneous	59.27	27.39
Totals	\$4,599.45	\$1,022.21

*Hog raising ceased April 2, 1949, due to termination of wet garbage contract with the city of Elko.

†No Indian Wards during fiscal year 1949-1950.

Comparative Statement of Sales for Above Two Fiscal Years

Receipts, 1948-1949, as above.....		\$4,599.45
Less—Receipts included above for sales of hogs, dressed pork, etc.	\$2,996.63	
Receipts included above for Indian Wards.....	602.15	
Receipts, 1948-1949 reduced to basis comparable with 1949-1950 receipts		3,598.78
1949-1950 receipts, as above.....		\$1,000.67
		1,022.21

In view of the lack of evidence that other moneys were received by Mr. Snyder, coupled with the information revealed in comparable figures presented above, it is our opinion that \$1,022.21 represents receipts for the fiscal year 1949-1950 from the sources indicated.

It is possible that Mr. Snyder was attempting to recapture part of the \$3,587.40 he had previously paid the Gibbons & Reed Construction Co. on a ditch digging contract by withholding remittances to the State Treasurer covering amounts collected. Reference to the Gibbons & Reed contract is made later in this report.

It has been the practice to receive certain sums from inmates of the Nevada School of Industry which have accrued to their credit from various sources, such as moneys earned by them for outside work done, etc.

This money was deposited with the Nevada Bank of Commerce in an account called "Nevada School of Industry, Sup't's Fund." A record book was kept purporting to contain details of deposits made for the accounts of individual inmates, as well as a record of moneys paid out.

This record was maintained in a very primitive and careless fashion. All entries had not been made in the record book, and it was necessary to go over in detail all source material available, such as notes and memoranda of payments to individual inmates, with Mr. John Fordin, Director of the School Farm, who took over as Acting Superintendent on Mr. Snyder's death.

Mr. Fordin, shortly after assuming the duties of Acting Superintendent, established an account with the Nevada Bank of Commerce, Elko, Nevada, called the "Nevada School of Industry Boys Fund," to which he deposited all funds received for the account of inmates subsequent to the death of Mr. Snyder. Mr. Fordin pursued this course as a prudent business man, in view of his knowledge or suspicion that Mr. Snyder's records had not been carefully kept and to protect himself with respect to his accountability for receipts and disbursements of inmates' funds handled by him. His action in this connection has made it possible to reconcile the bank balance in the Boys' Fund established by him, with receipts and disbursements affecting inmates' funds during Mr. Fordin's tenure of office, and to determine that the

shortage in inmates' funds, as hereinafter indicated, was the result of Mr. Snyder's careless bookkeeping. It is our considered opinion that the possibility of any intentional action of fraud on the part of Mr. Snyder should not be given any consideration.

After a lengthy and detailed examination, with Mr. Fordin, of the records, accounts and memoranda affecting the Boys' Fund, it has been established, both in the opinion of Mr. Fordin and the Legislative Auditor, that the amount of \$1,786.43 as shown on the following schedule, correctly reflects the liability of the institution to inmates for money on deposit for their account as of August 3, 1950. As indicated, the shortage in these funds amounts to \$345.22.

Funds on Deposit by Inmates, August 3, 1950

Total funds on deposit with institution for account of inmates, as determined by audit.....	\$1,786.43
Represented by—	
On deposit with Nevada Bank of Commerce, "Supt's Fund"	\$591.09
On deposit with Nevada Bank of Commerce, "Boys Account"	657.95
Cash on Hand	192.17
	<u>1,441.21</u>
Shortage	\$345.22

It is to be noted that while section 10 of chapter 254, Statutes of Nevada 1913, requires that the Superintendent be bonded, there is no evidence that such mandate was ever carried out.

Mrs. Snyder has indicated that she is ready, willing and able to reimburse the School of Industry immediately in any amount determined by this audit to be legally due.

The Nevada School of Industry owns a ditch with a water right established in 1929 (Application No. 6921) Office of the State Engineer, with the head of the ditch located on the Humboldt River several miles east of the School. It appears that the ditch was built originally by donated Elko County equipment, with the School paying wages and fuel bills. For a considerable distance, near the head, the ditch parallels or flows under the railroad tracks owned by the Southern Pacific Company. The water occasionally damaged the roadbed, and the ditch in this area was eventually straightened, Elko County again donating the equipment, and the School paying wages and fuel bills.

Again, in an area closer to the School, the ditch closely parallels the railroad tracks, and high water occasionally endangered the roadbed. For some time the Southern Pacific Company urged Mr. Snyder, the Superintendent of the School, to reconstruct the ditch so as to eliminate any danger to the roadbed. It is to be noted also that a gravel pit is located on ground owned by the School, approximately one mile west of the main buildings, and near Highway 40.

It appears that in the fall of 1949, the Gibbons & Reed Construction Company, road contractors of Salt Lake City, Utah, entered upon the reconstruction of an Elko city street, and in the process of doing the work, some quantities of gravel were needed. The Gibbons & Reed Company entered into an agreement with the Board of Governors of the School (apparently at the urging of Mr. Snyder) under the terms of which the Gibbons & Reed Company would be allowed to remove

from the School's gravel pit sufficient amounts of gravel to complete the work on the Elko city street. In return for this privilege, the Gibbons & Reed Company agreed to "furnish the School with the necessary heavy equipment and one power shovel operator, without charge, said equipment and operator to be used in digging of a section of irrigation ditch comprising 5,800 yards of excavation." It was specifically understood that "The School will furnish all labor, skilled and unskilled, shovel operator excepted, at the cost of said School * * *. The cost of fuel and lubricants for the operation of said equipment shall be borne by the School, and the cost of all necessary repairs, supplies and parts for repairs, including labor, shall be borne by the contractor."

At some time during the course of construction of the ditch, Mr. Snyder talked with Mr. Roy Jackson, superintendent for the Gibbons & Reed Company, about extending the ditch and doing an appreciable amount of additional work on the school irrigation system and Mr. Jackson arrived at a rental rate agreement with Mr. Snyder to perform the work. It appears that it was agreed that the School was to receive 4 cents per ton for additional gravel removed from the School gravel pit. It appears that no provisions of this agreement were reduced to writing, and the Gibbons & Reed Company was under the impression that Mr. Snyder would pay for the work with his own funds, and that Mr. Snyder would be reimbursed later by legislative appropriation. The Gibbons & Reed Company presented a bill to the School in the amount of \$4,377, less \$789.60 for gravel removed from School property, for rental of heavy equipment and trucks. On November 10, 1949, Mr. Snyder paid this bill in the amount of \$3,587.40 by check drawn on his own personal funds.

On November 14, 1949, the Gibbons & Reed Company presented another bill to the School in the amount of \$1,724.37, claiming that through an oversight, this amount was not included in the first bill, and that the amount was still owing for rental paid out for rented trucks. This amount is still unpaid as of the date of this report.

In a communication dated April 6, 1950, addressed to Lincoln G. Kelly & Co. of Salt Lake City, Mr. Snyder refused to pay the \$1,724.37 pending an evaluation of the gravel removed. Shortly after the death of Mr. Snyder, the Gibbons & Reed Company again demanded that the School pay the \$1,724.37, but the Director of the School Farm, as Acting Superintendent, refused payment pending the appointment of a new Superintendent.

The Gibbons & Reed Company has indicated that it constructed a gravel and asphalt plant at the site of the School gravel pit during the latter part of July and the first part of August 1949, and that these two plants were used intermittently during August, September and part of October of the same year. During the latter part of October, both plants were shut down, and the gravel plant immediately removed and never returned to the property. From that date until June 1950, the Gibbons & Reed Company performed no work in the Elko area. During June a small crew returned and the asphalt plant produced 500 to 600 tons of mix during that month, with gravel obtained from another site west of Elko. The asphalt plant was

removed from the School gravel pit during the first week of August following.

It has been stated by both Mr. John Fordin, Director of the School Farm and Mr. W. H. Settelmeyer, Secretary of the Board of Governors, that the rebuilding of the ditch extended the usability of the ditch, that it provided more water with subsequent benefit to the School fields and crops, and that it eliminated the threat of damage to the Southern Pacific Company roadbed. It appears that some work remains to be done before the ditch is finished.

It is possible that litigation may be necessary to finally determine the validity of the claims of the parties. The question of reimbursing the estate of Mr. Snyder for the sum of \$3,587.40 and the payment of \$1,724.37 to the Gibbons & Reed Company may be determined by the Nevada Legislature.

In our opinion, the statements presented herewith fairly present the financial transactions and fund balances for the period and at the dates indicated.

Statement of Sources and Application of Funds, Fiscal Year 1949-1950

Sources of Funds—		
Appropriation for Biennium 1949-1951.....		\$64,806.00
Application of Funds—		
Expenditures—		
Superintendent's Salary	\$3,300.00	
Personnel Salaries	10,625.00	
Traveling Expense	1,226.43	
General Support—		
Clothing	\$537.29	
Food	3,042.92	
Heat, Coal, Oil	5,347.69	
Education and Recreation	31.50	
Power, Light, Water	1,505.15	
Gasoline and Oil	525.30	
Farm Expense	1,826.53	
Telephone and Telegraph	239.08	
Office and Other Expenses.....	358.55	
		13,414.01
Equipment		6,670.25
Repairs to Equipment		1,125.14
Girls' Care		468.69
Medical and Dental Expense.....		320.70
		37,150.22
Balance June 30, 1950.....		\$27,655.78

Reconciliation of Fund Balances—Institution Books with Controller's Books, June 30, 1950

Appropriation classification	Balance June 30, 1950, per Institution books	Claims in transit	Adjustments to be made, Institution books	Balance June 30, 1950, per Controller's books
Superintendent's Salary	\$3,900.00	-----	*\$116.14	\$4,016.14
Personnel Salaries	10,181.00	-----	-----	10,181.00
Travel	2,373.57	\$33.35	-----	2,406.92
Medical and Dental.....	679.30	25.00	-----	704.30
Girls' Care	3,931.31	35.00	-----	3,966.31
General Support	6,585.99	988.72	-----	7,574.71
Equipment	4.61	-----	-----	4.61
Totals	\$27,655.78	\$1,082.07	\$116.14	\$28,853.99

*Represents reduction by Controller in amount of claim filed for Mr. Snyder's salary for May 1950.

Claim filed for	\$300.00
Claim allowed for period May 1 to May 19, 1950, the latter being date of Mr. Snyder's death.....	183.86
Adjustment to be made on books of institution.....	\$116.14

STATE BOARD OF OPTOMETRY

September 10, 1950.

DR. RUSSELL V. POULSEN, *Secretary, State Board of Optometry, Reno, Nevada.*

DEAR SIR: We have examined the books and records of the Nevada State Board of Optometry for the fiscal year July 1, 1949, to June 30, 1950.

Bank balance as of June 30, 1950, has been reconciled with the cash balance as shown on the books of the Board.

A detailed audit of the transactions was not made, but we have examined and tested the accounting records and other supporting evidence by methods and to the extent that we deemed appropriate.

In our opinion, the attached statement of receipts and disbursements accurately reflects the transactions of the State Board of Optometry for the fiscal year ended June 30, 1950.

Statement of Cash Receipts and Disbursements, Fiscal Year Ended June 30, 1950

Balance Cash on Hand, July 1, 1949		\$547.43
Receipts—		
Sale of U. S. Bond	\$96.40	
Interest Received on Bond	2.50	
Fees	275.00	
		373.90
Total, Previous Balance and Receipts		\$921.33
Disbursements—		
Secretary's Salary	\$30.00	
Board Members Per Diem	35.00	
Board Members Mileage	61.88	
Internation Board Dues	35.00	
Stationery, Printing, and Postage	30.25	
Miscellaneous Expense	.50	
		192.63
Balance Cash on Hand, June 30, 1950		\$728.70
Represented by—		
Deposited in First National Bank of Nevada	\$723.70	
Cash on Hand (Deposited in July 1950)	5.00	
		\$728.70

BOARD OF BARBER EXAMINERS

September 15, 1950.

MR. H. B. COVINGTON, *Secretary, Nevada State Board of Barber Examiners, Reno, Nevada.*

DEAR SIR: We have examined the books and records of the State Board of Barber Examiners for the fiscal year July 1, 1949, to June 30, 1950.

Bank balance as of June 30, 1950, has been reconciled with the cash balance as shown by the books of the Board.

A detailed audit of the transactions was not made, but we have examined and tested the accounting records and other supporting evidence by methods and to the extent that we deemed appropriate.

There are in the custody of the Secretary of the State Board of Barber Examiners, the following Series F, U. S. Treasury Bonds:

Bond No.	Cost	Present Value
D 155188 F.....	\$370.00	\$430.50
D 524924 F.....	370.00	430.50
D 486938 F.....	370.00	430.50
	<u>\$1,110.00</u>	<u>\$1,291.50</u>

In our opinion the attached statement of receipts and disbursements accurately reflects the transactions of the State Board of Barber Examiners for the fiscal year ended June 30, 1950.

**Statement of Cash Receipts and Disbursements, for the Fiscal Year Ended
June 30, 1950**

Balance Cash on Hand, July 1, 1949.....		\$2,455.56
Receipts—		
License Fees	\$1,594.00	
Examination Fees	945.00	
		<u>2,539.00</u>
Total Previous Balance and Receipts.....		\$4,994.56
Disbursements—		
Secretary's Salary	\$880.00	
Assistant Secretary's Salary	293.28	
Office Rent	120.00	
Board Members Per Diem.....	70.00	
Board Members Traveling Expense.....	107.00	
Purchase of Typewriter	94.87	
Printing	81.88	
Audit Fees	75.00	
Telephone and Telegraph	55.01	
Stationery and Postage	62.01	
Fidelity Bond Premiums	15.00	
		<u>1,854.05</u>
Balance Cash on Hand, June 30, 1950.....		\$3,140.51
Represented by—		
On Deposit, First National Bank of Nevada.....		\$3,140.51

NEVADA STATE WELFARE DEPARTMENT

October 26, 1949.

MRS. BARBARA COUGHLIN, *Director, Nevada State Welfare Department,*
Reno, Nevada.

DEAR MADAM: We have audited the books and accounts of the following divisions of the Nevada State Welfare Department for the year ended June 30, 1949:

Nevada State Welfare Board.
Division of Old-Age Assistance.
Division of Child Welfare Services.

An audit of the books and accounts of the State Orphans' Home will be made at a later date.

In connection with the current audit, we have reviewed the system of internal control and the accounting procedures of the divisions audited and, without making a detailed audit of the transactions, have examined or tested the accounting records and other supporting evidence by methods and to the extent we deemed appropriate. Our examination was made in accordance with generally accepted auditing standards, applicable in the circumstances, and included all procedures which we considered necessary.

Purchases of equipment are accounted for under adequate controls, and no equipment has been illegally disposed of or illegally used.

In our opinion, the accompanying statements fairly present, in conformity with generally accepted accounting principles, the financial transactions of the divisions audited for the year ended June 30, 1949, together with fund balances at the end of the year under audit.

LIST OF EXHIBITS

Welfare Board—	
Statement of Cash Receipts and Disbursements.....	Exhibit 1.
Division of Child Welfare Services—	
Statement of Cash Receipts and Disbursements.....	Exhibit 2.
Division of Old-Age Assistance—	
Consolidated Statement of Receipts and Disbursements, all Funds	Exhibit 3.
Statement of Contributions by Counties to Old-Age Assistance Fund..	Schedule 3-1.
Comparative Consolidated Statement of Receipts and Disbursements, All Funds—	
For Years Ended June 30, 1945, 1946, 1947, 1948, 1949.....	Exhibit 4.
Statement of Cash Receipts and Disbursements.....	Exhibit 5.
Statement of Administrative Expenses.....	Schedule 5-1.
Analysis of Traveling Expenses.....	Schedule 5-2.
Fund Reconciliations.....	Exhibit 6.

EXHIBIT 1
WELFARE BOARD

Statement of Cash Receipts and Disbursements, Year Ended June 30, 1949

Balance June 30, 1948.....		*\$29,530.71
Disbursements—		
Transferred to Division of Child Welfare Services.....	\$28,795.31	
Traveling Expense, Board Members.....	702.30	
Stationery and Postage	27.85	
Miscellaneous Expense	5.25	
		29,530.71
Balance June 30, 1949		None
*Balance remaining of appropriation of \$55,000 made by 1947 Legislature for biennium ending June 30, 1949.		

EXHIBIT 2
DIVISION OF CHILD WELFARE SERVICES

Statement of Cash Receipts and Disbursements, Year Ended June 30, 1949

	Federal funds	State funds	Totals
Balance July 1, 1948.....	\$1,329.92	\$4,124.31	\$5,454.23
Receipts—			
Federal Contributions	35,139.91		\$35,139.91
State Contributions (from Welfare Board		28,795.31	28,795.31
			63,935.22
Total Receipts	\$35,139.91	\$28,795.31	
Total Receipts and Previous Balance	36,469.83	32,919.62	\$69,389.45
Disbursements—			
Salaries	\$25,265.56	\$17,993.35	\$43,258.91
Traveling Expense	2,335.23	2,979.98	5,315.21
Rent, Reno Office		1,530.00	1,530.00
Joint Merit System Fund.....		655.43	655.43
Library	163.17	28.64	191.81
Office Supplies		536.54	536.54
Postage and Express		330.59	330.59
Telephone and Telegraph		493.71	493.71
Public Employees Retirement Fund	899.43	808.50	1,707.93
Printing		153.92	153.92
Consultation Services		160.35	160.35
Conferences and Institutes.....	884.10		884.10
Training Stipends	3,440.00		3,440.00
Miscellaneous Expense		72.23	72.23
Foster Home Care	678.02		678.02
Office Equipment		1,665.13	1,665.13
Compensation Insurance		420.68	420.68
Total Disbursements	\$33,665.51	\$27,829.05	61,494.56
Balance June 30, 1949.....	\$2,804.32	\$5,090.57	\$7,894.89

EXHIBIT 3
DIVISION OF OLD-AGE ASSISTANCE
Consolidated Statement of Receipts and Disbursements, All Funds, for
Year Ended June 30, 1949

Balance July 1, 1948.....		\$265,969.45
Receipts—		
From Federal S. S. Administration.....	\$817,781.51	
From State Taxes	422,874.60	
Contributions by Counties	329,245.84	
Recoveries	5,538.64	
Refunds	8.40	
		<u>1,575,488.99</u>
Total, Previous Balance and Receipts.....		\$1,841,418.44
Disbursements—		
Administrative Expense	\$109,412.85	
Old-Age Assistance Payments.....	1,437,735.00	
		<u>1,547,147.85</u>
Balance June 30, 1949.....		\$294,270.59
Made Up As Follows—		
Old-Age Assistance Fund—		
Federal	\$30,886.26	
State	250,404.08	
Counties	2,981.51	
		<u>\$284,271.85</u>
Old-Age Assistance Administrative Fund		9,435.66
Merit System Fund		<u>563.08</u>
		\$294,270.59

SCHEDULE 3-1
Statement of Contributions by Counties to Old-Age Assistance Fund,
Year Ended June 30, 1949

<i>County</i>	<i>Amount contributed</i>
Churchill	\$28,565.25
Clark	52,815.75
Douglas	4,101.50
Elko	24,434.75
Esmeralda	3,712.50
Eureka	2,074.09
Humboldt	13,504.75
Lander	8,175.00
Lincoln	7,691.50
Lyon	14,365.75
Mineral	11,983.50
Nye	21,263.25
Ormsby	8,079.00
Pershing	7,857.00
Storey	2,534.00
Washoe	95,000.75
White Pine	23,087.50
Total	<u>\$329,245.84</u>

EXHIBIT 4**Comparative Consolidated Statement of Receipts and Disbursements, All Funds, for the Years Ended June 30, 1945-1949**

	1944-1945	1945-1946	1946-1947	1947-1948	1948-1949	INCREASE OR DECREASE 1949 OVER 1945	
						Amount	Percent
Balance, Beginning.....	\$165,030.56	\$178,530.12	\$206,239.15	\$217,048.38	\$265,969.45	\$100,938.89	61.16
Receipts—							
Federal Grants.....	461,358.05	467,775.69	563,485.29	659,942.08	817,781.51	356,423.46	77.25
State Taxes.....	268,894.49	272,350.59	293,392.31	386,624.14	422,874.60	153,980.11	57.26
County Contributions.....	223,457.99	223,975.87	243,679.44	295,953.71	329,245.84	105,787.85	47.34
Recoveries.....	7,090.21	15,630.83	7,470.39	7,453.95	5,538.64	*1,551.57	*21.88
Refunds.....			190.58	17.20	8.40	8.40	100.00
Total Receipts.....	\$960,800.74	\$979,732.98	\$1,108,218.01	\$1,349,991.08	\$1,575,448.99	\$614,648.25	63.97
Total, Previous Balance and Receipts.....	1,125,831.30	1,158,263.10	1,314,457.16	1,567,039.46	1,841,418.44	715,587.14	63.56
Disbursements—							
Administrative Expense.....	58,789.18	62,422.02	74,429.78	91,786.01	109,412.85	50,623.67	86.11
Assistance Payments.....	888,512.00	889,601.93	1,022,979.00	1,209,284.00	1,437,735.00	549,223.00	61.81
Total Disbursements.....	\$947,301.18	\$952,023.95	\$1,097,408.78	\$1,301,070.01	\$1,547,147.85	\$599,846.67	63.32
Balance, Ending.....	178,530.12	206,239.15	217,048.38	265,969.45	294,270.59	115,740.47	64.82
Balance Made Up As Follows—							
Federal Funds.....	28,755.82	39,908.38	39,403.39	41,815.78	30,886.26	2,130.44	
State Funds.....	136,032.24	161,191.36	172,895.82	210,672.52	250,404.08	114,371.84	
County Funds.....	2,398.65	3,972.77	4,084.46	3,709.92	2,981.51	582.86	
Administrative Fund.....	11,338.93	1,076.73	664.32	9,555.40	9,435.66	*1,903.27	
Merit System Fund.....	4.48	89.91	.39	215.83	563.08	588.60	
	\$178,530.12	\$206,239.15	\$217,048.38	\$265,969.45	\$294,270.59	\$115,740.47	

*Red figures.

EXHIBIT 5
Statement of Cash Receipts and Disbursements, Year Ended June 30, 1949

	Adminis- trative Fund	Federal Assistance Fund	State Assistance Fund	County Assistance Fund	Merit System Fund
Balances July 1, 1948.....	\$9,555.40	\$41,815.78	\$210,672.52	\$3,709.92	\$215.83
Receipts—					
From Federal Assistance Fund.....	54,150.26				
Transfer Portion Merit Fund Expense.....	481.70				
From State Assistance Fund.....	55,000.00				
From Federal S. S. Administration.....		817,781.51			
Cancelled Warrants.....		9,802.00	4,226.50	4,226.50	
Recoveries.....		3,707.43	1,831.21		
From State Taxes.....			422,874.60		
From Counties.....				329,245.84	
From Administrative Fund.....					1,310.66
Refunds.....					8.40
Total Receipts.....	\$109,631.96	\$831,290.94	\$428,932.31	\$333,472.34	\$1,319.06
Total Previous Balance and Receipts.....	119,187.36	873,106.72	639,604.83	337,182.26	1,534.89
Disbursements—					
To Merit System Fund.....	1,310.66				
Administrative Expenses.....	108,441.04				
To Administrative Fund.....		54,150.26	55,000.00		
Portion Merit System Expense.....		481.70			
Old-Age Assistance Payments.....		787,588.50	334,200.75	334,200.75	
Merit Fund Expenditures.....					971.81
Total Disbursements.....	\$109,751.70	\$842,220.46	\$389,200.75	\$334,200.75	\$971.81
Balances June 30, 1949.....	9,435.66	30,886.26	250,404.08	2,981.51	563.08

SCHEDULE 5-1**Statement of Administrative Expenses, Year Ended June 30, 1949**

Salaries	\$88,611.24
Industrial Insurance	804.26
Traveling Expense	6,778.72
Public Employees Retirement System	3,494.94
Office Equipment	3,310.34
Rent, Reno Office	1,760.00
Office Supplies	1,594.48
Postage and Express	814.11
Communications	540.48
Repairs and Service	312.65
Publications	229.21
Appeals and Hearings	122.00
Utilities	68.61
Total	<u>\$108,441.04</u>

SCHEDULE 5-2**Analysis of Traveling Expense, Year Ended June 30, 1949**

	From Federal Funds	From State Funds	Total
Director	\$301.60	\$178.99	\$480.59
Field Supervisor	613.59	241.69	855.28
Elko Area Office	235.61	267.43	503.04
Las Vegas Area Office	293.55	565.12	858.67
Fallon Area Office	249.93	652.34	902.27
Winnemucca Area Office		297.03	297.03
Ely Area Office	210.36	482.01	692.37
Hawthorne Area Office		173.46	173.46
Reno Area Office	430.59	121.91	552.50
Totals	<u>\$2,335.23</u>	<u>\$2,979.98</u>	<u>\$5,315.21</u>

EXHIBIT 6
Fund Reconciliations—Department Books with Controller's Books

	Welfare Board Fund	Old-Age Assistance Fund	Old-Age Assistance Administrative Fund	Child Welfare Fund
Balance, June 30, 1949, per Department Books.....				
Claims for June 1949 not Entered on Controller's Books Until July 1949.....		\$284,271.85	\$9,435.66 3,960.73	\$7,894.89
Balances June 30, 1949, per Controller's Books.....		\$284,271.85	\$13,396.39	\$7,894.89
NOTE—Old-Age Assistance Fund Made Up As Follows—				
Federal Funds		\$30,886.26		
State Funds		250,404.08		
County Funds		2,981.51		
		\$284,271.85		

STATEMENT OF SOURCES AND APPLICATION OF FUNDS

The following statements of receipts and disbursements were compiled from information submitted from the agencies concerned. These statements have not been prepared from individual audits, but the information submitted by the agencies has been analyzed and arranged in the form presented by the office of the Legislative Auditor.

STATE BOARD OF ACCOUNTANCY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$974.88	\$907.36
Funds Provided From—		
Certificate Renewal Fees	135.00	145.00
Examination Fees	300.00	475.00
Reciprocity Fees		50.00
Total To Be Accounted For	\$1,409.88	\$1,577.36
Disbursement—		
Salaries	\$50.00	\$100.00
Stationery and Supplies	16.22	14.99
Postage	10.00	
Telephone and Telegraph	44.05	
Dues, Subscriptions	35.00	35.00
Examination Expense	169.00	178.60
Engraving of Certificates	7.50	9.00
Refunds	75.00	
Equipment	95.75	
Total Disbursements	\$502.52	\$337.59
Balance, End of Period	\$907.36	\$1,239.77

STATE AGRICULTURAL SOCIETY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$6,188.56	
Funds Provided From—		
Appropriation		\$10,000.00
Total To Be Accounted For	\$6,188.56	\$10,000.00
Disbursements—		
Salaries	\$1,565.00	\$1,873.00
Utilities (Reno)	224.72	231.92
Traveling Expense		92.40
Repairs and Replacements	2,477.08	247.34
Fencing (Fallon)	1,920.95	1,953.85
Water Right (Reno)		250.00
Improvements (Fallon)		156.75
Reversion .....	.81	
Total Disbursements	\$6,188.56	\$4,805.26
Balance, End of Period		\$5,194.74

STATE AGRICULTURAL SOCIETY—NONAPPROPRIATED FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$89.77	\$1.96
Funds Provided From—		
Rentals—Stalls, Arena, Etc.	4,077.71	69.16
Total To Be Accounted For	\$4,167.48	\$71.12
Disbursements—		
Box Rent		\$3.60
Light and Water	\$17.08	
Grounds Caretaker	75.00	
Repairs	2.25	
Telephone and Telegraph	4.84	
Real Estate Purchases	4,066.35	
Total Disbursements	\$4,165.52	\$3.60
Balance, End of Period	\$1.96	\$67.52

**STATE AGRICULTURAL SOCIETY—APPROPRIATION FOR
RENO IMPROVEMENTS**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$2,464.37	
Funds Provided From—		
Appropriation		\$5,000.00
Total To Be Accounted For.....	\$2,464.37	\$5,000.00
Disbursements—		
Salaries	\$994.38	\$841.84
Fire Exit		51.00
Fencing and Gates	534.50	
Storm Entrance, Etc.	197.62	
Plumbing, Wiring, Etc.	131.46	
New Porch Construction	135.96	
Siding, Livestock Building	425.83	
Reversion	44.62	
Total Disbursements	\$2,464.37	\$892.84
Balance, End of Period.....		\$4,107.16

STATE AGRICULTURAL SOCIETY—STATE FAIR, FALLON

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$3,350.36	
Funds Provided From—		
Appropriations	7,499.95	\$5,000.00
Churchill County	3,000.00	2,550.00
Admissions	1,820.50	3,088.02
Sales of Space	523.24	537.00
Rodeo and Other Income		1,536.07
Donations for Premiums		3,585.50
Total To Be Accounted for.....	\$16,194.05	\$16,296.59
Disbursements—		
Salaries and Wages	\$3,874.32	\$3,175.98
General Office Expense		1,281.00
Premiums Paid	5,524.25	5,925.00
Advertising, 1948 Balance.....		440.48
Advertising, 1949 Balance.....		1,043.98
Advertising		47.50
Buildings and Grounds Expense		1,031.13
Taxes, Federal	434.63	345.00
Industrial Insurance	22.27	51.60
Ribbons and Office Supplies	863.95	842.99
Parade Prizes	500.00	729.07
Publicity	723.65	
Assessments	219.27	
Purchase Four Acres Ground	4,031.71	
Total Disbursements	\$16,194.05	\$14,913.73
Balance, End of Period.....		\$1,382.86

STATE AGRICULTURE SOCIETY—RENO RACE TRACK

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,026.88	\$347.84
Funds Provided From—		
Stall Rentals	1,485.00	1,804.59
Rentals from Grounds	2,892.27	2,056.91
Total To Be Accounted For.....	\$5,404.15	\$4,209.25
Disbursements—		
Salaries	\$1,562.50	\$1,351.50
Telephone and Telegraph and Lights and Water.....	231.28	286.12
Contracts, Grounds	1,477.38	1,069.00
Plumbing	455.75	545.00
Electric Work and Supplies	232.26	18.31
Lumber and Fence Supplies	176.46	
Water Assessments	120.00	
Livestock Show (Donation)	100.00	100.00
Other Material and Supplies.....	700.68	270.37
Repairs		94.53
Total Disbursements	\$5,056.31	\$3,734.83
Balance, End of Period	\$347.84	\$474.42

WASHOE COUNTY AGRICULTURAL DISTRICT NO. 10

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance Beginning of Period.....	\$62.74	\$62.74
Balance, End of Period.....	\$62.74	\$62.74

**DEPARTMENT OF AGRICULTURE—EXPERIMENTAL
FERTILIZER FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Fees, etc.		\$783.33
Total To Be Accounted for.....		\$783.33
Disbursements—		
Stationery		\$57.61
Postage		50.00
Printing		23.25
Total Disbursements		\$130.86
Balance, End of Period.....		\$652.47

DEPARTMENT OF AGRICULTURE—INSECT PEST CONTROL FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$5,096.09	\$9,693.06
Funds Provided From—		
Appropriation	10,000.00	
Sales and Refunds.....		800.00
Total To Be Accounted for.....	\$15,096.09	\$10,493.06
Disbursements—		
Salaries	\$3,550.00	\$3,800.00
Traveling Expense	610.91	725.65
Stationery	247.51	
Postage	1.10	2.24
Telephone and Telegraph.....		87.77
Insurance	221.12	
Miscellaneous	637.39	346.14
Warehouse Rent	135.00	180.00
Field Supplies		1,080.65
Equipment		1,363.00
Total Disbursements	\$5,403.03	\$7,585.45
Balance, End of Period.....	\$9,693.06	\$2,907.61

**DEPARTMENT OF AGRICULTURE—PREDATORY ANIMAL AND
RODENT CONTROL**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$24,483.89	(*)
Funds Provided From—		
Total To Be Accounted for.....	\$24,483.89	
Disbursements—		
Salaries	\$18,886.45	
Traveling Expense	4,354.20	
Stationery	149.28	
Postage	18.46	
Telephone and Telegraph.....	21.09	
Supplies	220.19	
Printing	12.50	
Warehouse Repairs	171.39	
Industrial Insurance	341.64	
Miscellaneous Expense	5.91	
Hangar Rental	105.00	
Aircraft Insurance	146.69	
Garage Rental	35.00	
Airplane Repair	15.83	
Total Disbursements	\$24,483.63	
Balance, End of Period.....	\$0.26	
*No appropriation or expenditures for this period.		

DEPARTMENT OF AGRICULTURE—STATE QUARANTINE OFFICER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$12,437.68	
Funds Provided From—		
Appropriation		\$35,820.00
Miscellaneous Collections	1,968.95	5,212.18
Total To Be Accounted for.....	\$14,406.63	\$41,032.18
Disbursements—		
Salaries	\$8,730.50	\$14,797.00
Traveling Expense	3,415.32	1,462.17
Stationery	185.32	92.48
Postage	4.95	17.12
Printing	8.75	730.00
Telephone and Telegraph	148.09	302.19
Miscellaneous	611.79	3,022.48
Rent	800.00	1,200.00
Equipment	496.73	1,551.94
Reversion	5.18	
Total Disbursements	\$14,406.63	\$23,175.38
Balance, End of Period.....		\$17,856.80

**DEPARTMENT OF AGRICULTURE—STOCK COMMISSION
SPECIAL FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$6,207.78	
Total To Be Accounted for.....	\$6,207.78	
Disbursements—		
Salaries	\$3,834.00	
Traveling Expense	705.22	
Stationery	7.65	
Postage	2.38	
Printing	62.65	
Industrial Insurance	46.40	
Vaccines, Ear Notches, etc.....	1,548.78	
Reversion .....	.70	
Total Disbursements	\$6,207.78	

DEPARTMENT OF AGRICULTURE—STOCK INSPECTION FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$56,260.18	\$56,767.38
Funds Provided From—		
State and County Tax Receipts.....	39,808.05	41,623.56
Brand Inspection Fees and Miscellaneous Revenue.....	2,305.95	1,942.41
Total To Be Accounted for.....	\$98,374.18	\$100,333.35
Disbursements—		
Salaries.....		
Traveling Expense.....	\$27,652.39	\$22,966.70
Stationery.....	7,609.40	6,314.44
Postage.....	785.80	1,547.10
Printing Bonds.....	295.79	251.44
Telephone and Telegraph.....	170.45	30,603.10
Utilities and Rent.....	1,272.51	644.95
Miscellaneous.....	1,388.00	1,436.00
Retirement Contributions.....	275.96	384.04
Industrial Insurance.....	1,048.46	1,104.62
Office Equipment.....	426.94	199.36
Automotive Equipment.....	81.10	
Brand Book Supplement.....		871.50
Total Disbursements.....	\$41,606.80	\$66,323.25
Balance, End of Period.....	\$56,767.38	\$34,010.10

**DEPARTMENT OF AGRICULTURE—STATE BOARD OF VETERINARY
MEDICAL EXAMINERS**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$231.05	\$238.68
Funds Provided From—		
License Fees.....	50.00	50.00
Total To Be Accounted for.....	\$281.05	\$288.68
Disbursements—		
Salaries.....		
Postage.....	\$5.00	\$10.00
Printing.....	12.37	1.00
Certificates.....	15.00	26.50
Refund License Fee.....		7.50
Total Disbursements.....	\$42.37	\$45.00
Balance, End of Period.....	\$238.68	\$243.68

STATE BOARD OF ARCHITECTURE

	Aug. 1, 1948, May, 1, 1950	Aug. 1, 1948, Aug. 1, 1949
Funds Provided From—		
Certificates and Application Fees.....		\$1,575.00
Renewal Fees.....		840.00
Total To Be Accounted for.....		\$2,415.00
Disbursements—		
Salaries.....		
Supplies and Stationery.....		\$459.70
Printing.....		285.73
Membership NCARB.....		117.30
Bond.....		25.00
Total Disbursements.....		5.00
Balance, End of Period.....		\$892.73
		\$1,522.27

NEVADA ATHLETIC COMMISSION

	Aug. 1, 1948, May 1, 1949	Aug. 1, 1949, Aug. 1, 1950
Balance, Beginning of Period.....	\$741.08	\$1,380.61
Funds Provided From—		
Fees (Boxing, Wrestling and Referees).....	979.53	409.62
Total To Be Accounted for.....	1,720.61	1,790.23
Disbursements—		
Salaries	\$25.00	
Traveling Expense	300.00	
Printing		\$17.50
Supplies, etc.	15.00	
Total Disbursements	\$340.00	\$17.50
Balance, End of Period.....	\$1,380.61	\$1,772.73

ATTORNEY GENERAL

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$21,544.46	
Funds Provided From—		
Appropriation		\$55,050.00
Miscellaneous Refunds		36.15
Transfer	266.60	
Total To Be Accounted for.....	\$21,811.06	\$55,086.15
Disbursements—		
Salaries	\$19,020.12	\$25,067.75
Traveling Expense	584.97	796.95
Stationery	172.00	307.92
Postage	105.00	183.35
Printing	375.00	55.75
Telephone and Telegraph.....	654.95	976.36
Law Books and Digests.....	19.00	157.85
Association Dues	100.00	200.00
Reversion	780.02	
Total Disbursements	\$21,811.06	\$27,745.93
Balance, End of Period.....		\$27,340.22

ATTORNEY GENERAL—DEFENSE OF COUNTY SUITS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$6,000.00	
Total To Be Accounted for.....	\$6,000.00	
Disbursements—		
Salaries	\$6,000.00	
Total Disbursements	\$6,000.00	

ATTORNEY GENERAL—COUNSEL FOR HIGHWAY DEPARTMENT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$6,250.00	\$6,300.00
Funds Provided From—		
Appropriation (From Highway Fund).....	500.00	3,000.00
Total To Be Accounted for.....	\$6,750.00	\$9,300.00
Disbursements—		
Salaries	\$450.00	\$1,350.00
Total Disbursements	\$450.00	\$1,350.00
Balance, End of Period.....	\$6,300.00	\$7,950.00

ATTORNEY GENERAL—BILL DRAFTING

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....		
Funds Provided From—		
Appropriation	\$6,500.00	
Total To Be Accounted for.....		\$5,500.00
Disbursements—		
Salaries	\$6,500.00	\$5,500.00
Reversion	\$5,429.00	
Total Disbursements	1,071.00	
Balance, End of Period.....	\$6,500.00	
		\$5,500.00

ATTORNEY GENERAL—DEFENDING SUITS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....		
Funds Provided From—		
Appropriation	\$9,775.35	
Total To Be Accounted for.....		\$10,000.00
Disbursements—		
Salaries	\$9,775.35	\$10,000.00
Traveling Expense		
Copy Judgment Roll	\$24.10	
Transfer (to Attorney General Fund)	36.55	\$189.80
Reversion		2.00
Total Disbursements	266.60	
Balance, End of Period.....	9,448.10	
	\$9,775.35	\$191.80
		\$9,808.20

BANK EXAMINER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....		
Funds Provided From—		
Appropriation	\$27,376.89	
Miscellaneous		\$46,300.00
Total To Be Accounted for.....		2.43
Disbursements—		
Salaries	\$27,376.89	\$46,302.43
Traveling Expense		
Stationery	\$15,478.55	\$15,001.86
Postage	2,860.64	2,251.60
Telephone and Telegraph	211.30	233.67
Association Dues	108.95	50.00
Equipment	142.02	220.13
Reversion	138.00	263.00
Total Disbursements	15.00	
Balance, End of Period.....	8,422.43	
	\$27,376.89	\$18,020.26
		\$28,282.17

SUPT. OF BANKS—BUILDING AND LOAN FUNDS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....		
Funds Provided From—		
License Fees	\$1,000.00	\$1,000.00
Total To Be Accounted for.....		
Disbursements—	200.00	144.00
Reversion to Maintain Statutory Balance.....	\$1,200.00	\$1,144.00
Total Disbursements	\$200.00	\$144.00
Balance, End of Period.....	\$200.00	\$144.00
	\$1,000.00	\$1,000.00

SUPT. OF BANKS—SMALL LOAN FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$2,500.00	\$2,500.00
Funds Provided From—		
License Fees	1,075.00	1,275.00
Total To Be Accounted for.....	\$3,575.00	\$3,775.00
Disbursements—		
Total Office Expenses.....	\$101.00	\$48.00
Reversion to Maintain Statutory Balance.....	974.00	1,227.00
Total Disbursements	\$1,075.00	\$1,275.00
Balance, End of Period.....	\$2,500.00	\$2,500.00

SUPT. OF BANKS—BOARD OF FINANCE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$898.84	
Funds Provided From—		
Appropriation		\$1,500.00
Total To Be Accounted for.....	\$898.84	\$1,500.00
Disbursements—		
Salaries	\$110.00	\$223.00
Traveling Expense	168.00	198.00
Stationery	52.17	
Postage		50.00
Telephone and Telegraph.....		37.20
Printing		23.15
Reversion	568.67	
Total Disbursements	\$898.84	\$531.35
Balance, End of Period.....		\$968.65

STATE BAR OF NEVADA

	Jan. 1, 1948, Jan. 1, 1949	Jan. 1, 1949, Jan. 1, 1950
Balance, Beginning of Period.....	\$3,565.83	\$3,663.57
Funds Provided From—		
Dues	1,638.00	2,379.00
Penalties and Miscellaneous.....	256.35	53.00
Applications	2,090.00	1,700.00
State Bar Journal.....		175.26
Total To Be Accounted for.....	\$7,550.18	\$7,970.83
Disbursements—		
Salaries	\$1,410.00	\$1,870.00
Supplies and Stationery.....	404.26	297.93
Telephone and Telegraph.....	163.48	172.89
Miscellaneous .....	.35	
Deposit Box Rental	3.60	3.60
Bar Examination Expense.....	848.60	1,384.26
Administrative Committee Expense.....	75.42	1,541.15
Bar Meeting Expense	166.57	482.26
Refund	4.00	5.50
Bad Check	65.00	100.00
Outstanding Check	1.00	1.00
Flowers		25.98
Bond Expense	17.50	17.50
Journal	300.00	
Traveling Expense	426.83	214.40
Total Disbursements	\$3,886.61	\$6,116.47
Balance, End of Period.....	\$3,663.57	\$1,854.36

STATE BAR OF NEVADA—NEVADA STATE BAR JOURNAL

	Jan. 1, 1948, Jan. 1, 1949	Jan. 1, 1949, Jan. 1, 1950
Balance, Beginning of Period.....		\$175.26
Funds Provided From—		
Subscriptions	\$769.50	1,226.00
Advertising	1,000.00	210.00
State Bar of Nevada	300.00	
Total To Be Accounted for.....	\$2,069.50	\$1,611.26
Disbursements—		
Salaries	\$400.00	\$300.00
Postage	42.50	40.00
Printing	1,180.71	1,356.33
Storage	27.00	50.50
Refund .....		.50
Proof Reading	14.00	20.00
State Bar of Nevada		175.26
Deficit from 1947.....	205.03	
Article	25.00	
Total Disbursements	\$1,894.24	\$1,942.59
Balance, End of Period.....	\$175.26	*\$331.33

*A red figure.

NEVADA STATE BOARD OF BARBER EXAMINERS

	June 7, 1947, June 8, 1949	June 30, 1949, June 30, 1950
Balance, Beginning of Period.....	\$2,343.60	\$2,455.56
Funds Provided From—		
Fees	4,952.50	2,539.00
Total To Be Accounted for.....	\$7,296.10	\$4,994.56
Disbursements—		
Salaries	\$4,261.37	\$1,173.28
Traveling Expense		177.00
Supplies and Stationery	81.55	62.01
Printing	187.62	81.88
Telephone and Telegraph		55.01
Utilities	245.00	120.00
Accounting	75.00	75.00
Office Equipment		94.87
Fidelity Bond Premium	20.00	15.00
Refund	25.00	
Total Disbursements	\$4,895.54	\$1,854.05
Balance, End of Period.....	\$2,400.56	\$3,140.51

BUDGET DIRECTOR

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Appropriation		\$20,000.00
Total To Be Accounted for.....		\$20,000.00
Disbursements—		
Salaries		\$7,897.50
Traveling Expense		230.05
Stationery		174.90
Postage		23.16
Printing		12.50
Telephone and Telegraph		340.96
Office Equipment		40.75
Printing Claim Lists		41.00
Total Disbursements		\$8,760.82
Balance, End of Period		\$11,239.18

BUILDINGS AND GROUNDS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Transfer		
Appropriation		\$18,018.00
Taxes		144,500.00
Sale to Employment Security Dept. of Paint and Miscellaneous Supplies		5,050.44
Other		2,011.60
		4,244.21
Total To Be Accounted for		\$173,824.25
Disbursements—		
Salaries		\$40,496.92
Office Expense		102.57
Equipment		5,014.28
Buildings and Grounds Maintenance		12,209.30
Fuel, Lights and Laundry		18,139.88
Transfer		18,018.00
Total Disbursements		\$93,980.95
Balance, End of Period		\$79,843.30

NEVADA STATE CHIROPODY BOARD

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Registration Fees		\$55.00
Total To Be Accounted for		\$55.00
Disbursements—		
Office Supplies		\$6.50
Printing		27.25
Total Disbursements		\$33.75
Balance, End of Period		\$21.25

NEVADA STATE BOARD OF CHIROPRACTIC EXAMINERS

	May 17, 1949, Aug. 1, 1949	Aug. 1, 1949, June 30, 1950
Balance, Beginning of Period	\$93.02	\$58.38
Funds Provided From—		
License and Renewal Fees	70.00	2,260.00
Certificates		1,898.00
Donations		3,016.00
Application Fees	25.00	
Total To Be Accounted For	\$188.02	\$7,232.38
Disbursements—		
Salaries		\$502.84
Traveling Expense		2,607.75
Printing, Supplies, Etc.	\$76.35	414.02
Postage and Telephone	11.74	384.78
Moving Office Equipment	21.55	
Storage of Equipment and Repairs	2.50	152.55
Attorney Fees and Miscellaneous Expense		354.06
Returned Check	2.00	
Board Expenses	15.50	
Total Disbursements	\$129.64	\$4,416.00
Balance, End of Period	\$58.38	\$2,816.38

COLORADO RIVER COMMISSION—BASIC MAGNESIUM PROJECT

	April 1, 1948. June 30, 1949	Fiscal year 1949-1950
Balance, Beginning of Period.....		\$317,648.96
Funds Provided From—		
Rental Income	\$1,096,149.39	977,913.13
Utilities and Service Sales	1,460,146.50	903,140.80
Other Sales	229,879.91	99,247.82
Miscellaneous Income	66,599.35	19,853.38
Total To Be Accounted For.....	\$2,852,775.15	\$2,317,804.09
Disbursements—		
Salaries	\$681,611.62	\$573,591.27
Traveling Expense	9,325.60	10,098.42
Telephone and Telegraph	13,595.38	36,677.28
Utilities	1,339,478.79	775,957.04
Advertising	1,943.89	181.91
Repayment Colorado River Commission	28,543.24	
Retirement Contributions	17,974.29	28,026.88
Industrial Insurance	14,629.32	11,533.91
Insurance	38,354.14	40,604.73
Police Protection	1,500.00	9,000.00
R. R. Tank Car Service	11,492.96	7,568.94
State Fees	9.40	11.10
Legal Expense		2,000.00
Federal Fees		7.50
Ad Valorem Taxes		72,551.69
Manganese Ore Expense		1,588.72
Supplies	100,681.83	91,147.03
Payments to Federal Agencies	261,398.44	426,395.40
Engineering Expense (Townsite)	200.00	
Service Fees	4,990.11	
Replacements	9,397.18	
Total Disbursements	\$2,535,126.19	\$2,086,941.82
Balance, End of Period.....	\$317,648.96	\$230,862.27

**COLORADO RIVER COMMISSION—LAS VEGAS AND
CARSON CITY OFFICES**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$46,984.39	\$100,098.89
Funds Provided From—		
Power and Water Sales	75,718.66	46,278.12
Total To Be Accounted For.....	\$122,703.05	\$146,377.01
Disbursements—		
Salaries	\$12,772.41	\$10,131.17
Traveling Expense	4,550.62	5,026.76
Stationery	1,040.17	740.92
Postage	187.16	119.75
Printing	633.25	196.90
Telephone and Telegraph	1,062.36	1,332.04
Miscellaneous	1,721.19	1,021.89
Rent	605.00	780.00
Equipment	32.00	108.44
Total Disbursements	\$22,604.16	\$19,457.87
Balance, End of Period.....	\$100,098.89	\$126,919.14

NEVADA STATE CONTRACTORS BOARD

	Jan. 1, 1948, Jan. 1, 1949	Jan. 1, 1949, Jan. 1, 1950
Balance, Beginning of Period.....	\$8,990.82	\$9,863.32
Funds Provided From—		
New Licenses	5,940.00	5,220.00
License Renewals	13,515.00	15,795.00
License Lists	105.00	75.00
Sale of Equipment		40.00
Total To Be Accounted For.....	\$28,550.82	\$30,993.32
Disbursements—		
Salaries	\$10,834.25	\$11,713.75
Traveling Expense	3,086.11	3,383.08
Supplies, Stationery, and Printing.....	951.33	693.30
Postage	392.50	346.22
Telephone and Telegraph.....	178.87	242.74
Rent	1,224.00	1,476.00
Miscellaneous	572.80	36.75
Equipment	1,212.20	221.23
Industrial Insurance	116.20	124.40
Credit Reports	104.44	106.18
Repairs to Equipment	14.80	
Total Disbursements	\$18,687.50	\$18,343.65
Balance, End of Period.....	\$9,863.32	\$12,649.67

BOARD OF CONTROL

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$40,657.88	
Funds Provided From—		
Miscellaneous Receipts	3,290.92	
Appropriation	6,000.00	
Total To Be Accounted For.....	\$49,948.80	
Disbursements—		
Salaries	\$21,634.04	
Building and Grounds	8,215.79	
Fuel, Lights and Laundry.....	17,209.08	
Reversion	2,889.89	
Total Disbursements	\$49,948.80	
Balance, End of Period.....		

BOARD OF CONTROL—REPAIR FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$7,659.82	
Funds Provided From—		
Tax Receipts	14,112.97	
Total To Be Accounted For.....	\$21,772.79	
Disbursements—		
Salaries	\$11,338.65	
General Support	4,686.67	
Transfer	3,500.00	
Reversion	2,247.47	
Total Disbursements	\$21,772.79	
Balance, End of Period.....		

**BOARD OF CONTROL—HEROES' MEMORIAL BUILDING REFURNISHING
LEGION ROOM**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,045.33	\$175.78
Total To Be Accounted For.....	\$1,045.33	\$175.78
Disbursements—		
Equipment	\$869.55	
Total Disbursements	\$869.55	
Balance, End of Period	\$175.78	\$175.78

STATE CONTROLLER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$29,342.85	
Funds Provided From—		
Transfer	8.93	
Appropriations	1,500.00	\$70,500.00
Total To Be Accounted For.....	\$30,851.78	\$70,500.00
Disbursements—		
Salaries	\$26,194.11	\$29,885.63
Traveling Expense	413.82	527.42
Stationery		2,337.98
Postage		1,325.20
Telephone and Telegraph		489.69
Express		173.46
Office Expense Not Otherwise Classified.....	2,839.26	
Equipment	1,158.58	744.40
Transfer	8.93	
Reversion	237.08	
Total Disbursements	\$30,851.78	\$35,683.78
Balance, End of Period.....		\$34,816.22

STATE CONTROLLER—INSURANCE DEPT. ADMINISTRATIVE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,609.82	\$1,772.21
Funds Provided From—		
Examination Fees	3,310.00	3,100.00
Total To Be Accounted For.....	\$4,919.82	\$4,872.21
Disbursements—		
Salaries		\$2,400.00
Traveling Expense		273.10
Stationery		124.78
Postage		150.00
Administration, Not Otherwise Classified.....	\$3,147.61	
Total Disbursements	\$3,147.61	\$2,947.88
Balance, End of Period.....	\$1,772.21	\$1,924.33

REPORT OF LEGISLATIVE AUDITOR

STATE BOARD OF COSMETOLOGY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,933.79	\$1,396.12
Funds Provided From—		
Licenses, Examination and Other Fees.....	3,835.50	3,571.50
Total To Be Accounted For.....	\$5,769.29	\$4,967.62
Disbursements—		
Salaries.....	\$2,605.00	\$2,506.00
Traveling Expense.....	1,075.36	999.28
Stationery.....	58.22	39.50
Postage.....	55.00	80.00
Printing.....		11.10
Telephone and Telegraph.....	204.29	221.90
Equipment.....	185.00	60.00
Printing Licenses.....	59.05	66.05
Association Dues.....		25.00
Mimeographing.....		13.10
Printing Regulations.....		70.91
Fidelity Bond.....		10.00
Withholding Tax.....	131.25	
Rent.....		150.00
Total Disbursements.....	\$4,373.17	\$4,252.84
Balance, End of Period.....	\$1,396.12	\$714.78

STATE BOARD OF DENTAL EXAMINERS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$294.01	\$286.31
Funds Provided From—		
Back Fees, Licenses.....	230.00	1,354.00
Examination Fees.....	100.00	
Total To Be Accounted For.....	\$624.01	\$1,640.31
Disbursements—		
Salaries.....	\$100.00	\$190.00
Supplies.....	50.00	50.00
Printing.....	79.70	39.65
Rent, Examination Room.....		5.00
Dues.....	5.00	5.00
Refund on Application.....		25.00
Five Examiners.....		250.00
Members.....	100.00	
Miscellaneous.....	3.00	
Total Disbursements.....	\$337.70	\$564.65
Balance, End of Period.....	\$286.31	\$1,075.66

STATE BOARD OF EMBALMERS

	Aug. 1, 1948, Aug. 1, 1949	June 30, 1949, June 30, 1950
Balance, Beginning of Period.....	\$370.52	\$496.27
Funds Provided From—		
License Renewal.....	304.80	65.00
Fees.....	50.00	12.00
Fines.....		10.00
Total To Be Accounted For.....	\$725.32	\$583.27
Disbursements—		
Salaries.....	\$135.00	\$135.00
Traveling Expense.....	15.00	195.00
Supplies.....	18.00	11.50
Postage.....	20.67	9.42
Printing.....	12.80	8.00
Bond Renewal.....	5.00	5.00
Dues.....	50.00	50.00
U. S. District Court—Court Hearing.....		.80
Advertising.....		9.00
Miscellaneous.....	9.00	
Total Disbursements.....	\$265.47	\$423.72
Balance, End of Period.....	\$459.85	\$159.55

STATE ENGINEER—STATE ENGINEER'S FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$8,918.22	\$8,023.29
Funds Provided From—		
Miscellaneous Receipts	17,144.68	21,857.56
Total To Be Accounted For.....	\$26,062.90	\$29,880.85
Disbursements—		
Publications	\$5,800.00	\$5,082.50
Recording Certificates	164.00	206.00
Refunds	1,037.90	548.00
Blueprints	141.82	118.24
Deposited with State Treasurer.....	10,895.89	14,288.01
Total Disbursements	\$18,039.61	\$20,242.75
Balance, End of Period.....	\$8,023.29	\$9,638.10

STATE ENGINEER—ENGINEER'S OFFICE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$33,723.85	
Funds Provided From—		
Appropriation		\$71,080.00
Miscellaneous Receipts	13.15	761.00
Transfers		9,320.00
Total To Be Accounted For.....	\$33,737.00	\$81,161.00
Disbursements—		
Salaries	\$28,857.53	\$33,275.84
Traveling Expense	2,908.08	2,697.42
Office Expenses	1,639.30	2,211.13
Equipment	328.72	3,042.62
Reversion	3.37	
Total Disbursements	\$33,737.00	\$41,227.01
Balance, End of Period.....		\$39,933.99

STATE ENGINEER—MUDDY RIVER DISTRIBUTION DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,764.28	\$1,210.60
Funds Provided From—		
Miscellaneous Receipts	580.71	1,154.25
Total To Be Accounted For.....	\$2,344.99	\$2,364.85
Disbursements—		
Salaries	\$740.00	\$850.00
Administration	394.39	678.09
Total Disbursements	\$1,134.39	\$1,528.09
Balance, End of Period.....	\$1,210.60	\$836.76

STATE ENGINEER—HUMBOLDT WATER DISTRIBUTION DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$34,111.15	\$32,635.17
Funds Provided From—		
Miscellaneous Receipts	33,044.20	53,296.47
Total To Be Accounted For.....	\$67,155.35	\$85,931.64
Disbursements—		
Salaries		
Humboldt River	\$18,042.20	\$24,375.85
Little Humboldt		5,079.93
Quinn River		1,288.51
Humboldt General		8,285.58
Salmon River		4,175.38
Humboldt Survey		7,027.87
Transfer	196.63	436.54
All Districts	16,281.35	
Total Disbursements	\$34,520.18	\$50,669.66
Balance, End of Period.....	\$32,635.17	\$35,261.98

STATE ENGINEER—COOPERATIVE STREAM MEASUREMENT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$5,167.86	
Funds Provided From—		
Miscellaneous Receipts	1,327.42	\$10,258.00
Total To Be Accounted For.....	\$6,495.28	\$10,258.00
Disbursements—		
Salaries		
Administration	\$6,224.66	\$2,246.45
Total Disbursements	270.62	3,347.86
Balance, End of Period.....	\$6,495.28	\$5,594.31
		\$4,663.69

STATE ENGINEER—COOPERATIVE SNOW SURVEY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,399.36	
Funds Provided From—		
Miscellaneous Receipts		\$3,000.00
Total To Be Accounted For.....	\$1,399.36	\$3,000.00
Disbursements—		
Salaries		
Administration	\$767.50	\$67.00
Reversion	631.31	1,521.13
Total Disbursements .....	.55	
Balance, End of Period.....	\$1,399.36	\$1,588.13
		\$1,411.87

STATE ENGINEER—WELL DRILLERS' LICENSE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$245.26	\$317.31
Funds Provided From—		
Miscellaneous Receipts	124.00	183.00
Total To Be Accounted For.....	\$369.26	\$500.31
Disbursements—		
Administration	\$51.95	\$105.78
Total Disbursements	\$51.95	\$105.78
Balance, End of Period	\$317.31	\$394.53

STATE ENGINEER—NEVADA POWER SURVEY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$4,808.57	
Total To Be Accounted For.....	\$4,808.57	
Disbursements—		
Salaries	\$2,440.00	
Administration	2,359.62	
Reversion	8.95	
Total Disbursements	\$4,808.57	
Balance, End of Period	\$0.00	

STATE ENGINEER—BAKER AND LEHMAN DISTRIBUTION DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$502.39	\$668.51
Funds Provided From—		
Miscellaneous Receipts	764.12	689.21
Total To Be Accounted For.....	\$1,266.51	\$1,357.72
Disbursements—		
Salaries	\$580.00	\$592.00
Administration	18.00	42.20
Transfer (To Cover Delinquencies of 1948 Taxes).....		.10
Total Disbursements	\$598.00	\$634.30
Balance, End of Period.....	\$668.51	\$723.42

STATE ENGINEER—CARRANT AND DUCKWATER DISTRIBUTION DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$2,115.46	\$2,479.15
Funds Provided From—		
Miscellaneous Receipts	3,711.66	2,343.28
Total To Be Accounted For.....	\$5,827.12	\$4,822.43
Disbursements—		
Salaries	\$2,178.00	\$1,720.63
Administration	1,169.97	439.40
Transfer (To Cover 1948 Delinquent Taxes).....		4.69
Total Disbursements	\$3,347.97	\$2,164.72
Balance, End of Period.....	\$2,479.15	\$2,657.71

STATE ENGINEER—PAHRANAGAT LAKE DISTRIBUTION DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,114.91	\$1,455.62
Funds Provided From—		
Miscellaneous Receipts	935.46	1,147.92
Overpayment of 1948 Taxes.....		10.31
Total To Be Accounted For.....	\$2,050.37	\$2,613.85
Disbursements—		
Salaries	\$450.50	\$400.00
Administration	132.41	657.58
Delinquencies on 1948 Taxes.....	11.84	
Total Disbursements	\$594.75	\$1,057.58
Balance, End of Period.....	\$1,455.62	\$1,556.27

STATE ENGINEER—LAS VEGAS ARTESIAN BASIN DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$5,880.93	\$5,209.50
Funds Provided From—		
Miscellaneous Receipts	3,895.97	3,580.66
Total To Be Accounted For.....	\$9,776.90	\$8,790.16
Disbursements—		
Salaries	\$3,300.00	\$3,673.58
Administration	1,267.40	784.16
Total Disbursements	\$4,567.40	\$4,457.74
Balance, End of Period.....	\$5,209.50	\$4,332.42

STATE ENGINEER—PAHRUMP VALLEY ARTESIAN BASIN DISTRICT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,672.29	\$2,058.58
Funds Provided From—		
Miscellaneous Receipts	934.29	1,000.00
Total To Be Accounted For.....	\$2,606.58	\$3,058.58
Disbursements—		
Salaries	\$300.00	\$405.33
Transfer (To Cover 1948 Delinquent Taxes)		26.04
Administration	248.00	49.03
Total Disbursements	\$548.00	\$408.40
Balance, End of Period.....	\$2,058.58	\$2,578.18

STATE ENGINEER—UNDERGROUND WATER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$26,484.18	
Funds Provided From—		
Appropriation		\$30,000.00
Total To Be Accounted For.....	\$26,484.18	\$30,000.00
Disbursements—		
Salaries	\$1,223.50	\$5,660.73
Administration	25,253.63	6,419.84
Reversion	7.05	
Total Disbursements	\$26,484.18	\$12,080.57
Balance, End of Period.....		\$17,919.43

BOARD OF REGISTERED PROFESSIONAL ENGINEERS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$3,218.39	\$2,840.79
Funds Provided From—		
Renewal Fees	2,277.40	1,200.00
Engineering Applications		880.00
Bond Interest		50.00
Certificates To Be Reprinted.....		2.00
Total To Be Accounted For.....	\$5,495.79	\$4,972.79
Disbursements—		
Salaries	\$880.66	\$1,993.89
Traveling Expense	1,194.71	320.17
Supplies	297.80	54.80
Postage	89.00	86.99
Printing		307.90
Telephone and Telegraph.....	35.53	41.69
Dues	100.00	100.00
Returned Checks	2.50	7.50
Refunds	50.00	20.00
Safety Deposit Box		7.30
Miscellaneous	4.80	
Total Disbursements	\$2,655.00	\$2,940.24
Balance, End of Period.....	\$2,840.79	\$2,032.55

NEVADA FISH AND GAME COMMISSION

	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$136,279.54
Funds Provided From—	
Sales, Reimbursements, Royalties, Licenses, Etc.....	491,262.89
Reversions from Counties	3,259.27
Refunds on Bills Paid.....	34.11
Total To Be Accounted For.....	\$630,835.81
Disbursements—	
Salaries	\$16,226.93
Traveling Expense	7,921.82
Supplies and Equipment	1,832.41
Postage	986.50
Printing	508.10
Telephone and Telegraph.....	1,206.64
Rent	1,919.88
Fees	179.56
State Fish Hatchery—Verdi.....	34,519.06
State Game Farm—Verdi.....	39,072.47
Law Enforcement	49,437.50
Beaver Control and Conservation.....	22,021.90
Game Technician	4,556.06
Fisheries Technician	6,109.87
Smith Valley Rearing Station.....	13,412.50
Spring Creek Rearing Station.....	13,303.51
State-County Cooperative Projects.....	3,547.31
Education and Public Information.....	1,898.12
Nonoperating Expense	105,246.02
Pittman-Robertson Projects	138,911.04
Refunds of License Fees	375.00
Overpayment of Bills Paid (Contra).....	34.11
Total Disbursements	\$468,226.31
Balance, End of Period.....	\$162,609.50

GOVERNOR'S OFFICE AND MANSION MAINTENANCE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$23,963.30	
Funds Provided From—		
Appropriation	800.00	\$56,500.00
Transfer	122.16	
Miscellaneous Receipts	8.45	408.80
Salary Increase—Appropriation		900.00
Total To Be Accounted For	\$24,893.91	\$57,808.80
Disbursements—		
Salaries	\$16,065.06	\$15,321.16
Traveling Expense	2,107.77	831.58
Office Expense	2,625.37	2,884.67
Equipment	229.21	230.00
Mansion Maintenance	3,600.00	5,941.56
Annual Conference Fees		500.00
Transfer	122.16	
Reversion	144.34	
Total Disbursements	\$24,893.91	\$25,708.97
Balance, End of Period.....		\$32,099.83

NEVADA HISTORICAL SOCIETY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$11,717.48	
Funds Provided From—		
Appropriation		\$23,000.00
Miscellaneous	229.10	
Total To Be Accounted For	\$11,946.58	\$23,000.00
Disbursements—		
Salaries	\$2,807.75	\$1,507.50
Traveling Expense	581.13	
Supplies		26.47
Postage	321.48	13.95
Printing	456.70	
Telephone and Telegraph	59.60	75.53
Library and Museum Purchases	7,288.81	1,408.94
Hauling		22.01
Repairs		24.00
Equipment	209.01	
Total Disbursements	\$11,724.48	\$3,078.40
Balance, End of Period.....	\$220.10	\$19,921.60

NEVADA INDUSTRIAL COMMISSION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$586,057.43	\$763,765.28
Funds Provided From—		
Premiums	1,775,013.31	1,837,390.10
Interest, Rents, and Miscellaneous Receipts.....	257,217.00	413,019.00
Total To Be Accounted For.....	\$2,618,287.74	\$3,014,174.47
Disbursements—		
Benefits	\$1,386,507.18	\$1,577,416.34
Investments (Net)	302,621.09	371,315.19
Furniture and Fixtures	9,858.36	6,755.45
Building Improvements	21,143.39	178.10
Automobiles	5,305.78	1,651.37
Administrative Expense—		
Rent	2,400.00	1,050.00
Legal Expense	3,000.00	3,000.00
Claim Investigations	282.23	632.37
Traveling Expense	3,256.39	3,390.70
Salaries—		
Commissioners	7,200.00	8,248.34
Traveling Auditors	10,889.97	14,657.84
Physician	2,400.00	2,400.00
Office	54,113.76	67,908.35
Special Services	2,400.00	
Printing and Stationery	1,911.50	5,040.86
Postage	2,304.45	3,327.00
Office Supplies and Expense.....	4,376.13	5,305.02
General Expense	14,182.24	7,447.00
Automobile Expense	5,157.34	4,870.45
Building Maintenance Expense	12,353.26	4,961.58
Retirement Contributions	2,859.39	5,031.08
Industrial Insurance		606.51
Bad Debts		1,245.52
Total Disbursements	\$1,854,522.46	\$2,096,439.07
Balance, End of Period	\$763,765.28	\$917,735.40
Investments—At Cost	\$10,380,640.88	\$10,751,956.07

NEVADA SCHOOL OF INDUSTRY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$26,940.00	
Funds Provided From—		
Appropriation		\$64,806.00
Transfer	1,221.32	
Miscellaneous	3,305.04	
Total To Be Accounted for.....	\$31,466.36	\$64,806.00
Disbursements—		
Salaries	\$14,367.00	\$13,925.00
Traveling Expense	1,058.70	1,226.43
Supplies and Other.....		358.55
Postage	9.50	
Telephone and Telegraph.....	165.25	239.08
Utilities	132.34	
Miscellaneous	36.62	
Equipment and Equipment Repair.....	2,332.14	7,795.39
Power—Fuel Oil and Lubricants.....	620.10	525.30
Trucks, Gas and Oil.....	578.34	
Clothing	177.70	537.29
Food	3,585.48	3,042.92
Heat, Coal Oil	2,500.26	5,347.69
Education and Recreation.....	120.74	31.50
Electric Power—Light	619.19	1,505.15
Farm	617.44	1,826.53
Girls' Care	2,074.93	468.69
Medical and Dental.....	344.02	320.70
Other	351.87	
Transfer	1,221.32	
Reversion	553.42	
Total Disbursements	\$31,466.36	\$37,150.22
Balance, End of Period.....		\$27,655.78

REPORT OF LEGISLATIVE AUDITOR

INSPECTOR OF MINES

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$18,804.23	
Funds Provided From—		
Appropriations	600.00	\$39,950.00
Transfers	103.64	
Total To Be Accounted for.....	\$19,507.87	\$39,950.00
Disbursements—		
Salaries	\$13,360.95	\$15,474.30
Traveling Expense	4,454.46	4,267.63
Stationery	253.59	248.35
Postage	45.00	91.00
Telephone and Telegraph	286.04	247.66
Miscellaneous		34.15
Transcripts	14.60	
Office Equipment	12.55	111.14
Trucks	925.14	244.83
Transfers	103.64	
Reversion	51.90	
Total Disbursements	\$19,507.87	\$20,719.06
Balance, End of Period.....		\$19,230.94

INSPECTOR OF MINES—HOISTING ENGINEERS LICENSE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,000.00	\$1,000.00
Funds Provided From—		
Licenses, Fees, Etc.....	647.50	512.50
Total To Be Accounted for.....	\$1,647.50	\$1,512.50
Disbursements—		
Salaries	\$176.05	\$70.00
Traveling Expense	6.00	7.65
Stationery	137.96	
Postage	100.00	50.00
Office Equipment	66.03	
Refunds	5.00	15.00
Industrial Insurance	1.98	1.08
Retirement Contributions .....	.80	
Reversions	153.68	368.77
Total Disbursements	\$647.50	\$512.50
Balance, End of Period.....	\$1,000.00	\$1,000.00

NEVADA JUNIOR LIVESTOCK SHOW BOARD

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$386.35	\$59.60
Funds Provided From—		
Donations	702.96	785.00
Ticket Sales	192.50	154.90
Special Awards	193.60	125.00
Sale of Livestock	26,301.51	26,878.15
Total To Be Accounted for.....	\$27,776.92	\$28,002.65
Disbursements—		
Salaries	\$110.00	\$130.50
Supplies	75.64	179.33
Postage and Printing		72.03
Telephone and Telegraph		15.00
Advertising and Publicity	45.00	114.80
Insurance	101.48	122.75
Rent for Grounds	52.00	50.00
Banquet	240.00	267.00
Special Awards		125.00
Loss of Livestock		38.07
Refund for Overpayment of Livestock		4.05
Paid to Exhibitors for Livestock	26,866.55	26,703.69
Photography	57.00	
Equipment	169.65	
Total Disbursements	\$27,717.32	\$27,822.22
Balance, End of Period.....	\$59.60	\$180.43

LABOR COMMISSIONER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$9,677.90	
Funds Provided From—		
Appropriation	500.00	\$21,700.00
Total To Be Accounted for.....	\$10,177.90	\$21,700.00
Disbursements—		
Salaries	\$6,750.00	\$7,750.08
Traveling Expense	1,666.34	938.56
Stationery Supplies	190.00	136.12
Telephone and Telegraph	258.90	356.34
Miscellaneous	360.41	238.99
Office Equipment	363.78	237.25
Postage		100.00
Reversion	588.47	
Total Disbursements	\$10,177.90	\$9,757.34
Balance, End of Period.....		\$11,942.66

LABOR COMMISSIONER—PRIVATE EMPLOYMENT AGENCY FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$424.27	\$574.27
Funds Provided From—		
License Fees	150.00	250.00
Total To Be Accounted for.....	\$574.27	\$824.27
Disbursements—		
Supplies		\$7.21
Total Disbursements		\$7.21
Balance, End of Period.....	\$574.27	\$817.06

REPORT OF LEGISLATIVE AUDITOR

LEGISLATIVE COUNSEL BUREAU

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$11,944.06	
Funds Provided From—		
Appropriation		\$34,080.00
Total To Be Accounted for.....	\$11,944.06	\$34,080.00
Disbursements—		
Salaries	\$5,658.59	\$12,614.52
Traveling Expense	714.00	1,001.33
Supplies and Stationery	258.04	332.55
Postage	109.99	167.00
Telephone and Telegraph	108.75	187.31
Photostats		32.38
Office Equipment and Repair	66.40	817.33
Newspapers, Books, Manuals, Etc.		51.25
Printing	5,027.35	131.50
Reversion .....	.94	
Total Disbursements	\$11,944.06	\$15,335.17
Balance, End of Period.....		\$18,744.83

NEVADA STATE LEGISLATURE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....		\$4,364.97
Funds Provided From—		
Appropriation	\$100,000.00	
Total To Be Accounted for.....	\$100,000.00	\$4,364.97
Disbursements—		
Salaries	\$79,126.00	\$600.00
Traveling Expense	2,892.40	
Stationery and Supplies	1,575.74	878.38
Postage	3,660.00	
Telephone and Telegraph	92.60	
Typewriter Rental	98.00	
Maintenance	127.52	
Freight	4.69	7.00
Binders for Bills		340.00
Office Equipment	1,494.28	280.00
Locks and Keys for Desks		284.82
Binding		200.40
Printing	4,254.25	
Mailing	2,250.00	
Books	21.00	
Miscellaneous	38.55	
Reversion		1,774.37
Total Disbursements	\$95,635.03	\$4,364.97
Balance, End of Period.....	\$4,364.97	

NEVADA STATE LIBRARY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$13,132.49	
Funds Provided From—		
Appropriations		\$35,350.00
Fines and Refunds	41.59	66.03
Total To Be Accounted for.....	\$13,174.08	\$35,416.03
Disbursements—		
Salaries	\$8,776.91	\$12,370.69
Traveling Expense	30.50	98.00
Supplies		681.55
Office Expense	485.83	
N. C. L. Supplements	535.00	500.00
Books, Magazines	2,674.03	8,233.75
Binding	643.91	1,279.52
Reversion	27.90	
Total Disbursements	\$13,174.08	\$23,163.51
Balance, End of Period.....		\$12,252.52

LIEUTENANT-GOVERNOR

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$4,175.88	
Funds Provided From—		
Appropriation		\$3,150.00
Total To Be Accounted for.....	\$4,175.88	\$3,150.00
Disbursements—		
Salaries	\$1,537.50	\$930.00
Traveling Expense	127.80	
Telephone and Telegraph.....	72.89	
Reversion	2,437.69	
Total Disbursements	\$4,175.88	\$930.00
Balance, End of Period.....		\$2,220.00

NEVADA STATE BOARD OF MEDICAL EXAMINERS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$13,240.29	\$12,750.01
Funds Provided From—		
Fees, Licenses and Other Revenue.....	3,545.20	7,913.13
Total To Be Accounted for.....	\$16,785.49	\$20,663.14
Disbursements—		
Salaries	\$2,536.70	\$3,420.00
Traveling Expense		1,196.15
Stationery and Supplies.....	996.59	27.14
Postage		154.51
Telephone and Telegraph.....		117.18
Miscellaneous	387.19	
Rent		300.00
Dues and Subscriptions.....		25.00
Printing		107.85
Advertising		10.00
Examination and License Refunds.....	115.00	1,676.00
Equipment		14.75
Total Disbursements	\$4,035.48	\$7,048.58
Balance, End of Period.....	\$12,750.01	\$13,614.56

NEVADA HOSPITAL FOR MENTAL DISEASES

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$133,950.22	
Funds Provided From—		
Appropriation	22,516.46	\$577,794.00
Miscellaneous Receipts		7,228.10
Transfer		1,600.00
Total To Be Accounted For.....	\$156,466.68	\$586,622.10
Disbursements—		
Salaries	\$57,023.16	\$110,326.00
Traveling Expense	2,695.44	3,472.98
Supplies and Stationery.....	747.38	459.35
Postage		230.40
Telephone and Telegraph.....		1,308.79
Equipment	8,400.18	7,515.64
General Support	75,625.53	107,592.22
Repairs and Maintenance.....	9,818.06	10,315.23
Transfer		1,600.00
Reversion	2,156.93	
Total Disbursements	\$156,466.68	\$242,820.61
Balance, End of Period.....		\$343,801.49

NEVADA STATE MUSEUM

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$9,577.51	
Funds Provided From—		
Appropriation		\$25,000.00
Total To Be Accounted For.....	\$9,577.51	\$25,000.00
Disbursements—		
Salaries	\$8,093.75	\$9,397.00
Traveling Expense		60.16
Truck Repairs		43.56
Stationery	2.74	12.50
Postage	15.08	
Telephone and Telegraph	54.85	157.07
Utilities	111.36	399.64
Heating	975.79	691.88
Maintenance Buildings and Grounds	153.79	388.29
Printing	30.25	30.25
Industrial Insurance	9.90	77.24
Exhibit Expense	130.00	36.93
Equipment		14.15
Zoo Maintenance		29.21
Insurance		1,089.55
Total Disbursements	\$9,577.51	\$12,427.43
Balance, End of Period.....		\$12,572.56

NEVADA STATE MUSEUM—MUSEUM FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$36,558.65	\$23,731.23
Funds Provided From—		
Donations, Dividends, Interest, Etc.....	8,025.88	7,477.19
Total To Be Accounted For.....	\$44,584.53	\$31,208.42
Disbursements—		
Salaries	\$777.52	\$875.00
Traveling Expense	68.00	249.39
Supplies	646.60	75.38
Utilities	715.12	38.92
General Exhibits	1,586.32	3,114.01
Basement Mine	12,609.50	3,966.58
Maintenance—Building and Grounds	2,600.87	3,464.74
Investment	27.44	
Freight and Express	166.40	37.60
Equipment	1,456.79	189.64
Miscellaneous	198.74	37.04
Library and Subscriptions		25.77
Zoo Expense		1,371.09
Conference Expense		125.53
Total Disbursements	\$20,853.30	\$13,570.69
Balance, End of Period.....	\$23,731.23	\$17,637.73

NEVADA NATIONAL GUARD AND ADJUTANT GENERAL

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$13,737.82	\$3,621.76
Funds Provided From—		
Appropriation		
Federal Receipts		30,000.00
Donations	3,686.78	11,335.92
Travel Fund	1,456.56	1,048.49
	130.00	
Total To Be Accounted For.....	\$19,011.16	\$46,006.17
Disbursements—		
Salaries		
Traveling Expense	\$3,910.00	\$10,251.64
Supplies and Stationery.....	1,018.24	714.67
Postage	156.58	482.55
Printing	197.00	240.00
Telephone, Telegraph and Water.....		5.50
Miscellaneous	1,261.78	421.95
Maintenance, Office	1,700.36	1,135.73
Office Equipment	46.91	
Auto Insurance		116.70
Ground Guard		98.12
Air Guard	1,072.54	5,184.50
Promotion of Civilian Rifle Practice.....	5,688.21	17,389.59
	337.78	
Total Disbursements	\$15,389.40	\$36,040.95
Balance, End of Period.....	\$3,621.76	\$9,965.22

NEVADA STATE BOARD OF NURSES EXAMINERS

	April 11, 1948, April 11, 1949	April 11, 1949, April 11, 1950
Balance, Beginning of Period.....	\$2,193.15	\$1,159.85
Funds Provided From—		
Fees, Licenses and Registrations.....		
Refund—Nevada State Nurses Association.....	1,844.00	4,011.50
Refunds on Postage	42.12	528.75
Total To Be Accounted for.....	\$4,079.27	\$5,700.10
Disbursements—		
Salaries		
Traveling Expense	\$840.00	\$1,340.00
Stationery and Postage.....	363.84	267.02
Supplies	73.36	89.15
Printing		107.97
Telephone and Telegraph.....	97.50	215.65
Auditing—Legal Services	26.66	18.77
Advertising	70.00	30.00
Office Equipment		156.37
Equipment Repair	12.60	121.30
Refunds	9.75	
Subscriptions and Hauling.....	6.00	52.61
Budget Participation, Executive Secretary.....	10.17	
Miscellaneous	1,410.00	
		13.82
Total Disbursements	\$2,919.88	\$2,412.66
Balance, End of Period.....	\$1,159.39	\$3,287.44

BOARD OF OPTOMETRY

	Jan. 1, 1948, Jan. 1, 1949	Jan. 1, 1949, Jan. 1, 1950
Balance, Beginning of Period.....	\$306.22	\$422.96
Funds Provided From—		
Fees	250.00	290.00
Interest on Bond	2.50	2.50
Total To Be Accounted for.....	\$558.72	\$715.46
Disbursements—		
Salaries	\$15.00	\$15.00
Traveling Expense	106.88	106.78
Stationery and Postage	5.00	
Printing		11.25
Telephone and Telegraph	6.88	
Miscellaneous	2.00	
Dues		35.00
Total Disbursements	\$135.76	\$168.03
Balance, End of Period.....	\$422.96	\$547.43

BOARD OF OSTEOPATHIC EXAMINERS

	June 10, 1948, June 10, 1949	June 13, 1949, June 20, 1950
Balance, Beginning of Period.....	\$1,899.55	\$1,720.54
Funds Provided From—		
Application Fees	200.00	300.00
Two Reciprocities	200.00	
Total To Be Accounted for.....	\$2,299.55	\$2,020.54
Disbursements—		
Salaries and Travel.....	\$420.20	\$324.70
Stationery and Postage	40.81	10.35
Examination Fee	8.00	
Dues	10.00	
Refund Application Fee.....	100.00	75.00
Total Disbursements	\$579.01	\$410.05
Balance, End of Period.....	\$1,720.54	\$1,610.49

STATE PAROLE OFFICER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$9,400.30	
Funds Provided From—		
Appropriations	600.00	\$19,900.00
Transfers	143.41	268.35
Cancelled Warrants		3.80
Total To Be Accounted for.....	\$10,143.71	\$20,172.15
Disbursements—		
Salaries	\$6,754.20	\$6,600.00
Traveling Expense	2,213.57	1,971.77
Supplies		367.67
Postage		75.32
Printing		89.60
Telephone and Telegraph		510.67
Office Expense (not otherwise classified)	591.46	
Office Equipment	285.89	568.35
Automotive Equipment		800.00
Transfers	143.41	268.35
Reversion	155.18	
Total Disbursements	\$10,143.71	\$11,251.73
Balance, End of Period.....		\$8,920.42

NEVADA STATE BOARD OF PHARMACY

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$4,934.51	\$7,116.91
Funds Provided From—		
Fees, Licenses, Etc.	5,592.50	6,376.94
Total To Be Accounted for.....	\$10,527.01	\$13,493.85
Disbursements—		
Salaries	\$1,574.50	\$1,897.65
Traveling Expense		3,372.25
Supplies	615.26	717.00
Telephone and Telegraph.....		305.74
Rent	240.00	240.00
Legal Fees	45.00	10.00
Examination Board Expense.....	727.67	360.76
Dues	25.00	25.00
Miscellaneous .....	.65	
Convention Expense		607.19
Total Disbursements	\$3,410.10	\$7,535.59
Balance, End of Period.....	\$7,116.91	\$5,958.26

STATE PLANNING BOARD—STATE OFFICE BUILDING FUND

	May 10, 1949, June 30, 1950
Funds Provided From—	
Appropriation	\$870,000.00
Property Sales	4,402.00
Total To Be Accounted For.....	\$874,402.00
Disbursements—	
Salaries	\$3,703.50
Traveling Expense	76.55
Office Supplies, Etc.	5,016.34
Engineer Fees	999.06
Architect Fees	18,100.00
Property Purchased	33,600.00
Contract No. 1, Walker Boudwin Co.....	142,519.92
Contract No. 2, Humes Bros.	52,779.50
Contract No. 3, American Electric.....	16,976.29
Clearing and Cleaning Sewers.....	2,211.05
Total Disbursements	\$275,982.21
Balance, End of Period.....	\$598,419.79

STATE PLANNING BOARD—PRISON BUILDING FUND

	Jan. 1, 1947, May 18, 1949	March 28, 1949, June 30, 1950
Balance, Beginning of Period.....	\$51.80	
Funds Provided From—		
Bond sales	475,000.00	
Miscellaneous	523.71	\$2,576.21
Convict Labor Refunds	16,907.51	
Appropriation		190,000.00
Total To Be Accounted For.....	\$492,483.02	\$192,576.21
Disbursements—		
Advertising and Notices.....	\$123.20	
Construction Equipment, Rentals and Repairs.....	13,151.46	\$12,221.16
Architect and Engineer Fees.....	6,680.00	4,316.24
Operating Expenses		3,780.82
Extras By Force Account.....		2,916.93
Inmates Bonus	329.37	342.57
Nevada Engineering Contract		92,005.00
South Prison Contract	80,333.50	22,410.72
Inspectors Salaries	7,600.00	5,129.00
Planning Board Salaries	3,316.34	
Industrial Insurance	418.63	
Miscellaneous and Extras	12,539.84	
Convict Labor	2,168.90	
Guards Salaries	7,650.27	
Walker-Boudwin Co.	335,535.93	
Electric Service Co.	22,343.37	
Total Disbursements	\$492,190.81	\$143,122.44
Balance, End of Period.....	\$292.21	\$49,453.77

STATE PLANNING BOARD—HEROES MEMORIAL BUILDING FUND

	Fiscal year 1949-1950
Funds Provided From—	
Appropriation	\$80,000.00
Total To Be Accounted For.....	\$80,000.00
Disbursements—	
Pre-Contract Electrical Expense	\$964.40
Total Disbursements	\$964.40
Balance, End of Period.....	\$79,035.60

STATE PRINTING OFFICE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$44,617.67	
Funds Provided From—		
Appropriation	600.00	\$110,000.00
Printing Revenue	53,182.31	51,851.24
Total To Be Accounted for.....	\$98,399.98	\$161,851.24
Disbursements—		
Salaries	\$75,757.69	\$72,485.54
Traveling Expense	156.99	405.00
Stationery		14.26
Telephone and Telegraph.....	196.12	188.48
Printing Equipment	2,176.65	2,008.24
Repair and Maintenance Equipment.....	1,063.57	1,715.92
Paper	12,744.23	12,003.82
Ink	1,512.28	2,099.07
Supplies	2,426.56	2,804.47
Postage and Express.....	387.39	149.10
Power and Fuel.....	1,257.60	1,111.59
Drayage and Freight.....	492.98	625.19
Emergency Fund		6,121.75
Reversion	227.92	
Total Disbursements	\$98,399.98	\$101,732.43
Balance, End of Period.....		\$60,118.81

NEVADA STATE PRISON

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$143,568.38	
Funds Provided From—		
Appropriation	69,458.54	\$580,305.00
Transfer	2,000.00	
Miscellaneous	5,009.96	
Total To Be Accounted for	\$220,036.88	\$580,305.00
Disbursement—		
Salaries	\$74,619.20	\$108,413.06
Traveling Expense	54.23	
Supplies and Stationery	469.93	
Postage	728.45	
Telephone and Telegraph	544.14	
Utilities and Automobiles	78.63	
Equipment	9,775.78	15,623.43
General Support and Supplies	108,771.33	142,655.18
Medical and Dental	4,586.15	3,102.07
Transportation of Prisoners	7,045.25	6,636.51
Sack Fund	85.74	
Transfer	2,000.00	
Reversion	11,278.05	
Total Disbursements	\$220,036.88	\$276,430.25
Balance, End of Period		\$303,874.75

PUBLIC EMPLOYEES RETIREMENT BOARD—ADMINISTRATIVE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$6,143.97	\$4,026.65
Funds Provided From—		
Contributions—State		\$14,375.08
Contributions—County, City and Others		30,637.72
Contributions—All	30,292.54	
Total To Be Accounted For	\$36,436.51	\$49,039.45
Disbursements—		
Salaries	\$15,207.88	\$21,792.45
Traveling Expense	426.35	961.90
Supplies, Stationery And Other Office Expense	4,678.94	5,192.07
Equipment	4,553.00	5,496.03
Printing	1,184.65	1,841.65
Office Rent and Maintenance	2,953.20	4,227.89
Actuary Salary	3,405.84	1,800.00
Actuary Expense		83.28
Board Services and Travel		488.50
Employees Contribution to Retirement		1,261.12
Total Disbursements	\$32,409.86	\$43,144.89
Balance, End of Period	\$4,026.65	\$5,894.56

PUBLIC EMPLOYEES' RETIREMENT BOARD FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period		\$588,833.38
Funds Provided From—		
Employees' Share	\$365,414.26	561,949.74
Employers' Share	285,279.99	569,413.55
Interest Received From Investments	462.50	14,624.82
Total To Be Accounted For	\$651,156.75	\$1,734,821.49
Disbursements—		
Retirement Allowances		\$76,916.45
Refund to Terminated Employees	\$36,002.32	83,000.61
Refunds Due to Death	1,158.50	6,137.17
Liquidation of Loan From General Fund	25,162.55	
Total Disbursements	\$62,323.37	\$166,054.23
Balance, End of Period	\$588,833.38	\$1,568,767.26

PUBLIC SERVICE COMMISSION—NEVADA STATE POLICE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$50,231.69	
Funds Provided From—		
Transfers	\$9,277.65	
Appropriation		\$9,000.00
Total To Be Accounted For	\$59,509.34	\$9,000.00
Disbursements—		
Salaries	\$22,865.67	\$4,500.00
Traveling Expense	9,801.60	
Stationery	243.98	
Postage	38.62	
Telephone and Telegraph	934.78	
Transfers	9,277.65	
Miscellaneous	462.65	
Equipment	11,570.87	
Reversion	4,313.52	
Total, Disbursements	\$59,509.34	\$4,500.00
Balance, End of Period		\$4,500.00

**PUBLIC SERVICE COMMISSION—COMBINED MOTOR
VEHICLE AGENCIES**

	Fiscal year 1949-1950
Funds Provided From—	
Appropriation	\$425,000.00
Motor Vehicle Administrative Fees	64,066.48
Total To Be Accounted For	\$489,066.48
Disbursements—	
Salaries	\$159,343.30
Traveling Expense	23,279.21
Supplies and Stationery	5,001.87
Postage and Express	7,085.67
Printing	7,377.53
Telephone and Telegraph	3,105.83
Maintenance, Reno-Las Vegas Checking Stations	1,592.18
License Plates	6,923.96
Equipment	9,652.24
Automobile Insurance	2,940.31
Retirement Contribution	7,675.57
Industrial Insurance	1,535.19
Surety Bonds	1,044.10
Total Disbursements	\$236,556.96
Balance, End of Period	\$252,509.52

PUBLIC SERVICE COMMISSION—REFUND ON CARRIER LICENSE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Transfer	\$312.66	\$774.43
Total To Be Accounted For	\$312.66	\$774.43
Disbursements—		
Refunds	\$312.66	\$774.43
Total Disbursements	\$312.66	\$774.43

PUBLIC SERVICE COMMISSION—APPROPRIATED FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$24,977.49	
Funds Provided From—		
Appropriation		\$50,600.00
Transfer	250.00	
Total To Be Accounted For	\$25,227.49	\$50,600.00
Disbursements—		
Salaries	\$19,495.50	\$20,650.00
Traveling Expense	1,824.10	1,298.58
Supplies and Stationery	1,635.64	1,000.02
Postage	317.28	342.60
Telephone and Telegraph	368.02	468.16
Utilities	14.12	70.92
Equipment	103.95	
Reporter Fees		484.54
Transfer	250.00	
Reversion	1,218.88	
Total Disbursements	\$25,227.49	\$24,314.82
Balance, End of Period		\$26,285.18

**PUBLIC SERVICE COMMISSION—PRIVATE DETECTIVE AGENCY
CONTINGENT FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$308.00	\$445.21
Funds Provided From—		
Licenses, Fees and Penalties	400.00	500.00
Total To Be Accounted For	\$708.00	\$945.21
Disbursements—		
Clerical and Printing	\$262.79	\$290.75
Total Disbursements	\$262.79	\$290.75
Balance, End of Period	\$445.21	\$654.46

PUBLIC SERVICE COMMISSION—INSPECTORS' FUND

	Fiscal year 1948-1949
Funds Provided From—	
Fees	\$683,235.62
15% Administrative Fund	102,496.89
Total To Be Accounted For	\$785,732.51
Disbursements—	
Salaries	\$43,363.27
Traveling Expense	17,083.31
Supplies and Stationery	2,913.61
Postage	462.80
Telephone and Telegraph	1,134.86
Equipment	898.80
Car Purchases	5,694.36
Industrial Insurance and Automobile Insurance	2,888.69
Retirement Contributions	1,779.17
Total Disbursements	\$76,218.87
Balance, End of Period	\$709,513.64

NEVADA STATE RACING COMMISSION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$1,598.45	\$1,598.45
Total To Be Accounted For	\$1,598.45	\$1,598.45
Disbursements—		
All Expenses		\$300.00
Total Disbursements		\$300.00
Balance, End of Period	\$1,598.45	\$1,298.45

NEVADA REAL ESTATE COMMISSION

	March 30, 1948, June 30, 1949	June 30, 1949, June 30, 1950
Balance, Beginning of Period	\$4,223.59	\$2,197.54
Funds Provided From—		
Licenses, Fees, etc.	6,999.00	7,760.10
Total To Be Accounted For	\$11,222.59	\$9,957.64
Disbursements—		
Salaries	\$2,348.87	\$1,756.37
Traveling Expense	2,412.00	1,151.50
Supplies	1,234.47	212.07
Postage		204.54
Printing		704.20
Telephone and Telegraph		410.13
Rent	845.00	780.00
Legal and Audit Fees	1,440.00	685.00
Dues and Subscriptions		50.00
Examination Expense		199.45
Expense		145.80
Licenses and Book Refunds		630.00
Equipment		35.00
Miscellaneous	744.71	70.01
Total Disbursements	\$9,025.05	\$7,034.07
Balance, End of Period	\$2,197.54	\$2,923.57

SECRETARY OF STATE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$22,079.13	
Funds Provided From—		
Appropriation		\$45,125.00
Sale of Paper		104.13
Salary Increase Approp.	600.00	9,500.00
Transfer	23.21	
Total To Be Accounted For	\$22,702.34	\$54,729.13
Disbursements—		
Salaries	\$18,410.09	\$25,989.12
Traveling Expense	363.33	535.60
Supplies and Stationery	597.62	1,473.66
Postage	571.30	978.59
Telephone and Telegraph	307.95	462.43
Dues		50.00
Equipment Repair	25.88	43.22
Office Equipment		817.25
Delivery Expense	324.37	
Election Paper	1,443.46	2,045.62
Transfer	23.21	
Reversion	635.13	
Total Disbursements	\$22,702.34	\$32,395.49
Balance, End of Period		\$22,333.64

SECRETARY OF STATE—VACUUM SEAL PORTAGRAPH

	Fiscal year 1949-1950
Appropriation	\$1,500.00
Total To Be Accounted For	\$1,500.00
Disbursements—	
Equipment	\$1,322.81
Total Disbursements	\$1,322.81
Balance, End of Period	\$177.19

BOARD OF SHEEP COMMISSIONERS—SHEEP INSPECTION FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$15,917.13	\$18,191.77
Funds Provided From—		
County Inspection Fees and Miscellaneous.....	18,004.24	9,989.59
Total To Be Accounted For	\$33,921.37	\$28,181.36
Disbursements—		
Salaries		\$4,726.76
Supplies, etc.		33.74
Traveling Expense		1,305.21
Telephone, Telegraph, Postage		34.78
Industrial Insurance		55.65
Fidelity Bonds		37.50
Nevada Wool Growers Association		2,550.00
Expenditures, 1948-1949 in Total	\$15,729.60	
Total Disbursements	\$15,729.60	\$8,743.64
Balance, End of Period	\$18,191.77	\$19,437.72

**BOARD OF SHEEP COMMISSIONERS—WOOLGROWER'S PREDATORY
ANIMAL CONTROL FUND**

	Fiscal year 1949-1950
Funds Provided From—	
County Contributions	\$21,884.93
Tax Collections—Sheep	2,153.70
Total To Be Accounted For	\$24,038.63
Disbursements—	
Salaries	\$14,002.61
Printing	37.65
Employees Retirement	501.15
Contribution—Nevada Industrial Insurance	280.05
Aircraft Insurance	148.29
Total Disbursements	\$14,969.75
Balance, End of Period	\$9,068.88

SOIL CONSERVATION COMMITTEE

	Fiscal year 1948-1949
Balance, Beginning of Period	\$343.57
Total To Be Accounted For	\$343.57
Disbursements—	
Advertisement for Establishment of Districts	\$34.04
Reversion	309.53
Total Disbursements	\$343.57

REPORT OF LEGISLATIVE AUDITOR

SUPREME COURT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$41,247.47	
Funds Provided From—		
Appropriation	900.00	\$89,050.00
Transfer	101.04	207.30
Total To Be Accounted For	\$42,248.51	\$89,257.30
Disbursements—		
Salaries	\$38,819.05	\$40,500.12
Supplies and Stationery	264.38	1,191.98
Postage	196.63	378.63
Telephone and Telegraph	569.81	749.82
Repairs and Labor	47.25	58.31
Equipment	125.15	1,792.70
Transfer	101.04	207.30
Nevada Reports	2,125.00	
Reversion .....	.20	
Total Disbursements	\$42,248.51	\$44,878.86
Balance, End of Period		\$44,378.44

SURVEYOR GENERAL

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$11,445.37	
Funds Provided From—		
Appropriation, Salary, Inc.	600.00	\$1,850.00
Appropriation		21,600.00
Total To Be Accounted For	\$12,045.37	\$23,450.00
Disbursements—		
Salaries	\$10,575.14	\$10,688.21
Traveling Expense	349.60	240.27
Stationery	268.84	294.46
Printing		57.50
Telephone and Telegraph	198.42	208.56
Office Equipment	227.35	121.83
Repairs	66.48	
Postage	159.68	150.00
Reversion	199.86	
Total Disbursements	\$12,045.37	\$11,760.83
Balance, End of Period		\$11,689.17

SURVEYOR GENERAL—FOREST FIRE PROTECTION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$3,285.83	\$4,023.76
Funds Provided From—		
Federal Receipts	8,034.52	10,373.78
Cancelled Warrants	26.25	34.25
Transfers (Federal)	1,042.82	1,000.00
Total To Be Accounted For	\$12,889.42	\$15,431.79
Disbursements—		
Salaries	\$4,231.25	\$5,399.86
Traveling Expense	60.31	74.50
Telephone and Telegraph	77.70	155.40
Utilities	83.17	169.37
Guard Station Equipment	277.36	120.00
Repairs		6.50
City of Elko		1,400.00
City of Ely		125.00
Transfers		1,000.00
Truck Maintenance	199.30	279.38
Gas and Oil	74.54	73.52
Insurance	198.51	282.91
Guard Station Fuel	97.59	
Retirement Contributions	180.93	
Subventions	3,185.00	
Paradise Valley Fire District	200.00	
Supplies, etc.		44.18
Total Disbursements	\$8,865.66	\$9,130.62
Balance, End of Period	\$4,023.76	\$6,301.17

SURVEYOR GENERAL—STATE BOARD OF FIRE CONTROL

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$2,238.90	\$5,000.00
Funds Provided From—		
State and Counties	1,751.10	
Federal	2,440.86	
Transfers		1,000.00
Total To Be Accounted For	\$6,430.86	\$6,000.00
Disbursements—		
Salaries	\$1,993.99	\$2,300.03
Equipment—Automobile	732.75	
Traveling Expense	1,042.54	1,099.71
Stationery	123.08	41.39
Postage	25.00	27.59
Telephone and Telegraph	13.12	25.60
City of Ely	125.00	100.00
State Forestry Association	50.00	50.00
Printing	132.00	773.59
Transfers	1,042.82	1,000.00
Regional Fiscal Agent	864.73	
Elko County	210.00	
Truck Expense	30.00	
Reversion	45.83	
Total Disbursements	\$6,430.86	\$5,417.91
Balance, End of Period		\$582.09

STATE TREASURER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$16,563.35	
Funds Provided From—		
Appropriation		\$37,350.00
Appropriation, Salary Increases	600.00	
State and County		2,950.00
Miscellaneous		18.33
Transfer to Office Supplies	140.50	
Total To Be Accounted For.....	\$17,303.85	\$40,318.33
Disbursements—		
Salaries	\$15,677.68	\$16,779.73
Traveling Expense	254.45	107.05
Stationery	215.68	323.80
Postage	286.88	399.54
Telephone and Telegraph	270.71	329.97
Service to Office Machines	138.65	225.00
Printing	276.70	233.20
Extra Clerical		272.91
Insurance		3,999.40
Transfer From Equipment and General Support.....	140.50	
Equipment	42.60	693.23
Total Disbursements.....	\$17,303.85	\$23,363.83
Balance, End of Period.....		\$16,954.50

COMMISSION ON UNIFORMITY OF LEGISLATION

	Fiscal year 1949-1950
Funds Provided From—	
Appropriation	\$350.00
Total To Be Accounted For.....	\$350.00
Disbursements—	
Traveling Expense	\$350.00
Total Disbursements.....	\$350.00

CONTROLLER'S MISCELLANEOUS—INDUSTRIAL INSURANCE

	Fiscal year 1949-1950
Funds Provided From—	
Appropriation	\$17,500.00
Total To Be Accounted For.....	\$17,500.00
Disbursements—	
Insurance Premiums.....	\$6,828.46
Total Disbursements.....	\$6,828.46
Balance, End of Period.....	\$10,671.54

CARE OF THE G. A. R. CEMETERIES

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance Beginning of Period.....	\$319.00	
Funds Provided From—		
Reimbursement From City of Reno.....	\$101.00	
Appropriation		\$600.00
Total To Be Accounted For.....	\$420.00	\$600.00
Disbursements—		
Care of Cemeteries.....	\$420.00	\$450.00
Total Disbursements	\$420.00	\$450.00
Balance, End of Period.....		\$150.00

GOVERNOR'S EMERGENCY FEED FUND

	Fiscal year 1948-1949
Funds Provided From—	
Appropriation	\$25,000.00
Total To Be Accounted For	\$25,000.00
Disbursements—	
Relief of Livestock Industry	\$25,000.00
Total Disbursements	\$25,000.00

INTEREST ON POSSIBLE JUDGMENTS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$4,000.00	
Funds Provided From—		
Appropriation		\$4,000.00
Total To Be Accounted For	\$4,000.00	\$4,000.00
Disbursements—		
Reversion	\$4,000.00	
Total Disbursements	\$4,000.00	
Balance, End of Period		\$4,000.00

REFUND OF STATE TAXES

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$384.17	
Funds Provided From—		
Appropriation		\$500.00
Total To Be Accounted For	\$384.17	\$500.00
Disbursements—		
Reversion	\$384.17	
Total Disbursements	\$384.17	
Balance, End of Period		\$500.00

REWARDS OF THE GOVERNOR

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$1,500.00	
Funds Provided From—		
Appropriation		\$1,500.00
Total To Be Accounted For	\$1,500.00	\$1,500.00
Disbursements—		
Reversions	\$1,500.00	
Total Disbursements	\$1,500.00	
Balance, End of Period		\$1,500.00

STATE OFFICERS' BOND PREMIUM

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$3,349.05	
Funds Provided From—		
Appropriation		\$6,500.00
Total To Be Accounted For.....	\$3,349.05	\$6,500.00
Disbursements—		
Bond Premiums	\$3,109.55	\$2,743.95
Reversion	239.50	
Total Disbursements	\$3,349.05	\$2,743.95
Balance, End of Period.....		\$3,756.05

DISTRICT JUDGES' SALARIES

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$34,800.00	\$35,083.32
Funds Provided From—		
County Contributions	21.50	
Transfer to	69,600.00	69,600.00
Total To Be Accounted For.....	\$104,421.50	\$104,683.32
Disbursements—		
Salaries	\$69,338.18	\$69,600.00
Total Disbursements	\$69,338.18	\$69,600.00
Balance, End of Period.....	\$35,083.32	\$35,083.32

DISTRICT JUDGES' TRAVELING EXPENSE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$7,154.90	
Funds Provided From—		
Appropriation		\$13,000.00
Disqualification Fees	75.00	50.00
Total To Be Accounted For.....	\$7,229.90	\$13,050.00
Disbursements—		
Traveling Expense	\$6,857.34	\$7,800.66
Reversion	372.56	
Total Disbursements	\$7,229.90	\$7,800.66
Balance, End of Period.....		\$5,249.34

DISTRICT JUDGES' PENSIONS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Transfer to (from General Fund).....	\$6,666.48	\$6,666.48
Total To Be Accounted For.....	\$6,666.48	\$6,666.48
Disbursements—		
Pension Payments	\$6,666.48	\$6,666.48
Total Disbursements	\$6,666.48	\$6,666.48
Balance, End of Period.....	0.00	0.00

FIRE INSURANCE PREMIUMS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$15,536.09	
Funds Provided From—		
Appropriation		\$35,000.00
Refunds on Overpayment of Insurance.....		124.91
Total To Be Accounted For.....	\$15,536.09	\$35,124.91
Disbursements—		
Premiums	\$15,536.09	\$23,417.56
Total Disbursements	\$15,536.09	\$23,417.56
Balance, End of Period.....		\$11,707.35

RELIEF OF THE Y. M. C. A. OF RENO

	Fiscal year 1949-1950
Funds Provided From—	
Appropriation	\$416.00
Total To Be Accounted For.....	\$416.00
Disbursements—	
Tax Refund.....	\$416.00
Total Disbursements.....	\$416.00

AID TO NEEDY BLIND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$8,280.00	
Funds Provided From—		
Appropriation		\$30,000.00
Total To Be Accounted For.....	\$8,280.00	\$30,000.00
Disbursements—		
Aid Payments	\$7,220.00	\$11,580.00
Reversion	1,060.00	
Total Disbursements	\$8,280.00	\$11,580.00
Balance, End of Period.....		\$18,420.00

ESCHEATED ESTATE TRUST FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$8,731.69	
Funds Provided From—		
Transfer To	6,709.90	\$8,707.71
Total To Be Accounted For.....	\$15,441.59	\$8,707.71
Disbursements—		
Transfer From	\$15,441.59	\$7,891.96
Total Disbursements	\$15,441.59	\$7,891.96
Balance, End of Period.....		\$815.75

DEPARTMENT OF EDUCATION—VOCATIONAL REHABILITATION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$6,792.31	
Funds Provided From—		
Appropriation		
Refunds		\$10,000.00
Federal		1,197.37
Donations	18,934.14	19,708.00
.....	292.50	
Total To Be Accounted for.....	\$26,018.95	\$30,905.37
Disbursements—		
Salaries		
Traveling Expense	\$9,707.24	\$10,073.84
Supplies and Stationery	1,874.92	1,969.26
Postage	9.25	224.90
Printing	90.98	178.23
Telephone and Telegraph	13.80	7.50
Equipment	54.72	38.31
Case Costs		99.09
Printing	14,167.28	11,795.62
Reversion	99.60	12.25
.....	1.16	
Total Disbursements	\$26,018.95	\$24,399.06
Balance, End of Period.....		\$6,506.37

DEPARTMENT OF EDUCATION—DEAF, DUMB AND BLIND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$16,369.93	
Funds Provided From—		
Appropriation		\$15,600.00
Total To Be Accounted for.....	\$16,369.93	\$15,600.00
Disbursements—		
Traveling Expense		
Tuition	\$69.65	\$60.48
Reversion	6,214.00	4,857.00
.....	10,086.28	
Total Disbursements	\$16,369.93	\$4,917.48
Balance, End of Period.....		\$10,682.52

DEPARTMENT OF EDUCATION—VOCATIONAL EDUCATION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$20,168.55	
Funds Provided From—		
Appropriation		
Federal Receipts		\$40,000.00
Miscellaneous	84,751.71	99,040.62
Transfer	2,972.31	849.85
.....	2,850.91	450.16
Total To Be Accounted for.....	\$110,743.48	\$140,340.63
Disbursements—		
Salaries		
Traveling Expense	\$19,303.20	\$26,808.77
Supplies and Stationery	4,363.30	4,127.48
Postage	2,193.90	638.88
Printing	423.15	409.83
Telephone and Telegraph	115.10	196.25
Equipment	397.30	325.85
Subsidies to Schools	947.77	663.16
Printing (Reflector)	79,350.91	87,820.46
Transfer	195.50	245.90
Reversion	2,850.91	450.16
.....	602.44	
Total Disbursements	\$110,743.48	\$121,686.74
Balance, End of Period.....		\$18,653.89

**VOCATIONAL EDUCATION—PROSPECTOR CLASS LABORATORY
FEES FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$927.61	\$788.49
Total To Be Accounted for.....	\$927.61	\$788.49
Disbursements—		
Supplies, Equipment, Etc.....	\$139.12	\$5.00
Total Disbursements	\$139.12	\$5.00
Balance, End of Period.....	\$788.49	\$783.49

DEPARTMENT OF EDUCATION—INDIAN EDUCATION DIVISION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$3,232.18	\$4,158.67
Funds Provided From—		
Federal Funds	91,489.63	127,157.54
Miscellaneous Receipts	27.00	126.74
Total To Be Accounted for.....	\$94,748.81	\$131,442.95
Disbursements—		
Salaries	\$2,600.00	\$6,781.25
Traveling Expense	1,235.86	1,638.88
Stationery	86.72	74.49
Postage	48.09	55.00
Printing	29.75	26.80
Telephone and Telegraph	139.88	219.12
Miscellaneous	8.00	8.00
Retirement Contributions	115.50	326.74
Industrial Insurance	49.14	49.14
Office Equipment	194.00	147.65
Automotive Equipment	1,605.70	113,173.08
General School Support	84,534.64	425.78
Emergency Support	3,315.39	3,315.39
Reserve Obligations	3,315.39	3,315.39
Total Disbursements	\$90,590.14	\$126,241.32
Balance, End of Period.....	\$4,158.67	\$5,201.63

**DEPARTMENT OF EDUCATION—DISTRIBUTIVE SCHOOL FUND—
GENERAL SCHOOL SUPPORT**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$69,952.61	\$72,994.17
Funds Provided From—		
Appropriation		1,969,660.00
Teachers Institute	150.00	600.00
Property Tax	691.71	
Interest—Bonds and School Land Contracts.....	98,461.55	100,648.22
Transfers	1,835,730.38	25,534.01
Reversions	4,632.37	1,154.51
Total To Be Accounted for.....	\$2,027,618.62	\$2,170,590.91
Disbursements—		
Apportionment to Schools.....	\$1,932,190.50	\$1,975,265.00
Institute	650.00	2,347.90
Retirement Contributions	343.48	1,360.33
Industrial Commission Premiums	169.47	241.50
Transfers to—		
School Relief	16,271.00	10,707.18
Emergency School Support	5,000.00	7,500.00
School Lunch		18,500.00
School Research		3,000.00
Board Travel		2,000.00
Deputies Salaries		39,000.00
District Office Expense and Travel.....		22,500.00
Certification Clerk		5,900.00
Textbook Commission		844.18
Refund to Library Fund		25,534.01
Conference Travel		1,000.00
Total Disbursements	\$1,954,624.45	\$2,115,700.10
Balance, End of Period.....	\$72,994.17	\$54,890.81

DEPARTMENT OF EDUCATION—EDUCATIONAL ADMINISTRATION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$13,975.44	
Funds Provided From—		
Appropriation		\$31,800.00
Other State and County Receipts.....		4,750.00
Miscellaneous	\$12.75	859.48
Transfers	399.44	
Salary Increase Appropriation.....	600.00	
Total To Be Accounted For.....	\$14,987.63	\$37,409.48
Disbursements—		
Salaries	\$9,005.68	\$12,864.66
Traveling Expense	1,388.34	1,360.29
Supplies and Stationery	370.50	769.93
Printing	97.60	52.65
Telephone and Telegraph	877.93	2,670.42
Repairs	95.32	
Miscellaneous		27.86
Memberships, Books, Subscriptions.....	333.02	622.01
Achievement Tests		372.26
Equipment	816.44	678.98
Tests and Printing	1,037.15	508.82
Postage	311.08	760.41
Transfer	399.44	
Reversion	255.13	
Total Disbursements	\$14,987.63	\$20,688.29
Balance, End of Period.....		\$16,721.19

**DEPARTMENT OF EDUCATION—DISTRIBUTIVE SCHOOL FUND—
COMBINED DISTRICT OFFICES**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$5,528.49	
Funds Provided From—		
Appropriations		\$13,500.00
Miscellaneous	6.40	103.91
Total To Be Accounted For.....	\$5,534.89	\$13,603.91
Disbursements—		
Salaries	\$1,904.25	\$2,941.10
Stationery	726.57	1,056.73
Postage	499.14	391.58
Printing	217.90	288.60
Telephone and Telegraph	1,317.55	1,578.40
Service Contracts	9.00	9.00
Repairs, Office Equipment	68.75	34.90
Office Equipment	675.69	251.55
Dues	68.50	110.00
Moving		100.29
Tuition Fees		10.44
Subscriptions	44.20	3.00
Reversion .....	.67	
Total Disbursements	\$5,532.22	\$6,775.59
Balance, End of Period.....	\$2.67	\$6,828.32

**DEPARTMENT OF EDUCATION—DISTRIBUTIVE SCHOOL FUND—
DISTRICT TRAVEL**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$4,468.94	
Funds Provided From—		
Appropriation		\$9,000.00
Total To Be Accounted For.....	\$4,468.94	\$9,000.00
Disbursements—		
Traveling Expense	\$4,438.74	\$4,357.11
Reversion	30.20	
Total Disbursements	\$4,468.94	\$4,357.11
Balance, End of Period.....		\$4,642.89

DEPARTMENT OF EDUCATION—CONFERENCE TRAVEL FUND

	Fiscal year 1949-1950
Funds Provided From—	
Appropriation	\$1,000.00
Total To Be Accounted for.....	\$1,000.00
Disbursements—	
Traveling Expense	\$733.54
Total Disbursements	\$733.54
Balance, End of Period.....	\$266.46

VOCATIONAL REHABILITATION—VETERANS' ON-THE-JOB TRAINING

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Federal Funds	\$6,409.47	\$5,782.56
Total To Be Accounted For.....	\$6,409.47	\$5,782.56
Disbursements—		
Salaries	\$6,409.47	\$5,782.56
Total Disbursements	\$6,409.47	\$5,782.56

DEPARTMENT OF EDUCATION—RETIREMENT SALARY FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$437.86	\$303.84
Funds Provided From—		
Appropriations	53,644.52	58,909.27
Total To Be Accounted for.....	\$54,082.38	\$59,213.11
Disbursements—		
Salaries	\$5,549.35	\$7,046.99
Traveling Expense	49.50	
Stationery	270.04	411.65
Postage	60.12	30.06
Printing	9.20	135.21
Telephone and Telegraph	188.20	118.55
Service Contracts	24.50	34.85
Tabulator Expense	65.25	11.55
Retirement Salary Pay Roll	47,357.22	49,353.09
Retirement Contributions	65.53	337.15
Retirement Contribution Adm.	1.00	11.00
Professional Dues	35.00	34.72
Industrial Insurance	33.13	54.25
Miscellaneous .....	.50	
Equipment	70.00	970.10
Total Disbursements	\$53,778.54	\$58,549.17
Balance, End of Period.....	\$303.84	\$663.94

DEPARTMENT OF EDUCATION—BUREAU OF CERTIFICATION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,031.92	\$32.23
Funds Provided From—		
Teachers' Certification Fees	2,195.50	2,392.10
Total To Be Accounted for.....	\$3,227.42	\$2,424.33
Disbursements—		
Salaries	\$1,328.78	\$1,286.45
Stationery	225.75	167.78
Postage	450.00	215.00
Printing	204.58	372.55
Telephone and Telegraph		116.43
Miscellaneous	8.00	9.80
Industrial Insurance	6.09	4.85
Retirement Contributions	67.31	57.58
Office Equipment	904.68	22.45
Total Disbursements	\$3,195.19	\$2,252.89
Balance, End of Period.....	\$32.23	\$171.44

DEPARTMENT OF EDUCATION—OFFICE DEPUTY FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$4,288.29	
Funds Provided From—		
Appropriation		\$8,150.00
Salary Increase Appropriation		270.00
Miscellaneous Receipts		7.50
Total To Be Accounted for.....	\$4,288.29	\$8,787.50
Disbursements—		
Salaries	\$3,630.00	\$3,900.00
Traveling Expense	289.88	363.21
Stationery	25.76	62.53
Postage	243.44	
Printing	7.49	
Miscellaneous	15.61	
Repairs	35.45	
Dues and Subscriptions	24.75	
Reversions	15.91	
Total Disbursements	\$4,288.29	\$4,325.74
Balance, End of Period.....		\$4,461.76

DEPARTMENT OF EDUCATION—SCHOOL LUNCH ADMINISTRATION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$10,988.00	
Funds Provided From—		
Appropriation		\$18,500.00
Freight Reimbursement	221.78	
Total To Be Accounted for.....	\$11,209.78	\$18,500.00
Disbursements—		
Salaries	\$5,700.00	\$6,490.00
Traveling Expense	827.32	591.30
Supplies and Stationery	1,934.36	708.48
Postage	155.37	136.77
Printing	134.80	56.00
Telephone and Telegraph	632.89	437.29
Miscellaneous	4.00	
Industrial Insurance		67.58
Retirement	126.00	308.00
Equipment	1,680.89	478.33
Workshop Expense		143.79
Reversion	14.15	
Total Disbursements	\$11,209.78	\$9,417.54
Balance, End of Period.....		\$9,082.46

VOCATIONAL EDUCATION—STANDS FOR THE BLIND

	April 4, 1949, June 30, 1949	June 30, 1949, June 30, 1950
Funds Provided From—		
Gross Receipts	\$4,369.08	\$20,408.49
Total To Be Accounted for.....	\$4,369.08	\$20,408.49
Disbursements—		
Disbursements for Goods.....	\$3,717.16	\$16,160.01
Six Percent Gross Receipts as Administration Fee.....	167.71	1,224.43
Profit for Stand Operator.....	484.21	3,024.05
Total Disbursements	\$4,369.08	\$20,408.49

**DEPARTMENT OF HEALTH—FEDERAL FUNDS—STATE
MATCHING FUNDS**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
State	\$108,956.19	\$141,723.74
Local	33,428.37	16,067.60
Private		4,038.98
Federal	167,635.37	184,164.95
Total To Be Accounted for.....	\$310,019.93	\$345,995.27
Disbursements—		
Salaries	\$144,158.29	\$161,127.31
Traveling Expense	22,977.68	23,617.07
Office Expense	12,224.28	15,284.27
Equipment	7,876.29	7,377.52
Other Personal Services	7,630.63	8,507.50
Purchase Hospital Care	45,095.10	76,232.75
Other Expenses	17,089.83	11,298.36
Biologics and Drugs	6,766.47	1,731.06
Training (Tuition, Etc.).....	2,927.50	6,947.32
Joint Merit System	2,036.23	1,463.40
Retirement Contribution	3,087.06	5,096.01
Las Vegas Health Unit.....	33,052.57	16,043.00
Reno Cancer Detection Unit, Reno.....		1,640.00
Liquidation of Encumbrances.....	2,648.00	2,218.82
Hospital and Convalescence Care.....		7,410.88
Mental Health Matching	2,450.00	
Total Disbursements	\$310,019.93	\$345,995.27

DEPARTMENT OF HEALTH—STATE, LOCAL AND PRIVATE FUNDS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$109,807.51	
Funds Provided From—		
State	1,000.00	251,800.00
Local	33,428.37	16,067.60
Private		4,038.98
Total To Be Accounted for.....	\$144,235.88	\$271,906.58
Disbursements—		
Salaries	\$54,679.68	\$63,774.54
Traveling Expense	5,739.54	6,164.11
Office Expense	7,435.19	8,136.07
Other Personal Services	7,976.43	10,481.99
Drugs and Biologics	4,556.24	706.04
Other Expenses	4,739.18	4,046.50
Tuberculosis Control Program Subsidies to Counties.....	22,389.45	60,000.00
Hospital and Convalescent Care.....	1,566.90	4,918.73
Retirement Contributions	3,087.06	
Las Vegas-Clark County Health Unit.....	22,178.57	
Mental Health Matching.....	2,450.00	
Equipment	5,463.32	3,602.34
Reversion	1,974.32	
Total Disbursements	\$144,235.88	\$161,830.32
Balance, End of Period.....		*\$110,076.26
*Made up as follows (balances on Controller's books, June 30, 1950):		
Board of Health, Division of Preventive Medical Services.....		\$40,704.91
Division of Vital Statistics.....		10,257.28
Division of Public Health Engineering.....		11,654.16
State Hygienic Laboratory.....		21,254.32
Rheumatic Fever Control.....		19,561.95
Tuberculosis Control		6,643.64
Total		\$110,076.26

STATE PLANNING BOARD—BOARD OF CONTROL REVOLVING FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$8,819.85	\$5,613.60
Funds Provided From—		
Sales of Surplus Property	2,834.93	7,600.94
Total To Be Accounted for.....	\$11,654.78	\$13,214.54
Disbursements—		
Traveling Expense	\$41.58	
Acquisition of War Surplus—		
Purchases	1,252.49	
Packing, Crating, Freight, Etc.....	3,796.54	
Expenses in Connection With Acquisition and Storage of War Surplus—		
Travel Expense	156.71	
Warehouse Rental	483.56	
Insurance	140.30	
Miscellaneous Storage Expense	170.00	
Transactions for 1949 and 1950.....		*\$2,883.66
Total Disbursements	\$6,041.18	\$2,883.66
Balance, End of Period.....	\$5,613.60	\$10,330.88
*No further details provided for 1949-1950 fiscal year by A. M. Mackenzie, purchasing agent.		

**STATE AGRICULTURE SOCIETY—AGRICULTURE DISTRICT NO. 4—
ELKO COUNTY FAIR**

	Jan. 1, 1948, Jan. 1, 1949	Jan. 1, 1949, Jan. 1, 1950
Balance, Beginning of Period.....	\$1,383.86	
Funds Provided From—		
Admissions and Box Rentals.....	7,442.10	\$8,851.12
Concessions	3,172.04	1,629.75
Sales, Exhibits, Etc.....	29,038.40	15,392.50
Other	8,948.51	
Total To Be Accounted for.....	\$49,984.91	\$25,873.37
Disbursements—		
Salaries	\$9,615.63	\$6,237.80
Supplies and Stationery.....	260.35	231.68
Postage	47.43	45.00
Telephone and Telegraph.....	106.45	297.62
Utilities	106.88	163.01
Directors Expense	136.00	57.70
Losses		286.92
General Maintenance	4,796.38	2,252.09
Legal and Auditing Expense		500.00
Pari-Mutual Expense	1,317.44	272.23
Premium Book and Premiums.....	5,733.80	4,171.10
Race Expense	12,563.03	11,166.87
Other Cash Disbursements	2,828.16	
Miscellaneous	11,810.96	5,263.65
Total Disbursements	\$49,322.51	\$30,945.67
Balance, End of Period.....	\$662.40	*\$5,072.30

*Red Figure. Note—Figures submitted by Elko County Fair Board were not on comparable bases for the years 1948 and 1949. Compilation of 1948 figures above represents statement of cash receipts and disbursements. 1949 compilation is statement of profit and loss.

DEPARTMENT OF AGRICULTURE—APIARY INSPECTION FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$484.38	\$804.23
Funds Provided From—		
Bee Tax	1,682.88	1,187.08
Total To Be Accounted for.....	\$2,167.26	\$1,991.31
Disbursements—		
Salaries	\$875.25	\$882.00
Traveling Expense	382.87	308.56
Postage .....	.95	.85
Printing	5.45	
Miscellaneous	98.51	85.68
Total Disbursements	\$1,363.03	\$1,277.10
Balance, End of Period.....	\$804.23	\$714.21

HUMBOLDT COUNTY AGRICULTURE DISTRICT NO. 3

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$841.03	\$998.76
Funds Provided From—		
Admissions, Rentals, Sales, Concessions, Etc.....	20,410.70	18,170.75
Total To Be Accounted for.....	\$21,251.73	\$19,169.51
Disbursements—		
Salaries	\$1,468.85	\$897.53
Equipment	143.41	
Office Expense	399.99	291.90
Materials	1,357.32	342.05
Parade	1,001.81	556.15
Fights	103.06	317.89
Advertising	1,049.81	1,661.96
Contracts	10,826.83	10,055.42
Dances	1,150.00	123.52
Miscellaneous	2,751.89	2,426.30
Total Disbursements	\$20,252.97	\$16,672.72
Balance, End of Period.....	\$998.76	\$2,496.79

**NEVADA TAX COMMISSION—ADMINISTRATIVE FUNDS—
ALL DIVISIONS**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$104,879.96	\$39,740.96
Funds Provided From—		
Appropriations		147,310.00
Transferred from Other Tax Commission Funds for		
Administration	123,430.68	100,948.80
Other Transfers	1,541.16	
Highway Department, in Lieu of 5 Percent Administra-		
tive Fund	20,845.50	17,024.14
Total To Be Accounted for.....	\$250,697.30	\$305,023.90
Disbursements—		
Salaries	\$83,813.38	\$85,858.70
Traveling Expense	17,518.20	16,433.94
Decals	7,923.96	
Association Dues	100.00	
Heating	51.24	
Refunds	10,469.92	11,845.70
Office Equipment	6,366.78	958.43
Automotive Equipment	3,314.67	3,244.86
Supplies	3,309.80	2,710.43
Postage and Express	1,832.93	1,247.20
Telephone and Telegraph	1,837.36	1,606.68
Repairs and Maintenance	118.80	151.85
Printing Cigarette Stamps		3,456.00
Printing, Other	2,845.07	1,652.15
Insurance	855.35	682.48
Miscellaneous Office Equipment		21.91
Rent	2,752.50	2,910.00
Utilities	407.71	583.68
Retirement Contributions	1,666.43	1,892.56
Industrial Insurance	388.81	393.70
Contract Services		156.00
Hearings and Manuscripts	505.55	5.75
Miscellaneous	58.05	134.52
Reversions	64,819.83	25,290.97
Total Disbursements	\$210,956.34	\$161,237.51
Balance, End of Period.....	\$39,740.96	*\$143,786.39
*Balances in Administrative Funds—		
Nevada Tax Commission		\$14,800.16
Cigarette and Liquor Tax Commission		30,024.24
Valuation Division		37,422.18
County Gas Tax Division	\$10,371.13	32,704.39
Gambling Tax Division	29,369.83	28,835.42
	\$39,740.96	\$143,786.39

NEVADA TAX COMMISSION—ADMINISTRATIVE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$13,546.43	
Funds Provided From—		
Appropriation		\$24,700.00
Total To Be Accounted for.....	\$13,546.43	\$24,700.00
Disbursements—		
Salaries	\$8,801.11	\$7,950.00
Traveling Expense	2,433.93	1,301.33
Stationery and Supplies.....	562.72	488.15
Postage and Express.....	8.30	19.48
Printing	78.45	48.05
Telephone and Telegraph.....	129.29	38.97
Miscellaneous	5.00	
Repairs	15.25	
Insurance		17.00
Office Equipment	48.95	21.91
Repairs to Equipment.....		14.95
Reversion	1,463.43	
Total Disbursements	\$13,546.43	\$9,899.84
Balance, End of Period.....		\$14,800.16

NEVADA TAX COMMISSION—GAMBLING TAX DIVISION
ADMINISTRATIVE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$33,574.65	\$29,369.83
Funds Provided From—		
Five Percent Administrative Fund Contribution.....	56,264.22	60,556.34
Transfer from Valuation Division (for automobile).....	1,541.16	
Total To Be Accounted for.....	\$91,380.03	\$89,926.17
Disbursements—		
Salaries	\$18,067.36	\$22,451.28
Traveling Expense	4,665.96	5,099.13
Stationery and Supplies.....	867.10	349.64
Postage	1,119.75	444.00
Printing	692.40	860.75
Telephone and Telegraph.....	807.86	755.39
Utilities	199.10	272.28
Repairs and Maintenance.....	103.55	331.59
Rent	1,192.50	1,380.00
Contract Services		156.00
Office Equipment	2,354.07	285.80
Automotive Equipment		2,043.00
Retirement Fund Contributions.....	574.18	1,140.31
Industrial Insurance	173.15	230.61
Auto Insurance	317.66	
Hearings and Transcripts.....	505.55	
Reversions	30,370.01	25,290.97
Total Disbursements	\$62,010.20	\$61,090.75
Balance, End of Period.....	\$29,369.83	\$28,835.42

**NEVADA TAX COMMISSION—CIGARETTE AND LIQUOR TAX
ADMINISTRATIVE FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$4,000.00	
Funds Provided From—		
Five Percent Administrative Fund Contribution.....	49,621.11	
Appropriation		\$47,610.00
Total To Be Accounted for.....	\$53,621.11	\$47,610.00
Disbursements—		
Salaries	\$9,576.06	\$10,857.50
Traveling Expense	1,050.25	1,375.15
Stationery and Supplies.....	296.61	364.29
Postage	349.96	531.96
Printing Stamps, Etc.....	275.95	3,607.15
Telephone and Telegraph.....	189.21	212.05
Utilities	13.00	23.14
Miscellaneous		134.52
Rent	480.00	480.00
Office Equipment	225.11	
Industrial Insurance	92.24	
Refunds, Cigarette Stamps	79.65	
Retirement Fund Contributions.....	353.48	
Decals	7,923.96	
Association Dues	100.00	
Heating	51.24	
Reversion	32,564.39	
Total Disbursements	\$53,621.11	\$17,585.76
Balance, End of Period.....		\$30,024.24

NEVADA TAX COMMISSION—USE FUEL TAX ADMINISTRATIVE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Highway Department in Lieu of 5 Percent Adminis- trative Fund	\$6,932.48	\$6,125.03
Total To Be Accounted for.....	\$6,932.48	\$6,125.03
Disbursements—		
Salaries	\$4,817.46	\$3,600.00
Traveling Expense	1,261.82	921.97
Stationery and Supplies.....	96.60	33.47
Postage	75.00	
Printing	130.70	428.85
Telephone and Telegraph.....	7.75	
Utilities	7.14	73.94
Rent	60.00	60.00
Automotive Equipment		774.00
Retirement Fund Contributions	208.91	186.00
Industrial Insurance	57.60	46.80
Auto Insurance	209.50	
Total Disbursements	\$6,932.48	\$6,125.03

NEVADA TAX COMMISSION—SOURCES AND DISPOSITION OF TAX REVENUE

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$28,425.54	\$89.84
Funds Provided From—		
Cigarette Tax	495,763.50	746,088.94
County Motor Fuel Tax	359,429.53	919,316.55
Gambling Tax	1,126,653.41	1,211,194.08
Liquor Tax	496,631.50	510,375.89
Motor Vehicle Fuel Tax	2,476,751.42	2,635,217.40
Use Fuel Tax	241,903.55	273,705.04
Total To Be Accounted for.....	\$5,225,558.45	\$6,295,987.74
Disbursements—		
To General Fund	\$2,011,794.02	\$2,310,214.01
To Highway Department.....	2,516,858.72	2,703,846.10
To Airport Fund		77,133.09
To Counties	335,438.19	817,032.85
To Tax Commission Administrative Funds.....	123,430.68	100,948.80
Refunds	237,947.00	198,201.39
Total Disbursements	\$5,225,468.61	\$6,207,376.24
Balance, End of Period.....	*\$89.84	*\$88,611.50

*Represents unallocated County Gas Tax Revenue at end of period.

NEVADA TAX COMMISSION—VALUATION DIVISION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$45,935.65	
Funds Provided From—		
Appropriation		\$75,000.00
Total To Be Accounted for.....	\$45,935.65	\$75,000.00
Disbursements—		
Salaries	\$28,978.15	\$29,094.92
Traveling Expense	7,284.29	6,245.05
Stationery and Supplies	1,020.35	838.75
Postage	74.42	20.04
Printing	1,312.52	48.40
Telephone and Telegraph	427.12	466.78
Utilities		33.65
Miscellaneous	36.00	13.75
Rent	60.00	30.00
Office Equipment	2,677.94	276.83
Automotive Equipment	3,314.67	117.21
Auto Insurance	311.19	392.44
Insurance	17.00	
Reversion	422.00	
Total Disbursements	\$45,935.65	\$37,577.82
Balance, End of Period.....		\$37,422.18

**NEVADA TAX COMMISSION—COUNTY GAS TAX DIVISION
ADMINISTRATIVE FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$7,823.23	\$10,371.13
Funds Provided From—		
Five Percent Administrative Fund Contribution.....	17,545.35	40,392.46
Total To Be Accounted for.....	\$25,368.58	\$50,763.59
Disbursements—		
Salaries.....	\$3,790.00	\$4,015.00
Traveling Expense.....	205.00	903.08
Stationery and Supplies.....	79.47	280.09
Postage.....	25.00	64.28
Printing.....	—	27.00
Telephone and Telegraph.....	6.90	63.44
Utilities.....	17.21	81.45
Miscellaneous.....	—	39.90
Rent.....	60.00	60.00
Office Equipment.....	235.79	191.25
Automotive Equipment.....	—	295.15
Retirement Fund Contributions.....	174.18	166.00
Industrial Insurance.....	13.63	26.86
Refunds to Counties.....	10,390.27	11,845.70
Total Disbursements.....	\$14,997.45	\$18,059.20
Balance, End of Period.....	\$10,371.13	\$32,704.39

**NEVADA TAX COMMISSION—GAS TAX DIVISION
ADMINISTRATIVE FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Funds Provided From—		
Five Percent Administrative Fund Contribution (From Highway Department).....	\$13,913.02	\$10,899.11
Total To Be Accounted for.....	\$13,913.02	\$10,899.11
Disbursements—		
Salaries.....	\$9,783.24	\$7,890.00
Traveling Expense.....	616.95	588.23
Stationery and Supplies.....	386.95	356.04
Postage.....	180.50	167.44
Printing.....	355.05	87.95
Telephone and Telegraph.....	269.23	70.05
Utilities.....	171.26	99.22
Miscellaneous.....	17.05	30.45
Rent.....	900.00	900.00
Office Equipment.....	824.92	204.55
Automotive Equipment.....	—	15.50
Retirements Fund Contributions.....	355.68	400.25
Industrial Insurance.....	52.19	89.43
Total Disbursements.....	\$13,913.02	\$10,899.11

NEVADA STATE WELFARE DEPARTMENT—ADMINISTRATIVE FUNDS

	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$18,010.25
Funds Provided From—	
State Funds, Miscellaneous.....	328.52
State Appropriation	211,170.00
Federal Funds	85,118.75
Total To Be Accounted for.....	\$314,627.52
Disbursements—	
Salaries	\$128,859.93
Traveling Expense	13,076.79
Stationery and Supplies	2,641.59
Postage	1,008.03
Telephone and Telegraph	1,025.92
Utilities	85.90
Equipment	2,302.55
Retirement Contributions	6,579.46
Joint Merit System	2,141.45
Industrial Insurance	1,171.93
Training Stipends	1,490.32
Printing	356.75
Rent	5,820.00
Foster Home Care	402.53
Repairs and Services	804.45
Consultations, Etc.	190.38
Library	341.79
Appeals and Hearings.....	58.00
Total Disbursements	\$168,357.77
Balance, End of Period.....	\$146,269.75

NOTE—See Audit Report for 1948-1949.

**NEVADA STATE WELFARE DEPARTMENT—ORPHANS' HOME
4-H FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$799.59	\$166.19
Funds Provided From—		
Miscellaneous	156.60	2,936.60
Total To Be Accounted for.....	\$956.19	\$3,102.79
Disbursements—		
Not Distributed as to Object or Function.....	\$790.00	\$881.05
Total Disbursements	\$790.00	\$881.05
Balance, End of Period.....	\$166.19	\$2,221.74

NEVADA STATE WELFARE—ORPHANS' HOME TUITION

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$3,750.00	
Funds Provided From—		
Appropriation		\$12,000.00
Total To Be Accounted For.....	\$3,750.00	\$12,000.00
Disbursements—		
Tuition Fees	\$3,750.00	\$6,000.00
Total Disbursements	\$3,750.00	\$6,000.00
Balance, End of Period.....		\$6,000.00

**NEVADA STATE WELFARE—ORPHANS' HOME—LUELLA RHODES
GARVEY FUND**

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$125.00	\$375.00
Funds Provided From—		
Miscellaneous Income	250.00	250.00
Total To Be Accounted For.....	\$375.00	\$625.00
Balance, End of Period	\$375.00	\$625.00

NEVADA STATE WELFARE—ORPHANS' HOME GIFTS

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$1,667.06	\$1,172.45
Funds Provided From—		
U. S. Treasury	175.10	274.14
Gifts	1,120.80	231.26
Sales	96.20	3,174.86
Cancelled Warrant	95.00	
Miscellaneous	11.10	
Total To Be Accounted For.....	\$3,165.26	\$4,852.71
Disbursements—		
Disbursements for Gifts	\$1,992.81	\$3,345.37
Total Disbursements	\$1,992.81	\$3,345.37
Balance, End of Period.....	\$1,172.45	\$1,507.34

NEVADA STATE WELFARE—ORPHANS' HOME—APPROPRIATED FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$45,818.73	
Funds Provided From—		
Appropriation		
Cancelled Warrants	\$35,000.00	\$175,380.00
		47.28
Total To Be Accounted For	\$80,818.73	\$175,427.28
Disbursements—		
Salaries		
Traveling Expense	\$28,420.15	\$30,558.38
Equipment	645.03	674.05
Repairs	2,123.47	5,182.05
Groceries	1,083.85	3,220.09
Dishes	15,347.17	13,370.00
Clothing	935.77	167.78
Laundry	5,021.89	4,719.12
Fuel	598.63	519.17
Electricity	4,276.51	4,415.43
Telephone	1,577.72	1,490.98
Janitor Supplies	179.07	221.97
Medical, Nurse, Etc.	816.48	784.41
Educational—Amusement	2,141.63	910.50
Children's Allowances	932.97	1,000.77
Trucks and Tractors	932.20	917.90
Farm	1,388.88	2,192.88
Feed and Supplies	1,635.64	2,079.26
Other Expenses	4,927.08	3,817.77
Office Expense	6,259.69	5,334.93
Reversion	78.49	34.46
	1,496.41	
Total Disbursements	\$80,818.73	\$81,611.90
Balance, End of Period		\$93,815.38

EMPLOYMENT SECURITY ADMINISTRATIVE FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$30,512.38	\$51,249.60
Funds Provided From—		
Federal Security Agency		
Miscellaneous	455,651.35	493,334.73
	417.50	165.00
Total To Be Accounted For	\$486,581.23	\$544,749.33
Disbursements—		
Salaries		
Traveling Expense	\$329,121.85	\$392,167.04
Supplies	13,119.95	20,917.82
Printing	8,758.71	10,859.08
Communications	1,150.75	1,035.75
Equipment Purchase	4,262.26	6,530.55
Equipment Rent	2,207.46	1,109.62
Equipment Repairs and Alterations	7,090.50	7,178.50
Premises Rent	397.15	1,484.44
Premises Repairs and Alterations	20,940.00	23,935.00
Heat, Light and Water	1,937.81	442.35
Miscellaneous	2,906.40	2,233.90
Encumbrances of Prior Periods	25,414.29	37,974.83
Transfer—To Veterans Administration	18,024.50	37,426.32
		52.53
Total Disbursements	\$435,331.63	\$543,347.73
Balance, End of Period	\$51,249.60	\$1,401.60

HIGHWAY DEPARTMENT

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period.....	\$653,765.37	\$372,471.60
Funds Provided From—		
Federal Aid	3,664,359.88	4,366,214.87
County and Others	256,838.80	5,662.84
Miscellaneous	190,153.06	74,073.57
Gas and Use Fuel Tax	2,718,654.97	2,852,791.21
Auto License Fee	441,938.65	480,103.37
Common Carrier License	683,235.62	823,595.40
Driver's License	72,009.92	42,602.08
Total To Be Accounted For	\$8,680,949.27	\$9,017,514.94
Disbursements—		
General Information	\$191,762.14	\$205,096.45
Special Traffic Surveys	16,087.04	10,257.63
Road Information	1,054.51	90.57
Road Maps	6,783.06	7,883.83
Highway Bulletin and Publicity	29,382.99	39,434.20
Public Relations	3,651.76	9,285.73
Traffic and Sign Department	8,774.64	
Sign Department (Reno)	15,432.18	
Pavement Striping	23,416.56	
Safety Division	16,802.26	10,763.25
Drivers License Division	67,204.89	43,866.03
Public Service Commission Inspectors	76,218.87	
Public Service Commission Salaries		3,400.00
Public Service Commission—Motor Vehicle Department		37,526.18
*Gasoline and Use Fuel Tax Refunds	201,843.55	149,078.21
Gasoline Tax Administration	13,913.02	10,899.11
Use Fuel Tax Administration	6,932.48	6,125.03
Common Carrier Refunds	312.66	849.43
Maintenance Work	1,405,657.62	1,469,479.06
Surveys, Plans, Right of Way, Etc.	480,644.26	515,800.03
Equipment Division and Plants	361,827.12	246,466.25
Maintenance—Buildings	50,940.58	83,572.45
Highway Construction	4,959,459.61	5,536,996.07
Police Patrol (Highway)		112,860.02
Research and Investigation	98,420.33	110,546.24
State Office Building	50,000.00	75,000.00
Miscellaneous	221,955.54	39,406.55
Total Disbursements	\$8,308,477.67	\$8,724,682.32
Balance, End of Period.....	\$372,471.60	\$292,832.62

HIGHWAY DEPARTMENT—STATE AIRPORT FUND

	Fiscal year 1949-1950
Funds Provided From—	
Gas Tax	\$77,133.09
Advances from Counties	2,500.00
Total To Be Accounted For	\$79,633.09
Disbursements—	
Refunds to Counties	\$62,356.59
Total Disbursements	\$62,356.59
Balance, End of Period.....	\$17,276.50

VETERANS SERVICE COMMISSIONER

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$17,769.15	
Funds Provided From—		
Donation, American Legion		\$485.00
Donation, Clark County		2,400.00
Donation, Las Vegas Community Chest		3,400.00
Donations, Miscellaneous		427.10
General Fund, a/c Salaries	3,754.47	6,497.88
Total To Be Accounted For	\$21,523.62	\$13,209.98
Disbursements—		
Salaries	\$11,570.16	\$8,978.88
Office Expense, Not Otherwise Classified	1,197.43	
Relief and Assistance	2,254.47	
Rent	1,500.00	900.00
Supplies		431.14
Traveling Expense		1,653.06
Stationery and Postage	1,737.99	154.45
Printing		42.50
Telephone and Telegraph		649.84
Miscellaneous		200.06
Equipment	11.52	200.05
Withholding Tax		
Reversion	3,252.05	
Total Disbursements	\$21,523.62	\$13,209.98

STATE PLANNING BOARD—APPROPRIATED FUND

	Fiscal year 1948-1949	Fiscal year 1949-1950
Balance, Beginning of Period	\$4,502.86	
Funds Provided From—		
Appropriation		\$5,000.00
Mental Hospital Building Fund and Prison Building Fund for Technician Salary	2,266.59	
Parade and Plaque Contribution	322.09	
Total To Be Accounted For	\$7,091.54	\$5,000.00
Disbursements—		
Salaries	3,208.26	118.12
Traveling Expense	1,982.81	1,437.45
Supplies	135.78	42.75
Printing	898.77	
Telephone and Telegraph	248.73	
Utilities		275.27
Rent		935.00
Equipment	92.00	27.15
Industrial Insurance and Retirement Contribution	177.14	
Dues	25.00	
Blueprints	32.32	
Subscriptions and Books	9.00	
Keys and Locks	3.90	
Bronze Plaque	277.83	
Miscellaneous		25.00
Total Disbursements	\$7,091.54	\$2,860.74
Balance, End of Period		\$2,139.26

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